

**CHARLESTON COUNTY, SOUTH CAROLINA
COMBINING FINANCIAL STATEMENTS
AND
SCHEDULES**



CHARLESTON COUNTY COMBINING SCHEDULES - NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Accommodations – This fund is used to account for the two percent local accommodation tax collected by the County and the two percent accommodation tax collected by the State on transient room rentals throughout the County. All expenditures must be tourist related with the exception of the first \$25,000 and five percent of the remainder of accommodations taxes remitted by the State. The budget is adopted on an annual basis.

Child Support Enforcement – This fund is used to account for federal monies received to enforce child support obligations at the local level. The budget is adopted on an annual basis.

Community Development – This fund is used to account for Community Development Block Grants received from the U.S. Department of Housing and Urban Development, various state community development grants and matching funds. The budget is adopted on a project-length basis.

Construction Public Works – This fund is used to account for the receipt of state gasoline tax “C” funds earmarked for local road maintenance. The budget is adopted on a project-length basis.

Disaster and Pandemic – This fund accounts for the financial resources to be used for disaster and pandemic costs and reimbursements from government agencies, including FEMA and the State of South Carolina.

Economic Development – This fund was established to account for local cooperative economic development activities in the tri-county area. Revenue is received from Multi-County Industrial Park fees assessed in lieu of property taxes on individual properties under regulations developed by the S. C. Department of Revenue. The budget is adopted on an annual basis.

Education – This fund is used to account for specific property taxes levied to fund maintenance of facilities owned by the Trident Technical College within the tri-county area used by residents of Charleston County. The budget is adopted on an annual basis.

Emergency Medical Services – This fund is used to account for proceeds of state grants and matching funds used to purchase equipment for use by emergency medical service personnel. The budget is adopted on a project-length basis.

Emergency Rental Assistance – This fund accounts for the federal monies disbursed to the municipalities to assist the County’s citizens with rent and utilities during the pandemic.

Fire Districts – This fund was established to account for revenues generated by a property tax levy for the Awendaw Consolidated Fire District, East Cooper Fire District, Northern Charleston County Fire District, and West St. Andrew’s Fire District. In addition, this fund accounts for revenues received under a contract with the Towns of McClellanville and Awendaw for the Awendaw Consolidated Fire District to provide fire protection for the Town’s residents. These services are provided by County employees and through contracts with other entities. The budget is adopted on an annual basis.

Hazardous Materials Enforcement – This fund was established to pay for a county-wide hazardous materials training program and to acquire equipment needed to support the various fire departments within the county when they have to handle hazardous material situations. It is funded by a fee charged to the various businesses within the county that use hazardous materials. The budget is adopted on an annual basis.

Public Defender - This fund was established to account for the activities of the Ninth Circuit Public Defender. The Public Defender is mandated to defend in the State court system all persons within Charleston County who are required by Statute, State or Federal Constitution to be provided with a legal counsel at public expense. The budget is adopted on an annual basis.

Safety Enforcement – This fund is used to account for federal and state grants, contributions from individuals and corporations, and County matching funds to provide public safety enforcement and prevention activities. The budget is adopted on a project-length basis.

Sheriff – This fund was established to account for federal and state grants and asset forfeitures received in various drug interdiction activities used to fund law enforcement activities. The budget is adopted on an annual basis.

Solicitor – This fund was established to account for funds provided by the State, grants for reducing domestic violence, grants for prosecuting DUI cases and fees charged to first time defendants under the Pretrial Intervention Program, who upon completion may have their records expunged. State appropriations are to be used for providing assistance to victims and witnesses of violent crimes and to supplement County appropriations for Solicitor activities. The budget is adopted on an annual basis.

Special Source Revenue Bonds – This fund accounts for the financial resources to be used for the cost of designing and constructing an extension of South Aviation Avenue Project as part of the Charleston Airport Area Improvement Project.

Storm Water Drainage – This fund was established to account for the storm water fee the County began charging November 1, 2006. This fee funds the County's storm water management program which is required under federal regulations. The program regulates run off from all properties and activities that have the potential to pollute local water systems. The fee provides funds for operations, maintenance and capital improvements. The budget is adopted on an annual basis.

Victim Notification – This fund was established to account for court assessments and conviction surcharges received pursuant to a change in state law which required counties to provide notification to victims of violent crime anytime there is a change in the status of the offender. The budget is adopted on an annual basis.

Nonmajor Capital Projects Funds

Capital Projects funds are used to account for the acquisition and construction of major capital outlays other than those financed by proprietary funds.

Construction - This fund was established in fiscal year 1986 by amendment to the budget ordinance to receive the proceeds of property sales and finance new construction with these funds. Per the County Budget Ordinance, all proceeds from the sale of real estate must be used for capital projects.

Equipment Replacement Fund - This fund was established in fiscal year 2005 to finance replacement of fleet and technology equipment. Funding comes from the sale of the County's general capital assets (excluding real estate) and from the general fund.

