

Fiscal Year 2024

Affiliated Agency Grant Application

Organization Name: 14th Circuit Solicitors Office

Project Name: Career Criminal Unit and Multidisciplinary Court programs

Executive Summary

An Effectiveness Measurement spreadsheet has been attached to this application.

Fiscal Year 2024

Affiliated Agency Grant Application

Date Received: 01/20/2023

Time Received: 02:31 PM

By: Online Submittal

Applications will not be accepted if submitted after 4 pm on February 3, 2023

A. SUMMARY OF GRANT REQUEST:

ORGANIZATION NAME: 14th Circuit Solicitors Office

Project/Event Name: Career Criminal Unit and Multidisciplinary Court programs

Contact Name: Jeff Kidd

Title: Administrative Chief of Staff

Address: PO Box 1880, Bluffton, SC 29910

Email Address:

jkidd@scsolicitor14.org

Contact Phone: 843-790-6439

Total Budget: \$5,227,875.00

Grant Amount Requested:
\$168,500.00

Provide a brief summary on the intended use of the grant and how the money would be used. (100 words or less)

We seek continuation of \$168,500 in funding to support our Career Criminal Unit and our Multidisciplinary Court. The former has a decade-long track record of reducing crime by targeting the most violent and habitual offenders for priority prosecution. The latter seeks to help those on the opposite end of the spectrum – nonviolent offenders whose crimes are motivated by PTSD (former service members) or alcohol/drug addiction. Through counseling, close supervision and regular drug testing, these offenders become productive, law-abiding citizens at a fraction of the cost of incarceration.

B. DESCRIPTION OF OPERATIONS:

1. For state reporting purposes, give a brief description of the organization. (250 words or less)

The 14th Circuit Solicitor's Office is the chief prosecuting agency for Beaufort, Jasper, Allendale, Colleton and Hampton counties. Solicitor Duffie Stone has led the office since his appointment by Gov. Mark Sanford in 2006 and has won four subsequent elections. The office employs 59 people, including 25 attorneys. A majority work and/or live in Beaufort County. Our primary role is to prosecute all criminal cases in General Sessions and Family courts. Each year, we receive about 5,000 new General Sessions cases circuit-wide, including about 2,400 in Beaufort County, 600 of which involve crimes committed on Hilton Head or by defendants who live there. We also operate prevention programs for traffic and alcohol offenders, as well as alternative-sentencing programs, such as our treatment-based Multidisciplinary Court. Moreover, our role is to distinguish offenders who battle anti-social behavior from offenders who embrace anti-social behavior. Justice entails seeking the most appropriate and effective remedies for both kinds of offender.

2. Describe in detail how the grant would be used? (250 words or less)

The Career Criminal Unit as presently configured operates at a cost of about \$890,000 annually. This includes salary and fringe benefits for attorneys, investigators and a victim advocate; court-related expenses, such as exhibit preparation and accommodations for out-of-town witnesses; and other administrative costs. Hilton Head Island's contribution supports the unit's operations in Beaufort County. This team has proven to be a highly effective crime-control tool, earning convictions against 436 of the 471 defendants it has prosecuted since its formation in 2009. In fact, it has helped make the circuit one of just two in the state to experience a simultaneous rise in population and

decline in criminal warrants since 2010, according to a 2021 SLED analysis. Because the team typically seeks maximum penalties against those it prosecutes, a higher percentage of these cases are settled in jury trials than the rest of our docket. This is an expensive but worthwhile proposition, as career criminals account for but a sliver of the criminal population but a large swath of criminal offenses.

We expect the MDC program to operate at a cost of about \$350,000 in FY2023. This includes salary for four full-time employees and three part-time judges; random drug screening; and program materials. The town's contribution defrays these costs and is applied to operations in Beaufort County. This program, like the Career Criminal Unit, has a decade-long history of success, with annual graduation rates regularly exceeding 90% and three-year recidivism rates below 33%.

3. What impact would partial funding have on the activities, if full funding were not received? What would the organization change to account for partial funding? *(100 words or less)*

With regard to the CCU, we would have little choice but to pare back Beaufort County operations, likely translating to slower times to court, a larger overall General Sessions backlog and more dangerous defendants out on bond for longer periods – all likely to lead to an uptick in crime.

Diminished funding for MDC would mean fewer participants accommodated, reliance on more expensive punishments and jeopardization of the Veterans Court component of the program, which is a consideration when the military determines base closures. MDC also is the top of the spear in our office's fight against the raging opioid crisis.

4. What is the expected public benefit to these expenditures to the Island's, citizens, visitors, and/or the Town? *(100 words or less)*

With regard to the CCU, the primary benefit is a lower crime rate, fewer violent offenders on the streets and greater deterrence to the most serious crimes. With regard to MDC, the primary benefit is the prevention of future career criminals and the preservation of community fabric at a much lower cost than incarceration. In the era of opioids, this also has become life-saving work. Recent program graduates from Hilton Head include two men who started their own construction firms, and a third who earned a college degree.

5. Additional comments. (250 words or less)

A few additional facts worth knowing:

- Among those recently convicted by the CCU for crimes committed on Hilton Head are Tyreek Lorenzo Robinson. He was found guilty in June 2022 and sentenced to 27 years in prison for breaking into a pregnant woman's house, assaulting her as she slept and recording the assault on his cellphone. Also, in late 2021, prosecutor Mary Jones closed cases against four defendants who participated in mob violence at a convenience store near the "Barmuda Triangle" that left a 39-year-old island man dead.
- Defendants in more than a dozen Hilton Head-related cases have been successfully prosecuted by the CCU since the start of 2017. Looking back further, cases include Solicitor Stone's successful prosecution of all three defendants in the shooting death of Khalil Singleton, confirming the validity of a seldom-used legal concept in the process. Solicitor Stone also earned a conviction in a high-profile case involving the broad-daylight shooting death of a teenager in Coligny Circle.
- In the past four years, the MDC has served 108 participants across Beaufort County, 32 of whom have either lived, worked or committed their offense on Hilton Head. Of those participants, only one has had to be terminated from the program. Twenty-three have graduated and eight are currently enrolled.

C. FUNDING:

1. Please describe how the organization is currently funded. (100 words or less)

Since FY 2018, our office has operated on an annual budget of \$4.4 million to \$5.2 million. 51% of revenue comes from each of the circuit's five counties, along with some municipalities. However, no county's appropriation covers the entire expense of operations within its jurisdiction. The remainder of our budget is derived from program fees, such as those charged to participate in PTI; grants, such as those supporting our Victims Services Center; and state funding, which accounts for about 35% of revenues but which often are earmarked for specific purposes.

2. Please also estimate, as a percentage, the source of the organization's total annual funding.

82.8	Government Sources	12.3	Private Contributions, Donations and Grants
_____	Corporate Support, Sponsors	_____	Membership, Dues, Subscriptions
_____	Ticket Sales, or Sales and Services	4.9	Other

3. Please provide a summary of previous governmental funding applied for, or received, for fiscal year 2023 and fiscal year 2024. (100 words or less)

Both the CCU and the MDC are paid for primarily through a combination of general appropriations from county governments and the General Assembly. The CCU receives additional funding through an appropriation from Jasper County that is earmarked for this program. For much of its history, MDC has operated only in Beaufort County because it alone could provide the community resources necessary to support it. Those resources include funding from the county and the Town of Hilton Head Island, as well as agencies that can provide such services as addiction treatment, vocational rehabilitation and

transitional housing. We launched an expansion into Colleton and Jasper counties in 2021, made possible through a three-year \$750,000 federal grant that allowed us to bring in house counseling services that were in too short supply to make a Jasper o

4. Please provide a summary of other sources of funding or secured for this initiative. (250 words or less)

Both the CCU and the MDC are paid for primarily through a combination of general appropriations from county governments and the General Assembly. The CCU receives additional funding through an appropriation from Jasper County that is earmarked for this program. For much of its history, MDC has operated only in Beaufort County because it alone could provide the community resources necessary to support it. Those resources include funding from the county and the Town of Hilton Head Island, as well as agencies that can provide such services as addiction treatment, vocational rehabilitation and transitional housing. We launched an expansion into Colleton and Jasper counties in 2021, made possible through a three-year \$750,000 federal grant that allowed us to bring in house counseling services that were in too short supply to make a Jasper o

D. FINANCIAL INFORMATION:

Fiscal Year Disclosure: Start Month: July End Month: June

Financial Statement Requirements:

1. The upcoming year's **operating budget** for the organization.

An Organization Budget has been attached to this Application.

2. The previous two years and current year **profit and loss reports** for the organization.

A Current Profit & Loss Report has been attached to this Application.

Profit and Loss Years Provided:

2021

3. The previous two years and current year **balance sheets**.

A Current Balance Sheet has been attached to this Application.

Balance Sheet Years Provided:

FY2016-2021

E. MEASURING EFFECTIVENESS:

1. List any award amounts received in fiscal year 2022 and/or 2023.

2021	\$168,500.00	Career Criminal and Multidisciplinary Court
2022	\$168,500.00	Career Criminal and Multidisciplinary Court

2. How were those funds used? To what extent were the objectives achieved?
(200 words or less)

Both programs are quite healthy in terms of key metrics, despite linger effects of the COVID-19 pandemic. That emergency brought courts to a halt and created a sizeable backlog that will take years to clear if additional resources are not provided. Nonetheless, CCU has earned convictions against 57 defendants in the two years since court operations resumed in full. In CY2022, the unit secured convictions against 14 of 17 Beaufort County defendants it prosecuted and eight of nine southern Beaufort County defendants, including each of two Hilton Head Island defendants. The MDC also is well on the way to recovery – in the final month of calendar year 2022, the program had a record-high 43 participants. While this is due in part to the expansion into Colleton and Jasper Counties, Beaufort’s program has rebounded to

pre-pandemic participation levels and has graduated 14 participants since the start of FY2022, five of them from Hilton Head. MDC posted a remarkable 20% recidivism rate in CY2022, 10 percentage points below historic norms. Fourteen of its 34 participants in CY2022 lived, worked or committed their crimes on Hilton Head Island.

