

CHARLESTON COUNTY COMBINING STATEMENTS - FIDUCIARY FUNDS

Agency funds are custodial in nature (assets equal liabilities) and thus do not represent the measurement or results of operations.

Agency Funds - This fund primarily consists of monies collected and disbursed by the County Treasurer (an elected, constitutionally mandated official) for various governmental units and taxing entities within Charleston County's borders as defined by South Carolina law. These monies are not under the control of Charleston County Council. This fund also consists of monies administered by several elected, appointed and other officials who, by nature of their position, collect and disburse cash. These officials consist of the Revenue Collections, Clerk of Court (who administers both Clerk of Court and Family Court funds), Delinquent Tax Collector, Family Court, Magistrates, Master-In-Equity, Probate Court Judge, Sheriff, and Solicitor.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 For the Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>ASSETS</u>				
Non-pooled cash and cash equivalents:				
Held by Revenue Collections Third parties	\$ 192,481	\$ 44,677	\$ 5,901	\$ 231,257
Held by Clerk of Court Third parties	9,365,003	12,444,579	12,633,034	9,176,548
Held by Delinquent Tax Third parties	3,055,611	1,274,019	3,310,209	1,019,421
Held by Family Court Third parties	328,634	30,711,034	30,631,350	408,318
Held by Magistrates Third parties	121,813	109,148	121,813	109,148
Held by Master-In-Equity Third parties	2,943,061	47,939,887	48,202,587	2,680,361
Held by Probate Third parties	2,370	11,976	8,593	5,753
Held by Public Defender Third parties	19,262	171,088	173,444	16,906
Held by Sheriff Third parties	175,696	4,745,579	4,507,001	414,274
Held by Solicitor Third parties	402,080	1,429,386	1,290,018	541,448
Total non-pooled cash and cash equivalents	16,606,011	98,881,373	100,883,950	14,603,434

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See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS				
Pooled investments:				
Held by Treasurer				
C & B Fire Department	\$ -	\$ 8,424	\$ 8,424	\$ -
Charleston County Airport	(1,038)	-	-	(1,038)
Charleston County PRC	551,199	36,090,606	36,501,072	140,733
Charleston County School District	56,780,797	528,310,880	538,786,336	46,305,341
City of Charleston	6,829,914	68,864,726	75,333,516	361,124
City of Folly Beach	102,900	1,922,843	2,009,164	16,579
City of Folly Beach/James Island	12	67	77	2
City of Isle of Palms	158,809	4,966,303	5,103,509	21,603
City of North Charleston	2,736,983	50,884,372	54,035,043	(413,688)
Cooper River PPC	46,659	206,690	251,626	1,723
East Cooper Fire District	68	-	-	68
James Island PSD	549,608	5,557,093	6,025,789	80,912
James Island Fireman's Fund	-	130,130	130,130	-
North Charleston District	254,343	1,141,130	1,384,914	10,559
S. C. Fireman's Association	-	2,106,254	2,106,254	-
St. Andrew's PPPC	201,191	1,644,659	1,826,784	19,066
St. Andrew's Public Service District	681,153	5,420,226	5,964,028	137,351
St. John's Fire District	740,134	12,485,121	12,920,872	304,383
St. John's Fireman's Fund	-	320,043	320,043	-
St. Paul's Fire District	1,004,395	8,744,414	9,632,748	116,061
State Agencies	191,379	4,163,452	4,119,868	234,963
Third parties	22,948,333	119,580,815	126,085,955	16,443,193
Town of Awendaw Fireman's Assoc	-	43,910	43,910	-
Town of Awendaw	20,782	352,264	369,305	3,741
Town of Lincolnville	21,326	138,289	163,496	(3,881)
Town of McClellanville	38,344	313,701	349,734	2,311
Town of Mount Pleasant	8,470,574	28,670,497	37,072,545	68,526
Town of Sullivan's Island	98,696	1,703,491	1,792,817	9,370
Town of Summerville	228,310	231,284	228,806	230,788
Town of James Island Trustee	149,042	5,172	5,044	149,170
Ten Mile Whitehall Escrow	447,344	979	111,599	336,724
Total held by Treasurer	103,251,257	884,007,835	922,683,408	64,575,684
Held by Drug & Vice Seizure Trust				
Third parties	488,812	322,336	351,525	459,623
Total pooled investments	103,740,069	884,330,171	923,034,933	65,035,307
Total assets	\$ 120,346,080	\$ 983,211,544	\$ 1,023,918,883	\$ 79,638,741

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>LIABILITIES</u>				
Due to component units:				
Charleston County PRC	\$ 551,199	\$ 36,090,606	\$ 36,501,072	\$ 140,733
Cooper River PPC	46,659	206,690	251,626	1,723
James Island PSD	549,608	5,557,093	6,025,789	80,912
North Charleston District	254,343	1,141,130	1,384,914	10,559
St. Andrew's PPC	201,191	1,644,659	1,826,784	19,066
St. John's Fire District	740,134	12,485,121	12,920,872	304,383
St. Paul's Fire District	1,004,395	8,744,414	9,632,748	116,061
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Total due to component units	3,347,529	65,869,713	68,543,805	673,437
Intergovernmental payable:				
C & B Fire Department	-	8,424	8,424	-
Charleston County Airport	(1,038)	-	-	(1,038)
Charleston County School District	56,780,797	528,310,880	538,786,336	46,305,341
City of Charleston	6,829,914	68,864,726	75,333,516	361,124
City of Folly Beach	102,900	1,922,843	2,009,164	16,579
City of Folly Beach/James Island	12	67	77	2
City of Isle of Palms	158,809	4,966,303	5,103,509	21,603
City of North Charleston	2,736,983	50,884,372	54,035,043	(413,688)
East Cooper Fire District	68	-	-	68
James Island Fireman's Fund	-	130,130	130,130	-
S. C. Fireman's Association	-	2,106,254	2,106,254	-
St. John's Fireman's Fund	-	320,043	320,043	-
St. Andrew's Public Service District	681,153	5,420,226	5,964,028	137,351
State Agencies	191,379	4,163,452	4,119,868	234,963
Town of Awendaw Fireman's Assoc	-	43,910	43,910	-
Town of Awendaw	20,782	352,264	369,305	3,741
Town of Lincolnville	21,326	138,289	163,496	(3,881)
Town of McClellanville	38,344	313,701	349,734	2,311
Town of Mount Pleasant	8,470,574	28,670,497	37,072,545	68,526
Town of Sullivan's Island	98,696	1,703,491	1,792,817	9,370
Town of Summerville	228,310	231,284	228,806	230,788
Ten Mile Whitehall Escrow	447,344	979	111,599	336,724
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Total intergovernmental payable	76,806,353	698,552,135	728,048,604	47,309,884
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Due to other funds	149,042	5,172	5,044	149,170
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Due to third parties	40,043,156	218,784,524	227,321,430	31,506,250
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Total liabilities	<u>\$ 120,346,080</u>	<u>\$ 983,211,544</u>	<u>\$ 1,023,918,883</u>	<u>\$ 79,638,741</u>

See notes to financial statements.