

MINUTES
TUESDAY, MARCH 14, 2023
REGULAR MEETING
6:00 P.M.

Colleton County Council
Council Chambers, Old Jail Building
109 Benson Street
Walterboro, SC 29488

Present: Vice Chairman Phillip Taylor called the meeting to order with Council Members Dr. Joseph Flowers, Bubba Trippe, and Scott Biering in attendance. Chairman Murdaugh was not present.

Others Included: Kevin Griffin, Meagan Utsey, Sean Thornton, Kaela Brinson, Jon Carpenter, Barry McRoy, Joshua Rowland, Sue Keith, David Irwin, Stacy See, April Cone, Clarence Wiggins, Donna Lamb, Crawford Moore, Jerome Kizer, and Joseph Heyward.

Councilman Bubba Trippe gave the invocation and led the Pledge of Allegiance.

Approval of Minutes

- A. Regular Meeting February 7, 2023— Dr. Flowers moved to approve the minutes of the Regular Meeting held on February 7, 2023. The motion was seconded by Councilman Biering, and the motion carried unanimously.

Appearances & Public Presentations

- A. 2022 Audit Report David Irwin, CPA— Mauldin & Jenkins, LLC

Mr. Irwin gave an overview on the 2022 Audit Report. Attached is the information that was presented.

Vice Chairman Taylor: Stated, Mr. Irwin we certainly thank you for the report. You always do a fantastic job laying out the sentiments from what we hear each day from the different people that deal with our finance department. For example, at the Airport, we hear “Jon is a miracle worker” and they sing his praises all the time. I want to say thank you to Mr. Irwin, but also to all the staff and the team that worked so hard to make this happen. Nine years in a row is something I believe we should stand and applaud to.

Dr. Flowers: Stated, I would like to echo that and thank Jon, Kevin, and their staff on doing a great job. This is a great report and very thorough. Mr. Irwin certainly did a great job presenting it. Thank you for all that each of you do.

Councilman Trippe: Stated, I would like to echo that same thing. Some of this is new to us that are new to council. Evidently we have a great team that is doing a great job.

Councilman Biering: Stated, I am going to echo the same. This is like drinking out a fire hose for a new Council Member. I look forward to working with you all to learn more.

B. USC Salkehatchie– Dr. April Cone, Dean

Dr. Cone presented general and statistical information on USC Salk, and the opportunities that are available. Attached is the information that was presented.

Vice Chairman Taylor: Stated, Thank you.

Councilman Trippe: Stated, USC Salk is something that we really need in our town. I have had a granddaughter go through, and take early classes. It really helped her when she went off to college. I am proud of USC Salk.

Dr. Cone: Stated, Thank you very much. My two children have also taken advantage of the classes as well. I have one at USC Columbia and will probably be able to graduate early thanks to that.

Councilman Biering: Stated, I had the privilege to see students taking these classes. It is a great program, and the students are very proud of it. I was able to speak at one of the leadership classes in the ILab. If you all have not seen it, go visit the lab. It is an amazing thing that I did not know we had here. I look forward to working with you.

Dr. Cone: Stated, thank you. I appreciate the opportunity.

C. In His Name Colleton– Stacy See

Mr. See gave an overview and an update of In His Name Colleton. Attached is the information that was presented.

Vice Chairman Taylor: Stated, thank you. We certainly see all your work in the community.

Councilman Biering: Stated, I spoke with In His Name a while ago and they were excited about the grant. I am excited to see what you all accomplish with this grant. I have seen some of the work you all have done here recently and it has been great work. I look forward to working with you in any capacity that I can.

Administrator's Briefing

Mr. Griffin: Stated, we are moving into our 2023-2024 budget process. There will be more on that coming in April. Any outside agency requests are due by March 31st. If you are an outside agency and are interested in submitting a request to council you will need to do that by the end of this month. Next, we are very glad to have the first reading of the Fee-in-Lieu Ordinance on the agenda for Pomega Energy. Also, I did want to remind you all on item "d" Zeke Road, County Council can abandon maintenance of a road, but they can not close a road. That can only be done by civil action of the circuit court.

Public Hearing

Dr. Flowers made a motion to move into Public Hearing. Councilman Biering seconded that motion and the motion carried unanimously.

- A. **Ordinance 23-O-01, To Amend Title 14-Land Management, Section 14.08-2 Zoning District Regulations and Section 14.08-4 Landscaping, Buffering and Environmental Protection, of the Colleton County Code of Ordinances.**
- B. **Ordinance 23-O-02, To Provide for the Sale of a Portion of Real Property Owned by Colleton County, South Carolina to Mr. Jason McMillan for the property identified by TMS No. 195-00-00-181.000 on Cooks Hill Road; and Other Matters Relating Thereto.**

No comments were made. Dr. Flowers made a motion to close Public Hearing. Councilman Biering seconded that motion and the motion carried unanimously.

Old Business

- A. **3rd Reading Ordinance 23-O-01, To Amend Title 14-Land Management, Section 14.08-2 Zoning District Regulations and Section 14.08-4 Landscaping, Buffering and Environmental Protection, of the Colleton County Code of Ordinances.**

Dr. Flowers moved to approve the 3rd Reading Ordinance 23-O-01, To Amend Title 14-Land Management, Section 14.08-2 Zoning District Regulations and Section 14.08-4 Landscaping, Buffering and Environmental Protection, of the Colleton County Code of Ordinances. The motion was seconded by Councilman Trippe. The motion carried unanimously.

