Finance
Beaufort County, SC

This meeting will be held both in person at the County Council Chambers, 100 Ribaut Road, Beaufort and also virtually through Zoom.

Tuesday, February 22, 2022
2:00 PM

AGENDA

COMMITTEE MEMBERS:

MARK LAWSON, CHAIRMAN
CHRIS HERVOCHON, VICE CHAIRMAN
GERALD DAWSON
BRIAN FLEWELLING
STEWART RODMAN

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. PUBLIC NOTIFICATION OF THIS MEETING HAS BEEN PUBLISHED, POSTED, AND DISTRIBUTED IN COMPLIANCE WITH THE SOUTH CAROLINA FREEDOM OF INFORMATION ACT
4. APPROVAL OF AGENDA
5. APPROVAL OF MINUTES- January 18, 2021
6. **CITIZEN COMMENTS - (ANYONE who wishes to speak during the Citizen Comment portion of the meeting will limit their comments to no longer than three (3) minutes (a total of 15 minutes) and will address Council in a respectful manner appropriate to the decorum of the meeting, refraining from the use of profane, abusive, or obscene language)**
7. UPDATE FROM ASSISTANT COUNTY ADMINISTRATOR, DALE BUTTS

AGENDA ITEMS

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8. DISCUSSION AND PRESENTATION OF YEAR-TO-DATE FINANCIAL STATEMENTS FOR FY 2022, CHIEF FINANCIAL OFFICER, HAYES WILLIAMS
9. PRESENTATION OF THE FISCAL YEAR 2021 ANNUAL COMPREHENSIVE FINANCIAL STATEMENT - *FISCAL IMPACT: BEAUFORT COUNTY HAD A CHANGE IN NET POSITION OF $17,857,147 IN THE GENERAL FUND DURING FISCAL YEAR 2021*
10. DISCUSSION REGARDING FORENSIC AUDIT - *FISCAL IMPACT: BEAUFORT COUNTY COULD REDUCE EXPENSES AND SAVE MONEY BY USING INTERNAL PERSONNEL TO PERFORM THE ACTIONS THAT WOULD BE PERFORMED IN THE FORENSIC AUDIT. IT WOULD HELP WITH FINANCIAL REPORTING AND TRANSPARENCY*

11. UPDATE FROM BUDGET DIRECTOR PINKY HARRIOTT ON THE FY 2023 BUDGET PROCESS

12. RECOMMEND FIRST READING OF AN ORDINANCE FOR APPROVAL OF FY 2022 LOCAL ACCOMMODATIONS & LOCAL HOSPITALITY TAX GRANT AWARDS – *FISCAL IMPACT: RECOMMENDATIONS OF $2,149,808 TO BE PROVIDED OUT OF THE LOCAL ACCOMMODATIONS TAX FUND AND THE LOCAL HOSPITALITY TAX FUND*

13. RECOMMEND FIRST READING OF AN ORDINANCE OF THE COUNTY COUNCIL OF BEAUFORT COUNTY, SOUTH CAROLINA ("COUNCIL") ESTABLISHING AND ADOPTING AN EMERGENCY MEDICAL SERVICES (“EMS”) DEVELOPMENT IMPACT FEE ("IMPACT FEE") TO BE IMPOSED ON ALL NEW DEVELOPMENT IN THE COUNTY EXCEPT FOR NEW DEVELOPMENT IN THE TOWN OF HILTON HEAD ISLAND; TO ENSURE THAT EMS FACILITIES (EMS STATIONS AND EMERGENCY VEHICLES) WILL BE AVAILABLE AND ADEQUATE TO ACCOMMODATE THE NEED EXPECTED TO BE GENERATED FROM NEW DEVELOPMENT IN THE COUNTY (EXCEPT WITHIN HILTON HEAD ISLAND) BASED ON THE COUNTY’S LEVEL OF SERVICE STANDARDS FOR EMS FACILITIES AND CAPITAL IMPROVEMENTS PLAN (CIP), AND TO ASSIGN THE COSTS OF SUCH EMS FACILITIES ON A PROPORTIONATE SHARE BASIS TO NEW DEVELOPMENT

14. RECOMMEND FIRST READING OF AN ORDINANCE FOR APPROVAL OF A TEXT AMENDMENT TO THE BEAUFORT COUNTY CODE OF ORDINANCES, CHAPTER 82: IMPACT FEES, ARTICLE I, IN GENERAL; ARTICLE II, DEVELOPMENT IMPACT FEE PROCEDURES; ARTICLE III, PARKS AND RECREATION FACILITIES; ARTICLE V, LIBRARY FACILITIES; ARTICLE VI, FIRE FACILITIES; AND EFFECTIVE DATES

15. RECOMMENDATION FOR CONTRACT AWARD FOR EXTERNAL AUDITING SERVICES RFP 120121 FOR BEAUFORT COUNTY TO MAULDIN & JENKINS, SAVANNAH, GA - *FISCAL IMPACT: CONTRACT REQUEST IS $260,500 FOR THE THREE-YEAR CONTRACT APPROVAL. THE FEES WILL BE SPLIT BETWEEN DSN, HILTON HEAD ISLAND AIRPORT, AND FINANCE BASED ON THE BREAKDOWN OF THE FEES FROM THE PROPOSAL ON A YEARLY BASIS.*

16. RECOMMEND APPROVAL OF A RESOLUTION FOR THE ACCEPTANCE OF A GRANT AWARD FROM THE SC DEPARTMENT OF TRANSPORTATION FOR THE DAUFUSKIE ISLAND FERRY

17. APPOINTMENT OF ROBERT BIBLE TO THE BOARD OF ASSESSMENT APPEALS FOR A FIRST-TERM WITH AN EXPIRATION DATE OF 2026

18. ADJOURNMENT

TO WATCH COMMITTEE OR COUNTY COUNCIL MEETINGS OR FOR A COMPLETE LIST OF AGENDAS AND BACKUP PACKAGES, PLEASE VISIT:
https://beaufortcountysc.gov/council/council-committee-meetings/index.html

Finance Committee
Beaufort County, SC

This meeting was held both in-person in Council Chambers at 100 Ribaut Road, Beaufort, and virtually through Zoom.

Tuesday, January 18, 2022
2:00 PM

MINUTES

1. **CALL TO ORDER**

Committee Chairman Lawson called the meeting to order at 2:05 PM.

PRESENT
Committee Chairman Mark Lawson
Council Member Joseph Passiment
Council Member Gerald Dawson
Council Member Brian Flewelling
Council Member Stu Rodman
Council Member York Glover
Council Member Alice Howard
Council Member Lawrence McELynn

ABSENT
Committee Vice-Chairman Chris Hervochon
Council Member Logan Cunningham
Council Member Paul Sommerville

2. **PLEDGE OF ALLEGIANCE**

Committee Chairman Sommerville led the Pledge of Allegiance

3. **FOIA**

Committee Chairman Sommerville stated public notice of this meeting has been published, posted, and distributed in compliance with the SC FOIA Act.

4. **APPROVAL OF AGENDA**

Motion: It Was Moved by Council Member Flewelling, Seconded by Council Member Glover to Approve the Agenda. The Motion Was Approved Without Objection.

5. **APPROVAL OF MINUTES**

Motion: It Was Moved by Council Member Flewelling, Seconded by Council Member Glover, To Approve the Minutes from September 20, 2021, October 18, 2021, and November 15, 2021. The Motion Was Approved Without Objection.

6. **CITIZEN COMMENTS**

No Citizen Comments

7. **UPDATE FROM ASSISTANT COUNTY ADMINISTRATOR, DALE BUTTS**

To view the full update, click the link below.
https://beaufortcountysc.new.swagit.com/videos/153000

- Council Member Glover would like periodic updates on employment/vacancies throughout the Departments, especially Public Works and Stormwater

Status: Informational purposes only.

AGENDA ITEMS

8. **DISCUSSION AND PRESENTATION OF YEAR-TO-DATE FINANCIAL STATEMENTS FOR FY 2022, CHIEF FINANCIAL OFFICER, HAYES WILLIAMS**

To view the full discussion and presentation, click the link below.
https://beaufortcountysc.new.swagit.com/videos/153000

Status: Informational purposes only.

9. **UPDATE FROM BUDGET DIRECTOR PINKY HARRIOT ON THE FY2023 BUDGET PROCESS**

To view the full update, click the link below.
https://beaufortcountysc.new.swagit.com/videos/153000

Status: Informational purposes only.

10. **PRESENTATION FROM THE ASSESSOR'S OFFICE REGARDING THE 5 YEAR REASSESSMENT PROCESS AND TIMELINE, EBONY SANDERS**

To view the full presentation, click the link below.
https://beaufortcountysc.new.swagit.com/videos/153000

Status: Informational purposes only.

11. **DISCUSSION OF NEW BUSINESS LICENSE FEE ORDINANCE TO LONG TERM RENTALS OF RESIDENTIAL PROPERTIES, DEPUTY ATTORNEY, TOM KEAVENY**

- In December 2020, Beaufort County adopted a new Business License Fee Ordinance. This new Ordinance requires those who rent out even one residential dwelling to apply for and receive a business license. This is a departure from our previous Ordinance, which imposed this requirement only on individuals who rented out two or more residential dwellings.

Discussion: To view the full discussion click the link below.
https://beaufortcountysc.new.swagit.com/videos/153000

Motion: It Was Moved by Council Member Flewelling, Seconded by Council Member Rodman to Amend the Ordinance to Accept the Highlighted Material in The Packet, Except For The Words: This Applies to Both Short-Term and Long-Term Rentals and Instead Should Read: This Applies to Long-Term Rentals Only. The Motion Was Approved Without Objection.

Status: Forward to Council for approval.

12. **PUBLIC DEFENDER'S ADDITIONAL FUNDING REQUEST FOR FY22 (FISCAL IMPACT: ADDITIONAL APPROPRIATION OF $83,198.15)**

- Council deferred the item back to Finance Committee for further discussion at the December 13th meeting.

Discussion: To view the full discussion click the link below. *(Portion of this discussion has not been recorded)*
https://beaufortcountysc.new.swagit.com/videos/153000

Motion: It Was Moved by Council Member Glover, Seconded by Council Member Flewelling to Approve to fund the additional appropriation of $83,198.15 and forward back to County Council for Second Reading. The Vote: 8/0 with 1 Abstained.

Status: Forward to Council for approval. Additional information from the Human Resources meeting with the Public Defender's Office must be provided at the next County Council Meeting.

13. **CONSIDERATION OF THE REAPPOINTMENTS OF JONATHAN SULLIVAN AND ANITA SINGLETON-PRATHER TO THE ACCOMMODATIONS (A-TAX) BOARD WITH AN EXPIRATION DATE OF 2026**

Motion: It Was Moved by Council Member Flewelling, Seconded by Council Member Rodman to Approve the Reappointments of Jonathan Sullivan and Anita Singleton-Prather to The Accommodations (A-Tax) Board. The Motion Was Approved Without Objection.

14. **CONSIDERATION OF THE REAPPOINTMENTS OF RAYMOND (TREY) AMBROSE AND MARK BAILEY TO THE BEAUFORT COUNTY AIRPORTS BOARD FOR AN EXPIRATION DATE OF 2024**

Motion: It Was Moved by Council Member Flewelling, Seconded by Council Member Rodman to Approve the Reappointments of Raymond (Trey) Ambrose and Mark Bailey to the Beaufort County Airports Board. The Motion Was Approved Without Objection.

13. **ADJOURNMENT**

The meeting adjourned at 3:28 PM.

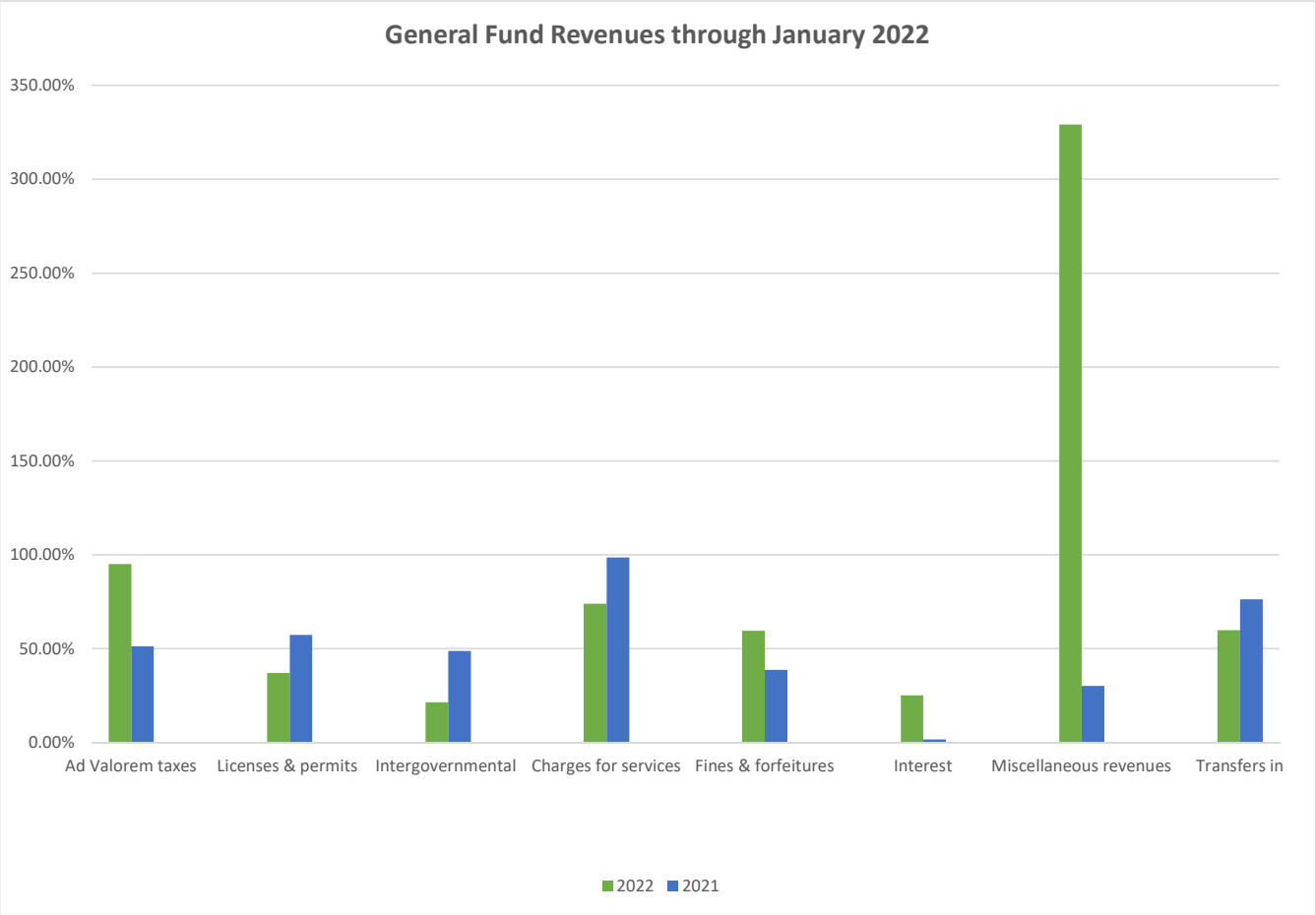
Ratified by Committee:

BEAUFORT COUNTY COUNCIL
AGENDA ITEM SUMMARY

ITEM TITLE:
Discussion and presentation of year to date financial statements for FY 2022.
MEETING NAME AND DATE:
Finance Committee 02/22/2022
PRESENTER INFORMATION:
Hayes Williams Chief Financial Officer 15 Minutes
ITEM BACKGROUND:
Discussion and presentation of the year to date financial reports for FY 2022.
PROJECT / ITEM NARRATIVE:
Discussion and presentation of the year to date financial reports for FY 2022.
FISCAL IMPACT:
None.
STAFF RECOMMENDATIONS TO COUNCIL:
Discussion and related questions.
OPTIONS FOR COUNCIL MOTION:
N/A

Executive Summary of Revenues and Expenditures
Through January 31, 2022

		General Fund Revenues
Budget FY 2022:	$	132,662,999
Revenue Collected to Date:	$	112,957,410
Revenue Remaining to be Collected:	$	19,705,589
Percent of Total Budget Collected:		85.15%
Percent of Year Completed:		58.33%



Function	Budget	To Date	% Received	% Year Completed
Ad Valorem taxes	$ 100,823,197	$ 95,971,917	95.19%	58.33%
Licenses & permits	$ 4,013,750	$ 1,487,954	37.07%	58.33%
Intergovernmental	$ 10,108,473	$ 2,179,845	21.56%	58.33%
Charges for services	$ 14,135,800	$ 10,452,824	73.95%	58.33%
Fines and forfeitures	$ 692,100	$ 412,423	59.59%	58.33%
Interest	$ 175,700	$ 44,322	25.23%	58.33%
Miscellaneous revenues	$ 290,900	$ 957,131	329.02%	58.33%
Transfers in	$ 2,423,079	$ 1,450,994	59.88%	58.33%

For revenues with variances over 5% of the year completed, a brief explanation is provided below:

Ad Valorem taxes - continuing to follow expectations.

Licenses & permits - are currently lagging, they should correct by year end.

Intergovernmental - Beaufort County has not received the second quarterly payment for the State Aid to Subdivisions. SCDOR is behind due to census.

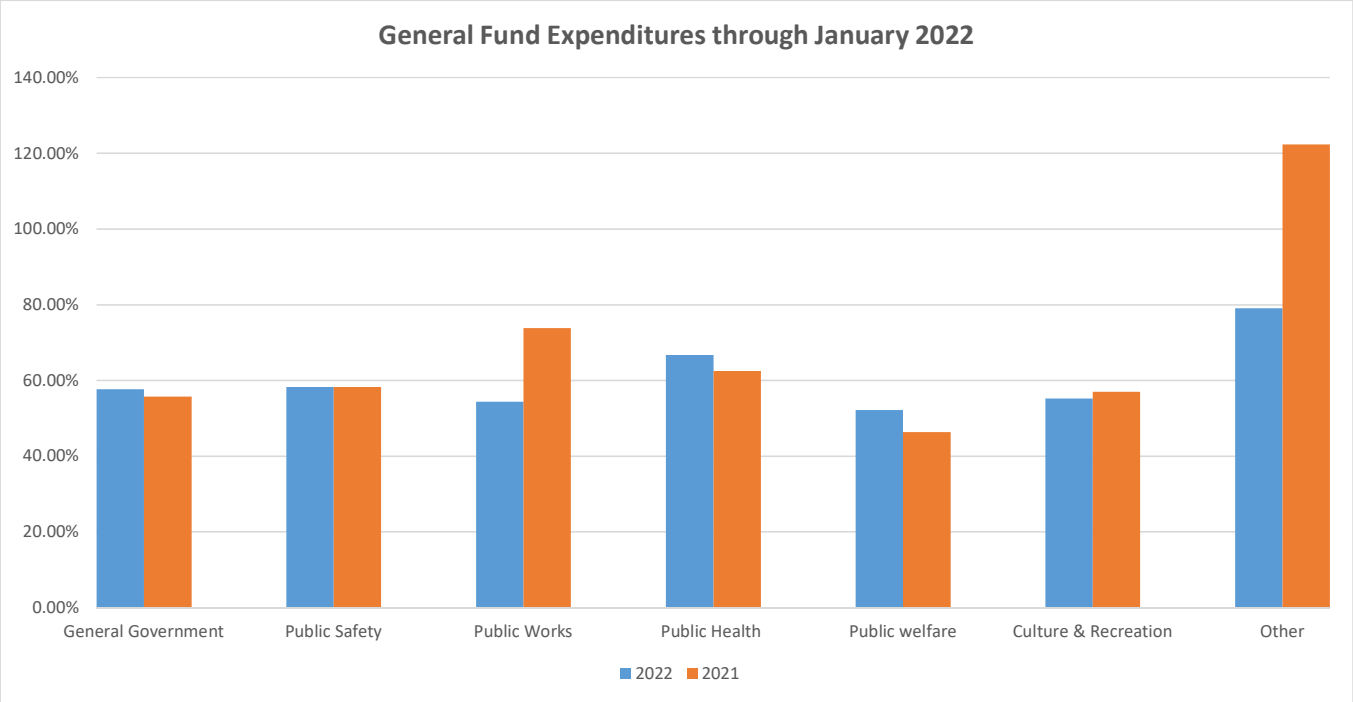
Charges for services - Register of Deeds continues to have a record year.

Interest - rates are still low and lagging compared to budget.

Miscellaneous revenues - increase due to sale of DSN building $737k.

Executive Summary of Revenues and Expenditures
Through January 31, 2022

	General Fund Expenditures	
Budget FY 2022:	$	132,402,978
Budget carryover from FY 2021:	$	3,020,000
Amendments and transfers:	$	6,215
Total revised budget FY 2022:	$	135,429,193
Actual Expenditures to Date:	$	69,910,370
Encumbrances:	$	8,146,090
Total Expensed & Encumbered to Date:	$	78,056,460
Remaining budget FY 2022	$	57,372,733
Percent of Total Budget Expended:		57.64%
Percent of Year Completed:		58.33%



Expense Analysis

Function	Budget	To Date	% Received	% Year Completed
General Government	$ 53,570,183	$ 30,919,114	57.72%	58.33%
Public Safety	$ 51,122,684	$ 29,764,676	58.22%	58.33%
Public Works	$ 11,539,909	$ 6,284,100	54.46%	58.33%
Public Health	$ 3,491,577	$ 2,330,452	66.74%	58.33%
Public Welfare	$ 633,849	$ 330,781	52.19%	58.33%
Culture & Recreation	$ 14,644,603	$ 8,090,206	55.24%	58.33%
Other	$ 426,388	$ 337,131	79.07%	58.33%

For expenditures with variances over 5% of the year completed, a brief explanation is provided below:
Public Health - Paid three quarters of indigent health to Beaufort Memorial and Beaufort Jasper Comp Health at 12/30/2021.
Public Welfare - Following expectations.
Other - Spending on Economic Development by Beaufort County Economic Development Corporation.

Beaufort County
Detail of Revenues - General Fund
For the Period July 1, 2021 - January 31, 2022

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 1/31/2022	Variances
Ad Valorem taxes				
Current taxes	$ 89,878,716	$ 89,878,716	$ 91,134,457	$ 1,255,741
Delinquent taxes	1,388,317	1,388,317	296,539	(1,091,778)
Automobile taxes	8,356,164	8,356,164	4,332,518	(4,023,646)
3% & 7% penalties on tax	450,000	450,000	88,682	(361,318)
5% penalties on tax	750,000	750,000	119,721	(630,279)
Total Ad Valorem taxes	100,823,197	100,823,197	95,971,917	(4,851,280)
Licenses & permits				
Building permits	1,310,650	1,310,650	930,265	(380,385)
Electricians' licenses	3,000	3,000	-	(3,000)
Mobile home permits	15,000	15,000	14,125	(875)
Marriage licenses	60,000	60,000	37,290	(22,710)
Cable television franchises	434,300	434,300	19,396	(414,904)
Business license	2,100,000	2,100,000	464,973	(1,635,027)
Alcohol beverage license	90,800	90,800	21,855	(68,945)
Total licenses and permits	4,013,750	4,013,750	1,487,954	(2,525,796)
Intergovernmental				
State aid to subdivisions	7,269,783	7,269,783	1,892,029	(5,377,754)
Homestead exemption	2,150,000	2,150,000	-	(2,150,000)
Merchants inventory tax	186,310	186,310	93,154	(93,156)
Manufacturer tax exempt program	23,200	23,200	-	(23,200)
Motor carrier payments	215,000	215,000	105,378	(109,622)
Payments in lieu of taxes	210,000	210,000	57,531	(152,469)
Payments in lieu of taxes - federal	17,000	17,000	-	(17,000)
Local assessment fee UBER	8,500	8,500	2,466	(6,034)
Veteran's Officer stipend	5,480	5,480	2,808	(2,672)
Voter regulation and election stipends	11,000	11,000	6,375	(4,625)
Salary supplements for state	7,200	7,200	3,940	(3,260)
Poll	5,000	5,000	-	(5,000)
FEMA grant	-	-	16,164	16,164
Total intergovernmental	10,108,473	10,108,473	2,179,845	(7,928,628)
Charges for services				
Register of Deeds	8,457,900	8,457,900	7,422,549	(1,035,351)
Sheriff's fees	43,900	43,900	21,219	(22,681)
Probate fees	595,100	595,100	369,710	(225,390)
Solicitor fees	1,600	1,600	-	(1,600)
Magistrate fees	142,000	142,000	68,907	(73,093)
Clerk of Court fees	115,000	115,000	57,508	(57,492)
Family Court fees	274,000	274,000	130,505	(143,495)
Master in Equity fees	291,000	291,000	43,753	(247,247)
Treasurer fees	28,600	28,600	13,537	(15,063)
Emergency Medical Service Fees	3,362,500	3,362,500	1,981,715	(1,380,785)
DSO fees	95,500	95,500	42,247	(53,253)
Animal Shelter fees	5,000	5,000	5,035	35
Library copy fees	2,000	2,000	1,292	(708)
Other fees	7,500	7,500	5,161	(2,339)

Beaufort County
Detail of Revenues - General Fund
For the Period July 1, 2021 - January 31, 2022

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 1/31/2022	Variances
Charges for services - (Continued)				
Video Production	36,800	36,800	83,860	47,060
Telephone services others	14,500	14,500	390	(14,110)
Detention Center Daywatch	3,300	3,300	-	(3,300)
Hilton Head Island holding facilities	34,800	34,800	-	(34,800)
Payroll services to Fire Departments	13,800	13,800	6,748	(7,052)
Credit card convenience fees	163,700	163,700	6,112	(157,588)
Parks and recreation fees	447,300	447,300	186,216	(261,084)
Project income	-	-	6,360	6,360
Total charges for services	14,135,800	14,135,800	10,452,824	(3,682,976)
Fines and forfeitures				
General Sessions fines	11,500	11,500	5,743	(5,757)
Bonds escreatment	15,000	15,000	974	(14,026)
Magistrate fines	537,600	537,600	273,765	(263,835)
Other fines	15,000	15,000	-	(15,000)
Library fines	25,000	25,000	22,076	(2,924)
Forfeiture	3,000	3,000	-	(3,000)
Late penalties - Business Services	85,000	85,000	109,865	24,865
Total fines and forfeitures	692,100	692,100	412,423	(279,677)
Interest	175,700	175,700	44,322	(131,378)
Miscellaneous revenues				
Miscellaneous revenues	52,200	52,200	32,268	(19,932)
Rental of property to others	75,800	75,800	22,868	(52,932)
Sale of County property	162,900	162,900	901,995	739,095
Total miscellaneous revenues	290,900	290,900	957,131	666,231
Transfers in				
Transfers in other funds	2,423,079	2,423,079	1,450,994	(972,085)
Total transfers in	2,423,079	2,423,079	1,450,994	(972,085)
Total revenues General Fund	$ 132,662,999	$ 132,662,999	$ 112,957,410	$ (19,705,589)

Beaufort County
Detail of Expenditures - General Fund
For the Period July 1, 2021 - January 31, 2022

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 1/31/2022	Variances
General Government				
Magistrate's Court	$ 2,281,963	$ 2,281,963	$ 1,250,728	$ 1,031,235
Clerk of Court and Family Court	1,610,387	1,751,971	852,484	899,487
Treasurer	2,276,591	2,276,591	1,230,414	1,046,177
Solicitor	1,887,500	1,887,500	1,415,625	471,875
Probate Court	944,724	944,724	493,938	450,786
County Council	977,085	1,102,085	525,156	576,929
Auditor	1,136,470	1,136,470	620,297	516,173
Coroner	794,875	805,807	472,974	332,833
Master in Equity	426,427	426,427	203,120	223,307
Legislative Delegation	68,789	68,789	27,930	40,859
County Administrator	1,940,950	2,027,623	1,032,961	994,662
Communications & accountability	303,609	303,609	145,320	158,289
Broadcast services	398,429	398,429	202,708	195,721
County Attorney	860,112	860,112	553,489	306,623
Finance	1,361,024	1,361,024	658,740	702,284
Risk management	4,885,446	4,903,446	2,228,666	2,674,780
Purchasing	208,686	237,903	110,319	127,584
Assessor	2,132,180	2,132,180	1,070,687	1,061,493
Register of deeds	528,477	539,595	236,319	303,276
Community planning and development	996,984	996,984	553,935	443,049
Business services	387,329	387,329	186,950	200,379
Voter registration and elections	935,486	935,486	624,372	311,114
Management & Geographical information systems	5,839,546	5,813,428	4,097,429	1,715,999
Records Management	669,218	669,218	287,263	381,955
Employee services	828,664	828,664	417,984	410,680
Nondepartmental	18,616,955	18,492,826	11,419,306	7,073,520
Total General Government	53,297,906	53,570,183	30,919,114	22,651,069
Public Safety				
Sheriff's office	27,947,144	29,276,077	17,584,325	11,691,752
Emergency Management - COVID-19 Supplies	-	-	69,996	(69,996)
EMS Emergency Medical Service	10,373,104	10,996,151	6,219,499	4,776,652
Traffic and transportation engineering	817,597	820,464	235,266	585,198
Detention Center	7,278,666	7,249,449	4,131,242	3,118,207
Building and codes enforcement	1,368,572	1,368,572	554,034	814,538
Animal services	1,287,016	1,411,971	970,314	441,657
Total Public Safety	49,072,099	51,122,684	29,764,676	21,358,008
Public Works				
Public works general support	4,808,699	4,841,536	2,618,964	2,222,572
Engineering	499,816	502,816	281,310	221,506
Facilities maintenance	5,969,922	6,160,146	3,348,415	2,811,731
Solid waste & recycling - carryover	-	35,411	35,411	-
Total Public Works	11,278,437	11,539,909	6,284,100	5,255,809
Public Health				
Mosquito control	1,662,599	1,705,027	990,539	714,488
Medical indigent act contributions	1,786,550	1,786,550	1,339,913	446,637
Total Public Health	3,449,149	3,491,577	2,330,452	1,161,125

Beaufort County
Detail of Expenditures - General Fund
For the Period July 1, 2021 - January 31, 2022

	Approved Budget 6/30/2022	Revised Budget 6/30/2022	Actual Spent & Encumbered 1/31/2022	Variances
Public Welfare Services				
Veteran's affairs office	181,182	181,182	114,281	66,901
Human services alliance	398,000	398,000	216,500	181,500
Human and social services	54,667	54,667	-	54,667
Total Public Welfare Services	633,849	633,849	330,781	303,068
Cultural and Recreational				
Parks and leisure services	5,190,351	5,589,804	2,266,212	3,323,592
Libraries	4,151,343	4,151,343	2,146,402	2,004,941
Education allocation	4,903,456	4,903,456	3,677,592	1,225,864
Total Cultural and Recreational	14,245,150	14,644,603	8,090,206	6,554,397
Other - Economic Development	426,388	426,388	337,131	89,257
Total Expenditures General Fund	$ 132,402,978	$ 135,429,193	$ 78,056,460	$ 57,372,733

BEAUFORT COUNTY COUNCIL
AGENDA ITEM SUMMARY

ITEM TITLE:
Presentation of the Fiscal Year 2021 Annual Comprehensive Financial Statement
MEETING NAME AND DATE:
Finance Committee 02/22/2022
PRESENTER INFORMATION:
Hayes Williams Chief Financial Officer 10-15 Minutes
ITEM BACKGROUND:
Presentation to the Finance Committee of the Annual Comprehensive Financial Report for Fiscal Year 2021, period ending June 30, 2021.
PROJECT / ITEM NARRATIVE:
Beaufort County receives an annual audit from an Independent Auditor Mauldin & Jenkins. The Annual Comprehensive Financial Report will be presented in detail by Mauldin & Jenkins on February 28, 2022 at the County Council meeting.
FISCAL IMPACT:
Beaufort County had a change in net position of $17,857,147 in the General Fund during Fiscal Year 2021.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends the Finance Committee accept the presentation and forward to County Council for approval.
OPTIONS FOR COUNCIL MOTION:
Motion to accept the presentation and forward to County Council for full approval.

Annual Comprehensive

Financial Report

BEAUFORT COUNTY, SOUTH CAROLINA

For the Fiscal Year Ended

June 30, 2021

Issued by:

Beaufort County Finance Department

Post Office Box 1228

Beaufort, South Carolina 29901-1228

BEAUFORT COUNTY, SOUTH CAROLINA

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

Page

Table of Contents ..... i – v

INTRODUCTORY SECTION

Letter of Transmittal ..... vi – x
Certificate of Achievement for Excellence in Financial Reporting xi
Organizational Chart xii
Elected and Appointed Officials xiii

FINANCIAL SECTION

Independent Auditor's Report ..... 1 – 3
Management's Discussion and Analysis ..... 4 – 19

Basic Financial Statements:
- Government-wide Financial Statements:
  - Statement of Net Position 20
  - Statement of Activities ..... 21 and 22
- Fund Financial Statements:
  - Balance Sheet – Governmental Funds 23
  - Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 24
  - Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds 25
  - Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 26
  - Statement of Net Position – Proprietary Funds 27
  - Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds 28
  - Statement of Cash Flows – Proprietary Funds ..... 29 and 30
  - Statement of Fiduciary Net Position – Custodial Funds 31
  - Statement of Changes in Fiduciary Net Position – Custodial Funds 32
- Notes to Financial Statements ..... 33 – 75

TABLE OF CONTENTS (CONTINUED)

Page

FINANCIAL SECTION (CONTINUED)

Required Supplementary Information:
- Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual – General Fund ..... 76 – 78
- Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual – ARPA Fund 79
- Schedules of County's Proportionate Share of the Net Pension Liability – South Carolina Retirement System 80
- Schedules of County's Proportionate Share of the Net Pension Liability – South Carolina Police Officers Retirement System 80
- Schedules of County Pension Contributions – South Carolina Retirement System 81
- Schedules of County Pension Contributions – South Carolina Police Officers Retirement System 81
- Schedule of Modified Approach for Airport Infrastructure Assets 82

Other Supplementary Information:

Combining and Individual Fund Statements and Schedules:
- Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual – County Wide General Obligation Bonds 83
- Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual – Sales Tax Project 84
- Combining Balance Sheet – Nonmajor Governmental Funds 85
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds 86
- Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds ..... 87 – 90
- Combining Balance Sheet – All Nonmajor Special Revenue Funds ..... 91 and 92
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Nonmajor Special Revenue Funds ..... 93 and 94
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – All Nonmajor Special Revenue Funds ..... 95 – 101
- Combining Balance Sheet – Nonmajor Special Revenue Funds – General Government Programs ..... 102 and 103
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds – General Government Programs ..... 104 and 105
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds – General Government Programs ..... 106 – 117

TABLE OF CONTENTS (CONTINUED)

Page

FINANCIAL SECTION (CONTINUED)

Other Supplementary Information (Continued):
Combining and Individual Fund Statements and Schedules (Continued):
- **Combining Balance Sheet – Nonmajor Special Revenue Funds – Public Safety Programs 118**
- **Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds – Public Safety Programs 119**
- **Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds – Public Safety Programs ..... 120 – 125**
- **Combining Balance Sheet – Nonmajor Special Revenue Funds – Public Works Programs 126**
- **Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds – Public Works Programs 127**
- **Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds – Public Works Programs ..... 128 – 133**
- **Combining Balance Sheet – Nonmajor Special Revenue Funds – Public Health Programs 134**
- **Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds – Public Health Programs 135**
- **Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds – Public Health Programs ..... 136 – 138**
- **Combining Balance Sheet – Nonmajor Special Revenue Funds – Public Welfare Programs 139**
- **Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds – Public Welfare Programs 140**
- **Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds – Public Welfare Programs ..... 141 – 145**
- **Combining Balance Sheet – Nonmajor Special Revenue Funds – Cultural and Recreation Programs ..... 146 and 147**
- **Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds – Culture and Recreation Programs 148**
- **Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds – Cultural and Recreation Programs ..... 149 – 155**
- **Balance Sheet – Nonmajor Debt Service Fund 156**

TABLE OF CONTENTS (CONTINUED)

Page

Other Supplementary Information (Continued):
Combining and Individual Fund Statements and Schedules (Continued):
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Fund 157
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Debt Service Fund 158
- Combining Balance Sheet – All Nonmajor Capital Projects Funds ..... 159 and 160
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – All Nonmajor Capital Projects Funds ..... 161 and 162
- Combining Statement of Fiduciary Net Position – Custodial Funds ..... 163 – 172
- Combining Statement of Changes in Fiduciary Net Position – Custodial Funds ..... 173 – 182
- Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96) ..... 183 and 184
- Alcohol and Drug Abuse Programs – Profit and Loss Statement ..... 185 and 186
- Daufuskie Ferry Schedule of Budgeted to Actual South Carolina Department of Transportation – State Mass Transit Funds (SMTF) 187

STATISTICAL SECTION

Net Position by Component 188
Changes in Net Position ..... 189 – 191
Fund Balances – Governmental Funds 192
Changes in Fund Balances – Governmental Funds 193
Assessed Value and Market Value of Taxable Property 194
Property Tax Millages – All Overlapping Governments 195
Property Tax Levies and Collections 196
Ten Largest Taxpayers 197
Ratios of General Bonded Debt Outstanding 198
Computation of Legal Debt Margin 199
Legal Debt Margin Detail 200
Ratios of Outstanding Debt by Type 201
Computation of Direct and Overlapping Governmental Activities Debt 202
Demographic and Economic Statistics 203
Principal Employers 204
Full-time Equivalent Employees by Function 205
Capital Asset Statistics by Function 206
Operating Indicators by Function 207

TABLE OF CONTENTS (CONTINUED)

Page

COMPLIANCE SECTION

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* ..... **208 and 209**

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance ..... **210 – 212**

Schedule of Expenditures of Federal Awards ..... **213 and 214**

Notes to the Schedule of Expenditures of Federal Awards **215**

Schedule of Findings and Questioned Costs ..... **216 and 217**

Schedule of Prior Year Findings ..... **218 and 219**

INTRODUCTORY SECTION

County Council of Beaufort County
Multi-Government Center ♦ 100 Ribaut Road
Post Office Drawer 1228
Beaufort, South Carolina 29901-1228
Telephone (843) 255-1000 FAX (843) 255-9422

January 19, 2022

To the Chairman, Members of Beaufort County Council,
And Citizens of Beaufort County
Beaufort, South Carolina

Presented herein is the Annual Comprehensive Financial Report of Beaufort County, South Carolina (the "County") for the fiscal year ended June 30, 2021. This report has been prepared by the County's Finance Department, and the responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs are included.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Mauldin & Jenkins LLC, a firm of licensed certified public accountants, has issued an unmodified ("clean") opinion on the County's financial statements for the year ended June 30, 2021. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis ("MD&A") immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF LOCAL GOVERNMENT

Beaufort County, which was founded in 1769, operates under the Council/Administrator form of government with Council members elected for four-year terms from each of the eleven single-member districts. This report includes all funds of Beaufort County that are controlled by this governing body, and are considered to be the "reporting entity" known as Beaufort County. The services provided by this reporting entity, and therefore reflected in this financial report, include, but are not limited to: General Government (general administrative services, tax assessment and collection, courts and criminal justice administration, economic development); Public Safety (law enforcement, detention center, emergency medical services, emergency management, building codes enforcement, animal services); Public Works (facilities and grounds maintenance, roads and drainage, engineering, solid waste); Public Health (mosquito control, alcohol and drug abuse programs, disabilities and special needs programs, various subsidies); Public Welfare (veterans services, social services, various subsidies); and Cultural and Recreation (library, parks and recreational services, education subsidies).

In light of GASB Statement 61, *The Financial Reporting Entity*, the County has excluded the school district, the various public service districts, the fire districts, and the municipalities located within its boundaries as County Council does not exercise oversight responsibility, and accordingly each entity has sufficient discretion in the management of its own affairs. The County Treasurer does collect property taxes and other forms of revenue on behalf of these other political entities. The results of the fiduciary responsibility are reported on the combined financial statements as Custodial Funds.

