## 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

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017	
ASSETS	ouly 1, 2010	Additions	Deddellone		
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	
Hold by Master In Equity					
Held by Master-In-Equity Third parties	4,110,375	27,573,432	27,394,812	4,288,995	
Held by Droboto					
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	
	30,727	524,200		302,312	
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	400.004		40.000	400.004	
Third parties	138,981		10,000	128,981	

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, 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	,	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.

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

LIABILITIES           Due to component units: Charleston County PRC         \$         (122,928)         \$         22,845,471         \$         22,601,740         \$         120,803           Cooper River PPC         15,818         1,932,413         1,191,388         13,287           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         332,604           St. John's Fire District         267,419         19,465,649         19,405,505         327,563           St. Paul's Fire District         232,068         52,007,913         51,563,777         676,204           Intergovernmental payable:         -         10,719         0,719         -         (1,038)           C & B Fire Department         -         10,719         10,719         -         (1,038)           C Areleston County School District         28,643,116         556,686,335         567,062,152         18,267,299           City of Folly Beach         11,178         2,1962         4,313,067         4,318,459         17,509           City of Folly Beach         11,178         2,196,734         2,200,073         7,839         14,56 <tr< th=""><th></th><th colspan="2">Balance July 1, 2016</th><th colspan="2">Additions</th><th colspan="2">Deductions</th><th colspan="2">Balance June 30, 2017</th></tr<>		Balance July 1, 2016		Additions		Deductions		Balance June 30, 2017	
Charleston County PRC         \$ (122,928)         \$ 22,465,471         \$ 22,601,740         \$ 120,803           Cooper River PPC         1,934         215,673         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         19,465,6649         19,405,505         327,563           St. Paul's Fire District         232,068         52,007,913         51,563,777         676,204           Intergovernmental payable:         -         10,719         -         -           C & B Fire Department         -         10,719         -         -           Charleston County Airport         (1,038)         -         -         (1,038)           City of Folly Beach         11,178         2,196,734         2,200,73         7,839           City of Folly Beach/James Island         517         108,022         105,975         2,564           City of Folly Beach/James Stand         517         108,022         105,975         2,564           City of Folly Beach/James Stand         -         7,7202         77,202         77,202	LIABILITIES								
Cooper River PPC         1,334         215,670         215,477         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. Pau's Fire District         57,963         6,451,179         6,329,262         179,880           Intergovernmental payable:         -         10,719         10,719         -           C & B Fire Department         -         10,719         -         (1,038)           C harleston County Airport         (1,038)         -         -         (1,038)           City of Charleston         80,011         83,346,195         83,094,397         331,809           City of Charleston         80,011         80,246,195         83,094,397         331,809           City of Charleston         80,011         83,246,195         83,094,397         331,809           City of Charleston         421,158         61,293,800         61,184,156         530,802           City of Soli Beach         -         77,202         7,202         -         5	Due to component units:								
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           Intergovernmental payable:         -         10,719         -         -           C & B Fire Department         -         10,719         -         -           Charleston County School District         28,643,116         556,686,335         567,062,152         18,267,239           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 Folly Beach/James Island         517         108,022         105,975         2,564           City of Folly Beach         11,178         2,196,458         -         7,539           City of Folly Beach         14,178         6,123,800         61,184,156         50,80,20           James Island Fireman's Fund         -         77,202         -         - <td>Charleston County PRC</td> <td>\$</td> <td>(122,928)</td> <td>\$</td> <td>22,845,471</td> <td>\$</td> <td>22,601,740</td> <td>\$</td> <td>120,803</td>	Charleston County PRC	\$	(122,928)	\$	22,845,471	\$	22,601,740	\$	120,803
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. Pau'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:         -         10,719         10,719         -         (1,038)           C & B Fire Department         -         10,719         10,719         -         (1,038)           Charleston County Airport         (1,038)         -         -         (1,038)           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 Folly Beach/James Island         517         108,022         105,975         2,564           City of North Charleston         421,158         61,293,800         61,184,156         530,802           James Island Fireman's Fund         -         2,694,598         -         381,074         -           St. Andrew's Public Service District	Cooper River PPC		1,934		215,670		215,437		2,167
