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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, 2017.

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, 2017, 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, 2017, 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 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's 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

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 eight 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, operating, 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 four 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 42-44 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**

### **Economic Conditions and Outlook for Charleston County's Growth Industries:**

**Advanced Manufacturing-** Encompassing the Aerospace and Automotive sectors, advanced manufacturing continues a positive growth trajectory with the arrival of top-tier aerospace suppliers investing since Boeing landed. Boeing's success in Charleston has resulted in continued investment toward new capabilities and facilities such as a paint facility, a research and technology campus, a design center, and a propulsion operation. In total, Boeing has six facilities and business units in Charleston. Add to this sizeable investment, Boeing's decision to fully manufacture the 787-10 Dreamliner (also called the "Dash 10") at its North Charleston facility; making it the newest and largest plane in the 787 family of planes. The first Dash 10 rolled off the assembly line in North Charleston in February of 2017 and received rave reviews at the prestigious Paris Air Show in June.

Similar to Boeing, Mercedes-Benz Vans is significantly increasing its current investment by adding a full production

Original Equipment Manufacturer for the next generation of Sprinter vans. The expanded Mercedes-Benz Vans and new Volvo cars manufacturing facilities are nearly complete. A healthy automotive supplier network has started to emerge to support these facilities.

**IT & High Tech-** The IT and high tech industry is progressing, with the leadership of organizations such as the Charleston Digital Corridor, Harbor Accelerator, and other entrepreneurial endeavors. Rapid growth in these industries have helped Charleston further solidify its standing as the “Silicon Harbor.” A recent *USA TODAY* article highlighted Charleston as the number one mid-sized U.S. metro area (500,000 to 1 million) for IT job growth, as the region has added 4,000 jobs over the past five years. (according to the U.S. Bureau of Labor Statistics.) Technology companies, like BoomTown, PhishLabs, and Snagajob, are often considered “homegrown” because talent and capital investment are sourced locally. Many Charleston area tech companies have earned a place on the Inc. 5000 list of *America’s Fastest-Growing Private Companies*. The popularity of annual events like DIG South, which draws the brightest tech minds from all over the country to the area for a time of idea generation and collaboration, represent undeniable expansion in entrepreneurial resources and interest in Charleston County’s high tech sector.

**Defense, Intelligence & Cybersecurity-** The Defense industry continues to thrive in Charleston with intelligence and cybersecurity leading the way. Investments from this industry have bolstered the area’s intelligence community as organizations such as the Charleston Defense Contractors Association continue to strengthen and add local synergy to the dynamic industry. Space and Naval Warfare Systems Center (SPAWAR) Atlantic contributes to the \$4.5 billion in direct economic output generated by Joint Base Charleston. SPAWAR directly supports 127 military staff, 3,600 federal civilian contractors and 80+ local defense companies with an additional workforce of 8,000 people.

**Warehouse, Distribution and Logistics-** Firms serving the growing aerospace and automotive clusters continue to locate in Charleston County. Further, approximately 2 million square feet of additional industrial distribution space is slated for construction in the Charleston region during the next few years.

**Medical & Life Sciences Industry** – Managing over \$250 million in annual research funding, the Medical University of South Carolina (MUSC) is a leading research and teaching hospital in the southeast. MUSC research funding has supported over 800 inventors and produced 1,500 invention disclosures. Technologies founded at MUSC have been the start to almost 40 new businesses in the area, while a Clemson University/MUSC partnership brings Clemson’s engineering and MUSC’s biomedicine capabilities together to foster a bioengineering knowledgebase in Charleston. Charleston continues to gain international recognition as an emerging biomedical market, and with the leadership of MUSC, Charleston is becoming a globally competitive location for biomedical business and talent.

The region’s medical industry accounts for over 11 percent of the area’s total employment and is anchored by MUSC. The majority of this employment is currently in Charleston’s seven area hospitals - five private regional hospitals, MUSC and the Ralph H. Johnson VA Medical Center. The Charleston region is home to more than 75 medical device and pharmaceutical manufacturers, 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 \$385 million children’s hospital is scheduled to open in 2019 as well.

### **Economic Conditions and Outlook for Charleston County’s Mature Industries:**



**Port of Charleston** – The Port of Charleston is the fourth largest container port along the U.S. East and Gulf Coasts while almost a quarter of the US population resides within 500 miles of Charleston, making the South Carolina Ports Authority (SCPA) a popular destination for outbound and inbound cargo. The SCPA is comprised of 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. A sixth facility, the Hugh K. Leatherman, Sr. Terminal is currently being constructed to accommodate anticipated volume growth. The new container terminal is part of a \$2 billion capital improvement plan which will expand capacity by 50 percent. With facilities that handle containerized, break-bulk, project cargo and roll-on/roll-off cargoes, the SCPA annually handles system-wide shipments valued at \$74 billion and helps facilitate the employment of an estimated 187,200 residents of the State of South Carolina.