LOCAL ECONOMY

Beaufort County is located in the southeastern corner of the State of South Carolina, known as the "Lowcountry." With a total area of approximately 923 square miles, of which approximately 576 square miles or 62% is land and approximately 347 square miles or 38% is water, it is bordered to the south and east by the Atlantic Ocean, to the west by Jasper County, and to the north by Hampton and Colleton Counties. Beaufort County stretches nearly 30 miles along the Atlantic Ocean and includes 64 major islands and hundreds of small islands.

The County is one of the fastest growing areas in South Carolina, with an estimated population of 187,117 in 2020, up from 162,233 in 2011 and 89,273 in 1991. The County is a center for tourism, retirement and the associated services, and the military in South Carolina. The County has a balanced and very stable economy, created by a diversity of public and private employers, with the unemployment rate well below the statewide average and that of the neighboring counties. The local tax base has grown an average of approximately 2% per year over the last five years (discounting the reassessment years).

In addition to the established resort community of Hilton Head Island, there are several major developments established in southern Beaufort County. These developments include Sun City Hilton Head, with more than 15,000 residents expected at build-out; Spring Island, Callawassie Island, Colleton River Plantation, Belfair, Berkeley Hall, Palmetto Bluff and Westbury Park. As expected, these developments have sparked an increase in commercial construction along the Highway 278 corridor, including a Home Depot, a Lowe's, an expanded Factory Outlet Mall, a Dick's Sporting Goods store, a Target department store, Sam's Club Wholesale store, Wal-mart and several major supermarkets. Likewise, in northern Beaufort County, communities continue to develop at Dataw Island, Lady's Island, Cat Island, Brays Island, and Habersham and throughout the City of Beaufort, as well as the Town of Port Royal.

Beaufort County is also the location for three major military installations, the U.S. Marine Corps Recruit Depot located at Parris Island, the Marine Corps Air Station-Beaufort, and the Beaufort Naval Hospital. These locations have benefited by the Department of Defense closing certain other military bases in the nation.

MAJOR INITIATIVES

Our number one goal is to make sure that Beaufort County remains financially sound and that we maintain a respectable contingency account to take care of the true emergencies that do arise from time to time; and to provide for a sufficient fund balance to enable our cash flow to carry us through those months prior to the billing and collection of property tax revenues. We have taken a systematic, businesslike approach to the running of Beaufort County. Additionally, we want to preserve our current "Aa1" Moody's and "AA+" Standard & Poor's bond ratings.

In December 2018, the County formally adopted written financial policy guidelines. This document provides policies and guidance for the County's operating budget, capital improvement projects ("CIP") budget, financial reserves including the general fund and debt service fund and a cash management and investment policy.

In December 1997, the County adopted a Comprehensive Plan for Beaufort County. A portion of this plan is a comprehensive land use study which proposes various "preservation areas and greenways". As a result, the County taxpayers approved five bond referendums totaling $160,000,000 for the purchase of rural and critical lands. The County has issued the entire $160 million of General Obligation bonds approved by the referendums. The County had expenditures of $1,796,954 for this initiative during fiscal year 2021. The Comprehensive Plan was adopted again on November 15, 2021.

In November 2006, County voters approved a 1% sales tax referendum, with the proceeds, along with County road impact fees, funding various major road projects throughout Beaufort County. This 1% sales tax ended in 2013. These projects include the expansion of the Bluffton Parkway, Boundary Street improvements and the widening of South Carolina Highway 170. In addition to the sales tax and impact fee revenue, the County has obtained partial grant funding for these projects as well. The County had expenditures of $78,791 for these projects during fiscal year 2021.

In November 2018, County voters approved a 1% sales tax referendum that became effective in May 2019 and will be in place for four years, or until a total of $120 million in resulting revenue has been collected. This revenue will fund the repair and/or replacement of the Hilton Head Island bridge, roadway traffic improvements between the Woods Memorial Bridge and the Chowan Creek Bridge as outlined in the Lady's Island Corridor Study dated May 19, 2017, and install and repair sidewalks and multi-use pathways at multiple locations within Beaufort County to provide safe walking routes to schools and improved access to residential communities. The County collected a total of $100,365,137 in sales tax from the referendum. The related expenditures for these projects in 2021 were $1,548,673. Due to strong collections since inception, the County anticipates full collection and thus, early retirement of this tax by December 31, 2021.

LONG-TERM FINANCIAL PLANNING

In November 2014, the County issued $19,450,000 of general obligation bonds bearing interest rates of 2.0% to 3.25% and with varying maturity dates through 2034. The proceeds of these bonds are currently being used for various planned facility upgrades including roof replacements, HVAC replacement, technology upgrades, a new Animal Services Facility that is centrally located within the County, as well as Hilton Head Island Airport Projects. The County had expenditures of $20,000 for these projects during fiscal year 2021.

In March 2016, the County issued $17,950,000 of general obligation advance refunding bonds bearing interest rates of 2.0% to 4.0% and with varying maturity dates through 2027. The bond proceeds were used to advance refund $18,375,000 of outstanding 2007A general obligation bonds which had interest rates ranging from 4.0% to 4.75%.

In 2017, the County issued $51,000,000 of general obligation bonds bearing interest rates of 3.13% to 5% and with varying maturity dates through 2037. $31 million of the proceeds of these bonds will be used for various County and Stormwater Utility capital projects and $20 million of the proceeds of these bonds will be used for the County's rural and critical land projects, as approved by referendum in November 2014. During fiscal year 2021, the County had expenditures of $5,514,090 related to the capital projects funded by these bonds.

In 2019, the County issued $11.25 million of general obligation bonds bearing interest rates of 2.75% to 5% and with varying maturity dates through 2039. The proceeds of these bonds will be used to replace and repair critical County facilities at the main administration building in Beaufort, South Carolina, security upgrades to the County's detention center, and improve information technology infrastructure. During fiscal year 2021, the County had expenditures of $2,775,850 related to the capital projects funded by these bonds.

In August of 2020 the County issued $36,775 million of general obligation bonds bearing interest rates of 1% to 5% and with various maturity rates through 2040. $25 million of these bonds will be used to purchase real property in the County's Rural and Critical Land Program. The remaining $11,775 million will be used to improve information technology infrastructure, construction of the Arthur Horne Building, purchase of a material recovery facility (MuRF), and renovations to the detention center. During fiscal year 2021, the County had expenditures of $3,653,413 related to the capital projects funded by these bonds.

In May of 2021, the County transferred $5,462,298 from the General Fund - Fund Balance to the Debt Service fund to defease the general obligation bond issued in 2012. The prepayment eliminated future interest payments of approximately $3.63 million.

In June of 2021, the County refinanced the general obligation bond issued in 2011. The refinancing will result in a gross savings of $1.35 million.

During fiscal year 2021, the County hired a consultant to conduct a facilities master plan for the major County facilities that house various administrative offices. The County is in the process of updating its capital project plan for which future debt will likely be incurred. There were 3 Options: Option 1 probable cost total $194,984,332, Option 2 probable cost total $329,581,994, and Option 3 probable cost total $312,321,441.

In addition, the County is working with an outside firm to update its compensation and classification structure in an effort to recruit and retain highly-quality employees. The results of the compensation and classification study were included in the Fiscal Year 2022 operating budget.

RELEVANT FINANCIAL INFORMATION

The management of Beaufort County is responsible for developing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The County's accounting system has given consideration to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. This concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. Accordingly, management believes that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada ("GFOA") is in the process of reviewing the Certificate of Achievement for Excellence in Financial Reporting to Beaufort County, South Carolina for its annual comprehensive financial report for the fiscal year ended June 30, 2020.

A Certificate of Achievement is valid for a period of one year only. We believe our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

State statues require an annual audit by independent certified public accountants or independent public accountants. The accounting firm of Mauldin & Jenkins LLC was selected and approved by County Council. In addition to meeting the requirements set forth in the statutes, the audit also was designed to meet the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). The auditor's report on the financial statements is included in the financial section of this report. The auditor's reports, pertinent to the requirements of the Uniform Guidance, are included in the Single Audit Section.

The preparation of this Annual Comprehensive Financial Report could not have been accomplished without the professional and dedicated services of the entire staff of the Finance Department throughout the fiscal year. We sincerely appreciate the efforts of other department heads and their employees who contributed to this report.

Additionally, we would like to express our appreciation to the County Council, County Administrator, Deputy County Administrator and the County legal staff for their continued support and understanding of the benefits of professional financial operations and reporting.

Respectfully submitted,

Raymond "Hayes" Williams, CPA
Chief Financial Officer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Beaufort County
South Carolina

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

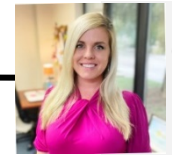
Executive Director/CEO

Beaufort County

Organization chart



County Council



Clerk to Council
Sarah Brock



County Administrator
Eric Greenway



Deputy County Administrator
Whitney Richland



ACA Finance
Dale Butts

- **Finance** — Hayes Williams
- **Budget** — Pinky Harriott
- **Business Services** — Edra Stephens
- **Purchasing** — Dave Thomas
- **Assessor** — Ebony Sanders
- **Register of Deeds** — Shirley Smith
- **Human Resources** — Scott Marshall
  - **Risk Management** — Kyle Jackson



ACA Development / Recreation
Chuck Atkinson

- **Planning and Zoning** — Robert Merchant
- **Building Inspections/ Code Enforcement** — Michael Brantley
- **Parks and Recreation** — Shannon Loper
- **Library** — Amanda Dickman



ACA Engineering
Jared Fralix

- **Capital Projects** — David Wilhelm
- **Airports** — Jon Rembold
- **Facilities** — Mark Roseneau
- **Solid Waste and Recycling** — Cindy Carter
- **Transportation Engineering** — Andrea Atherton
- **Public Works** — Neil Desai



ACA Public Safety
Phil Foot

- **Detention Center** — Col. Quandara Grant
- **Animal Services** — Tallulah Trice
- **Emergency Medical Services** — Donna Ownby
- **Mosquito Control** — Gregg Hunt



ACA IT and Comms
Patrick Hill

- **Information Technology Systems** — Vacant
- **Graphic Information Systems** — Morgan Daniel
- **Public Information Office** — Chris Ophardt
- **Broadcast Services** — Scott Grooms



ACA Community Service
Audra Antonacci-Odgen

- **Alcohol and Drug Abuse** — Steve Donaldson
- **Disabilities and Special Needs** — Bill Love
- **Human Services** — Fred Leyda
- **Voter Registration** — Maria Smalls
- **Veteran Affairs** — Carl Wedler
- **LCOG Liaison** — Sherry Smith



Legal
Kurt Taylor

- **Record Management** — Tamekia Judge

BEAUFORT COUNTY, SOUTH CAROLINA

ELECTED AND APPOINTED OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

COUNTY COUNCIL

Joe Passiment, Chairman

D. Paul Sommerville, Vice – Chairman

Stu Rodman	Gerald Dawson
Brian E. Flewelling	York Glover, Sr.
Chris Hervochon	Alice G. Howard
Mark Lawson	Larry McElynn

Logan Cunningham

COUNTY ADMINISTRATOR

Eric Greenway

DEPUTY COUNTY ADMINISTRATOR

Whitney Richland

CHIEF FINANCIAL OFFICER

Hayes Williams

COUNTY AUDITOR	COUNTY TREASURER
Jim Beckert	Maria Walls, CPA

FINANCIAL SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

County Council
of Beaufort County
Beaufort, South Carolina

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **Beaufort County, South Carolina** (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Beaufort County, South Carolina's basic financial statements as listed in the table of contents.

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

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

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

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

Opinions

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

Emphasis of Matter

As discussed in Note 14, the County implemented Governmental Accounting Standards Board ("GASB") Statement No. 84, *Fiduciary Activities*, as of July 1, 2020. This standard significantly changed the accounting for the County's Fiduciary Funds. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 4 – 19), the Schedule of Modified Approach for Airport Infrastructure Assets (on page 82), the Schedule of County's Proportionate Share of the Net Pension Liability (on page 80), the Schedule of County's Pension Contributions (on page 81), and the Budgetary Comparison Schedules of the General Fund (on pages 76 – 78) and ARPA Fund (on page 79) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, the combining and individual fund financial statements and schedules, the statistical section, the Alcohol and Drug Abuse Programs Profit and Loss Statement, and the Daufuskie Ferry Schedule of Budgeted to Actual as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Uniform Schedule of Court Fines, Assessments, and Surcharges (per ACT 96) is presented for purposes of additional analysis as required by the State of South Carolina, and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, the Alcohol and Drug Abuse Programs Profit and Loss Statement, the Daufuskie Ferry Schedule of Budgeted to Actual, the Uniform Schedule of Court Fines, Assessments, and Surcharges (per ACT 96), and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, the Alcohol and Drug Abuse Programs Profit and Loss Statement, the Daufuskie Ferry Schedule of Budgeted to Actual, the Uniform Schedule of Court Fines, Assessments, and Surcharges (per ACT 96), and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Savannah, Georgia
January 19, 2022

Mauldin & Jenkins, LLC

BEAUFORT COUNTY, SOUTH CAROLINA

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

As management of Beaufort County, South Carolina (the "County"), we offer the readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2021. We encourage the readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages v – ix of this report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at June 30, 2021 by $571,610,328 (net position). The County's net position is categorized in three categories. Of the total net position, $408,309,330 is the County's investment in capital assets less the related debt, $260,399,114 is restricted for specific purposes and ($97,098,116) is the County's unrestricted deficit.

- The government's total net position increased by $93,278,980 during the fiscal year ended June 30, 2021 with an $87,544,918 increase resulting from governmental activities and a $5,734,062 increase resulting from business type activities.

- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of $332,067,469, an increase of $102,229,251 in comparison with the prior year. Approximately 19.82%, $65,802,045 is available for spending at the government's discretion (unassigned fund balance).

- At the end of the current fiscal year, the County's unassigned fund balance of the general fund was $65,808,134, or approximately 52.78% of the general fund expenditures and transfers out.

- The County's net capital assets increased by $8,038,540 during the current fiscal year. The increase in governmental activities net capital assets of $4,613,381 was the result of significant building improvements, road improvements, and real property acquisition as part of the County's land preservation program. The increase in business type activities net capital assets of $3,425,159 was primarily due to land acquisition at the Hilton Head Island Airport.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis ("MD&A") is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements – The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, public works, public health, public welfare, and cultural and recreation. The business-type activities include the Stormwater Utility, the Lady's Island Airport, and the Hilton Head Island Airport. The business-type activities function for all practical purposes as departments of the County and, therefore, have been included as integral parts of the primary government.

The government-wide financial statements can be found on pages 20 – 22 of this report.

Fund financial statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows* and *outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, the County-wide general obligation bonds fund, and the sales tax projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* following the notes to the financial statements in this report.

The County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic fund financial statements for governmental funds can be found on pages 23 – 26 of this report.

Proprietary funds – The County maintains four different types of proprietary funds, three of which are *enterprise funds*. Enterprise funds are used to report the same functions *as business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its Stormwater Utility, Lady's Island Airport and Hilton Head Island Airport operations. These funds report the services provided by the County for which the County charges a user fee or charge intended to recover all or a significant portion of their costs.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Stormwater Utility, Lady's Island Airport, and the Hilton Head Island Airport, all of which are considered to be major funds of the County.

Internal service funds are an accounting mechanism to accumulate and allocate costs internally for the County. The County uses internal service funds to account for its garage.

The basic proprietary fund financial statements can be found on pages 27 – 30 of this report.

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for the fiduciary funds is much like that used for proprietary funds.

The statement of fiduciary net position can be found on page 31 of this report.

Notes to financial statements – The notes provide additional information that is essential to a full understanding of the data provided in both the government-wide and the fund financial statements. The notes are presented on pages 33 – 75 of the report.

Other supplemental information – In addition to the basic financial statements and accompanying notes, this report also presents certain supplemental information that further supports the financial statements.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented within this section of this report and can be found on pages 85 – 171.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $571,610,328 as of June 30, 2021.

Of this amount, $408,309,330 (approximately 71.43%) reflects the County's investment in capital assets (land, buildings and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide a variety of services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to repay the debt.

An additional $260,399,114 of the County's net position (approximately 45.60%) represents resources that are subject to external restrictions on how they may be used. Therefore, at the end of the current fiscal year, the County is able to report positive balances in two categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

The third category and remaining balance of net position is an unrestricted deficit of $97,098,116 of which $94,504,653 pertains to governmental activities and $2,593,463 pertains to business-type activities. The unrestricted deficit in net position for governmental activities decreased in the current fiscal year while the unrestricted deficit in net position for business-type activities increased. Part of this increase is a result of the increased pension liability reported in fiscal year 2021. The pension liability is required to be measured and recognized in accordance with standards established by Governmental Accounting Standards Board ("GASB") Statement No. 68 and No. 71.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Beaufort County's Net Position
June 30, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total		
	2021	2020	**2021**	2020	**2021**	2020	Percent Change
Current and other assets	**$ 356,364,046**	$ 230,402,560	**$ 19,728,980**	$ 19,011,255	**$ 376,093,026**	$ 249,413,815	50.8%
Capital assets	**538,720,072**	534,106,691	**42,813,921**	39,388,762	**581,533,993**	573,495,453	1.4%
Total assets	**$ 895,084,118**	$ 764,509,251	**$ 62,542,901**	$ 58,400,017	**$ 957,627,019**	$ 822,909,268	16.4%
Total deferred outflows of resources	**$ 27,714,525**	$ 20,944,862	**$ 982,802**	$ 752,911	**$ 28,697,327**	$ 21,697,773	32.3%
Long-term liabilities	**$ 343,907,089**	$ 318,928,435	**$ 5,828,497**	$ 5,530,581	**$ 349,735,586**	$ 324,459,016	7.8%
Other liabilities	**45,073,451**	19,976,441	**17,397,164**	19,059,386	**62,470,615**	39,035,827	60.0%
Total liabilities	**$ 388,980,540**	$ 338,904,876	**$ 23,225,661**	$ 24,589,967	**$ 412,206,201**	$ 363,494,843	13.4%
Total deferred inflows of resources	**$ 2,428,233**	$ 2,704,285	**$ 79,584**	$ 76,565	**$ 2,507,817**	$ 2,780,850	-9.8%
Net Position:							
Net investment in capital assets	**$ 365,495,409**	$ 357,355,623	**$ 42,813,921**	$ 39,388,762	**$ 408,309,330**	$ 396,744,385	2.9%
Restricted	**260,399,114**	102,903,269	**-**	-	**260,399,114**	102,903,269	153.1%
Unrestricted (deficit)	**(94,504,653)**	(16,413,940)	**(2,593,463)**	(4,902,366)	**(97,098,116)**	(21,316,306)	355.5%
Total Net Position	**$ 531,389,870**	$ 443,844,952	**$ 40,220,458**	$ 34,486,396	**$ 571,610,328**	$ 478,331,348	19.5%

The County's total net position increased $93.28 million during the 2021 fiscal year. Key elements of this increase are as follows:

- The County's current and other assets increased by $126.68 million as compared to fiscal year 2020. This increase is mainly due to an increase in the County's cash, investments and receivables. The County received proceeds of the 1% sales tax approved by referendum in November 2018 or repair and replacement of major roadways and bridges as well as traffic improvements, sidewalks and pathways. During fiscal year 2021, the County received nearly $55.88 million in this particular sales tax. During 2021 the County received $18.6 million in American Rescue Plan Act funding which will be used to make strategic investments in long lived asset, rebuild reserves to enhance financial stability, and cover temporary operating shortfalls.

- The County's net capital assets increased by $8.03 million as compared to fiscal year 2020. This increase occurred mostly from building improvements, completion of significant road projects, and real property acquisition as part of the County's land preservation program. See the capital assets and debt administration section below for more detail.

  The County's long-term liabilities increased by $25.3 million. General obligation bonds were issued in 2021 totaling $36.8 million, consisting of $25.0 million for the Rural and Critical Land Program and $11.8 for various projects in the County. The County defeased the 2012 E General Obligation Bond by transferring $5.5 million from the General Fund. The County also refunded the 2011 General Obligation Bond of $8.9 million.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- In fiscal year 2021, the County had $28.7 million of deferred outflows of resources related to the inclusion of the County's proportionate share of its pension liability in accordance with GASB Statement No. 68 and No. 71. This is a $7.0 million increase as compared to fiscal year 2020.

Beaufort County's Changes in Net Position

For the Fiscal Years Ended June 30, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	**2021**	2020	**2021**	2020
Revenues						
Program Revenues:						
Charges for services	**$ 43,726,738**	$ 38,494,314	**$ 11,787,639**	$ 11,190,238	**$ 55,514,377**	$ 49,684,552
Operating grants and	**12,785,783**	14,469,479	**222,326**	44,300	**13,008,109**	14,513,779
Capital grants and contributions	**876,281**	2,117,383	**3,236,672**	3,069,935	**4,112,953**	5,187,318
General Revenues:						
Property taxes	**132,645,010**	128,952,186	**-**	-	**132,645,010**	128,952,186
Sales taxes	**55,879,745**	45,195,996	**-**	-	**55,879,745**	45,195,996
Grants and contributions	**9,674,443**	9,547,798	**-**	-	**9,674,443**	9,547,798
Unrestricted investment earnings	**3,402,559**	5,044,088	**50,257**	181,486	**3,452,816**	5,225,574
Miscellaneous	**3,975,765**	3,617,284	**-**	-	**3,975,765**	3,617,284
Total Revenues	**262,966,324**	247,438,528	**15,296,894**	14,485,959	**278,263,218**	261,924,487
Program Expenses						
Governmental Activities:						
General government	**55,786,602**	50,963,220	**-**	-	**55,786,602**	50,963,220
Public safety	**57,458,757**	63,648,919	**-**	-	**57,458,757**	63,648,919
Public works	**24,752,852**	25,077,022	**-**	-	**24,752,852**	25,077,022
Public health	**13,775,524**	15,366,160	**-**	-	**13,775,524**	15,366,160
Public welfare	**2,124,474**	7,951,215	**-**	-	**2,124,474**	7,951,215
Cultural and recreation	**15,727,019**	17,948,284	**-**	-	**15,727,019**	17,948,284
Interest	**5,796,178**	6,065,977	**-**	-	**5,796,178**	6,065,977
Business-Type Activities:						
Stormwater Utility	**-**	-	**4,364,704**	4,796,915	**4,364,704**	4,796,915
Lady's Island Airport	**-**	-	**811,405**	548,152	**811,405**	548,152
Hilton Head Airport	**-**	-	**4,386,723**	2,945,805	**4,386,723**	2,945,805
Total Expenses	**175,421,406**	187,020,797	**9,562,832**	8,290,872	**184,984,238**	195,311,669
Change in net position	**87,544,918**	60,417,731	**5,734,062**	6,195,087	**93,278,980**	66,612,818
Net Position, beginning, as originally reported	**443,844,952**	383,427,221	**34,486,396**	28,291,309	**478,331,348**	411,718,530
Net Position, beginning	**443,844,952**	383,427,221	**34,486,396**	28,291,309	**478,331,348**	411,718,530
Net Position, ending	**$ 531,389,870**	$ 443,844,952	**$ 40,220,458**	$ 34,486,396	**$ 571,610,328**	$ 478,331,348

Governmental activities increased the County's net position by $87.54 million, thereby accounting for 93.85% of the total increase in the net position of the County. Key elements in fiscal year 2021's activity are as follows:

- Charges for services increased by $5.2 million, or 11.97%, in fiscal year 2021 as compared to fiscal year 2020. The increase in charges for services is due to increased recording fees. The increased recording fees are directly related to the growth of the economy in the County.

- Property tax revenues increased by $3.7 million, or 2.78%, in fiscal year 2021 as compared to fiscal year 2020.

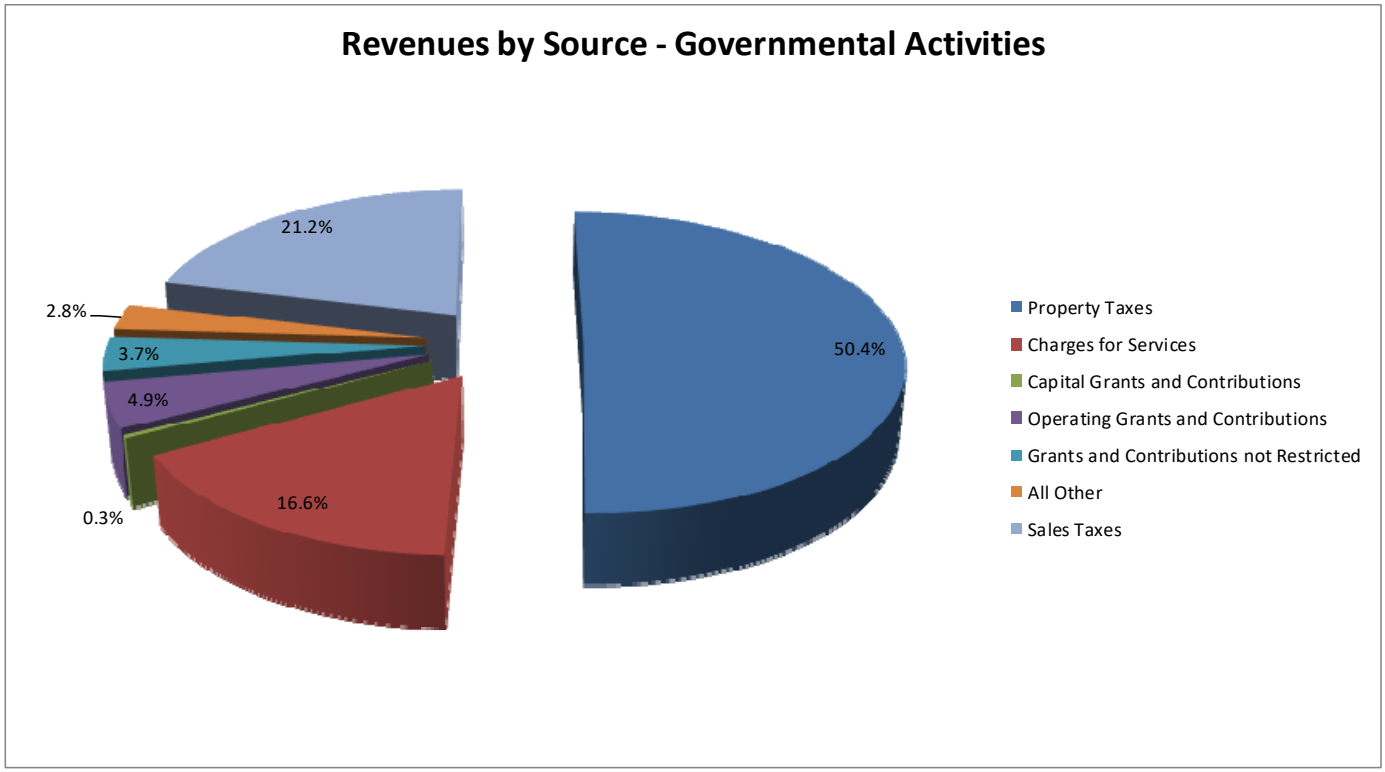
- During fiscal year 2021, the County received approximately $55.8 million in sales tax revenues as a result of a referendum in November 2018 for which collections began in May 2019 for road, bridges and infrastructure repairs and replacements.

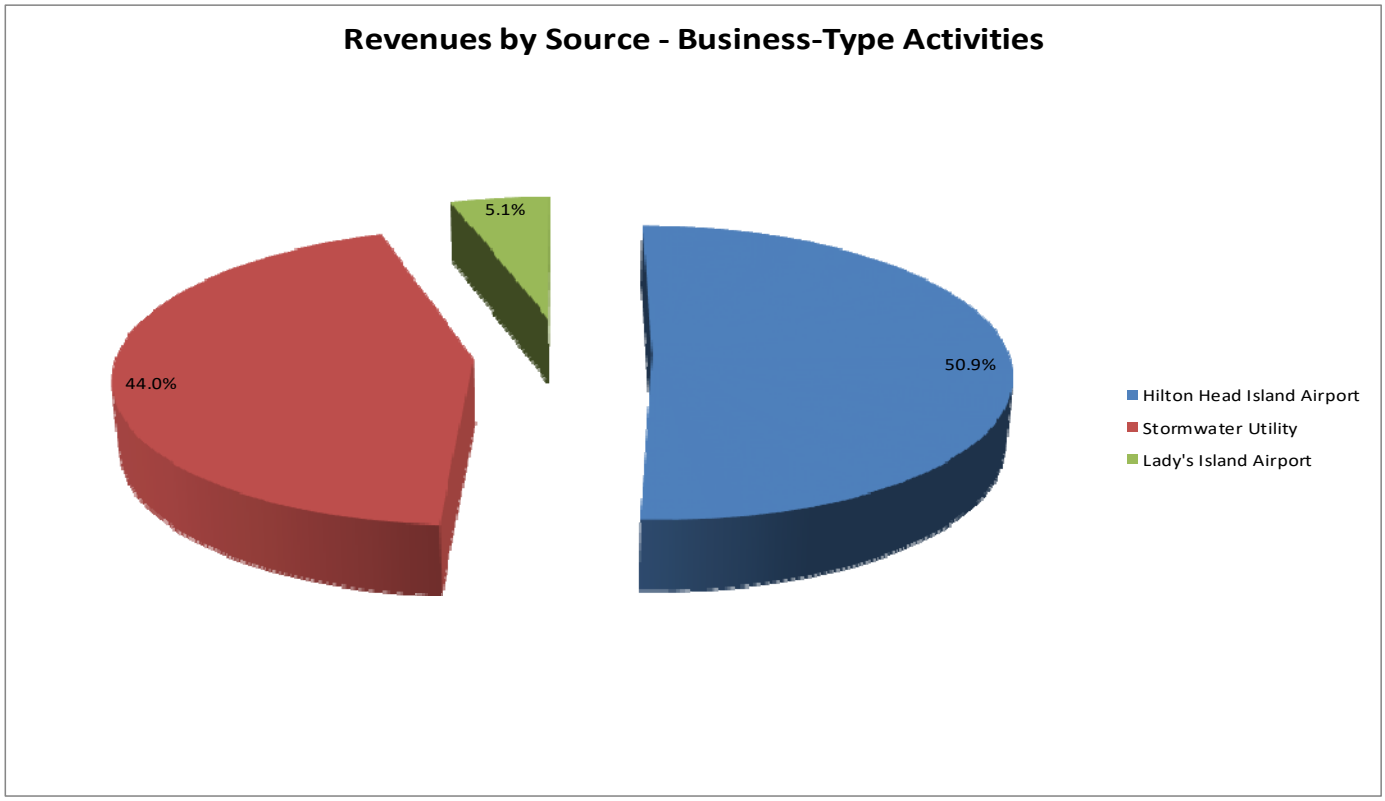
Business-type activities increased the County's net position by nearly $5.7 million, accounting for 6.15% of the total growth in the net position of the County. Key elements of this increase are as follows:

- Charges for services increased $597 thousand, or 10.42%, in fiscal year 2021. This was primarily due to the increased revenue ($517 thousand more in fiscal year 2021 than in fiscal year 2020) at the Hilton Head Airport.

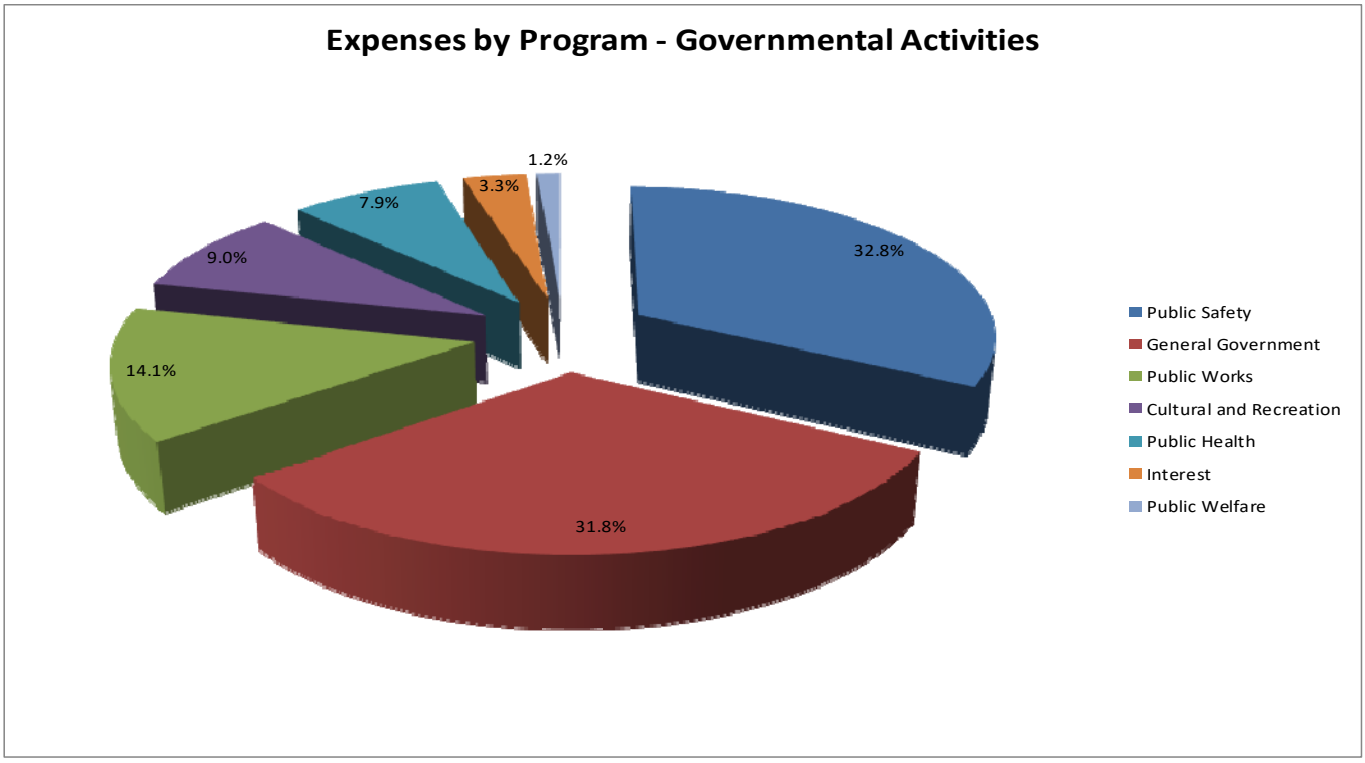
- Additionally, both airports saw an increase in expenses during the fiscal year; the Lady's Island Airport's expenses increased in fiscal year 2021 by $263 thousand as compared to fiscal year 2020; Hilton Head Airport's expenses increased $1.44 million. These increases in expenses were due to airport improvement projects at the airports in the prior year that gave rise to increased expenses in that year.

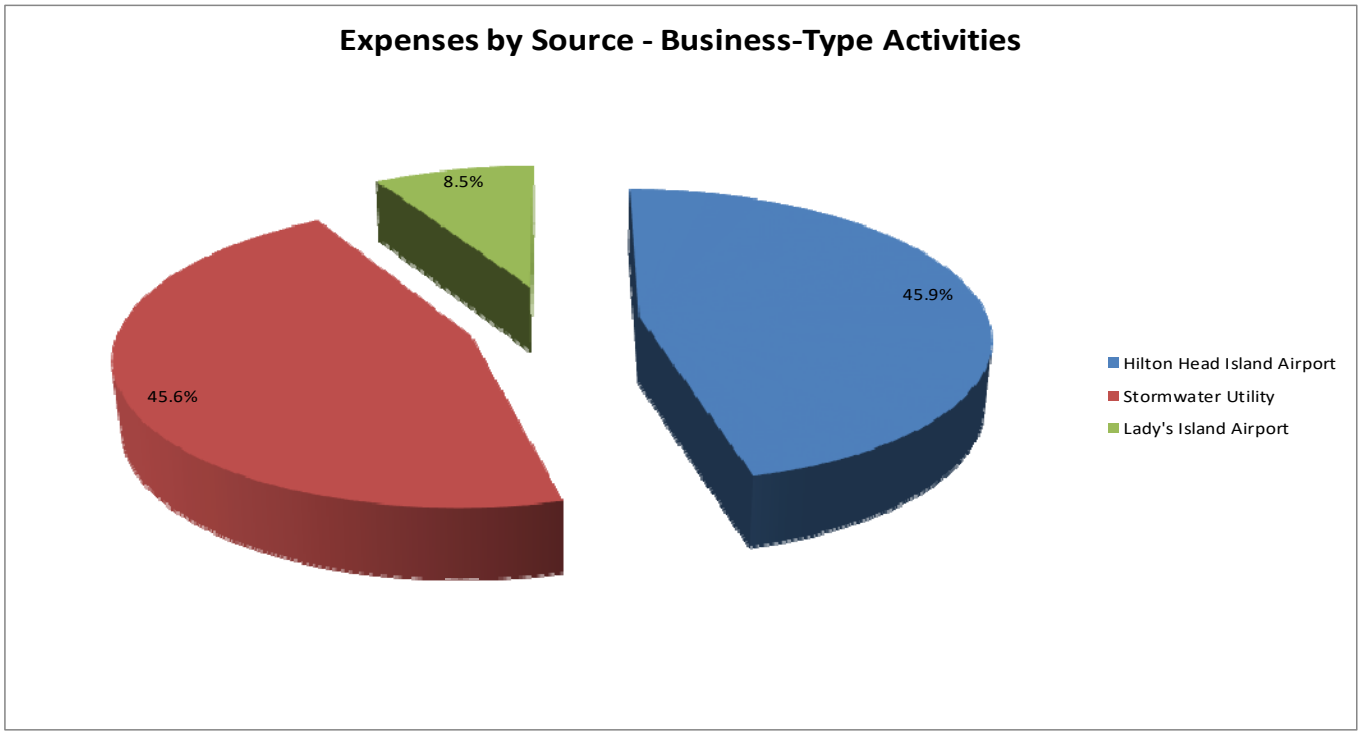
MANAGEMENT'S DISCUSSION AND ANALYSIS





MANAGEMENT'S DISCUSSION AND ANALYSIS





MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $332,067,469, an increase of $102,229,251, in comparison with the prior year. Approximately 19.82% of this total fund balance, $65,802,045 constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance totaling $266,265,424 is either nonspendable, restricted, committed, or assigned for specific spending. This includes $2,100,954 "not in spendable form" for items that are not expected to be converted to cash within one year, such as prepaid items. The remainder includes $264,164,470 restricted, committed, or assigned for programs.

General Fund – The general fund is the main operating fund of the County. As of the fiscal year ended June 30, 2021, the unassigned portion of the fund balance of the general fund was $65,808,134, while the total fund balance was $71,674,444. As a measure of the general fund's liquidity, a comparison is made of both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 56.05% of total general fund expenditures and transfers out, while the total fund balance represents approximately 61.04% of total general fund expenditures and transfers out. Refer to pages 23 – 25 for the key elements of fiscal year 2021's general fund activity. The increased fund balance as of June 30, 2021 is due to increased revenues from taxes, charges for services and miscellaneous sources above and beyond the budgeted amounts as well as decreased expenditures in general government, public works and capital outlays below the budgeted amounts.

ARPA Fund – Beaufort County received $18,665,425 for the American Rescue Plan Act. At the end of 2021, no funds had been expended. 100% of the cash is recognized as deferred revenue until the expenditures are made.

County-wide General Obligation Bonds Fund – At the end of the current fiscal year, the total fund balance of the County-wide general obligation bonds fund was $21,177,387. The County-wide general obligation bonds fund balance is restricted for debt service. This fund recognized revenues of $11,593,711 and total expenditures of $19,582,236 for a decrease in fund balance of $303,465. While the County typically collects enough revenue through a combination of taxes, intergovernmental revenue and interest earnings to fully service the debt, sufficient revenue was not collected in fiscal year 2021 partially due to the decrease in interest rates and thus, interest earned, but also because the County realized sufficient fund balance in the prior year to service the debt during fiscal year 2021.

Sales Tax Project Fund – At the end of the current fiscal year, the total fund balance of the sales tax project fund was $99,638,927 almost all of which was restricted for capital improvements as set forth in the County's adopted capital improvements plan. The sales tax project fund recognized revenues of $55,797,558, total expenditures of $1,627,460 for a change in fund balance of $54,170,098.