3. What impact did this have on the success of the organization and how did it benefit the community? *(200 words or less)*

We believe the Solicitor's Office's role is to distinguish offenders who battle anti-social behavior from offenders who embrace anti-social behavior and to seek appropriate, cost-effective remedies for both. Arguably, no two programs speak more clearly to this distinction and our mission than the Career Criminal Unit and the Multidisciplinary Court. The CCU continues to help keep crime low in Beaufort County, which is vital to public safety and the health of a tourism-based economy. The MDC helps prevent the next generation of career criminals from forming in the first place and helps residents teetering on the brink of lawlessness return to productive lives. We are particularly proud of the MDC's Veterans track, which allows us to give back to those who have sacrificed for our country, sometimes in ways that make reintegrating into civilian life difficult. Not only do we help get soldiers and Marines back on their feet, we help maintain the viability of another important component of the local economy – our military bases. BRAC committees consider the existence of and support for programs for veterans, such as MDC's Veterans Track, in deciding which bases to close and which to keep open during realignment periods.

4. How does the organization measure the effectiveness of both the overall activity and of individual programs? *(200 words or less)*

Since the Career Criminal program's inception in late 2009, we have

tracked the percentage of defendants convicted and the sentences they have received. Our communications team accesses our case-management system to maintain these tabulations, and they are reviewed regularly by Solicitor Stone to ensure we meet program objectives – specifically, high conviction rates and appropriately severe penalties for offenders. Our attorneys also frequently review cases collectively – both before and after disposition – to ensure our cases are thoroughly and ethically presented and to improve the quality of our prosecution over time.

Similarly, data-driven procedures are coupled with qualitative exercises to ensure the efficacy of other Solicitor’s Office programs, including the Multidisciplinary Court. Recidivism statistics are updated and tracked quarterly. Program director Teresa Pye also participates in monthly roundtables with other program leaders, during which they discuss the key performance indicators of each and suggest ways to create synergies and partnerships across departments. These roundtables produce monthly dashboard reports presented directly to Solicitor Stone so that progress is constantly monitored and problems quickly addressed.

F. EXECUTIVE SUMMARY

Provide an executive summary using the Effectiveness Measurement spreadsheet provided or your own format. If creating your own format, please refer to the Effectiveness Measurement sample spreadsheet and use the criteria as a guideline. *(1300 words or less)*

An Effectiveness Measurement spreadsheet has been attached to this application.

Signature: Jeff Kidd

Title/Position: Administrative Chief of Staff

Mailing Address: PO Box 1880, Bluffton, SC 29910

Email Address: jkidd@scsolicitor14.org

Phone Number: 843-790-6439

Effectiveness measurements

Career Criminal Unit

Unlike a marketing campaign with specific buys with specific ends in mind, key performance indicators for the Career Criminal Unit are not monetary in nature. Personnel is the primary expense, and our attorneys and investigators perform many, disparate tasks, which makes assigning a dollar value to their individual functions all but impossible. However, we most certainly judge the program's judicial and criminal-justice outcomes. Key quantitative and qualitative metrics that we monitor to determine efficacy of the program are:

- Percentage of defendants who are convicted on at least one charge. We consider an 80% rate to constitute an effective year's work and strive to exceed 90%.
- Overall number of defendants prosecuted. Before the COVID-19 pandemic slowed (and for a while, halted) court operations, we considered 35 defendants prosecuted circuit-wide in a calendar year to be a reasonable benchmark that allowed us to move cases with all due speed while still allowing for adequate trial preparation.
- Length/appropriateness of sentences for convicted defendants. This is a qualitative measure determined by the merits of each case.
- Apparent affect on crime trends.

Applying these standards, an analysis of the Career Criminal Unit's performance follows.

Conviction percentage

Historically, the Career Criminal Unit has earned convictions against 92.5% of the defendants it has prosecuted (as of Jan. 13, 2023), exceeding the 90% goal. In only three of the 12 years of its existence has its annual rate for circuit-wide prosecutions dipped below 90%.

Here is a recent, year-by-year breakdown of these conviction rates as they apply to Beaufort County cases:

YEAR	BEAUFORT COUNTY	SO. BEAUFORT CO.	HILTON HEAD
2019	18/19 (94.7%)	6/7 (85.7%)	3/3 (100%)
2020*	5/5 (100%)	-/-	-/-
2021	14/15 (93.3)	5/5 (100%)	3/3 (100%)
2022	14-17 (82%)	8-9 (88%)	2/2 (100%)
TOTAL	52-58 (90%)	19-21 (90%)	9/9 (100%)

Length/appropriateness of sentences

An assessment of sentences must take into account the nature of the offense, the defendant's criminal history, and both aggravating and mitigating circumstances. For this reason, it is risky to draw conclusions from statistical aggregation of those sentences. (In 2020, for example, COVID shut down most court operations and precluded disposition of the most serious cases, which typically are adjudicated in jury trials.) That noted, however, the table of average sentences for CCU defendants below demonstrates that Hilton Head Island defendants have recently received longer sentences than Beaufort County defendants overall.

YEAR	BEAUFORT COUNTY	SO. BEAUFORT CO.	HILTON HEAD
2019	11.2 years	18 years	21.67 years
2020	6.5 years*	N/A	N/A
2021	15.5 years	15.2 years	13.3 years
2022	23.5 years	20 years	28.5 years
TOTAL	14.2 years	16.4 years	23.1 years

Apparent effect on crime trends

Recently published data suggest our approach has been broadly effective. The 14th Circuit is one of only two in South Carolina to have experienced an increase in population but a decline in the number of criminal warrants issued during the 2010s, according to a 2021 report by the S.C. State Law Enforcement Division. The circuit’s population grew by 9.21%, while annual arrests fell by 10.64%. (Municipal-level data was not available from SLED.)

Summary

Of the Town of Hilton Head Island’s \$168,500 annual contribution to the Solicitor’s Office, \$118,500 is earmarked to support Career Criminal prosecutions in Beaufort County. While this is a circuit-wide program, the figures cited in the \$700,990 budget included as part of this application package reflect only the expenses incurred in Beaufort County, to give the Town of Hilton Head Island the truest picture of the specific expenses its contribution supports. This appropriation covers just less than 17% of the total Beaufort County program cost and represents a good return on the town’s investment, given that Hilton Head Island accounts for roughly 25% of the total Beaufort County General Sessions docket and a roughly commensurate percentage of the Career Criminal Unit cases prosecuted in recent years.

As the attached budget also demonstrates, dedicated funds from various contributors do not meet the total cost of the Career Criminal program. Rather, shortfalls are covered by non-earmarked general appropriations from various sources, at the Solicitor’s discretion. Consequently, there is no alternative source of funding should the town discontinue its support. The likely recourse would be to drop a prosecutor from the team, thereby increasing the caseload for the remaining attorneys, increasing the case backlog and likely diminishing the effectiveness of our prosecutions. This would, in turn, threaten to reverse the public-safety gains of the past decade.

Anyone interested in learning more about the history and purpose of the Career Criminal Unit is encouraged to view this brief video on the Solicitor’s Office YouTube channel:

<https://youtu.be/QH43oqiZ1Vw>.

Multidisciplinary Court

As with the Career Criminal Unit, key performance indicators for our Multidisciplinary Court are programmatic, not monetary. We gauge our success by the graduation rate of defendants who plead into the program and by the program’s two-year recidivism rate.

We typically achieve a graduation rate of about 90 percent. If it rises much higher, it is likely an indication that we are not taking on the most challenging of defendants, who arguably need the program’s services the most. Conversely, if the rate falls much lower, there is a disincentive for defendants to enter the program at all. To wit: Those who fail to complete to program don’t walk free –

they go to prison. With that in mind, a table of recent years' statistics follows. (*Note that the recidivism rates reflect the performance of those who graduated from the program two years prior.)

Year	Program graduates	Graduation rate	Recidivism rate*
2019	21	86%	31%
2020	14	92%	33%
2021	16	87%	36%
2022	17	N/A	20%

Additionally, since 2019, there have been 32 participants in the Multidisciplinary Court program who lived, worked or offended on Hilton Head Island. Their offenses included possession of heroin to third-offense DUI and domestic violence. They faced sentences ranging from 90 days in jail to five years in prison. Eight of these participants are currently enrolled. Of the other 24, all but one successfully completed the program.

Summary

Of the Town of Hilton Head Island's \$168,500 annual contribution to the Solicitor's Office, \$50,000 is earmarked to support Beaufort County Multidisciplinary Court operations. This constitutes roughly 19% of the \$260,026 annual costs of operations. Return on this investment is substantial, since approximately 40% of participants in the county program in recent years have had some connection to the Town of Hilton Head Island, and graduation and recidivism rates for these participants exceed the program average.

Loss of this funding would likely mean the loss of an employee who handles case management, resulting in some combination of less efficient and more superficial supervision of participants, difficulty executing daily drug screening that is an essential element of the program, a subsequent increase in recidivism, and fewer eligible defendants admitted to the program.

