

# INTRODUCTORY SECTION





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To the members of County Council and the citizens of Charleston County, South Carolina:

State law requires that all general-purpose local governments publish at 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 auditing standards by a firm of licensed certified public accountants. Pursuant to this requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) for Charleston County, South Carolina, for the fiscal year ending June 30, 2015.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and fairness of presentation of all of 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 to ensure compliance with applicable laws, regulations and County policies, and safeguards the County's assets. It is designed to compile sufficient reliable information for the preparation of the County financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the 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 accurate in all material respects, and presents fairly the financial position and results of operations of the various funds and component units of the County.

Charleston County's financial statements have been audited by Scott and Company 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, 2015, are free of material misstatement. The independent audit involved performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depended on auditor's judgment, including the assessment of risk of material misstatement to the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies 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 sufficient and appropriate evidence for rendering an unmodified opinion that Charleston County's financial statements for the fiscal year ended June 30, 2015, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Charleston County was part of a broader, federally mandated "Single Audit" that is designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in Charleston County's separately issued *Supplemental Federal Financial Assistance Reports*.

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

## PROFILE OF THE GOVERNMENT

The County of Charleston was established by the state of South Carolina on April 9, 1948, under the provisions of Act 681 of 1942. The County operates under a Council-Administrator form of government under the S.C Home Rule Act of 1975. Policy-making and legislative authority is vested in a governing council consisting of nine Council members. The Council is elected to single member districts on a partisan basis.

Charleston County Council is responsible for, among other duties, passing ordinances and policies, approving the budget, appointing committee members, and hiring the County's Clerk of Council, County Administrator, and appointing the Internal Auditor, and Attorney. The Administrator is responsible for implementing the policies and ordinances of the governing council, overseeing the day-to-day operations of government (except those services provided by countywide elected officials), and for appointing the heads of the various non-elected or appointed County departments. The County has approximately 2,500 employees.

Charleston County provides or supports a broad range of services that include, but are not limited to:

- Public safety - countywide law enforcement (Sheriff's Office), detention facilities, emergency preparedness plans to include activation of the County's Emergency Operations Center in an event of a disaster, as well as fire protection in the Awendaw McClellanville Consolidated Fire Protection District, the East Cooper Fire District, the West St. Andrew's Fire District, and the Northern Charleston County Fire District
- Veterans' assistance
- Health-related assistance - Emergency Medical Services (EMS), alcohol and other drug abuse services, indigent health care, and social services
- Voter registration
- Rural street and drainage maintenance and urban maintenance upon request of the municipalities
- Waste disposal and recycling
- Planning and zoning administration
- Criminal, civil, probate, and family court administration in county Magistrates' court and in State courts with the support of the elected Clerk of Court
- Public defender assistance funding to the Public Defender office, run by an appointed official
- Property assessments, tax billing (Auditor's office), collection and disbursement to appropriate entities/municipalities (Treasurer's office)
- Mosquito control

Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. The Charleston Development Corporation has been shown in the government-wide statements in the governmental activities, and in the fund financial statements in other governmental funds.

Discretely presented component units are reported in a separate column in the Statement of Net Position and in the Statement of Activities in order to emphasize that they are legally separate from the primary government, and to differentiate their financial position and results of operations from those of the primary government.

The following entities are being reported as discretely presented component units:

- Charleston County Library (CCL)
- Charleston County Park and Recreation Commission (CCPRC)
- Cooper River Park and Playground Commission (CRPPC)
- North Charleston District (NCD)
- St. Andrew's Parish Parks and Playground Commission (SAPPPC)
- St. John's Fire District (SJFD)
- St. Paul's Fire District (SPFD)
- Charleston County Volunteer Rescue Squad (CCVRS)

Additional information on these nine legally separate entities can be found in Note I.B. in the Notes to Financial Statements starting on page 62.

