Message from the Deputy Administrator of Finance

To the Citizens of Charleston County:

We present Charleston County’s Popular Annual Financial Report for the fiscal year ended June 30, 2022. This report is written to communicate to its readers an understanding of the County’s financial condition in a simple, transparent manner. The information is derived from the County’s Annual Comprehensive Financial Report that was audited by Scott & Company LLC.

The County is taking a cautious approach to budgeting and spending during times of high inflation and an uncertain national economic future. With this approach, the County is minimizing the potential negative impacts to both our financial outlook and the services provided to the citizens.

We are pleased to inform citizens that Charleston County is a Government Finance Officers Association (GFOA) Triple Crown Winner for Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Presentation award for fiscal year 2020. Charleston County Government maintains the highest bond rating (AAA) with all three financial rating agencies. The citizens of Charleston County see the benefits of this financial management consistency in lower taxes. In addition, Charleston County government is offered better interest rates when borrowing money for capital projects.

This report includes highlights of Charleston County’s finances over the past fiscal year 2022 and illustrates where the money comes from for operations and where the money goes when carrying out the mission of the County. Informative demographic, economic, and performance information is also included, providing the reader a well-informed snapshot at our robust and unique County.

To read the Annual Comprehensive Report and other financial reports, visit the County’s website at https://www.charlestoncounty.org/.

I invite you to get in touch if you should have any questions or comments about this report.

Sincerely,

Chief Financial Officer
Deputy Administrator of Finance
About Us

426,027 TOTAL POPULATION

38.3 MEDIAN AGE

$117,974 AVERAGE HOUSEHOLD INCOME

$377,917 MEDIAN HOME VALUE

93.2% OF POPULATION 25+ WITH HIGH SCHOOL DIPLOMA OR GED

47.8% OF POPULATION 25+ WITH BACHELOR’S DEGREE OR HIGHER

10 Largest Employers in Charleston County

1. JOINT BASE CHARLESTON, 22,000 EMPLOYEES
2. MEDICAL UNIVERSITY OF SOUTH CAROLINA, 17,000 EMPLOYEES
3. ROPER ST. FRANCIS HEALTHCARE, 6,000 EMPLOYEES
4. CHARLESTON COUNTY SCHOOL DISTRICT, 6,000 EMPLOYEES
5. THE BOEING COMPANY, 5,700 EMPLOYEES
6. TRIDENT HEALTH SYSTEM, 3,100 EMPLOYEES
7. R.H. JOHNSON VA MEDICAL CENTER, 3,000 EMPLOYEES
8. WALMART, INC, 3,000 EMPLOYEES
9. CHARLESTON COUNTY GOVERNMENT, 2,600 EMPLOYEES
10. COLLEGE OF CHARLESTON, 2,000 EMPLOYEES
### Municipalities

<table>
<thead>
<tr>
<th>City of Charleston</th>
<th>Town of Lincolnville</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Folly Beach</td>
<td>Town of McClellanville</td>
</tr>
<tr>
<td>City of North Charleston</td>
<td>Town of Meggett</td>
</tr>
<tr>
<td>City of Isle of Palms</td>
<td>Town of Mount Pleasant</td>
</tr>
<tr>
<td>Town of Awendaw</td>
<td>Town of Ravenel</td>
</tr>
<tr>
<td>Town of Hollywood</td>
<td>Town of Rockville</td>
</tr>
<tr>
<td>Town of James Island</td>
<td>Town of Seabrook Island</td>
</tr>
<tr>
<td>Town of Kiawah Island</td>
<td>Town of Sullivan’s Island</td>
</tr>
</tbody>
</table>

### Charleston International Airport (CHS)

- Two new carriers launched service from CHS - Avelo and Sun Country.
- New destinations for which nonstop service was announced or started so far this year: Austin, TX; Fort Myers, FL; Kansas City, MO; Long Island, NY; Minneapolis, MN; New Haven, CT; Phoenix, AZ; San Francisco, CA; Syracuse, NY; West Palm Beach, FL; White Plains, NY.

