# 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
ASSETS				
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

## CONTINUED

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

Charleston County School District56,780,797528,310,880538,786,33646,305,341City of Charleston6,829,91468,864,72675,333,516361,124City of Folly Beach102,9001,922,8432,009,16416,579City of Folly Beach/James Island1267772City of Isle of Palms158,8094,966,3035,103,50921,603City of North Charleston2,736,98350,884,37254,035,043(413,688)East Cooper Fire District6868James Island Fireman's Fund-130,130130,130-S. C. Fireman's Association-2,106,2542,106,254-St. John's Fireman's Fund-320,043320,043-St. Andrew's Public Service District681,1535,420,2265,964,028137,351State Agencies191,3794,163,4524,119,868234,963Town of Awendaw Fireman's Assoc-43,910Town of McClellanville21,326138,249163,496(3,881)Town of McClellanville38,344313,701349,7342,311Town of Summerville228,310231,284228,806230,788Ten Mile Whitehall Escrow447,344979111,599336,724Total intergovernmental payable76,806,353698,552,135728,048,60447,309,884		Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Charleston County PRC   \$ 551,199   \$ 36,090,606   \$ 36,501,072   \$ 140,733     Cooper River PPC   46,659   206,690   \$ 36,501,072   \$ 140,733     James Island PSD   548,608   5,557,093   6,025,789   80,911     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   1,004,395   8,744,414   9,632,748   116,061     Total due to component units   3,347,529   65,869,713   68,543,805   673,437     Intergovernmental payable:   -   -   8,424   -   -     C & B Fire Department   -   8,424   -   -   (1,038)     C A B Fire Department   -   8,424   -   -   (1,038)     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 Folly Beach/James Island   2,736,883   50,	LIABILITIES				
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   1,344,914   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   12,208,872   304,383     St. Paul's Fire District   1,004,395   8,744,414   9,632,748   116,061     Total due to component units   3,347,529   65,869,713   68,543,805   673,437     Intergovernmental payable:	Due to component units:				
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   1,344,914   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   12,208,872   304,383     St. Paul's Fire District   1,004,395   8,744,414   9,632,748   116,061     Total due to component units   3,347,529   65,869,713   68,543,805   673,437     Intergovernmental payable:	•	\$ 551,199	\$ 36.090.606	\$ 36.501.072	\$ 140.733
James Island PSD   549,608   5,557,093   6,025,789   80,915     North Charleston District   254,343   1,141,130   1,384,914   10,559     St. John's Fire District   740,134   12,485,121   12,920,872   304,383     St. Pau's Fire District   1,004,395   8,744,414   9,632,748   116,661     Total due to component units   3,347,529   65,869,713   68,543,805   673,437     Intergovernmental payable:   -   8,424   8,424   -   (1,038)     C & B Fire Department   -   8,424   8,424   -   (1,038)     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 Folly Beach/James Island   12   67   77   2   2     City of Folly Beach/James Island   12   68   -   68     James Island Fireman's Fund   -   130,130   -   -     St. John's Fire man's Association   -					
North Charleston District   254,343   1,141,130   1,384,914   10,559     St. Andrew's PPPC   201,191   1,644,659   1,826,784   19,066     St. Paul's Fire District   740,134   12,485,121   12,208,872   304,383     St. Paul's Fire District   1,004,395   8,744,414   9,632,748   116,061     Total due to component units   3,347,529   65,869,713   68,543,805   673,437     Intergovernmental payable:   C & B Fire Department   -   -   (1,038)   -   -   (1,038)     Charleston County Airport   (1,038)   -   -   (1,038)   -   -   (1,038)     City of Charleston   6,829,914   68,864,726   75,333,516   361,124     City of Folly Beach/James Island   12   67   77   7   2   2   64   -   68   -   -   68   -   -   68   -   -   68   -   -   68   -   -   68   -   -   68   -   <	-	549,608	5.557.093	•	80.912