- B. **3rd Reading Ordinance 23-O-02, To Provide for the Sale of a Portion of Real Property Owned by Colleton County, South Carolina to Mr. Jason McMillan for the property identified by TMS No. 195-00-00-181.000 on Cooks Hill Road; and Other Matters Relating Thereto**

Dr. Flowers moved to approve the 3rd Reading Ordinance 23-O-02, To Provide for the Sale of a Portion of Real Property Owned by Colleton County, South Carolina to Mr. Jason McMillan for the property identified by TMS No. 195-00-00-181.000 on Cooks Hill Road; and Other Matters Relating Thereto. The motion was seconded by Councilman Trippe. The motion carried unanimously.

- C. **2nd Reading Ordinance 23-O-03, By Title Only, To Provide for the Issuance and Sale of Not to Exceed \$40,355,000 General Obligation Capital Project Sales Tax Bonds of Colleton County, South Carolina; to Prescribe the Purposes for which the Proceeds Shall be Expended; to Provide for the Payment Thereof; and Other Matters Relating Thereto**

Dr. Flowers moved to approve the 2nd Reading Ordinance 23-O-03, By Title Only, To Provide for the Issuance and Sale of Not to Exceed \$40,355,000 General Obligation Capital Project Sales Tax Bonds of Colleton County, South Carolina; to Prescribe the Purposes for which the

Proceeds Shall be Expended; to Provide for the Payment Thereof; and Other Matters Relating Thereto. The motion was seconded by Councilman Biering. The motion carried unanimously.

D. 2nd Reading Ordinance 23-O-04, By Title Only, Authorizing Colleton County to Join with the Walterboro - Colleton County Airport Commission and the City of Walterboro in Conveying 26.5 Acres of a Portion of Real Property Identified by T.M.S. No. 132-00-00-018 to Fuller Properties, LLC

Dr. Flowers moved to approve the 2nd Reading Ordinance 1st Reading Ordinance 23-O-04, By Title Only, Authorizing Colleton County to Join with the Walterboro - Colleton County Airport Commission and the City of Walterboro in Conveying 26.5 Acres of a Portion of Real Property Identified by T.M.S. No. 132-00-00-018 to Fuller Properties, LLC. The motion was seconded by Councilman Taylor. The motion carried unanimously.

E. 2nd Reading Ordinance 23-O-05, To Authorize the Rezoning of a 20 Acre Parcel Located at 2824 Jefferies Highway, Identified as T.M.S. No. 132-00-00-054.000, from Urban Development – 1 (UD-1) to Urban Development – 2 (UD-2).

Dr. Flowers moved to approve the 2nd Reading Ordinance 23-O-05, To Authorize the Rezoning of a 20 Acre Parcel Located at 2824 Jefferies Highway, Identified as T.M.S. No. 132-00-00-054.000, from Urban Development – 1 (UD-1) to Urban Development – 2 (UD-2). The motion was seconded by Councilman Biering. The motion carried unanimously.

F. 2nd Reading Ordinance 23-O-06, To Amend Chapter 13, Section 13.04.010 of the Colleton County Code of Laws to Provide for the Adoption of Certain Updated Codes as Mandated by State Law

Dr. Flowers moved to approve the 2nd Reading Ordinance 23-O-06, To Amend Chapter 13, Section 13.04.010 of the Colleton County Code of Laws to Provide for the Adoption of Certain Updated Codes as Mandated by State Law. The motion was seconded by Councilman Trippe. The motion carried unanimously.

New Business

A. 1st Reading Ordinance 23-O-07, By Title Only, Authorizing the Execution and Delivery of a Fee-In-Lieu of Tax Agreement by and between Colleton County and Pomega Energy Storage Technologies, Inc., Including Any Related or Affiliated Entities and Any Sponsor Affiliates, Whereby Colleton County will enter into a Fee-In-Lieu of Taxes Arrangement with Pomega Energy Storage Technologies, Inc.; Providing for Payment by Pomega Energy Storage Technologies, Inc. of Certain Fees in Lieu of Ad Valorem Taxes; Providing for Certain Special Source Revenue or Infrastructure Credits; To Further Amend the Multi-County Industrial/Business Park Agreement Between Colleton County, South Carolina and Hampton County, South Carolina, Providing for the Development of a Jointly Owned and Operated Industrial/Business Park, so as to Include Additional Property in Colleton County as Part of the Park; Providing for the Allocation

of Fee-In-Lieu of Taxes Paid by Pomega Energy Storage Technologies, Inc., Under the Agreement for Establishment of Multi-County Industrial/Business Park; and Other Matters Relating Thereto

Dr. Flowers moved to approve 1st Reading Ordinance 23-O-07, By Title Only, Authorizing the Execution and Delivery of a Fee-In-Lieu of Tax Agreement by and between Colleton County and Pomega Energy Storage Technologies, Inc., Including Any Related or Affiliated Entities and Any Sponsor Affiliates, Whereby Colleton County will enter into a Fee-In-Lieu of Taxes Arrangement with Pomega Energy Storage Technologies, Inc.; Providing for Payment by Pomega Energy Storage Technologies, Inc. of Certain Fees in Lieu of Ad Valorem Taxes; Providing for Certain Special Source Revenue or Infrastructure Credits; To Further Amend the Multi-County Industrial/Business Park Agreement Between Colleton County, South Carolina and Hampton County, South Carolina, Providing for the Development of a Jointly Owned and Operated Industrial/Business Park, so as to Include Additional Property in Colleton County as Part of the Park; Providing for the Allocation of Fee-In-Lieu of Taxes Paid by Pomega Energy Storage Technologies, Inc., Under the Agreement for Establishment of Multi-County Industrial/Business Park; and Other Matters Relating Thereto. The motion was seconded by Councilman Biering. The motion carried unanimously.