Breeze Airways announcement of new flights, including the state’s first nonstop flight to San Francisco
Tourism Awards

Charleston voted the No. 1 City in the U.S. for the 10th consecutive year, and the only U.S. destination voted among the 25 Best Cities in the World

Travel+Leisure World's Best Awards

Kiawah Island voted No. 2 among the 15 Best Islands in the U.S. and ranked among the 25 Best Islands in the World

Travel+Leisure World's Best Awards

Kiawah Island voted No. 2 among the Top Islands in the U.S.

Conde Nast Traveler Readers' Choice Awards

Charleston voted the South's Best City

Southern Living South’s Best Awards

Charleston named one of the 2022 Top Trending Destinations

Tripadvisor Community of Travelers Awards

Charleston included in the Top 22 Places to Travel for Spring, Summer, and Fall in 2022

ArchitecturalDigest.com

Charleston included in the list of 12 of The World’s Friendliest Cities for Travelers

TravelPulse.com
Charleston County Council

Charleston County Council members are elected to represent individual districts and serve as the legislative, policy-making body of county government through the adoption of ordinances and resolutions. Council annually approves budgets for the County’s general fund, environmental management fund, 2004 and 2016 transportation sales tax, and several other special revenue funds. Charleston County operates under the Council-Administrator form of government. The Administrator is hired by the Council to carry out the directives and policies of Council.

Elected Officials

AUDITOR
PETER J. TECKLENBURG

CLERK OF COURT
JULIE J. ARMSTRONG

CORONER
BOBBI JO O’NEAL

PROBATE JUDGE
IRVIN G. CONDON

REGISTER OF DEEDS
MICHAEL MILLER

SHERIFF
KRISTIN GRAZIANO

SOLICITOR
SCARLETT A. WILSON

TREASURER
MARY TINKLER

Appointed Officials

DIRECTOR OF ELECTIONS
ISAAC CRAMER

CHIEF MAGISTRATE
JOANNA SUMMEY

LIBRARY DIRECTOR
ANGELA CRAIG

MASTER-IN-EQUITY
MIKELL SCARBOROUGH

PUBLIC DEFENDER
ASHLEY PENNINGTON

VETERANS AFFAIRS
DAVID LEBLANC, SR.
American Rescue Plan Act

The American Rescue Plan Act (ARPA) was signed into law on March 11, 2021, and provides $350 billion for eligible state, local, territorial, and Tribal governments to meet pandemic response needs and rebuild a stronger, more equitable economy as the country recovers. Charleston County was awarded approximately $80 million in ARPA funds. In July, 2021, County Council adopted priorities for the ARPA funding into four broad categories:

<table>
<thead>
<tr>
<th>Category</th>
<th>Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Making Charleston County Whole (COVID response, deferred maintenance/purchases, tax system, records fire suppression, public works projects)</td>
<td>$19,914,805</td>
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<tr>
<td>2. Accessibility and Connectivity (Cybersecurity, public safety expansion)</td>
<td>$2,200,000</td>
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<tr>
<td>3. Economic Stability for All (Housing, critical home repairs, microbusiness pandemic relief, non-profit pandemic relief, behavioral health support)</td>
<td>$39,854,884</td>
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<tr>
<td>4. Resilience and Infrastructure (Flooding and drainage, sewer, septic, and water access)</td>
<td>$8,040,179</td>
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<tr>
<td>Administration (Staffing and monitoring programs)</td>
<td>$7,350,000</td>
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</table>
Financials

Three-Year Revenues and Expenditures (2020 - 2022)