St. Andrew's PPPC   201,191   1,644,659   1,236,784   19,066     St. John's Fire District   740,134   12,485,121   12,920,872   304,383     St. Pau's Fire District   1,004,395   8,744,414   9,632,748   116,061     Total due to component units   3,347,529   65,869,713   68,543,805   673,437     Intergovernmental payable:   -   -   (1,038)   -   -   (1,038)     C & B Fire Department   -   8,424   8,424   -   (1,038)   -   -   (1,038)     Charleston County School District   56,780,797   528,310,880   538,786,336   46,305,341     City of Folly Beach/James Island   12   6   7   77   2     City of Isle of Paims   158,809   4,966,303   5,103,509   21,603   -     East Cooper Fire District   68   -   -   68   -   -   68     James Island Fireman's Fund   -   130,130   -   -   2,106,254   -   68     S	North Charleston District	,		, ,	,
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     Total due to component units   3,347,529   65,869,713   68,543,805   673,437     Intergovernmental payable:   -   8,424   -   -   (1,038)     C & B Fire Department   -   8,424   -   -   (1,038)     Charleston County School District   56,780,797   528,310,880   538,786,336   46,305,341     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 Folly Beach/James Island   12   67   77   2     City of Folly Beach/James Island   -   68   -   68     James Island Fireman's Fund   -   130,130   130,130   -     S. C. Fireman's Association   -   2,106,254   -   -     St. Andrew's Public Service District   681,153   5,420,226	St. Andrew's PPPC	201,191	1,644,659		•
St. Paul's Fire District   1,004,395   8,744,414   9,632,748   116,061     Total due to component units   3,347,529   65,869,713   68,543,805   673,437     Intergovernmental payable:   -   -   -   (1,038)   -   -   (1,038)     C & B Fire Department   -   -   8,424   8,424   -   -   (1,038)     Charleston County School District   56,780,797   528,310,880   538,786,336   46,305,341     City of Folly Beach/James Island   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     James Island Fireman's Fund   -   320,043   -   68     James Island Fireman's Fund   -   320,043   -   68     James Island Fireman's Fund   -   320,043   -   68     James Island Fireman's Fund   -   320,043   -   -   68 <t< td=""><td>St. John's Fire District</td><td>,</td><td></td><td></td><td>,</td></t<>	St. John's Fire District	,			,
Intergovernmental payable:   6     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 Folly Beach   102,900   1,922,843   2,009,164   16,579     City of Folly Beach   122,900   1,922,843   2,009,164   16,579     City of Folly Beach   127,36,983   50,884,372   54,035,043   (413,688)     East Cooper Fire District   68   -   -   68     James Island Fireman's Fund   -   130,130   -   8     S. C. Fireman's Association   -   2,106,254   2,106,254   -   68     James Island Fireman's Fund   -   320,043   320,043   -   -     S. C. Fireman's Association   -   2,106,254   2,106,254   -   -     State Agencies   191,379   4,163,452   4,119,868   234,963   -   - <t< td=""><td>St. Paul's Fire District</td><td></td><td></td><td></td><td>•</td></t<>	St. Paul's Fire District				•
Intergovernmental payable:   6     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 Folly Beach   102,900   1,922,843   2,009,164   16,579     City of Folly Beach   122,900   1,922,843   2,009,164   16,579     City of Folly Beach   127,36,983   50,884,372   54,035,043   (413,688)     East Cooper Fire District   68   -   -   68     James Island Fireman's Fund   -   130,130   -   8     S. C. Fireman's Association   -   2,106,254   2,106,254   -   68     James Island Fireman's Fund   -   320,043   320,043   -   -     S. C. Fireman's Association   -   2,106,254   2,106,254   -   -     State Agencies   191,379   4,163,452   4,119,868   234,963   -   - <t< td=""><td>Total due to component units</td><td>3 347 520</td><td>65 860 713</td><td>69 542 905</td><td>672 427</td></t<>	Total due to component units	3 347 520	65 860 713	69 542 905	672 427
C & B Fire Department   -   8,424   8,424   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -   (1,038)   -	Total due to component units	3,347,529	05,009,715	00,043,003	073,437
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 Folly Beach/James Island   12,736,983   50,884,372   54,035,043   (413,688)     East Cooper Fire District   68   -   -   68     James Island Fireman's Fund   -   130,130   130,130   -     St. John's Fireman's Fund   -   320,043   2106,254   -     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   20,782   352,264   369,305   3,741     Town of McClelanville   21,326   138,289   163,496   (3	Intergovernmental payable:				