The annual budget serves as the foundation for Charleston County's financial planning and control. All agencies of the County are required to submit requests for appropriation to the County's Budget Office by February 1 each year. The County Administrator presents the proposed budget to County Council for review during May. Council is required to hold public hearings on the proposed budget, and to adopt a final budget each year no later than June 30, which is the close of Charleston County's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., Sheriff's Office).

The legal level of budgetary control is determined by County Council at the individual fund level. Expenditures by department, sub-organizational level, and major category (personnel, non-personnel, and capital outlay) are further defined in the budget document. The County Administrator has the authority to make transfers between major expenditure categories within departments and between departments within the same fund. The Administrator has further delegated to five Deputy County Administrators the authority to transfer between departments under their authority. County Council may effect changes in fund totals through amendment to the budget ordinance or the County Administrator has the authority to change fund totals, with the exception of the general fund, if available sources (revenues, transfer in, and fund balance) differ from the budget.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented on pages 44-46 as part of the Basic Financial Statements for the governmental funds. For governmental funds, other than the general fund, with appropriated annual budgets, this comparison is presented in the nonmajor governmental fund subsection of this report, which begins on page 151.

## **LOCAL ECONOMIC CONDITIONS AND OUTLOOK**

Charleston County has a strong and diverse economy that is driven by six engines of growth as follows: Port of Charleston; Medical Industry; Visitor Industry; Military; Higher Education; and Manufacturing.

**Port of Charleston** – The Port of Charleston is the fourth largest container port along the U.S. East and Gulf Coasts. The South Carolina Ports Authority (SCPA) comprises seaport facilities in the Cities of Charleston, North Charleston and Georgetown. The SCPA owns and operates five facilities located in Charleston harbor and these facilities employ approximately 500 people. With facilities that handle containerized, break-bulk, project cargo and roll-on/roll-off cargoes, the SCPA annually handles system-wide shipments valued at \$63.6 billion and helps facilitate the employment of an estimated 260,800 residents of the State of South Carolina. In addition to its cargo business, the SCPA operates a cruise terminal in downtown Charleston that will handle an estimated 95 ships in 2015 with a regional economic impact of more than \$37 million.

The Port of Charleston had a 15 percent increase in cargo container volume in fiscal year 2015, nearly breaking the record set in fiscal year 2005. In addition, the port handled 253,338 vehicle exports, a new high for the port.

The SCPA is awaiting approval from the Army Corp of Engineers for the Port of Charleston harbor deepening project. This project will deepen the harbor to 52 feet which will accommodate post-Panamax vessels that will have access to the East Coast once the Panama Canal expansion is completed. Funding to deepen the harbor will come from both the Federal and State governments. The SCPA's fiscal year 2016 capital improvement program calls for \$165.6 million in development and enhancements of new and existing facilities, with \$73.3 million slated for the on-going construction of the new container terminal on the former Navy Base. The new terminal is scheduled to open in 2019.

**Medical Industry** – The region's medical industry accounts for over ten percent of the area's total employment and is anchored by the state's teaching hospital, the Medical University of South Carolina (MUSC). The majority of the employment currently exists in Charleston's seven area hospitals - five private regional hospitals, MUSC and the Ralph H. Johnson VA Medical Center.

**Visitor Industry** - The Charleston region attracted over 4.9 million visitors in 2014, generating an economic impact of \$3.3 billion. Hotel occupancy rates were 74.2 percent and the average daily rate for lodging was \$136.30. The average expenditure per visitor per day was \$197. The hospitality industry directly employs 29,860 people in Charleston County accounting for 15.8 percent of the workforce.

Charleston received national significant and international recognition in 2014 as it was voted #1 Best City in the United States for the fourth year in a row and #2 World's Best City, due to its amenities lifestyle attributes, according to the *Condé Nast Traveler* annual Reader's Choice survey. *Condé Nast* also named Charleston the Friendliest City in the U.S. for the third year in a row.

Restaurants in Charleston multiply and flourish, nourished by a constant flow of aspiring and accomplished chefs coupled with an increasingly affluent Charleston visitor. *The New York Times*, *Southern Living*, *Bon Appétit*, and *Wine Spectator* have all praised area restaurants where seafood, nouvelle and southern cooking predominate in the over 100 restaurants in downtown Charleston alone.