B. Resolution 23-R-14, To Declare April as Fair Housing Month

Dr. Flowers moved to approve Resolution 23-R-14, To Declare April as Fair Housing Month. The motion was seconded by Councilman Trippe. The motion carried unanimously.

C. Resolution 23-R-15, To Approve a Policy of Non-Discrimination on the Basis of Disability Status and to Designate an ADA Coordinator

Dr. Flowers moved to approve Resolution 23-R-15, To Approve a Policy of Non-Discrimination on the Basis of Disability Status and to Designate an ADA Coordinator. The motion was seconded by Councilman Biering. The motion carried unanimously.

D. Resolution 23-R-16, To Authorize the Abandonment of Maintenance on Zeke Road

Dr. Flowers moved to approve Resolution 23-R-16, To Authorize the Abandonment of Maintenance on Zeke Road. The motion was seconded by Councilman Trippe. The motion carried unanimously.

E. Resolution 23-R-17, To Declare Surplus Various Vehicles and Equipment and to Authorize Their Sale in Accordance with County Policy

Dr. Flowers moved to approve Resolution 23-R-17, To Declare Surplus Various Vehicles and Equipment and to Authorize Their Sale in Accordance with County Policy. The motion was seconded by Councilman Biering. The motion carried unanimously.

F. Resolution 23-R-18, To Authorize the Sole Source Electrical Installation and Repairs of Generac Generators

Dr. Flowers moved to approve Resolution 23-R-18, To Authorize the Sole Source Electrical Installation and Repairs of Generac Generators. The motion was seconded by Councilman Trippe. The motion carried unanimously.

G. Resolution 23-R-19, To Approve the Purchase and Installation of a Generac Generator for the Harrelson Building

Dr. Flowers moved to approve Resolution 23-R-19, To Approve the Purchase and Installation of a Generac Generator for the Harrelson Building. The motion was seconded by Councilman Biering. The motion carried unanimously.

H. Resolution 23-R-20, To Authorize the Acceptance of the Proposal Related to the Design Build of the Green Pond Community Center

Dr. Flowers moved to approve Resolution 23-R-20, To Authorize the Acceptance of the Proposal Related to the Design Build of the Green Pond Community Center. The motion was seconded by Councilman Trippe. The motion carried unanimously.

I. Resolution 23-R-21, To Authorize the Acceptance of the Proposal Related to the Design Build of the Colleton County Food Assistance Facility

Dr. Flowers moved to approve Resolution 23-R-21, To Authorize the Acceptance of the Proposal Related to the Design Build of the Colleton County Food Assistance Facility. The motion was seconded by Councilman Biering. The motion carried unanimously.

J. Resolution 23-R-22, To Remove a Member from the Colleton County Accommodations Tax Advisory Board and to Authorize the Council Clerk to Advertise for Board Vacancies

Dr. Flowers moved to approve Resolution 23-R-22, To Remove a Member from the Colleton County Accommodations Tax Advisory Board and to Authorize the Council Clerk to Advertise for Board Vacancies. The motion was seconded by Councilman Trippe. The motion carried unanimously.

G. Resolution 23-R-23, To Appoint Members to Board Vacancies

Councilman Taylor moved to approve Resolution 23-R-23, To Appoint Members to Board Vacancies. The motion was seconded by Councilman Biering. The motion carried unanimously.

The following appointments were made by ballot: Evon Robinson, Sr. (Minority) and Robert Renner (at-large)– Colleton County Lowcountry Council of Government, Phillip Rizer – Colleton County Land Use Zoning Board of Appeals.

The following appointments were made by acclamation, Alta Mae Marvin– Colleton County Edisto River Canoe and Kayak Trail Committee, and Dawn Davis and Ashley Shearin – Colleton County Keep Colleton Beautiful.

Public Comment

Ms. Johnson: Stated, I still do not understand why this club cannot be closed. You all need to go after Hazel Sanders because she owns the club. Buddy Hill came to my house talking about he can't close the club. You all closed down the Silver Shadow and The Block back in the day. There is no reason why he can not close this club down. I am totally disabled and I do not sleep. This club is a nuisance to my health. I can't lay down like and say I am going to sleep like you all every night. I have to reach over and take medicine. I have been on every medicine on the market and nothing helps me sleep. I am having to keep call the Sheriff's Department to come out there because at 3 AM I am hearing "Boom...Boom...Boom". The music just gets louder and louder. These people don't close until six in the morning. I go to Church on Sunday so; I have to get up. It is bad enough because I do not get any sleep. Somebody has got to do something soon. I need rest. I have children next door and elderly people behind me. It is sad. We need help in our community, and I will not stop coming up here until they do something. The other issue is with the light that is by me. We need a caution light or something because it is pitch black at night. We need something because after we pass the church to the other end, is pitch black. There is no lights there at all.

Vice Chairman Taylor: Stated, I wanted to be clear. The light that you are talking about, that you would like SCDOT to put up, is at the corner of Rivers and Robertson.

Ms. Johnson: Stated, they do not stop at the stop sign. My street is a highway and a drag strip because there are races too. I have had to call the police to come out. They do not care by where we live at.

Vice Chairman Taylor: Stated, I also have Hiram Davis by your name.