Charleston County School District   56,760,797   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 Folly Beach/James Island   12   67   77   2     City of Folly Beach/James Island   12,736,983   50,884,372   54,035,043   (413,688)     East Cooper Fire District   68   -   68   -   68     James Island Fireman's Fund   -   130,130   130,130   -     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   20,782   352,264   369,305   3,741     Town of Mount Pleasant   8,470,574   28,670,497   37,072,545   68,526     Town of Mount Pleasant   8,470,574   28,670,497	C & B Fire Department	-	8,424	8,424	-
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   -     St. John's Fireman's Fund   -   2,106,254   2,106,254   -   -     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   3,741     Town of Awendaw   20,782   352,264   369,305   3,741     Town of McClellanville   21,326   138,289   163,496   (3,881)     Town of McClellanville   28,701,574   28,670,497 <t< td=""><td></td><td>(1,038)</td><td>-</td><td>-</td><td>(1,038)</td></t<>		(1,038)	-	-	(1,038)
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 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   -     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   20,782   352,264   369,305   3,741     Town of McClellanville   21,326   138,289   163,496   (3,881)     Town of Mount Pleasant   8,470,574   28,670,497   37,072,545   68,526	Charleston County School District	56,780,797	528,310,880	538,786,336	46,305,341
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 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   -     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   20,782   352,264   369,305   3,741     Town of McClellanville   21,326   138,289   163,496   (3,881)     Town of Mount Pleasant   8,470,574   28,670,497   37,072,545   68,526	City of Charleston	6,829,914	68,864,726	75,333,516	361,124
City of Folly Beach/James Island1267772City of Isle of Palms158,8094,966,3035,103,50921,603City of North Charleston2,736,98350,884,37254,035,043(413,688)East Cooper Fire District6868James Island Fireman's Fund-130,130130,130-S. C. Fireman's Association-2,106,2542,106,254-St. John's Fireman's Fund-320,043320,043-St. Andrew's Public Service District681,1535,420,2265,964,028137,351State Agencies191,3794,163,4524,119,868234,963Town of Awendaw Fireman's Assoc-43,91043,910-Town of Awendaw20,782352,264369,3053,741Town of Lincolnville21,326138,289163,496(3,881)Town of Mourt Pleasant8,470,57428,670,49737,072,54568,526Town of Sullivan's Island98,6961,703,4911,792,8179,370Town of Summerville228,310231,284228,806230,788Ten Mile Whitehall Escrow447,344979111,599336,724Due to other funds149,0425,1725,04447,309,884Due to third parties40,043,156218,784,524227,321,43031,506,250	City of Folly Beach	102,900	1,922,843	2,009,164	16,579
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   -   68     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   -   -     Town of Awendaw   20,782   352,264   369,305   3,741     Town of McClellanville   21,326   138,289   163,496   (3,881)     Town of Muont 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 Sullivan's Island   98,696   1,703,491   1,79	City of Folly Beach/James Island	12	67		2
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   -   68     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   -   -     Town of Awendaw   20,782   352,264   369,305   3,741     Town of McClellanville   21,326   138,289   163,496   (3,881)     Town of Muont 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 Sullivan's Island   98,696   1,703,491   1,79	City of Isle of Palms	158,809	4,966,303	5,103,509	21,603
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 McClellanville   21,326   138,289   163,496   (3,881)     Town of McClellanville   38,344   313,701   349,734   2,311     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     Due to other funds   149,042   5,172   5,044	City of North Charleston	2,736,983	50,884,372	54,035,043	(413,688)
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 - -   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   Due to other funds 149,042 5,172 5,044 4	East Cooper Fire District	68	-	-	68
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   Total intergovernmental payable 76,806,353 698,552,135 728,048,604 47,309,884   Due to other funds 149,042	James Island Fireman's Fund	-	130,130	130,130	-
