## COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended June 30, 2019

	Special Revenue Funds					
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Disaster Fund	
Revenues:	•					
Property taxes and other taxes Intergovernmental	\$ 17,898,770 207,942	- \$ 1,191,279	\$- 2,096,742	\$-\$ 6,529,380	- 2,453,898	
Fines and forfeitures		-	-,,	-	-	
Service charges	-	-	-	-	-	
Interest	34,198	-	-	235,118	-	
Other revenues			-	-	-	
Total revenues	18,140,910	1,191,279	2,096,742	6,764,498	2,453,898	
Expenditures: Current:						
General government Public safety	-	- 88,154	-	-	-	
Judicial		634,381	-		_	
Public works			-	6,690,724	1,303,313	
Health and welfare	-	-	2,083,669	-	-	
Economic development	-	-	-	-	-	
Culture and recreation	16,848,710	-	-	-	-	
Education	-	-	-	-	-	
Capital outlay	-	-	-	-	-	
Debt service	-	-	-	-	-	
Total expenditures	16,848,710	722,535	2,083,669	6,690,724	1,303,313	
Excess (deficiency) of revenues over						
(under) expenditures	1,292,200	468,744	13,073	73,774	1,150,585	
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Other financing sources (uses):						
Capital lease issuance	-	-	-	-	-	
Transfers in	-	48,702	-	6,774,481	588,077	
Transfers out	(34,147)	(594,446)	-	(6,774,481)	(197,809)	
Proceeds from sale of capital assets				-	-	
Total other financing sources (uses)	(34,147)	(545,744)		-	390,268	
Net change in fund balance	1,258,053	(77,000)	13,073	73,774	1,540,853	
Fund balances at beginning of						
year	805,048	200,000	381,659	12,566,208	(3,908,241)	
Fund balances at end of year	\$ 2,063,101	\$ 123,000	\$ 394,732	\$ 12,639,982 \$	(2,367,388)	

Special Revenue Funds										
	Economic elopment		Education	Ν	nergency Medical Services		Fire Districts	Ν	azardous /aterials forcement	 Public Defender
\$	3,756,483 1,623,105 -	\$	10,930,083 229,331 -	\$	- 26,136 -	\$	2,772,622 240,514 -	\$	- - 229,689	\$ - 2,706,924 -
	- - 52,499		-		-		- 37,999 -		- - -	426,524 35,361 -
	5,432,087		11,159,414		26,136		3,051,135		229,689	 3,168,809
			50,991							_
	-		-		27,657		2,605,286		203,593	-
	-		-		-		-		-	6,786,973 -
	- 6,197,411		-		-		-		-	-
	-		-		-		-		-	-
	-		7,451,651 -		-		-		-	-
	-		-		-		204,350		-	 -
	6,197,411		7,502,642		27,657		2,809,636		203,593	 6,786,973
	(765,324)		3,656,772		(1,521)		241,499		26,096	 (3,618,164)
	- 262,684		- 331,122		- 1,521		- 431,000		-	- 3,379,200
	(262,684) -		(3,937,685) -		-		(298,000) -		-	-
	-		(3,606,563)		1,521		133,000		-	 3,379,200
	(765,324)		50,209		-		374,499		26,096	(238,964)
	4,209,033		138,319		-		2,997,408		167,952	 1,556,852
\$	3,443,709	\$	188,528	\$	-	\$	3,371,907	\$	194,048	\$ 1,317,888
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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, 2019

	Special Revenue Funds					
	Safety Enforcement		Solicitor	Storm Water Drainage		
Revenues:						
Property taxes and other taxes	\$-	\$-	\$-	\$-	\$-	
Intergovernmental	1,725,155	-	2,048,171	883,716	10,870	
Fines and forfeitures	392,990	151,928	11,725	-	296,765	
Service charges	-	32,000	495,731	3,017,915	540	
Interest	1,302	54,588	-	101,672	-	
Other revenues	1,140,823	614,451	2,789	-	-	
Total revenues	3,260,270	852,967	2,558,416	4,003,303	308,175	
Expenditures: Current:						
General government						
Public safety	- 2,332,250	- 1,130,381	-	-	- 238,295	
Judicial	2,332,230	1,130,301	- 2,469,336	-	268,241	
Public works	571,425	-	2,409,550	- 2,691,257	200,241	
Health and welfare	-	-	-	2,091,257	-	
Economic development	_	_		_		
Culture and recreation	27,489	_		_		
Education	27,405	_		_		
Capital outlay		_		_		
Debt service	_	_		_		