Projected dedicated income	
Beaufort County	\$446,967.00
MDC/DOJ-BJA grant	\$161,199.66
Town of Bluffton	\$85,000.00
Town of Hilton Head Is.	\$168,500.00
State of SC, drug court	\$100,000
TOTAL	\$961,666.66

Career Criminal prosecution	Salary	Fringe	Total cost
Prosecutor (Beaufort Co.)	\$114,891.00	\$40,211.85	\$155,102.85
Prosecutor (Beaufort Co.)	\$103,015.00	\$36,055.25	\$139,070.25
Federal prosecutor	\$114,091.00	\$39,931.85	\$154,022.85
Investigator	\$57,000.00	\$23,577.00	\$80,577.00
Investigator	\$50,000.00	\$67,500.00	\$117,500.00
Victims services	\$44,918.00	\$9,799.00	\$54,717.00
CCU TOTAL	\$483,915.00	\$217,074.95	\$700,989.95

Multidisciplinary Court	Salary	Fringe	Total cost
Director	\$50,000.00	\$17,500.00	\$67,500.00
Compliance officer	\$19,000.00	\$6,650.00	\$25,650.00
Lab tech	\$35,000.00	\$12,250.00	\$47,250.00
Addiction counselor	\$51,571.00	\$1,850.00	\$53,421.00
Mental health counselor	\$51,571.00	\$1,850.00	\$53,421.00
Judge			\$11,312.50
Judge			\$1,440.00
Judge			\$1,805.00
Judge			\$2,637.50
MDC drug testing			\$17,500.00
Programs related costs			\$17,681.64
MDC TOTAL	\$207,142.00	\$40,100.00	\$299,618.64

Total cost for both programs	\$1,000,608.59
Total dedicated income	\$961,666.66
BALANCE	-\$38,941.93

14th Circuit Solicitor's Office
 Comparative Financial Statement
 Fiscal Year 2017, 2018, 2019,2020 and
 2021

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
REVENUES						
<u>State</u>						
Criminal Domestic Violence Funding	100,000	100,000	100,000	100,000	100,000	100,000
Conditional Discharge	26,797	28,078	34,533	24,630	35,403	17,484
Court Fee	13,496	10,645	10,769	7,486	13,088	9,350
Drug Court	105,074	135,798	134,458	90,517	125,044	81,882
DUI Funding	73,690	73,690	73,690	73,690	73,690	73,690
Judicial Support	368,786	334,863	334,863	334,863	334,863	334,863
Juvenile Arbitration	45,000	60,000	60,000	60,000	60,000	60,000
Law Enforcement Funding	165,181	158,187	151,922	105,876	160,072	104,609
SOVA (72.9)	40,625	40,625	40,625	40,625	40,625	30,469
Traffic Education Program	2,292	-	2,658	-	2,390	781
Victims/Witness	8,294	8,294	8,294	8,294	8,294	8,294
Violent Crime	100,000	100,000	100,000	100,000	100,000	100,000
Caseload Equalization	-	545,221	544,240	541,577	539,473	536,307
Summary CDV Funding	-	115,917	115,232	113,419	111,985	109,830
Total State	1,049,235	1,711,318	1,711,285	1,600,977	1,704,927	1,567,560
<u>County/Municipal</u>						
Allendale County	20,000	20,000	20,000	20,000	20,000	20,000
Beaufort County	1,245,000	1,245,000	1,245,000	1,424,500	1,887,500	1,887,500
Colleton County	229,512	229,512	240,988	240,988	240,988	240,988
Hampton County	87,540	87,540	87,540	87,540	87,540	87,540
Jasper County	199,950	198,713	199,950	197,475	199,950	195,000
Municipal - Bluffton	15,000	15,000	70,833	85,000	85,000	85,000
Municipal - Hardeeville	-	17,500	-	35,000	-	-
Municipal - Hilton Head	167,000	83,500	168,500	168,500	168,500	168,500
Municipal - Ridgeland	37,500	37,500	37,500	37,500	37,500	-
Total County/Municipal	2,001,502	1,934,265	2,070,311	2,296,503	2,726,978	2,684,528
<u>Program Fees</u>						
Alcohol Education Program	26,879	17,190	23,915	14,625	28,430	4,080
Bond Estreatment	7,944	9,338	5,249	7,702	18,431	24,659
Expungement	69,825	60,710	59,500	52,800	49,742	48,430
Forfeiture	14,403	17,612	10,528	12,556	13,389	21,022
Juvenile Pretrial Intervention	9,920	14,200	13,600	4,850	1,900	2,160
Multidisciplinary Court	17,805	27,118	26,565	29,318	27,513	23,026
Pretrial Intervention	192,046	159,153	139,180	118,624	87,428	51,310
Traffic Education Program	31,825	37,945	31,080	37,108	26,460	31,640
Worthless Check	35,403	31,201	24,097	18,686	14,206	4,450
DCV	-	-	-	3,300	3,580	500
SAFE nursing program	-	-	-	-	17,498	27,012
Total Program Fees	406,050	374,467	333,713	299,569	288,577	238,290
<u>Other Income</u>						
Interest	1,035	1,102	8,730	15,058	17,211	8,390
Non-Budgeted Revenues	332	1,010	11,020	4,362	3,974	1,255
Insurance Proceeds	278	6,699	4,542	-	28,501	4,948
Total Other Income	1,645	8,811	24,292	19,420	49,686	14,593
TOTAL REVENUES	3,458,432	4,028,861	4,139,601	4,216,469	4,770,168	4,504,971
EXPENDITURES						
(Includes salaries and fringe for employees working primarily out of these offices, and general office expenses.)						
<u>Offices</u>						
Central Office/Beaufort County	2,421,361	2,890,469	2,990,703	2,750,414	2,583,731	2,802,239
Allendale County	142,341	138,501	189,028	102,765	201,266	210,691
Colleton County	313,642	273,881	409,006	548,806	609,769	568,506
Hampton County	194,782	230,018	284,765	371,191	270,880	172,745
Jasper County	401,002	337,162	438,324	467,749	500,068	479,559
Total Office Expenditures	3,473,127	3,870,031	4,311,826	4,240,925	4,165,713	4,233,741
(Include administrative expenses exclusive to particular programs.)						
<u>Programs</u>						
Career Criminal	8,890	24,394	35,150	33,420	30,710	28,437
Victims Assistance/Victims Services Ctr.	431	-	-	-	3,200	14
SAFE nursing program	-	-	-	-	11,471	52,195
Alcohol Education Program	157	108	186	389	199	-
Bond Estreatment	-	-	-	2,332	211	20
Expungement	609	728	985	1,062	622	855
Forfeiture	41,715	499	1,360	-	7	-
Juvenile Multidisciplinary Court	6,609	9,885	10,999	8,293	3,892	813
Juvenile Arbitration	3,167	1,669	2,073	1,767	1,759	1,715
Multidisciplinary Court	21,021	26,199	29,604	28,855	36,462	33,620
Pretrial Intervention	4,536	5,528	4,047	3,150	2,799	2,109
Traffic Education Program	123	303	205	273	352	27
VAWA grant program	2,601	2,587	2,918	2,557	1,981	661
Worthless Check	3,811	1,723	2,301	1,055	674	233
DCV	-	-	-	1,050	3,575	1,913
Total Program Expenditures	93,671	73,623	89,828	84,202	97,916	122,613
<u>Other Expenditures</u>						
Grant Match - JAG	16,127	16,215	15,008	-	-	-
Grant Match - VOCA	17,204	10,271	-	7,883	41,368	26,535
Grant Match - VAWA	-	-	60,679	116,546	101,430	95,122
Total Other Expenditures	33,331	26,486	75,687	124,429	142,798	121,657
TOTAL EXPENDITURES	3,600,130	3,970,139	4,477,341	4,449,556	4,406,427	4,478,010
TOTAL CHANGE IN FUND BALANCE	(141,697)	58,722	(337,740)	(233,087)	363,740	26,960



ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

COUNTY COUNCIL

Steven D. Murdaugh
Art Williams
Phillip M. Taylor, Sr.
Gene Whetsell
Joseph F. Flowers, MD

COUNTY ADMINISTRATOR

J. Kevin Griffin

FINANCE DIRECTOR

Jon Carpenter

Prepared by:
Finance Department

INTRODUCTORY SECTION

COLLETON COUNTY, SOUTH CAROLINA
GFOA CERTIFICATE OF ACHIEVMENT FOR EXCELLENCE
IN FINANCIAL REPORTING
JUNE 30, 2021



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Colleton County
South Carolina**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

COLLETON COUNTY VOTERS

COLLETON COUNTY GOVERNMENT

BOARD OF EDUCATION

SUPERINTENDENT OF EDUCATION

SCHOOL OPERATIONS

CONSTITUTIONAL & GENERAL ASSEMBLY CREATED OFFICES

AUDITOR

CLERK OF COURT

CORONER

SHERIFF

E-911

JAIL

TREASURER

COLLETON COUNTY COUNCIL

COUNTY ATTORNEY

CLERK TO COUNCIL

ALCOHOL & DRUG COMMISSION

LIBRARY BOARD

COUNTY ADMINISTRATOR

Chief Financial Officer

Accounts Payable/Payroll
Accounting/Audits
Debt Management
Fixed Assets/ Reporting
Purchasing

Administrative Services Director

Public Relations
Governmental Affairs
Insurance Services
Legal Liaison

County Engineer

Project Management
CTC

Capital Projects

GENERAL COUNTY OPERATIONS

JUDICIAL

PROBATE JUDGE

PUBLIC DEFENDER

SOLICITOR

CIRCUIT COURT

FAMILY COURT

MAGISTRATES

LEGISLATIVE DELEGATION

BOARD of ELECTIONS & VOTER REGISTRATION

VETERAN'S AFFAIRS OFFICE

COUNTY TRANSPORTATION COMMITTEE (CTC)

DELEGATION SECRETARY

ANIMAL & ENVIRONMENTAL CONTROL

- Adoptions
- Pickup and Protection
- Ordinance Enforcement
- Emergency

FACILITIES MGMT

- Building Maintenance
- Custodial Services
- Landings
- Grounds Maintenance

ECONOMIC DEVELOPMENT

- Industrial Parks
- Project Recruiting
- Expansion & Retention
- Workforce Dev.
- Partnerships

FIRE/ RESCUE

- Fire Response Services
- Ambulatory Services
- Rescue Services
- Fire Prevention
- Emergency Management

TECHNOLOGY

- IS Plan
- IS Operations & Installations
- LAN/WAN Maintenance
- IP Phone System
- GIS System

MUSEUM

- Operations
- Community Activities
- Farmers Market
- Commercial Kitchen
- Fundraising

PLANNING & DEVELOPMENT

- Land Use Planning/ Administration
- Flood Plain Administration
- Building Inspection
- Nuisance Enforcement

Human Resources

- Risk Management
- Personnel
- Benefits

ROADS & BRIDGES

- Road Repair Maintenance
- Paved Road Repairs

SOLID WASTE

- Transfer Station
- Convenience Centers
- C&D Landfill

TAX ASSESSOR

- Land Use/Tax Determinations
- Re-Appraisal

FLEET MGMT

- Vehicle Repair
- Maintenance
- Vehicle Purchasing
- Project Management

DELINQUENT TAX

- Delinquent Property Tax Collection
- Mobile Home Decal

Register of Deeds

- Plats
- Deeds
- Recording

Recreation

- Parks
- Active Recreation
- Fitness
- Golf Course

Risk Management

- Safety
- Workers' Comp.



