

## 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 Business License Director, Clerk of Court (who administers both Clerk of Court and Family Court funds), Controller, 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, 2002

	Balance July 1, 2001 (As restated)	Additions	Deductions	Balance June 30, 2002
<b>ASSETS</b>				
<b>Non-pooled cash and cash equivalents:</b>				
Held by Business License/User Fee Third parties	\$ 71,848	\$ 752,637	\$ 717,774	\$ 106,711
Held by Clerk of Court Third parties	6,101,527	6,184,305	7,084,151	5,201,681
Held by Controller Third parties	29,831	4,956	26,903	7,884
Held by Delinquent Tax Third parties	5,454,613	42,512,073	45,119,131	2,847,556
Held by Family Court Third parties	130,820	31,461,156	31,400,045	191,931
Held by Magistrates Third parties	144,796	159,586	144,796	159,586
Held by Master-In-Equity Third parties	599,338	6,527,371	6,723,317	403,392
Held by Probate Court Third parties	-	18,750	16,452	2,298
Held by Sheriff Third parties	48,854	2,388,410	2,412,508	24,756
Held by Solicitor Third parties	3,053	103,014	80,991	25,075
<b>Total non-pooled cash and cash equivalents</b>	<b>12,584,680</b>	<b>90,112,258</b>	<b>93,726,068</b>	<b>8,970,870</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, 2002**

	Balance July 1, 2001 (As Restated)	Additions	Deductions	Balance June 30, 2002
<b>ASSETS</b>				
Pooled cash and cash equivalents:				
Held by Treasurer				
C & B Fire Department	\$ 256	\$ 4,313	\$ 4,569	\$ -
Charleston County Airport	1,000	2,566,812	2,566,929	883
Charleston County Library	-	483,137	483,137	-
Charleston County PRC	58,613	12,544,558	12,378,046	225,125
Charleston County School District	7,344,881	293,792,621	289,656,649	11,480,853
City of Charleston	86,826	38,477,278	37,927,252	636,852
City of Folly Beach	2,008	1,191,730	1,181,033	12,705
City of Isle of Palms	18,294	2,494,647	2,496,312	16,629
City of North Charleston	17,599	20,273,148	20,030,197	260,550
Cooper River PPC	5,039	263,020	258,795	9,264
East Cooper Fire District	-	68	-	68
James Island PSD	199,574	4,942,241	4,898,258	243,557
North Charleston District	15,544	1,783,683	1,727,843	71,384
Nulla bona refunds	508,628	10,252,926	10,679,324	82,230
St. Andrew's PPPC	50,492	1,263,608	1,218,958	95,142
St. Andrew's Public Service District	213,544	4,048,416	3,985,865	276,095
St. John's Fire District	71,976	6,328,703	6,296,114	104,565
St. John's Firemen's Fund	-	92,343	92,343	-
St. Paul's Fire District	10,596	2,607,093	2,581,118	36,571
State agencies	115,538	2,889,407	2,843,109	161,836
Third parties	638,365	28,210,998	28,845,182	4,181
Town of Lincolnville	4,271	104,399	106,088	2,582
Town of McClellanville	1,289	168,587	165,491	4,385
Town of Mount Pleasant	25,806	10,060,313	9,827,352	258,767
Town of Ravenel	52	71	52	71
Town of Sullivan's Island	2,474	1,147,868	1,145,889	4,453
Town of Summerville	17	1,715	379	1,353
<b>Total held by Treasurer</b>	<b>9,392,682</b>	<b>445,993,703</b>	<b>441,396,284</b>	<b>13,990,101</b>
<b>Total pooled cash and cash equivalents</b>	<b>9,392,682</b>	<b>445,993,703</b>	<b>441,396,284</b>	<b>13,990,101</b>
<b>Total assets</b>	<b>\$ 21,977,362</b>	<b>\$ 536,105,961</b>	<b>\$ 535,122,352</b>	<b>\$ 22,960,971</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, 2002

	Balance July 1, 2001 (As Restated)	Additions	Deductions	Balance June 30, 2002
<b>LIABILITIES</b>				
<b>Due to component units:</b>				
Charleston County Library	\$ -	\$ 483,137	\$ 483,137	\$ -
Charleston County PRC	58,613	12,544,558	12,376,622	226,549
Cooper River PPC	5,039	263,020	258,795	9,264
James Island PSD	199,574	4,942,241	4,898,259	243,556
North Charleston District	15,544	1,783,683	1,727,843	71,384
St. Andrew's PPPC	50,492	1,254,995	1,218,958	86,529
St. John's Fire District	71,976	6,421,046	6,388,581	104,441
St. Paul's Fire District	10,596	2,607,093	2,581,117	36,572
<b>Total due to component units</b>	<b>411,834</b>	<b>30,299,773</b>	<b>29,933,312</b>	<b>778,295</b>
<b>Intergovernmental payable:</b>				
C & B Fire Department	256	4,313	4,569	-
Charleston County Airport	1,000	2,566,812	2,566,929	883
Charleston County School District	7,344,881	293,700,278	289,564,306	11,480,853
City of Charleston	86,826	38,477,278	37,927,252	636,852
City of Folly Beach	2,008	1,191,730	1,181,033	12,705
City of Isle of Palms	18,294	2,494,647	2,496,312	16,629
City of North Charleston	17,599	20,273,148	20,030,197	260,550
East Cooper Fire District	-	68	-	68
St. Andrew's Public Service District	213,544	4,057,029	3,985,865	284,708
State Agencies	115,538	2,889,407	2,843,109	161,836
Town of Lincolnville	4,271	104,399	106,088	2,582
Town of McClellanville	1,289	168,587	165,491	4,385
Town of Mount Pleasant	25,806	10,060,313	9,827,352	258,767
Town of Ravenel	52	71	52	71
Town of Sullivan's Island	2,474	1,147,868	1,145,889	4,453
Town of Summerville	17	1,715	379	1,353
<b>Total intergovernmental payable</b>	<b>7,833,855</b>	<b>377,137,663</b>	<b>371,844,823</b>	<b>13,126,695</b>
<b>Due to third parties</b>	<b>13,731,673</b>	<b>128,668,525</b>	<b>133,344,217</b>	<b>9,055,981</b>
<b>Total liabilities</b>	<b>\$ 21,977,362</b>	<b>\$ 536,105,961</b>	<b>\$ 535,122,352</b>	<b>\$ 22,960,971</b>

See notes to financial statements.