Further details of the County's major funds and nonmajor funds can be found in the notes to financial statements.

Proprietary funds – The focus of the County's proprietary funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County proprietary funds' financing requirements. As restrictions, commitments, and other limitations on net position significantly affect the availability of fund resources for future use, unreserved net position may serve as a useful measure of a government's proprietary net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's proprietary funds reported combined ending net position of $40,220,458, which is an increase of $5,734,062 in comparison with the prior year. The proprietary funds recognized operating revenues of $11,787,639 and operating expenses of $9,268,418. Non-operating revenues and expenses totaled ($21,831), while capital contributions totaled $3,236,672 in fiscal year 2021, for a change in net position of $5,734,062.

Stormwater Utility – At the end of the current fiscal year, the net position of the Stormwater Utility fund was $12,155,521, of which $2,912,602 was invested in capital assets, net of related debt, leaving a balance of $9,242,919 in unrestricted net position. The Stormwater Utility Fund recognized operating revenues of $6,593,342, total operating expenses of $4,176,511, and ($138,033) in net non-operating revenues for an increase in net position of $2,364,985. The increase in net position within the Stormwater Utility Fund for the fiscal year ended June 30, 2021, was related to increased operating revenues that outpaced the rate of expenditure; few expenses for capital outlay were made. The county is working toward a comprehensive capital replacement plan under which expenses for capital outlay will be made in future fiscal years.

Beaufort Executive Airport – At the end of the current fiscal year, the net position of the Lady's Island Airport fund was $2,586,074, of which $4,254,080 was invested in capital assets, net of related debt, leaving a deficit balance of $1,668,006 in unrestricted net position. The Beaufort Executive Airport recognized operating revenues of $751,296, total operating expenses of $776,141, and $(35,259) in net non-operating expenses for a decrease in net position of $30,104. The decrease in the Beaufort Executive Airport fund balance in the 2021 fiscal year was the result of decreased operating revenues and a lack of capital grants.

Hilton Head Island Airport – At the end of the current fiscal year, the net position of the Hilton Head Island Airport fund was $25,478,863, of which $35,647,239 was invested in capital assets, net of related debt, leaving a deficit balance of $10,168,376 in unrestricted net position. The Hilton Head Island Airport recognized operating revenues of $4,443,001, total operating expenses of $4,315,766, $151,461 in net non-operating expenses, and $3,120,485 in capital contributions for an increase in net position of $3,399,181. The increase in net position within the Hilton Head Island Airport fund in the 2021 fiscal year was related to increased capital contributions as well as operating revenues which is attributable to the previous expansion completed at the end of fiscal year 2018 that is slowly attracting more business to this airport.

MANAGEMENT'S DISCUSSION AND ANALYSIS

GENERAL FUND BUDGETARY HIGHLIGHTS

Original Budget to Final Budget Comparison for the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	$ 106,217,968	$ 106,217,968	$ -
Licenses and permits	3,244,160	3,244,160	-
Intergovernmental	9,058,838	9,058,838	-
Charges for services	8,862,160	8,862,160	-
Fines and forfeitures	749,500	749,500	-
Interest	442,805	442,805	-
Miscellaneous	180,000	147,194	(32,806)
Total Revenues	128,755,431	128,722,625	(32,806)
Expenditures:			
General government	41,744,196	42,662,730	(918,534)
Public safety	49,351,276	51,594,421	(2,243,145)
Public works	16,717,723	16,702,549	15,174
Public health	3,492,663	3,723,944	(231,281)
Public welfare	708,261	707,361	900
Cultural and recreation	13,279,123	13,344,933	(65,810)
Capital	2,388,740	933,428	1,455,312
Total Expenditures	127,681,982	129,669,366	(1,987,384)
Excess (deficiency) of revenues over expenditures	1,073,449	(946,741)	(2,020,190)
Other financing sources (uses)			
Transfers in	1,545,000	1,545,000	-
Transfers out	(2,618,449)	(2,186,747)	431,702
Total Other Financing Sources (Uses)	(1,073,449)	(641,747)	431,702
Net Change in Fund Balance	-	(1,588,488)	(1,588,488)
Fund balance - beginning	53,817,297	53,817,297	-
Fund balance - ending	$ 53,817,297	$ 52,228,809	$ (1,588,488)

The County did prepare a final or amended budget for the general fund during fiscal year 2021. Increases in the revised budget relate to the carryover budget from 2020 that was approved by County Council.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Final Budget to Actual Comparison for the Fiscal Year Ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	$ 106,217,968	$ 110,449,001	$ 4,231,033
Licenses and permits	3,244,160	4,466,806	1,222,646
Intergovernmental	9,058,838	10,445,826	1,386,988
Charges for services	8,862,160	14,273,847	5,411,687
Fines and forfeitures	749,500	616,416	(133,084)
Interest	442,805	153,296	(289,509)
Miscellaneous	147,194	557,776	410,582
Total Revenues	128,722,625	140,962,968	12,240,343
Expenditures:			
General government	42,662,730	39,485,979	3,176,751
Public safety	51,594,421	43,320,600	8,273,821
Public works	16,702,549	15,986,745	715,804
Public health	3,723,944	3,375,347	348,597
Public welfare	707,361	636,593	70,768
Cultural and recreation	13,344,933	11,687,530	1,657,403
Capital	933,428	2,116,486	(1,183,058)
Total Expenditures	129,669,366	116,609,280	13,060,086
Excess (deficiency) of revenues over expenditures	(946,741)	24,353,688	25,300,429
Other Financing Sources (Uses)			
Transfers in	1,545,000	1,584,205	39,205
Transfers out	(2,186,747)	(8,080,746)	(5,893,999)
Total Other Financing Sources (Uses)	(641,747)	(6,496,541)	(5,854,794)
Net Change in Fund Balance	(1,588,488)	17,857,147	19,445,635
Fund balance - beginning	53,817,297	53,817,297	-
Fund balance - ending	$ 52,228,809	$ 71,674,444	$ 19,445,635

The actual net position of the County's general fund varied from its final budget's net position by $25.3 million. Key elements of this are as follows:

- The County's general fund actual revenues had a positive variance of $12.24 million as compared to the final budget of fiscal year 2021. This positive variance is attributable to increased actual revenue as compared to expected revenue related to Property Taxes, Charges for Services, and Miscellaneous Revenues.

- The County's general fund actual expenditures had a positive variance of $13.0 million as compared to the final budget of fiscal year 2021. This positive variance is directly related to decreased expenditures in the General Government, Public Works and Culture and Recreation functions.

MANAGEMENT'S DISCUSSION AND ANALYSIS

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets – The County's investment in capital assets for its governmental and business-type activities as of June 30, 2021 was $581,533,993 (net of accumulated depreciation). This investment in capital assets includes land and easements, buildings and improvements, infrastructure, and equipment. The total increase in the County's investment in capital assets for the current fiscal year was 1.38%.

In lieu of annual depreciation, the County has elected to use the modified approach for its airport infrastructure assets, which include runways, taxiways, and aprons. As of June 30, 2021, 100% of airport runways in fair or better condition, 50% of taxiways in fair or better condition, 43% of Aprons in fair or better condition.

Additional information on the County's modified approach for airport infrastructure assets can be found on Schedule 1 on page 82 of this report.

Beaufort County's Capital Assets
(Net of Depreciation)

June 30, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	**2021**	2020	**2021**	2020
Land	**$ 136,079,805**	$ 135,155,062	**$ 19,999,079**	$ 18,655,857	**$ 156,078,884**	$ 153,810,919
Easements	**18,059,927**	18,059,927	**-**	-	**18,059,927**	18,059,927
Construction in progress	**25,920,184**	16,843,535	**6,590,183**	4,121,319	**32,510,367**	20,964,854
Buildings and improvements	**101,272,165**	99,795,393	**3,517,038**	3,812,625	**104,789,203**	103,608,018
Infrastructure	**243,072,492**	248,971,439	**10,176,812**	10,176,812	**253,249,304**	259,148,251
Equipment	**14,315,499**	15,281,335	**2,530,809**	2,622,149	**16,846,308**	17,903,484
Total Capital Assets	**$ 538,720,072**	$ 534,106,691	**$ 42,813,921**	$ 39,388,762	**$ 581,533,993**	$ 573,495,453

Major capital asset events during the current fiscal year included the following:

- An additional $1.3 million of land purchased for the Hilton Head Island Airport.

Additional information on the County's capital assets can be found in Note 4 on pages 51 – 53 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-Term Debt – At the end of the current fiscal year, the County had $363,714,787 of total long-term obligations outstanding. The total amount of general obligation debt is backed by the full faith and credit of the government.

Beaufort County's Outstanding Debt
June 30, 2021 and 2020

	Governmental Activities	
	2021	2020
General Obligation Bonds	**$ 205,794,853**	$ 197,277,817
Net Pension Liability	**141,587,040**	125,657,105
Compensated Absences	**3,912,128**	4,504,195
Premiums	**12,420,766**	9,735,210
Total Outstanding Debt	**$ 363,714,787**	$ 337,174,327
Deferred Charge on Refundings	**$ 2,088,863**	$ 2,613,164

Major outstanding debt events during the current fiscal year included the following:

- The County's pension liability increased by $15.92 million as compared to fiscal year 2020.

The County maintains an underlying, uninsured "AA+" bond rating from Standard & Poor's Rating Group for all of its general obligation bonds, an underlying, uninsured "Aa1" bond rating from Moody's Investors Service for all of its general obligation bonds.

State statutes limit the amount of general obligation debt a governmental entity may issue to 8% of its total assessed valuation less debt issued by referendum and debt issued and paid by other sources. The current debt limitation for the County is $180,421,931. The County was $105,016,675 under this legal limit at June 30, 2021.

Additional information on the County's long-term debt can be found in Note 5 on pages 53 – 58 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The unemployment rate for the County was 3.6% at June 30, 2021, which is lower than the rate of 7.4% a year ago. This compares favorably with the State of South Carolina's average unemployment rate of 4.5% at June 30, 2021, and with the national average unemployment rate of 5.9% at June 30, 2021.

- The cost of living in this region still compares favorably to other areas of the country.

All of these factors were considered in preparing the County's budget for the 2022 fiscal year. As of June 30, 2021, the County's unassigned general fund balance was $65,808,134. During fiscal year 2021, there was an increase to the County's general fund balance in the amount of $17,857,147.

MANAGEMENT'S DISCUSSION AND ANALYSIS

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Beaufort County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department, Post Office Box 1228, Beaufort, South Carolina 29901-1228.

BEAUFORT COUNTY, SOUTH CAROLINA

STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current assets			
Cash and equity in pooled cash and investments	$ 218,078,562	$ 17,259,106	$ 235,337,668
Receivables	5,890,150	1,292,574	7,182,724
Due from other governments	20,285,351	978,427	21,263,778
Notes receivable	89,748	-	89,748
Inventories	-	195,631	195,631
Prepaid items	2,100,954	3,242	2,104,196
Other assets	1,888	-	1,888
Total current assets	246,446,653	19,728,980	266,175,633
Non-current assets			
Equity in pooled investments	109,533,243	-	109,533,243
Notes receivable	384,150	-	384,150
	109,917,393	-	109,917,393
Capital assets			
Non-depreciable	180,059,916	36,766,074	216,825,990
Depreciable	358,660,156	6,047,847	364,708,003
	538,720,072	42,813,921	581,533,993
Total non-current assets	648,637,465	42,813,921	691,451,386
Total assets	895,084,118	62,542,901	957,627,019
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refundings	2,088,863	-	2,088,863
Pension	25,625,662	982,802	26,608,464
Total deferred outflows of resources	27,714,525	982,802	28,697,327
Total assets and deferred outflows of resources	$ 922,798,643	$ 63,525,703	$ 986,324,346
LIABILITIES			
Current liabilities			
Accounts payable	$ 13,518,242	$ 943,351	$ 14,461,593
Accrued payroll	4,907,506	177,314	5,084,820
Accrued liabilities	3,295,868	-	3,295,868
Accrued compensated absences	547,698	19,677	567,375
Unearned revenue	18,668,087	-	18,668,087
Internal balances	(16,256,822)	16,256,822	-
Current portion of long-term debt	19,260,000	-	19,260,000
Due to others	1,132,872	-	1,132,872
Total current liabilities	45,073,451	17,397,164	62,470,615
Non-current liabilities			
Accrued compensated absences	3,364,430	120,877	3,485,307
Net pension liability	141,587,040	5,707,620	147,294,660
Long-term obligations	198,955,619	-	198,955,619
Total non-current liabilities	343,907,089	5,828,497	349,735,586
Total liabilities	388,980,540	23,225,661	412,206,201
DEFERRED INFLOWS OF RESOURCES			
Pension	2,428,233	79,584	2,507,817
Total deferred inflows of resources	2,428,233	79,584	2,507,817
NET POSITION			
Net investment in capital assets	365,495,409	42,813,921	408,309,330
Restricted for:			
General government programs	19,275,029	-	19,275,029
Public safety programs	7,537,057	-	7,537,057
Public works programs	36,758,894	-	36,758,894
Public health programs	5,295,784	-	5,295,784
Public welfare programs	104,118	-	104,118
Cultural and recreational programs	14,029,275	-	14,029,275
Capital projects	151,753,959	-	151,753,959
Debt service	25,644,998	-	25,644,998
Unrestricted (deficit)	(94,504,653)	(2,593,463)	(97,098,116)
Total net position	531,389,870	40,220,458	571,610,328
Total liabilities, deferred inflows of resources, and net position	$ 922,798,643	$ 63,525,703	$ 986,324,346

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General government	$ 55,786,602	$ 21,407,672	$ 2,771,451	$ 876,281
Public safety	57,458,757	10,220,824	1,518,227	-
Public works	24,752,852	8,306,192	224,004	-
Public health	13,775,524	507,101	7,075,437	-
Public welfare	2,124,474	256,095	869,812	-
Cultural and recreation	15,727,019	3,028,854	326,852	-
Interest	5,796,178	-	-	-
Total governmental activities	175,421,406	43,726,738	12,785,783	876,281
Business-type activities:				
Stormwater utility	4,364,704	6,593,342	-	86,187
Beaufort Executive Airport	811,405	751,296	-	30,000
Hilton Head Airport	4,386,723	4,443,001	222,326	3,120,485
Total business-type activities	9,562,832	11,787,639	222,326	3,236,672
Total	$ 184,984,238	$ 55,514,377	$ 13,008,109	$ 4,112,953
			General revenues	
			Property taxes	
			Sales taxes	
			Grants and contributions not restricted	
			Unrestricted investment earnings	
			Miscellaneous	
			Total general revenues	
			Change in net position	
			Net position, beginning	
			Net position, ending	

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business Type Activities	Totals
$ (30,731,198)	$ -	$ (30,731,198)
(45,719,706)	-	(45,719,706)
(16,222,656)	-	(16,222,656)
(6,192,986)	-	(6,192,986)
(998,567)	-	(998,567)
(12,371,313)	-	(12,371,313)
(5,796,178)	-	(5,796,178)
(118,032,604)	-	(118,032,604)
-	2,314,825	2,314,825
-	(30,109)	(30,109)
-	3,399,089	3,399,089
-	5,683,805	5,683,805
(118,032,604)	5,683,805	(112,348,799)
132,645,010	-	132,645,010
55,879,745	-	55,879,745
9,674,443	-	9,674,443
3,402,559	50,257	3,452,816
3,975,765	-	3,975,765
205,577,522	50,257	205,627,779
87,544,918	5,734,062	93,278,980
443,844,952	34,486,396	478,331,348
$ 531,389,870	$ 40,220,458	$ 571,610,328

BEAUFORT COUNTY, SOUTH CAROLINA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	ARPA Fund	County Wide General Obligation Bonds	Sales Tax Project	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and equity in pooled cash and investments	$ 69,307,264	$ 18,665,425	$ 12,855,224	$ 85,481,330	$ 141,302,562	$ 327,611,805
Receivables	3,839,530	-	385,086	-	1,386,458	5,611,074
Due from other governments	3,420,333	-	1,508	14,709,577	2,153,933	20,285,351
Advances to enterprise funds	8,657,525	-	7,599,297	-	-	16,256,822
Notes receivable	-	-	473,898	-	-	473,898
Prepaid items	2,100,954	-	-	-	-	2,100,954
Other assets	1,888	-	-	-	-	1,888
Total assets	87,327,494	18,665,425	21,315,013	100,190,907	144,842,953	372,341,792
LIABILITIES						
Accounts payable	8,332,352	-	-	550,986	4,324,989	13,208,327
Accrued payroll	4,053,414	-	-	994	851,472	4,905,880
Accrued liabilities	873,000	-	-	-	-	873,000
Due to others	1,043,091	-	-	-	89,781	1,132,872
Unearned revenue	2,662	18,665,425	-	-	-	18,668,087
Total liabilities	14,304,519	18,665,425	-	551,980	5,266,242	38,788,166
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	1,348,531	-	137,626	-	-	1,486,157
Total deferred inflows of resources	1,348,531	-	137,626	-	-	1,486,157
FUND BALANCE						
Nonspendable	2,100,954	-	-	-	-	2,100,954
Restricted	-	-	21,177,387	99,638,927	139,582,800	260,399,114
Assigned	3,765,356	-	-	-	-	3,765,356
Unassigned	65,808,134	-	-	-	(6,089)	65,802,045
Total fund balances	71,674,444	-	21,177,387	99,638,927	139,576,711	332,067,469
Total liabilities, deferred inflows of resources, and fund balances	$ 87,327,494	$ 18,665,425	$ 21,315,013	$ 100,190,907	$ 144,842,953	$ 372,341,792

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2021

Total governmental fund balances:		$ 332,067,469
Amounts reported for governmental activities in the statement of net position are different because of the following:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the government funds.		538,696,478
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:		
Property taxes and other special assessments	$ 1,486,157	
Deferred charge on refunding	2,088,863	3,575,020
Deferred outflows of resources are not due and payable in the current period and, therefore, are not reported in the funds. These deferred outflows of resources consist of pension related experience differences, assumption changes, and differences between projected and actual earnings on plan investments:		
Deferred outflows related to pensions		25,625,662
Long-term liabilities, including bonds payable and accrued interest, are not due and payable in the current period and, therefore, are not reported in the funds:		
General obligation bonds	$ (205,794,853)	
Bond premiums	(12,420,766)	
Compensated absences	(3,912,128)	
Accrued interest	(2,422,868)	
Net pension liability	(141,587,040)	(366,137,655)
The internal service fund is used by management to charge the cost of the garage to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		(8,871)
Deferred inflows of resources are not available to pay for current period expenditures and, therefore, are not reported in the funds. These deferred inflows of resources consist of pension related differences between projected and actual earnings on plan investments.		
Deferred inflows related to pensions		(2,428,233)
Net position of governmental activities		$ 531,389,870

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA

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

	General	ARPA Fund	County Wide General Obligation Bonds	Sales Tax Project	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	$ 110,449,001	$ -	$ 11,432,854	$ -	$ 10,416,063	$ 132,297,918
Licenses and permits	4,466,806	-	-	-	12,392,426	16,859,232
Intergovernmental	10,445,826	-	-	55,603,495	10,866,894	76,916,215
Charges for services	14,273,847	-	-	-	15,856,109	30,129,956
Fines and forfeitures	616,416	-	33,097	-	871,200	1,520,713
Interest	153,296	-	127,760	194,063	457,071	932,190
Miscellaneous	557,776	-	-	-	3,706,339	4,264,115
Total revenues	140,962,968	-	11,593,711	55,797,558	54,566,102	262,920,339
Expenditures						
General government services	39,485,979	-	-	-	7,012,972	46,498,951
Public safety services	43,320,600	-	-	-	7,900,832	51,221,432
Public works services	15,986,745	-	-	-	449,212	16,435,957
Public health services	3,375,347	-	-	-	9,093,469	12,468,816
Public welfare services	636,593	-	-	-	1,383,084	2,019,677
Cultural and recreation services	11,687,530	-	-	-	657,365	12,344,895
Debt service - principal	-	-	15,601,650	-	9,866,315	25,467,965
Debt service - interest and fees	-	-	3,980,586	-	4,133,947	8,114,533
Capital projects	2,116,486	-	-	1,627,460	20,780,977	24,524,923
Total expenditures	116,609,280	-	19,582,236	1,627,460	61,278,173	199,097,149
Excess (deficiency) of revenues over (under) expenditures	24,353,688	-	(7,988,525)	54,170,098	(6,712,071)	63,823,190
Other Financing Sources (Uses)						
Issuance of bonds	-	-	6,135,000	-	36,775,000	42,910,000
Payments to Refunding Debt Escrow Agent	-	-	(8,925,000)	-	-	(8,925,000)
Bond premiums	-	-	4,852,762	-	-	4,852,762
Transfers in	1,584,205	-	5,622,298	-	5,879,402	13,085,905
Transfers out	(8,080,746)	-	-	-	(5,436,860)	(13,517,606)
Total other financing sources (uses)	(6,496,541)	-	7,685,060	-	37,217,542	38,406,061
Net change in fund balance	17,857,147	-	(303,465)	54,170,098	30,505,471	102,229,251
Fund balance - beginning	53,817,297	-	21,480,852	45,468,829	109,071,240	229,838,218
Fund balance - ending	$ 71,674,444	$ -	$ 21,177,387	$ 99,638,927	$ 139,576,711	$ 332,067,469

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds		$ 102,229,251
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	$ 28,311,015	
Depreciation expense	(23,557,205)	4,753,810
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.		(140,533)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Property taxes and other special assessments		45,985
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The effects of these items are as follows:		
Repayment of the principal of long-term debt	$ 34,392,965	
Issuance of long-term debt	(47,794,021)	
Amortization of premium on long-term debt	2,198,465	
Amortization of deferred charge on refunding	(524,274)	(11,726,865)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The following amounts represent the net liability changes using the full accrual method of accounting:		
Pension liability	$ (8,359,946)	
Compensated absences	592,067	
Accrued interest on long-term debt	151,149	(7,616,730)
		$ 87,544,918

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Stormwater Utility	Beaufort Executive Airport	Hilton Head Airport	Totals	Garage
ASSETS					
Current assets:					
Cash and cash equivalents	$ 17,258,856	$ 250	$ -	$ 17,259,106	$ -
Receivables, operating	106,923	69,184	1,116,467	1,292,574	279,076
Receivables, federal and state grants	86,187	-	892,240	978,427	-
Inventories	163,037	32,594	-	195,631	-
Prepayments	-	-	3,242	3,242	-
Total current assets	17,615,003	102,028	2,011,949	19,728,980	279,076
Capital assets	6,287,747	5,526,329	47,455,099	59,269,175	445,159
Accumulated depreciation	(3,375,145)	(1,272,249)	(11,807,860)	(16,455,254)	(421,565)
	2,912,602	4,254,080	35,647,239	42,813,921	23,594
Total assets	20,527,605	4,356,108	37,659,188	62,542,901	302,670
DEFERRED OUTFLOWS OF RESOURCES					
Pension	582,143	44,735	355,924	982,802	-
Total deferred outflows of resources	582,143	44,735	355,924	982,802	-
Total assets and deferred outflows of resources	$ 21,109,748	$ 4,400,843	$ 38,015,112	$ 63,525,703	$ 302,670
LIABILITIES					
Current liabilities:					
Account payable	$ 175,183	$ 48,180	$ 719,988	$ 943,351	$ 309,915
Accrued payroll	106,424	8,966	61,924	177,314	1,626
Accrued compensated absences	13,853	113	5,711	19,677	-
Current portion - due to debt service fund	58,824	-	178,791	237,615	-
Total current liabilities	354,284	57,259	966,414	1,377,957	311,541
Non-current liabilities:					
Accrued compensated absences	85,095	697	35,085	120,877	-
Net pension liability	3,534,012	273,344	1,900,264	5,707,620	-
Advances from other funds	-	1,480,508	7,177,017	8,657,525	-
Due to debt service fund	4,941,176	-	2,420,506	7,361,682	-
Total non-current liabilities	8,560,283	1,754,549	11,532,872	21,847,704	-
Total liabilities	8,914,567	1,811,808	12,499,286	23,225,661	311,541
DEFERRED INFLOWS OF RESOURCES					
Pension	39,660	2,961	36,963	79,584	-
Total deferred inflows of resources	39,660	2,961	36,963	79,584	-
NET POSITION					
Investment in capital assets	2,912,602	4,254,080	35,647,239	42,813,921	23,594
Unrestricted (deficit)	9,242,919	(1,668,006)	(10,168,376)	(2,593,463)	(32,465)
Total net position	12,155,521	2,586,074	25,478,863	40,220,458	(8,871)
Total liabilities, deferred inflows of resources, and net position	$ 21,109,748	$ 4,400,843	$ 38,015,112	$ 63,525,703	$ 302,670

The accompanying notes are an integral part of these financial statements

BEAUFORT COUNTY, SOUTH CAROLINA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Stormwater Utility	Beaufort Executive Airport	Hilton Head Airport	Totals	Garage
Operating Revenues					
Garage billings	$ -	$ -	$ -	$ -	$ 53,803
Fuel and oil sales	-	500,147	-	500,147	561,238
Stormwater Utility fees	5,852,700	-	-	5,852,700	-
Stormwater Utility project billings	720,247	-	-	720,247	-
Fixed base operator revenue	-	-	573,057	573,057	-
Passenger facility charges	-	-	605,408	605,408	-
Operating agreements/commission revenue	-	7,221	771,053	778,274	-
Concession sales	-	5,235	-	5,235	-
Firefighting/security fees	-	-	812,198	812,198	-
Landing fees	-	34,380	298,638	333,018	-
Parking/taxi fees	-	-	51,988	51,988	-
Rentals	-	-	945,070	945,070	-
Hangar rentals	-	201,138	224,239	425,377	-
Other charges	20,395	3,175	161,350	184,920	30,752
Total operating revenues	6,593,342	751,296	4,443,001	11,787,639	645,793
Operating Expenses					
Costs of sales and services	-	357,939	-	357,939	-
Personnel	1,940,326	205,938	1,468,930	3,615,194	20,054
Purchased services	1,464,481	147,049	2,478,127	4,089,657	509,494
Supplies	346,444	12,675	56,549	415,668	548,050
Depreciation	425,260	52,540	312,160	789,960	8,767
Total operating expenses	4,176,511	776,141	4,315,766	9,268,418	1,086,365
Operating income (loss)	2,416,831	(24,845)	127,235	2,519,221	(440,572)
Non-Operating Revenues (Expenses)					
Operating grant	-	-	222,326	222,326	-
Non-operating grant expenses	-	(35,264)	-	(35,264)	-
Interest income	50,160	5	92	50,257	-
Interest expense	(188,193)	-	(70,957)	(259,150)	-
Total non-operating revenues (expenses)	(138,033)	(35,259)	151,461	(21,831)	-
Income (loss) before capital contributions and transfers	2,278,798	(60,104)	278,696	2,497,390	(440,572)
Capital Contributions					
Capital grants - federal	86,187	30,000	3,107,464	3,223,651	-
Capital grants - state	-	-	13,021	13,021	-
Total capital contributions	86,187	30,000	3,120,485	3,236,672	-
Transfers					
Transfer in	-	-	-	-	431,701
Total transfers	-	-	-	-	431,701
Change in net position	2,364,985	(30,104)	3,399,181	5,734,062	(8,871)
Net position, beginning	9,790,536	2,616,178	22,079,682	34,486,396	-
Net position, ending	$ 12,155,521	$ 2,586,074	$ 25,478,863	$ 40,220,458	$ (8,871)

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Stormwater Utility	Beaufort Executive Airport	Hilton Head Airport	Totals	Garage
Cash Flows from Operating Activities:					
Cash received from customers and users	$ 6,627,257	$ 712,217	$ 5,935,700	$ 13,275,174	$ 489,723
Cash received from other funds	-	(37,413)	(931,632)	(969,045)	-
Cash paid to employees	(2,223,390)	(163,963)	(1,151,125)	(3,538,478)	1,626
Cash paid to suppliers	(1,702,285)	(505,582)	(3,077,645)	(5,285,512)	(923,050)
Total provided by (used in) operating activities	2,701,582	5,259	775,298	3,482,139	(431,701)
Cash Flows from Non-capital Financing Activities:					
Operating grant - TSA	-	-	222,326	222,326	-
Interfund transfer	-	-	-	-	431,701
Non-operating grant expenses	-	(35,264)	-	(35,264)	-
Principal payment on note payable - Due to debt service fund	-	-	(174,286)	(174,286)	-
Interest paid	(188,193)	-	(70,957)	(259,150)	-
Total provided by (used in) non-capital financing activities	(188,193)	(35,264)	(22,917)	(246,374)	431,701
Cash Flows from Capital and Related Financing Activities:					
FAA grants	86,187	30,000	3,107,464	3,223,651	-
SCAC grants	-	-	13,021	13,021	-
Purchase of capital assets	(342,161)	-	(3,872,958)	(4,215,119)	-
Total provided by (used in) capital and related financing activities	(255,974)	30,000	(752,473)	(978,447)	-
Cash Flows from Investing Activities:					
Interest income	50,160	5	92	50,257	-
Total provided by investing activities	50,160	5	92	50,257	-
Net change in Cash and Cash Equivalents	2,307,575	-	-	2,307,575	-
Cash and Cash Equivalents, beginning of year	14,951,281	250	-	14,951,531	-
Cash and Cash Equivalents, end of year	$ 17,258,856	$ 250	$ -	$ 17,259,106	$ -

(Continued)

BEAUFORT COUNTY, SOUTH CAROLINA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Stormwater Utility	Beaufort Executive Airport	Hilton Head Airport	Totals	Garage
Reconciliation of Operating Income (Loss) to Net Cash Flows Provided by (Used in) Operating Activities:					
Operating Income (loss)	$ 2,416,831	$ (24,845)	$ 127,235	$ 2,519,221	$ (440,572)
Adjustments to reconcile:					
Depreciation	425,260	52,540	312,160	789,960	8,767
Changes in Assets and Liabilities:					
Decrease (increase) in accounts receivable	33,915	(39,079)	1,492,699	1,487,535	(156,070)
Increase in inventories	(19,330)	(513)	-	(19,843)	-
Decrease in other current assets	58,419	19,464	44,275	122,158	4,007
Increase (decrease) in accounts payable	69,551	(6,870)	(587,244)	(524,563)	150,541
Decrease in due to general fund	-	(37,413)	(931,632)	(969,045)	-
Increase (decrease) in accrued payroll	(7,257)	4,763	13,425	10,931	1,626
Increase (decrease) in accrued compensated absences	(28,340)	810	(10,029)	(37,559)	-
Increase (decrease) in pension deferred inflows/outflows and liability	(247,467)	36,402	314,409	103,344	-
	(140,509)	(22,436)	335,903	172,958	104
Net Cash Flow Provided by (used in) Operating Activities	$ 2,701,582	$ 5,259	$ 775,298	$ 3,482,139	$ (431,701)

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	Public Service Districts	Fire Districts	Tax Districts	Special Assessments	Departmentally Held Funds	Total
ASSETS						
Cash and cash equivalents	$ 2,313,135	$ 9,357,952	$ 267,062,385	$ 155,230	$ 15,889,981	$ 294,778,683
Taxes receivable	745	29,288	13,315,654	-	-	13,345,687
Total Assets	2,313,880	9,387,240	280,378,039	155,230	15,889,981	308,124,370
LIABILITIES						
Due to others	-	457,740	453,749	5,783	-	917,272
Total Liabilities	-	457,740	453,749	5,783	-	917,272
NET POSITION						
Restricted: Individuals, organizations and other governments	2,313,880	8,929,500	279,924,290	149,447	15,889,981	$ 307,207,098
Total net position	$ 2,313,880	$ 8,929,500	$ 279,924,290	$ 149,447	$ 15,889,981	$ 307,207,098

The accompanying notes are an integral part of these financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Public Service Districts	Fire Districts	Tax Districts	Special Assessments	Departmentally Held Funds	Total
Additions						
Taxes	$ 6,638,399	$ 33,354,186	$ 352,584,443	$ 46,156	$ -	$ 392,623,184
Fines and fees	19,650	102,367	815,529	87	-	937,633
Other	-	-	341,957,613	-	21,907,452	363,865,065
Interest	8,863	23,321	783,198	159	61,122	876,663
Total additions	6,666,912	33,479,874	696,140,783	46,402	21,968,574	758,302,545
Deductions						
Taxes and fees paid to other governments	7,251,589	35,153,940	62,925,399	-	-	105,330,928
Other custodial disbursements	-	-	526,492,250	63,823	20,402,011	546,958,084
Total deductions	7,251,589	35,153,940	589,417,649	63,823	20,402,011	652,289,012
Net increase (decrease) in fiduciary net position	(584,677)	(1,674,066)	106,723,134	(17,421)	1,566,563	106,013,533
Net position, beginning of year, as restated	2,898,557	10,603,566	173,350,603	166,868	14,323,418	201,343,012
Net position, end of year	$ 2,313,880	$ 8,929,500	$ 280,073,737	$ 149,447	$ 15,889,981	$ 307,356,545

The accompanying notes are an integral part of these financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Beaufort County, South Carolina (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

Reporting Entity

The County operates under the Council/Administrator form of government with Council members elected for four-year terms from each of the eleven single-member districts. This report includes all funds of the County that are controlled by this governing body, and are considered to be the "reporting entity" known as Beaufort County.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. For the most part, the effect of interfund activity has been removed from the statements. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Position presents the financial condition of the governmental and business-type activities for the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

During the year, the County segregates transactions related to certain county functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

The government reports the following major governmental funds:

- The ***General Fund*** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

- The ***ARPA Fund*** accounts for grant funds awarded to the County from the U.S. Department of Treasury as part of the State and Local Fiscal Recovery Fund under the American Rescue Plan.

- The ***County Wide General Obligation Bonds Fund*** accounts for the debt service of the bonds issued for various capital projects throughout the County.

- The ***Sales Tax Projects Fund*** accounts for the expenditures of the 1% local sales tax referendum (2006) proceeds which are used for various capital projects throughout the County.

The County reports the following enterprise funds as major proprietary funds:

- The ***Stormwater Utility Fund*** is used to account for all revenue and expenses related to the County's Stormwater Utility operations.

- The ***Beaufort Executive Airport Fund*** is used to account for all revenue and expenses related to the County's Beaufort Executive Airport.

- The ***Hilton Head Island Airport Fund*** is used to account for all revenue and expenses related to the County's Hilton Head Island Airport.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

The County's proprietary funds also include an Internal Service Fund to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County or to other governments, on a user charge basis. This fund includes the County Garage, which accounts for the maintenance and repair of vehicles.

Additionally, the government reports the following non-major fund types:

Special Revenue Funds

- The special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, or major capital projects) that are legally restricted or committed to expenditures for specified purposes other than debt service and capital projects.

Debt Service Funds

- Debt service funds are used to account for the accumulation of restricted resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds

- Capital projects funds are used to account for financial restricted resources to be used for the acquisition or construction of major capital facilities.

Custodial Funds

- The custodial funds account for monies held on behalf of school districts, special districts, and other agencies that use the County as a depository or property taxes are collected on behalf of the other governments.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's garage function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amount reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Net Position

Net position represents the difference between assets, liabilities and deferred inflows/outflows of resources. Net position invested in net capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restriction imposed by creditors, grantors, laws, or regulations of other governments. Net position invested in net capital assets was as follows:

	Governmental	Business Type
Net Capital Assets	$ 538,720,072	$ 42,813,921
Less: Current Portion of Long-Term Debt	(19,260,000)	-
Long-Term Obligations	(198,955,619)	-
Unspent Bond Proceeds	42,902,093	-
Add Deferred Charge on Refundings	2,088,863	-
	$ 365,495,409	$ 42,813,921

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for *deferred outflows of resources*. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has five items that qualify for reporting in this category. These five items relate to the County's pension plan and are reported in the government-wide and proprietary fund Statements of Net Position. (1) Experience gains result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains are recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of the plan members. (2) Changes in actuarial assumptions adjust the net pension liabilities and are amortized into pension expense over the expected remaining service lives of plan members. (3) The differences between projected investment return on pension investments and actual return on those investments are deferred and amortized against pension expense over a five-year period. (4) The changes in the County's proportionate share of the collective net pension liability and differences between actual employer contributions and proportionate share of the total plan employer contributions are specific to cost-sharing multiple employer defined benefit pension plans and represent the current period amortized portions of these deferred outflows. (5) Any contributions made by the County to the pension plan before year-end but subsequent to the measurement date of the County's net pension liability are reported as deferred outflows of resources.

In addition to liabilities, the Statement of Net Position and the Governmental Funds Balance Sheet reports a separate section for d*eferred inflows of resources*. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items that qualify for reporting in this category, one of which arises only under the modified accrual basis of accounting. Accordingly, the item, *unavailable revenue*, is reported only in the Governmental Funds Balance Sheet. The governmental funds report unavailable revenues from: 1) property taxes, and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. The other items relate to the County's pension and are reported in the government-wide and proprietary fund Statements of Net Position; 2) certain experience losses (discussed in the previous paragraph) are deferred and amortized against expense over a five-year period, resulting in recognition as deferred inflows of resources; and 3) additionally, the changes in the County's proportionate share of the collective net pension liability and differences between actual employer contributions and proportionate share of the total plan employer contributions (discussed in the previous paragraph) are specific to cost-sharing multiple employer defined benefit pension plans and represent the current period amortized portions of these deferred inflows.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Equity in Pooled Cash and Investments

The County maintains a pooled cash and investment account for all funds for accounting and investment purposes. This gives the County the ability to invest idle cash for short periods of time and to earn the most favorable available rate of return. The "equity in pooled cash and investments" represents the amount of pooled cash and investments owned by each fund of the County. Certain individual funds may reflect a cash deficit, from time to time. These cash deficits are not considered an equity transfer since the transfer has not been approved by County Council and is considered to be temporary in nature.

Investments

Investments with a readily determined fair value are stated at fair value, which approximates cost. State statutes authorize the County to invest in obligations of the United States and its agencies, general obligations (not revenue obligations) of the State of South Carolina and its political subdivisions, savings and loan associations to the extent of federal insurance, certificates of deposits collaterally secured, and the State Treasurer's Investment Pool ("LGIP"). The LGIP is an investment mechanism authorized by the South Carolina State Legislature and is not registered with the SEC as an investment company. There is no regulatory oversight of the pool. The pool's primary objective is to acquire maximum returns on investments by pooling available funds with funds from other political subdivisions. The total fair value of the investment pool is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of $1. Investments in the pool are stated at fair value, which approximates cost. The remaining investments of the County are reported at fair value.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables

All receivables are reported at their gross value and when appropriate, are reduced by the estimated portion that is uncollectible.

Inventories

Inventories recorded in the Beaufort Executive Airport Fund and the Stormwater Utility Fund consist of fuels and supplies. Supplies are reported at cost, and fuel is reported at the lower of "first in, first out" cost or market.

Capital Assets

Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is calculated on the straight-line basis starting in the month of purchase/completion over the following estimated useful lives:

Buildings	25 Years
Improvements	25 Years
Infrastructure	25 Years
Equipment	5 – 10 Years

In lieu of annual depreciation, the County has elected to use the "modified approach" for its infrastructure assets within its Hilton Head Island Airport and its Beaufort Executive Airport, which consists of reporting as required supplemental information ("RSI") the current assessed condition of the assets pursuant to its runway, taxiway, and apron management system and the estimated annual amounts to maintain and preserve such assets along with actual amounts expensed during the period.

Long-Term Obligations

In the government-wide financial statements and proprietary funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable government activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-Term Obligations (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as bond proceeds. Premiums received on debt issuances are reported as interest on investments while discounts and issuance costs are reported as interest and fees expenditures.

Compensated Absences

The County accrues compensated absences and associated employee-related costs when earned by the employee. The General Fund is used to liquidate the liability for non-proprietary fund accrued compensated absences.

Due To and From Other Funds/Internal Balances

Interfund receivables and payables in the fund financial statements and internal balances in the government-wide financial statements arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Revenues

Substantially all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied.