Debt Service		-				
Total expenditures	2,931,168	1,130,381	2,469,336	2,691,257	506,536	
Excess (deficiency) of revenues over						
(under) expenditures	329,102	(277,414)	89,080	1,312,046	(198,361)	
Other financing sources (uses):						
Capital lease issuance	-	-	-	-	-	
Transfers in	22,831	-	167,457	-	119,305	
Transfers out	-	(180,464)	(373,799)	(36,797)	-	
Proceeds from sale of capital assets	-	-	-	-	-	
Total other financing sources (uses)	22,831	(180,464)	(206,342)	(36,797)	119,305	
Net change in fund balance	351,933	(457,878)	(117,262)	1,275,249	(79,056)	
Fund balances at beginning of year	397,925	2,921,435	1,744,781	3,892,681	118,215	
Fund balances at end of year	\$ 749,858	\$ 2,463,557	\$ 1,627,519	\$ 5,167,930	\$ 39,159	
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Equipment Replacement   Equipment Replacement   Total Nonmajor Governmental Prind     Revenues:   Prinds   \$						
Property taxes and other taxes Intergovernmental   \$		Construction	Replacement	ITS / MIS	Governmental	
Intergovernmental - - 16,845 21,990,008   Fines and forfeitures - - 30,972,710   Interest - - 3,972,710   Interest - - - 3,972,710   Interest - - - 1,880,962   Other revenues - - - 1,880,962   Total revenues - - - 1,880,962   Current: General government - - - 6,625,616   Judicial - - - 10,730,962 64,768,377   Public safety - - - 6,625,616   Judicial - - 10,730,963,669 20,852,669   Economic development - - 2,083,869 20,853,669   Education - - - 2,083,869 204,350   Debt service - - - 2,04,350   Total expenditures 1,732,225 50,000 1,269,200 63,956,966   Excess (deficiency) of revenues over (under) expenditures	Revenues:					
Fines and forfetitures   -   -   1,083,097     Service charges   -   -   3,372,710     Interest   32,952   20,852   554,042     Other revenues   -   -   -   1,810,562     Total revenues   -   32,952   37,697   64,768,377     Expenditures:   Current:   General government   -   -   50,991     Public safety   -   -   -   10,730,380   10,665,294     Health and welfare   -   -   -   2,083,689   20,451     Cutture and recreation   -   -   -   7,451,651     Capital outlay   1,732,225   50,000   1,269,200   63,956,966     Excess (deficiency) of revenues over (under) expenditures   -   -   -   204,350     Transfers in   491,212   2,084,385   -   14,701,977     Proceeds from sale of capital assets   -   51,801   -   51,801     Transfers in   491,212   2,084,385   - <td< td=""><td></td><td>\$-</td><td>\$-</td><td></td><td></td></td<>		\$-	\$-			
Service charges   .	-	-	-	16,845	21,990,008	
Interest   -   32,952   20,852   554,042     Other revenues   -   -   -   1,810,562     Total revenues   -   32,952   37,697   64,768,377     Expenditures:   -   -   -   50,991     Outerent:   -   -   -   50,991     Public safety   -   -   -   6,625,616     Judicial   -   -   10,685,294   -     Health and welfare   -   -   10,685,294   -     Economic development   -   -   10,685,294   -     Culture and recreation   -   -   10,687,647   -     Culture and recreation   -   -   10,637,6479   -     Education   -   -   -   2063,669   -     Total expenditures   1,732,225   50,000   1,269,200   3,956,966     Excess (deficiency) of revenues over (under) expenditures   -   -   655,118   655,118     Transfers out		-	-	-		