Hiram Davis: Stated, I would like to come before you today with Ms. Johnson and I also have some members from my executive team from a Coalition for a Better Colleton. Just to give you an insight, our organization was created in June of 2020 to bridge the gap in Colleton County between our local government...the City, County, and the School District, as well as our Law Enforcement community. Since 2020, we have invested in the community trying to bridge that gap. Here recently, in the past 6 months, we have been hitting the streets very hard trying to assist those in our community with various things. Some things we don't go to social media and put it on live 5 news because it doesn't require that, but what we do were going to let our words speak for us. Ms. Felicia Johnson who just spoke before you, she has been coming to council meetings, according to my research, since July 2022. We are almost at one year of coming to every single County Council meeting. Now, I have been to almost all of them if not in person than virtually. So, I am a witness that she has been coming to you all as a council asking for assistance with this issue that she has been experiencing with HangTime night club, as well as the safety of the citizens who

walk in that area. I go work in that community and neighborhood. Several of our staff members from the Black Street Early Childcare also walk to work in the mornings. One of our custodians was almost hit by a car as I was turning into the school because it is dark outside and there are no street lights on Robertson Blvd except at the end by Hwy 303. I have been trying to make calls today to start a case study, but I think the issues we have in our community is that our citizens feel like they are being left out. They come to these meetings time after time and you all sit just like you are now. I am not sure if you are taking it all in or as my grandmother would say, "It is going in one ear and out the other." Our citizens are very important to us, so we want to make sure that we are doing some sort of bridging in the gap. So, I would like to propose to you tonight, is there some way that we can get a round table, not a formal meeting, with our citizens to discuss our concerns. Along with Law Enforcement, and whomever should be apart of the team. At that point we will be showing that we are caring, concerned, and that we are going to be an advocate for out citizens. So, this will not require her to come to tons of meeting for you all to have not made any leeway. At least communicate with Ms. Johnson. I know some of you may have been communicating with her, but communication without works is dead. If you don't communicate with your citizens, and if you're not remaining visible, if you're not having transparency, your citizens are being left behind. They feel as though you all, are not doing your job. We have some council members that are on council now that have led these citizens to false hopes and high promises, and now you won't even return their phone calls. A citizen that is not here tonight told me that one of you told her that you are to busy and will get to her when you can. However, you took the oath of office and asked citizens to vote for you, and you said that you are going to be there for your citizens. I am not saying that you need to make your schedule for every citizen in Colleton County 24 hours a day, but you are here for the citizens of Colleton County. I do think we need to bridge that gap here in our county. Now, the Hang Time situation. I am not sure if you all have done your research with that, but until we do research and come together as a community, we are not going to find a solution to this issue. I am going to be honest with you. I would love to come to a Council meeting and not have to hear Ms. Johnson get up here and talk at every single Council meeting. I am sure she is tired of talking. I am glad that she is feeling concerned, but I do not think she should have to come to every single Council meeting for you all to not give her any type of attention. It is absolutely ----. I am tired, and I know other citizens are tired of Ms. Johnson having to come to every meeting to express her concerns. Finally, I also had a call from the group that has a grave concern to the half way house that is trying to become established over on Barracada Road. That too is the same situation. They feel like they are not being heard, and they would like some type of resolve. They would like some type of communication. Again, we need to come together as a community, sit down at the table, pull those ties off and jackets off, and talk face to face to our citizens so that we can make a change here in Colleton County. At the end of the, what you do now, or what you do in the next two or four years, will determine if you will be rehired, and you were hired on whatever day you were elected. So, we are pleading with you, please stop disregarding the citizens of this community, and make some initiative to pull things together in our community. It goes beyond just having a great budget. It goes beyond doing things to satisfy. We need to not only satisfy, but ensure that our citizens are being taken care of. Finally, as it relates to the third reading of the business license. The same people, Ms. Johnson and the other lady that is not heat tonight, are concerned because the third reading of the county wide

business license was tabled yet again. It is brought to our attention that there were some concerned farmers that would not want to pay the \$15.00 fee that is associated with having the county wide business license. Where our concern is, those farmers with the \$150,000 big tractors, is it really that big of an issue to pay \$1.25 a month or a \$15.00 business license to be governed by our county? Is it really worth more than Ms. Johnson's life or the life of the custodian at the Black Street Early Childhood center? Or the children that live behind Ms. Johnson? It really is not. If you are going to put \$1.25 a month a head of somebodies life then that goes to show you 40 years or 2 years, the citizens of Colleton County need something else. Please let's bridge this gap so, we do not need to keep coming back time and time again.

Vice Chairman Taylor: Stated, thank you. I have Mayor Crawford Moore next on my list here.

Mayor Moore: Stated, thank you for the opportunity to be here tonight. I have with me tonight Mayor Pro Tempore, Jerome Kizer. First, I would like to thank you all for your support with the Capital Project Sales Tax. That is going to help us move forward with the Emergency Operations Center, and help us get back up and going after storms and emergency situations. It is going to help us get back in business quicker and protect our population there. Our population has tripled in the last two or three years. This is very critical to have and we appreciate your support in that. Next, a couple weeks ago we signed a Project Partnership Agreement for Edisto Beach Coastal Storm Risk Management Project. We have been working on this for 20 plus years and finally got it together a couple weeks ago. Councilman Trippe represented council well at the signing. Thank you for the support, it means a lot that you were there. This beach maintenance is guaranteed for the next 50 years. This public-private partnership includes the Army Corp. and the State Government. Of course, each year the County puts back a significant amount of our ATAX money and saves for the next nourishment. A health beach in Colleton County, at Edisto Beach, is critical to our economic ---. It is important to understand that the beach is not owned by the Town of Edisto Beach. The beach belongs to the public. It belongs to anyone who wants to come down and spend their time at the beach. We are a strong family beach. When it becomes time to maintain that beach and take care of it, a lot of that falls on the Town of Edisto Beach. We don't mind doing it. We love living there and we love taking care of the beach, but this project is really going to help the Town and County to move forward for the next 50 years. I thank you for your time always, and I will take any questions that you have.