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:         -         10,719         10,719         -         -           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         014 of charleston         80,011         83,346,195         83,094,397         331,809           City of Folly Beach/James Island         517         108,022         105,975         2,564         017,590         2105,975         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         -         26,94,598         2,69	North Charleston District		11,862		1,192,813		1,191,388		13,287
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:         -         10,719         -         676,204           C & B Fire Department         -         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 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 Folly Beach/James Island         517         108,022         105,975         2,564           City of North Charleston         421,158         61,293,800         61,144,156         530,802           James Island Fireman's Fund         -         77,202         7,202         -           St. Andrew's Public Service District         80,591         6,585,046         6,503,673         161,964           St. Audrew's Public Service District         80,591         6,585,046 <td>St. Andrew's PPPC</td> <td></td> <td>15,818</td> <td></td> <td>1,837,131</td> <td></td> <td>1,820,445</td> <td></td> <td>32,504</td>	St. Andrew's PPPC		15,818		1,837,131		1,820,445		32,504
Total due to component units         232,068         52,007,913         51,563,777         676,204           Intergovernmental payable: C & B Fire Department         -         10,719         -         -         (1,038)         -         -         (1,0	St. John's Fire District		267,419		19,465,649		19,405,505		327,563
Intergovernmental payable:         10,719         10,719         10,719         -         (1,038)           C & B Fire Department         -         10,719         10,719         -         (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         10,8022         105,975         2,564           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         -         -         51,36,009         294,295           St. Andrew's Public Service District         80,591         6,585,046         6,503,673         161,964           St. Prieman's Fund         -         64,878         -         -         69,395         -           Town of Awendaw Fireman's Assoc         -         48,878         -         -	St. Paul's Fire District		57,963		6,451,179		6,329,262		179,880
C & B Fire Department         -         10,719         10,719         -         .           Charleston County Airport         (1,038)         -         -         (1,038)         -         -         (1,038)         -         (1,038)         -         -	Total due to component units		232,068		52,007,913		51,563,777		676,204
C & B Fire Department         -         10,719         10,719         -         .           Charleston County Airport         (1,038)         -         -         (1,038)         -         -         (1,038)         -         (1,038)         -         -									
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         -         -           St. John's Fireman's Fund         -         6,89,395         69,395         -         -           St. Andrew's Public Service District         80,591         6,585,046         6,503,673         161,964           St. Paul's Fireman's Fund         -         63,935         107,93,268,009         294,295           Town of Awendaw Fireman's Assoc         -         48,878 <td></td> <td></td> <td></td> <td></td> <td>40 740</td> <td></td> <td>40 740</td> <td></td> <td></td>					40 740		40 740		
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         -         -         S. C. Fireman's Association         -         2,694,598         2,694,598         -         -         St. John's Fireman's Fund         -         69,395         -         -         -         -         -         -         -         69,395         -			- (4.020)		10,719		10,719		- (4.029)
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         -         -           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         -         -           Town of Awendaw         1,890         131,691         132,768         813           Town of Awendaw         1,890         131,691         132,768         813           Town of McClellanville         2,474         116,383         114,216         4,641 <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td></td></td<>					-		-		
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         -         -           S. C. Fireman's Fund         -         381,074         381,074         -           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         -           Town of Awendaw Fireman's Assoc         -         48,878         48,878         -           Town of Awendaw Fireman's Assoc         -         48,878         48,678         -           Town of James Island         -         47,808         7,217         40,591           Town of McClellanville         438         34,274         34,460         252           Town of									
City of Folly Beach/James Island517108,022105,9752,564City of Isle of Palms22,9824,313,0674,318,45917,590City of North Charleston421,15861,293,80061,184,156530,802James Island Fireman's Fund-77,20277,202-S. C. Fireman's Association-2,694,5982,694,598-St. John's Fireman's Fund-381,074381,074-St. Andrew's Public Service District80,5916,585,0466,503,673161,964St. Paul's Fireman's Fund-69,39569,395-State Agencies273,853793,288,451793,268,009294,295Town of Awendaw Fireman's Assoc-48,87848,878-Town of Awendaw1,890131,691132,768813Town of Awendaw1,890131,691132,768813Town of Mount Pleasant61,92241,601,42441,553,734109,612Town of Sullivan's Island10,2612,743,3652,740,85112,775Town of Summerville4,736523,639521,6726,703James Island PSD399,4776,141,8076,440,851100,433EMS Employee Fund400400Ten Mile Whitehall Escrow5,962-5,962-Total intergovernmental payable30,019,9281,562,439,9071,572,570,49119,889,344									