COLLETON COUNTY, SOUTH CAROLINA

LIST OF PRINCIPAL OFFICIALS JUNE 30, 2021

County Administrator.....	J. Kevin Griffin
Chairman.....	Steven D. Murdaugh
Council Member.....	Art Williams
Council Member.....	Phillip M. Taylor Sr.
Council Member.....	Gene Whetsell
Council Member.....	Joseph F. Flowers, MD
Finance Director.....	Jon Carpenter
Auditor.....	Jeff Slocum
Clerk of Court.....	Rebecca H. Hill
Treasurer.....	Becky S. Hill
Sheriff.....	Guerry Hill
Coroner.....	Richard M. Harvey
Probate Judge.....	Ashley H. Amundson
Chief Magistrate.....	Keisha D. Gadsen

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

**Colleton County Council
of Colleton County
Colleton County, South Carolina
Walterboro, South Carolina**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Colleton County, South Carolina** (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 12, Colleton County, South Carolina implemented Governmental Accounting Standards Board (“GASB”) Statement No. 84, Fiduciary Activities, as of July 1, 2020. This standard significantly changed the accounting for the County’s fiduciary funds. Our opinions are not modified with respect to this matter.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management’s Discussion and Analysis (on pages 4 – 18), the Budgetary Comparison Schedule of the General Fund (on page 80), the Budgetary Comparison Schedule of the Special Revenue Fund (on page 81), the Schedules of the Proportionate Share of the Net Pension Liability (on pages 82 – 84), the Schedules of Pension Contributions (on pages 85 – 88), and the Schedules of Changes in Total OPEB Liability and Related Ratios (on pages 89 – 91) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, combining statement of fiduciary net position and combining statement of changes in fiduciary net position, the individual financial statements and schedules of the County’s discretely presented component units, and statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Uniform Schedule or Court Fines, Assessments, and Surcharges (per ACT 96) is presented for purposes of additional analysis as required by the State of South Carolina, and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, combining statement of fiduciary net position and combining statement of changes in fiduciary net position, the individual financial statements and schedules of the County's discretely presented component units, and the Uniform Schedule or Court Fines, Assessments, and Surcharges (per ACT 96) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, combining statement of fiduciary net position and combining statement of changes in fiduciary net position, the individual financial statements and schedules of the County's discretely presented component units, and the Uniform Schedule or Court Fines, Assessments, and Surcharges (per ACT 96) are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Savannah, Georgia
December 27, 2021

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (“GAAP”) for the General Fund, the Fire and Rescue Commission, and the Memorial Library. All other special revenue funds and debt service funds (excludes the GO Bond Fund, State Accommodations Fund, Sheriff’s Discretionary Fund and the 14th Circuit Court Solicitor Fund) that have appropriated budgets, also conform to GAAP but tend to follow the revenue source generated by those funds (i.e., grant awards and projects funds). All annual appropriations lapse at fiscal year-end. Due to the late receipt of funding for the Coronavirus Local Fiscal Recovery Fund, a formal budget was not adopted during the fiscal year. However, the County has established a project-length budget for this fund.

The appropriated budget is prepared by fund, function, and department. The government’s departmental heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Administrator. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. The Council may make supplemental budgetary appropriations throughout the year.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executor) contracts for goods and services (i.e., purchase order, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year-end, valid outstanding encumbrances (those for which performance under executor contract is expected in the next year) are re-appropriated and become part of the subsequent year’s budget pursuant to state regulations.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Cash and Cash Equivalents and Deposits

The “deposits” classification is used only in the notes, not on the face of the statement of net position. Deposits include cash on hand, pooled money market funds and certificates of deposit.

The County considers cash and cash equivalents for cash flow purposes to be currency on hand, demand deposits with banks, amounts included in pooled cash and investment accounts, and liquid investments with an original maturity of three months or less when purchased.

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Sheriff's Discretionary Funds – to account for the program and activities associated with the Sheriff department.

Clerk of Court IV Incentives Fund – to account for federal child enforcement incentives received and disbursed by the Clerk of Court.

Clerk of Court IV Unit Costs Fund – to account for federal child enforcement funds received and disbursed by the Clerk of Court.

Victim Witness Services Fund – to account for victims' funds for the County.

14th Circuit Court Solicitor Fund – to account for the activities of the 14th Circuit Court Solicitor mandated by State Statute to prosecute within the 14th Circuit Court System that Colleton County acts as Host County.

Animal Care Control Donations Fund – to account for projects and activities for animal control.

Emergency Telephone Fund – to account for operations of the County's Emergency 911 communication system.

County Hospitality Tax Fund – to account for local hospitality tax collected by the County.

County Accommodations Tax Fund – to account for local accommodations tax collected by the County.

State Accommodations Tax Fund – to account for state accommodations tax collected by the State.

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Debt Service Fund – used for the accumulation of resources for payment of principal and interest on County general obligation debt.

GO Bond Fund – used to set aside funds to pay interest and principal related to the General Obligation Bond Series 2015.

Debt Service Non-GOB – used to set aside funds to pay interest and principal on County non-general obligation debt.

COLLETON COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Special Revenue Funds			
	Sheriff's Discretionary Funds	Clerk of Court IV Incentives	Clerk of Court IV Unit Costs	Victim Witness Services
ASSETS				
Cash and cash equivalents	\$ 129,165	\$ 92,884	\$ -	\$ 132,246
Receivables, net	1,023	-	26,564	4,626
Prepaid expenditures	-	-	-	-
Total assets	<u>\$ 130,188</u>	<u>\$ 92,884</u>	<u>\$ 26,564</u>	<u>\$ 136,872</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 54	\$ -	\$ 8,208	\$ 575
Accrued payroll and benefits	485	-	3,994	914
Total liabilities	<u>539</u>	<u>-</u>	<u>12,202</u>	<u>1,489</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Non-spendable:				
Prepaid expenditures	-	-	-	-
Restricted for:				
Public safety	129,649	-	-	135,383
Debt service	-	-	-	-
Recreation and culture	-	-	-	-
Judicial services	-	92,884	14,362	-
Assigned:				
Judicial services	-	-	-	-
Public safety	-	-	-	-
Committed				
Recreation and culture	-	-	-	-
Total fund balances	<u>129,649</u>	<u>92,884</u>	<u>14,362</u>	<u>135,383</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 130,188</u>	<u>\$ 92,884</u>	<u>\$ 26,564</u>	<u>\$ 136,872</u>

(Continued)

Special Revenue Funds

14th Circuit Court Solicitor	Animal Care Control Donations	Emergency Telephone	County Hospitality Tax	County Accommodations Tax	State Accommodations Tax
\$ 1,316,292	\$ 16,983	\$ 423,216	\$ 29,306	\$ 463	\$ 41,779
2,790	-	37,812	58,031	103,244	19,365
22,532	-	-	-	-	-
<u>\$ 1,341,614</u>	<u>\$ 16,983</u>	<u>\$ 461,028</u>	<u>\$ 87,337</u>	<u>\$ 103,707</u>	<u>\$ 61,144</u>
\$ 30,047	\$ 3,312	\$ 4,983	\$ 600	\$ 6,920	\$ -
117,414	-	2,487	-	10,031	-
<u>147,461</u>	<u>3,312</u>	<u>7,470</u>	<u>600</u>	<u>16,951</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
22,532	-	-	-	-	-
-	-	453,558	-	-	-
-	-	-	-	-	-
-	-	-	-	-	61,144
-	-	-	-	-	-
1,171,621	-	-	-	-	-
-	13,671	-	-	-	-
-	-	-	86,737	86,756	-
<u>1,194,153</u>	<u>13,671</u>	<u>453,558</u>	<u>86,737</u>	<u>86,756</u>	<u>61,144</u>
<u>\$ 1,341,614</u>	<u>\$ 16,983</u>	<u>\$ 461,028</u>	<u>\$ 87,337</u>	<u>\$ 103,707</u>	<u>\$ 61,144</u>

COLLETON COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Debt Service Funds			Totals
	Debt Service	GO Bond	Debt Service Non-GOB	
ASSETS				
Cash and cash equivalents	\$ 455,587	\$ 173,674	\$ 124,296	\$ 2,935,891
Receivables, net	99,454	-	-	352,909
Prepaid expenditures	-	-	-	22,532
Total assets	<u>\$ 555,041</u>	<u>\$ 173,674</u>	<u>\$ 124,296</u>	<u>\$ 3,311,332</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 54,699
Accrued payroll and benefits	-	-	-	135,325
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>190,024</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	83,281	-	-	83,281
Total deferred inflows of resources	<u>83,281</u>	<u>-</u>	<u>-</u>	<u>83,281</u>
FUND BALANCES				
Non-spendable:				
Prepaid expenditures	-	-	-	22,532
Restricted for:				
Public safety	-	-	-	718,590
Debt service	471,760	173,674	124,296	769,730
Recreation and culture	-	-	-	61,144
Judicial services	-	-	-	107,246
Assigned:				
Judicial services	-	-	-	1,171,621
Public safety	-	-	-	13,671
Committed				
Recreation and culture	-	-	-	173,493
Total fund balances	<u>471,760</u>	<u>173,674</u>	<u>124,296</u>	<u>3,038,027</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 555,041</u>	<u>\$ 173,674</u>	<u>\$ 124,296</u>	<u>\$ 3,311,332</u>