Vice Chairman Taylor: Stated, thank you.

Mr. Joseph Heyward: Stated, I live on Peurifoy Road and they just put in a walk way. Right by where the daycare center is under water when it rains. Is there anyway that someone can take a look at this? (Inaudible) This is the first time that I have spoke to Council, and I want to thank you. If you can help with this issue, I do appreciate it. Thank you.

Council Time

Vice Chairman Taylor: Stated, I wanted to thank everyone for coming out tonight. These concerns that the community has, everyone here wants what is best for our community. We work very hard trying to work on these things. All over South Carolina right now, I don't know if many of you have heard of a "She Cave" or a "Man Cave", but people in backyards are having large parties and are disrupting the neighborhoods. This goes beyond Hangtime, it goes beyond what is going on at the bowling alley, or Possum Corner Road. It is a comprehensive approach that we are going to have to take to address some of these concerns. Some things are constitutional and take a little time for people to understand the various laws. SLED has been involved in the Hangtime situation already. There has been other tools that have been used to try and help mitigate the concerns. Not everything is so public, not everything can be so public. I want Ms. Johnson to be rest assured that we appreciate you coming. We are not upset with you coming. We are working diligently to try and get some resolve. We have had a new appointment to the Public Health and Safety Committee of the council. This happened in February this year. I will be chairing the Public Health and Safety Committee, and I am going to ask that the county committee schedule a meeting so that we can bring some professionals in and take a hard look. We are looking at some things that Richland County and Horry County have done, as well as things that have been going on through the state, a comprehensive approach. This is not to try and answer every question right now, but I do want to reassure Ms. Johnson and everyone else that this Council is very concerned with every issue that is involving the safety and wellbeing of our citizens. We will do what is possible to help in those regard.

Executive Session

Dr. Flowers moved to go into executive session to discuss the following: Economic Development – Project Marathon and Project Lion. Councilman Biering seconded the motion. The motion carried unanimously.

Councilman Taylor moved to exit executive session. Dr. Flowers seconded the motion, which carried unanimously.

Adjournment

Dr. Flowers moved to adjourn the meeting, Councilman Biering seconded the motion, which carried unanimously.

This 14th day of March, 2023.



Steven D. Murdaugh, Chairman

ATTEST:


Kaela Brinson, Clerk to Council

Colleton County, South Carolina

Financial & Compliance Audit – June 30, 2022



Presented by:
David Irwin, CPA
Partner



Purpose of Today's Presentation

- **Overview of:**
 - **Independent Auditor's Report**
 - **Compliance Reports**
 - **Financial Statements**
- **Required Communications**
- **Answer Any Questions**

Audit Opinion

- Colleton County: responsible for financial statements.
- M&J: to express opinions.
- Auditing Standards = *Generally Accepted Auditing Standards and Governmental Auditing Standards*
- Financial Audit : Unmodified (Clean) Opinion
 - Highest level of Assurance
 - Financial Statements are fairly presented in all material respects, in accordance with GAAP

Compliance Reports

Financial Report contains two (2) Compliance Reports:

- **Single Audit Report**
 - **Compliance audit**
 - **Required > \$750k in federal expenditures**
 - **Unmodified (Clean) Opinion**
- **Yellow Book Report**
 - **Report on County's Internal Controls and Compliance**
 - **Not Intended to Provide an Opinion**
 - **No Material Weaknesses or Significant Deficiencies Noted During Our Audit**

Overview of Financial Statements

- **County prepares an Annual Comprehensive Financial Report (ACFR)**
- **ACFR goes above and beyond basic reporting requirements**
- **Submitted annually to Government Finance Officers Association (GFOA)**
- **County awarded ACFR Certificate for 9th year in a row.**

Overview of Financial Statements

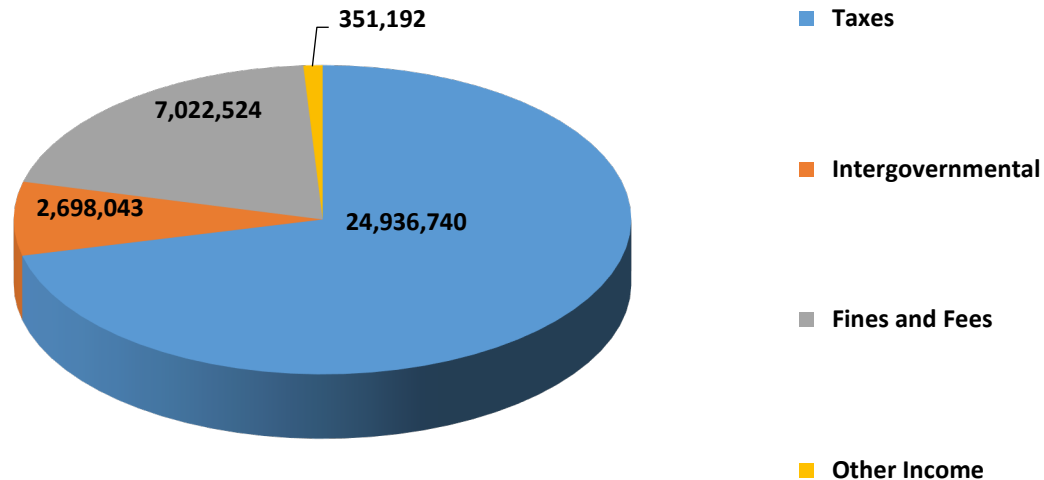
- **Management's Discussion & Analysis (MD&A)**
 - **Written by Management**
 - **Introduces and Summarizes Basic Financial Statements**
 - **Comparative Information**