Other revenues   -   -   1,810,562     Total revenues   -   32,952   37,697   64,768,377     Expenditures:   Current:   -   -   50,991     Public safety   -   -   -   50,991     Public safety   -   -   -   6,622,616     Judicial   -   -   10,730,360   -     Public works   -   -   10,730,360   -     Health and welfare   -   -   20,83,669   -   20,83,669     Economic development   -   -   -   7,451,651   -   7,451,651     Capital outlay   1,732,225   50,000   1,269,200   63,956,966     Excess (deficiency) of revenues over   -   -   -   204,350     Capital outlay   1,732,225   50,000   1,269,200   63,956,966     Excess (deficiency) of revenues over   -   -   -   655,118   655,118     Capital lease issuance   -   -   -	-	-	-	-		
Total revenues   .   32,952   37,697   64,768,377     Expenditures: Current: General government   .		-	32,952	20,852		
Expenditures:	Other revenues	-	-	-	1,810,562	
Current:   General government   -   -   -   50,991     Public safety   -   -   -   6,622,616     Judicial   -   -   -   10,730,360     Public works   -   -   10,652,944     Health and welfare   -   -   2,083,669     Economic development   -   -   6,197,411     Culture and recreation   -   -   -   6,167,199     Education   -   -   -   -   2,043,569     Debt service   -   -   -   -   2,043,50     Total expenditures   1,732,225   50,000   1,269,200   63,956,966     Excess (deficiency) of revenues over (under) expenditures   (1,732,225)   (17,048)   (1,231,503)   811,411     Other financing sources (uses):   -   -   -   2,04,355     Capital lease issuance   -   -   655,118   655,118     Transfers out   -   -   613,876,967)   13,867,967)	Total revenues	-	32,952	37,697	64,768,377	
General government - - 50,991   Public safety - - - 6,622,616   Judicial - - 10,730,360   Public works - - 10,730,360   Public works - - 10,685,294   Health and welfare - - 2,083,669   Economic development - - 6,197,411   Culture and recreation - - 16,876,199   Education - - - 7,451,651   Capital outlay 1,732,225 50,000 1,269,200 63,956,966   Excess (deficiency) of revenues over (under) expenditures (1,732,225) (17,048) (1,231,503) 811,411   Other financing sources (uses): - - 655,118 655,118   Transfers in 491,212 2,084,385 - 14,701,977   Proceeds from sale of capital assets - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 (52,080) 1,540,929   Net change in fund balance (1,241,013)						
Public safety - - - - 6.625,616   Judicial - - - 10,730,360   Public works - - - 10,685,294   Health and welfare - - 2,083,669   Economic development - - 6,197,411   Culture and recreation - - 16,876,199   Education - - - 7,451,651   Capital outlay 1,732,225 50,000 1,269,200 63,956,966   Excess (deficiency) of revenues over (under) expenditures 1,732,225 50,000 1,269,200 63,956,966   Excess (deficiency) of revenues over (under) expenditures - - - 204,350   Capital lease issuance - - 655,118 655,118   Transfers in 491,212 2,084,385 - 14,701,977   Transfers out - (470,457) (707,198) (13,867,967)   Proceeds from sale of capital assets - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 <		_	_	_	50 991	
Judicial - - - 10,730,360   Public works - - 10,685,294   Health and welfare - - 2,033,669   Economic development - - 6,197,411   Culture and recreation - - 6,197,411   Culture and recreation - - 6,197,411   Culture and recreation - - 7,451,651   Capital outlay 1,732,225 50,000 1,269,200 3,061,425   Debt service - - - 204,350   Total expenditures 1,732,225 50,000 1,269,200 63,956,966   Excess (deficiency) of revenues over (under) expenditures (1,732,225) (17,048) (1,231,503) 811,411   Other financing sources (uses): - - 655,118 655,118   Transfers in 491,212 2,084,385 - 14,701,977   Transfers out - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 (52,080) 1,540,929   Net change in fund balanc	÷	_	_	-	-	