Charleston offers a vast array of festivals and events that bring tourists to the region. These include cultural events such as the annual Spoleto and Piccolo Spoleto festivals, as well as sports events like the Family Circle Cup (now Volvo Cars Open) tennis tournament and the annual Cooper River Bridge Run.

In 2015, the PGA announced that the 2021 PGA Championship will return to the Ocean Course on Kiawah Island. In August 2012, the PGA Championship was held at Kiawah Island. Approximately 210,000 spectators visiting the Charleston area generated \$92 million in direct spending, \$26 million in labor income and \$75 million in media exposure. The event was seen in 100 countries around the world.

Tourists arrive in Charleston from land, sea and air. The region sees vast numbers of tourists who drive to Charleston for its charm and hospitality. In addition, the centrally located Charleston International Airport brings in tourists from around the world. The airport offers daily non-stop service to 19 cities and 24 airports in the United States and Canada. Carriers include American Eagle, Continental, Delta, JetBlue, United Express, US Airways and Southwest. In addition, Silver Airways started flying out of Charleston on March 19, 2015. Silver Airways is offering daily flights to Ft. Lauderdale, Tampa, and Orlando. New air service will be added in November 2015. Alaska airlines will offer flights between Charleston and Seattle. In addition, JetBlue will offer daily nonstop service to Fort-Lauderdale-Hollywood (FLL) International Airport.

The Charleston International Airport saw a record number of arriving and departing passengers in 2014. The airport is currently undergoing a \$189 million expansion that will add five new gates and an eight-lane consolidated security checkpoint, in addition to other improvements.

The past few years have seen the emergence of a new facet to Charleston's tourism market - the cruise ship industry. Both Carnival Cruise Lines and Celebrity Cruise Lines have chosen to make Charleston a departure and arrival point. In addition, many other cruise lines (Holland America, Oceana, Princess, Costa, P&O, Aida, Regent Seven Seas and Crystal Cruises) bring their ships to Charleston as a port of call. The cruise business has an estimated \$37 million annual impact on the Charleston market. Carnival Cruise announced in 2015 that it will add five more departures for the Carnival Sunshine. The Sunshine will offer cruises of between two and ten days between Charleston and ports in

the Bahamas, St. Thomas, Antigua, Martinique, St. Kitts and San Juan. In addition, Carnival will add Bermuda as a cruise destination next year.

**Military** - The military makes a large annual economic impact to the region. There are 22,000 active-duty reserve personnel, civilians and civilian contractors employed in the region by the area's defense facilities. In total, the military provides an annual economic impact on the Charleston region estimated at \$6.4 billion.

In October 2010, the Charleston Air Force Base and the Charleston Naval Weapons Station merged to create Joint Base Charleston. The Air Force portion of Joint Base Charleston is one of three military transport service aerial ports on the Atlantic seaboard. It provides airlift support for military installations in Europe, Africa, the Middle East, and South America. The base is home to the 437<sup>th</sup> Airlift Wing and its squadron of over 50 C-17 transport planes that are currently serving a vital supply role to military personnel in the Middle East. The Naval Consolidated Brig which houses prisoners from all branches of the armed services is located on the Joint Base Charleston campus. The brig has 400 cells and can hold 288 inmates.

Other facilities include the Space and Naval Warfare Systems Center (SPAWAR), the Nuclear Power Training Command, the Nuclear Power Training Unit, and the Army's Combat Equipment Group Afloat and Surface Deployment Distribution Commands.

**Higher Education** – There are 26 colleges and universities offering a range of two-year, bachelor's, master's, and doctoral degree programs in Charleston. The five largest are: Trident Technical College, with 17,489 students; the College of Charleston with 11,619 students; The Citadel with 3,598 students; Charleston Southern University with an enrollment of 3,269; and the Medical University of South Carolina with 2,775 students.