Expenditures

Expenditures are recognized when the related fund liability is incurred.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the County's financial position and results of operations and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Accounting

The County uses GAAP as the basis for its budgeting and uses the following procedures in establishing the budgetary data reflected in the financial statements:

1) The County Administrator submits to County Council, prior to June 1, proposed operating, special revenue, debt service, and capital improvement ("CIP") budgets for the fiscal year commencing July 1. The operating, special revenue, debt service, and CIP budgets include proposed expenditures, revenues, and financing sources.

2) The Council requires such changes to be made as it deems necessary, provided the budget remains in balance and is subject to the notice of hearing requirements of Section 4-9-140 of the South Carolina Statutes.

3) Public hearings are held pursuant to Section 4-9-140 of the South Carolina Statutes in order for the Council to adopt the tentative and final budget.

4) Prior to July 1, the operating, special revenue, debt service and CIP budgets are legally enacted through passage of an ordinance setting forth anticipated revenues and appropriations by fund.

5) The County Administrator or his designee is authorized to transfer funds among operating accounts or among capital accounts within a department. All transfers over $25,000 between departments and programs or between operating and capital accounts must be authorized by the Council in accordance with Section 4-9-140 of the South Carolina Statutes. In accordance with County Ordinance 2012/07, Section 10, amounts of $25,000 or less can be approved by the County Administrator and/or his designee. Any transfer in excess of $25,000 for individual expenditures or in excess of $50,000 cumulatively during any fiscal year is to be authorized by County Council, or its designee.

6) Formal budgetary integration is employed as a measurement control device for all governmental funds of the County. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the department level.

7) Budgets for the governmental fund types are adopted on a basis consistent with generally accepted accounting principles. This was consistent across all funds other than the capital projects fund which budgets a project by project basis.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Accounting (Continued)

8) Revenues in excess of the current budget ordinance may be expended as directed by the revenue source or for the purpose for which the funds were generated without further approval by County Council, as per Section 14 of County Ordinance 2006/14.

9) Revenues and expenditures of the capital projects fund are budgeted on a project basis and are, therefore, excluded from presentation in the financial statements.

NOTE 2. CASH AND INVESTMENTS

State Statute authorizes the County to invest in: 1) obligations of the United States and agencies thereof; 2) general obligations of the State of South Carolina or any of its political units provided such obligations are rated as an "A" or better by Moody's Investors Service, Inc. and Standard and Poor's Corporation or their respective successors; 3) interest bearing accounts in financial institutions to the extent that same are insured by an agency of the Federal Government; 4) certificates of deposit where the certificates are collaterally secured by securities of the type described above, held by a third-party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest, provided, however, such collateral shall not be required to the extent the same are insured by an agency of the Federal Government; or 5) deposit accounts with banking institutions insured and secured in the same manner. The Statutes provide that all authorized investments shall have maturities consistent with the time or times when the invested monies will be needed in cash.

Deposits

Deposits include cash and cash equivalents on deposits in banks and non-negotiable certificates of deposit. All deposits under the control of the County Treasurer are fully insured or collateralized as of June 30, 2021 with securities held by the counterparty's trust department, line of credit, or agent in the County's name.

Investments

The County's certificates of deposit are presented at cost, whereas, the County's remaining investments are presented at fair value. Securities are valued at the last reported sales price as provided by an independent pricing service. Investment income consists of realized and unrealized appreciation (depreciation) in the fair value of investments and interest income earned.

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

As of June 30, 2021, the County had the following investments and maturities:

		Investment Maturities		
Investment Type	Fair Value	Less than 1 year	More than 1 year but less than 5 years	More than 5 years
Certificates	$ 35,034,116	$ 35,034,116	$ -	$ -
U.S. Government Agencies Securities	109,965,619	6,522,836	98,524,973	4,917,810
State of S.C. Treasurer's Investment Pool	420,752,614	420,752,614	-	-
Total Investments held in the County's name	$ 565,752,349	$ 462,309,566	$ 98,524,973	$ 4,917,810

The County's investments measured and reported at fair value are classified according to the following hierarchy:

- Level 1 – Investments reflect prices quoted in active markets.
- Level 2 – Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3 – Investments reflect prices based upon unobservable sources.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk. Money market mutual funds classified in Level 1 of the fair value hierarchy are valued directly from a predetermined primary external pricing vendor. Assets classified in Level 2 are subject to pricing by an alternative pricing source due to lack of information available by the primary vendor. The County has no investments classified in Level 3 of the fair value hierarchy.

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

Investment	Fair Value	Fair Value Measurements		
		Level 1	Level 2	Level 3
Investments by Fair Value Level				
U.S. Government Agencies Securities	$ 109,965,619	$ 27,023,444	$ 82,942,175	$ -
Total Investments by Fair Value Level	$ 109,965,619	$ 27,023,444	$ 82,942,175	$ -

The South Carolina Local Government Investment Pool ("State of S.C. Treasurer's Investment Pool") investments are invested with the South Carolina State Treasurer's Office, which established the State of S.C. Treasurer's Investment Pool pursuant to Section 6-6-10 of the South Carolina Code. The State of S.C. Treasurer's Investment Pool is an investment trust fund, in which public monies in excess of current needs, which are under the custody of any county treasurer or any governing body of a political subdivision of the State, may be deposited. In accordance with GASB Statement No. 31 *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments are carried at fair value determined annually based upon quoted market prices for identical or similar investments. The total fair value of the State of S.C. Treasurer's Investment Pool is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of $1. Funds may be deposited by State of S.C. Treasurer's Investment Pool participants at any time and may be withdrawn upon 24 hours' notice. Financial Statements for the State of S.C. Treasurer's Investment Pool may be obtained by writing the Office of State Treasurer, Local Government Investment Pool, Post Office Box 11778, Columbia, South Carolina 29211.

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

Custodial Credit Risk for investments is the risk that in the event of a failure of the counterparty to a transaction, the County will not be able to recover the value of investments or collateral securities that are in possession of an outside party. The County's policy with respect to custodial credit risk is that all of the County's investments must be insured or collateralized.

Credit Risk

As of June 30, 2021, the County's investments in U.S. Government Agencies Securities are rated Aaa by Moody's Investors. Statutes also allow the State Treasurer to assist local governments in investing funds. The State Treasurer also provides oversight for the State Treasurer's Investment Pool which is unrated, of which; the fair value of the County's investments is the same as the value of the pooled shares. The County's investment in the certificate of deposit is also unrated. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the County. The County's credit risk policy to mitigate the potential loss of principal is to purchase only high investment grade fixed-income securities. The County's investments are fully collateralized by U.S. Government Securities and are not subject to credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in the interest rates will adversely affect the fair value of an investment. The County's respective maturity dates are as noted on a previous page. The County does not have a policy with respect to interest rate risk.

Concentration of Credit Risk

This is the risk of loss attributable to the magnitude of the County's investment in a single issuer. The County's policy is to minimize the concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized, although there is no formal limit on the amount the County may invest in any one issuer.

The County does not invest in foreign securities or have transactions with foreign currency, and as a result does not have a policy for foreign currency risk.

NOTE 3. RECEIVABLES/DUE FROM OTHER GOVERNMENTS/NOTE RECEIVABLE

Receivables

All property taxes receivable are shown net of allowances for uncollectibles. The County considers all taxes to be collectible; therefore, no allowance for uncollectibles has been established.

The following details net receivables by governmental fund:

	General	County Wide General Obligation Bonds	Nonmajor Governmental Funds
Property Tax Receivable	$ 3,081,620	$ 282,362	$ 241,229
Accounts Receivable - Other	757,910	102,724	1,145,229
	$ 3,839,530	$ 385,086	$ 1,386,458

The following details net receivables by proprietary fund:

	Stormwater Utility	Beaufort Executive Airport	Hilton Head Airport	Internal Service Fund - Garage
Licenses and Fees Receivable	$ 106,923	$ 69,184	$ 1,116,467	$ 279,076
	$ 106,923	$ 69,184	$ 1,116,467	$ 279,076

Due from Other Governments

The following details the due from other governments by governmental fund:

	General Fund	County Wide General Obligation Bonds	Sales Tax Project	Nonmajor Governmental Funds
Due from Other Governments	$ 3,420,333	$ 1,508	$ 14,709,577	$ 2,153,933
	$ 3,420,333	$ 1,508	$ 14,709,577	$ 2,153,933

NOTE 3. RECEIVABLES/DUE FROM OTHER GOVERNMENTS/NOTE RECEIVABLE (CONTINUED)

Due from Other Governments (Continued)

The following details the due from other governments by proprietary fund:

	Stormwater Utility	Hilton Head Airport
Due from Other Governments	$ 86,187	$ 892,240
	$ 86,187	$ 892,240

Note Receivable from the Technical College of the Lowcountry

In November 2006, the County issued $17,500,000 in General Obligation bonds bearing interest rates of 3.5% to 8.0% and with varying maturities through 2026. The Technical College of the Lowcountry's portion of this bond is $1,500,000.

The following reflects the future minimum payments receivable at June 30, 2021, under this note receivable:

Fiscal Year Ending June 30,	Amount
2022	$ 102,724
2023	102,724
2024	102,724
2025	102,724
2026	102,724
Total Minimum Note Payments	513,620
Less Amount Representing Interest	(39,722)
Present Value of Minimum Note Payments	473,898
Less Current Portion	(89,748)
Long-Term Portion	$ 384,150

Note Receivable from Hilton Head Airport Fund

In September 2007, the County issued a note for $1,800,000 for the balance owed for the construction of hangars at the Hilton Head Island Airport. The note is payable in quarterly payments of $24,185, including interest at 2.07% through June 2032.

NOTE 3. RECEIVABLES/DUE FROM OTHER GOVERNMENTS/NOTE RECEIVABLE (CONTINUED)

Note Receivable from Hilton Head Airport Fund (Continued)

Annual requirements to amortize the note receivable from Hilton Head Airport Fund outstanding at June 30, 2021, are as follows:

Fiscal Year Ending June 30,	Note Payable to Debt Service Fund	Principal	Interest
2022	$ 96,740	$ 77,685	$ 19,055
2023	96,740	79,306	17,434
2024	96,740	80,961	15,779
2025	96,740	82,650	14,090
2026	95,740	83,374	12,366
2027 – 2031	483,703	449,021	34,682
2032	97,744	96,505	1,239
Total	$ 1,064,147	$ 949,502	$ 114,645

In November 2014, the County issued a note for $2,260,000 for various capital projects at the Hilton Head Island Airport. The Federal Aviation Administration (“FAA”) provides grants that are 90% funded. The other 10% of project costs are provided by the South Carolina Aeronautical Commission (“SCAC”) and the Hilton Head Island Airport, 5% each. The proceeds from this note are intended to offset the Airport’s share of costs for these projects. The note is payable in quarterly payments of $37,125, including interest at 2.94% through December 2034.

Annual requirements to amortize the note receivable from Hilton Head Airport Fund outstanding at June 30, 2021, are as follows:

Fiscal Year Ending June 30,	Note Payable to Debt Service Fund	Principal	Interest
2022	$ 148,502	$ 101,106	$ 47,396
2023	148,502	104,111	44,391
2024	148,502	107,206	41,296
2025	148,502	110,393	38,109
2026	148,502	113,674	34,828
2027 – 2031	742,509	621,111	121,398
2032 – 2035	519,757	492,194	27,563
Total	$ 2,004,776	$ 1,649,795	$ 354,981

NOTE 3. RECEIVABLES/DUE FROM OTHER GOVERNMENTS/NOTE RECEIVABLE (CONTINUED)

Note Receivable from Stormwater Utility Fund

In June 2017, the County issued a bond for $5,000,000 to provide capital funding for the MS4 Stormwater initiative. The bond is payable in semi-annual payments, including interest at 2.88% through June 2037.

Annual requirements to amortize the note receivable from Stormwater Utility Fund outstanding at June 30, 2021, are as follows:

Fiscal Year Ending June 30,	Note Payable to Debt Service Fund	Principal	Interest
2022	$ 247,092	$ 58,824	$ 188,268
2023	244,151	58,824	185,327
2024	241,210	58,824	182,386
2025	238,268	58,824	179,444
2026	235,327	58,824	176,503
2027 – 2031	2,606,440	1,925,001	681,439
2032 – 2036	2,571,605	2,277,449	294,156
2037	519,162	503,430	15,732
Total	$ 6,903,255	$ 5,000,000	$ 1,903,255

Interfund Balances between the General Fund and the Proprietary Funds

Interfund advances to/from as of June 30, 2021, are as follows:

Receivable Fund	Payable Fund	Total
General Fund	Hilton Head Airport Fund	$ 7,177,017
General Fund	Beaufort Executive Airport Fund	1,480,508
		$ 8,657,525

Advances are used for the long-term interfund loans. The General Fund has two outstanding advances at June 30, 2021 to the Hilton Head Airport Fund and Beaufort Executive Airport Fund for ongoing projects.

NOTE 4. CAPITAL ASSETS

Governmental Activities

GOVERNMENTAL CAPITAL ASSETS

	Balance June 30, 2020	Additions	Disposals and Transfers	Balance June 30, 2021
Capital assets not being depreciated				
Land	$ 135,155,062	$ 924,743	$ -	$ 136,079,805
Easements	18,059,927	-	-	18,059,927
Construction in progress	16,843,535	16,428,990	(7,352,341)	25,920,184
Total capital assets not being depreciated	170,058,524	17,353,733	(7,352,341)	180,059,916
Capital assets being depreciated				
Buildings and improvements	216,576,955	4,594,244	2,433,391	223,604,590
Infrastructure	342,495,073	3,962,238	4,918,950	351,376,261
Equipment	91,851,071	2,400,800	(463,462)	93,788,409
Total capital assets being depreciated	650,923,099	10,957,282	6,888,879	668,769,260
Less accumulated depreciation				
Buildings and improvements	116,781,562	5,550,863	-	122,332,425
Infrastructure	93,523,634	14,780,135	-	108,303,769
Equipment	76,569,736	3,226,103	(322,929)	79,472,910
Total accumulated depreciation	286,874,932	23,557,101	(322,929)	310,109,104
Total capital assets being depreciated, net	364,048,167	(12,599,819)	7,211,808	358,660,156
Governmental activities capital assets, net	$ 534,106,691	$ 4,753,914	$ (140,533)	$ 538,720,072

For the capital assets of the governmental activities, depreciation is computed on the straight-line method of depreciation over the estimated useful lives of the assets, which range from five to 25 years. Depreciation expense for the year ended June 30, 2021 was $23,557,101 and the accumulated depreciation as of June 30, 2021 was $310,109,104.

Internal service funds predominantly serve the governmental funds. Accordingly, capital assets are included as part of the above totals for governmental activities. At year-end, $23,594 of internal service fund's capital assets are included in the above amounts.

NOTE 4. CAPITAL ASSETS (CONTINUED)

Governmental Activities (Continued)

The depreciation expense was allocated as follows:

GOVERNMENTAL DEPRECIATION EXPENSE

General Government	$ 6,874,727
Public Safety	2,529,752
Public Works	10,424,414
Public Health	758,618
Public Welfare	4,716
Cultural and Recreation	2,964,874
Total	$ 23,557,101

Business-Type Activities

PROPRIETARY CAPITAL ASSETS

	Balance June 30, 2020	Additions	Disposals and Transfers	Balance June 30, 2021
Capital assets not being depreciated				
Land	$ 18,655,856	$ 1,343,223	$ -	$ 19,999,079
Infrastructure	10,176,812	-	-	10,176,812
Construction in progress	4,121,319	2,468,864	-	6,590,183
Total capital assets not being depreciated	32,953,987	3,812,087	-	36,766,074
Capital assets being depreciated				
Buildings and improvements	14,359,399	49,094	-	14,408,493
Equipment	7,740,670	353,938	-	8,094,608
Total capital assets being depreciated	22,100,069	403,032	-	22,503,101
Less accumulated depreciation				
Buildings and improvements	10,546,773	344,682	-	10,891,455
Equipment	5,118,521	445,278	-	5,563,799
Total accumulated depreciation	15,665,294	789,960	-	16,455,254
Total capital assets being depreciated, net	6,434,775	(386,928)	-	6,047,847
Business-type activities capital assets, net	$ 39,388,762	$ 3,425,159	$ -	$ 42,813,921

NOTE 4. CAPITAL ASSETS (CONTINUED)

Business-Type Activities (Continued)

For the capital assets of the business–type activities, depreciation is computed on the straight-line method of depreciation over the estimated useful lives of the assets, which range from five to 25 years. Depreciation expense for the year ended June 30, 2021 was $789,960 and the accumulated depreciation as of June 30, 2021 was $16,455,254.

The depreciation expense was allocated as follows:

PROPRIETARY DEPRECIATION EXPENSE

Stormwater Utility	$ 425,260
Beaufort Executive Airport	52,540
Hilton Head Airport	312,160
Total	$ 789,960

NOTE 5. LONG-TERM OBLIGATIONS

A schedule of the County's long-term obligations for governmental activities as of June 30, 2021 are as follows:

	Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021	Due in One Year
General Obligation Bonds	$ 197,277,818	$ 42,910,000	$ 34,392,965	$ 205,794,853	$ 19,260,000
Premiums	9,735,210	4,884,021	2,198,465	12,420,766	-
Compensated Absences	4,504,195	7,124,655	7,716,722	3,912,128	547,698
Net pension liability	125,657,105	30,687,255	14,757,320	141,587,040	-
Total	$ 337,174,328	$ 85,605,931	$ 59,065,472	$ 363,714,787	$ 19,807,698
Deferred Charge on Refundings	$ 2,613,134	$ -	$ 524,271	$ 2,088,863	$ -

A schedule of the County's long-term obligations for business-type activities as of June 30, 2021 are as follows:

	Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021	Due in One Year
Compensated Absences	$ 178,113	$ 271,804	$ 309,363	$ 140,554	$ 19,677
Net pension liability	5,377,404	1,278,636	948,420	5,707,620	-
Total	$ 5,555,517	$ 1,550,440	$ 1,257,783	$ 5,848,174	$ 19,677

NOTE 5. LONG-TERM OBLIGATIONS (CONTINUED)

For the governmental activities, compensated absences and the net pension liability are substantially liquidated by the General Fund.

General Obligation Bonds

In November 2010, the County issued $8,125,000 of general obligation refunding bonds bearing interest rates of 2.0% to 4.0% and with varying maturity dates through 2022. The refunding bonds provide resources to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for most future debt service payments on the 2002 County Bonds. As a result, the refunded bonds are considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by $547,943, as the transaction resulted in an economic gain of $420,749.

In January 2012, the County issued $15,295,000 of general obligation refunding bonds bearing interest rates of 2.0% to 4.0% and with varying maturity dates through 2023. The refunding bonds provide resources to purchase U.S. Government State and Local Government Series Securities that were placed in an irrevocable trust for the purpose of generating resources for most future debt service payments on the 2003 County Bonds. As a result, the refunded bonds are considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by $1,400,206, as the transaction resulted in an economic gain of $2,196,519.

In August 2012, the County issued $25,185,000 of general obligation refunding bonds bearing interest rates of 2.0% to 5.0% and with varying maturity dates through 2025. The proceeds were used to advance refund $27,050,000 of outstanding 2005 general obligation bonds which had interest rates ranging from 3.0% to 5.0%. The net proceeds of $28,882,311 (including a $3,938,020 premium and after payment of $240,709 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds. As a result, the 2005 general obligation bonds are considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by $1,832,311, as the transaction resulted in an economic gain of $4,316,298.

NOTE 5. LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Bonds (Continued)

In May 2013, the County issued $7,580,000 of general obligation bonds bearing interest rates of 1.5% to 4.0% and with varying maturity dates through 2033. The proceeds of these bonds were used to pay off the related bond anticipation notes of $2,500,000 and $5,000,000 that were issued in May 2012 and October 2012, respectively.

In May 2013, the County issued $25,000,000 of general obligation bonds bearing interest rates of 1.5% to 5.0% and with varying maturity dates through 2029. The proceeds of these bonds were used for the County's rural and critical land projects, as approved by referendum in November 2012.

In May 2013, the County issued $33,150,000 of general obligation refunding bonds bearing interest rates of 1.5% to 5.0% and with varying maturity dates through 2026. The proceeds were used to advance refund $11,250,000 and $21,900,000 of outstanding 2006 and 2006B general obligation bonds which had interest rates ranging from 3.5% to 8.0% and 4.0% to 6.75%, respectively. The net proceeds of $37,026,992 (including a $4,174,601 premium and after payment of $297,609 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds. As a result, the 2006 and 2006B general obligation bonds are considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by $3,876,919, as the transaction resulted in an economic gain of $2,013,870.

In November 2014, the County issued $19,450,000 of general obligation bonds bearing interest rates of 2% to 5% and with varying maturity dates through 2034. The proceeds of these bonds will be used for various County and Hilton Head Island Airport capital projects.

In November 2014, the County issued $22,570,000 of general obligation refunding bonds bearing interest rates of 2.5% to 4% and with varying maturity dates through 2029. The proceeds of these bonds will be used to advance refund the outstanding 2010B Build America General Obligation Bonds. The net proceeds of $25,106,406 (including a $2,246,455 premium after payment of $289,951 in underwriting fees and other issuance costs) were deposited with an escrow agent to refund the bonds. As a result, the 2010B general obligation bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying value of the old debt by $225,674, as the transaction resulted in an economic gain of $2,439,944.

NOTE 5. LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Bonds (Continued)

In March 2016, the County issued $17,950,000 of general obligation refunding bonds bearing interest rates of 2.0% to 4.0% and with varying maturity dates through 2027. The proceeds were used to advance refund $18,375,000 of outstanding 2007 general obligation bonds which had interest rates ranging from 4.0% to 5.0%. The net proceeds of $19,200,267 (including a $1,312,194 premium and after payment of $168,556 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds. As a result, the 2007 general obligation bonds are considered to be partially defeased and the liability has been removed from the governmental activities column of the statement of net position. The prior debt service, $24,241,000, exceeded the refunding debt service, $21,453,453, and results in cash flow savings in the amount of $2,787,547. The reacquisition price exceeded the net carrying value of the old debt by $716,723, as the transaction resulted in an economic gain of $2,551,735.

In June 2017, the County issued $51,000,000 of general obligation bonds bearing interest rates of 3.13% to 5% and with varying maturity dates through 2037. $31 million of the proceeds of these bonds will be used for various County and Stormwater Utility capital projects and $20 million of the proceeds of these bonds will be used for the County's rural and critical land projects, as approved by referendum in November 2014.

In March 2019, the County issued $11,250,000 of general obligation bonds bearing interest rates of 2.5% to 5% and with varying maturity dates through 2039. The net proceeds of $11,740,552 (including a $609,072 premium and after payment of $118,520 in underwriting fees and other issuance costs) were used to provide funds to finance various projects including the re-skinning of the County administration building, phase one of the Arthur Horn building replacement, detention center security upgrades, and the renovation of three County pools.

In August 2020, the County issued $36,775,000 of general obligation bonds bearing interest rates of 1.0% to 5% and with varying maturity dates through 2040. The net proceeds of $39,760,413 (including a $2,985,413 premium and after payment of $186,259 in underwriting fees and other issuance costs) were used to provide funds for the County's rural and critical land projects, as approved by referendum in November 2014, passive parks project, construction and renovation of buildings and acquisition of equipment needed by the County.

NOTE 5. LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Bonds (Continued)

In June 2021, the County issued $6,135,000 of general obligation refunding bonds bearing an interest rate of 5% and with varying maturity dates through 2031. The net proceeds of $6,135,000 were used to provide funds for refunding the Series 2011 general obligation bonds and paying costs associated with the issuance of the bonds.

The 2010C, 2012A, 2012C, 2013A, 2013B, 2013C, 2014A, 2014B, 2016A, 2017A, 2019A, 2020 and 2021 general obligation bonds are collateralized by the full faith and credit of the County and are payable from ad valorem taxes.

General obligation bonds accounted for in the County's Statement of Net Position consist of the following at June 30, 2021:

Description	Rates	Dates	Maturity	Original Issue	Outstanding at June 30, 2021
2010C County Bonds	2.0% - 4.0%	2/1 and 8/1	2022	$ 8,125,000	$ 1,035,000
2012A County Bonds	2.0% - 4.0%	3/1 and 9/1	2023	15,295,000	3,490,000
2012C County Bonds	2.0% - 5.0%	2/1 and 8/1	2025	25,185,000	16,269,853
2013A County Bonds	1.5% - 4.0%	5/1 and 11/1	2033	7,580,000	4,855,000
2013B County Bonds	1.5% - 5.0%	5/1 and 11/1	2029	25,000,000	16,250,000
2013C County Bonds	1.5% - 5.0%	3/1 and 9/1	2026	33,150,000	18,750,000
2014A County Bonds	2.0% - 5.0%	3/1 and 9/1	2034	19,450,000	14,095,000
2014B County Bonds	2.5% - 4.0%	3/1 and 9/1	2029	22,570,000	18,350,000
2016A County Bonds	2.0% - 4.0%	3/1 and 9/1	2027	17,950,000	11,890,000
2017A County Bonds	3.0% - 5.0%	2/1 and 8/1	2037	51,000,000	51,000,000
2019A County Bonds	2.5% - 5.0%	3/1 and 9/1	2039	11,250,000	10,500,000
2020 County Bonds	1.0% - 5.0%	3/1 and 9/1	2040	36,775,000	33,175,000
2021 County Bonds	5.0%	3/1 and 9/1	2031	6,135,000	6,135,000
				$ 279,465,000	$ 205,794,853

NOTE 5. LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Bonds (Continued)

A schedule of the debt service requirements associated with the general obligation bonds is as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2022	$ 19,260,000	$ 7,224,505	$ 26,484,505
2023	19,190,000	6,787,351	25,977,351
2024	19,605,000	5,744,301	25,349,301
2025	18,225,000	4,972,951	23,197,951
2026	11,405,000	4,315,301	15,720,301
2027 – 2031	57,745,000	14,498,853	72,243,853
2032 – 2036	44,155,000	5,322,907	49,477,907
2037 – 2041	16,209,853	711,419	16,921,272
Total	$ 205,794,853	$ 49,577,588	$ 255,372,441

Total interest paid on bonds outstanding for the year ended June 30, 2021 was $7,768,590.

NOTE 6. INTERFUND TRANSFERS

Interfund transfers (in/out) were used to move resources to/from other funds in accordance with budgetary authorizations, or other requirements. These transfers were permanent in nature and as such there are not any anticipated repayments. The following interfund transfers were made during the year ended June 30, 2021.

Recipient Fund	Transferring Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 1,584,205
County Wide General Obligation Bonds	General Fund	5,462,298
County Wide General Obligation Bonds	Nonmajor Governmental Funds	160,000
Nonmajor Governmental Funds	Nonmajor Governmental Funds	3,692,655
Nonmajor Governmental Funds	General Fund	2,186,747
Internal Service Fund	General Fund	431,701
		$ 13,517,606

NOTE 7. DEFERRED COMPENSATION PLANS

All state and local government employees can participate in a deferred compensation plan created in accordance with Internal Revenue Code 457. The plan, administered by the state public employee retirement system through a state approved nongovernmental third-party, permits governmental employees to defer a portion of their salary until future years. The deferred compensation is not available to an employee until termination, retirement, death, or unforeseeable emergency. Contributions by employees under the 457 and 457 Roth programs totaled $349,399 and $44,095, respectively, for the year ended June 30, 2021. There are no employer contributions made by the County to this plan. Participant account balances are not included in these financial statements.

County employees may participate in a 401(k) or a Roth 401(k) deferred compensation plans available to state and local governmental employees through the state public employee retirement system. The 401(k) and Roth 401(k) programs are administered by a state approved nongovernmental third party. Contributions by employees under the 401(k) and Roth 401(k) programs totaled $618,707 and $45,485, respectively, for the year ended June 30, 2021. There are no employer contributions made by the County to these plans. Participant account balances are not included in these financial statements.

NOTE 8. SELF-INSURED HEALTH INSURANCE

The County is self-insured for health claims incurred by employees and/or their dependents. The plan establishes a “Stop Loss” of $200,000 per person per contract year. There are not any individuals excluded from the stop loss coverage with a specific deductible. At June 30, 2021, claims due and payable total approximately $873,000 and are recorded as a liability and expenditure within the General Fund.

The following indicates claims versus premiums for the past fiscal year:

For the Year Ended June 30,	Beginning Liability	Current Year Claims and Changes in Estimate	Claim Payments	Ending Liability
2021	$ 749,000	$ 13,417,841	$ 13,293,841	$ 873,000
2020	$ 778,203	$ 9,545,483	$ 9,574,686	$ 749,000

NOTE 9. PENSION PLANS

Description of the Entity

The South Carolina Public Employee Benefit Authority ("PEBA"), created July 1, 2012, is the state agency responsible for the administration and management of the various retirement systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' ("Systems") five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority ("SFAA"), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with GAAP. For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

PEBA – Insurance Benefits issues audited financial statements and required supplementary information for the OPEB Trust Funds. This information is publicly available through the PEBA – Insurance Benefits' link on PEBA's website at www.peba.sc.gov or a copy may be obtained by submitting a request to PEBA – Insurance Benefits, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is considered a division of the primary government of the state of South Carolina and, therefore, OPEB Trust fund financial information is also included in the annual comprehensive financial report of the state.

NOTE 9. PENSION PLANS

Plan Description

The County contributes to the South Carolina Retirement System ("SCRS"), a cost-sharing multiple-employer defined benefit pension plan that was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for employees of the state, its public school districts and political subdivisions.

In addition to the SCRS pension plan, the County also contributes to the PORS, a cost-sharing multiple-employer defined benefit pension plan that was established effective July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for police officers and firemen of the state and its political subdivisions.

Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is described below.

South Carolina Retirement System ("SCRS") – Generally, all employees of covered employers are required to participate in and contribute to the SCRS as a condition of employment. This plan covers general employees, teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the SCRS with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the SCRS with an effective date of membership on or after July 1, 2012, is a Class Three member.

South Carolina Police Officers' Retirement System ("PORS") – To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least $2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

NOTE 9. PENSION PLANS

Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation. A brief summary of benefit terms for each system is presented below.

South Carolina Retirement System ("SCRS") – A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of 1% or $500 every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

South Carolina Police Officers' Retirement System ("PORS") – A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of 1% or $500 every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

NOTE 9. PENSION PLANS (CONTINUED)

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability ("UAAL") over a period that does not exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00% for SCRS and 9.75% for PORS. The legislation also increased employer contribution rates beginning July 1, 2017 for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year through July 1, 2022. If the scheduled contributions are not sufficient to meet the funding periods set in state statute, the board shall increase the employer contribution rates as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS and PORS is scheduled to be reduced over a ten-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028.

Additionally, the Board is prohibited from decreasing the SCRS and PORS contribution rates until the funded ratio is at least 85%. If the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the System (the funded ratio) that is equal to or greater than 85%, then the Board, effective on the following July 1st, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than 85%.

If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the System shows a funded ratio of less than 85%, then effective on the following July 1st, and annually thereafter as necessary, the Board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the System shows a funded ratio that is equal to or greater than 85%.

Required employee contribution rates for the year ended June 30, 2021, are as follows:

South Carolina Retirement System	
Employee Class Two	9.00% of earnable compensation
Employee Class Three	9.00% of earnable compensation
South Carolina Police Officers' Retirement System	
Employee Class Two	9.75% of earnable compensation
Employee Class Three	9.75% of earnable compensation

NOTE 9. PENSION PLANS (CONTINUED)

Contributions (Continued)

Required employer contribution rates for the year ended June 30, 2021, are as follows:

South Carolina Retirement System	
Employee Class Two	15.41% of earnable compensation
Employee Class Three	15.41% of earnable compensation
Employer incidental death benefit	0.15% of earnable compensation
South Carolina Police Officers' Retirement System	
Employee Class Two	17.84% of earnable compensation
Employee Class Three	17.84% of earnable compensation
Employer incidental death benefit	0.20% of earnable compensation
Employer accidental death program	0.20% of earnable compensation

Net Pension Liability

The June 30, 2019, total pension liability ("TPL"), net pension liability ("NPL"), and sensitivity information shown in this report were determined by our consulting actuary, Gabriel, Roeder, Smith and Company ("GRS") and are based on an actuarial valuation performed as of July 1, 2019. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year-end, June 30, 2020, using generally accepted actuarial principles. Information included in the following schedules is based on the certification provided by GRS.

The net pension liability is calculated separately for each System and represents that particular System's total pension liability determined in accordance with GASB No. 67, less that System's fiduciary net position. As of June 30, 2021 (measurement date of June 30, 2020), the net pension liability amounts for the County's proportionate share of the collective net pension liabilities associated with the SCRS and PORS plans are as follows:

System	Total Pension Liability	Plan Fiduciary Net Liability	Employers' Net Pension Liability	Plan Fiduciary Net Position as a percentage of the Total Pension Liability	County's Proportionate Share of the Collective Net Pension Liability
SCRS	$ 204,780,913	$ 103,853,214	$ 100,927,699	50.7%	0.394993%
PORS	$ 112,503,693	$ 66,136,732	$ 46,366,961	58.8%	1.398189%

NOTE 9. PENSION PLANS (CONTINUED)

Actuarial Assumptions and Methods

Actuarial valuations of the plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ended June 30, 2019 for first use in the July 1, 2021 actuarial valuation.

The June 30, 2020, total pension liability, net pension liability, and sensitivity information shown in this report were determined by our consulting actuary, Gabriel, Roeder, Smith and Company ("GRS") and are based on an actuarial valuation performed as of July 1, 2019. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year-end, June 30, 2020, using GAAP.

The following table provides a summary of the actuarial assumptions and methods used in the July 1, 2018 valuations for SCRS and PORS.

	SCRS	PORS
Actuarial cost method	Entry Age Normal	Entry Age Normal
Actuarial assumptions:		
Investment rate of return	7.25%	7.25%
Projected salary increases	3.0% to 12.5% (varies by service)	3.5% to 9.5% (varies by service)
Benefit adjustments	Lesser of 1% or $500 annually	Lesser of 1% or $500 annually

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumption, the 2016 Public Retirees of South Carolina Mortality Table ("2016 PRSC"), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using published Scale AA projected from the year 2016.

Former Job Class	Males	Females
General Employees and Members of the General Assembly	2016 PRSC Males multiplied by 125%	2016 PRSC Females multiplied by 111%
Public Safety and Firefighters	2016 PRSC Males multiplied by 125%	2016 PRSC Females multiplied by 111%

NOTE 9. PENSION PLANS (CONTINUED)

Actuarial Assumptions and Methods (Continued)

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2020 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table below. For actuarial purposes, the 7.25% assumed annual investment rate of return used in the calculation of the TPL includes a 5.00% real rate of return and a 2.25% inflation component.

Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Long-Term Expected Portfolio Real Rate of Return
Global Equity	**51.0%**		
Global public equity	35.0%	7.81%	2.73%
Private equity	9.0%	8.91%	0.80%
Equity options securities	7.0%	5.09%	0.36%
Real assets	**12.0%**		
Real estate (private)	8.0%	5.55%	0.44%
Real estate (REITs)	1.0%	7.78%	0.08%
Infrastructure (Private)	2.0%	4.88%	0.10%
Infrastructure (Public)	1.0%	7.05%	0.07%
Opportunistic	**8.0%**		
Global tactical asset allocation	7.0%	3.56%	0.25%
Other opportunistic strategies	1.0%	4.41%	0.04%
Credit	**15.0%**		
High yield bons/ bank loans	4.0%	4.21%	0.17%
Emerging markets	4.0%	3.44%	0.14%
Private debt	7.0%	5.79%	0.40%
Rate Sensitive	**14.0%**		
Core fixed income	13.0%	1.60%	0.21%
Cash and short duration (net)	1.0%	0.56%	0.01%
	100%		
	Total expected real return		5.80%
	Inflation for actuarial purposes		2.25%
	Total expected nominal return		8.05%

NOTE 9. PENSION PLANS (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina State Code of Laws. Based on those assumptions, the County's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table presents the sensitivity of the net pension liability to changes in the discount rate for the County and the respective component units.

Sensitivity of the Net Position Liability to Changes in the Discount Rate

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
SCRS	$ 125,087,508	$ 100,927,699	$ 80,753,968

Pension Expense

For the year ended June 30, 2021, the County recognized its proportionate share of collective pension expense of $11,292,786 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of $1,317,487 for a total of $12,610,273 for the SCRS plan. Additionally, for the year ended June 30, 2021, the County recognized its proportionate share of collective pension expense of $6,679,025 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of ($463,794) for a total of $6,215,231 for the PORS plan.

NOTE 9. PENSION PLANS (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to the SCRS and PORS pension plans, respectively, from the following sources:

SCRS	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,164,574	$ 381,651
Net difference between projected and actual earnings on pension plan investments	7,424,082	-
Assumption changes	123,653	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,129,146	711,673
Employer contributions subsequent to the measurement date	6,676,049	-
Total	$ 16,517,504	$ 1,093,324

PORS	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 985,392	$ 204,096
Net difference between projected and actual earnings on pension plan investments	4,747,865	-
Assumption changes	565,829	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	147,145	1,210,397
Employer contributions subsequent to the measurement date	3,644,729	-
Total	$ 10,090,960	$ 1,414,493

NOTE 9. PENSION PLANS (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

County contributions subsequent to the measurement date of $6,676,049 and $3,644,729 for the SCRS plan and the PORS plan, respectively, are deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30,	SCRS	PORS
2022	$ 2,055,457	$ 1,259,916
2023	2,441,436	1,056,792
2024	2,356,771	1,480,878
2025	1,894,467	1,234,152
Total	$ 8,748,131	$ 5,031,738

Pension Plan Fiduciary Net Position

Detailed information regarding the fiduciary net position of the plans administered by PEBA is available in the separately issued Annual Comprehensive Financial Report containing financial statements and required supplementary information for SCRS and PORS. The Annual Comprehensive Financial Report of the Pension Trust Funds is publicly available on PEBA's Retirement Benefits' website at www.retirement.sc.gov, or a copy may be obtained by submitting a request to PEBA, P.O. Box 11960, Columbia, South Carolina 29211-1960.

NOTE 10. ACCRUED COMPENSATED ABSENCES AND OTHER BENEFITS

Effective February 15, 1993, Beaufort County adopted a new leave policy for all employees. The TOWP/SCA policy was replaced with a policy granting Personal Leave Days and Personal Disability Leave. Under the new policy, employees were entitled to a maximum Personal Leave balance of 280 hours. Upon termination, employees will be paid for all unused, unpaid Personal Leave up to this maximum. The liability recorded at June 30, 2021, to cover unused, unpaid Personal Leave including fringe benefits totaled $4,052,682.

Accrued compensated absences for governmental activities as of June 30, 2021 are as follows:

Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021	Due in One Year
$ 4,504,195	$ 7,124,655	$ 7,716,722	$ 3,912,128	$ 547,698

Accrued compensated absences for business-type activities as of June 30, 2021 are as follows:

Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021	Due in One Year
$ 178,113	$ 271,804	$ 309,363	$ 140,554	$ 19,677

The County considers accrued compensated absences to be reported as a current and long-term liability. For governmental activities, compensated absences payable are liquidated by the General Fund.

All leave hours accrued in excess of this Personal Leave maximum were accrued to the employee's Personal Disability leave account. A maximum of 360 hours may be maintained in an employee's Personal Disability leave account. The only accrual to this balance occurs when an employee's Personal Leave account exceeds 280 hours, at which time excess hours are "rolled over" to the Personal Disability leave account. Personal Disability leave is to be used in the case of an extended or life threatening illness. This account can only be used once all accrued hours in the Personal Leave account have been used to a balance of 80 hours or less. The employee must present a doctor's statement verifying the disability or illness in order to utilize his/her Personal Disability leave. Employees with remaining SCA leave balances may retain those balances. The same rules governing the use of Personal Disability leave apply to the use of SCA leave. Upon termination of employment with Beaufort County, no payment for any unused SCA or Personal Disability leave will be made.

The County does not provide post-employment health care benefits except those mandated by the Consolidated Omnibus Budget Reconciliation Act (“COBRA”). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

NOTE 11. FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2021, fund balances for government funds are made up of the following:

- Nonspendable Fund Balance includes amounts that are: a) not in spendable form, or b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

- Restricted Fund Balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource providers.

