

## 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 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, 2020

<u>ASSETS</u>	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2020</u>
<b>Non-pooled cash and cash equivalents:</b>				
Held by Revenue Collections				
Third parties	\$ 223,370	\$ 25,799	\$ 9,395	\$ 239,774
Held by Clerk of Court				
Third parties	17,107,409	12,697,851	11,969,311	17,835,949
Held by Delinquent Tax				
Third parties	110,589	5,054	5,353	110,290
Held by Family Court				
Third parties	276,970	2,875,420	2,996,140	156,250
Held by Magistrates				
Third parties	80,755	130,777	80,755	130,777
Held by Master-In-Equity				
Third parties	3,433,475	14,761,178	15,038,535	3,156,118
Held by Probate				
Third parties	17,691	6,702	6,623	17,770
Held by Public Defender				
Third parties	13,174	69,831	71,561	11,444
Held by Sheriff				
Third parties	595,336	4,194,254	4,184,562	605,028
Held by Solicitor				
Third parties	274,895	292,512	301,555	265,852
Total non-pooled cash and cash equivalents	22,133,664	35,059,378	34,663,790	22,529,252
<b>Non-pooled investments:</b>				
Held by Clerk of Court				
Third parties	128,981	-	78,981	50,000

COUNTY OF CHARLESTON, SOUTH CAROLINA  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
For the Year Ended June 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<b><u>ASSETS</u></b>				
<b>Pooled cash and cash equivalents:</b>				
<b>Held by Treasurer</b>				
Charleston County PRC	\$ 460,539	\$ 26,250,244	\$ 26,479,253	\$ 231,530
Charleston County School District	32,979,485	676,926,699	697,066,952	12,839,232
City of Charleston	57,290	106,135,450	105,773,361	419,379
City of Folly Beach	7,679	2,397,927	2,383,389	22,217
City of Folly Beach/James Island	(868)	131,248	129,759	621
City of Isle of Palms	8,507	4,487,156	4,448,613	47,050
City of North Charleston	746,407	60,844,504	61,872,412	(281,501)
Cooper River PPC	6,394	210,871	194,525	22,740
James Island PSD	312,237	6,521,507	6,433,992	399,752
North Charleston District	39,218	1,162,616	1,095,041	106,793
S. C. Fireman's Association	-	2,685,237	2,685,237	-
St. Andrew's PPPC	76,875	2,035,754	2,608,231	(495,602)
St. Andrew's Public Service District	276,441	7,639,973	7,547,055	369,359
St. John's Fire District	547,370	16,879,905	16,622,597	804,678
St. Paul's Fire District	446,743	7,251,562	7,089,229	609,076
State Agencies	402,002	8,028,492	8,029,203	401,291
Third parties	4,015,908	1,048,241,507	1,045,456,007	6,801,408
Town of Awendaw	1,538	152,316	149,132	4,722
Town of Lincolnville	5,033	266,632	265,356	6,309
Town of McClellanville	507	33,790	33,872	425
Town of James Island	48,342	57,163	48,389	57,116
Town of Mount Pleasant	212,930	31,107,601	30,921,651	398,880
Town of Sullivan's Island	27,761	3,943,071	3,925,044	45,788
Town of Summerville	3,755	566,706	564,059	6,402
Employee Fund	254	1,550	515	1,289
<b>Total held by Treasurer</b>	<b>40,682,347</b>	<b>2,013,959,481</b>	<b>2,031,822,874</b>	<b>22,818,954</b>
<b>Held by Drug &amp; Vice Seizure Trust</b>				
Third parties	314,052	198,274	159,677	352,649
<b>Total pooled cash and cash equivalents</b>	<b>40,996,399</b>	<b>2,014,157,755</b>	<b>2,031,982,551</b>	<b>23,171,603</b>
<b>Total assets</b>	<b>\$ 63,259,044</b>	<b>\$ 2,049,217,133</b>	<b>\$ 2,066,725,322</b>	<b>\$ 45,750,855</b>

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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, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<b><u>LIABILITIES</u></b>				
<b>Due to component units:</b>				
Charleston County PRC	\$ 460,539	\$ 26,250,244	\$ 26,479,253	\$ 231,530
Cooper River PPC	6,394	210,871	194,525	22,740
North Charleston District	39,218	1,162,616	1,095,041	106,793
St. Andrew's PPPC	76,875	2,035,754	2,608,231	(495,602)
St. John's Fire District	547,370	16,879,905	16,622,597	804,678
St. Paul's Fire District	446,743	7,251,562	7,089,229	609,076
<b>Total due to component units</b>	<b>1,577,139</b>	<b>53,790,952</b>	<b>54,088,876</b>	<b>1,279,215</b>
<b>Intergovernmental payable:</b>				
Charleston County Airport	-	-	-	-
Charleston County School District	32,979,485	676,926,699	697,066,952	12,839,232
City of Charleston	57,290	106,135,450	105,773,361	419,379
City of Folly Beach	7,679	2,397,927	2,383,389	22,217
City of Folly Beach/James Island	(868)	131,248	129,759	621
City of Isle of Palms	8,507	4,487,156	4,448,613	47,050
City of North Charleston	746,407	60,844,504	61,872,412	(281,501)
S. C. Fireman's Association	-	2,685,237	2,685,237	-
St. Andrew's Public Service District	276,441	7,639,973	7,547,055	369,359
State Agencies	402,002	8,028,492	8,029,203	401,291
Town of Awendaw	1,538	152,316	149,132	4,722
Town of Lincolnville	5,033	266,632	265,356	6,309
Town of James Island	48,342	57,163	48,389	57,116
Town of McClellanville	507	33,790	33,872	425
Town of Mount Pleasant	212,930	31,107,601	30,921,651	398,880
Town of Sullivan's Island	27,761	3,943,071	3,925,044	45,788
Town of Summerville	3,755	566,706	564,059	6,402
James Island PSD	312,237	6,521,507	6,433,992	399,752
Employee Fund	254	1,550	515	1,289
<b>Total intergovernmental payable</b>	<b>35,089,300</b>	<b>911,927,022</b>	<b>932,277,991</b>	<b>14,738,331</b>
<b>Due to third parties</b>	<b>26,592,605</b>	<b>1,083,499,159</b>	<b>1,080,358,455</b>	<b>29,733,309</b>
<b>Total liabilities</b>	<b>\$ 63,259,044</b>	<b>\$ 2,049,217,133</b>	<b>\$ 2,066,725,322</b>	<b>\$ 45,750,855</b>

See notes to financial statements.