Trident Technical College's Aeronautical Studies division is designed to prepare students for three tracks in the aviation industry, aircraft assembly, aircraft maintenance and avionics. Construction of a 215,000 square \$79 million aeronautical training facility is scheduled to start in 2016 with completion in 2018. Primary funding for the project comes from the State and Charleston County.

*Aerospace* - Boeing fabricates, assembles and installs systems for aft (rear) fuselage sections of the Boeing 787 Dreamliner and joins and integrates midbody fuselage sections. The site is also home to the newest 787 Dreamliner final assembly and delivery facility, which began production in July 2011. The 240-acre facility is located in North Charleston. This Boeing facility, an approximately 58,000 square-foot facility, opened on November 11, 2011, delivers South Carolina-built 787s to customers from around the world. This Boeing facility is only the third site in the world to assemble and deliver twin-aisle commercial airplanes. Boeing delivered the first 787 to Air India on October 5, 2012.

In 2014 Boeing expanded with the opening of the Boeing Research and Technology Center, which focuses on advanced manufacturing technology and composite fuselage manufacturing; and Propulsion South Carolina, where the design and assembly of the 737 MAX engine nacelle inlet will be done. In addition, construction began in 2014 on a new state-of-the-art, 256,000-square-foot decorative paint facility to open in late 2016.

**Manufacturing** – In March of 2015, Daimler Chrysler announced it will build its Mercedes-Benz Sprinter vans at the North Charleston location. This \$500 million project will create 1,200 new manufacturing jobs. The U.S. is the second largest market for the Sprinter van.

The Milken Institute 2014 Best Performing Large Cities Index ranked Charleston-North Charleston-Summerville fourth in the U.S. for high-tech industry output. The Institute notes "high-tech output grew nearly 30 percentage points faster than the national average over the five years ending 2011--the fourth best in the nation".

In 2014, Charleston County continued its success in the recruitment of new jobs and capital investment. Over \$193 million in capital investment and 823 jobs were announced.

**Biomedical** – Charleston is garnering international recognition as an emerging biomedical market, and the Medical University of South Carolina's world-class research is key to this region becoming a globally competitive location for biomedical business and talent. Charleston is home to more than 35 medical device and pharmaceutical manufacturers, and more than 50 research laboratories and development companies. Furthermore, the Foundation for Research Development is paving the way for investors, industry, and entrepreneurs to collaborate. MUSC's new \$350 million children's hospital is scheduled to open in 2019 as well.

**Advanced Security & IT** – The Charleston region houses many U.S. Department of Defense and Department of Homeland Security agencies, including the Space & Naval Warfare Systems Center (SPAWAR). These agencies engage complex information systems to respond to current military security needs and to build the next generation of weapons, security and monitoring systems. SPAWAR Systems Center Atlantic has a \$3.4 billion statewide economic impact and supports over 27,400 jobs with a payroll of \$1.3 billion.

**Energy Systems** – The Clemson University Research Institute (CURI) campus is home to the nation’s newest and world’s most advanced capacity wind-turbine drive train testing facility. The \$100 million Clemson University SCE&G Energy Innovation Center opened in November 2013. The center is capable of full-scale highly accelerated mechanical and electrical testing of advanced drivetrain systems for wind turbines with a 7.5 MW and a 15 MW test bays. This technology will pave the way for future energy innovation.

## MAJOR COUNTY INITIATIVES



The **Charleston County Library** renovation plan was developed after a detailed assessment of existing facilities, a review of population growth, changing technology, along with focus groups and interviews to determine community needs. Local citizens showed their support by overwhelmingly approving a major referendum. The \$108.5 million plan includes construction or renovation of 19 buildings throughout the county. Five new libraries will be constructed—two in areas of rapid growth and three to replace outdated facilities that are not able to meet customer needs. A total of 13 existing libraries will be renovated, the library’s support staff will be relocated from the Main Library to free up space for public use, and the library’s technology will be upgraded to include self-checkout kiosks, more public computers and the latest equipment in meeting rooms.

