

## CHARLESTON COUNTY COMBINING STATEMENTS - FIDUCIARY FUNDS

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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, 2016

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<b><u>ASSETS</u></b>				
<b>Non-pooled cash and cash equivalents:</b>				
Held by Revenue Collections				
Third parties	\$ 240,529	\$ 25,781	\$ 56,651	\$ 209,659
Held by Clerk of Court				
Third parties	10,432,793	28,174,227	22,362,921	16,244,099
Held by Delinquent Tax				
Third parties	450,203	11,009	349,775	111,437
Held by Family Court				
Third parties	532,695	31,823,919	31,911,426	445,188
Held by Magistrates				
Third parties	74,084	60,068	74,084	60,068
Held by Master-In-Equity				
Third parties	3,488,511	33,482,046	32,860,182	4,110,375
Held by Probate				
Third parties	3,410	10,920	7,330	7,000
Held by Public Defender				
Third parties	8,383	101,449	100,853	8,979
Held by Sheriff				
Third parties	263,359	3,767,053	3,811,180	219,232
Held by Solicitor				
Third parties	469,121	770,529	820,540	419,110
Total non-pooled cash and cash equivalents	15,963,088	98,227,001	92,354,942	21,835,147
<b>Non-pooled investments:</b>				
Held by Clerk of Court				
Third parties	123,000	60,981	45,000	138,981

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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, 2016

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<b>ASSETS</b>				
Pooled investments:				
Held by Treasurer				
C & B Fire Department	\$ -	\$ 10,846	\$ 10,846	\$ -
Charleston County Airport	(1,038)	-	-	(1,038)
Charleston County PRC	(439,922)	32,198,138	31,881,144	(122,928)
Charleston County School District	36,050,247	567,219,818	574,626,949	28,643,116
City of Charleston	363,335	78,977,145	79,260,469	80,011
City of Folly Beach	13,109	2,181,275	2,183,206	11,178
City of Folly Beach/James Island	769	105,333	105,585	517
City of Isle of Palms	24,757	4,228,180	4,229,955	22,982
City of North Charleston	324,996	54,294,678	54,198,516	421,158
Cooper River PPC	1,299	216,618	215,983	1,934
East Cooper Fire District	68	-	68	-
James Island PSD	459,470	6,351,642	6,411,635	399,477
James Island Fireman's Fund	-	74,532	74,532	-
North Charleston District	7,985	1,198,942	1,195,065	11,862
S. C. Fireman's Association	-	2,593,614	2,593,614	-
St. Andrew's PPPC	30,365	1,700,841	1,715,388	15,818
St. Andrew's Public Service District	228,452	6,150,700	6,298,561	80,591
St. John's Fire District	251,238	13,122,991	13,106,810	267,419
St. John's Fireman's Fund	-	393,151	393,151	-
St. Paul's Fire District	132,599	5,974,320	6,048,956	57,963
St. Paul's Fireman's Fund	-	73,634	73,634	-
State Agencies	233,133	775,953,989	775,913,269	273,853
Third parties	16,065,413	219,832,424	230,700,356	5,197,481
Town of Awendaw Fireman's Assoc	-	51,207	51,207	-
Town of Awendaw	2,406	134,425	134,941	1,890
Town of Lincolnville	3,647	107,505	108,678	2,474
Town of McClellanville	251	40,115	39,928	438
Town of Mount Pleasant	44,931	37,440,116	37,423,125	61,922
Town of Sullivan's Island	12,193	2,579,426	2,581,358	10,261
Town of Summerville	3,880	456,079	455,223	4,736
EMS Employee Fund	450	-	50	400
Ten Mile Whitehall Escrow	16,025	57	10,120	5,962
<b>Total held by Treasurer</b>	<b>53,830,058</b>	<b>1,813,661,741</b>	<b>1,832,042,322</b>	<b>35,449,477</b>
Held by Drug & Vice Seizure Trust				
Third parties	499,544	453,689	464,568	488,665
<b>Total pooled investments</b>	<b>54,329,602</b>	<b>1,814,115,430</b>	<b>1,832,506,890</b>	<b>35,938,142</b>
<b>Total assets</b>	<b>\$ 70,415,690</b>	<b>\$ 1,912,403,412</b>	<b>\$ 1,924,906,832</b>	<b>\$ 57,912,270</b>

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, 2016

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<b><u>LIABILITIES</u></b>				
Due to component units:				
Charleston County PRC	\$ (439,922)	\$ 32,198,138	\$ 31,881,144	\$ (122,928)
Cooper River PPC	1,299	216,618	215,983	1,934
North Charleston District	7,985	1,198,942	1,195,065	11,862
St. Andrew's PPPC	30,365	1,700,841	1,715,388	15,818
St. John's Fire District	251,238	13,122,991	13,106,810	267,419
St. Paul's Fire District	132,599	5,974,320	6,048,956	57,963
<b>Total due to component units</b>	<b>(16,436)</b>	<b>54,411,850</b>	<b>54,163,346</b>	<b>232,068</b>
Intergovernmental payable:				
C & B Fire Department	-	10,846	10,846	-
Charleston County Airport	(1,038)	-	-	(1,038)
Charleston County School District	36,050,247	567,219,818	574,626,949	28,643,116
City of Charleston	363,335	78,977,145	79,260,469	80,011
City of Folly Beach	13,109	2,181,275	2,183,206	11,178
City of Folly Beach/James Island	769	105,333	105,585	517
City of Isle of Palms	24,757	4,228,180	4,229,955	22,982
City of North Charleston	324,996	54,294,678	54,198,516	421,158
East Cooper Fire District	68	-	68	-
James Island Fireman's Fund	-	74,532	74,532	-
S. C. Fireman's Association	-	2,593,614	2,593,614	-
St. John's Fireman's Fund	-	393,151	393,151	-
St. Andrew's Public Service District	228,452	6,150,700	6,298,561	80,591
St. Paul's Fireman's Fund	-	73,634	73,634	-
State Agencies	233,133	775,953,989	775,913,269	273,853
Town of Awendaw Fireman's Assoc	-	51,207	51,207	-
Town of Awendaw	2,406	134,425	134,941	1,890
Town of Lincolnville	3,647	107,505	108,678	2,474
Town of McClellanville	251	40,115	39,928	438
Town of Mount Pleasant	44,931	37,440,116	37,423,125	61,922
Town of Sullivan's Island	12,193	2,579,426	2,581,358	10,261
Town of Summerville	3,880	456,079	455,223	4,736
James Island PSD	459,470	6,351,642	6,411,635	399,477
EMS Employee Fund	450	-	50	400
Ten Mile Whitehall Escrow	16,025	57	10,120	5,962
<b>Total intergovernmental payable</b>	<b>37,781,081</b>	<b>1,539,417,467</b>	<b>1,547,178,620</b>	<b>30,019,928</b>
Due to third parties	32,651,045	318,574,095	323,564,866	27,660,274
<b>Total liabilities</b>	<b>\$ 70,415,690</b>	<b>\$ 1,912,403,412</b>	<b>\$ 1,924,906,832</b>	<b>\$ 57,912,270</b>

See notes to financial statements.