- **County's Financial Statements Include Three (3) Components**
 - **Government-Wide Financial Statements**
 - **Funds Financial Statements**
 - **Notes to the Financial Statements**

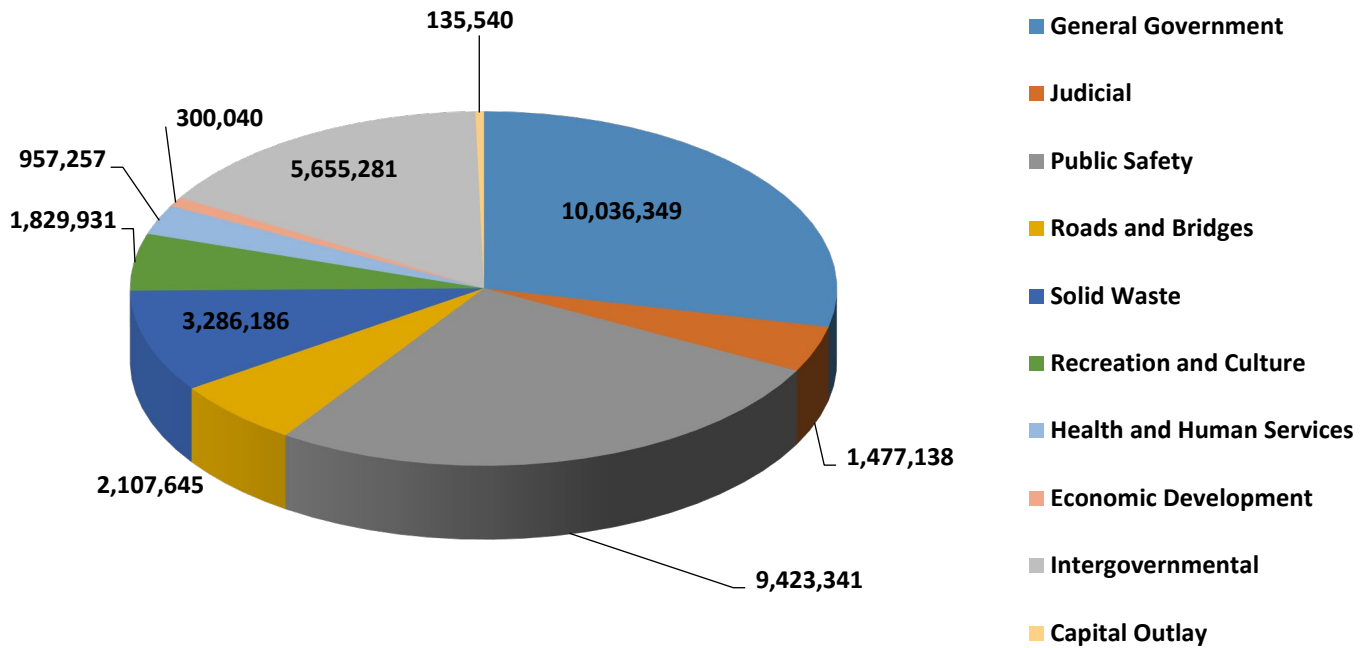
Government-Wide Financial Statements

- **\$118 Million = total assets and deferred outflows**
- **\$60 Million = capital assets, net of A/D**
- **\$76.2 Million = total liabilities and deferred inflows**
- **\$41.8 Million = net position *(or equity)***
- **\$62.8 million = revenues (\$57.4M in FY21)**
- **\$56.8 million = expenses (\$54.5M in FY21)**
- **Increase in Net Position of \$5.8M vs \$3M increase in FY21**