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 James Island         -         47,808         7,217         40,591           Town of Sullivan's Island         10,261         2,743,365         2,740,851         12,775           Town of Sumerville         4,736         523,639         521,672         6,703 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td>									,
City of North Charleston421,15861,293,80061,184,156530,802James Island Fireman's Fund-77,20277,202-S. C. Fireman's Association-2,694,5982,694,598-St. John's Fireman's Fund-381,074381,074-St. Andrew's Public Service District80,5916,585,0466,503,673161,964St. Paul's Fireman's Fund-69,39569,395-State Agencies273,853793,288,451793,268,009294,295Town of Awendaw Fireman's Assoc-48,87848,878-Town of Awendaw1,890131,691132,768813Town of Auendaw1,890131,691132,768813Town of Auendaw1,890131,691132,768813Town of Mochleunville2,474116,383114,2164,641Town of Mochleunville43834,27434,460252Town of Mochleunville43834,27434,660252Town of Sullivan's Island10,2612,743,3652,740,85112,775Town of Sullivan's Island10,2612,743,3652,740,85112,775Town of Summerville4,736523,639521,6726,703James Island PSD399,4776,141,8076,440,851100,433EMS Employee Fund400400-Ten Mile Whitehall Escrow5,962-5,962Total intergovernmental payable30,01			-				•		
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       -         Town of Awendaw Fireman's Assoc       -       48,878       48,878       -         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 Sullivan's Island       10,261       2,743,365       2,740,851       12,775         Town of Sullivan's Island       10,261       2,743,365       2,740,851       122,775         Town of Sullivan's Island       10,261       2,743,365       2,740,851       100,433 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
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 McClellanville       438       34,274       34,460       252         Town of Mount Pleasant       61,922       41,601,424       41,553,734       109,612         Town of Summerville       4,736       523,639       521,672       6,703         James Island PSD       399,477       6,141,807       6,440,851       100,433         James Island PSD       399,477       6,141,807       6,440,851       100,433         EMS Employee Fund       400       -       -       400       -       40			421,150						550,602
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       793,266,009       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 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 Sullivan's Island       10,261       2,743,365       2,740,851       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									_
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 Sullivan's Island         10,261         2,743,365         2,740,851         100,433           EMS Employee Fund         400         -         -         400           Ten Mile Whitehall Escrow         5,962         -         5,962         -           Total intergovernm									
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 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			80 501						161 964
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 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			-						-
Town of Awendaw Fireman's Assoc         -         48,878         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 Sumerville         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         -         400           Ten Mile Whitehall Escrow         5,962         -         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			273 853						294 295
Town of Awendaw1,890131,691132,768813Town of Lincolnville2,474116,383114,2164,641Town of James Island-47,8087,21740,591Town of McClellanville43834,27434,460252Town of Mount Pleasant61,92241,601,42441,553,734109,612Town of Sullivan's Island10,2612,743,3652,740,85112,775Town of Sullivan's Island10,2612,743,3652,740,85112,775Town of Summerville4,736523,639521,6726,703James Island PSD399,4776,141,8076,440,851100,433EMS Employee Fund400400Ten Mile Whitehall Escrow5,962-5,962-Total intergovernmental payable30,019,9281,562,439,9071,572,570,49119,889,344Due to third parties27,707,980220,191,647219,512,54628,378,102									204
Town of Lincolnville2,474116,383114,2164,641Town of James Island-47,8087,21740,591Town of McClellanville43834,27434,460252Town of Mount Pleasant61,92241,601,42441,553,734109,612Town of Sullivan's Island10,2612,743,3652,740,85112,775Town of Summerville4,736523,639521,6726,703James Island PSD399,4776,141,8076,440,851100,433EMS Employee Fund400400Ten Mile Whitehall Escrow5,962-5,962-Total intergovernmental payable30,019,9281,562,439,9071,572,570,49119,889,344Due to third parties27,707,980220,191,647219,512,54628,378,102			1 890				•		813
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           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									
Town of McClellanville43834,27434,460252Town of Mount Pleasant61,92241,601,42441,553,734109,612Town of Sullivan's Island10,2612,743,3652,740,85112,775Town of Summerville4,736523,639521,6726,703James Island PSD399,4776,141,8076,440,851100,433EMS Employee Fund400400Ten Mile Whitehall Escrow5,962-5,962-Total intergovernmental payable30,019,9281,562,439,9071,572,570,49119,889,344Due to third parties27,707,980220,191,647219,512,54628,378,102			-,						,
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			438						
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									-
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									
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									
EMS Employee Fund Ten Mile Whitehall Escrow         400 5,962         -         400 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									
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	EMS Employee Fund		•		-		-		
Due to third parties         27,707,980         220,191,647         219,512,546         28,378,102					-		5,962		-
	Total intergovernmental payable		30,019,928		1,562,439,907		1,572,570,491		19,889,344
Total liabilities \$\$ 57,959,976 \$1,834,639,467 \$1,843,646,814 \$48,943,650	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.