COLLETON COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Special Revenue Funds			
	Sheriff's Discretionary Funds	Clerk of Court IV Incentives	Clerk of Court IV Unit Costs	Victim Witness Services
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	38,645	173,317	59,954
Fines and fees	-	-	-	-
Other revenues	5,588	428	3	755
Total revenues	<u>5,588</u>	<u>39,073</u>	<u>173,320</u>	<u>60,709</u>
Expenditures				
Current:				
General government	-	-	-	-
Judicial services	-	-	152,097	-
Public safety	52,823	-	-	84,789
Roads and bridges	-	-	-	-
Recreation and culture	-	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>52,823</u>	<u>-</u>	<u>152,097</u>	<u>84,789</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(47,235)</u>	<u>39,073</u>	<u>21,223</u>	<u>(24,080)</u>
Other financing sources (uses)				
Proceeds from sale of capital assets	9,031	-	-	-
Insurance recoveries	-	-	-	-
Transfers in	11,900	-	26,500	-
Transfers out	-	(26,500)	(33,691)	-
Total other financing sources (uses)	<u>20,931</u>	<u>(26,500)</u>	<u>(7,191)</u>	<u>-</u>
Net change in fund balances	(26,304)	12,573	14,032	(24,080)
Fund balances, beginning of year, as restated	<u>155,953</u>	<u>80,311</u>	<u>330</u>	<u>159,463</u>
Fund balances, end of year	<u>\$ 129,649</u>	<u>\$ 92,884</u>	<u>\$ 14,362</u>	<u>\$ 135,383</u>

(Continued)

Special Revenue Funds

14th Circuit Court Solicitor	Animal Care Control Donations	Emergency Telephone	County Hospitality Tax	County Accommodations Tax	State Accommodations Tax
\$ -	\$ -	\$ -	\$ 624,658	\$ 607,041	\$ 40,002
4,011,100	-	109,265	-	-	-
238,290	15,108	275,076	-	-	-
9,645	10,239	1,905	790	499	133
<u>4,259,035</u>	<u>25,347</u>	<u>386,246</u>	<u>625,448</u>	<u>607,540</u>	<u>40,135</u>
-	-	-	2,125	-	-
4,356,354	-	-	-	-	-
-	50,796	283,535	-	-	-
-	-	-	-	5,791	-
-	-	-	72,045	367,145	-
-	-	-	124,152	-	-
-	-	-	6,000	25,702	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,356,354</u>	<u>50,796</u>	<u>283,535</u>	<u>204,322</u>	<u>398,638</u>	<u>-</u>
<u>(97,319)</u>	<u>(25,449)</u>	<u>102,711</u>	<u>421,126</u>	<u>208,902</u>	<u>40,135</u>
-	-	-	-	-	-
4,948	-	-	-	-	-
240,988	-	-	-	-	-
<u>(121,657)</u>	<u>-</u>	<u>-</u>	<u>(408,486)</u>	<u>(150,000)</u>	<u>-</u>
<u>124,279</u>	<u>-</u>	<u>-</u>	<u>(408,486)</u>	<u>(150,000)</u>	<u>-</u>
26,960	(25,449)	102,711	12,640	58,902	40,135
<u>1,167,193</u>	<u>39,120</u>	<u>350,847</u>	<u>74,097</u>	<u>27,854</u>	<u>21,009</u>
<u>\$ 1,194,153</u>	<u>\$ 13,671</u>	<u>\$ 453,558</u>	<u>\$ 86,737</u>	<u>\$ 86,756</u>	<u>\$ 61,144</u>

FIDUCIARY FUNDS

CUSTODIAL FUNDS

Custodial funds are used to account for assets held by the County as an agent for individuals, private organizations, and other governments.

Sheriff Trust Funds – to account for the receipts and disbursements by the Sheriff's office related to seized assets from offenders.

Inmate Trust Funds – to account for the funds held for the offenders that are incarcerated.

Jail Commissary Funds – to account for the resources used to operate the County detention center commissary.

Willow Swamp Water Shed Fund – to account for the resources used for the Willow Swamp water shed.

Law Officer's Memorial Fund – to account for contributions on behalf of law enforcement officials.

Treasurer Fund – to account for receipts and disbursements by the Treasurer that will be disbursed to other entities.

14th Circuit Court Solicitor Fund – to account for receipts and disbursements by the 14th Circuit Court Solicitor that will be disbursed to other entities.

Delinquent Tax Fund – to account for delinquent taxes collected.

Clerk of Court Fund – to account for child support payments, bonds, restitution, and fines collected by the Clerk of Court and held in trust for others.

Magistrate's Fund – to account for fines collected that have not been disposed of by the court.

Firemen's Fund – represents the receipts and disbursements by the treasurer that will be disbursed to the various fire departments within the County.

Colleton County School Fund – used to account for receipts and disbursements by the treasurer of assets earmarked for the school district.

COLLETON COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021**

ASSETS	Sheriff Trust Funds	Inmate Trust Fund	Jail Commissary	Willow Swamp Water Shed	Law Officer's Memorial
Cash and cash equivalents	\$ 241,728	\$ 105,815	131,718	\$ 48,680	\$ 2,859
Taxes receivable	-	-	-	3	-
Other receivables	-	-	-	-	-
Total assets	241,728	105,815	131,718	48,683	2,859
LIABILITIES					
Due to others	183,262	68,789	108,500	42,948	-
Total liabilities	183,262	68,789	108,500	42,948	-
NET POSITION					
Restricted:					
Individuals, organizations, and other governments	58,466	37,026	23,218	5,735	2,859
Total net position	\$ 58,466	\$ 37,026	23,218	\$ 5,735	\$ 2,859

Treasurer	14th Circuit Court Solicitor	Delinquent Tax	Clerk of Court	Magistrate	Firemen	Colleton County School	Total
\$ 754,660	\$ 11,490	\$ 2,765,130	\$ 313,398	\$ 78,948	\$ 104,893	\$ 7,307,124	\$ 11,866,443
-	-	-	-	-	-	-	3
3,637	872	-	-	-	-	-	4,509
<u>758,297</u>	<u>12,362</u>	<u>2,765,130</u>	<u>313,398</u>	<u>78,948</u>	<u>104,893</u>	<u>7,307,124</u>	<u>11,870,955</u>
<u>504,536</u>	<u>9,150</u>	<u>1,848,290</u>	<u>236,217</u>	<u>87,254</u>	<u>84,495</u>	<u>5,774,524</u>	<u>8,947,965</u>
<u>504,536</u>	<u>9,150</u>	<u>1,848,290</u>	<u>236,217</u>	<u>87,254</u>	<u>84,495</u>	<u>5,774,524</u>	<u>8,947,965</u>
<u>253,761</u>	<u>3,212</u>	<u>916,840</u>	<u>77,181</u>	<u>(8,306)</u>	<u>20,398</u>	<u>1,532,600</u>	<u>\$ 2,922,990</u>
<u>\$ 253,761</u>	<u>\$ 3,212</u>	<u>\$ 916,840</u>	<u>\$ 77,181</u>	<u>\$ (8,306)</u>	<u>\$ 20,398</u>	<u>\$ 1,532,600</u>	<u>\$ 2,922,990</u>

COLLETON COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021**

	<u>Sheriff Trust Funds</u>	<u>Inmate Trust Fund</u>	<u>Jail Commissary</u>	<u>Willow Swamp Water Shed</u>	<u>Law Officer's Memorial</u>
ADDITIONS					
Taxes	\$ -	\$ -	\$ -	\$ 5,497	\$ -
Fines and fees	-	52,093	-	-	-
Miscellaneous	1,160	-	162,013	238	5
Total additions	<u>1,160</u>	<u>52,093</u>	<u>162,013</u>	<u>5,735</u>	<u>5</u>
DEDUCTIONS					
Taxes and fees paid to other governments	-	-	-	-	-
Other custodial disbursements	41	15,067	138,795	-	-
Total deductions	<u>41</u>	<u>15,067</u>	<u>138,795</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	1,119	37,026	23,218	5,735	5
Net position, beginning of year, restated	<u>57,347</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,854</u>
Net position, end of year	<u>\$ 58,466</u>	<u>\$ 37,026</u>	<u>\$ 23,218</u>	<u>\$ 5,735</u>	<u>\$ 2,859</u>

<u>Treasurer</u>	<u>14th Circuit Court Solicitor</u>	<u>Delinquent Tax</u>	<u>Clerk of Court</u>	<u>Magistrate</u>	<u>Firemen</u>	<u>Colleton County School</u>	<u>Total</u>
\$ 5,093,419	\$ -	\$ 6,261,370	\$ -	\$ -	\$ 77,490	\$ 10,774,878	\$ 22,212,654
3,038,657	-	-	499,070	500,260	-	-	4,090,080
198	81,570	12,881	26	-	663	19,874,535	20,133,289
<u>8,132,274</u>	<u>81,570</u>	<u>6,274,251</u>	<u>499,096</u>	<u>500,260</u>	<u>78,153</u>	<u>30,649,413</u>	<u>46,436,023</u>
8,021,570	-	5,430,446	-	-	-	17,448,539	30,900,555
-	89,195	-	580,787	528,886	57,755	12,160,427	13,570,953
<u>8,021,570</u>	<u>89,195</u>	<u>5,430,446</u>	<u>580,787</u>	<u>528,886</u>	<u>57,755</u>	<u>29,608,966</u>	<u>44,471,508</u>
110,704	(7,625)	843,805	(81,691)	(28,626)	20,398	1,040,447	1,964,515
143,057	10,837	73,035	158,872	20,320	-	492,153	958,475
<u>\$ 253,761</u>	<u>\$ 3,212</u>	<u>\$ 916,840</u>	<u>\$ 77,181</u>	<u>\$ (8,306)</u>	<u>\$ 20,398</u>	<u>\$ 1,532,600</u>	<u>\$ 2,922,990</u>



COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

COUNTY COUNCIL

Steven D. Murdaugh
Art Williams
Phillip M. Taylor, Sr.
Gene Whetsell
Joseph F. Flowers, MD

COUNTY ADMINISTRATOR

J. Kevin Griffin

FINANCE DIRECTOR

Jon Carpenter

Prepared by:
Finance Department

INTRODUCTORY SECTION

COLLETON COUNTY, SOUTH CAROLINA

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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COLLETON COUNTY, SOUTH CAROLINA

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COLLETON COUNTY, SOUTH CAROLINA

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December 29, 2020

To The Honorable Chairman & Honorable Members of County Council and the Citizens of Colleton County, South Carolina:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (“GAAP”) and audited in accordance with generally accepted accounting standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (“CAFR”) of Colleton County for the fiscal year ended June 30, 2020.

