

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, 2017

<u>ASSETS</u>	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
Non-pooled cash and cash equivalents:				
Held by Revenue Collections				
Third parties	\$ 209,659	\$ 16,728	\$ 16,848	\$ 209,539
Held by Clerk of Court				
Third parties	16,244,099	18,600,643	19,811,001	15,033,741
Held by Delinquent Tax				
Third parties	111,437	5,655	7,066	110,026
Held by Family Court				
Third parties	445,188	31,489,075	31,586,583	347,680
Held by Magistrates				
Third parties	60,068	76,805	60,068	76,805
Held by Master-In-Equity				
Third parties	4,110,375	27,573,432	27,394,812	4,288,995
Held by Probate				
Third parties	7,000	24,112	14,127	16,985
Held by Public Defender				
Third parties	8,979	107,556	102,777	13,758
Held by RMC				
Third parties	38,727	924,280	95	962,912
Held by Sheriff				
Third parties	219,232	3,879,700	3,893,150	205,782
Held by Solicitor				
Third parties	419,110	486,102	470,061	435,151
Total non-pooled cash and cash equivalents	21,882,853	83,184,088	83,356,588	21,701,374
Non-pooled investments:				
Held by Clerk of Court				
Third parties	138,981	-	10,000	128,981

See notes to financial statements.

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COUNTY OF CHARLESTON, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
<u>ASSETS</u>				
Pooled investments:				
Held by Treasurer				
C & B Fire Department	\$ -	\$ 10,719	\$ 10,719	\$ -
Charleston County Airport	(1,038)	-	-	(1,038)
Charleston County PRC	(122,928)	22,845,471	22,601,740	120,803
Charleston County School District	28,643,116	556,686,335	567,062,152	18,267,299
City of Charleston	80,011	83,346,195	83,094,397	331,809
City of Folly Beach	11,178	2,196,734	2,200,073	7,839
City of Folly Beach/James Island	517	108,022	105,975	2,564
City of Isle of Palms	22,982	4,313,067	4,318,459	17,590
City of North Charleston	421,158	61,293,800	61,184,156	530,802
Cooper River PPC	1,934	215,670	215,437	2,167
James Island PSD	399,477	6,141,807	6,440,851	100,433
James Island Fireman's Fund	-	77,202	77,202	-
North Charleston District	11,862	1,192,813	1,191,388	13,287
S. C. Fireman's Association	-	2,694,598	2,694,598	-
St. Andrew's PPPC	15,818	1,837,131	1,820,445	32,504
St. Andrew's Public Service District	80,591	6,585,046	6,503,673	161,964
St. John's Fire District	267,419	19,465,649	19,405,505	327,563
St. John's Fireman's Fund	-	381,074	381,074	-
St. Paul's Fire District	57,963	6,451,179	6,329,262	179,880
St. Paul's Fireman's Fund	-	69,395	69,395	-
State Agencies	273,853	793,288,451	793,268,009	294,295
Third parties	5,197,481	136,698,637	135,801,468	6,094,650
Town of Awendaw Fireman's Assoc	-	48,878	48,878	-
Town of Awendaw	1,890	131,691	132,768	813
Town of Lincolnville	2,474	116,383	114,216	4,641
Town of McClellanville	438	34,274	34,460	252
Town of James Island	-	47,808	7,217	40,591
Town of Mount Pleasant	61,922	41,601,424	41,553,734	109,612
Town of Sullivan's Island	10,261	2,743,365	2,740,851	12,775
Town of Summerville	4,736	523,639	521,672	6,703
EMS Employee Fund	400	-	-	400
Ten Mile Whitehall Escrow	5,962	-	5,962	-
Total held by Treasurer	35,449,477	1,751,146,457	1,759,935,736	26,660,198
Held by Drug & Vice Seizure Trust				
Third parties	488,665	308,922	344,490	453,097
Total pooled investments	35,938,142	1,751,455,379	1,760,280,226	27,113,295
Total assets	\$ 57,959,976	\$ 1,834,639,467	\$ 1,843,646,814	\$ 48,943,650

See notes to financial statements.

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COUNTY OF CHARLESTON, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
<u>LIABILITIES</u>				
Due to component units:				
Charleston County PRC	\$ (122,928)	\$ 22,845,471	\$ 22,601,740	\$ 120,803
Cooper River PPC	1,934	215,670	215,437	2,167
North Charleston District	11,862	1,192,813	1,191,388	13,287
St. Andrew's PPPC	15,818	1,837,131	1,820,445	32,504
St. John's Fire District	267,419	19,465,649	19,405,505	327,563
St. Paul's Fire District	57,963	6,451,179	6,329,262	179,880
Total due to component units	232,068	52,007,913	51,563,777	676,204
Intergovernmental payable:				
C & B Fire Department	-	10,719	10,719	-
Charleston County Airport	(1,038)	-	-	(1,038)
Charleston County School District	28,643,116	556,686,335	567,062,152	18,267,299
City of Charleston	80,011	83,346,195	83,094,397	331,809
City of Folly Beach	11,178	2,196,734	2,200,073	7,839
City of Folly Beach/James Island	517	108,022	105,975	2,564
City of Isle of Palms	22,982	4,313,067	4,318,459	17,590
City of North Charleston	421,158	61,293,800	61,184,156	530,802
James Island Fireman's Fund	-	77,202	77,202	-
S. C. Fireman's Association	-	2,694,598	2,694,598	-
St. John's Fireman's Fund	-	381,074	381,074	-
St. Andrew's Public Service District	80,591	6,585,046	6,503,673	161,964
St. Paul's Fireman's Fund	-	69,395	69,395	-
State Agencies	273,853	793,288,451	793,268,009	294,295
Town of Awendaw Fireman's Assoc	-	48,878	48,878	-
Town of Awendaw	1,890	131,691	132,768	813
Town of Lincolnville	2,474	116,383	114,216	4,641
Town of James Island	-	47,808	7,217	40,591
Town of McClellanville	438	34,274	34,460	252
Town of Mount Pleasant	61,922	41,601,424	41,553,734	109,612
Town of Sullivan's Island	10,261	2,743,365	2,740,851	12,775
Town of Summerville	4,736	523,639	521,672	6,703
James Island PSD	399,477	6,141,807	6,440,851	100,433
EMS Employee Fund	400	-	-	400
Ten Mile Whitehall Escrow	5,962	-	5,962	-
Total intergovernmental payable	30,019,928	1,562,439,907	1,572,570,491	19,889,344
Due to third parties	27,707,980	220,191,647	219,512,546	28,378,102
Total liabilities	\$ 57,959,976	\$ 1,834,639,467	\$ 1,843,646,814	\$ 48,943,650

See notes to financial statements.