The Port of Charleston had a ten percent increase in cargo container volume in fiscal year 2017. With the addition of the Inland Port in Greer, the Port of Charleston’s reach is extended 212 miles inland and provides shippers with access to more than 95 million consumers within a one-day drive.

The Port of Charleston harbor deepening project is currently underway. When complete, the harbor will suitably accommodate post-Panamax vessels that now have access to the East Coast since the completion of the Panama Canal. The plans include deepening the channel to a depth of 52 feet and the entrance channel depth to 54 feet. The turning basin is also slated to be enlarged. Federal and State funding to deepen the harbor has been approved. The SCPA's fiscal year 2018 capital improvement program calls for \$262.3 million in development and enhancements of new and existing facilities, the largest in SCPA's history. The investment will be distributed as follows; \$54 million for the on-going construction of the new container terminal on the former Navy Base; \$86.3 million is slated for upgrades to the Wando Welch Terminal, including the completion of the modernization project; \$32.2 million for the construction of Inland Port Dillon (opening in spring 2018); and \$23.3 million for the construction of the new SCPA corporate office. (source:scspa.org).

**Hospitality and Tourism Industry** – With continued national recognition, the Charleston region attracted over five million visitors in 2016, generating an economic impact of \$3.68 billion. The average expenditure per visitor, per trip was \$869. In 2016, Charleston County hotel occupancy rates were 75.7 percent and the average daily rate for lodging was \$148.53. For past five years, travelers have rated Charleston as a top destination. *Travel + Leisure* readers ranked Charleston “Best City in the World” and *Condé Nast Traveler* readers ranked Charleston #1 Small City in the U.S.

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 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. In 2015, the PGA announced that the 2021 PGA Championship will return to the Ocean Course on Kiawah Island.

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 (CHS) 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 Alaska, Continental, Delta, JetBlue, American/US Airways, United Airlines and Southwest. Alaska Airlines now offers flights between Charleston and Seattle. In addition, JetBlue offers daily nonstop service to Fort-Lauderdale-Hollywood (FLL) International Airport.

The Charleston International Airport saw a record number of arriving and departing passengers in 2016, with more than 3.7 million passengers flying in and out of the CHS. A \$189 million expansion project added five new gates and an eight-lane consolidated security checkpoint in addition to other improvements to handle additional demand.

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 has added 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 and the local military supply chain makes a significant 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.

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> and 315<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 479 cells and can house 272 military prisoners.

SPAWAR, the Nuclear Power Training Command, the Nuclear Power Training Unit, and the Army's Combat Equipment Group Afloat and Surface Deployment Distribution Commands remain strong contributors to Charleston's defense industry.

**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 13,561 students; the College of Charleston with 11,294 students; Charleston Southern University with an enrollment of 3,653; The Citadel with 3,506 students; and the Medical University of South Carolina with 2,996 students.

Trident Technical College's Aeronautical Studies division has made outstanding strides in preparing students for the aviation industry. Students choose one of three tracks; aircraft assembly, aircraft maintenance, or avionics. In 2017, construction of a 224,000 sq. ft., \$79 million aeronautical training facility began, and will be completed in 2019. Primary funding for the project comes from the State and Charleston County.

The recently opened Zucker Family Graduate Education Center will serve as the academic anchor of the Clemson University Restoration Institute (CURI). The center will offer graduate-level engineering courses and advanced degrees to engineers interested in new opportunities in the job market. The CURI campus is also home to the newest and most advanced wind-turbine drive train testing facility. 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, positioning Charleston as an energy innovation leader.

Meanwhile, the Lowcountry Graduate Center, a partnership of five universities across the state and located right off I-526 in North Charleston, opened the doors of their new facility to serve working professionals, enabling them “to grow their career right here in the greater Charleston area.” (source:lowcountrygraduatecenter.com)

**Manufacturing** – In May of 2016, Mercedes-Benz Vans broke ground on an expansion project on their Sprinter Van facility at the North Charleston location. The new facility will provide an additional 1.1 million square feet necessary for full-scale production of the OEM's next generation of Sprinter vans. This \$500 million project will create 1,200 new manufacturing jobs. The U.S. is the second largest market for the Sprinter van. Mercedes-Benz Vans expanded presence, coupled with the new Volvo facility in Berkeley County has sparked more interest from automotive suppliers in locating in Charleston.