This report consists of management's representations concerning the finances of Colleton County (the “County”). Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations management of the County has established a comprehensive internal control framework, that is designed both to protect the government's assets from loss, theft, or misuse and to compile enough reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the costs of internal controls should not outweigh their benefits, Colleton County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Mauldin & Jenkins LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2020 are free of material misstatement. The independent audit involves examining on a test basis, evidence supporting the amounts and disclosures in the financial statement presentation; assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2020 are fairly presented in conformity with GAAP. The independent auditors report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (“MD&A”). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The County was founded in 1682 through a land grant to Sir John Colleton by King Charles II, of England and was one of the original proprietary counties in the present-day Carolinas. It was officially formed in 1798 and is in the southeastern part of South Carolina bordering on the Atlantic Ocean. The County is located in the Lowcountry region of South Carolina placing it midway between Charleston, South Carolina and Savannah, Georgia on the I-95 corridor. The County occupies a large land area that is 1,056.48 square miles and has an estimated population of slightly less than 38,000.

The County is empowered to levy a property tax on both real and personal properties located within its boundaries. The County operates under the Council-Administrator form of government. Policy-making and legislative authority are vested in a governing council consisting of five members. In addition to policy-making and legislative authority that are vested with the Council, they also have the responsibility to pass ordinances, adopt the budget, appoint committees, and hire both the County Administrator and County Attorney. The County Administrator is responsible for the administration of all the departments of the County government which County Council has the authority to control. The powers and duties of the County Administrator include: 1) executing policies, directives, and legislative actions of County Council; 2) directing operational and administrative activities of the County; 3) preparing annual budgets; 4) supervising the expenditure of funds; and 5) employing and discharging personnel. The five Council members are each elected from residence districts or at-large for four-year staggered terms, with three council members elected every two years, and two elected every two years. County elections occur in the fall of even-numbered years.

The County provides a full range of services including:

- (1) Public Safety (including law enforcement, county-wide emergency dispatch services and detention facilities);
- (2) Fire and Rescue (including emergency preparedness, emergency medical services and fire protection in the unincorporated areas of the County);
- (3) Animal and Environmental Control;
- (4) Public Works (including street and drainage maintenance);
- (5) Solid Waste Management (solid waste disposal and recycling);
- (6) Judicial Administration (including prosecuting and public defender legal services, criminal, civil, probate and family court administration);
- (7) Tax Collection and Dispersal;
- (8) Libraries;
- (9) Recreation;
- (10) Planning and Zoning Administration; and
- (11) Veterans Assistance.

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriations to administration during the spring of each year. The County Administrator uses these requests as the starting point for developing a proposed budget. The County Administrator then presents this proposed budget to the Council for review during May of each year. The Council is required to hold a public hearing on the proposed budget and to adopt a final budget prior to June 30th, the close of the County's fiscal year. The appropriated budget is prepared by fund and department. Budgetary control (that is the level at which expenditures cannot legally exceed the appropriated amount) is maintained by the Administrator at the fund level and may be amended as necessary during the fiscal year. Budget-to-actual comparisons are provided in the report for each individual department by governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented as part of the required supplementary information for governmental funds.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Economic Factors

The County's fiscal year 2020 assessable property tax base is \$180,910,266 which represented growth of 1.8% from 2019's assessable property tax base of \$177,647,560. This growth in assessed values was driven growth in real property that is a result of increasing home prices which increased by 12.5% to over \$90 per square foot as of July 2019 as compared to July 2018. As reported by the U.S. Census Bureau, median household income for the County in 2020 was forecasted at \$36,324 which continues to be around 70% of the median household income of the State of South Carolina which was reported at \$53,199. The County was not immune from the economic impacts from COVID-19, as unemployment was 8.2% as of June 2020 which is double the rate as of June 2019. Unemployment is down as of June 2020 from the high of 9.6% in May 2020 and is lower than the State of South Carolina of 8.9%. Unemployment in the County fared better than other areas due to the County not seeing large numbers of residents laid off since the largest employers in the County are in the areas of public education, government, and large retail services (Wal-Mart). The U.S. Census Bureau estimated the 2020 population for the County to be relatively unchanged at 37,677 as compared to the last several fiscal years. For 2020 this does represent roughly a 3% decrease in population from the last full census in 2010. Housing in the County continues to be dominated with owner occupied units with over 75% as compared to the State of South Carolina average of roughly 69% based on the most recently available data. Median home values have increased to \$90,400 which still is lower than the State of South Carolina average of \$162,300. The County has continued to see building activity with roughly 1,400 building permits issued over the previous 12-month period which does represent a 2% increase over the previous 12-month period. Even though the County has seen an increase in permits, the building values associated with the permits has decreased by over 5% due a decline in commercial building activity. County population continues to be primarily located within the Walterboro City Census Division ("CCD") as well as near the other CCDs within the County, including the Hendersonville CCD and Cottageville CCD.

A large part of the County is served with easy access to Interstate 95 with five interchanges that include exits 42, 53, 57, 62 and 68. In addition to this major interstate artery, the County has direct access to both Highway 17 and Highway 17A that provide connection to the cities and towns of Charleston, Beaufort, Savannah, and Summerville. The City of Walterboro is situated between exits 53 and 57 off Interstate 95 is currently entering the final phase of the I-95 business loop improvement project that is funded with a portion of the proceeds from the Capital Project Sales Tax referendum that voters approved in November 2014. This project is geared to improve the access of visitors into the downtown area from I-95 as well as from SC Highways 17A and 64 that connects to SC Highway 17.

Economic Development Goals and Strategies

The County continued to expand and enhance its economic parks and sites that led to new companies settling in the County in fiscal year 2020 and position the County well for future economic opportunities.

In fiscal year 2020, the County was successful with attracting three new companies. Mayzo, Inc. purchased the former Pretium Packaging facility, on Industrial Road. Their plan over the next five years is to grow their chemical repackaging operation to 20 employees. An anticipated capital investment was not disclosed. Also located on Industrial Road is the new Colleton Venture Park where two new companies are planning to construct facilities. We noted Colonial Precast Concrete in our report last year and in addition Wayne Brothers, Inc. has purchased 25 acres in Colleton Venture Park with plans to construct their regional offices, a construction trades training center, and an equipment maintenance facility. Over the next five years, Wayne Brothers anticipates hiring 75, with a capital investment of \$7 million. Outside of Colleton Venture Park, Charleston Composites, is constructing a new facility at Jacksonboro, South Carolina. The owners of this newly formed company have been in the boat business for many years and will locate Charleston Composites on the same site as their BAR Marine operations. The new business will be involved in machining precision molds for the manufacture of composite boat hulls and related components. Their anticipated employment and capital investment are 28 new hires and \$3.8 million.

The Salkehatchie Railroad, the Colleton Mega Site and the Stokes Tract continue to figure prominently into the County's efforts to attract major projects. Palmetto Railways has completed a \$1 million track improvements project. Efforts to begin the sewer line design to the Colleton Mega Site (1500 acres) have been delayed due to one property owner in the right-of-way chain, however, it is hoped that this segment of right of way may be obtained via condemnation. The Stokes Tract (467 acres), located on the railroad and immediate to I-95, Exit 62, benefitted from a LocateSC grant funding to finish the wetlands delineation, conduct sub-surface investigation and to complete a boundary survey. It is hoped that we may be able to source funding to complete a sewer line design during fiscal year 2021.

Two other industrial parks received site enhancement grant funding and are in the process of executing the work. LocateSC awarded grant funds for improvements to Colleton County Commerce Center and Colleton Venture Park is benefitting from companion grants from SC Rural Infrastructure Authority and from U.S. EDA. At Colleton County Commerce Center debris removal, fill, grading, and ditching is nearing completion on Site 3 and an access gate installation will follow. At Colleton Venture Park, right-of-way acquisition has just been completed, and the installation of water and sewer lines into the park should commence prior to the end of calendar year 2020. In addition to the water and sewer lines project, we are seeking funds in fiscal year 2021 to realign the park entrance and to make other needed improvements.

Labor force skills continue to factor prominently into company location decisions and in response to this the County continues to work closely with the Colleton County School District and the Colleton Career Skills Center in their vocational training offerings. To showcase the many job opportunities the County will be facilitating industry tours for school guidance counselors, teachers and students. By doing so, the hope that any misconceptions about the manufacturing work environment and potential for career growth may be dispelled.

Recreation and Culture

The County offers some of the best opportunities for residents and visitors to enjoy both indoor and outdoor activities. The County's recreation center known as the Ace Basin Sports Complex continues to be a prime venue in the area as it hosts numerous baseball and softball tournaments. Early in fiscal year 2020, the newly renovated recreation center opened to the public. The renovations included an addition of a splash pad, state-of-the-art exercise facility and renovated gym and locker rooms which now allow the recreation center to increase its offerings of fitness classes and other adult and juvenile sport programs. The recreation center like many venues was closed as of March 2020 due to the stay-at-home mandate issued by the Governor. This did lead to the cancellation of many scheduled events and spring and summer sport seasons, including baseball and softball.