The **Zoning and Planning Department** hosted public workshops in five different areas of the County to gather input for the five-year review of the Charleston County Comprehensive Plan. The main objectives of the five-year review are to:

- Review and revise the location of the Urban Growth Boundary for consistency with geographic features, property boundaries, and the Urban Growth Boundaries adopted by the City of Charleston and Town of Mount Pleasant.
- Review and revise the future land use designations to reflect current demographic trends and community needs and desires.
- Review and revise the goals, needs, and strategies of all Plan elements.
- Update the implementation work plan.

The Comprehensive Plan is an expression of the County’s intent for where and how future growth and development should occur. The Plan also identifies parts of the County that may or may not be appropriate for certain types of growth. The public input, along with the proposed amendments, will be presented to the Charleston County Planning Commission.

**Transportation Solutions:** The Transportation Development Department actively worked on 93 projects in 2014 with expenditures totaling \$44.7 million. Of the 93 active projects, 28 projects were completed that year. Pavement preservation and rehabilitation activities were performed on 194 roads totaling 93 miles as part of the department’s pavement management program.

The Bees Ferry Road widening project was one of the major bonded projects approved by voters during the half-cent sales tax referendum. West Ashley is one of the fastest growing areas in Charleston County and traffic will be a concern moving forward. This project was designed to address those issues by widening Bees Ferry Road from two to four lanes, providing a multi-use path for bicyclists and pedestrians, and constructing a major realignment at Savannah Highway.

**Urban/Rural Parkland and Rural Greenspace:** During fiscal year 2015, County Council approved five urban Greenbelt projects totaling 14.5 acres recommended by the Urban Grants Review Committee and the Charleston County Park and Recreation Commission. Four of the approved urban projects were for the City of North Charleston to

purchase future park land along Noisette Creek and in neighborhoods off Ashley Phosphate Road. The Town of James Island was also awarded funding to purchase over seven acres of land for a future town park on Fort Johnson Road.

Rural Greenbelt funds were exhausted during FY15. During the life of the Rural Program 16,736 acres were forever protected with \$66.4 million at an average cost per acre of \$3,900. Over 3,700 rural acres were purchased using \$45 million that will be managed as rural parks and public greenspace.

The Urban Greenbelt Program has approximately \$2 million remaining with \$1.5 million of the urban funds allocated to the City of North Charleston. To date, the Urban Program has awarded \$26.7 million for the purchase of 775 acres for urban parks.

Of the total Greenbelt projects funded since the program's inception in 2007, \$76 million was used to purchase 5,677 acres of land for public access and use.

**Environmental Management:** Charleston County's Environmental Management department has been named the 2014 Composter of the Year by the U.S. Composting Council (USCC), the national trade association for compost manufacturers. The award was presented at a ceremony during the USCC's national conference in Austin, Texas in January 2015. The Composter of the Year award is presented to a commercial-scale composting facility, public or private, which has displayed excellence in compost production, marketing and distribution. Charleston County was selected for its role as a leader within the compost manufacturing industry, regionally and nationally.

Charleston County has a 40 percent recycling goal, which was adopted by Charleston County Council following a comprehensive assessment of the County's integrated solid waste management program in 2009.

**Protecting our Community:** Charleston County launched a new Emergency Notification Program for Citizens. The Charleston County Emergency Management Department and Consolidated 9-1-1 Dispatch Center launched a new Citizen Alert Notification System in December. Charleston County can send information about emergency situations to its citizens through a multitude of platforms. Citizens can get alerted about emergencies and other important community news by signing up for our Emergency Alert Program. This system provides critical information quickly in a variety of situations, such as severe weather, unexpected road closures, missing persons and evacuations of buildings or neighborhoods. Those who sign up receive time-sensitive messages wherever they specify, such as their home, mobile or business phones, email address, text messages and more.



In November 2014 Charleston County celebrated the grand opening of the new Charleston County Law Enforcement Center. Construction of the 110,000 square-foot structure began in May 2013 and consolidates a number of public safety services in a centralized location. The new facility houses the Sheriff's Office headquarters as well as field operations.