- Committed Fund Balance includes amounts that can only be used for the specific purposes determined by a formal action of the County's highest level of decision-making authority, County Council. Commitments may be changed or lifted only by the County taking the same formal action that imposes the constraint originally.

- Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. County Council has by resolution authorized the County Administrator to assign fund balance. County Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

- Unassigned Fund Balance is the residual classification when the balances do not meet the above criterion. The County reports, positive unassigned fund balance only in the General Fund. Negative unassigned fund balance may be reported in any governmental funds.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

NOTE 11. FUND BALANCES (CONTINUED)

Beaufort County Council is the County's highest level of decision-making authority that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

The County considers restricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted amounts are available. When an expenditure is incurred for which committed, assigned, or unassigned amounts could be used, the County considers expenditures to be used in this respective order.

The County has established a fund balance policy for the General Fund, through Ordinance No. 2014/6, that requires the maintenance of a fund balance of at least 30% of the total General Fund expenditures of the previous fiscal year as an unassigned fund balance.

The County has established a Debt Service Fund balance policy, through Ordinance No. 2014/7, that requires the maintenance of a fund balance that covers the County's interest payments, occurring on August 1st and September 1st of every fiscal year.

NOTE 11. FUND BALANCES (CONTINUED)

Fund balances for all the major and nonmajor funds as of June 30, 2021, were distributed as follows:

	General Fund	County Wide General Obligation Bonds	Sales Tax Project	Nonmajor Governmental Funds	Total
Nonspendable:					
Prepaid items	$ 2,100,954	$ -	$ -	$ -	$ 2,100,954
	2,100,954	-	-	-	2,100,954
Restricted:					
General government grants	-	-	-	19,275,029	19,275,029
Public safety grants	-	-	-	7,537,057	7,537,057
Public works grants	-	-	-	36,758,894	36,758,894
Public health grants	-	-	-	5,295,784	5,295,784
Public welfare grants	-	-	-	104,118	104,118
Cultural and recreation grants	-	-	-	14,029,275	14,029,275
Capital projects	-	-	99,638,927	52,115,032	151,753,959
Debt service	-	21,177,387	-	4,467,611	25,644,998
	-	21,177,387	99,638,927	139,582,800	260,399,114
Assigned:					
General government	3,261,035	-	-	-	3,261,035
Traffic engineering	73,337		-	-	73,337
Parks and leisure special events	430,984	-	-	-	430,984
	3,765,356	-	-	-	3,765,356
Unassigned	65,808,134	-	-	(6,089)	65,802,045
	$ 71,674,444	$ 21,177,387	$ 99,638,927	$ 139,576,711	$ 332,067,469

NOTE 12. COMMITMENTS AND CONTINGENCIES

Arbitrage rules - State and local bonds issued after 1984 are subject to arbitrage restrictions as enacted by the Federal Government. To retain the bonds' tax exempt status, local governments must comply with the regulations as adopted by the government and expend all of the bond proceeds within designated periods which could be up to three years. The County believes it is in compliance with all arbitrage rules.

As of June 30, 2021, the County has outstanding construction contracts of $2,644,550.

NOTE 13. RISK MANAGEMENT AND LITIGATION

The County is exposed to various risks of losses related to torts; thefts of; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The County manages risk through employee educational and prevention programs and through the purchase of casualty and liability insurance. All risk management activities are accounted for in the General Fund.

For all of these risks, the County is a member of the State of South Carolina Insurance Reserve Fund. The County pays premiums to the Fund for its general insurance coverage. The agreement for formation of the Fund provides that the Fund will be self-sustaining through member premiums and will reinsure through commercial companies for each insured event.

Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported are considered.

The County is a party to several lawsuits which seek to recover property taxes paid under protest and to overturn property sold at “tax sales.” The County’s attorney estimates that the amount of actual or potential claims against the County at June 30, 2021 will not materially affect the financial conditions of the County. Therefore, the General Fund contains no provision for estimated claims.

The County is a party to a lawsuit regarding the termination of other post-employment healthcare insurance coverage for which management cannot determine the outcome. Therefore, there is no provision provided in the financial statements.

The County has not significantly reduced insurance coverage from the previous year nor has it settled claims in excess of insurance coverage for the last three years that were material.

NOTE 14. RESTATEMENT OF PRIOR YEAR NET POSITION

In fiscal year 2021, the County adopted GASB Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on: 1) whether a government is controlling the assets of the fiduciary activity, and 2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The County restated beginning net position for the Fiduciary Funds for the cumulative effect of this accounting change. These changes are in accordance with generally accepted accounting principles.

	Fiduciary Funds
Net position, fiduciary funds, as previously reported	$ -
Change in accounting principle due to the implementation of GASB Statement No. 84	201,343,012
Net position, fiduciary funds, as restated	$ 201,343,012

REQUIRED SUPPLEMENTARY INFORMATION

BEAUFORT COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance from Final Budget Positive / (Negative)
	Original	Final	Actual	
Revenues				
Property taxes:				
Current taxes	$ 97,472,000	$ 97,472,000	$ 101,098,232	$ 3,626,232
Delinquent taxes	1,500,000	1,500,000	1,706,600	206,600
Automobile taxes	6,345,968	6,345,968	6,813,453	467,485
Penalties	900,000	900,000	830,716	(69,284)
Total property taxes	106,217,968	106,217,968	110,449,001	4,231,033
Licenses and permits				
Business licenses	1,840,000	1,840,000	2,386,544	546,544
Building permits	892,160	892,160	1,451,242	559,082
Cable franchise fees	360,000	360,000	465,655	105,655
Marriage licenses	72,000	72,000	64,070	(7,930)
Other licenses and permits	80,000	80,000	99,295	19,295
Total licenses and permits	3,244,160	3,244,160	4,466,806	1,222,646
Intergovernmental				
State aid to subdivisions	6,746,324	6,746,324	6,599,580	(146,744)
Homestead exemption	1,743,960	1,743,960	2,023,172	279,212
Merchants' inventory tax	186,309	186,309	186,309	-
Manufacturers tax	30,000	30,000	88,263	58,263
Motor carrier tax	205,000	205,000	230,346	25,346
Payments in lieu of taxes	120,000	120,000	65,868	(54,132)
Veterans office stipend	5,370	5,370	5,512	142
Registration and election	12,000	12,000	94,395	82,395
Salary supplements	7,875	7,875	7,875	-
Local traffic signal maintenance	-	-	70,940	70,940
Local, state and federal grant funds	-	-	1,066,066	1,066,066
Pollution control penalties	2,000	2,000	7,500	5,500
Total intergovernmental	9,058,838	9,058,838	10,445,826	1,386,988
Charges for services				
Register of deeds fees	3,400,000	3,400,000	9,065,296	5,665,296
Sheriff's service contracts and fees	40,000	40,000	36,682	(3,318)
Emergency medical service fees	3,305,000	3,305,000	3,349,960	44,960
Court support services	1,425,000	1,425,000	1,183,611	(241,389)
Recreation fees	322,160	322,160	228,533	(93,627)
Administrative services	322,000	322,000	315,591	(6,409)
DSO/rezoning/CRB fees	48,000	48,000	86,324	38,324
Solid waste disposal fees	-	-	7,850	7,850
Total charges for services	8,862,160	8,862,160	14,273,847	5,411,687
Fines and forfeitures				
Clerk of court fines	12,500	12,500	9,434	(3,066)
Bond escreatment	5,000	5,000	11,663	6,663
Magistrate's court fines	567,000	567,000	409,308	(157,692)
Library fines	75,000	75,000	25,424	(49,576)
Other fines	65,000	65,000	158,014	93,014
Forfeitures	25,000	25,000	2,573	(22,427)
Total fines and forfeitures	749,500	749,500	616,416	(133,084)
Interest earned on investments	442,805	442,805	153,296	(289,509)
Miscellaneous				
Rental of county property	17,000	17,000	17,701	701
Sale of county property	125,000	92,194	408,585	316,391
Miscellaneous	38,000	38,000	131,490	93,490
Total Miscellaneous	180,000	147,194	557,776	410,582
Total Revenues	128,755,431	128,722,625	140,962,968	12,240,343

(Continued)

BEAUFORT COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance from Final Budget Positive / (Negative)
	Original	Final	Actual	
Expenditures				
General government services				
Elected and state appointed officials:				
Magistrate's court	$ 2,240,607	$ 2,011,512	$ 1,981,320	$ 30,192
Clerk of court and family court	1,339,382	1,349,429	1,039,206	310,223
Treasurer	1,729,424	1,734,414	1,604,355	130,059
Solicitor	1,887,500	1,887,500	1,887,500	-
Probate court	864,225	864,225	855,446	8,779
County council - supplemental appropriations	868,859	1,568,652	1,532,378	36,274
Auditor	1,012,249	961,289	956,328	4,961
Coroner	696,574	747,348	747,574	(226)
Master in equity	393,235	367,560	361,528	6,032
Legislative delegation	66,992	52,147	51,290	857
Total elected and state appointed officials	11,099,047	11,544,076	11,016,925	527,151
Administrative services				
County administrator	693,342	703,369	703,581	(212)
Communications and accountability	279,737	149,694	144,387	5,307
Broadcast services	401,412	388,618	376,408	12,210
County attorney	523,476	873,476	549,202	324,274
Finance, risk management and purchasing	1,711,518	1,723,404	1,595,398	128,006
Assessor	2,505,292	1,917,483	1,911,896	5,587
Register of deeds	568,750	549,415	548,481	934
Community planning and development	1,244,271	1,095,651	924,607	171,044
Business license	102,605	111,443	111,558	(115)
Voter registration and elections	961,181	1,103,831	981,340	122,491
Management and geographical information systems	4,539,752	5,479,041	5,130,012	349,029
Records management	618,995	558,115	495,055	63,060
Employee services	882,544	785,906	679,160	106,746
Non-departmental	14,013,953	14,013,953	12,116,133	1,897,820
Total administrative services	29,046,828	29,453,399	26,267,218	3,186,181
Economic and regional development				
Lowcountry Council of Governments	202,675	202,675	195,062	7,613
Lowcountry Regional Transportation Authority	357,052	357,052	357,052	-
Economic development	1,003,594	1,070,528	1,614,722	(544,194)
Small business center	35,000	35,000	35,000	-
Total economic and regional development	1,598,321	1,665,255	2,201,836	(536,581)
Total general government services	41,744,196	42,662,730	39,485,979	3,176,751
Public safety services				
Sheriff's office	24,051,061	26,568,325	20,173,515	6,394,810
Emergency and traffic management	6,796,573	6,625,728	6,284,102	341,626
Emergency medical services	8,402,726	8,448,863	7,772,274	676,589
Detention center	7,386,956	6,692,547	6,445,578	246,969
Building codes and enforcement	1,057,134	1,438,082	1,049,220	388,862
Animal services	1,206,633	1,244,225	1,179,373	64,852
Traffic and transportation engineering	450,193	576,651	416,538	160,113
Total public safety services	49,351,276	51,594,421	43,320,600	8,273,821

(Continued)

BEAUFORT COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance from Final Budget Positive / (Negative)
	Original	Final	Actual	
Expenditures (Continued)				
Public works services				
Public works general support	$ 2,286,015	$ 2,422,725	$ 2,178,038	$ 244,687
Engineering	336,616	303,165	337,585	(34,420)
Facilities maintenance	5,427,349	5,222,384	5,266,850	(44,466)
Solid waste and recycling	8,667,743	8,754,275	8,204,272	550,003
Total public works services	16,717,723	16,702,549	15,986,745	715,804
Public health services				
Mosquito control	1,514,215	1,625,853	1,396,899	228,954
Medical indigent act contributions	1,978,448	2,098,091	1,978,448	119,643
Total public health services	3,492,663	3,723,944	3,375,347	348,597
Public welfare services				
Veterans' affairs office	233,594	232,694	175,586	57,108
Human services alliance	474,667	474,667	461,007	13,660
Total public welfare services	708,261	707,361	636,593	70,768
Cultural and recreation services				
Parks and seisure services	4,347,289	4,267,146	3,256,976	1,010,170
Libraries	4,295,802	4,441,755	3,794,522	647,233
Education allocation	4,636,032	4,636,032	4,636,032	-
Total cultural and recreation services	13,279,123	13,344,933	11,687,530	1,657,403
Capital outlay	2,388,740	933,428	2,116,486	(1,183,058)
Total Expenditures	127,681,982	129,669,366	116,609,280	13,060,086
Excess of revenues over expenditures	1,073,449	(946,741)	24,353,688	25,300,429
Other Financing Sources (Uses)				
Transfers in	1,545,000	1,545,000	1,584,205	(39,205)
Transfers out	(2,618,449)	(2,186,747)	(8,080,746)	5,893,999
Total other financing sources (uses)	(1,073,449)	(641,747)	(6,496,541)	5,854,794
Net Change in Fund Balance	-	(1,588,488)	17,857,147	(19,445,635)
Fund Balance - beginning	53,817,297	53,817,297	53,817,297	-
Fund Balance - ending	$ 53,817,297	$ 52,228,809	$ 71,674,444	$ (19,445,635)

BEAUFORT COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
ARPA FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Fines and forfeitures			
Intergovernmental	$ -	$ -	$ -
Total revenues	-	-	-
Expenditures			
Other			
Total expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - beginning	-	-	-
Fund Balance - ending	$ -	$ -	$ -

BEAUFORT COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

South Carolina Retirement System

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered	Plan fiduciary net position as a percentage of the total pension liability
2020	0.394993%	$ 100,927,699	$ 44,045,764	229.1%	50.7%
2019	0.399241%	91,163,213	40,402,521	225.6%	54.1%
2018	0.393551%	88,182,198	38,542,987	228.8%	54.1%
2017	0.384938%	86,655,734	38,829,871	223.2%	53.3%
2016	0.368452%	78,700,803	35,677,230	220.6%	52.9%
2015	0.300690%	68,288,822	33,748,204	202.3%	57.0%
2014	0.367597%	63,288,017	33,248,858	190.3%	59.9%

South Carolina Police Officers' Retirement System

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered	Plan fiduciary net position as a percentage of the total pension liability
2020	1.39819%	$ 46,366,961	$ 21,144,386	219.3%	58.8%
2019	1.39121%	39,871,296	17,288,882	230.6%	62.7%
2018	1.46349%	41,468,720	17,304,198	239.6%	61.7%
2017	1.49866%	41,056,757	20,178,336	203.5%	60.9%
2016	1.49638%	37,955,357	19,093,765	198.8%	60.4%
2015	1.46238%	31,872,585	17,974,479	177.3%	64.6%
2014	1.48971%	28,534,997	18,070,889	157.9%	67.5%

The above schedules will present 10 years of information once it is accumulated.

The assumptions used in the preparation of the above schedules are disclosed in Note 9 to the financial statements.

BEAUFORT COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF COUNTY PENSION CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

South Carolina Retirement System

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2021	$ 6,676,049	$ 6,676,049	$ -	$ 42,904,937	15.56%
2020	6,853,521	6,853,521	-	44,045,764	15.56%
2019	6,136,750	6,136,750	-	40,402,521	15.19%
2018	5,530,147	5,530,147	-	38,542,987	14.35%
2017	4,488,733	4,488,733	-	38,829,871	11.56%
2016	3,945,902	3,945,902	-	35,677,230	11.06%
2015	3,678,554	3,678,554	-	33,478,204	10.99%

South Carolina Police Officers' Retirement System

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2021	$ 3,644,729	$ 3,644,729	$ -	$ 20,203,597	18.040%
2020	3,814,447	3,814,447	-	21,144,386	18.040%
2019	3,440,718	3,440,718	-	17,288,882	19.90%
2018	3,288,903	3,288,903	-	17,304,198	19.01%
2017	2,873,395	2,873,395	-	20,178,336	14.24%
2016	2,623,483	2,623,483	-	19,093,765	13.74%
2015	2,410,378	2,410,378	-	17,974,479	13.41%

Asset valuation method	Five-year smoothed	Five-year smoothed
Amortization method	Level % of pay	Level % of pay
Amortization period	39 years maximum, closed	29 years maximum, closed
Investment return	7.25%	7.25%
Inflation	2.25%	2.25%
Salary increases	3.00% to 12.5% (varies by service)	3.50% to 9.5% (varies by service)
Mortality	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates multiplied by 100% for general employees and 125% for public safety and firefighters. Female rates multiplied by 111% for general employees, public safety and firefighters.	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates multiplied by 100% for general employees and 125% for public safety and firefighters. Female rates multiplied by 111% for general employees, public safety and firefighters.

The above schedule will present 10 years of information once it is accumulated.

BEAUFORT COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF MODIFIED APPROACH FOR AIRPORT INFRASTRUCTURE ASSETS
June 30, 2021

Beaufort County's airport infrastructure assets consist of approximately 25% airport runways, 25% airport taxiways, and 50% airport aprons. The condition of the runways, taxiways, and aprons is measured using several distress factors found in pavement surfaces. The airports' pavement management system uses a measurement scale that is based on a condition index. For the Beaufort Executive Airport, the South Carolina Aeronautics Commission ("SCAC") condition scale is used to classify runways, taxiways, and aprons. The SCAC condition scale is as follows: good or better condition (70 - 100), fair condition (50 - 69), and substandard condition (less than 50). For the Hilton Head Island Airport, the Federal Aviation Administration ("FAA") condition scale is used to classify runways, taxiways, and aprons. The FAA condition scale is as follows: excellent condition (5), good condition (4), fair condition (3), poor condition (2), and failed condition (1). It is the County's policy to maintain the runways, taxiways, and aprons at a fair condition or better. Condition assessments are determined every year by the County at both airports, the SCAC at the Lady's Island Airport, and the FAA at the Hilton Head Island Airport. The County's runways, taxiways, and aprons have an estimated useful life, without resurfacing, of 25 years. Due to the strong safety concerns of airplanes landing, taking off, and taxiing on these surfaces, all surfaces are repaired immediately if and when there is a need for such repairs.

Actual maintenance of runways, taxiways, and aprons involves scraping and providing improved surface materials on an as needed basis or filling cracks within the pavement on an as needed basis.

	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017
Percent of Runways in Fair or Better Condition	100%	100%	100%	100%	100%
Percent of Taxiways in Fair or Better Condition	50%	100%	100%	100%	100%
Percent of Aprons in Fair or Better Condition	43%	100%	100%	100%	100%
Percent of Annual Resurfacing of Runways Completed	0%	0%	0%	0%	0%
Percent of Annual Resurfacing of Taxiways Completed	0%	0%	0%	0%	0%
Percent of Annual Resurfacing of Aprons Completed	0%	0%	0%	0%	0%

The County estimates maintenance expense in the amount of $2,000,000 to be incurred every five years for paving costs in order to maintain and preserve at (or above) the condition level established and disclosed above. The County adopted the modified approach for its airport infrastructure assets in fiscal year 2011.

During Fiscal Years 2021, 2020, 2019, 2018, and 2017, the Hilton Head Island Airport expended $5.1 million, $2.4 million, $4.4 million, $15.6 million, and $9.2 million, respectively, related to the relocation of taxiways A and F and replacement of the general aviation ("GA") ramp and the runway extension project. The County also has a grant request in process with the FAA and the SCAC to obtain funding for both airports runway and taxiway rehabilitation and/or construction, which is listed as high priority items on the respective CIP lists. HXD's project is in design. ARW will be in design this year if approved by the FAA.

OTHER SUPPLEMENTARY INFORMATION

BEAUFORT COUNTY, SOUTH CAROLINA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
COUNTY WIDE GENERAL OBLIGATION BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	$ 11,040,700	$ 11,432,854	$ 392,154
Interest	150,000	127,760	(22,240)
Fines and forfeits	40,000	33,097	(6,903)
Total revenues	11,230,700	11,593,711	369,914
Expenditures			
Debt service - principal	7,388,772	15,601,650	(8,212,878)
Debt service - interest and fees	3,344,656	3,980,586	(635,930)
Total debt service expenditures	10,733,428	19,582,236	(8,848,808)
Excess (deficiency) of revenues over (under) expenditures	497,272	(7,988,525)	(8,485,797)
Other Financing Sources			
Issuance of bonds	-	6,135,000	6,135,000
Payments to refunding debt escrow agent	-	(8,925,000)	(8,925,000)
Bond premiums	-	4,852,762	4,852,762
Transfers In	-	5,622,298	5,622,298
Total other financing sources	-	7,685,060	7,685,060
Net Change in Fund Balance	497,272	(303,465)	(800,737)
Fund Balance - beginning	21,480,852	21,480,852	-
Fund Balance - ending	$ 21,978,124	$ 21,177,387	$ (800,737)

BEAUFORT COUNTY, SOUTH CAROLINA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
SALES TAX PROJECT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ -	$ 55,603,495	$ 55,603,495
Interest	-	194,063	194,063
Total revenues	-	55,797,558	55,797,558
Expenditures			
Capital projects	500,000	1,627,460	(1,127,460)
Net Change in Fund Balance	(500,000)	54,170,098	54,670,098
Fund Balance - beginning	45,468,829	45,468,829	-
Fund Balance - ending	$ 44,968,829	$ 99,638,927	$ 54,670,098

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and equity in pooled cash and investments	$ 83,696,733	$ 4,467,611	$ 53,138,218	$ 141,302,562
Receivables, net	1,152,361	-	234,097	1,386,458
Due from other governments	2,153,933	-	-	2,153,933
Total assets	$ 87,003,027	$ 4,467,611	$ 53,372,315	$ 144,842,953
LIABILITIES				
Accounts payable	$ 3,067,706	$ -	$ 1,257,283	$ 4,324,989
Accrued payroll	851,472	-	-	851,472
Due to others	89,781	-	-	89,781
Total liabilities	4,008,959	-	1,257,283	5,266,242
FUND BALANCE				
Restricted	83,000,157	4,467,611	52,115,032	139,582,800
Unassigned	(6,089)	-	-	(6,089)
Total fund balance	82,994,068	4,467,611	52,115,032	139,576,711
Total liabilities and fund balances	$ 87,003,027	$ 4,467,611	$ 53,372,315	$ 144,842,953

BEAUFORT COUNTY, SOUTH CAROLINA

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

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property taxes	$ 9,793,100	$ -	$ 622,963	$ 10,416,063
Licenses and permits	12,392,426	-	-	12,392,426
Intergovernmental	10,866,894	-	-	10,866,894
Charge for services	15,856,109	-	-	15,856,109
Fines and forfeitures	871,200	-	-	871,200
Interest	276,800	12,791	167,480	457,071
Miscellaneous	2,254,937	-	1,451,402	3,706,339
Total revenues	52,311,466	12,791	2,241,845	54,566,102
Expenditures				
General government	7,012,972	-	-	7,012,972
Public safety	7,900,832	-	-	7,900,832
Public works	449,212	-	-	449,212
Public health	9,093,469	-	-	9,093,469
Public welfare	1,383,084	-	-	1,383,084
Cultural and recreation	657,365	-	-	657,365
Capital projects	5,557,418	-	15,223,559	20,780,977
Debt service - principal	7,735,880	2,130,435	-	9,866,315
Debt service - interest and fees	3,417,750	561,196	155,001	4,133,947
Total expenditures	43,207,982	2,691,631	15,378,560	61,278,173
Excess (deficiency) of revenues over (under) expenditures	9,103,484	(2,678,840)	(13,136,715)	(6,712,071)
Other Financing Sources (Uses)				
Issuance of bonds	-	-	36,775,000	36,775,000
Transfers in	2,746,697	3,132,705	-	5,879,402
Transfers out	(5,276,860)	-	(160,000)	(5,436,860)
Total other financing sources (uses)	(2,530,163)	3,132,705	36,615,000	37,217,542
Net Change in Fund Balance	6,573,321	453,865	23,478,285	30,505,471
Fund Balance - beginning	76,420,747	4,013,746	28,636,747	109,071,240
Fund Balance - ending	$ 82,994,068	$ 4,467,611	$ 52,115,032	$ 139,576,711

BEAUFORT COUNTY, SOUTH CAROLINA

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

	Special Revenue Funds		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	$ 10,413,326	$ 9,793,100	$ (620,226)
Licenses and permits	6,934,700	12,392,426	5,457,726
Intergovernmental	7,354,224	10,866,894	3,512,670
Charge for services	12,829,655	15,856,109	3,026,454
Fines and forfeitures	183,300	871,200	687,900
Interest	547,500	276,800	(270,700)
Miscellaneous	1,556,648	2,254,937	698,289
Total revenues	39,819,353	52,311,466	12,492,113
Expenditures			
General government	8,118,228	7,012,972	1,105,256
Public safety	2,799,045	7,900,832	(5,101,787)
Public works	347,466	449,212	(101,746)
Public health	12,001,572	9,093,469	2,908,103
Public welfare	1,422,825	1,383,084	39,741
Cultural and recreation	929,250	657,365	271,885
Other	-	-	-
Capital projects	2,495,558	5,557,418	(3,061,860)
Debt service - principal	7,735,880	7,735,880	-
Debt service - interest and fees	3,085,256	3,417,750	(332,494)
Total expenditures	38,935,080	43,207,982	(4,272,902)
Excess of revenues over expenditures	884,273	9,103,484	8,219,211
Other Financing Sources (Uses)			
Transfers in	2,201,398	2,746,697	545,299
Transfers out	(4,677,705)	(5,276,860)	(599,155)
Total other financing uses, net	(2,476,307)	(2,530,163)	(53,856)
Net Change in Fund Balance	(1,592,034)	6,573,321	8,165,355
Fund Balance - beginning	76,420,747	76,420,747	-
Fund Balance - ending	$ 74,828,713	$ 82,994,068	$ 8,165,355

BEAUFORT COUNTY, SOUTH CAROLINA

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

	Debt Service Funds		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	$ -	$ 12,791	$ 12,791
Total revenues	-	12,791	12,791
Expenditures			
Debt service - principal	2,130,435	2,130,435	-
Debt service - interest and fees	561,196	561,196	-
Total expenditures	2,691,631	2,691,631	-
Deficiency of revenues under expenditures	(2,691,631)	(2,678,840)	12,791
Other Financing Sources			
Transfers in	3,132,705	3,132,705	-
Total other financing sources	3,132,705	3,132,705	-
Net Change in Fund Balance	441,074	453,865	12,791
Fund Balance - beginning	4,013,746	4,013,746	-
Fund Balance - ending	$ 4,454,820	$ 4,467,611	$ 12,791

(Continued)

BEAUFORT COUNTY, SOUTH CAROLINA

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

	Capital Projects Funds
Revenues	
Property taxes	$ 622,963
Interest	167,480
Miscellaneous	1,451,402
Total revenues	2,241,845
Expenditures	
Capital projects	15,223,559
Debt service - interest and fees	155,001
Total expenditures	15,378,560
Deficiency of revenues under expenditures	(13,136,715)
Other Financing Sources (Uses)	
Issuance of bonds	36,775,000
Transfers out	(160,000)
Total other financing sources, net	36,615,000
Net Change in Fund Balance	23,478,285
Fund Balance - beginning	28,636,747
Fund Balance - ending	$ 52,115,032

(Continued)

BEAUFORT COUNTY, SOUTH CAROLINA

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

	Total Nonmajor Governmental Funds		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	$ 10,413,326	$ 10,416,063	$ 2,737
Licenses and permits	6,934,700	12,392,426	5,457,726
Intergovernmental	7,354,224	10,866,894	3,512,670
Charge for services	12,829,655	15,856,109	3,026,454
Fines and forfeitures	183,300	871,200	687,900
Interest	547,500	457,071	(90,429)
Miscellaneous	1,556,648	3,706,339	2,149,691
Total revenues	39,819,353	54,566,102	14,746,749
Expenditures			
General government	8,118,228	7,012,972	1,105,256
Public safety	2,799,045	7,900,832	(5,101,787)
Public works	347,466	449,212	(101,746)
Public health	12,001,572	9,093,469	2,908,103
Public welfare	1,422,825	1,383,084	39,741
Cultural and recreation	929,250	657,365	271,885
Other	-	-	-
Debt service - principal	9,866,315	9,866,315	-
Debt service - interest and fees	3,646,452	4,133,947	(487,495)
Capital projects	2,495,558	20,780,977	(18,285,419)
Total expenditures	41,626,711	61,278,173	(19,651,462)
Deficiency of revenues under expenditures	(1,807,358)	(6,712,071)	(4,904,713)
Other Financing Sources (Uses)			
Issuance of bonds	-	36,775,000	36,775,000
Transfers in	5,334,103	5,879,402	545,299
Transfers out	(4,677,705)	(5,436,860)	(759,155)
Total other financing sources, net	656,398	37,217,542	36,561,144
Net Change in Fund Balance	(1,150,960)	30,505,471	31,656,431
Fund Balance - beginning	80,434,493	109,071,240	28,636,747
Fund Balance - ending	$ 79,283,533	$ 139,576,711	$ 60,293,178

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
ALL NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	General Government Programs	Public Safety Programs	Public Works Programs
ASSETS			
Cash and equity in pooled cash and investments	$ 19,092,525	$ 7,500,027	$ 37,319,654
Receivables, net	356,323	177,528	469,324
Due from other governments	532,087	790,523	252,341
Total assets	$ 19,980,935	$ 8,468,078	$ 38,041,319
LIABILITIES			
Accounts payable	$ 559,237	$ 568,349	$ 1,279,347
Accrued payroll	146,669	323,396	3,078
Due to others	-	39,276	-
Total liabilities	$ 705,906	$ 931,021	$ 1,282,425
FUND BALANCE			
Restricted	$ 19,275,029	$ 7,537,057	$ 36,758,894
Unassigned	-	-	-
Total fund balances	19,275,029	7,537,057	36,758,894
Total liabilities and fund balances	$ 19,980,935	$ 8,468,078	$ 38,041,319

Public Health Programs	Public Welfare Programs	Cultural and Recreational Programs	Total
$ 5,458,132	$ 145,120	$ 14,181,275	$ 83,696,733
7,403	28,514	113,269	1,152,361
459,145	118,390	1,447	2,153,933
$ 5,924,680	$ 292,024	$ 14,295,991	$ 87,003,027
$ 217,264	$ 176,793	$ 266,716	$ 3,067,706
361,127	17,202	-	851,472
50,505	-	-	89,781
$ 628,896	$ 193,995	$ 266,716	$ 4,008,959
$ 5,295,784	$ 104,118	$ 14,029,275	$ 83,000,157
-	(6,089)	-	(6,089)
5,295,784	98,029	14,029,275	82,994,068
$ 5,924,680	$ 292,024	$ 14,295,991	$ 87,003,027

BEAUFORT COUNTY, SOUTH CAROLINA

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

	General Government Programs	Public Safety Programs	Public Works Programs
Revenues			
Property taxes	$ 9,793,100	$ -	$ -
Licenses and permits	4,447,947	40,250	5,374,392
Intergovernmental	4,611,397	1,331,038	2,607,476
Charge for services	681,346	5,319,381	2,923,950
Fines and forfeitures	505,454	365,746	-
Interest	53,641	17,477	107,826
Miscellaneous	1,198,852	772,168	175,014
Total revenues	21,291,737	7,846,060	11,188,658
Expenditures			
General government	7,012,972	-	-
Public safety	-	7,900,832	-
Public works	-	-	449,212
Public health	-	-	-
Public welfare	-	-	-
Cultural and recreation	-	-	-
Capital	211,276	313,518	4,356,012
Debt service - principal	7,196,961	-	325,526
Debt service - interest and fees	3,245,578	-	40,397
Total expenditures	17,666,787	8,214,350	5,171,147
Excess (deficiency) of revenues over (under) expenditures	3,624,950	(368,290)	6,017,511
Other Financing Sources (Uses)			
Transfers in	1,648,131	172,613	-
Transfers out	(2,798,927)	-	(1,917,983)
Total other financing sources (uses)	(1,150,796)	172,613	(1,917,983)
Net Change in Fund Balance	2,474,154	(195,677)	4,099,528
Fund Balance - beginning	16,800,875	7,732,734	32,659,366
Fund Balance - ending	$ 19,275,029	$ 7,537,057	$ 36,758,894

Public Health Programs	Public Welfare Programs	Cultural and Recreational Programs	Total
$ -	$ -	$ -	$ 9,793,100
-	-	2,529,837	12,392,426
1,125,831	864,300	326,852	10,866,894
6,788,902	105,905	36,625	15,856,109
-	-	-	871,200
57,952	154	39,750	276,800
2,702	106,201	-	2,254,937
7,975,387	1,076,560	2,933,064	52,311,466
-	-	-	7,012,972
-	-	-	7,900,832
-	-	-	449,212
9,093,469	-	-	9,093,469
-	1,383,084	-	1,383,084
-	-	657,365	657,365
271,385	-	405,227	5,557,418
-	-	213,393	7,735,880
-	-	131,775	3,417,750
9,364,854	1,383,084	1,407,760	43,207,982
(1,389,467)	(306,524)	1,525,304	9,103,484
-	366,003	-	2,186,747
-	-	-	(4,716,910)
-	366,003	-	(2,530,163)
(1,389,467)	59,479	1,525,304	6,573,321
6,685,251	38,550	12,503,971	76,420,747
$ 5,295,784	$ 98,029	$ 14,029,275	$ 82,994,068

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	General Government Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	$ 10,413,326	$ 9,793,100	$ (620,226)
Licenses and permits	2,100,000	4,447,947	2,347,947
Intergovernmental	2,650,000	4,611,397	1,961,397
Charge for services	1,321,400	681,346	(640,054)
Fines and forfeitures	41,300	505,454	464,154
Interest	52,500	53,641	1,141
Miscellaneous	793,489	1,198,852	405,363
Total revenues	17,372,015	21,291,737	3,919,722
Expenditures			
General government	8,118,228	7,012,972	1,105,256
Capital	-	211,276	(211,276)
Debt service - principal	7,196,961	7,196,961	-
Debt service - interest and fees	2,913,084	3,245,578	(332,494)
Total expenditures	18,228,273	17,666,787	561,486
Excess (deficiency) of revenues over (under) expenditures	(856,258)	3,624,950	4,481,208
Other Financing Sources (Uses)			
Transfers in	1,648,131	1,648,131	-
Transfers out	(2,759,722)	(2,798,927)	(39,205)
Total other financing uses, net	(1,111,591)	(1,150,796)	(39,205)
Net Change in Fund Balance	(1,967,849)	2,474,154	4,442,003
Fund Balance - beginning	16,800,875	16,800,875	-
Fund Balance - ending	$ 14,833,026	$ 19,275,029	$ 4,442,003

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Public Safety Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 30,000	$ 40,250	$ 10,250
Intergovernmental	868,542	1,331,038	462,496
Charge for services	1,200,000	5,319,381	4,119,381
Fines and forfeitures	142,000	365,746	223,746
Interest	13,000	17,477	4,477
Miscellaneous	605,000	772,168	167,168
Total revenues	2,858,542	7,846,060	4,987,518
Expenditures			
Public safety	2,799,045	7,900,832	(5,101,787)
Capital	132,558	313,518	(180,960)
Total expenditures	2,931,603	8,214,350	(5,282,747)
Deficiency of revenues under expenditures	(73,061)	(368,290)	(295,229)
Other Financing Sources			
Transfers in	187,264	172,613	(14,651)
Total other financing sources	187,264	172,613	(14,651)
Net Change in Fund Balance	114,203	(195,677)	(309,880)
Fund Balance - beginning	7,732,734	7,732,734	-
Fund Balance - ending	$ 7,846,937	$ 7,537,057	$ (309,880)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Public Works Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 3,200,000	$ 5,374,392	$ 2,174,392
Intergovernmental	2,000,000	2,607,476	607,476
Charge for services	2,240,000	2,923,950	683,950
Interest	-	107,826	107,826
Miscellaneous	-	175,014	175,014
Total revenues	7,440,000	11,188,658	3,748,658
Expenditures			
Public works	347,466	449,212	(101,746)
Capital	1,900,000	4,356,012	(2,456,012)
Debt service - principal	325,526	325,526	-
Debt service - interest and fees	40,397	40,397	-
Total expenditures	2,613,389	5,171,147	(2,557,758)
Deficiency of revenues under expenditures	4,826,611	6,017,511	1,190,900
Other Financing Uses			
Transfers out	(1,917,983)	(1,917,983)	-
Total other financing uses	(1,917,983)	(1,917,983)	-
Net Change in Fund Balance	2,908,628	4,099,528	1,190,900
Fund Balance - beginning	32,659,366	32,659,366	-
Fund Balance - ending	$ 35,567,994	$ 36,758,894	$ 1,190,900

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Public Health Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 814,700	$ 1,125,831	$ 311,131
Charge for services	7,899,255	6,788,902	(1,110,353)
Interest	482,000	57,952	(424,048)
Miscellaneous	27,359	2,702	(24,657)
Total revenues	9,223,314	7,975,387	(1,247,927)
Expenditures			
Public health	12,001,572	9,093,469	2,908,103
Capital	395,000	271,385	123,615
Total expenditures	12,396,572	9,364,854	3,031,718
Net Change in Fund Balance	(3,173,258)	(1,389,467)	1,783,791
Fund Balance - beginning	6,685,251	6,685,251	-
Fund Balance - ending	$ 3,511,993	$ 5,295,784	$ 1,783,791

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Public Welfare Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 787,232	$ 864,300	$ 77,068
Charge for services	101,000	105,905	4,905
Interest	-	154	154
Miscellaneous	130,800	106,201	(24,599)
Total revenues	1,019,032	1,076,560	57,528
Expenditures			
Public welfare	1,422,825	1,383,084	39,741
Total expenditures	1,422,825	1,383,084	39,741
Deficiency of revenues under expenditures	(403,793)	(306,524)	97,269
Other Financing Sources			
Transfers in	366,003	366,003	-
Total other financing sources	366,003	366,003	-
Net Change in Fund Balance	(37,790)	59,479	97,269
Fund Balance - beginning	38,550	38,550	-
Fund Balance - ending	$ 760	$ 98,029	$ 97,269

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL ALL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Cultural and Recreation Programs		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 1,604,700	$ 2,529,837	$ 925,137
Intergovernmental	233,750	326,852	93,102
Charge for services	68,000	36,625	(31,375)
Interest	-	39,750	39,750
Total revenues	1,906,450	2,933,064	1,026,614
Expenditures			
Cultural and recreation	929,250	657,365	271,885
Capital	68,000	405,227	(337,227)
Debt service - principal	213,393	213,393	-
Debt service - interest and fees	131,775	131,775	-
Total expenditures	1,342,418	1,407,760	(65,342)
Net Change in Fund Balance	564,032	1,525,304	961,272
Fund Balance - beginning	12,503,971	12,503,971	-
Fund Balance - ending	$ 13,068,003	$ 14,029,275	$ 961,272

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ALL NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Totals		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	$ 10,413,326	$ 9,793,100	$ (620,226)
Licenses and permits	6,934,700	12,392,426	5,457,726
Intergovernmental	7,354,224	10,866,894	3,512,670
Charge for services	12,829,655	15,856,109	3,026,454
Fines and forfeitures	183,300	871,200	687,900
Interest	547,500	276,800	(270,700)
Miscellaneous	1,556,648	2,254,937	698,289
Total revenues	39,819,353	52,311,466	12,492,113
Expenditures			
General government	8,118,228	7,012,972	1,105,256
Public safety	2,799,045	7,900,832	(5,101,787)
Public works	347,466	449,212	(101,746)
Public health	12,001,572	9,093,469	2,908,103
Public welfare	1,422,825	1,383,084	39,741
Cultural and recreation	929,250	657,365	271,885
Other	-	-	-
Capital	2,495,558	5,557,418	(3,061,860)
Debt service - principal	7,735,880	7,735,880	-
Debt service - interest and fees	3,085,256	3,417,750	(332,494)
Total expenditures	38,935,080	43,207,982	(4,272,902)
Excess of revenues over expenditures	884,273	9,103,484	8,219,211
Other Financing Sources (Uses)			
Transfers in	2,201,398	2,746,697	545,299
Transfers out	(4,677,705)	(5,276,860)	(599,155)
Total other financing uses, net	(2,476,307)	(2,530,163)	(53,856)
Net Change in Fund Balance	(1,592,034)	6,573,321	8,165,355
Fund Balance - beginning	76,420,747	76,420,747	-
Fund Balance - ending	$ 74,828,713	$ 82,994,068	$ 8,165,355

