

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, Register of Deeds, Sheriff, and Solicitor.

COUNTY OF CHARLESTON, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2018

<u>ASSETS</u>	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Non-pooled cash and cash equivalents:				
Held by Revenue Collections Third parties	\$ 209,539	\$ 20,133	\$ 30,623	\$ 199,049
Held by Clerk of Court Third parties	15,033,741	20,740,719	26,725,747	9,048,713
Held by Delinquent Tax Third parties	110,026	10,147	10,827	109,346
Held by Family Court Third parties	347,680	30,949,261	30,891,545	405,396
Held by Magistrates Third parties	76,805	66,287	76,805	66,287
Held by Master-In-Equity Third parties	4,288,995	25,978,346	27,126,784	3,140,557
Held by Probate Third parties	16,985	28,909	30,280	15,614
Held by Public Defender Third parties	13,758	85,428	90,328	8,858
Held by Register of Deeds Third parties	962,912	95,047	1,057,959	-
Held by Sheriff Third parties	205,782	3,718,345	3,573,001	351,126
Held by Solicitor Third parties	435,151	467,635	577,195	325,591
Total non-pooled cash and cash equivalents	21,701,374	82,160,257	90,191,094	13,670,537
Non-pooled investments:				
Held by Clerk of Court Third parties	128,981	-	-	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, 2018

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
ASSETS				
Pooled investments:				
Held by Treasurer				
Charleston County Airport	\$ (1,038)	\$ -	\$ -	\$ (1,038)
Charleston County PRC	120,803	48,792,787	48,738,932	174,658
Charleston County School District	18,267,299	601,711,619	588,908,595	31,070,323
City of Charleston	331,810	86,713,238	86,783,517	261,531
City of Folly Beach	7,839	2,159,583	2,159,792	7,630
City of Folly Beach/James Island	2,564	110,877	111,743	1,698
City of Isle of Palms	17,590	4,320,296	4,312,591	25,295
City of North Charleston	530,802	51,780,834	51,913,442	398,194
Cooper River PPC	2,166	217,459	216,701	2,924
James Island PSD	100,432	6,246,245	6,249,608	97,069
North Charleston District	13,287	1,203,741	1,199,094	17,934
S. C. Fireman's Association	-	2,683,392	2,683,392	-
St. Andrew's PPPC	32,504	1,844,854	1,860,642	16,716
St. Andrew's Public Service District	161,964	6,729,695	6,760,854	130,805
St. John's Fire District	327,563	17,254,653	17,143,945	438,271
St. Paul's Fire District	179,881	10,082,868	9,709,651	553,098
State Agencies	294,295	5,459,502	5,377,627	376,170
Third parties	6,094,650	875,143,765	875,916,221	5,322,194
Town of Awendaw	814	134,912	133,929	1,797
Town of Lincolnville	4,642	138,993	138,026	5,609
Town of McClellanville	252	36,127	36,064	315
Town of James Island	40,591	48,597	679	88,509
Town of Mount Pleasant	109,612	28,421,979	28,309,434	222,157
Town of Sullivan's Island	12,774	2,779,111	2,783,942	7,943
Town of Summerville	6,703	551,039	552,431	5,311
EMS Employee Fund	400	-	400	-
St. Paul's - Mead Westvaco	-	250,000	-	250,000
Total held by Treasurer	26,660,199	1,754,816,166	1,742,001,252	39,475,113
Held by Drug & Vice Seizure Trust				
Third parties	453,097	438,288	416,472	474,913
Total pooled investments	27,113,296	1,755,254,454	1,742,417,724	39,950,026
Total assets	\$ 48,943,651	\$ 1,837,414,711	\$ 1,832,608,818	\$ 53,749,544

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, 2018

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
<u>LIABILITIES</u>				
Due to component units:				
Charleston County PRC	\$ 120,803	\$ 48,792,787	\$ 48,738,932	\$ 174,658
Cooper River PPC	2,166	217,459	216,701	2,924
North Charleston District	13,287	1,203,741	1,199,094	17,934
St. Andrew's PPPC	32,504	1,844,854	1,860,642	16,716
St. John's Fire District	327,563	17,254,653	17,143,945	438,271
St. Paul's Fire District	179,881	10,082,868	9,709,651	553,098
Total due to component units	676,204	79,396,362	78,868,965	1,203,601
Intergovernmental payable:				
Charleston County Airport	(1,038)	-	-	(1,038)
Charleston County School District	18,267,299	601,711,619	588,908,595	31,070,323
City of Charleston	331,810	86,713,238	86,783,517	261,531
City of Folly Beach	7,839	2,159,583	2,159,792	7,630
City of Folly Beach/James Island	2,564	110,877	111,743	1,698
City of Isle of Palms	17,590	4,320,296	4,312,591	25,295
City of North Charleston	530,802	51,780,834	51,913,442	398,194
S. C. Fireman's Association	-	2,683,392	2,683,392	-
St. Andrew's Public Service District	161,964	6,729,695	6,760,854	130,805
State Agencies	294,295	5,459,502	5,377,627	376,170
Town of Awendaw	814	134,912	133,929	1,797
Town of Lincolnville	4,642	138,993	138,026	5,609
Town of James Island	40,591	48,597	679	88,509
Town of McClellanville	252	36,127	36,064	315
Town of Mount Pleasant	109,612	28,421,979	28,309,434	222,157
Town of Sullivan's Island	12,774	2,779,111	2,783,942	7,943
Town of Summerville	6,703	551,039	552,431	5,311
James Island PSD	100,432	6,246,245	6,249,608	97,069
EMS Employee Fund	400	-	400	-
St. Paul's - Mead Westvaco	-	250,000	-	250,000
Total intergovernmental payable	19,889,345	800,276,039	787,216,066	32,949,318
Due to third parties	28,378,102	957,742,310	966,523,787	19,596,625
Total liabilities	\$ 48,943,651	\$ 1,837,414,711	\$ 1,832,608,818	\$ 53,749,544

See notes to financial statements.