## MAJOR COUNTY INITIATIVES

During the past year the **Human Resources** department recognized the importance of investing in their employee's health and providing opportunities for employees to enhance their health and well-being. The County's “Well-being Works” program emphasizes wellness in all aspects of life—physical, nutritional, financial, preventative, emotional and social/community/career. In 2017, the “Well-being Works” program received the Charleston Healthy Business Challenge Gold Level Award and the BlueCross Blue Shield Live Life Blue Employer Award.



Another exciting employee opportunity the County launched this year is the Human Resources **Emerging Leader Program** – a two-year program designed to grow and retain talent and to prepare individuals for future leadership opportunities in Charleston County. This is one of the most exciting opportunities the County has launched. The first year was devoted to giving participants an in-depth understanding of the County's varied operations – both internal and external – and to develop effective and inspiring managers and leaders. Classes will use a blended learning approach that will include both lectures and experiential learning opportunities such as case studies, small-group projects, book assignments and job shadowing/observations. During the second year, participants will join a team to work on a long-term, significant project headed by a senior staff member and will undergo continued training through electives and job shadowing/observation. During both years, participants will work closely with an assigned career coach/mentor.



**Charleston County Public Library (CCPL):** In November 2016, CCPL was named one of America's best public libraries by Library Journal, the oldest and most respected publication in the field. Through a rating system that measures the services of more than 7,300 libraries across the country, CCPL was one of only 260 libraries recognized in the year's America's Star Libraries report, and the only library in South Carolina to do so.



**Library Construction:** Community meetings were held to present information about new library branches, which are being constructed following the passage of a 2014 \$108.5 million referendum. Progress was made throughout the fiscal year on the plans for the five new library branches and the support services building.

**National Library Internship Program:** CCPL participated in a summer internship program, sponsored by the Public Library Association (PLA), a division of the American Library Association (ALA). Through its Inclusive Internship Initiative (III), PLA is sponsored paid, mentored public library internships for 50 high school juniors and seniors from diverse backgrounds nationwide. With individual guidance from a mentor, CCPL's intern engaged with multiple facets of library life, including programming, user services and administrative operations.

**Elections and Voter Registration** The 2016 Presidential Election had record breaking absentee numbers. Charleston County led the state of South Carolina in terms of voters utilizing absentee voting. Absentee voting is broken down into two categories – In-person and Paper. We utilized three off-site in-person absentee locations.

**Greenbelt Program Reaches Goal to Protect 30 Percent (200,000 acres) of County Land:** The County's Comprehensive Greenbelt Plan set a goal to protect 200,000 acres (30 percent) of the County's land for parks and greenspace. When the Plan was created, 160,000 acres had been protected in the County leaving a gap of 40,000 acres needed to reach the goal. At the end of FY17 an updated inventory of the total land protected in the county was completed indicating that nearly 198,000 acres have been protected. The Greenbelt Program protected over 21,000 acres, other conservation partners protected over 16,600 acres.

**2016 Half-Cent Sales Tax Referendum:** In the November 2016 general election, the citizens of Charleston County voted to add a second half-cent sales tax. The passing of this ordinance adds an additional half-cent to purchases made within the County beginning May 2017 for 25 years, or until 2.1 billion is collected. The referendum split funding between transportation improvements and the Greenbelt Program, where 1.9 million will be collected for transportation-related projects and mass transit, and 2.1 million will finance the cost of the Greenbelt Program.

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

Charleston County Government's offices, departments, and employees have been honored with numerous awards and recognitions in FY 2017. These awards reflect Charleston County employees' dedication to providing the best services to our citizens.

- National Association of Counties recognized the Charleston County's Non-Standard Roads Program. This program maintains non-public roads in the rural areas of the county.
- Charleston County was designated by the National Association of Counties as solar ready based on the policies set forth by the Building Inspections and Zoning/Planning Departments.
- The American Public Works Association's (APWA) accreditation program provides a means of formally verifying and recognizing public works agencies for compliance with recommended practices set forth in the Public Works Management Practices manual. Public Works, Transportation Development, Facilities Management and Fleet Management departments are all accredited by APWA.
- The Government Finance Officers Association of the United States and Canada (GFOA) awarded its **Certificate of Achievement for Excellence in Financial Reporting** for the 29<sup>th</sup> consecutive year to Charleston County for its Fiscal Year 2016 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 28<sup>th</sup> consecutive **Distinguished Budget Presentation Award** for its Fiscal Year 2017 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 2018 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 for the 13<sup>th</sup> year in a row.

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 Barbara Ford 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.



Jennifer J. Miller  
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