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT PROGRAMS
JUNE 30, 2021

	State Accommodations Tax Program	Purchase of Real Property Program	Local Accommodations Tax Program	Local Admissions Fee Program	Local Hospitality Tax Program
ASSETS					
Cash and equity in pooled cash and investments	$ -	$ 2,640,114	$ 5,059,156	$ 2,790,481	$ 2,703,218
Receivables, net	-	126,579	-	72,034	7,944
Due from other governments	481,149	1,316	-	-	-
Total assets	$ 481,149	$ 2,768,009	$ 5,059,156	$ 2,862,515	$ 2,711,162
LIABILITIES					
Accounts payable	$ 193,321	$ -	$ 254,617	$ 788	$ 1,464
Accrued payroll	-	-	-	489	-
Total liabilities	$ 193,321	$ -	$ 254,617	$ 1,277	$ 1,464
FUND BALANCE					
Restricted	$ 287,828	$ 2,768,009	$ 4,804,539	$ 2,861,238	$ 2,709,698
Total fund balance	287,828	2,768,009	4,804,539	2,861,238	2,709,698
Total liabilities and fund balances	$ 481,149	$ 2,768,009	$ 5,059,156	$ 2,862,515	$ 2,711,162

Treasurer Execution Fees	Clerk of Court Incentives	Clerk of Court Unit Cost	Employer Group Benefit Trust	Public Defender Trust	Reforestation Trust	Total
$ 2,043,767	$ 476,431	$ 469,742	$ 284,781	$ 401,178	$ 2,223,657	$ 19,092,525
3,170	-	26,959	-	119,637	-	356,323
-	-	49,622	-	-	-	532,087
$ 2,046,937	$ 476,431	$ 546,323	$ 284,781	$ 520,815	$ 2,223,657	$ 19,980,935
$ 38,854	$ 672	$ 2,398	$ 5,621	$ 53,437	$ 8,065	$ 559,237
1,466	-	-	-	144,714	-	146,669
$ 40,320	$ 672	$ 2,398	$ 5,621	$ 198,151	$ 8,065	$ 705,906
$ 2,006,617	$ 475,759	$ 543,925	$ 279,160	$ 322,664	$ 2,215,592	$ 19,275,029
2,006,617	475,759	543,925	279,160	322,664	2,215,592	19,275,029
$ 2,046,937	$ 476,431	$ 546,323	$ 284,781	$ 520,815	$ 2,223,657	$ 19,980,935

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT PROGRAMS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	State Accommodations Tax Program	Purchase of Real Property Program	Local Accommodations Tax Program	Local Admissions Fee Program
Revenues				
Property Taxes	$ -	$ 9,793,100	$ -	$ -
Licenses and Permits	-		-	1,917,406
Intergovernmental	1,209,098	180,171	1,762,046	-
Charges for Services	-	23,124	-	-
Fines and Forfeitures	-	29,350	1,597	-
Interest	351	7,702	13,420	7,165
Miscellaneous	-	385,970	9,504	-
Total revenues	1,209,449	10,419,417	1,786,567	1,924,571
Expenditures				
General government:				
Personnel	-	-	36,199	36,195
Purchased Services	-	3,005	4,434	17,500
Supplies	-	-	798	1,322
Capital	-	-	65,518	-
Other	868,241	-	705,033	1,682
Debt service:				
Principal	-	7,196,961	-	-
Interest and fees	-	3,245,578	-	-
Total expenditures	868,241	10,445,544	811,982	56,699
Excess (deficiency) of revenues over (under) expenditures	341,208	(26,127)	974,585	1,867,872
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers out	(84,205)	-	-	(1,214,722)
Total other financing sources (uses)	(84,205)	-	-	(1,214,722)
Net Change in Fund Balance	257,003	(26,127)	974,585	653,150
Fund Balance - beginning	30,825	2,794,136	3,829,954	2,208,088
Fund Balance - ending	$ 287,828	$ 2,768,009	$ 4,804,539	$ 2,861,238

Local Hospitality Tax Program	Treasurer Execution Fees	Clerk of Court Incentives	Clerk of Court Unit Cost	Employer Group Benefit Trust	Public Defender Trust	Reforestation Trust	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,793,100
2,530,541	-	-	-	-	-	-	4,447,947
-	-	67,415	312,736	-	1,079,931	-	4,611,397
-	658,222	-	-		-	-	681,346
32,543	-	-	-	-	-	441,964	505,454
7,051	7,088	1,298	1,095	500	1,889	6,082	53,641
-	10,830	-	-	240,471	552,077	-	1,198,852
2,570,135	676,140	68,713	313,831	240,971	1,633,897	448,046	21,291,737
36,197	785,530	-	94,557	-	2,816,610	-	3,805,288
17,441	306,553	309	-	-	201,708	32,345	583,295
2,270	45,268	5,556	-	-	35,128	-	90,342
67,151	15,570	-	-	-	46,050	16,987	211,276
575,754	56,578	-	7,875	273,620	45,264	-	2,534,047
-	-	-	-	-	-	-	7,196,961
-	-	-	-	-	-	-	3,245,578
698,813	1,209,499	5,865	102,432	273,620	3,144,760	49,332	17,666,787
1,871,322	(533,359)	62,848	211,399	(32,649)	(1,510,863)	398,714	3,624,950
-	-	-	-	-	1,648,131	-	1,648,131
(1,500,000)	-	-	-	-	-	-	(2,798,927)
(1,500,000)	-	-	-	-	1,648,131	-	(1,150,796)
371,322	(533,359)	62,848	211,399	(32,649)	137,268	398,714	2,474,154
2,338,376	2,539,976	412,911	332,526	311,809	185,396	1,816,878	16,800,875
$ 2,709,698	$ 2,006,617	$ 475,759	$ 543,925	$ 279,160	$ 322,664	$ 2,215,592	$ 19,275,029

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	State Accommodations Tax Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 425,000	$ 1,209,098	$ 784,098
Interest	-	351	351
Total revenues	425,000	1,209,449	784,449
Expenditures			
General government:			
Other	373,250	868,241	(494,991)
Total expenditures	373,250	868,241	(494,991)
Excess of revenues over expenditures	51,750	341,208	289,458
Other Financing Uses			
Transfers out	(45,000)	(84,205)	(39,205)
Total other financing uses	(45,000)	(84,205)	(39,205)
Net Change in Fund Balance	6,750	257,003	250,253
Fund Balance - beginning	30,825	30,825	-
Fund Balance - ending	$ 37,575	$ 287,828	$ 250,253

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Purchase of Real Property Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	$ 10,413,326	$ 9,793,100	$ (620,226)
Intergovernmental	175,000	180,171	5,171
Charges for Services	21,400	23,124	1,724
Fines and Forfeitures	35,000	29,350	(5,650)
Interest	5,000	7,702	2,702
Miscellaneous	-	385,970	385,970
Total revenues	10,649,726	10,419,417	(230,309)
Expenditures			
General government:			
Purchased services	50,000	3,005	46,995
Debt service:			
Principal	7,196,961	7,196,961	-
Interest and fees	2,913,084	3,245,578	(332,494)
Total expenditures	10,160,045	10,445,544	(285,499)
Net Change in Fund Balance	489,681	(26,127)	(515,808)
Fund Balance - beginning	2,794,136	2,794,136	-
Fund Balance - ending	$ 3,283,817	$ 2,768,009	$ (515,808)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Local Accommodations Tax Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 650,000	$ 1,762,046	$ 1,112,046
Fines and forfeitures	-	1,597	1,597
Interest	-	13,420	13,420
Miscellaneous	-	9,504	9,504
Total revenues	650,000	1,786,567	1,136,567
Expenditures			
General government:			
Personnel	58,772	36,199	22,573
Purchased services	2,500	4,434	(1,934)
Supplies	1,650	798	852
Capital	300,000	65,518	234,482
Other	1,553,768	705,033	848,735
Total expenditures	1,916,690	811,982	1,104,708
Net Change in Fund Balance	(1,266,690)	974,585	2,241,275
Fund Balance - beginning	3,829,954	3,829,954	-
Fund Balance - ending	$ 2,563,264	$ 4,804,539	$ 2,241,275

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Local Admissions Fee Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 950,000	$ 1,917,406	$ 967,406
Interest	2,000	7,165	5,165
Total revenues	952,000	1,924,571	972,571
Expenditures			
General government:			
Personnel	58,772	36,195	22,577
Purchased services	24,050	17,500	6,550
Supplies	2,450	1,322	1,128
Other	1,050	1,682	(632)
Total expenditures	86,322	56,699	29,623
Excess of revenues over expenditures	865,678	1,867,872	1,002,194
Other Financing Uses			
Transfers out	(1,214,722)	(1,214,722)	-
Total other financing uses	(1,214,722)	(1,214,722)	-
Net Change in Fund Balance	(349,044)	653,150	1,002,194
Fund Balance - beginning	2,208,088	2,208,088	-
Fund Balance - ending	$ 1,859,044	$ 2,861,238	$ 1,002,194

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Local Hospitality Tax Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 1,150,000	$ 2,530,541	$ 1,380,541
Fines and Forfeitures	-	32,543	32,543
Interest	-	7,051	7,051
Total revenues	1,150,000	2,570,135	1,420,135
Expenditures			
General government:			
Personnel	63,272	36,197	(27,075)
Purchased services	111,150	17,441	(93,709)
Supplies	3,890	2,270	(1,620)
Capital	989,766	67,151	(922,615)
Other	758,985	575,754	(183,231)
Total expenditures	1,927,063	698,813	(1,228,250)
Excess (deficiency) of revenues over (under) expenditures	(777,063)	1,871,322	2,648,385
Other Financing Uses			
Transfers out	(1,500,000)	(1,500,000)	-
Total other financing uses	(1,500,000)	(1,500,000)	-
Net Change in Fund Balance	(2,277,063)	371,322	2,648,385
Fund Balance - beginning	2,338,376	2,338,376	2,648,385
Fund Balance - ending	$ 61,313	$ 2,709,698	$ 5,296,770

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Treasurer Execution Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for services	$ 1,300,000	$ 658,222	$ (641,778)
Interest	45,000	7,088	(37,912)
Miscellaneous	10,000	10,830	830
Total revenues	1,355,000	676,140	(678,860)
Expenditures			
General government:			
Personnel	885,929	785,530	100,399
Purchased services	369,061	306,553	62,508
Supplies	87,860	45,268	42,592
Capital	27,695	15,570	12,125
Other	57,996	56,578	1,418
Total expenditures	1,428,541	1,209,499	219,042
Net Change in Fund Balance	(73,541)	(533,359)	(459,818)
Fund Balance - beginning	2,539,976	2,539,976	-
Fund Balance - ending	$ 2,466,435	$ 2,006,617	$ (459,818)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Clerk of Court Incentives		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 50,000	$ 67,415	$ 17,415
Interest	500	1,298	798
Total revenues	50,500	68,713	18,213
Expenditures			
General government:			
Purchased services	13,300	309	12,991
Supplies	17,500	5,556	11,944
Total expenditures	30,800	5,865	24,935
Net Change in Fund Balance	19,700	62,848	43,148
Fund Balance - beginning	412,911	412,911	-
Fund Balance - ending	$ 432,611	$ 475,759	$ 43,148

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Clerk of Court Unit Cost		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 250,000	$ 312,736	$ 62,736
Interest	-	1,095	1,095
Total revenues	250,000	313,831	63,831
Expenditures			
General government:			
Personnel	216,403	94,557	121,846
Other	25,000	7,875	17,125
Total expenditures	241,403	102,432	138,971
Net Change in Fund Balance	8,597	211,399	202,802
Fund Balance - beginning	332,526	332,526	-
Fund Balance - ending	$ 341,123	$ 543,925	$ 202,802

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Employer Group Benefit Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	$ -	$ 500	$ 500
Miscellaneous	-	240,471	240,471
Total revenues	-	240,971	240,971
Expenditures			
General government:			
Other	-	273,620	(273,620)
Total expenditures	-	273,620	(273,620)
Net Change in Fund Balance	-	(32,649)	(32,649)
Fund Balance - beginning	311,809	311,809	-
Fund Balance - ending	$ 311,809	$ 279,160	$ (32,649)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Public Defender Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	1,100,000	1,079,931	(20,069)
Interest	-	1,889	1,889
Miscellaneous	783,489	552,077	(231,412)
Total revenues	1,883,489	1,633,897	(249,592)
Expenditures			
General government:			
Personnel	2,994,120	2,816,610	177,510
Purchased services	284,500	201,708	82,792
Supplies	33,500	35,128	(1,628)
Capital	150,000	46,050	103,950
Other	69,500	45,264	24,236
Total expenditures	3,531,620	3,144,760	386,860
Deficiency of revenues under expenditures	(1,648,131)	(1,510,863)	137,268
Other Financing Sources			
Transfers in	1,648,131	1,648,131	-
Total other financing sources	1,648,131	1,648,131	-
Net Change in Fund Balance	-	137,268	137,268
Fund Balance - beginning	185,396	185,396	-
Fund Balance - ending	$ 185,396	$ 322,664	$ 137,268

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Reforestation Trust		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and forfeitures	$ 6,300	$ 441,964	$ 435,664
Interest	-	6,082	6,082
Total revenues	6,300	448,046	441,746
Expenditures			
General government:			
Purchased services	-	32,345	(32,345)
Capital	-	16,987	(16,987)
Total expenditures	-	49,332	(49,332)
Net Change in Fund Balance	6,300	398,714	392,414
Fund Balance - beginning	1,816,878	1,816,878	-
Fund Balance - ending	$ 1,823,178	$ 2,215,592	$ 392,414

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS GENERAL GOVERNMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Total		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	$ 10,413,326	$ 9,793,100	$ (620,226)
Licenses and permits	2,100,000	4,447,947	2,347,947
Intergovernmental	2,650,000	4,611,397	1,961,397
Charges for services	1,321,400	681,346	(640,054)
Fines and forfeitures	41,300	505,454	464,154
Interest	52,500	53,641	1,141
Miscellaneous	793,489	1,198,852	405,363
Total revenues	17,372,015	21,291,737	3,919,722
Expenditures			
General government:			
Personnel	4,277,268	3,805,288	471,980
Purchased services	854,561	583,295	271,266
Supplies	146,850	90,342	56,508
Capital	1,467,461	211,276	1,256,185
Other	2,839,549	2,534,047	305,502
Debt service:			
Principal	7,196,961	7,196,961	-
Interest and fees	2,913,084	3,245,578	(332,494)
Total expenditures	19,695,734	17,666,787	2,028,947
Excess (deficiency) of revenues over (under) expenditures	(2,323,719)	3,624,950	5,948,669
Other Financing Sources (Uses)			
Transfers in	1,648,131	1,648,131	-
Transfers out	(2,759,722)	(2,798,927)	(39,205)
Total other financing uses, net	(1,111,591)	(1,150,796)	(39,205)
Net Change in Fund Balance	(3,435,310)	2,474,154	5,909,464
Fund Balance - beginning	16,800,875	16,800,875	-
Fund Balance - ending	$ 13,365,565	$ 19,275,029	$ 5,909,464

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
PUBLIC SAFETY PROGRAMS
JUNE 30, 2021

	E-911 Telephone Program	Victims Assistance Program	Sheriff's Office Special Projects	Sheriff HHI Service Fee	Public Safety Grants	Total
ASSETS						
Cash and equity in pooled cash and investments	$ 4,088,383	$ 503,092	$ 2,091,418	$ 439,345	$ 377,789	$ 7,500,027
Receivables, net	57,033	12,737	98,362	-	9,396	177,528
Due from other governments	710,248	-	1,535	-	78,740	790,523
Total assets	$ 4,855,664	$ 515,829	$ 2,191,315	$ 439,345	$ 465,925	$ 8,468,078
LIABILITIES						
Accounts payable	$ 113,535	$ 1,601	$ 424,798	$ 1,536	$ 26,879	$ 568,349
Accrued payroll	20,144	210,819	46,447	45,986	-	323,396
Due to others	-	-	-	-	39,276	39,276
Total liabilities	$ 133,679	$ 212,420	$ 471,245	$ 47,522	$ 66,155	$ 931,021
FUND BALANCE						
Restricted	4,721,985	303,409	1,720,070	391,823	399,770	7,537,057
Total fund balance	4,721,985	303,409	1,720,070	391,823	399,770	7,537,057
Total liabilities and fund balance	$ 4,855,664	$ 515,829	$ 2,191,315	$ 439,345	$ 465,925	$ 8,468,078

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC SAFETY PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	E-911 Telephone Program	Victims Assistance Program	Sheriff's Office Special Projects	Sheriff HHI Service Fee	Public Safety Grants	Total
Revenues						
Licenses and permits	$ -	$ -	$ 40,250	$ -	$ -	$ 40,250
Intergovernmental	980,029	-	73,199	-	277,810	1,331,038
Charges for services	495,467	-	178,146	4,645,768	-	5,319,381
Fines and forfeitures	-	91,745	274,001	-	-	365,746
Interest	11,360	576	2,551	1,597	1,393	17,477
Miscellaneous	-	-	649,990	-	122,178	772,168
Total revenues	1,486,856	92,321	1,218,137	4,647,365	401,381	7,846,060
Expenditures						
Public safety:						
Personnel	383,821	151,664	950,569	3,970,219	-	5,456,273
Purchased services	230	-	34,558	97,670	29,297	161,755
Supplies	19,404	1,693	162,853	180,092	200,153	564,195
Utilities	-	-	-	7,561	-	7,561
Capital	-	-	109,854	-	203,664	313,518
Other	1,462,269	-	125,573	-	123,206	1,711,048
Total expenditures	1,865,724	153,357	1,383,407	4,255,542	556,320	8,214,350
Excess (deficiency) of revenues over (under) expenditures	(378,868)	(61,036)	(165,270)	391,823	(154,939)	(368,290)
Other Financing Sources						
Transfers in	-	10,000	162,613	-	-	172,613
Total other financing sources	-	10,000	162,613	-	-	172,613
Net Change in Fund Balance	(378,868)	(51,036)	(2,657)	391,823	(154,939)	(195,677)
Fund Balance - beginning	5,100,853	354,445	1,722,727	-	554,709	7,732,734
Fund Balance - ending	$ 4,721,985	$ 303,409	$ 1,720,070	$ 391,823	$ 399,770	$ 7,537,057

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC SAFETY PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	E-911 Telephone Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 725,000	$ 980,029	$ 255,029
Charges for services	1,200,000	495,467	(704,533)
Interest	10,000	11,360	1,360
Total revenues	1,935,000	1,486,856	(448,144)
Expenditures			
Public safety:			
Personnel	469,980	383,821	86,159
Purchased services	25,000	230	24,770
Supplies	83,000	19,404	63,596
Capital	132,558	-	132,558
Other	1,177,150	1,462,269	(285,119)
Total expenditures	1,887,688	1,865,724	21,964
Net Change in Fund Balance	47,312	(378,868)	(426,180)
Fund Balance - beginning	5,100,853	5,100,853	-
Fund Balance - ending	$ 5,148,165	$ 4,721,985	$ (426,180)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC SAFETY PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Victims Assistance Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 63,542	$ -	$ (63,542)
Fines and forfeitures	142,000	91,745	(50,255)
Interest	2,000	576	(1,424)
Total revenues	207,542	92,321	(115,221)
Expenditures			
Public safety:			
Personnel	214,913	151,664	63,249
Supplies	-	1,693	(1,693)
Total expenditures	214,913	153,357	61,556
Deficiency of revenues under expenditures	(7,371)	(61,036)	(53,665)
Other Financing Sources			
Transfers in	31,573	10,000	(21,573)
Total other financing sources	31,573	10,000	(21,573)
Net Change in Fund Balance	24,202	(51,036)	(75,238)
Fund Balance - beginning	354,445	354,445	-
Fund Balance - ending	$ 378,647	$ 303,409	$ (75,238)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC SAFETY PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Sheriff's Office Special Projects		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 30,000	$ 40,250	$ 10,250
Intergovernmental	20,000	73,199	53,199
Charges for services	-	178,146	178,146
Fines and Forfeitures	-	274,001	274,001
Interest	500	2,551	2,051
Miscellaneous	485,000	649,990	164,990
Total revenues	535,500	1,218,137	682,637
Expenditures			
Public safety:			
Personnel	586,002	950,569	(364,567)
Purchased services	11,200	34,558	(23,358)
Supplies	21,300	162,853	(141,553)
Capital	-	109,854	(109,854)
Other	50,500	125,573	(75,073)
Total expenditures	669,002	1,383,407	(714,405)
Deficiency of revenues under expenditures	(133,502)	(165,270)	(31,768)
Other Financing Sources			
Transfers in	155,691	162,613	6,922
Total other financing sources	155,691	162,613	6,922
Net Change in Fund Balance	22,189	(2,657)	(24,846)
Fund Balance - beginning	1,722,727	1,722,727	-
Fund Balance - ending	$ 1,744,916	$ 1,720,070	$ (24,846)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC SAFETY PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Sheriff HHI Service Fee Fund		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	$ -	$ 4,645,768	$ 4,645,768
Interest	-	1,597	1,597
Total revenues	-	4,647,365	4,647,365
Expenditures			
Public safety			
Personnel	-	3,970,219	(3,970,219)
Purchased services	-	97,670	(97,670)
Supplies	-	180,092	(180,092)
Utilities	-	7,561	(7,561)
Total expenditures	-	4,255,542	(4,255,542)
Net Change in Fund Balance	-	391,823	391,823
Fund Balance - beginning	-	-	-
Fund Balance - ending	$ -	$ 391,823	$ 391,823

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC SAFETY PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Public Safety Grants		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 60,000	$ 277,810	$ 217,810
Interest	500	1,393	893
Miscellaneous	120,000	122,178	2,178
Total revenues	180,500	401,381	220,881
Expenditures			
Public safety			
Purchased services	15,000	29,297	(14,297)
Supplies	-	200,153	(200,153)
Capital	-	203,664	(203,664)
Other	145,000	123,206	21,794
Total expenditures	160,000	556,320	(396,320)
Net Change in Fund Balance	20,500	(154,939)	(175,439)
Fund Balance - beginning	554,709	554,709	-
Fund Balance - ending	$ 575,209	$ 399,770	$ (175,439)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC SAFETY PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Total		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 30,000	$ 40,250	$ 10,250
Intergovernmental	868,542	1,331,038	462,496
Charges for services	1,200,000	5,319,381	4,119,381
Fines and forfeitures	142,000	365,746	223,746
Interest	13,000	17,477	4,477
Miscellaneous	605,000	772,168	167,168
Total revenues	2,858,542	7,846,060	4,987,518
Expenditures			
Public safety:			
Personnel	1,270,895	5,456,273	(4,185,378)
Purchased services	51,200	161,755	(110,555)
Supplies	104,300	564,195	(459,895)
Utilities	-	7,561	(7,561)
Capital	132,558	313,518	(180,960)
Other	1,372,650	1,711,048	(338,398)
Total expenditures	2,931,603	8,214,350	(5,282,747)
Deficiency of revenues under expenditures	(73,061)	(368,290)	(295,229)
Other Financing Sources			
Transfers in	187,264	172,613	(14,651)
Total other financing sources	187,264	172,613	(14,651)
Net Change in Fund Balance	114,203	(195,677)	(309,880)
Fund Balance - beginning	7,732,734	7,732,734	-
Fund Balance - ending	$ 7,846,937	$ 7,537,057	$ (309,880)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
PUBLIC WORKS PROGRAMS
JUNE 30, 2021

	Solid Waste & Recycling Grants	County Road Improvement Program	Barton's Run Agreement	Road Impact Fees	Del Webb Boat Ramp Repair Fees	Total
ASSETS						
Cash and equity in pooled cash and investments	$ 383,773	$ 10,712,098	$ 38,061	$ 26,181,960	$ 3,762	$ 37,319,654
Receivables, net	50	50,000	-	419,274	-	469,324
Due from other governments	45,179	207,162	-	-	-	252,341
Total assets	$ 429,002	$ 10,969,260	$ 38,061	$ 26,601,234	$ 3,762	$ 38,041,319
LIABILITIES						
Accounts payable	$ 8,992	$ 1,261,166	$ -	$ 9,189	$ -	$ 1,279,347
Accrued payroll	-	3,078	-	-	-	3,078
Total liabilities	$ 8,992	$ 1,264,244	$ -	$ 9,189	$ -	$ 1,282,425
FUND BALANCE						
Restricted	420,010	9,705,016	38,061	26,592,045	3,762	36,758,894
Total fund balance	420,010	9,705,016	38,061	26,592,045	3,762	36,758,894
Total liabilities and fund balance	$ 429,002	$ 10,969,260	$ 38,061	$ 26,601,234	$ 3,762	$ 38,041,319

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WORKS PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Solid Waste & Recycling Grants	County Road Improvement Program	Barton's Run Agreement	Road Impact Fees	Del Webb Boat Ramp Repair Fees	Total
Revenues						
Licenses and permits	$ -	$ -	$ -	$ 5,374,392	$ -	$ 5,374,392
Intergovernmental	57,770	2,549,706	-	-	-	2,607,476
Charges for services	-	2,922,150	1,800	-	-	2,923,950
Interest	1,136	35,410	103	71,177	-	107,826
Miscellaneous	108,744	66,132	-	-	138	175,014
Total revenues	167,650	5,573,398	1,903	5,445,569	138	11,188,658
Expenditures						
Public works:						
Personnel	-	90,178	-	-	-	90,178
Purchased services	104,717	126,714	-	93,035	-	324,466
Supplies	34,447	121	-		-	34,568
Capital	-	4,356,012	-	-	-	4,356,012
Debt service:						
Principal	-	325,526	-	-	-	325,526
Interest and fees	-	40,397	-	-	-	40,397
Total expenditures	139,164	4,938,948	-	93,035	-	5,171,147
Excess of revenues over expenditures	28,486	634,450	1,903	5,352,534	138	6,017,511
Other Financing Sources Uses						
Transfers out				(1,917,983)	-	(1,917,983)
Total other financing uses	-	-	-	(1,917,983)	-	(1,917,983)
Net Change in Fund Balance	28,486	634,450	1,903	3,434,551	138	4,099,528
Fund Balance - beginning	391,524	9,070,566	36,158	23,157,494	3,624	32,659,366
Fund Balance - ending	$ 420,010	$ 9,705,016	$ 38,061	$ 26,592,045	$ 3,762	$ 36,758,894

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WORKS PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Solid Waste and Recycling Grants		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ -	$ 57,770	$ 57,770
Interest	-	1,136	1,136
Miscellaneous	-	108,744	108,744
Total revenues	-	167,650	167,650
Expenditures			
Public works			
Purchased services	-	104,717	(104,717)
Supplies	-	34,447	(34,447)
Total expenditures	-	139,164	(139,164)
Net Change in Fund Balance	-	28,486	28,486
Fund Balance - beginning	391,524	391,524	-
Fund Balance - ending	$ 391,524	$ 420,010	$ 28,486

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WORKS PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	County Road Improvement Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 2,000,000	$ 2,549,706	$ 549,706
Charges for services	2,240,000	2,922,150	682,150
Interest	-	35,410	35,410
Miscellaneous	-	66,132	66,132
Total revenues	4,240,000	5,573,398	1,333,398
Expenditures			
Public works:			
Personnel	119,966	90,178	29,788
Purchased services	225,000	126,714	98,286
Supplies	2,500	121	2,379
Capital	1,900,000	4,356,012	(2,456,012)
Debt service:			
Principal	325,526	325,526	-
Interest and fees	40,397	40,397	-
Total expenditures	2,613,389	4,938,948	(2,325,559)
Net Change in Fund Balance	1,626,611	634,450	(992,161)
Fund Balance - beginning	9,070,566	9,070,566	-
Fund Balance - ending	$ 10,697,177	$ 9,705,016	$ (992,161)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WORKS PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Barton's Run Agreement		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for services	$ -	$ 1,800	$ 1,800
Interest	-	103	103
Total revenues	-	1,903	1,903
Net Change in Fund Balance	-	1,903	1,903
Fund Balance - beginning	36,158	36,158	-
Fund Balance - ending	$ 36,158	$ 38,061	$ 1,903

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WORKS PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Road Impact Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 3,200,000	$ 5,374,392	$ 2,174,392
Interest	-	71,177	71,177
Total revenues	3,200,000	5,445,569	2,245,569
Expenditures			
Purchased services	-	93,035	93,035
Total expenditures	-	93,035	93,035
Net Change in Fund Balance	3,200,000	5,352,534	2,152,534
Other Financing Uses			
Transfers Out	(1,917,983)	(1,917,983)	-
Total Other Financing Uses	(1,917,983)	(1,917,983)	-
Net Change in Fund Balance	1,282,017	3,434,551	2,152,534
Fund Balance - beginning	23,157,494	23,157,494	-
Fund Balance - ending	$ 24,439,511	$ 26,592,045	$ 2,152,534

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WORKS PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Del Webb Boat Ramp Repair Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	$ -	$ 138	$ 138
Total revenues	-	138	138
Net Change in Fund Balance	-	138	138
Fund Balance - beginning	3,624	3,624	-
Fund Balance - ending	$ 3,624	$ 3,762	$ 138

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WORKS PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Total		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 3,200,000	$ 5,374,392	$ 2,174,392
Intergovernmental	2,000,000	2,607,476	607,476
Charges for services	2,240,000	2,923,950	683,950
Interest	-	107,826	107,826
Miscellaneous	-	175,014	175,014
Total revenues	7,440,000	11,188,658	3,748,658
Expenditures			
Public works:			
Personnel	119,966	90,178	29,788
Purchased services	225,000	324,466	(99,466)
Supplies	2,500	34,568	(32,068)
Capital	1,900,000	4,356,012	(2,456,012)
Debt service:			
Principal	325,526	325,526	-
Interest and fees	40,397	40,397	-
Total expenditures	2,613,389	5,171,147	(2,557,758)
Excess of revenues over expenditures	4,826,611	6,017,511	1,190,900
Other Financing Sources Uses			
Transfers out	(1,917,983)	(1,917,983)	-
Total other financing uses	(1,917,983)	(1,917,983)	-
Net Change in Fund Balance	2,908,628	4,099,528	1,190,900
Fund Balance - beginning	32,659,366	32,659,366	-
Fund Balance - ending	$ 35,567,994	$ 36,758,894	$ 1,190,900

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
PUBLIC HEALTH PROGRAMS
JUNE 30, 2021

	Alcohol and Drug Abuse Department	Disabilities and Special Needs Department	Total
ASSETS			
Cash and equity in pooled cash and investments	$ 1,124,363	$ 4,333,769	$ 5,458,132
Receivables, net	4,123	3,280	7,403
Due from other governments	249,246	209,899	459,145
Total assets	$ 1,377,732	$ 4,546,948	$ 5,924,680
LIABILITIES			
Accounts payable	$ 27,559	$ 189,705	$ 217,264
Accrued payroll	57,888	303,239	361,127
Due to others	-	50,505	50,505
Total liabilities	$ 85,447	$ 543,449	$ 628,896
FUND BALANCE			
Restricted	$ 1,292,285	$ 4,003,499	$ 5,295,784
Total fund balance	1,292,285	4,003,499	5,295,784
Total liabilities and fund balance	$ 1,377,732	$ 4,546,948	$ 5,924,680

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC HEALTH PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Alcohol and Drug Abuse Department	Disabilities and Special Needs Department	Total
Revenues			
Intergovernmental	$ 999,376	$ 126,455	$ 1,125,831
Charges for services	237,851	6,551,051	6,788,902
Interest	4,375	53,577	57,952
Miscellaneous	200	2,502	2,702
Total revenues	1,241,802	6,733,585	7,975,387
Expenditures			
Public health:			
Personnel	1,299,489	6,054,320	7,353,809
Insurance	-	58,814	58,814
Utilities	-	135,465	135,465
Other	45,698	7,869	53,567
Purchased services	42,779	1,154,716	1,197,495
Supplies	21,909	272,410	294,319
Capital	-	271,385	271,385
Total expenditures	1,409,875	7,954,979	9,364,854
Net Change in Fund Balance	(168,073)	(1,221,394)	(1,389,467)
Fund Balance - beginning	1,460,358	5,224,893	6,685,251
Fund Balance - ending	$ 1,292,285	$ 4,003,499	$ 5,295,784

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC HEALTH PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Alcohol and Drug Abuse Department		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 814,700	$ 999,376	$ 184,676
Charges for services	446,771	237,851	(208,920)
Interest	-	4,375	4,375
Miscellaneous	1,950	200	(1,750)
Total revenues	1,263,421	1,241,802	(21,619)
Expenditures			
Public health:			
Personnel	1,497,983	1,299,489	198,494
Purchased services	117,524	42,779	74,745
Other	63,012	45,698	17,314
Supplies	52,694	21,909	30,785
Total expenditures	1,731,213	1,409,875	321,338
Net Change in Fund Balance	(467,792)	(168,073)	299,719
Fund Balance - beginning	1,460,358	1,460,358	-
Fund Balance - ending	$ 992,566	$ 1,292,285	$ 299,719

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC HEALTH PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Disabilities and Special Needs Department		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ -	$ 126,455	$ 126,455
Charges for services	7,452,484	6,551,051	(901,433)
Interest	482,000	53,577	(428,423)
Miscellaneous	25,409	2,502	(22,907)
Total revenues	7,959,893	6,733,585	(1,226,308)
Expenditures			
Public health:			
Personnel	7,895,985	6,054,320	1,841,665
Purchased services	1,751,912	1,154,716	597,196
Supplies	426,338	272,410	153,928
Insurance	37,224	58,814	(21,590)
Utilities	145,600	135,465	10,135
Capital	395,000	271,385	123,615
Other	13,300	7,869	5,431
Total expenditures	10,665,359	7,954,979	2,710,380
Net Change in Fund Balance	(2,705,466)	(1,221,394)	1,484,072
Fund Balance - beginning	5,224,893	5,224,893	-
Fund Balance - ending	$ 2,519,427	$ 4,003,499	$ 1,484,072

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC HEALTH PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Total		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 814,700	$ 1,125,831	$ 311,131
Charges for services	7,899,255	6,788,902	(1,110,353)
Interest	482,000	57,952	(424,048)
Miscellaneous	27,359	2,702	(24,657)
Total revenues	9,223,314	7,975,387	(1,247,927)
Expenditures			
Public health:			
Personnel	9,393,968	7,353,809	2,040,159
Insurance	37,224	58,814	(21,590)
Utilities	145,600	135,465	10,135
Other	76,312	53,567	22,745
Purchased services	1,869,436	1,197,495	671,941
Supplies	479,032	294,319	184,713
Capital	395,000	271,385	123,615
Total expenditures	12,396,572	9,364,854	3,031,718
Net Change in Fund Balance	(3,173,258)	(1,389,467)	1,783,791
Fund Balance - beginning	6,685,251	6,685,251	-
Fund Balance - ending	$ 3,511,993	$ 5,295,784	$ 1,783,791

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
PUBLIC WELFARE PROGRAMS
JUNE 30, 2021

	Daufuskie Ferry Grant	HUD Homes Program	CDBG Water Grants	Collaborative Organization for Services to Youth	Total
ASSETS					
Cash and equity in pooled cash and investments	$ 22,570	$ 34,975	$ 67,547	$ 20,028	$ 145,120
Receivables, net	28,514	-	-	-	28,514
Due from other governments	-	113,390	5,000	-	118,390
Total assets	$ 51,084	$ 148,365	$ 72,547	$ 20,028	$ 292,024
LIABILITIES					
Accounts payable	$ 19,513	$ 148,365	-	$ 8,915	$ 176,793
Accrued payroll	-	-	-	17,202	17,202
Total liabilities	19,513	148,365	-	26,117	193,995
FUND BALANCE					
Restricted	31,571	-	72,547	-	104,118
Unassigned	-	-	-	(6,089)	(6,089)
Total fund balance (deficit)	31,571	-	72,547	(6,089)	98,029
Total liabilities and fund balance	$ 51,084	$ 148,365	$ 72,547	$ 20,028	$ 292,024

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS - PUBLIC WELFARE PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Daufuskie Ferry Grant	HUD Homes Program	CDBG Water Grants	Collaborative Organization for Services to Youth	Total
Revenues					
Intergovernmental	$ 160,000	$ 492,068	$ 5,000	$ 207,232	$ 864,300
Charges for services	49,905		-	56,000	105,905
Interest	-		154	-	154
Miscellaneous	91,201		-	15,000	106,201
Total revenues	301,106	492,068	5,154	278,232	1,076,560
Expenditures					
Public welfare:					
Personnel	-	-	-	276,859	276,859
Purchased services	-	-	-	78,191	78,191
Supplies	-	-	-	2,505	2,505
Other	424,228	492,068	-	109,233	1,025,529
Total expenditures	424,228	492,068	-	466,788	1,383,084
Deficiency of revenues under expenditures	(123,122)	-	5,154	(188,556)	(306,524)
Other Financing Sources					
Transfers in	180,000	-	-	186,003	366,003
Total other financing sources	180,000	-	-	186,003	366,003
Net Change in Fund Balance	56,878	-	5,154	(2,553)	59,479
Fund balance (deficit) - beginning	(25,307)	-	67,393	(3,536)	38,550
Fund balance (deficit) - ending	$ 31,571	$ -	$ 72,547	$ (6,089)	$ 98,029

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WELFARE PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Daufuskie Ferry Grant		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 80,000	$ 160,000	$ 80,000
Charges for services	45,000	49,905	4,905
Miscellaneous	110,800	91,201	(19,599)
Total revenues	235,800	301,106	65,306
Expenditures			
Public welfare:			
Other	481,200	424,228	56,972
Total expenditures	481,200	424,228	56,972
Deficiency of revenues under expenditures	(245,400)	(123,122)	122,278
Other Financing Sources			
Transfers in	180,000	180,000	-
Total other financing sources	180,000	180,000	-
Net Change in Fund Balance	(65,400)	56,878	122,278
Fund Balance (Deficit) - beginning	(25,307)	(25,307)	-
Fund Balance (Deficit) - ending	$ (90,707)	$ 31,571	$ 122,278

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WELFARE PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	HUD Homes Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 500,000	$ 492,068	$ (7,932)
Total revenues	500,000	492,068	(7,932)
Expenditures			
Public welfare			
Other	500,000	492,068	7,932
Total expenditures	500,000	492,068	7,932
Net Change in Fund Balance	-	-	-
Fund Balance - beginning	-	-	-
Fund Balance - ending	$ -	$ -	$ -

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WELFARE PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	CDBG Water Grants		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ -	$ 5,000	$ 5,000
Interest	-	154	154
Total revenues	-	5,154	5,154
Net Change in Fund Balance	-	5,154	5,154
Fund Balance - beginning	67,393	67,393	-
Fund Balance - ending	$ 67,393	$ 72,547	$ 5,154

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WELFARE PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Collaborative Organization for Services to Youth		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 207,232	$ 207,232	$ -
Charges for services	56,000	56,000	-
Miscellaneous	20,000	15,000	(5,000)
Total revenues	283,232	278,232	(5,000)
Expenditures			
Public welfare:			
Personnel	225,159	276,859	(51,700)
Purchased services	82,000	78,191	3,809
Supplies	6,050	2,505	3,545
Other	128,416	109,233	19,183
Total expenditures	441,625	466,788	(25,163)
Deficiency of revenues under expenditures	(158,393)	(188,556)	(30,163)
Other Financing Sources			
Transfers in	186,003	186,003	-
Total other financing sources	186,003	186,003	-
Net Change in Fund Balance	27,610	(2,553)	(30,163)
Fund Balance (Deficit) - beginning	(3,536)	(3,536)	-
Fund Balance (Deficit) - ending	$ 24,074	$ (6,089)	$ (30,163)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS PUBLIC WELFARE PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Total		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 787,232	$ 864,300	$ 77,068
Charges for services	101,000	105,905	4,905
Interest	-	154	154
Miscellaneous	130,800	106,201	(24,599)
Total revenues	1,019,032	1,076,560	57,528
Expenditures			
Public welfare:			
Personnel	225,159	276,859	(51,700)
Purchased services	82,000	78,191	3,809
Supplies	6,050	2,505	3,545
Other	1,109,616	1,025,529	84,087
Total expenditures	1,422,825	1,383,084	39,741
Deficiency of revenues under expenditures	(403,793)	(306,524)	97,269
Other Financing Sources			
Transfers in	366,003	366,003	-
Total other financing sources	366,003	366,003	-
Net Change in Fund Balance	(37,790)	59,479	97,269
Fund Balance - beginning	38,550	38,550	-
Fund Balance - ending	$ 760	$ 98,029	$ 97,269