Public works - - - 10,685,294   Health and welfare - - 2,083,669   Economic development - - 6,167,411   Culture and recreation - - 16,876,199   Education - - - 7,451,651   Capital outlay 1,732,225 50,000 1,269,200 63,956,966   Total expenditures 1,732,225 50,000 1,269,200 63,956,966   Excess (deficiency) of revenues over (under) expenditures (1,732,225) (17,048) (1,231,503) 811,411   Other financing sources (uses): - - 655,118 655,118   Capital lease issuance - - 655,118 655,118   Transfers in 491,212 2,084,385 - 14,701,977   Transfers out - - 61,807,407 51,801   Proceeds from sale of capital assets - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 (52,080) 1,540,929   Net change in fund balance (1,241,013)	-	-	-	_		
Health and welfare - - - 2,083,669   Economic development - - 6,197,411   Culture and recreation - - 16,876,199   Education - - 16,876,199   Education - - 7,451,651   Capital outlay 1,732,225 50,000 1,269,200 3,051,425   Debt service - - - 204,350   Total expenditures 1,732,225 50,000 1,269,200 63,956,966   Excess (deficiency) of revenues over (under) expenditures (1,732,225) (17,048) (1,231,503) 811,411   Other financing sources (uses): - - 655,118 655,118   Capital lease issuance - - 655,118 655,118   Transfers in 491,212 2,084,385 - 14,701,977   Transfers out - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 (52,080) 1,540,929   Net change in fund balance (1,241,013) 1,648,681 (1,283,583) 2		-		-		
Economic development   -   -   -   6,197,411     Culture and recreation   -   -   16,876,199   16,876,199     Education   -   -   -   7,451,651     Capital outlay   1,732,225   50,000   1,269,200   3,051,425     Debt service   -   -   -   204,350     Total expenditures   1,732,225   50,000   1,269,200   63,956,966     Excess (deficiency) of revenues over (under) expenditures   (1,732,225)   (17,048)   (1,231,503)   811,411     Other financing sources (uses):   -   -   655,118   655,118     Capital lease issuance   -   -   655,118   655,118     Transfers out   -   -   14,701,977     Transfers out   -   14,701,977   17,881   13,867,967)     Proceeds from sale of capital assets   -   51,801   -   51,801     Total other financing sources (uses)   491,212   1,665,729   (52,080)   1,540,929     Net change in fund balance <t< td=""><td></td><td>-</td><td></td><td>-</td><td></td></t<>		-		-		
Culture and recreation - - 16,876,199   Education - - 7,451,651   Capital outlay 1,732,225 50,000 1,269,200 3,051,425   Debt service - - - 204,350   Total expenditures 1,732,225 50,000 1,269,200 63,956,966   Excess (deficiency) of revenues over (under) expenditures (1,732,225) (17,048) (1,231,503) 811,411   Other financing sources (uses): - - 655,118 655,118   Transfers in 491,212 2,084,385 - 14,701,977   Transfers out - - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 (52,080) 1,540,929   Net change in fund balance (1,241,013) 1,648,681 (1,283,583) 2,352,340   Fund balances at beginning of year (12,677,204) 696,940 1,283,583 17,492,594		-	-	-		
Education   -   -   -   7,451,651     Capital outlay   1,732,225   50,000   1,269,200   3,051,425     Debt service   -   -   204,350   204,350     Total expenditures   1,732,225   50,000   1,269,200   63,956,966     Excess (deficiency) of revenues over (under) expenditures   (1,732,225)   (17,048)   (1,231,503)   811,411     Other financing sources (uses):   -   -   655,118   655,118     Capital lease issuance   -   -   655,118   655,118     Transfers in   491,212   2,084,385   -   14,701,977     Transfers out   -   (470,457)   (707,198)   (13,867,967)     Proceeds from sale of capital assets   -   51,801   -   51,801     Total other financing sources (uses)   491,212   1,665,729   (52,080)   1,540,929     Net change in fund balance   (1,241,013)   1,648,681   (1,283,583)   2,352,340     Fund balances at beginning of year   (12,677,204)   696,940   1,283,583 <td>•</td> <td>-</td> <td>-</td> <td>-</td> <td></td>	•	-	-	-		