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 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 Sulmerville 228,310 231,284 228,806 230,788   Ten Mile Whitehall Escrow 447,344 979 111,599 336,724   Due to other funds 149,042 5,172 5,044 47,309,884   Due to third parties 40,043,156 218,784,524 227,321,	S. C. Fireman's Association	-	2,106,254	2,106,254	-
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 Sullivan's Island 98,696 1,703,491 1,792,817 9,370   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   Due to other funds 149,042 5,172 5,044 149,170   Due to third parties 40,043,156 218,784,524	St. John's Fireman's Fund	-			-
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     Total intergovernmental payable   76,806,353   698,552,135   728,048,604   47,309,884     Due to other funds   149,042   5,172   5,044   149,170     Due to third parties   40,043,156   218,784,524   227,321,430   31,506,250	St. Andrew's Public Service District	681,153	5,420,226	-	137,351
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     Total intergovernmental payable   76,806,353   698,552,135   728,048,604   47,309,884     Due to other funds   149,042   5,172   5,044   149,170     Due to third parties   40,043,156   218,784,524   227,321,430   31,506,250	State Agencies				
Town of Awendaw20,782352,264369,3053,741Town of Lincolnville21,326138,289163,496(3,881)Town of McClellanville38,344313,701349,7342,311Town of Mount Pleasant8,470,57428,670,49737,072,54568,526Town of Sullivan's Island98,6961,703,4911,792,8179,370Town of Summerville228,310231,284228,806230,788Ten Mile Whitehall Escrow447,344979111,599336,724Total intergovernmental payable76,806,353698,552,135728,048,60447,309,884Due to other funds149,0425,1725,044149,170Due to third parties40,043,156218,784,524227,321,43031,506,250		- ,			-
Town of Lincolnville21,326138,289163,496(3,881)Town of McClellanville38,344313,701349,7342,311Town of Mount Pleasant8,470,57428,670,49737,072,54568,526Town of Sullivan's Island98,6961,703,4911,792,8179,370Town of Summerville228,310231,284228,806230,788Ten Mile Whitehall Escrow447,344979111,599336,724Total intergovernmental payable76,806,353698,552,135728,048,60447,309,884Due to other funds149,0425,1725,044149,170Due to third parties40,043,156218,784,524227,321,43031,506,250	Town of Awendaw	20.782		•	3.741
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     Total intergovernmental payable   76,806,353   698,552,135   728,048,604   47,309,884     Due to other funds   149,042   5,172   5,044   149,170     Due to third parties   40,043,156   218,784,524   227,321,430   31,506,250	Town of Lincolnville	21,326	138,289		(3,881)
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     Total intergovernmental payable   76,806,353   698,552,135   728,048,604   47,309,884     Due to other funds   149,042   5,172   5,044   149,170     Due to third parties   40,043,156   218,784,524   227,321,430   31,506,250	Town of McClellanville			•	
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     Total intergovernmental payable   76,806,353   698,552,135   728,048,604   47,309,884     Due to other funds   149,042   5,172   5,044   149,170     Due to third parties   40,043,156   218,784,524   227,321,430   31,506,250	Town of Mount Pleasant	,	,	,	,
Town of Summerville   228,310   231,284   228,806   230,788     Ten Mile Whitehall Escrow   447,344   979   111,599   336,724     Total intergovernmental payable   76,806,353   698,552,135   728,048,604   47,309,884     Due to other funds   149,042   5,172   5,044   149,170     Due to third parties   40,043,156   218,784,524   227,321,430   31,506,250	Town of Sullivan's Island	, ,			
Ten Mile Whitehall Escrow   447,344   979   111,599   336,724     Total intergovernmental payable   76,806,353   698,552,135   728,048,604   47,309,884     Due to other funds   149,042   5,172   5,044   149,170     Due to third parties   40,043,156   218,784,524   227,321,430   31,506,250		,			-
Due to other funds   149,042   5,172   5,044   149,170     Due to third parties   40,043,156   218,784,524   227,321,430   31,506,250			,		
Due to third parties   40,043,156   218,784,524   227,321,430   31,506,250	Total intergovernmental payable	76,806,353	698,552,135	728,048,604	47,309,884
	Due to other funds	149,042	5,172	5,044	149,170
Total liabilities \$\$ 120,346,080 \$\$ 983,211,544 \$\$ 1,023,918,883 \$\$ 79,638,741	Due to third parties	40,043,156	218,784,524	227,321,430	31,506,250
	Total liabilities	\$ 120,346,080	\$ 983,211,544	\$ 1,023,918,883	\$ 79,638,741

See notes to financial statements.