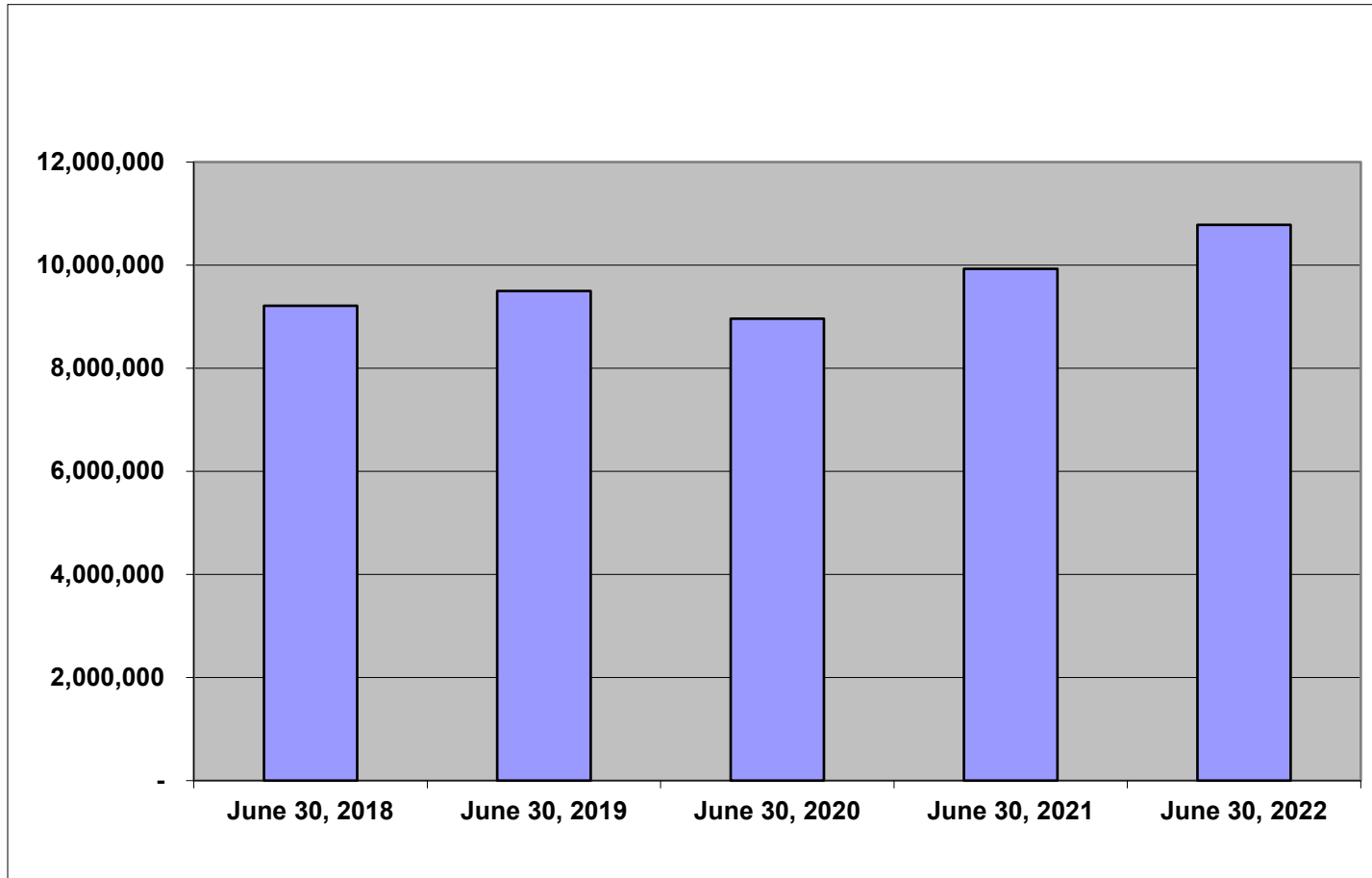
General Fund Revenues



General Fund Expenditures



General Fund – Fund Balance History



Required Communications

- **Clean Opinion and No Audit Findings**
- **We Received Full Cooperation from Management and Staff**
- **No Disagreements with Management**
- **No Significant Issues Discussed with Management**
- **No Uncorrected Misstatements**
- **We are Independent of the County as Required by Government Auditing Standards**

Closing

We appreciate the opportunity to serve Colleton County and look forward to serving the County in the future.



Financial & Compliance Audit
June 30, 2022





NURSES.
EDUCATORS.
RESEARCHERS.
SCHOLARS. LEADERS.
ENGINEERS. ATHLETES.

**WE ARE
SALKEHATCHIE.**



UNIVERSITY OF
South Carolina

SALKEHATCHIE

Serving the Salkehatchie region for

58
Years

- **Established in 1965 with our campus in Allendale**
- **Walterboro campus established in 1979**
- **Moved into current Walterboro location in 1983**



UNIVERSITY OF
South Carolina
SALKEHATCHIE

Over
5,000

Students served

in the last 10 years



UNIVERSITY OF
South Carolina
SALKEHATCHIE

265

Colleton County

Students in 2022-23



UNIVERSITY OF
South Carolina
SALKEHATCHIE

Nearly

**\$1.95
Million**

in LIFE Scholarships

awarded to Colleton County students
over last 10 years

**In addition to Institutional
Scholarships and other
Financial Aid**



UNIVERSITY OF
South Carolina
SALKEHATCHIE



PALMETTO COLLEGE

25+

 bachelor's degrees

Business and Leadership

- Accounting
- Management
- Marketing
- Finance
- Engineering Technology Management
- Hospitality Management
- Liberal Studies
- Organizational Leadership

Communications

- Communication
- Communication, Public Relation
- Emerging Media
- English

Education

- Elementary Education
- Special Education

Healthcare and Helping Professions

- Health Informatics
- Human Services
- Nursing/RN-BSN
- Psychology
- Public Health
- Sociology