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
CULTURAL AND RECREATION PROGRAMS
JUNE 30, 2021

	Library Grants	Library Trusts	Library Impact Fees	PALS Capital Program
ASSETS				
Cash and equity in pooled cash and investments	$ 203,146	$ 234,029	$ 5,266,125	$ 309,594
Receivables, net	-	-	39,796	-
Due from other governments	1,447	-	-	-
Total assets	204,593	234,029	5,305,921	309,594
LIABILITIES				
Accounts payable	140,837	4,608	113,004	4,112
Total liabilities	140,837	4,608	113,004	4,112
FUND BALANCE				
Restricted	63,756	229,421	5,192,917	305,482
Total fund balance	63,756	229,421	5,192,917	305,482
Total liabilities and fund balance	$ 204,593	$ 234,029	$ 5,305,921	$ 309,594

PALS Impact Fees	PALS PARD Grant	Total
$ 8,127,024	$ 41,357	$ 14,181,275
73,473	-	113,269
-	-	1,447
8,200,497	41,357	14,295,991
4,155	-	266,716
4,155	-	266,716
8,196,342	41,357	14,029,275
8,196,342	41,357	14,029,275
$ 8,200,497	$ 41,357	$ 14,295,991

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS - CULTURAL AND RECREATION PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Library Grants	Library Trusts	Library Impact Fees	PALS Capital Program	PALS Impact Fees	PALS PARD Grant	Total
Revenues							
Licenses and permits	$ -	$ -	$ 981,408	$ -	$ 1,548,429	$ -	$ 2,529,837
Intergovernmental	326,852	-	-	-	-	-	326,852
Charges for services	-	-	-	36,625	-	-	36,625
Interest	413	626	14,777	1,136	22,798	-	39,750
Total revenues	327,265	626	996,185	37,761	1,571,227	-	2,933,064
Expenditures							
Cultural and recreation:							
Purchased services	798	-	44,567	-	-	-	45,365
Supplies	326,497	5,937	230,060	49,506	-	-	612,000
Capital	-	-	365,425	39,802	-	-	405,227
Debt service:							
Principal	-	-	-	-	213,393	-	213,393
Interest and fees	-	-	-	-	131,775	-	131,775
Total expenditures	327,295	5,937	640,052	89,308	345,168	-	1,407,760
Net Change in Fund Balance	(30)	(5,311)	356,133	(51,547)	1,226,059	-	1,525,304
Fund Balance - beginning	63,786	234,732	4,836,784	357,029	6,970,283	41,357	12,503,971
Fund Balance - ending	$ 63,756	$ 229,421	$ 5,192,917	$ 305,482	$ 8,196,342	$ 41,357	$ 14,029,275

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS CULTURAL AND RECREATION PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Library Grants		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	$ 233,750	$ 326,852	$ 93,102
Interest	-	413	413
Total revenues	233,750	327,265	93,515
Expenditures			
Cultural and recreation:			
Purchased services	-	798	(798)
Supplies	233,750	326,497	(92,747)
Total expenditures	233,750	327,295	(93,545)
Deficiency of revenues over expenditures	-	(30)	(30)
Fund Balance - beginning	63,786	63,786	-
Fund Balance - ending	$ 63,786	$ 63,756	$ (30)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS CULTURAL AND RECREATION PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Library Trusts		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	$ -	$ 626	$ 626
Total revenues	-	626	626
Expenditures			
Cultural and recreation:			
Supplies	-	5,937	(5,937)
Total expenditures	-	5,937	(5,937)
Net Change in Fund Balance	-	(5,311)	(5,311)
Fund Balance - beginning	234,732	234,732	-
Fund Balance - ending	$ 234,732	$ 229,421	$ (5,311)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS CULTURAL AND RECREATION PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Library Impact Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 605,500	$ 981,408	$ 375,908
Interest	-	14,777	14,777
Total revenues	605,500	996,185	390,685
Expenditures			
Cultural and recreation:			
Purchased Services	90,000	44,567	45,433
Supplies	605,500	230,060	375,440
Capital	-	365,425	(365,425)
Total expenditures	695,500	640,052	55,448
Net Change in Fund Balance	(90,000)	356,133	446,133
Fund Balance - beginning	4,836,784	4,836,784	-
Fund Balance - ending	$ 4,746,784	$ 5,192,917	$ 446,133

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS CULTURAL AND RECREATION PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	PALS Capital Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for services	$ 68,000	$ 36,625	$ (31,375)
Interest	-	1,136	1,136
Total revenues	68,000	37,761	(30,239)
Expenditures			
Cultural and recreation:			
Supplies	-	49,506	49,506
Capital	68,000	39,802	(28,198)
Total expenditures	68,000	89,308	21,308
Net Change in Fund Balance	-	(51,547)	(51,547)
Fund Balance - beginning	357,029	357,029	-
Fund Balance - ending	$ 357,029	$ 305,482	$ (51,547)

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS CULTURAL AND RECREATION PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	PALS Impact Fees		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 999,200	$ 1,548,429	$ 549,229
Interest	-	22,798	22,798
Total revenues	999,200	1,571,227	572,027
Expenditures			
Debt service:			
Principal	213,393	213,393	-
Interest and fees	131,775	131,775	-
Total expenditures	345,168	345,168	-
Net Change in Fund Balance	654,032	1,226,059	572,027
Fund Balance - beginning	6,970,283	6,970,283	-
Fund Balance - ending	$ 7,624,315	$ 8,196,342	$ 572,027

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS CULTURAL AND RECREATION PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	PARD Grant		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	$ -	$ -	$ -
Total revenues	-	-	-
Expenditures			
Cultural and recreation:			
Personnel	-	-	-
Purchased Services	-	-	-
Supplies	-	-	-
Capital	-	-	-
Total expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - beginning	41,357	41,357	-
Fund Balance - ending	$ 41,357	$ 41,357	$ -

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS CULTURAL AND RECREATION PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Total		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and permits	$ 1,604,700	$ 2,529,837	$ 925,137
Intergovernmental	233,750	326,852	93,102
Charges for services	68,000	36,625	(31,375)
Interest	-	39,750	39,750
Total revenues	1,906,450	2,933,064	1,026,614
Expenditures			
Cultural and recreation:			
Purchased services	90,000	45,365	44,635
Supplies	839,250	612,000	227,250
Capital	68,000	405,227	(337,227)
Debt service:			
Principal	213,393	213,393	-
Interest and fees	131,775	131,775	-
Total expenditures	1,342,418	1,407,760	(65,342)
Net Change in Fund Balance	564,032	1,525,304	961,272
Fund Balance - beginning	12,503,971	12,503,971	-
Fund Balance - ending	$ 13,068,003	$ 14,029,275	$ 961,272

BEAUFORT COUNTY, SOUTH CAROLINA

BALANCE SHEET
NONMAJOR DEBT SERVICE FUND
JUNE 30, 2021

	Bluffton Parkway Bonds	Total
ASSETS		
Cash and equity in pooled cash and investments	$ 4,467,611	$ 4,467,611
Total assets	$ 4,467,611	$ 4,467,611
FUND BALANCE		
Restricted	$ 4,467,611	$ 4,467,611
Total fund balance	$ 4,467,611	$ 4,467,611

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Bluffton Parkway Bonds	Total
Revenues		
Interest	$ 12,791	$ 12,791
Total revenues	12,791	12,791
Expenditures		
Debt service - principal	2,130,435	2,130,435
Debt service - interest and fees	561,196	561,196
Total debt service expenditures	2,691,631	2,691,631
Deficiency of revenues under expenditures	(2,678,840)	(2,678,840)
Other Financing Sources		
Transfers in	3,132,705	3,132,705
Total other financing sources	3,132,705	3,132,705
Net Change in Fund Balance	453,865	453,865
Fund Balance - beginning	4,013,746	4,013,746
Fund Balance - ending	$ 4,467,611	$ 4,467,611

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Bluffton Parkway Bonds		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	$ -	$ 12,791	$ 12,791
Total revenues	-	12,791	12,791
Expenditures			
Debt service - principal	2,130,435	2,130,435	-
Debt service - interest and fees	561,196	561,196	-
Total debt service expenditures	2,691,631	2,691,631	-
Deficiency of revenues under expenditures	(2,691,631)	(2,678,840)	12,791
Other Financing Sources			
Transfers in	3,132,705	3,132,705	-
Total other financing sources	3,132,705	3,132,705	-
Net Change in Fund Balance	441,074	453,865	12,791
Fund Balance - beginning	4,013,746	4,013,746	-
Fund Balance - ending	$ 4,454,820	$ 4,467,611	$ 12,791

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
ALL NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021

	2013 GO Bond Projects	2014 GO Bond Projects	2017 GO Bond Projects	2019 GO Bond Projects
ASSETS				
Cash and equity in pooled cash and investments	$ 176,322	$ 79,852	$ 9,853,983	$ 7,397,195
Receivables, net	-	-	185,197	-
Total assets	$ 176,322	$ 79,852	$ 10,039,180	$ 7,397,195
LIABILITIES				
Accounts payable	$ -	$ -	$ 551,146	$ 47,874
Total liabilities	-	-	551,146	47,874
FUND BALANCE				
Restricted for capital projects	176,322	79,852	9,488,034	7,349,321
Total fund balance	176,322	79,852	9,488,034	7,349,321
Total liabilities and fund balance	$ 176,322	$ 79,852	$ 10,039,180	$ 7,397,195

2020 GO Bond Projects	Rural and Critical Lands Program	Multi-county Industrial Park	Spanish Moss Rail Trail	Myrtle Park Phase II	Totals
$ 8,587,953	$ 25,981,392	$ 191,518	$ 142,354	$ 727,649	$ 53,138,218
-	48,900	-	-	-	234,097
$ 8,587,953	$ 26,030,292	$ 191,518	$ 142,354	$ 727,649	$ 53,372,315
$ 436,534	$ 221,729	$ -	$ -	$ -	$ 1,257,283
436,534	221,729	-	-	-	1,257,283
8,151,419	25,808,563	191,518	142,354	727,649	52,115,032
8,151,419	25,808,563	191,518	142,354	727,649	52,115,032
$ 8,587,953	$ 26,030,292	$ 191,518	$ 142,354	$ 727,649	$ 53,372,315

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	2013 GO Bond Projects	2014 GO Bond Projects	2017 GO Bond Projects	2019 GO Bond Projects
Project Authorization	**$ 7,738,712**	**$ 17,295,405**	**$ 28,887,515**	**$ 11,444,507**
Prior year's revenues	7,738,712	17,295,405	28,887,515	11,444,507
Prior year's expenditures	7,493,549	17,196,105	15,295,977	1,344,466
Fund Balances - beginning of year	245,163	99,300	13,591,538	10,100,041
Revenues				
Property taxes	-	-	-	-
Interest	617	552	34,485	25,130
Miscellaneous	-	-	1,376,101	-
Total revenues	617	552	1,410,586	25,130
Expenditures				
Capital projects	69,458	20,000	5,354,090	2,775,850
Bond issuance costs	-	-	-	-
Total expenditures	69,458	20,000	5,354,090	2,775,850
Excess (deficiency) of revenues over (under) expenditures	(68,841)	(19,448)	(3,943,504)	(2,750,720)
Other Financing Sources (Uses)				
Issuance of bonds	-	-	-	-
Transfers out	-	-	(160,000)	-
Total other financing sources (uses)	-	-	(160,000)	-
Net Change in Fund Balance	(68,841)	(19,448)	(4,103,504)	(2,750,720)
Fund Balances - end of year	**$ 176,322**	**$ 79,852**	**$ 9,488,034**	**$ 7,349,321**

2020 GO Bond Projects	Rural and Critical Lands Program	Multi-county Industrial Park	Spanish Moss Rail Trail	Myrtle Park Phase II	Totals
$ 11,804,832	**$ 148,350,798**	**$ 1,016,083**	**$ 2,273,751**	**$ 5,930,492**	**$ 234,742,095**
-	148,350,798	1,016,083	2,273,751	5,930,492	222,937,263
-	144,738,035	898,118	2,131,703	5,202,563	194,300,516
-	3,612,763	117,965	142,048	727,929	28,636,747
-	-	622,963	-	-	622,963
29,832	74,535	590	306	1,433	167,480
-	75,301	-	-	-	1,451,402
29,832	149,836	623,553	306	1,433	2,241,845
3,603,783	2,848,665	550,000	-	1,713	15,223,559
49,630	105,371	-	-	-	155,001
3,653,413	2,954,036	550,000	-	1,713	15,378,560
(3,623,581)	(2,804,200)	73,553	306	(280)	(13,136,715)
11,775,000	25,000,000	-	-	-	36,775,000
-	-	-	-	-	(160,000)
11,775,000	25,000,000	-	-	-	36,615,000
8,151,419	22,195,800	73,553	306	(280)	23,478,285
$ 8,151,419	**$ 25,808,563**	**$ 191,518**	**$ 142,354**	**$ 727,649**	**$ 52,115,032**

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS - PUBLIC SERVICE DISTRICTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Broad Creek Public Service District	Fripp Island Public Service District	Forest Beach Public Service District	Hilton Head Island #1 Public Service District
ASSETS				
Cash and cash equivalents	$ 27,548	$ 2,058,703	$ 1,686	$ 182,904
Taxes receivable	215	189	-	341
Total Assets	27,763	2,058,892	1,686	183,245
LIABILITIES				
Due to others	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted: Individuals, organizations and other governments	27,763	2,058,892	1,686	183,245
Total net position	$ 27,763	$ 2,058,892	$ 1,686	$ 183,245

South Beach Public Service District	Total
$ 42,294	$ 2,313,135
-	745
42,294	2,313,880
-	-
-	-
42,294	2,313,880
$ 42,294	$ 2,313,880

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS - FIRE DISTRICTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Bluffton Fire District	Burton Fire District	Daufuskie Island Fire District	Lady's Island/ St. Helena Fire District
ASSETS				
Cash and cash equivalents	$ 5,819,699	$ 947,923	$ 94,621	$ 1,516,513
Taxes receivable	27,401	694	156	813
Total Assets	5,847,100	948,617	94,777	1,517,326
LIABILITIES				
Due to others	408,318	8,311	10,053	30,988
Total Liabilities	408,318	8,311	10,053	30,988
NET POSITION				
Restricted: Individuals, organizations and other governments	5,438,782	940,306	84,724	1,486,338
Total net position	$ 5,438,782	$ 940,306	$ 84,724	$ 1,486,338

Sheldon Fire District	Total
$ 979,196	$ 9,357,952
224	29,288
979,420	9,387,240
70	457,740
70	457,740
979,350	8,929,500
$ 979,350	$ 8,929,500

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS - TAX DISTRICTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	City of Beaufort	Town of Port Royal	Town of Bluffton	Town of Yemassee
ASSETS				
Cash and cash equivalents	$ 81,400	$ 63,628	$ 533,790	$ -
Taxes receivable	973	424	1,355	6
Total Assets	82,373	64,052	535,145	6
LIABILITIES				
Due to others	-	-	-	15,852
Total Liabilities	-	-	-	15,852
NET POSITION				
Restricted: Individuals, organizations and other governments	82,373	64,052	535,145	(15,846)
Total net position	$ 82,373	$ 64,052	$ 535,145	$ (15,846)

Town of Hilton Head Island	City of Hardeeville	Beaufort-Jasper Academy for Career Excellence	Beaufort County School District	Total
$ -	$ 205	$ 680,668	$ 265,702,694	$ 267,062,385
2,971	20	220,690	13,089,215	13,315,654
2,971	225	901,358	278,791,909	280,378,039
186,396	-	-	251,501	453,749
186,396	-	-	251,501	453,749
(183,425)	225	901,358	278,540,408	279,924,290
$ (183,425)	$ 225	$ 901,358	$ 278,540,408	$ 279,924,290

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS - SPECIAL ASSESSMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Burlington Estates	Burlington Land	King's Grant II	O'Neal Place
ASSETS				
Cash and cash equivalents	$ 25,233	$ 18,475	$ 21,708	$ 15,023
Total Assets	25,233	18,475	21,708	15,023
LIABILITIES				
Due to others	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted: Individuals, organizations and other governments	25,233	18,475	21,708	15,023
Total net position	$ 25,233	$ 18,475	$ 21,708	$ 15,023

Pleasant Farm	Robin Wood	Seabrook Point	Woodland Estates	Brown's Island	Total
$ 7	$ 20,437	$ 36,858	$ 17,488	$ 1	$ 155,230
7	20,437	36,858	17,488	1	155,230
-	-	5,783	-	-	5,783
-	-	5,783	-	-	5,783
7	20,437	31,075	17,488	1	149,447
$ 7	$ 20,437	$ 31,075	$ 17,488	$ 1	$ 149,447

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS - DEPARTMENTALLY HELD FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Clerk of Court	Master in Equity	Register of Bluffton Deeds	Treasurer JPC Escrow
ASSETS				
Cash and cash equivalents	$ 2,527,319	$ 1,114,797	$ 1,857,403	$ 425,701
Taxes receivable	-	-	-	-
Total Assets	2,527,319	1,114,797	1,857,403	425,701
LIABILITIES				
Due to others	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Individuals, organizations and other governments	2,527,319	1,114,797	1,857,403	425,701
Total net position	$ 2,527,319	$ 1,114,797	$ 1,857,403	$ 425,701

Treasurer Bankruptcy Escrow	Treasurer Surplus Tax Escrow	Total
$ 420,203	$ 9,544,558	$ 15,889,981
-	-	-
420,203	9,544,558	15,889,981
-	-	-
-	-	-
420,203	9,544,558	15,889,981
$ 420,203	$ 9,544,558	$ 15,889,981

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS - PUBLIC SERVICE DISTRICTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Broad Creek Public Service District	Fripp Island Public Service District	Forest Beach Public Service District	Hilton Head Island #1 Public Service District
Additions				
Taxes	$ 1,606,744	$ 1,801,665	$ 6,744	$ 3,198,787
Fines and fees	3,877	4,538	-	11,182
Interest	400	5,437	-	2,869
Total additions	1,611,021	1,811,640	6,744	3,212,838
Deductions				
Taxes and fees paid to other governments	1,690,000	1,706,722	6,753	3,808,452
Total deductions	1,690,000	1,706,722	6,753	3,808,452
Net increase (decrease) in fiduciary net position	(78,979)	104,918	(9)	(595,614)
Net position, beginning of year, as restated	106,742	1,953,974	1,695	778,859
Net position, end of year	$ 27,763	$ 2,058,892	$ 1,686	$ 183,245

South Beach Public Service District	Total
$ 24,459	$ 6,638,399
53	19,650
157	8,863
24,669	6,666,912
39,662	7,251,589
39,662	7,251,589
(14,993)	(584,677)
57,287	2,898,557
$ 42,294	$ 2,313,880

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS - FIRE DISTRICTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Bluffton Fire District	Burton Fire District	Daufuskie Island Fire District	Lady's Island/ St. Helena Fire District
Additions				
Taxes	$ 17,686,936	$ 5,909,299	$ 1,175,286	$ 6,797,167
Fines and fees	35,916	24,258	10,726	22,623
Interest	16,324	623	30	3,678
Total additions	17,739,176	5,934,180	1,186,042	6,823,468
Deductions				
Taxes and fees paid to other governments	19,822,265	5,441,152	1,095,658	6,899,485
Total deductions	19,822,265	5,441,152	1,095,658	6,899,485
Net increase (decrease) in fiduciary net position	(2,083,089)	493,028	90,384	(76,017)
Net position, beginning of year, as restated	7,521,871	447,278	(5,660)	1,562,355
Net position, end of year	$ 5,438,782	$ 940,306	$ 84,724	$ 1,486,338

Sheldon Fire District	Total
$ 1,785,498	$ 33,354,186
8,844	102,367
2,666	23,321
1,797,008	33,479,874
1,895,380	35,153,940
1,895,380	35,153,940
(98,372)	(1,674,066)
1,077,722	10,603,566
$ 979,350	$ 8,929,500

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS - TAX DISTRICTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	City of Beaufort	Town of Port Royal	Town of Bluffton	Town of Yemassee
Additions				
Taxes	$ 8,653,831	$ 3,754,701	$ 13,291,978	$ 41,494
Fines and fees	25,345	12,777	23,414	503
Other	-	-	-	-
Interest	1,878	653	3,218	-
Total additions	8,681,054	3,768,131	13,318,610	41,997
Deductions				
Taxes and fees paid to other governments	8,695,709	3,733,285	12,750,892	59,250
Other custodial disbursements	-	-	-	-
Total deductions	8,695,709	3,733,285	12,750,892	59,250
Net increase (decrease) in fiduciary net position	(14,655)	34,846	567,718	(17,253)
Net position, beginning of year, as restated	97,028	29,206	(32,573)	1,407
Net position, end of year	$ 82,373	$ 64,052	$ 535,145	$ (15,846)

Town of Hilton Head Island	City of Hardeeville	Beaufort-Jasper Academy for Career Excellence	Beaufort County School District	Total
$ 36,933,867	$ 145,551	$ -	$ 289,716,865	$ 352,584,443
61,129	-	-	692,274	815,529
-	-	3,156,113	338,801,500	341,957,613
6,342	-	2,046	768,902	783,198
37,001,338	145,551	3,158,159	629,979,541	696,140,783
37,540,649	145,614	-	-	62,925,399
-	-	2,662,963	523,765,464	526,492,250
37,540,649	145,614	2,662,963	523,765,464	589,417,649
(539,311)	(63)	495,196	106,214,077	106,723,134
355,886	288	406,162	172,326,331	173,350,603
$ (183,425)	$ 225	$ 901,358	$ 278,540,408	$ 280,073,737

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS - SPECIAL ASSESSMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Burlington Estates	Burlington Land	King's Grant II	O'Neal Place
Additions				
Taxes	$ -	$ -	$ -	$ -
Fines and fees	-	-	-	-
Interest	151	1	1	1
Total additions	151	1	1	1
Deductions				
Other custodial disbursements	-	-	-	-
Total deductions	-	-	-	-
Net increase (decrease) in fiduciary net position	151	1	1	1
Net position, beginning of year, as restated	25,082	18,474	21,707	15,022
Net position, end of year	$ 25,233	$ 18,475	$ 21,708	$ 15,023

Pleasant Farm	Robin Wood	Seabrook Point	Woodland Estates	Brown's Island	Total
$ -	$ -	$ 36,050	$ -	$ 10,106	$ 46,156
-	-	32	-	55	87
-	1	2	1	1	159
-	1	36,084	1	10,162	46,402
-	-	43,045	-	20,778	63,823
-	-	43,045	-	20,778	63,823
-	1	(6,961)	1	(10,616)	(17,421)
7	20,436	38,036	17,487	10,617	166,868
$ 7	$ 20,437	$ 31,075	$ 17,488	$ 1	$ 149,447

BEAUFORT COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS - DEPARTMENTALLY HELD FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Clerk of Court	Master in Equity	Register of Bluffton Deeds	Treasurer JPC Escrow
Additions				
Other	$ 1,183,648	$ 6,413,962	$ 1,759,720	$ -
Interest	-	-	-	1,648
Total additions	1,183,648	6,413,962	1,759,720	1,648
Deductions				
Other custodial disbursements	118,078	5,834,480	89,073	563,314
Total deductions	118,078	5,834,480	89,073	563,314
Net increase (decrease) in fiduciary net position	1,065,570	579,482	1,670,647	(561,666)
Net position, beginning of year, as restated	1,461,749	535,315	186,756	987,367
Net position, end of year	$ 2,527,319	$ 1,114,797	$ 1,857,403	$ 425,701

Treasurer Bankruptcy Escrow	Treasurer Surplus Tax Escrow	Total
$ 72,223	$ 12,477,899	$ 21,907,452
1,347	58,127	61,122
73,570	12,536,026	21,968,574
153,057	13,644,009	20,402,011
153,057	13,644,009	20,402,011
(79,487)	(1,107,983)	1,566,563
499,690	10,652,541	14,323,418
$ 420,203	$ 9,544,558	$ 15,889,981

BEAUFORT COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2021

FOR THE STATE TREASURER'S OFFICE1

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	General Sessions	Magistrate Court	Municipal Court	Total
Court Fines and Assessments:				
Court fines and assessments collected	$ 474,698	$ 1,241,549	N/A	$ 1,716,247
Court fines and assessments remitted to State Treasurer and other State Agencies	$ 324,878	$ 658,060	N/A	$ 982,938
Total Court Fines and Assessments retained	**$ 149,820**	**$ 583,489**	**N/A**	**$ 733,309**
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	$ 27,656	$ -	N/A	$ 27,656
Assessments retained	-	-	N/A	-
Total Surcharges and Assessments retained for victim services	**$ 27,656**	**-**	**N/A**	**$ 27,656**

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

VICTIM SERVICE FUNDS COLLECTED	Municipal	County	Total
Carryforward from Previous Year – Beginning Balance	**N/A**	**$ 354,445**	**$ 354,445**
Victim Service Revenue:			
Victim Service Fines Retained by City/County Treasurer	N/A	$ 72,777	$ 72,777
Victim Service Assessments Retained by City/County Treasurer	N/A	-	-
Victim Service Surcharges Retained by City/County Treasurer	N/A	$ 18,969	$ 18,969
Interest Earned	N/A	$ 576	$ 576
Grant Funds Received			
Grant from:	N/A	-	-
General Funds Transferred to Victim Service Fund	N/A	$ 10,000	$ 10,000
Contribution Received from Victim Service Contracts:			
(1) Town of Hilton Head Island	N/A	-	-
(2) Town of	N/A	-	-
(3) City of	N/A	-	-
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	**N/A**	**$ 456,767**	**$ 456,767**

BEAUFORT COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2021

Expenditures for Victim Service Program:	**Municipal**	**County**	**Total**
Salaries and Benefits	N/A	$ 151,662	$ 151,662
Operating Expenditures	N/A	1,696	1,696
Victim Service Contract(s):			
(1) Entity's Name	N/A	-	-
(2) Entity's Name	N/A	-	-
Victim Service Donation(s):			
(1) Domestic Violence Shelter:	N/A	-	-
(2) Rape Crisis Center:	N/A	-	-
(3) Other local direct crime victims service agency:	N/A	-	-
Transferred to General Fund	N/A	-	-
Total Expenditures from Victim Service Fund/Program (B)	**N/A**	**$ 153,358**	**$ 153,358**
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	N/A	**$ 303,409**	**$ 303,409**
Less: Prior Year Fund Deficit Repayment	N/A	**-**	**-**
Carryforward Funds – End of Year	**N/A**	**$ 303,409**	**$ 303,409**

BEAUFORT COUNTY, SOUTH CAROLINA

ALCOHOL AND DRUG ABUSE PROGRAMS - PROFIT AND LOSS STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Central Administration	Safety Action	School Intervention	Community Based Treatment	Preventive Education	Intensive Outpatient
Revenues						
State Mini Bottles	$ -	$ -	$ 99,936	$ 99,936	$ 99,936	$ 99,936
DAODOS Block Grant:[1]						
Special Grant	-	-	-	-	-	-
IOP Uninsured Treatment	-	-	-	-	-	21,939
Outpatient - TB Testing	-	-	-	-	-	-
Outpatient	-	-	-	190,600	-	-
Outpatient Uninsured Treatment	-	-	-	1,837	-	-
Outpatient - Adolescent	-	-	-	-	-	-
ADSAP	-	29,621	-	-	-	-
Adolescent Intervention	-	-	3,970	-	-	-
Primary Prevention	-	-	-	-	118,334	-
Primary Prevention	-	-	-	-	375	-
SBIRT Funds	-	-	-	-	-	-
MAT Medical Reimbursement	-	-	-	-	-	-
Bridge Program Reimbursement	-	-	-	-	-	-
Peer Support Specialist	-	-	-	-	-	-
SAPT BG Assessment[2]	-	-	-	26,337	-	-
SBG (State Block Grant)[4]	-	3,154	-	-	-	-
COLA (Cost of Living Allowance)[5]	-	10,289	4,939	11,113	10,289	4,527
STEP UP[7]	-	-	-	3,266	-	-
Cell Phone Reimbursement	-	-	-	5,825	-	-
State debt Setoff	-	-	-	19,711	-	-
Charges for Services - Fees	-	75,713	28,943	47,022	-	10,068
AEP Books	-	-	-	-	-	-
ECHO Grant	-	-	-	-	-	-
Prevention ECHO Grant	-	-	-	-	-	-
Charges for Services - Medicaid	-	-	-	77,070	-	10,285
Interest Income	4,375	-	-	-	-	-
Miscellaneous	-	-	-	-	200	-
Total Revenues	4,375	118,777	137,788	482,717	229,134	146,755
Expenditures						
Personnel	199,334	118,799	77,317	371,880	252,193	197,165
Purchased Services	26,243	3,212	347	14,034	1,124	1,486
Supplies	2,541	6,479	540	1,199	-	851
Capital	-	-	-	-	-	-
Total Expenditures	228,118	128,490	78,204	387,113	253,317	199,502
Excess of Revenues Over (Under) Expenditures	(223,743)	(9,713)	59,584	95,604	(24,183)	(52,747)
Other Financing Sources						
Transfers In (Out)	(559,949)	-	-	-	34,925	459,524
Net Change in Fund Balance	(783,692)	(9,713)	59,584	95,604	10,742	406,777
Fund Balance - beginning	1,233,969	197,775	171,208	210,501	26,252	(359,037)
Fund Balance - ending	$ 450,277	$ 188,062	$ 230,792	$ 306,105	$ 36,994	$ 47,740

Notes:

1: Fiscal Year 2021 Department of Alcohol and Other Drug Abuse Services (DAODAS) Block Grant is contract number BEA-BG-21 and is comprised of federal funds in the amount of $401,490 and state funds in the amount of $96,300, for a total annual contract amount of $497,790 (contrac number BEA-BG-20; CFDA No. 93.959).

2: Fiscal Year 2021 Substance Abuse Prevention and Treatment Block Grant (SAPT BG) for Assessment consists of federal funds in the amount OF $13,600 (CFDA No. 93.959).

3: Fiscal Year 2020 Synar/STEP Youth Tobacco Buys consists of federal funds in the amount of $1,409 (CFDA No. 93.959).

4: Fiscal Year 2021 DAODAS State Block Grant consists of state funds in the amount of $6,308 (contract number BEA-SBG-19).

5: Fiscal Year 2021 Cost of Living Allowance (COLA) is state funds in the amount of $38,004 (contract number BEA-COLA-19).

6: Fiscal Year 2021 Assessment State is identified as state funds in the amount of $3,266.

Legend:	
F - Federal Funds	425,379
S - State Funds	555,509
L - Local Funds	257,646
O - Other Funds	3,266
	$ 1,241,800

SBIRT	Medication Assisted Treatment	Bridge Program	Prevention ECHO Grant	Prevention Counter Tools	Peer Support Specialists	Prevention State Opioid Response Grant	**Total**	
$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 399,744**	
-	-	-	-	-	-	-	**-**	S
-	-	-	-	-	-	-	**21,939**	F
-	-	-	-	-	-	-	**-**	F
-	-	-	-	-	-	-	**190,600**	F
-	-	-	-	-	-	-	**1,837**	F
-	-	-	-	-	-	-	**-**	F
-	-	-	-	-	-	-	**29,621**	F
-	-	-	-	-	-	-	**3,970**	L
-	-	-	-	-	-	-	**118,334**	F
-	-	-	-	-	-	-	**375**	s
-	-	-	-	-	-	-	**-**	F
-	28,524	-	-	-	-	-	**28,524**	F
-	-	17,138	-	-	-	-	**17,138**	S
-	-	-	-	-	48,452	19,953	**68,405**	S
-	-	-	-	-	-	-	**26,337**	F
-	-	-	-	-	-	-	**3,154**	S
-	-	-	-	-	-	-	**41,157**	S
-	-	-	-	-	-	-	**3,266**	O
-	-	-	-	-	-	-	**5,825**	S
-	-	-	-	-	-	-	**19,711**	S
-	-	-	-	-	-	-	**161,746**	
-	-	-	-	-	-	-	**-**	S
-	-	-	8,187	-	-	-	**8,187**	F
-	-	-	-	-	-	-	**-**	F
-	-	-	-	-	-	-	**87,355**	
-	-	-	-	-	-	-	**4,375**	
-	-	-	-	-	-	-	**200**	
-	28,524	17,138	8,187	-	48,452	19,953	**1,241,800**	
4,955	-	15,446	-	-	62,401	-	**1,299,490**	
-	31,723	403	-	-	250	19,771	**98,593**	
-	-	-	-	-	-	182	**11,792**	
-	-	-	-	-	-	-	**-**	
4,955	31,723	15,849	-	-	62,651	19,953	**1,409,875**	
(4,955)	(3,199)	1,289	8,187	-	(14,199)	-	**(168,075)**	
24,238	6,016	8,904	-	26,342	-	-	**-**	
19,283	2,817	10,193	8,187	26,342	(14,199)	-	**(168,075)**	
(19,600)	1,478	429	1,772	6,571	(10,960)	-	**1,460,358**	
$ (317)	$ 4,295	$ 10,622	$ 9,959	$ 32,913	$ (25,159)	$ -	**$ 1,292,283**	

BEAUFORT COUNTY, SOUTH CAROLINA

DAUFUSKIE FERRY SCHEDULE OF BUDGETED TO ACTUAL
SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION - STATE MASS TRANSIT FUNDS (SMTF)
CONTRACT PT-9G699-28
FOR THE PERIOD BEGINNING JULY 1, 2020 AND ENDED JUNE 30, 2021

	Budget	Actual - SMTF	Actual - Local	Total Actual	Variance
Revenues					
Intergovernmental[1]	$ 80,000	$ 160,000	$ -	$ 160,000	$ 80,000
Charges for Services[2]	35,200	-	49,905	49,905	14,705
Miscellaneous[3]	110,800	-	91,201	91,201	(19,599)
Total Revenues	226,000	160,000	141,106	301,106	75,106
Expenditures					
Ferry Service	480,000	-	423,048	423,048	56,952
Utilities[3]	1,200	-	1,180	1,180	20
Total Expenditures	481,200	-	424,228	424,228	56,972
Other Financing Sources					
Transfers In[2]	180,000	-	180,000	180,000	-
Total Other Financing Sources	180,000	-	180,000	180,000	-
Net Change in Fund Balance	(75,200)	160,000	(103,122)	56,878	132,078
Fund Balance - beginning	(25,307)	-	(25,307)	(25,307)	-
Fund Balance (deficit) - ending	$ (100,507)	$ 160,000	$ (128,429)	$ 31,571	$ 132,078

Notes:

Note 1: The intergovermental revenues are provided by the South Carolina Department of Transportation, State Mass Transit Funds.

Note 2: The Charges for Services are Ridership Fees. The transfer in is funding provided by Beaufort County's General Fund.

Note 3: In July 2018, Beaufort County purchased real property that is the embarkation point for the Daufuskie Ferry. Beaufort County receives rental income and also incurs utility expenditures for the real property.

STATISTICAL SECTION

STATISTICAL SECTION

This part of the County's, annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosure, and required supplementary information says about the County's overall financial health.