Does not include component units

<table>
<thead>
<tr>
<th></th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY 2022</th>
</tr>
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<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, *Local Option Sales Tax, Transportation Sales Tax, and Other Taxes</td>
<td>$379,792,508</td>
<td>$420,767,055</td>
<td>$462,637,578</td>
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<tr>
<td>Intergovernmental</td>
<td>$74,441,354</td>
<td>$75,216,717</td>
<td>$93,976,192</td>
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<tr>
<td>Permits and Licenses</td>
<td>$6,021,901</td>
<td>$7,021,530</td>
<td>$8,279,978</td>
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<tr>
<td>Fines and Forfeitures</td>
<td>$1,719,007</td>
<td>$1,529,752</td>
<td>$2,089,084</td>
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<tr>
<td>Interest</td>
<td>$10,444,501</td>
<td>$1,821,556</td>
<td>$3,746,795</td>
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<tr>
<td><strong>Service Charges</strong></td>
<td>$30,809,851</td>
<td>$31,395,488</td>
<td>$46,303,778</td>
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<tr>
<td>Rental and Use of Property</td>
<td>$243,914</td>
<td>$170,617</td>
<td>$97,934</td>
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<tr>
<td>Other Revenues</td>
<td>$5,882,264</td>
<td>$7,822,981</td>
<td>$5,670,275</td>
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<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>$509,355,300</td>
<td>$545,745,696</td>
<td>$622,801,614</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Government</td>
<td>$84,377,752</td>
<td>$96,219,780</td>
<td>$84,687,044</td>
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<tr>
<td>***Public Safety</td>
<td>$117,771,738</td>
<td>$112,962,374</td>
<td>$117,663,908</td>
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<tr>
<td>Judicial</td>
<td>$32,671,977</td>
<td>$32,580,047</td>
<td>$35,519,017</td>
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<tr>
<td>Public Works</td>
<td>$71,203,815</td>
<td>$61,852,851</td>
<td>$57,992,762</td>
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<tr>
<td>****Health and Welfare</td>
<td>$7,499,547</td>
<td>$21,449,527</td>
<td>$43,269,705</td>
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<tr>
<td>Economic Development</td>
<td>$15,077,901</td>
<td>$9,239,640</td>
<td>$10,378,818</td>
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<tr>
<td>Culture and Recreation</td>
<td>$52,402,594</td>
<td>$49,821,916</td>
<td>$47,085,016</td>
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<tr>
<td>Education</td>
<td>$7,825,694</td>
<td>$8,261,200</td>
<td>$8,568,736</td>
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<tr>
<td>Capital Outlay</td>
<td>$35,085,555</td>
<td>$41,263,130</td>
<td>$50,080,272</td>
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<tr>
<td>Debt Service</td>
<td>$74,725,196</td>
<td>$95,918,800</td>
<td>$79,252,717</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$498,641,769</td>
<td>$529,569,265</td>
<td>$534,497,995</td>
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Brief explanation regarding featured revenues and expenditures

From recovering from the COVID-19 pandemic to supply chain and employee shortages, there are several factors that affect the fluctuations in our budget from one year to the next. Like most communities, the pandemic caused a disruption to many markets. Fortunately, Charleston County made a quick recovery based on the strength of our manufacturing, tourist, and housing sectors. Still, like many communities, Charleston County continues to wrestle with employee and supply chain shortages.

**Revenue Increases**
- *Increase in Local Option Sales Tax due to increase in spending by our citizens and tourists.
- **Service Charges: Increase in revenues from our Register of Deeds Office due to a booming housing market.

**Expenditure Increases**
- ***Public Safety expenditures increased due to overtime wages paid caused by staff shortages.
- ****Health and Welfare expenditures increased due to administering federal grants for emergency rental costs.
**Revenues & Expenditures**

WHERE DO YOUR TAX REVENUES COME FROM?

- Intergovernmental: $93,976,192 (15%)
- Service Charges: $46,393,778 (8%)
- Other Revenues (Permits, Licenses, Fines, Forfeiture, Interest, Rental): $19,884,066 (3%)
- Property, Local Option Sales, Transportation Sales, and Other Taxes: $462,637,578 (74%)

WHERE DO YOUR TAX DOLLARS GO?

- Debt Service: $79,252,717 (15%)
- General Government: $84,687,944 (16%)
- Public Safety: $117,663,908 (22%)
- Capital Outlay: $50,080,272 (9%)
- Education: $8,568,736 (1%)
- Culture & Recreation: $47,085,016 (9%)
- Economic Development: $10,378,818 (2%)
- Health and Welfare: $41,269,705 (8%)
- Public Works: $57,992,762 (11%)
- Judicial: $35,519,017 (7%)
Board of Elections and Voter Services

- 2021 Excellence in Elections Award from South Carolina Association of Registration and Election Officials
- During the 2022 June Primary, the Charleston County Board of Elections and Voter Registration served 6,464 voters during the state’s first no excuse, early voting period at the Election Headquarters.
- The Voter Registration division won the Charleston County Team of the Quarter Award for efficiently notifying voters of district changes, ultimately saving the county $90,000, and providing excellent public service to Charleston County voters.