Information Technology

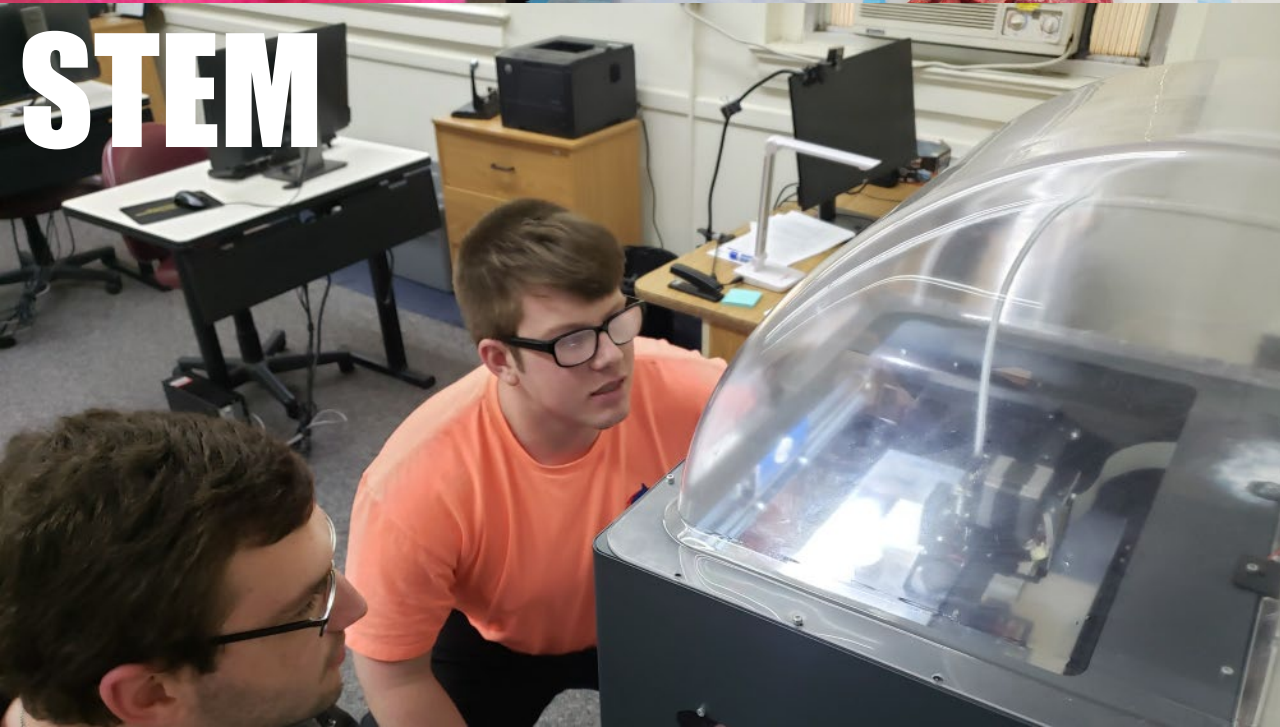
- Applied Computer Science, Cybersecurity
- Health Informatics
- Information Management & Systems

Public Service

- Criminal Justice
- Criminal Justice, Crime Analysis



NURSING
STEM



EDUCATION

“GROWING OUR OWN”



- Data indicates that students who complete their degree at a local college are more likely to live and work in that community.
- Approximately 75% of nursing and education graduates remain in or around the Salkehatchie region.



UNIVERSITY OF
South Carolina
SALKEHATCHIE

161

Colleton County

Dual Enrollment
Students in 2022-23

5 Colleton County high school seniors earned a college degree in May 2022 through our early college program



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South Carolina
SALKEHATCHIE



EARLY COLLEGE

RESEARCH OPPORTUNITIES





LEADERSHIP INSTITUTE

- Inspiring the next generation of leaders
- Leading in workforce and economic development



COMMUNITY OUTREACH

iCAROLINA LEARNING LABS

THINK  BIG



COMMUNITY SERVICE





**WINNING WITH
CHARACTER**
7 NJCAA SPORTS TEAMS



EAT



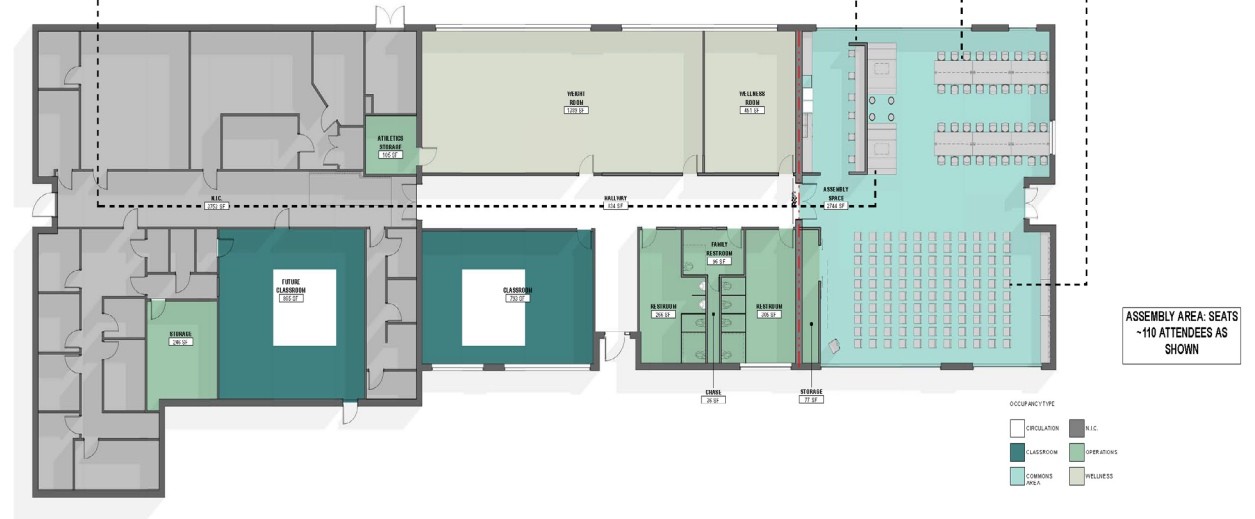
RELAX



GATHER



LEARN



STUDENT COMMONS AND WELLNESS CENTER



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USC SALKEHATCHIE IS MAKING

AN IMPACT IN COLLETON COUNTY!

Residents holding a bachelor's degree earn

95%

More than those with a HS diploma.



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South Carolina
SALKEHATCHIE

ACCESS TO HIGHER EDUCATION IMPROVES COMMUNITIES

- Increases the ability to grow and attract high-wage employers
- Higher education contributes to higher quality of life
 - higher income
 - more tax revenue
 - healthier lifestyles



WITH YOUR SUPPORT...

- Last-dollar scholarships for Colleton County residents
- Student housing
- “College-town” atmosphere



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SALKEHATCHIE

**THANK YOU FOR YOUR INVESTMENT IN AND
SUPPORT OF USC SALKEHATCHIE!**