Along with the recreation center, the County owned Dogwood Hills Golf Course and Restaurant is another venue that has a strong draw within the community. The golf course has undergone renovations to maintain and improve the nine-hole golf course and has been able to remain opened though it has seen some revenue loss due to the cancellation of hosted golf tournaments. In March 2020, the restaurant did stop providing dine-in services and moved to carry-out only services though has now been able to resume limited dine-in services as well as catering of various special events.

Colleton County Commercial Kitchen continues to grow in popularity with various local food vendors that utilize the large kitchen space. The Commercial Kitchen has helped roughly 50 food vendors get their business started by providing them the kitchen space needed in developing and preparing their product offerings and then the food vendors are able to sale the products through the Colleton County Museum and Farmers Market which is located next to the Commercial Kitchen.

Colleton County Memorial Library continues to serve County residents' visits and saw over 12,500 visits in fiscal year 2020 even though the library was closed beginning in late March based on the stay-at-home mandate issued by the Governor. In addition to the main library in Walterboro, the library has branches in both Edisto Beach and Cottageville that are open three days a week as well as continuing to operate the book mobile that provides service throughout the County. Prior to the closing in March, the library provided well attended community programs that saw attendance of over 14,500 in the 487 programs provided. In addition to these programs, a big draw with residents is accessing the 36 public computers which provided over 18,800 computer sessions.

In addition to all the opportunities sponsored by the County, the area boasts easy access to many of South Carolina's best eco-tourism spots, including the ACE Basin, the Walterboro Wildlife Sanctuary, Edisto State Park, Colleton State Park, and several other South Carolina Department of Natural Resources wildlife management areas.

Long-Term Financial Planning

The County closed fiscal year 2020 with continued strong financial performance and continues to hold the rating of Aa3 with Moody's Investor Services and AA- with Standard and Poor's Rating Services. Moody's rating was reaffirmed in April 2020 that cited the County's cash balance as a percent of operating revenues, fund balance as a percent of operating revenues and overall solid economy and tax base. Total fund balance as of June 30, 2020, in the General Fund was \$8,960,252 of which \$7,787,399 was unassigned which represents a \$538 thousand decrease in total fund balance when compared to total fund balance as of June 30, 2019 of \$9,498,196 of which \$8,420,259 was unassigned. These total fund balance figures represent 28% and 31% of total expenditures, respectively. The County budget ordinance requires the total general fund balance to be a minimum of 20% of total expenditures. As an additional reference point to the strength of the County's general fund balance position, The Government Finance Officers Association of the United States and Canada ("GFOA") recommends at a minimum that a general-purpose government maintain an unrestricted fund balance of no less than two months operating expenditures as outlined in its September 2015 Appropriate Level of Unrestricted Fund Balance in the General Fund "Best Practice" bulletin and currently the County has slightly less than 90 days in its General Fund unassigned fund balance.

Pension Plans

Eligible employees of the County are participants in the South Carolina Retirement System (“SCRS”) and the South Carolina Police Officer’s Retirement System (“PORS”), both of which are cost sharing multiple employers defined benefit plans administered by the Public Employees Benefit Association (“PEBA”). SCRS and PORS provide retirement and disability benefits, cost of living adjustments on an ad-hoc basis, life insurance benefits and survivor benefits to plan members and beneficiaries. The plans’ provisions are established under Title 9 of the South Carolina Code of Laws. A CAFR containing financial statements and required supplementary information for the SCRS and the PORS are issued and publicly available by writing to PEBA, P.O. Box 11960, Columbia, South Carolina 29211-1960.

Risk Management

The County is exposed to various risks related to torts, theft of, damage to, and destruction of assets, errors and omission, injuries to employees and natural disasters. The County, along with other counties in the state, is insured under the Insurance Reserve Fund. The Insurance Reserve Fund functions as a governmental insurance operation with the mission to provide insurance specifically designed to meet the needs of governmental entities at the lowest possible cost. The Insurance Reserve Fund operates like an insurance company, by issuing policies, collecting premiums (based on actuarially calculated rates), and by paying claims from the accumulated premiums in accordance with the terms and conditions of the insurance policies it has issued. The Insurance Reserve Fund uses Towers Watson, as its consulting actuaries in determining rates, reserves, adequacy of loss reserves, and adequacy of policyholders’ equity in making management recommendations to the State Fiscal Accountability Authority regarding the financial management of the Fund.

Awards and Acknowledgments

GFOA awards a Certificate of Achievement in Financial Reporting. To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. Since 2014, the County has been awarded a Certificate of Achievement for Excellence in Financial Reporting award. A Certificate of Achievement is valid for a period of one year only. We believe our current report will conform to certificate of achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for a certificate.

The preparation of the CAFR would not have been possible without the assistance of the Finance Department staff, the Treasurer’s office and several other County departments and staff. The hard work and dedication of these individuals significantly contributed to the completion of this document. Moreover, the support and leadership of the County Council have been instrumental in the development of this project.

Sincerely,



J. Kevin Griffin
County Administrator



Jon Carpenter
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Colleton County
South Carolina**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO

COLLETON COUNTY VOTERS

COLLETON COUNTY GOVERNMENT

BOARD OF EDUCATION

SUPERINTENDENT OF EDUCATION

SCHOOL OPERATIONS

CONSTITUTIONAL & GENERAL ASSEMBLY CREATED OFFICES

AUDITOR

CLERK OF COURT

CORONER

SHERIFF

E-911

JAIL

TREASURER

COLLETON COUNTY COUNCIL

COUNTY ATTORNEY

CLERK TO COUNCIL

ALCOHOL & DRUG COMMISSION

LIBRARY BOARD

COUNTY ADMINISTRATOR

Chief Financial Officer

Accounts Payable/Payroll
Accounting/Audits
Debt Management
Fixed Assets/ Reporting

Administrative Services Director

Public Relations
Governmental Affairs
Insurance Services
Legal Liaison

County Engineer

Project Management
CTC

Procurement

GENERAL COUNTY OPERATIONS

JUDICIAL

PROBATE JUDGE

PUBLIC DEFENDER

SOLICITOR

CIRCUIT COURT

FAMILY COURT

MAGISTRATES

LEGISLATIVE DELEGATION

BOARD of ELECTIONS & VOTER REGISTRATION

VETERAN'S AFFAIRS OFFICE

COUNTY TRANSPORTATION COMMITTEE (CTC)

DELEGATION SECRETARY

ANIMAL & ENVIRONMENTAL CONTROL

- Adoptions
- Pickup and Protection
- Ordinance Enforcement
- Emergency

FACILITIES MGMT

- Building Maintenance
- Custodial Services
- Landings
- Grounds Maintenance

ECONOMIC DEVELOPMENT

- Industrial Parks
- Project Recruiting
- Expansion & Retention
- Workforce Dev.
- Partnerships

FIRE/ RESCUE

- Fire Response Services
- Ambulatory Services
- Rescue Services
- Fire Prevention
- Emergency Management

TECHNOLOGY

- IS Plan
- IS Operations & Installations
- LAN/WAN Maintenance
- IP Phone System
- GIS System

MUSEUM

- Operations
- Community Activities
- Farmers Market
- Commercial Kitchen
- Fundraising

PLANNING & DEVELOPMENT

- Land Use Planning/ Administration
- Flood Plain Administration
- Building Inspection
- Nuisance Enforcement

Human Resources

- Risk Management
- Personnel
- Benefits

ROADS & BRIDGES

- Road Repair Maintenance
- Paved Road Repairs

SOLID WASTE

- Transfer Station
- Convenience Centers
- C&D Landfill

TAX ASSESSOR

- Land Use/Tax Determinations
- Re-Appraisal

FLEET MGMT

- Vehicle Repair Maintenance
- Vehicle Purchasing
- Project Management

DELINQUENT TAX

- Delinquent Property Tax Collection
- Mobile Home Decal

Register of Deeds

- Plats
- Deeds
- Recording

Recreation

- Parks
- Active Recreation
- Fitness
- Golf Course



COLLETON COUNTY, SOUTH CAROLINA

LIST OF PRINCIPAL OFFICIALS JUNE 30, 2020

County Administrator	J. Kevin Griffin
Chairman.....	Steven D. Murdaugh
Council Member	Art Williams
Council Member	Phillip M. Taylor Sr.
Council Member	Gene Whetsell
Council Member	Joseph F. Flowers, MD
Finance Director.....	Jon Carpenter
Auditor.....	Jeff Slocum
Clerk of Court	Patricia Grant
Treasurer.....	Becky S. Hill
Sheriff.....	Charles Ghent
Coroner	Richard M. Harvey
Probate Judge	Ashley H. Amundson
Chief Magistrate	Elbert O. Duffie, III

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Sheriff's Discretionary Funds – to account for the program and activities associated with the Sheriff department.

Sheriff's Title IV D Fund – to account for federal child enforcement funds received and disbursed by the Sheriff.

Clerk of Court IV Incentives Fund – to account for federal child enforcement incentives received and disbursed by the Clerk of Court.

Clerk of Court IV Unit Costs Fund – to account for federal child enforcement funds received and disbursed by the Clerk of Court.

Victim Witness Services Fund – to account for victims funds for the County.

14th Circuit Court Solicitor Fund – to account for the activities of the 14th Circuit Court Solicitor mandated by State Statute to prosecute within 14th Circuit Court System that Colleton County acts as Host County.

Animal Care Control Donations Fund – to account for projects and activities for animal control.

Emergency Telephone Fund – to account for operations of the County's Emergency 911 communication system.

County Hospitality Tax Fund – to account for local hospitality tax collected by the County.

County Accommodations Tax Fund – to account for local accommodations tax collected by the County.

State Accommodations Tax Fund – to account for state accommodations tax collected by the State.