Auditor’s Office

- Introduced E-Bills that allow taxpayers to receive their property tax bills via email. (Estimated future savings of approximately $200,000 a year in postage for the County.)
- Processed 1,881 new Homestead Exemptions, which provides real estate property tax relief for South Carolinians who are age 65 and older, totally and permanently disabled, or legally blind. The exemption excludes the first $50,000 from the fair market value of your legal residence.
- Partnered with the Association for the Blind and Visually Impaired to ensure that all tax forms (including the Homestead Exemption) were updated, improving on-screen reading accessibility.

Coroner’s Office

Bobbi Jo O’Neal was named South Carolina Coroner’s Association 2022 Coroner of the Year.

Charleston County Public Library (CCPL)

- Distributed free at-home COVID Tests. CCPL partnered with SC Department of Health and Environmental Control (DHEC) and Charleston County Emergency Management to host curbside giveaway events of at-home COVID tests at the Baxter-Patrick James Island, Bees Ferry West Ashley, Main, Otranto Road and St. Paul’s Hollywood libraries.
- Received a 4-star rating by the Library Journal Index for the second consecutive year. CCPL was one of only two library systems in South Carolina with a starred rating.
- Partnered with a registered nurse to provide community health resources and information to patrons at several library branches.
Economic Development

Assisted 18 companies with announcements generating:

2,319 new jobs.

$62 million in capital investment.

$103 million in new annual payroll.

NEW COMPANIES RECRUITED

Your Crawl Space
Grey Ghost Bakery
Argents Air Express
Cannonborough Beverage Company
Ability Tri-Modal
Allegiance Flag Supply

MSC USA
Bintelli LLC
Daye North America
Robert Thomas Iron Design
Golfbreaks
The Home Depot (Warehouse)

EXISTING COMPANIES EXPANDED

Elbit Systems of America’s groundbreaking
SHL Medical celebration of the new facility
Consolidated Dispatch Center

- Handled **852,089** 911 calls for service.
- Conducted **51** education and outreach events within the community.

Emergency Medical Services (EMS)

- Handled **65,221** calls for service.
- Remounted **6** EMS units onto new chassis.
- Purchased **2** new EMS units.
- Purchased **30** automated CPR units. This portable tool fits a broad range of patients and assists rescuers by delivering effective, consistent, and continuous chest compressions as recommended by the American Heart Association.
- Purchased **50** IV pumps to improve the safety, efficacy, and reliability of medication administration in the field. This integrated technology allows employees to track medication administration more closely which improves patient outcomes.

**PUBLIC SAFETY STUDENT LEADERSHIP INTERNSHIP PROGRAM**

This year, the Consolidated Dispatch Center and EMS partnered with the Charleston County School District to create the first ever Public Safety Student Leadership Intern Program. Twenty students began emergency medical and 9-1-1 dispatch training, while being paid and receiving school credit. Interns who complete the certification courses become eligible for employment with Charleston County’s Department of Public Safety.
Emergency Management

The Emergency Management Department conducted 70 emergency preparedness classes, totaling 572 hours of training for our public safety and community partners. These training classes range from disaster recovery to fire instructor certifications.

Tri-County Biological Science Center

Charleston County Council approved $6.4 million to build the Tri-County Biological Science Center, the first regional biological services center in the state. The state-of-the-art Biological Science Center will provide criminal DNA services to the Tri-County area and the municipalities within them. Berkeley and Dorchester Counties have agreed to contribute $1 million toward the construction of the new Center.

Magistrates Courts

Magistrates Courts expanded its Housing Court to include all three North Charleston Area, West Ashley, and downtown City of Charleston locations. Plans are to expand the program to all court locations in the future. This court was created to provide access to legal representation to tenants in Charleston County who are facing eviction. Increased representation can ensure that the eviction is lawful, defenses are effectively asserted, and secure other relief that may help prevent homelessness. Many of the parties who come into the Housing Court are unrepresented, and thus, the Housing Court relies primarily on pro bono attorneys to volunteer their time and legal services to represent parties.