Capital outlay Debt service   1,732,225   50,000   1,269,200   3,051,425     Total expenditures   1,732,225   50,000   1,269,200   63,956,966     Excess (deficiency) of revenues over (under) expenditures   1,732,225   50,000   1,269,200   63,956,966     Excess (deficiency) of revenues over (under) expenditures   (1,732,225)   (17,048)   (1,231,503)   811,411     Other financing sources (uses): Capital lease issuance   -   655,118   655,118     Transfers in Transfers out   491,212   2,084,385   -   14,701,977     Transfers out   -   613,867,967)   51,801   -   51,801     Total other financing sources (uses)   491,212   1,665,729   (52,080)   1,540,929     Net change in fund balance   (1,241,013)   1,648,681   (1,283,583)   2,352,340     Fund balances at beginning of year   (12,677,204)   696,940   1,283,583   17,492,594		-		-		
Debt service   -   -   204,350     Total expenditures   1,732,225   50,000   1,269,200   63,956,966     Excess (deficiency) of revenues over (under) expenditures   (1,732,225)   (17,048)   (1,231,503)   811,411     Other financing sources (uses): Capital lease issuance   -   -   655,118   655,118     Transfers in   491,212   2,084,385   -   14,701,977     Transfers out   -   (470,457)   (707,198)   (13,867,967)     Proceeds from sale of capital assets   -   51,801   -   51,801     Total other financing sources (uses)   491,212   1,665,729   (52,080)   1,540,929     Net change in fund balance   (1,241,013)   1,648,681   (1,283,583)   2,352,340     Fund balances at beginning of year   (12,677,204)   696,940   1,283,583   17,492,594		1 732 225	50 000	1 269 200		
Excess (deficiency) of revenues over (under) expenditures   (1,732,225)   (17,048)   (1,231,503)   811,411     Other financing sources (uses): Capital lease issuance   -   -   655,118   655,118     Transfers in Transfers out   -   -   655,118   655,118     Proceeds from sale of capital assets   -   (470,457)   (707,198)   (13,867,967)     Proceeds from sale of capital assets   -   51,801   -   51,801     Total other financing sources (uses)   491,212   1,665,729   (52,080)   1,540,929     Net change in fund balance   (1,241,013)   1,648,681   (1,283,583)   2,352,340     Fund balances at beginning of year   (12,677,204)   696,940   1,283,583   17,492,594			-	-		
(under) expenditures   (1,732,225)   (17,048)   (1,231,503)   811,411     Other financing sources (uses):   Capital lease issuance   -   655,118   655,118     Transfers in   491,212   2,084,385   -   14,701,977     Transfers out   -   (470,457)   (707,198)   (13,867,967)     Proceeds from sale of capital assets   -   51,801   -   51,801     Total other financing sources (uses)   491,212   1,665,729   (52,080)   1,540,929     Net change in fund balance   (1,241,013)   1,648,681   (1,283,583)   2,352,340     Fund balances at beginning of year   (12,677,204)   696,940   1,283,583   17,492,594	Total expenditures	1,732,225	50,000	1,269,200	63,956,966	
(under) expenditures   (1,732,225)   (17,048)   (1,231,503)   811,411     Other financing sources (uses):   Capital lease issuance   -   655,118   655,118     Transfers in   491,212   2,084,385   -   14,701,977     Transfers out   -   (470,457)   (707,198)   (13,867,967)     Proceeds from sale of capital assets   -   51,801   -   51,801     Total other financing sources (uses)   491,212   1,665,729   (52,080)   1,540,929     Net change in fund balance   (1,241,013)   1,648,681   (1,283,583)   2,352,340     Fund balances at beginning of year   (12,677,204)   696,940   1,283,583   17,492,594	Excess (deficiency) of revenues over					