COLLETON COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

	Special Revenue Funds				
	Sheriff's Discretionary Funds	Sheriff's Title IV D	Clerk of Court IV Incentives	Clerk of Court IV Unit Costs	Victim Witness Services
ASSETS					
Cash and cash equivalents	\$ 224,877	\$ -	\$ 59,945	\$ -	\$ 159,709
Receivables, net	-	990	20,366	27,946	1,316
Prepaid expenditures	-	-	-	-	-
Total assets	<u>\$ 224,877</u>	<u>\$ 990</u>	<u>\$ 80,311</u>	<u>\$ 27,946</u>	<u>\$ 161,025</u>
LIABILITIES					
Accounts payable	\$ 49,177	\$ 881	\$ -	\$ 25,154	\$ 528
Accrued payroll and benefits	-	109	-	2,462	1,034
Total liabilities	<u>49,177</u>	<u>990</u>	<u>-</u>	<u>27,616</u>	<u>1,562</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable:					
Prepaid expenditures	-	-	-	-	-
Restricted for:					
Public safety	175,700	-	-	-	159,463
Debt service	-	-	-	-	-
Recreation and culture	-	-	-	-	-
Judicial services	-	-	80,311	330	-
Assigned:					
Judicial services	-	-	-	-	-
Public safety	-	-	-	-	-
Committed					
Recreation and culture	-	-	-	-	-
Total fund balances	<u>175,700</u>	<u>-</u>	<u>80,311</u>	<u>330</u>	<u>159,463</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 224,877</u>	<u>\$ 990</u>	<u>\$ 80,311</u>	<u>\$ 27,946</u>	<u>\$ 161,025</u>

Special Revenue Funds					
14th Circuit Court Solicitor	Animal Care Control Donations	Emergency Telephone	County Hospitality Tax	County Accommodations Tax	State Accommodations Tax
\$ 1,135,984	\$ 43,157	\$ 332,383	\$ 36,870	\$ 14,894	\$ 12,732
115,101	-	27,253	38,472	21,629	8,277
19,142	-	-	-	-	-
<u>\$ 1,270,227</u>	<u>\$ 43,157</u>	<u>\$ 359,636</u>	<u>\$ 75,342</u>	<u>\$ 36,523</u>	<u>\$ 21,009</u>
\$ 16,680	\$ 4,037	\$ 6,845	\$ 1,245	\$ 2,402	\$ -
86,354	-	1,944	-	6,267	-
103,034	4,037	8,789	1,245	8,669	-
-	-	-	-	-	-
-	-	-	-	-	-
19,142	-	-	-	-	-
-	-	350,847	-	-	-
-	-	-	-	-	-
-	-	-	-	-	21,009
-	-	-	-	-	-
1,148,051	-	-	-	-	-
-	39,120	-	-	-	-
-	-	-	74,097	27,854	-
1,167,193	39,120	350,847	74,097	27,854	21,009
<u>\$ 1,270,227</u>	<u>\$ 43,157</u>	<u>\$ 359,636</u>	<u>\$ 75,342</u>	<u>\$ 36,523</u>	<u>\$ 21,009</u>

COLLETON COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Special Revenue Funds				
	Sheriff's Discretionary Funds	Sheriff's Title IV D	Clerk of Court IV Incentives	Clerk of Court IV Unit Costs	Victim Witness Services
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,906	5,956	41,168	156,224	62,595
Fines and fees	-	-	-	-	-
Other revenues	22,274	-	1,381	896	2,498
Total revenues	<u>27,180</u>	<u>5,956</u>	<u>42,549</u>	<u>157,120</u>	<u>65,093</u>
Expenditures					
Current:					
General government	-	-	-	-	-
Judicial services	-	-	-	128,564	-
Public safety	39,593	15,956	-	-	61,018
Roads and bridges	-	-	-	-	-
Recreation and culture	-	-	-	-	-
Economic development	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Capital outlay					
Public safety	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>39,593</u>	<u>15,956</u>	<u>-</u>	<u>128,564</u>	<u>61,018</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,413)</u>	<u>(10,000)</u>	<u>42,549</u>	<u>28,556</u>	<u>4,075</u>
Other financing sources (uses)					
Proceeds from sale of capital assets	3,300	-	-	-	-
Insurance recoveries	-	-	-	-	-
Transfers in	-	9,472	-	35,079	-
Transfers out	-	-	(35,079)	(130,000)	-
Total other financing sources (uses)	<u>3,300</u>	<u>9,472</u>	<u>(35,079)</u>	<u>(94,921)</u>	<u>-</u>
Net change in fund balances	(9,113)	(528)	7,470	(66,365)	4,075
Fund balances, beginning of year	<u>184,813</u>	<u>528</u>	<u>72,841</u>	<u>66,695</u>	<u>155,388</u>
Fund balances, end of year	<u>\$ 175,700</u>	<u>\$ -</u>	<u>\$ 80,311</u>	<u>\$ 330</u>	<u>\$ 159,463</u>

Special Revenue Funds

14th Circuit Court Solicitor	Animal Care Control Donations	Emergency Telephone	County Hospitality Tax	County Accommodations Tax	State Accommodations Tax
\$ -	\$ -	\$ -	\$ 568,206	\$ 486,429	\$ 14,760
4,190,918	-	84,359	-	-	-
288,576	22,268	217,187	-	-	-
21,185	9,288	5,065	3,069	3,046	100
<u>4,500,679</u>	<u>31,556</u>	<u>306,611</u>	<u>571,275</u>	<u>489,475</u>	<u>14,860</u>
-	-	-	4,705	-	-
4,263,630	-	-	-	-	-
-	81,908	327,657	-	-	-
-	-	-	-	5,864	-
-	-	-	72,045	344,298	-
-	-	-	124,152	-	-
-	-	-	6,000	25,702	-
-	9,150	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,263,630</u>	<u>91,058</u>	<u>327,657</u>	<u>206,902</u>	<u>375,864</u>	<u>-</u>
237,049	(59,502)	(21,046)	364,373	113,611	14,860
-	-	-	-	-	-
28,501	-	-	-	-	-
240,988	-	-	-	35,291	-
(142,798)	-	-	(382,889)	(242,127)	-
<u>126,691</u>	<u>-</u>	<u>-</u>	<u>(382,889)</u>	<u>(206,836)</u>	<u>-</u>
363,740	(59,502)	(21,046)	(18,516)	(93,225)	14,860
803,453	98,622	371,893	92,613	121,079	6,149
<u>\$ 1,167,193</u>	<u>\$ 39,120</u>	<u>\$ 350,847</u>	<u>\$ 74,097</u>	<u>\$ 27,854</u>	<u>\$ 21,009</u>

FIDUCIARY FUNDS

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, and other governments.

Sheriff's Seizure Fund – to account for the fund the Sheriff derives from search and seizure.

Willow Swamp Water Shed Fund – to account for the resources used for the Willow Swamp water shed.

Law Officer's Memorial Fund – to account for contributions on behalf of law enforcement officials.

Treasurer Fund – to account for receipts and disbursements by the Treasurer that will be disbursed to other entities.

14th Circuit Court Solicitor Fund – to account for receipts and disbursements by the 14th Circuit Solicitor that will be disbursed to other entities.

Delinquent Tax Fund – to account for delinquent taxes collected.

Clerk of Court Fund – to account for child support payments, bonds, restitution, and fines collected by the Clerk of Court and held in trust for others.

Magistrate's Fund – to account for fines collected that have not been disposed of by the court.

Firemen's Fund – represents the receipts and disbursements by the treasurer that will be disbursed to the various fire departments within the county.

Colleton County School Fund – used to account for receipts and disbursements by the treasurer of assets earmarked for the school district.

COLLETON COUNTY, SOUTH CAROLINA

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>June 30,</u> <u>2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30,</u> <u>2020</u>
<hr/> 14th Circuit Court Solicitor Fund <hr/>				
ASSETS				
Cash and cash equivalents	\$ 20,114	\$ 516,455	\$ (516,713)	\$ 19,856
Taxes receivable	130	10,738	(10,738)	130
Total assets	<u>\$ 20,244</u>	<u>\$ 527,193</u>	<u>\$ (527,451)</u>	<u>\$ 19,986</u>
LIABILITIES				
Accounts payable	\$ -	\$ 235,848	\$ (235,848)	\$ -
Assets held for others	20,244	232,972	(233,230)	19,986
Total liabilities	<u>\$ 20,244</u>	<u>\$ 468,820</u>	<u>\$ (469,078)</u>	<u>\$ 19,986</u>
<hr/> Delinquent Tax Fund <hr/>				
ASSETS				
Cash and cash equivalents	\$ 1,382,671	\$ 5,276,299	\$ (4,338,651)	\$ 2,320,319
Total assets	<u>\$ 1,382,671</u>	<u>\$ 5,276,299</u>	<u>\$ (4,338,651)</u>	<u>\$ 2,320,319</u>
LIABILITIES				
Assets held for others	\$ 1,382,671	\$ 3,078,758	\$ (2,141,110)	\$ 2,320,319
Total liabilities	<u>\$ 1,382,671</u>	<u>\$ 3,078,758</u>	<u>\$ (2,141,110)</u>	<u>\$ 2,320,319</u>
<hr/> Clerk of Court Fund <hr/>				
ASSETS				
Cash and cash equivalents	\$ 397,091	\$ 3,229	\$ (5,231)	\$ 395,089
Total assets	<u>\$ 397,091</u>	<u>\$ 3,229</u>	<u>\$ (5,231)</u>	<u>\$ 395,089</u>
LIABILITIES				
Assets held for others	\$ 397,091	\$ 3,229	\$ (5,231)	\$ 395,089
Total liabilities	<u>\$ 397,091</u>	<u>\$ 3,229</u>	<u>\$ (5,231)</u>	<u>\$ 395,089</u>
<hr/> Magistrate Fund <hr/>				
ASSETS				
Cash and cash equivalents	\$ 89,534	\$ 18,040	\$ -	\$ 107,574
Total assets	<u>\$ 89,534</u>	<u>\$ 18,040</u>	<u>\$ -</u>	<u>\$ 107,574</u>
LIABILITIES				
Assets held for others	\$ 89,534	\$ 18,040	\$ -	\$ 107,574
Total liabilities	<u>\$ 89,534</u>	<u>\$ 18,040</u>	<u>\$ -</u>	<u>\$ 107,574</u>

(Continued)