Housing Court Hearings: 4,681 cases scheduled.

Set off Debt Collection: $85,797 in outstanding fines through state taxes.

Collection of Fines: $1,187,086 in fines and fees.

Case Disposition: 30,158 cases.
Community Development

Charleston County’s Community Development Department administers Urban Entitlement Funds received from the U.S. Department of Housing and Urban Development on an annual basis. These funds are shared with the City of North Charleston and awarded to sub-recipients to support programming that aligns with the priority needs established in the 2021-2025 Consolidated Plan.

This department also manages the Emergency Rental Assistance Program funded by the U.S. Department of the Treasury. In fiscal year 2022, this program provided:

- $31 million in rental assistance.
- $1.8 million in utility assistance.
- Support to 4,130 tenants.
- 772 landlords served.

HOME INVESTMENT PARTNERSHIP PROGRAM

A total of six affordable dwelling units were added during Program Year 2021:

- 3 new construction units for homeownership.
- 1 rehabilitated unit for homeownership.
- 2 rehabilitated units for rental.

COMMUNITY DEVELOPMENT BLOCK GRANT

- 21 low-to-moderate income (LMI) households provided with access to clean water and/or sanitary sewer.
- 3 condemned structures demolished in the City of North Charleston.
- Public services provided to 1,385 individuals.
- 72 persons provided with overnight shelter.
- Emergency housing repairs for 53 LMI households.

EMERGENCY SOLUTIONS GRANT

- Rapid rehousing provided to 6 families experiencing housing insecurity.
- Overnight shelter provided to 84 individuals experiencing homelessness.
Department of Alcohol and Other Drug Abuse Services (DAODAS)

- 16 community Narcan trainings offered.
- 1,580 doses of Narcan distributed.
- 3,466 Fentanyl test strips distributed.
- Participated in 15 community prevention events, reaching a total of 1,187 citizens.
- Completed 91 youth Tobacco Education Programs.
- Resumed HIV testing, and performed 60 tests throughout the agency.
- Implemented a “fast-track” program for Medication Assisted Treatment with Roper St. Francis Emergency Department.
- Co-response models were enacted, which led to partnerships with the Mount Pleasant Police Department (MPPD) and Charleston County EMS to provide 14 EMS and 29 MPPD post incident overdose follow-ups.
- Preparation for relocation to the Teddie E. Pryor, Sr., Social Services Building (pictured above).

Greenbelt Program

County Council approved 10 Greenbelt Projects:

- $3,669,200 rural.
- $1,497,425 urban.
- $5,166,625 total allocated in fiscal year 2022 to protect 2,350 acres.

This funding cycle included a unique project that will protect a site under imminent threat of development, which boasts astounding historical and outdoor recreation values. For example, the 19-acre Sea Islands Small Farmers Cooperative tract, located in the Town of Hollywood on the Wallace River, is listed on the National Register of Historic Places for its association with the Stono Rebellion of 1739. The Cooperative was formed in 1971 and represents a successful effort by African American farmers on five of the Sea Islands to pool their products, reach markets across the nation and into Canada, and obtain favorable pricing. In addition to preserving and interpreting these historical legacies, the project will protect valuable saltwater wetlands and provide public access to the waterway.
Capital Projects

CHARLESTON COUNTY JUVENILE DETENTION CENTER (CCJDC)

Total SF: 30,000

Total Project Cost: $13.7 million

Construction Start Date: October 1, 2020

Grand Opening: March 29, 2022

This project allowed for the replacement of a much smaller Juvenile Detention Facility built in 1962. The new facility increased capacity, improved operations, and better meets the needs of detention operations.