Other financing sources (uses): - - 655,118 655,118   Capital lease issuance - - 655,118 655,118   Transfers in 491,212 2,084,385 - 14,701,977   Transfers out - (470,457) (707,198) (13,867,967)   Proceeds from sale of capital assets - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 (52,080) 1,540,929   Net change in fund balance (1,241,013) 1,648,681 (1,283,583) 2,352,340   Fund balances at beginning of year (12,677,204) 696,940 1,283,583 17,492,594		(1.732.225)	(17.048)	(1.231.503)	811.411	
Capital lease issuance - - 655,118 655,118   Transfers in 491,212 2,084,385 - 14,701,977   Transfers out - (470,457) (707,198) (13,867,967)   Proceeds from sale of capital assets - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 (52,080) 1,540,929   Net change in fund balance (1,241,013) 1,648,681 (1,283,583) 2,352,340   Fund balances at beginning of year (12,677,204) 696,940 1,283,583 17,492,594	(	(1,1-0-,)	(,)	(1,,,		
Capital lease issuance - - 655,118 655,118   Transfers in 491,212 2,084,385 - 14,701,977   Transfers out - (470,457) (707,198) (13,867,967)   Proceeds from sale of capital assets - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 (52,080) 1,540,929   Net change in fund balance (1,241,013) 1,648,681 (1,283,583) 2,352,340   Fund balances at beginning of year (12,677,204) 696,940 1,283,583 17,492,594	Other financing sources (uses):					
Transfers in Transfers out 491,212 2,084,385 - 14,701,977   Transfers out - (470,457) (707,198) (13,867,967)   Proceeds from sale of capital assets - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 (52,080) 1,540,929   Net change in fund balance (1,241,013) 1,648,681 (1,283,583) 2,352,340   Fund balances at beginning of year (12,677,204) 696,940 1,283,583 17,492,594		-	-	655.118	655.118	
Transfers out - (470,457) (707,198) (13,867,967)   Proceeds from sale of capital assets - 51,801 - 51,801   Total other financing sources (uses) 491,212 1,665,729 (52,080) 1,540,929   Net change in fund balance (1,241,013) 1,648,681 (1,283,583) 2,352,340   Fund balances at beginning of year (12,677,204) 696,940 1,283,583 17,492,594		491.212	2.084.385	-		
Proceeds from sale of capital assets   -   51,801   -   51,801     Total other financing sources (uses)   491,212   1,665,729   (52,080)   1,540,929     Net change in fund balance   (1,241,013)   1,648,681   (1,283,583)   2,352,340     Fund balances at beginning of year   (12,677,204)   696,940   1,283,583   17,492,594	Transfers out	-		(707,198)		
Net change in fund balance   (1,241,013)   1,648,681   (1,283,583)   2,352,340     Fund balances at beginning of year   (12,677,204)   696,940   1,283,583   17,492,594	Proceeds from sale of capital assets	-		-	• • • •	
Fund balances at beginning of year   (12,677,204)   696,940   1,283,583   17,492,594	Total other financing sources (uses)	491,212	1,665,729	(52,080)	1,540,929	
year (12,677,204) 696,940 1,283,583 17,492,594	Net change in fund balance	(1,241,013)	1,648,681	(1,283,583)	2,352,340	
	Fund balances at beginning of					
Fund balances at end of year   \$ (13,918,217)   \$ 2,345,621   \$ -   \$ 19,844,934	year	(12,677,204)	696,940	1,283,583	17,492,594	
	Fund balances at end of year	\$ (13,918,217)	\$ 2,345,621	<u> </u>	\$ 19,844,934	

See notes to financial statements.