#### **Awards and Acknowledgements:**

Charleston County Government's offices, departments and employees have been honored with numerous awards and recognitions in FY 2015. These awards reflect Charleston County employees' dedication to providing the best services to our citizens.

- The International Academies of Emergency Dispatch awarded accreditation to the Consolidated 9-1-1 Center as an Emergency Fire and Emergency Medical Dispatch Center of Excellence. The Consolidated 9-1-1 Center is only the 24<sup>th</sup> Emergency Fire Dispatch Center and the 171<sup>st</sup> Emergency Medical Dispatch Center in the world to be awarded the highest distinction for their comprehensive implementation and compliance with the Fire and Medical Priority Dispatch Systems.
- The Awendaw McClellanville Consolidated Fire Protection District received an enhanced insurance rating of stations. Fire department leaders credit the rating improvement to the addition of personnel, more capable fire apparatus and fire hydrants, as well as improved personnel training.
- The International Association of Coroners and Medical Examiners (IAC&ME) awarded Accreditation to the

Coroner's department for its efforts in providing the highest level of service to the citizens, neighbors and visitors of Charleston County. The review covered 288 standards including the review of its administrative, forensic, investigative procedures and a site visit by the IAC&ME. The accreditation allows coroner and medical examiner offices to ensure they are conducting business practices and procedures in compliance with international standards. The Coroner's department is one of only 23 accredited departments in the United States.

- Fleet Management was recognized as a Certified Fleet Management Operation (CFMO) by the Government Fleet Management Alliance (GFMA). The accreditation covered 120 specific criteria points and included 15 performance standards. The principle role of Fleet Management is to provide, repair, and maintain vehicles and equipment for county departments. In addition, the department provides research, development, and assistance to agencies with specifications for vehicles and heavy equipment purchases.
- The Government Finance Officers Association of the United States and Canada (GFOA) awarded its Certificate of Achievement for Excellence in Financial Reporting for the 27<sup>th</sup> consecutive year to Charleston County for its Fiscal Year 2014 Comprehensive Annual Financial Report. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting given to governments that demonstrate a constructive "spirit of full disclosure" to communicate clearly the County's financial story. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. We believe that Charleston County's current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.
- Charleston County also received its 26<sup>th</sup> consecutive **Distinguished Budget Presentation Award** for its Fiscal Year 2015 budget from GFOA. According to the GFOA, the award reflects the commitment of Charleston County Government and its staff to meeting the highest principles of governmental budgeting. The award was given based not only on how well the County budgets its funds, but also on how well it communicates to the public how the money is spent. The Fiscal Year 2016 budget was submitted to the GFOA and we believe it will receive the award.
- Charleston County maintained its AAA bond rating with Standard & Poor's Ratings Services, Moody's Investors Service and Fitch Ratings.

The preparation of the Comprehensive Annual Financial Report was made possible by the dedicated service of the entire staff of the Charleston County's Finance Department. Special thanks go to the team headed by Carla Ritter, who with the assistance of Laurie Hagberg, Chrisanne Porter, and Patricia Davis of the Finance Department produced the Comprehensive Annual Financial Report, and coordinated the audit with the external auditors. Substantial contributions were also made by several financial staffs throughout the County: Mack Gile, and Catherine Ksenzak from the Budget Office; Andrew Smith and Julie Riley-Hollar from the Treasurer's Office; Lisa Murray from the Department of Alcohol and Other Drug Abuse Services; Jean Sullivan from Grants Administration; Jackie Proveaux from the Public Works Department; and Reggie Fuller of the Economic Development Office. Substantial assistance also came from the staff members of the County Administrator and Deputy Administrator for Finance. Thanks are also extended to the staff of Scott and Company LLC, the external auditors, for their efforts in assisting the County produce this Comprehensive Annual Financial Report.

In addition, Charleston County staff would like to acknowledge the leadership and support of Charleston County Council in making this report possible.

  
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County Administrator

  
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