COUNTY OFFICE BUILDING RENOVATIONS

Total SF: 18,475

Total Project Cost: $3.1 million

Construction Start Date: October 15, 2020

Completion: September 2021

This project provided much needed renovations for County Office Building occupants. Scope included office renovations, changes to public interface, new magistrate court, expanded training space, and other critical changes needed for the occupant spaces. The new spaces improve tenant operations and meet the needs of Charleston County.
LIBRARY RENOVATIONS - JOHNS ISLAND REGIONAL LIBRARY, CYNTHIA GRAHAM HURD/ST. ANDREWS LIBRARY, AND OTRANTO LIBRARY

Total Combined SF: 43,194

Total Combined Project Cost: $5.9 million

Construction Start Date: October 1, 2020

Grand Opening: August through October 2021

This project served to renovate Charleston County’s existing libraries, bringing them up to the same standards as the new libraries recently constructed in the County. New renovations provide increased access to computers with online resources and provide community meeting spaces. These renovations are part of the $108.5 million referendum-funded project passed by Charleston County voters in 2014.
Environmental Management

- Materials diverted from the landfill:
  - 105,142 tons recycled
  - 59,407 tons composted
- Began operating a newly constructed cell at the Bees Ferry Landfill in February 2022 with the capacity to take in 1.3 million cubic yards of waste.
- Bees Ferry premium compost gained Organic Materials Review Institute Certification.

Environmental Management received a $25,000 Palmetto Pride grant for litter removal. To date, over 5 tons (10,000 pounds) of litter have been removed from nearly 50 miles of roadway.

Charleston County residents received 240 backyard compost bins via the compost bin giveaway program.

The Learning Center at the state-of-the-art Materials Recovery Facility (MRF) is available to residents.
Public Works

Public Works achieved reaccreditation from the American Public Works Association (APWA). This is a comprehensive and voluntary, self-motivated approach to objectively evaluate, verify, and recognize compliance with the recommended management practices.

Charleston County’s Transportation Sales Tax (TST) and a portion of the South Carolina gas tax, allocated by the Charleston County Transportation Committee (CTC), are used to fund transportation infrastructure improvements. Completed transportation improvements include:

• **2,825** linear feet of new sidewalk.
• **2.35** miles of dirt to paved roads.
• **3** new intersection improvements.
• **35** miles resurfaced roads.
• **140** miles of preservation treatment.

TITANIUM DIOXIDE PAVING TECHNOLOGY

With the success of the 2021 Titanium Dioxide Pilot project, Charleston County Public Works is moving forward with using Titanium Dioxide (PlusTi) in their annual pavement preservation program. PlusTi benefits are:

• Reduces harmful vehicle pollution (NOx) by **39%**.
• Eliminates nearly all roadway microplastic debris.
• Extends the life of the road by **20%**.
• Four times more reflective than untreated asphalt which will reduce near-roadway temperatures and combat our urban heat island impacts.
Fleet Operations

Utilizing the extensive knowledge of resources within the department, Fleet Operations is finding resilient ways of adjusting to labor and supply shortages. As a result, they are often able to repair vehicles in a shorter amount of time, saving money and vehicle downtime.

- **1,576** pieces of heavy equipment, not counting small engines.
- Yearly average work orders: **7,536**
- Average cost per order: **$764.68**

CORE SC Partnerships

The Center of Resilience Excellence South Carolina (CORE SC) is a consortium founded by Charleston County Government, the College of Charleston, and South Carolina Aquarium that partners with local, state, and federal organizations to find solutions to resilience challenges by:

- Advancing economic development, education opportunities, and workforce development to prepare for NASA's “new space economy.”
- Progressive transportation and electric vehicle infrastructure projects at County buildings, libraries, and parks.
- Super-computer flood modeling partnership with the South Carolina Aquarium that shows the impact of flooding events.
- Creating the triangle strategy that includes Joint Base Charleston, Trident Technical College, and Charleston County Economic Development, along with technical colleges and airports in Spartanburg and Aiken Counties, to create programs for the county and the state
- AgTech projects with Charleston County farms at Heron Farms and BrightMa Farms.
- Collaborating with Rolls Royce Solutions to replicate their microgrid in Charleston County and with strategic partners.

![NASA and state organizations at the CORE SC Launch Event at the College of Charleston](image1)

![Heron Farms grows sea beans at the world's first vertical indoor saltwater farm](image2)
This brochure is intended to provide a brief summary of Charleston County Government operations for the fiscal year ended June 30, 2022. A copy of the County's Annual Comprehensive Financial Report is available at charlestoncounty.org/financial-reports.php. This report is a summary, and certain financial statements, including all GAAP required disclosures, are omitted.