ITS/Management Information Systems - This fund was established in fiscal year 1996 to control funds for multi-year data processing hardware and software acquisitions that have been approved by County Council. Funding comes from the general fund. This fund also was established to account for the replacement of computer hardware and software. Funding comes from various leases.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2023

<u>ASSETS</u>	Special Revenue Funds				
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Disaser and Pandemic Funds
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	20,128,211	872,847	-	26,149,632	-
Restricted cash and cash equivalents	361,453	-	-	-	-
Receivables (net of allowances for uncollectibles)	6,332,958	132,540	1,165,534	3,690,691	1,179,882
Total assets	\$ 26,822,622	\$ 1,005,387	\$ 1,165,534	\$ 29,840,323	\$ 1,179,882
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 1,431,062	\$ 2,229	\$ 132,052	\$ 785,331	\$ 66,609
Accrued payroll and fringe benefits	-	20,429	17,945	-	-
Due to other funds	-	-	723,371	-	1,312,736
Intergovernmental payable	6,846,192	-	148,675	40,130	399
Unearned revenue	-	-	83,236	-	-
Total liabilities	8,277,254	22,658	1,105,279	825,461	1,379,744
Deferred inflows of resources:					
Unavailable property tax revenues-current	-	-	-	-	-
Unavailable property tax revenues-delinquent	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Restricted	18,545,368	982,729	60,255	29,014,862	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	(199,862)
Total fund balances	18,545,368	982,729	60,255	29,014,862	(199,862)
Total liabilities, deferred inflows of resources and fund balances	\$ 26,822,622	\$ 1,005,387	\$ 1,165,534	\$ 29,840,323	\$ 1,179,882

Special Revenue Funds

Economic Development	Education	Emergency Medical Services	Emergency Rental Assistance	Fire Districts	Hazardous Materials Enforcement	Public Defender
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,624,477	-	-	777,655	2,290,284	80,128	1,439,037
-	-	-	-	-	-	-
880,491	11,906,958	-	-	3,626,900	-	236,837
<u>\$ 15,504,968</u>	<u>\$ 11,906,958</u>	<u>\$ -</u>	<u>\$ 777,655</u>	<u>\$ 5,917,184</u>	<u>\$ 80,128</u>	<u>\$ 1,675,874</u>
\$ 32,857	\$ 2,852	\$ -	\$ -	\$ 58,495	\$ 161	\$ 141,302
48,822	31,987	-	2,586	95,368	9,563	279,007
-	30,571	-	-	-	-	-
2,156,702	-	-	-	11,406	-	19
5,400,000	-	-	775,069	-	-	174,251
7,638,381	65,410	-	777,655	165,269	9,724	594,579
-	11,554,975	-	-	3,551,889	-	-
-	170,795	-	-	46,297	-	-
-	11,725,770	-	-	3,598,186	-	-
7,866,587	115,778	-	-	2,153,729	70,404	1,081,295
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,866,587	115,778	-	-	2,153,729	70,404	1,081,295
<u>\$ 15,504,968</u>	<u>\$ 11,906,958</u>	<u>\$ -</u>	<u>\$ 777,655</u>	<u>\$ 5,917,184</u>	<u>\$ 80,128</u>	<u>\$ 1,675,874</u>

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2023

<u>ASSETS</u>	Special Revenue Funds					
	Safety Enforcement	Sheriff	Solicitor	Special Source Revenue Bonds	Storm Water Drainage	Victim Notification
Non-pooled cash and cash equivalents	\$ 27,277	\$ 56,647	\$ 1,001,685	\$ -	\$ -	\$ 12,829
Pooled cash and cash equivalents	2,774,967	2,676,259	732,080	69,096,306	10,233,102	10,360
Restricted cash and cash equivalents	-	-	-	267,431	-	-
Receivables (net of allowances for uncollectibles)	682,626	15,791	193,872	-	324,674	2,787
Total assets	\$ 3,484,870	\$ 2,748,697	\$ 1,927,637	\$ 69,363,737	\$ 10,557,776	\$ 25,976
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$ 67,831	\$ 54,939	\$ 30,800	\$ 65,962	\$ 73,439	\$ 3,221
Accrued payroll and fringe benefits	76,106	11,959	102,333	-	74,310	19,377
Due to other funds	-	-	-	-	-	-
Intergovernmental payable	90	1,232	70,588	-	8,417	291
Unearned revenue	1,472,083	-	596,626	-	-	-
Total liabilities	1,616,110	68,130	800,347	65,962	156,166	22,889
Deferred inflows of resources:						
Unavailable property tax revenues-current	-	-	-	-	-	-
Unavailable property tax revenues-delinquent	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Restricted	1,868,760	2,680,567	1,127,290	69,297,775	10,401,610	3,087
Committed	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	1,868,760	2,680,567	1,127,290	69,297,775	10,401,610	3,087
Total liabilities, deferred inflows of resources and fund balances	\$ 3,484,870	\$ 2,748,697	\$ 1,927,637	\$ 69,363,737	\$ 10,557,776	\$ 25,976

<u>ASSETS</u>	<u>Capital Projects Fund</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>Construction</u>	<u>Equipment Replacement Fund</u>	<u>ITS / MIS</u>	
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ 1,098,438
Pooled cash and cash equivalents	8,722,545	1,092,473	-	161,700,363
Restricted cash and cash equivalents	-	-	-	628,884
Receivables (net of allowances for uncollectibles)	345,190	17,490	-	30,735,221
Total assets	\$ 9,067,735	\$ 1,109,963	\$ -	\$ 194,162,906
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 417,243	\$ -	\$ -	\$ 3,366,385
Accrued payroll and fringe benefits	9,101	-	-	798,893
Due to other funds	-	-	-	2,066,678
Intergovernmental payable	35,441	-	-	9,319,582
Unearned revenue	-	-	-	8,501,265
Total liabilities	461,785	-	-	24,052,803
Deferred inflows of resources:				
Unavailable property tax revenues-current	-	-	-	15,106,864
Unavailable property tax revenues-delinquent	-	-	-	217,092
Total deferred inflows of resources	-	-	-	15,323,956
Fund balances:				
Restricted	-	-	-	145,270,096
Committed	8,605,950	1,109,963	-	9,715,913
Unassigned	-	-	-	(199,862)
Total fund balances	8,605,950	1,109,963	-	154,786,147
Total liabilities, deferred inflows of resources and fund balances	\$ 9,067,735	\$ 1,109,963	\$ -	\$ 194,162,906

See independent auditor's report.