Contents **Page**

Financial Trends……..…….**188 – 193**
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

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These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

Debt Capacity…….**198 – 202**
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information……**203 and 204**
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BEAUFORT COUNTY, SOUTH CAROLINA

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Governmental Activities										
Net investment in capital assets	$ 182,140,936	$ 235,805,103	$ 248,042,213	$ 258,464,624	$ 297,559,730	$ 250,724,674	$ 341,399,499	$ 350,435,861	$ 357,355,623	$ 365,495,409
Restricted	109,480,674	81,168,869	94,621,380	103,427,275	74,429,250	132,328,862	130,694,943	97,597,158	102,903,269	260,399,114
Unrestricted	2,286,272	5,092,524	(9,776,030)	(67,733,915)	(47,981,906)	(69,322,749)	(110,657,381)	(64,605,798)	(16,413,940)	(94,504,653)
Total governmental activities net position	$ 293,907,882	$ 322,066,496	$ 332,887,563	$ 294,157,984	$ 324,007,074	$ 313,730,787	$ 361,437,061	$ 383,427,221	$ 443,844,952	$ 531,389,870
Business-Type Activities										
Net investment in capital assets	$ 23,927,764	$ 23,961,592	$ 23,319,358	$ 27,565,326	$ 28,123,049	$ 28,226,279	$ 30,593,539	$ 30,353,828	$ 39,388,762	$ 42,813,921
Unrestricted	(1,466,786)	(1,180,550)	(741,276)	(8,545,869)	(4,534,745)	(2,657,026)	(5,287,834)	(2,062,519)	(4,902,366)	(2,593,463)
Total business-type activities net position	$ 22,460,978	$ 22,781,042	$ 22,578,082	$ 19,019,457	$ 23,588,304	$ 25,569,253	$ 25,305,705	$ 28,291,309	$ 34,486,396	$ 40,220,458
Primary Government										
Net investment in capital assets	$ 206,068,700	$ 259,766,695	$ 271,361,571	$ 286,029,950	$ 325,682,779	$ 278,950,953	$ 371,993,038	$ 380,789,689	$ 396,744,385	$ 408,309,330
Restricted	109,480,674	81,168,869	94,621,380	103,427,275	74,429,250	132,328,862	130,694,943	97,597,158	102,903,269	260,399,114
Unrestricted	819,486	3,911,974	(10,517,306)	(76,279,784)	(52,516,651)	(71,979,775)	(115,945,215)	(66,668,317)	(21,316,306)	(97,098,116)
Total primary government net position	$ 316,368,860	$ 344,847,538	$ 355,465,645	$ 313,177,441	$ 347,595,378	$ 339,300,040	$ 386,742,766	$ 411,718,530	$ 478,331,348	$ 571,610,328

BEAUFORT COUNTY, SOUTH CAROLINA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Expenses										
Governmental Activities										
General Government	$ 32,119,250	$ 32,641,163	$ 34,741,478	$ 34,268,122	$ 42,236,133	$ 48,649,308	$ 49,612,892	$ 67,483,600	$ 50,963,220	$ 55,786,602
Public Safety	51,231,345	52,481,136	57,185,897	53,323,890	48,929,013	87,661,802	56,674,563	55,090,970	63,648,919	57,458,757
Public Works	19,944,114	23,403,821	22,259,047	24,696,310	22,106,941	23,251,203	19,930,159	13,085,477	25,077,022	24,752,852
Public Health	11,881,484	11,987,651	11,462,648	10,667,458	12,128,941	12,440,379	14,011,837	14,714,866	15,366,160	13,775,524
Public Welfare	2,373,551	2,317,902	3,243,469	3,023,487	2,108,695	2,342,367	5,935,476	4,208,514	7,951,215	2,124,474
Cultural and Recreation	13,863,794	16,064,581	15,583,049	14,936,898	13,887,875	14,006,380	15,682,409	17,544,898	17,948,284	15,727,019
Interest	10,596,657	9,087,049	9,293,605	6,641,311	6,222,321	5,643,381	6,116,157	4,981,961	6,065,977	5,796,178
Total Governmental Activities Expenses	142,010,195	147,983,303	153,769,193	147,557,476	147,619,919	193,994,820	167,963,493	177,110,286	187,020,797	175,421,406
Business-Type Activities										
Stormwater Utility	3,124,645	3,246,022	3,175,708	3,534,035	3,663,825	4,063,867	5,431,198	4,366,551	4,796,915	4,364,704
Lady's Island Airport	668,094	667,068	602,879	703,949	901,521	610,714	996,300	1,404,657	548,152	811,405
Hilton Head Airport	3,236,793	2,565,348	2,829,612	4,517,883	8,330,082	11,505,178	17,922,483	7,587,534	2,945,805	4,386,723
Total Business-Type Expenses	7,029,532	6,478,438	6,608,199	8,755,867	12,895,428	16,179,759	24,349,981	13,358,742	8,290,872	9,562,832
Total Government Expenses	$ 149,039,727	$ 154,461,741	$ 160,377,392	$ 156,313,343	$ 160,515,347	$ 210,174,579	$ 192,313,474	$ 190,469,028	$ 195,311,669	$ 184,984,238

BEAUFORT COUNTY, SOUTH CAROLINA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Program Revenues										
Governmental Activities										
Charges for services										
General Government	$ 18,499,976	$ 18,342,329	$ 18,929,100	$ 18,874,705	$ 15,720,868	$ 18,431,740	$ 17,473,663	$ 17,035,862	$ 17,780,576	$ 21,407,672
Public Safety	6,871,580	8,510,306	6,774,011	7,372,252	8,153,290	8,674,298	8,121,902	9,336,041	9,584,384	10,220,824
Public Works	3,680,979	4,283,664	4,319,788	4,545,834	5,865,323	9,444,459	8,001,763	8,081,666	7,564,330	8,306,192
Public Health	525,594	522,846	535,092	597,297	591,235	626,822	599,225	691,268	547,458	507,101
Public Welfare	40,913	64,283	60,147	87,992	144,682	170,795	132,341	308,496	282,529	256,095
Cultural and Recreation	1,602,628	1,912,336	2,035,420	2,301,655	2,019,478	3,478,117	3,337,726	3,180,854	2,735,037	3,028,854
Operating Grants and Contributions	9,549,138	9,328,245	10,398,779	11,962,524	11,249,681	12,444,349	14,438,073	13,405,223	14,469,479	12,785,783
Capital Grants and Contributions	2,405,145	13,271,813	17,270,372	16,053,234	17,613,148	9,881,571	33,826,796	9,275,113	2,117,383	876,281
Total Governmental Activities Program Revenues	43,175,953	56,235,822	60,322,709	61,795,493	61,357,705	63,152,151	85,931,489	61,314,523	55,081,176	57,388,802
Business-Type Activities										
Charges for services										
Garage	-	-	-	-	-	-	-	-	-	-
Stormwater Utility	3,209,895	3,155,000	3,190,705	3,232,499	5,393,162	5,818,715	5,715,709	5,653,287	6,725,471	6,593,342
Lady's Island Airport	567,734	560,766	528,390	552,091	529,750	567,029	619,624	611,654	539,273	751,296
Hilton Head Airport	1,495,360	1,793,155	1,830,654	1,777,043	1,638,483	1,605,813	1,601,465	2,269,795	3,925,494	4,443,001
Operating Grants and Contributions	116,234	112,695	116,090	65,450	65,440	50,560	42,960	47,260	44,300	222,326
Capital Grants and Contributions	1,562,938	1,175,792	735,231	1,476,192	9,782,233	10,095,453	15,956,279	7,290,165	3,069,935	3,236,672
Total Business-Type Activities Program Revenues	6,952,161	6,797,408	6,401,070	7,103,275	17,409,068	18,137,570	23,936,037	15,872,161	14,304,473	15,246,637
Total Government Program Revenues	$ 50,128,114	$ 63,033,230	$ 66,723,779	$ 68,898,768	$ 78,766,773	$ 81,289,721	$ 109,867,526	$ 77,186,684	$ 69,385,649	$ 72,635,439
Net (Expense) / Revenue										
Governmental Activities	$ (104,807,350)	$ (97,533,371)	$ (87,234,767)	$ (85,824,426)	$ (132,637,115)	$ (104,811,342)	$ (82,032,004)	$ (115,795,763)	$ (131,939,621)	$ (118,032,604)
Business-Type Activities	473,723	189,209	(2,354,797)	(5,792,153)	1,229,309	(6,212,411)	(413,944)	2,513,419	6,013,601	5,683,805
Total Government Net (Expense) / Revenue	$ (104,333,627)	$ (97,344,162)	$ (89,589,564)	$ (91,616,579)	$ (131,407,806)	$ (111,023,753)	$ (82,445,948)	$ (113,282,344)	$ (125,926,020)	$ (112,348,799)

BEAUFORT COUNTY, SOUTH CAROLINA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
General Revenues and Other Changes in Net Assets										
Governmental Activities										
Property Taxes	$ 93,571,238	$ 94,819,998	$ 91,907,959	$ 96,129,087	$ 101,550,345	$ 109,147,291	$ 116,478,416	$ 119,334,712	$ 128,952,186	$ 132,645,010
Sales Taxes	30,442,155	15,043,485	330,889	105,253	31,232	27,661	109,728	46,453	45,195,996	55,879,745
Grants and contributions not restricted	9,588,551	7,944,710	8,414,711	8,478,141	8,513,761	9,342,544	9,452,285	9,215,559	9,547,798	9,674,443
Unrestricted investment earnings	883,768	540,155	293,213	269,080	495,848	581,229	1,495,650	5,557,428	5,044,088	3,402,559
Special item - decrease in other post-employment benefit cost	-	-	-	27,520,071	1,353,498	-	-	-	-	-
Transfers In / (Out)	-	-	-	-	-	-	-	-	-	-
Gain/(Loss) on Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,841,926	1,557,747	3,320,779	2,366,433	1,955,858	1,467,657	2,202,199	3,631,771	3,617,284	3,975,765
Total Governmental Activities	136,327,638	119,906,095	104,267,551	134,868,065	113,900,542	120,566,382	129,738,278	137,785,923	192,357,352	205,577,522
Business-Type Activities										
Unrestricted Investments Earnings	11,231	4,835	4,169	3,133	14,710	19,694	150,396	272,185	181,486	50,257
Special item - decrease in other post-employment benefit cost	-	-	-	1,230,929	38,502	-	-	-	-	-
Transfers In / (Out)	-	-	-	-	-	-	-	-	-	-
Gain/(Loss) on Sale of Capital Assets	50,000	(3,741)	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	1,079	1,995	3,444	-	-	-	-
Total Business-Type Activities	61,231	1,094	4,169	1,235,141	55,207	23,138	150,396	272,185	181,486	50,257
Total Government	$ 136,388,869	$ 119,907,189	$ 104,271,720	$ 136,103,206	$ 113,955,749	$ 120,589,520	$ 129,888,674	$ 138,058,108	$ 192,538,838	$ 205,627,779
Changes in Net Position										
Governmental Activities	$ 44,580,157	$ 26,459,611	$ 18,505,568	$ 48,605,851	$ (16,942,127)	$ 38,534,378	$ 47,706,274	$ 21,990,160	$ 60,417,731	$ 87,544,918
Business-Type Activities	380,201	(206,035)	(1,648,423)	5,748,781	2,013,018	(390,806)	(263,548)	2,985,604	6,195,087	5,734,062
Total Government Changes in Net Position	$ 44,960,358	$ 26,253,576	$ 16,857,145	$ 54,354,632	$ (14,929,109)	$ 38,143,572	$ 47,442,726	$ 24,975,764	$ 66,612,818	$ 93,278,980

BEAUFORT COUNTY, SOUTH CAROLINA

FUND BALANCES GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
General Fund										
Nonspendable	$ 2,227,326	$ 2,061,612	$ 1,289,814	$ 1,607,787	$ 1,198,811	$ 1,980,794	$ 1,653,435	$ 1,441,679	$ 1,601,190	$ 2,100,954
Committed	150,788	218,526	186,084	23,537	247,507	313,641	451,287	1,104,309	1,104,309	-
Assigned	23,697	1,733,143	1,047,473	381,041	452,883	1,700,200	3,298,504	3,550,651	3,748,371	3,765,356
Unassigned	19,940,197	20,207,988	21,249,298	24,682,018	26,653,761	23,772,760	26,474,071	37,214,289	47,363,427	65,808,134
Total General Fund	22,342,008	24,221,269	23,772,669	26,694,383	28,552,962	27,767,395	31,877,297	43,310,928	53,817,297	71,674,444
All Other Governmental Funds										
Nonspendable	1,268,394	1,199,446	2,514,805	4,464,642	72,968	99,269	224,324	162,165	148,402	-
Restricted	124,459,879	108,228,779	92,038,827	98,868,411	87,145,361	132,176,998	130,293,307	128,557,920	175,545,617	260,399,114
Committed	32,889	56,058	67,748	94,222	94,911	52,595	177,312	307,580	326,902	-
Unassigned (Deficit)	(28,933)	365,494	-	-	-	-	-	-	-	(6,089)
Total All Other Governmental Funds	125,732,229	109,849,777	94,621,380	103,427,275	87,313,240	132,328,862	130,694,943	129,027,665	176,020,921	260,393,025
Total All Governmental Funds	$ 148,074,237	$ 134,071,046	$ 118,394,049	$ 130,121,658	$ 115,866,202	$ 160,096,257	$ 162,572,240	$ 172,338,593	$ 299,838,218	$ 332,067,469

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, became effective for fiscal year 2011 and established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to honor constraints imposed upon the use of the resources reported in governmental funds.

BEAUFORT COUNTY, SOUTH CAROLINA

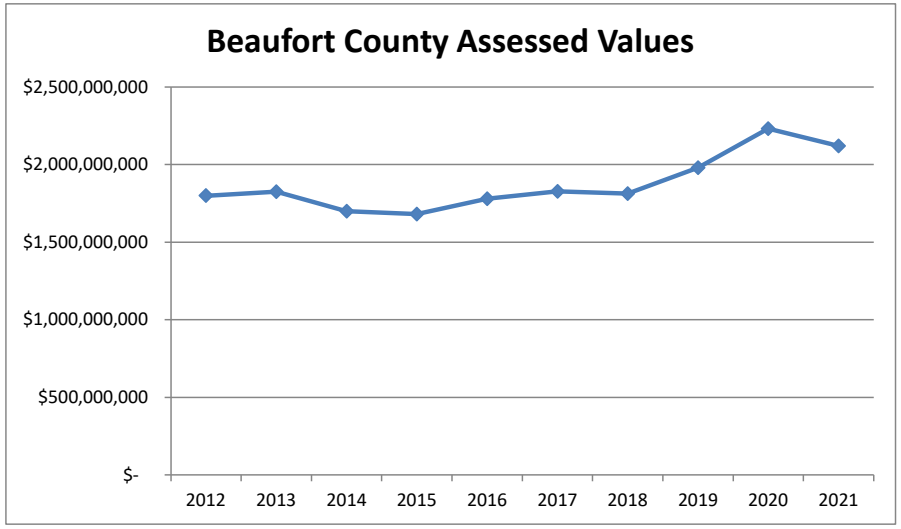
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

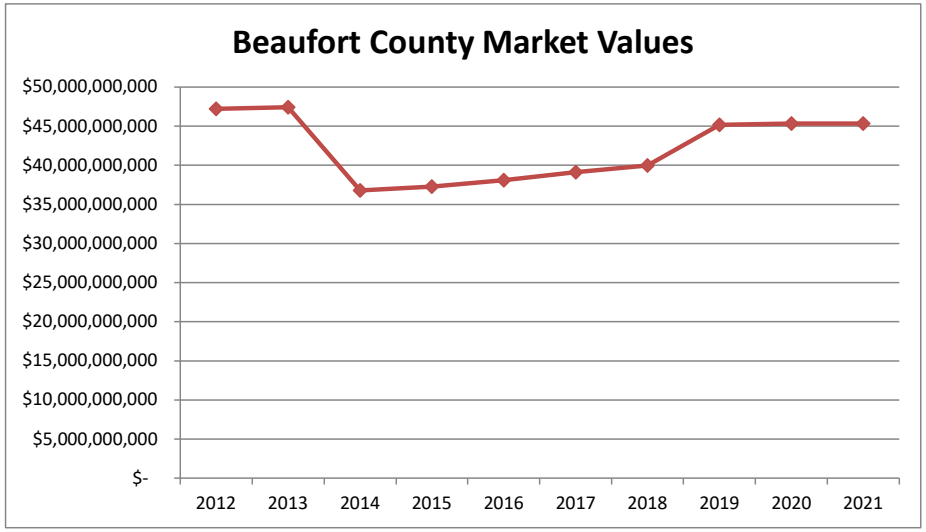
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Revenues										
Property Taxes	$ 93,350,153	$ 94,786,696	$ 92,501,314	$ 95,351,350	$ 101,676,345	$ 109,274,083	$ 116,505,253	$ 119,682,659	$ 129,057,671	$ 132,297,918
Licenses and Permits	9,924,740	10,705,122	11,348,536	12,074,801	12,655,858	18,366,032	17,355,544	16,891,099	16,740,438	16,859,232
Intergovernmental	51,984,989	45,588,253	36,414,751	36,611,786	33,572,097	35,530,696	57,821,939	34,902,586	72,999,518	76,916,215
Charges for Services	15,221,171	17,105,139	15,467,080	16,387,825	17,731,291	19,578,971	18,962,662	20,168,722	20,499,738	30,129,956
Fines and Forfeitures	1,015,739	898,436	1,007,091	1,073,474	1,344,423	922,497	1,347,402	1,257,718	1,373,531	1,520,713
Interest	883,768	540,155	293,213	269,082	495,852	581,160	1,495,652	2,708,652	2,624,384	932,190
Miscellaneous	1,841,926	1,557,747	3,320,779	2,365,713	1,955,857	1,492,658	2,208,149	3,816,470	4,248,732	4,264,115
Total Revenues	174,222,486	171,181,548	160,352,764	164,134,031	169,431,723	185,746,097	215,696,601	199,427,906	247,544,012	262,920,339
Expenditures										
General Government	23,497,733	23,658,058	24,808,234	25,358,150	37,126,529	39,552,934	39,290,337	45,821,182	44,137,817	46,498,951
Public Safety	43,222,080	44,182,336	46,846,910	48,381,271	45,583,499	45,115,821	47,216,422	48,294,980	52,467,265	51,221,432
Public Works	14,792,685	17,550,180	14,480,016	15,958,306	13,617,653	14,495,178	16,088,640	15,934,931	16,558,486	16,435,957
Public Health	11,218,245	11,306,171	10,758,045	10,490,248	11,487,899	11,742,116	12,815,828	13,891,165	13,865,957	12,468,816
Public Welfare	1,915,122	1,794,172	2,720,482	2,525,257	2,108,695	2,342,367	2,093,114	2,648,095	3,249,314	2,019,677
Cultural and Recreation	11,210,985	13,132,712	12,323,751	11,961,423	10,946,319	11,039,804	12,050,466	13,609,581	14,033,306	12,344,895
Disaster related expenditures	-	-	-	-	-	38,727,223	1,920,614	950,677	-	-
Debt Service - Principal	11,820,000	72,805,000	14,280,980	13,453,464	14,121,038	17,613,699	49,291,451	15,579,303	16,552,252	25,467,965
Debt Service - Interest and Fees	11,698,673	10,443,924	8,142,957	8,754,441	8,444,266	7,857,324	7,981,433	7,951,999	7,776,219	8,114,533
Capital Projects	49,619,275	43,528,784	41,668,386	36,170,318	44,421,752	38,110,477	23,813,730	35,956,124	20,830,773	24,524,923
Total Expenditures	178,994,798	238,401,337	176,029,761	173,052,878	187,857,650	226,596,943	212,562,035	200,638,037	189,471,389	199,097,149
Excess (deficiency) of revenues over expenditures	(4,772,312)	(67,219,789)	(15,676,997)	(8,918,847)	(18,425,927)	(40,850,846)	3,134,566	(1,210,131)	58,072,623	63,823,190
Other Financing Sources (Uses)										
Issuance of Bonds	12,500,000	49,265,000	-	19,450,000	-	51,000,000	-	11,250,000	-	42,910,000
Issuance of BANs	-	-	-	-	-	30,250,000	-	-	-	-
Debt Service-Principal - Refinancing of BANs	-	-	-	-	-	-	-	-	-	-
Issuance of Refunding Debt	15,295,000	58,335,000	-	22,570,000	17,950,000	6,110,000	-	-	-	-
Payments to Refunding Debt Escrow Agent	(17,312,305)	(65,909,303)	-	3	(19,091,723)	(6,405,000)	-	-	-	(8,925,000)
Issuance of Long-term Debt	-	-	-	-	4,000,000	-	-	-	-	-
Bond Premiums	2,368,280	11,525,901	-	3,438,394	1,312,194	4,794,335	-	609,072	-	4,852,762
Transfers In	15,409,058	27,323,615	23,928,262	19,629,618	8,759,152	11,158,117	10,965,003	10,853,793	9,833,827	13,085,905
Transfers Out	(15,409,058)	(27,323,615)	(23,928,262)	(19,629,618)	(8,759,152)	(11,826,551)	(11,623,586)	(11,641,881)	(10,406,825)	(13,517,606)
Total Other Financing Sources (Uses)	12,850,975	53,216,598	-	45,458,397	4,170,471	85,080,901	(658,583)	11,070,984	(572,998)	38,406,061
Net Change in Fund Balance	$ 8,078,663	$ (14,003,191)	$ (15,676,997)	$ 36,539,550	$ (14,255,456)	$ 44,230,055	$ 2,475,983	$ 9,860,853	$ 57,499,625	$ 102,229,251
Debt Service as a Percentage of Non-capital Expenditures	18.2%	42.7%	16.7%	16.2%	15.7%	13.5%	30.3%	14.3%	14.2%	19.7%

BEAUFORT COUNTY, SOUTH CAROLINA

ASSESSED VALUE AND MARKET VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Property Assessed Value	Real Property Market Value		Personal Property Assessed Value	Personal Property Market Value		Totals Assessed Value	Totals Market Value	Total Direct Tax Rate
2012	$ 1,614,373,168	$ 45,028,233,052	3.59%	$ 185,451,491	$ 2,186,088,790	8.48%	$ 1,799,824,659	$ 47,214,321,842	47.54
2013	1,614,166,744	44,735,468,004	3.61%	210,531,440	2,692,952,990	7.82%	1,824,698,184	47,428,420,994	47.54
2014	1,503,246,950	34,226,412,913	4.39%	197,121,500	2,573,608,850	7.66%	1,700,368,450	36,800,021,763	48.52
2015	1,456,623,792	34,326,777,040	4.24%	224,587,180	2,943,436,442	7.63%	1,681,210,972	37,270,213,482	56.30
2016	1,537,918,460	34,954,579,643	4.40%	243,102,990	3,146,262,710	7.73%	1,781,021,450	38,100,842,353	56.86
2017	1,569,859,790	35,756,421,947	4.39%	258,073,760	3,352,079,267	7.70%	1,827,933,550	39,108,501,214	59.15
2018	1,575,924,542	36,784,111,791	4.28%	237,358,677	3,177,004,620	7.47%	1,813,283,219	39,961,116,411	61.27
2019	1,746,777,223	42,176,881,298	4.14%	233,576,952	2,987,568,570	7.82%	1,980,354,175	45,164,449,868	63.39
2020	2,005,077,400	44,106,415,380	4.55%	227,459,730	1,243,717,590	18.29%	2,232,537,130	45,350,132,970	62.78
2021	1,992,174,680	44,086,726,580	4.52%	128,919,930	1,240,167,350	10.40%	2,121,094,610	45,326,893,930	64.20





Source: Beaufort County Tax Database

BEAUFORT COUNTY, SOUTH CAROLINA

PROPERTY TAX MILLAGES - ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
County-wide Levies										
County - Operations	40.21	40.21	46.48	46.48	48.77	50.89	50.61	50.03	50.00	50.00
County - Higher Education	-	-	-	-	-	-	2.40	2.37	2.30	2.30
County - Debt Service	4.57	4.44	5.48	5.48	5.48	5.48	5.58	5.58	5.50	5.50
County-Purchase of Real Property Program	2.76	3.87	4.34	4.90	4.90	4.90	4.80	4.80	5.50	4.80
Total Direct Tax Rate	47.54	48.52	56.30	56.86	59.15	61.27	63.39	62.78	63.30	62.60
School - Operations	90.26	92.26	97.45	103.50	103.50	111.50	113.50	104.60	114.00	114.00
School - Debt Service	28.00	28.00	31.71	31.71	31.71	31.71	31.71	31.71	36.60	36.60
Municipal Levies										
City of Beaufort	60.62	60.62	66.61	72.62	72.61	73.57	73.57	74.59	79.30	78.20
Town of Port Royal	69.00	69.00	69.00	69.00	72.00	72.00	74.00	74.00	74.00	74.00
Town of Bluffton	38.00	38.00	44.35	44.35	44.35	42.35	40.35	38.50	38.50	38.50
Town of Hilton Head	19.33	19.33	20.83	21.35	22.18	22.18	28.36	27.72	28.10	28.10
Town of Yemassee	70.00	70.00	70.00	70.00	70.00	70.00	71.00	66.63	66.60	66.60
Fire Levies										
Bluffton Fire - Operation	19.67	20.49	24.02	24.02	24.02	24.64	24.70	24.10	24.10	24.10
Bluffton Fire - Debt Service	0.38	-	-	-	1.22	1.10	1.04	1.45	1.60	1.60
Burton Fire - Operations	55.87	58.21	60.18	60.18	60.66	62.42	64.53	68.82	70.30	70.30
Burton Fire - Debt Service	5.53	5.53	5.74	5.74	5.26	5.26	5.26	5.15	5.10	5.10
Daufuskie Island Fire - Operations	31.74	33.07	52.57	54.72	56.98	58.44	60.27	60.27	60.20	60.20
Daufuskie Island Fire - Debt Service	-	-	2.00	2.00	2.00	-	-	-	-	-
Lady's Island/St. Helena - Operations	32.04	33.34	34.82	35.94	36.94	37.92	39.26	39.30	40.10	40.10
Lady's Island/St. Helena - Debt Service	1.50	1.50	2.30	2.36	2.20	2.20	2.11	2.00	2.00	2.00
Sheldon Fire - Operations	32.22	33.11	34.53	35.82	36.33	36.86	38.32	37.18	38.80	38.80
Sheldon Fire - Debt Services	2.18	2.18	2.20	2.20	2.20	2.20	3.21	3.21	3.70	3.70

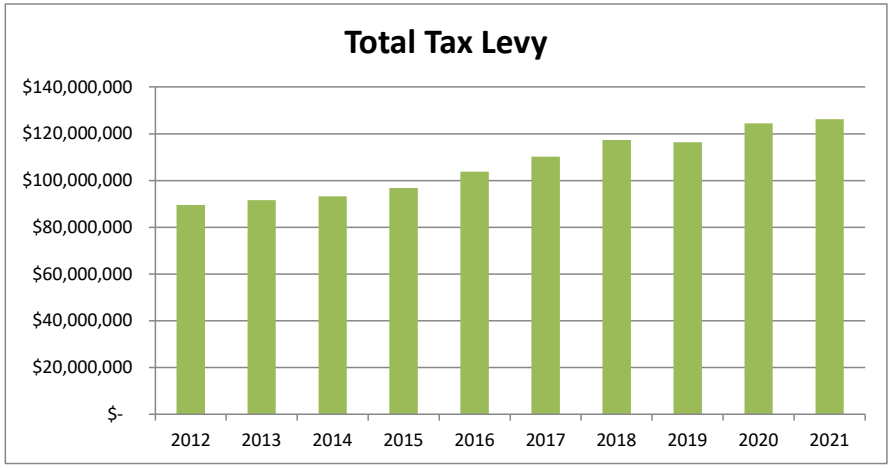
Source: Beaufort County Auditor

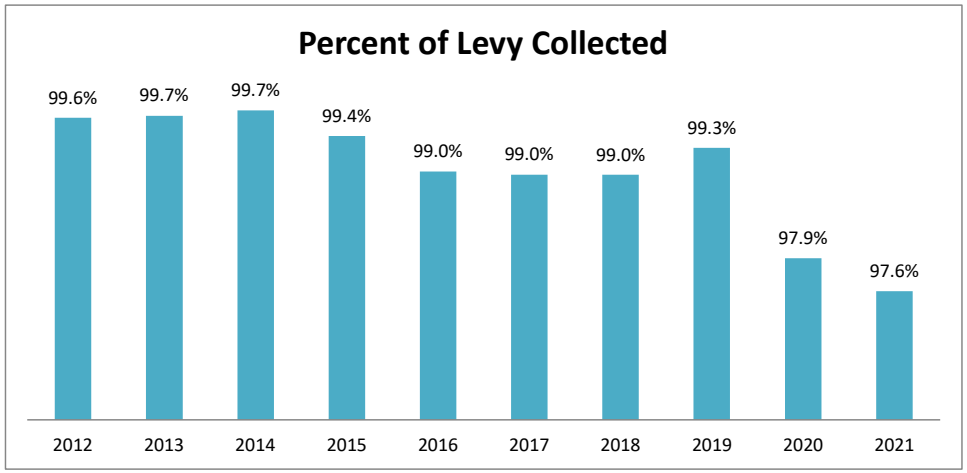
BEAUFORT COUNTY, SOUTH CAROLINA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Total Levy (1)	Current Tax Collections	Percent of Levy Collected	Collections in Subsequent Years	Total Tax Collections	Total Collections As Percent of Levy
2012	$ 89,604,155	$ 84,722,943	94.6%	$ 4,558,994	$ 89,281,937	99.6%
2013	91,676,253	86,938,308	94.8%	4,431,010	91,369,319	99.7%
2014	93,247,741	89,122,179	95.6%	3,873,520	92,995,699	99.7%
2015	96,864,480	92,817,395	95.8%	3,486,349	96,303,745	99.4%
2016	103,807,410	98,865,467	95.2%	3,896,610	102,762,077	99.0%
2017	110,259,100	104,977,928	95.2%	4,128,840	109,106,768	99.0%
2018	117,278,227	112,232,564	95.7%	3,817,348	116,049,911	99.0%
2019	116,392,375	113,789,436	97.8%	1,761,401	115,550,837	99.3%
2020	124,481,669	121,927,898	97.9%	1,927,329	121,927,898	97.9%
2021	126,292,424	123,192,145	97.6%	-	123,192,145	97.6%

(1) - Includes County operations and maintenance levy, purchase of real property program levy, solid waste and recycling program levy, and debt service levy.



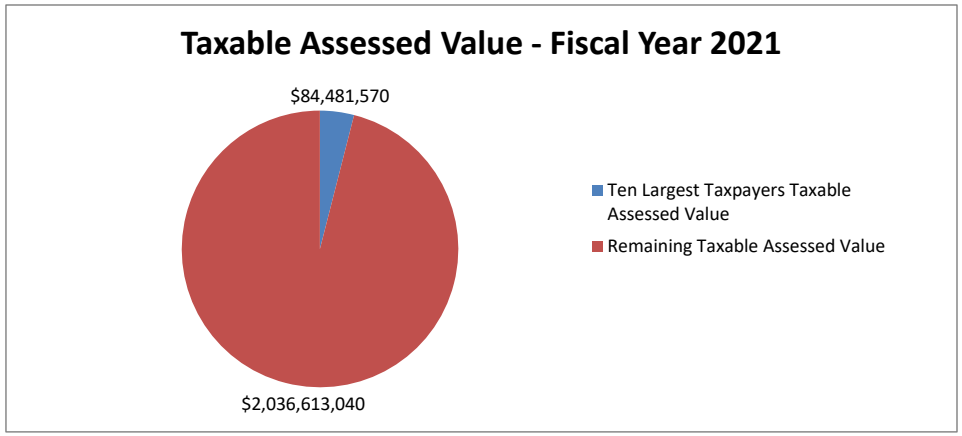


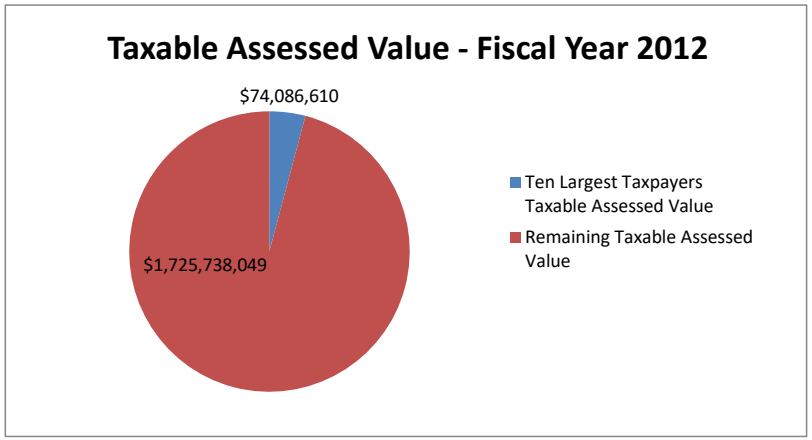
Source: Beaufort County Treasurer

BEAUFORT COUNTY, SOUTH CAROLINA

TEN LARGEST TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

		2021 Fiscal Year				2012 Fiscal Year		
Taxpayer	Taxes Paid	Taxable Assessed Value	Rank	Percentage of Total Taxes Levied	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Dominion Energy South Carolina	$ 6,805,004	$ 25,045,910	1	1.39%	1.06%	$ 19,469,940	2	1.06%
Marriott Ownership Resorts, Inc.	4,254,712	16,817,020	2	0.93%	1.12%	20,445,000	1	1.12%
Palmetto Electric Coop, Inc.	2,688,905	11,025,150	3	0.61%	0.54%	9,794,060	3	0.54%
Bluffton Telephone Company	1,703,243	6,586,280	4	0.36%	0.22%	4,061,400	6	0.22%
Columbia Properties Hilton Head	1,279,070	4,880,580	5	0.27%	0.00%	4,540,040	4	0.00%
Hargray Telephone Company	1,140,611	4,740,820	6	0.26%	0.16%	2,988,660	8	0.16%
SCG Hilton Head Property LLC	1,119,789	4,335,720	7	0.24%	0.23%	4,260,000	5	0.23%
Sea Pines Resort	957,680	5,080,480	8	0.28%	0.20%	3,714,960	7	0.20%
PBLH LLC	828,442	2,924,190	9	0.16%	N/A	N/A	N/A	N/A
Shelter Cove II LLC	766,714	3,045,420	10	0.17%	N/A	N/A	N/A	N/A
Greenwood Development Corp.	N/A	N/A		N/A	0.16%	2,928,680	9	0.16%
Hilton Head Health Systems, LP	N/A	N/A		N/A	0.10%	1,883,870	10	0.10%
Total	**$ 21,544,170**	**$ 84,481,570**		**4.67%**	**3.98%**	**$ 74,086,610**		**3.79%**





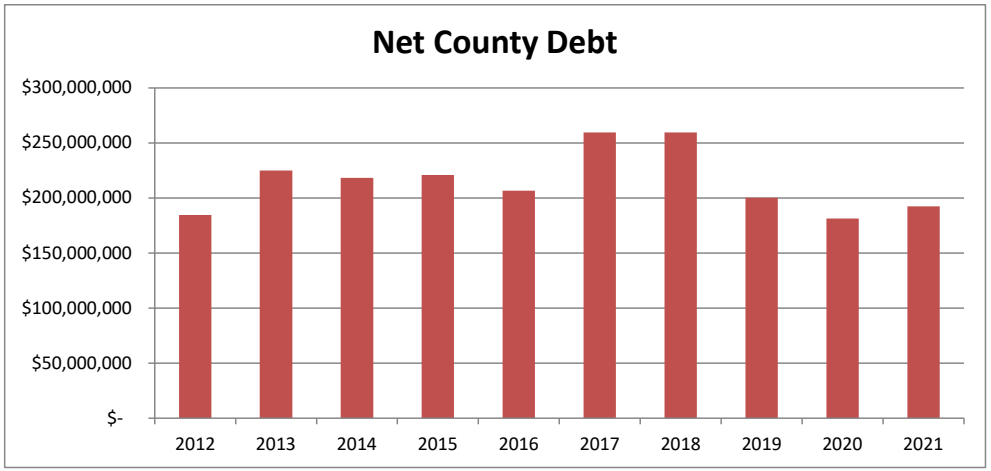
Source: Beaufort County Treasurer

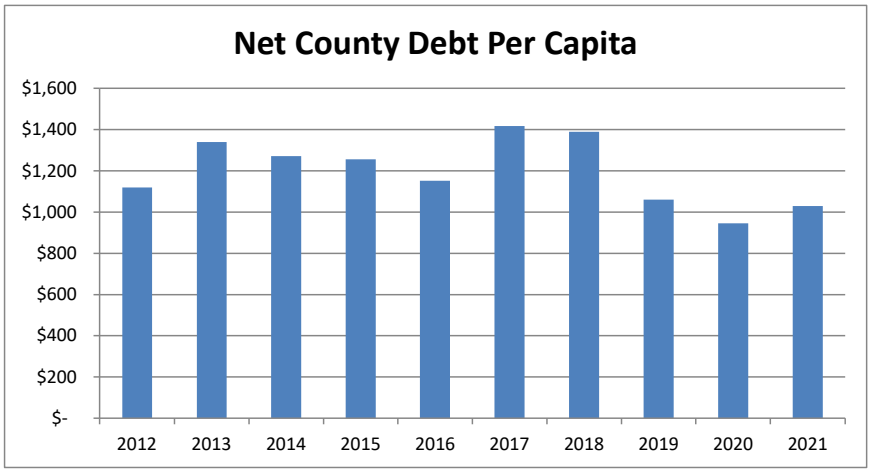
BEAUFORT COUNTY, SOUTH CAROLINA

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population (1)	Assessed Value	General Obligation Bonds	Less: Debt Service Funds	Net County Debt	Ratio of Net County Debt to Assessed Value	Net County Debt Per Capita
2012	164,684	$ 1,799,824,659	$ 190,915,000	$ 6,428,998	$ 184,486,002	10.25%	$ 1,120
2013	168,049	1,824,698,184	235,811,387	10,729,541	225,081,846	12.34%	1,339
2014	171,838	1,700,368,450	228,837,985	10,426,750	218,411,235	12.84%	1,271
2015	175,852	1,681,210,972	233,933,174	12,920,104	221,013,070	13.15%	1,257
2016	179,589	1,781,021,450	219,434,622	12,640,471	206,794,151	11.61%	1,151
2017	183,149	1,827,933,550	283,501,455	23,799,011	259,702,444	14.21%	1,418
2018	186,844	1,813,283,219	283,501,455	23,799,011	259,702,444	14.32%	1,390
2019	188,715	1,980,354,175	225,667,326	25,419,232	200,248,094	10.11%	1,061
2020	192,122	2,232,537,130	207,013,028	25,494,598	181,518,430	8.13%	945
2021	187,117	2,255,274,140	218,215,619	25,644,998	192,570,621	8.54%	1,029

(1) - **Source:** U.S. Census Bureau





BEAUFORT COUNTY, SOUTH CAROLINA

COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2021

Assessed Value - 2020 Tax Year (Fiscal Year 2021)		$ 2,255,274,140
		x 8%
Constitutional Debt Limit		180,421,931
Outstanding Subject to Debt Limit		87,825,875
Legal Debt Limit Remaining Without a Referendum		$ 92,596,056
Total Outstanding General Obligation Debt	$ 218,215,619	
Less General Obligation Debt Issued Under Referendum	(96,274,514)	
Less General Obligation Debt Issued Paid by Other Sources	(21,694,464)	
Less Premiums related to General Obligation Debt	(12,420,766)	
Total Outstanding Debt Subject to Debt Limit	$ 87,825,875	

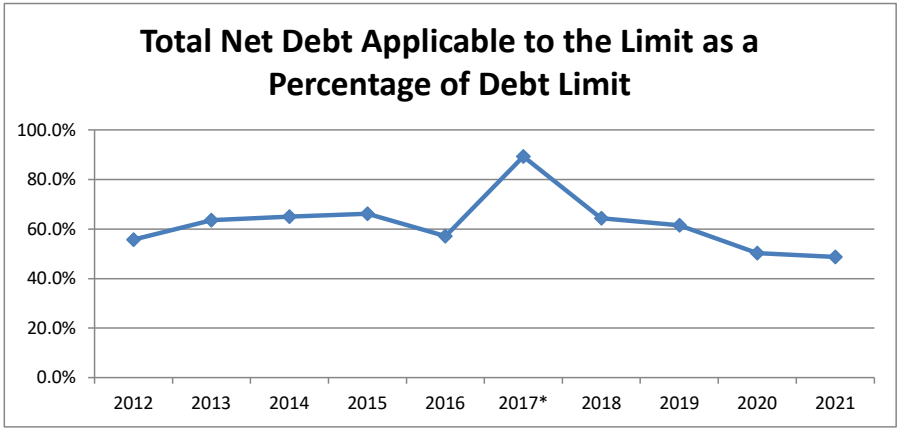
BEAUFORT COUNTY, SOUTH CAROLINA

LEGAL DEBT MARGIN DETAIL
LAST TEN FISCAL YEARS

Fiscal Year	Debt Limit	Total Net Debt Applicable to Debt Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2012	$ 143,985,973	$ 80,253,597	$ 63,732,376	55.7%
2013	145,975,855	92,854,428	53,121,427	63.6%
2014	136,029,476	88,506,497	47,522,979	65.1%
2015	134,496,878	89,034,715	45,462,163	66.2%
2016	142,481,716	81,400,573	61,081,143	57.1%
2017*	146,234,684	130,644,358	15,590,326	89.3%
2018	145,062,658	93,347,579	51,715,079	64.3%
2019	158,428,334	97,459,059	60,969,275	61.5%
2020	178,602,970	89,832,633	88,770,337	50.3%
2021	180,421,931	87,825,875	92,596,056	48.7%

* GO BAN in the amount of $30.25 million issued for Hurricane Matthew disaster related expenses.





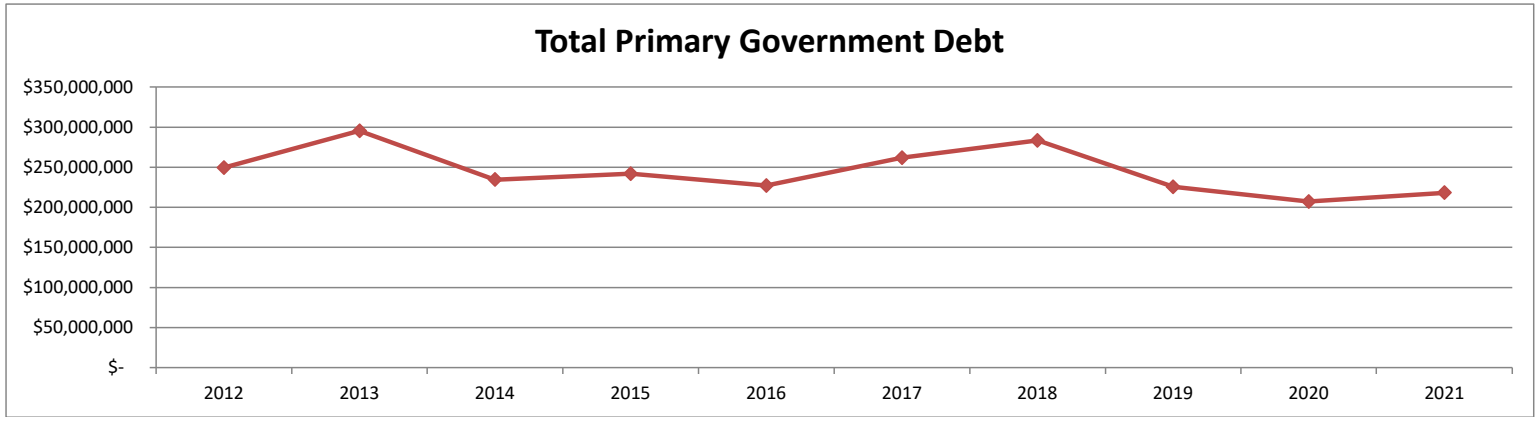
BEAUFORT COUNTY, SOUTH CAROLINA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population (1)	Governmental Activities: General Obligation Bonds	Governmental Activities: TIF Revenue Bonds and BANs	Governmental Activities: Capital Leases	Governmental Activities: Mortgage	Total Primary Government Debt	Per Capita Personal Income (1)	Estimated Total Personal Income (2)	Percentage of Total Personal Income	Total Primary Government Debt Per Capita
2012	164,684	$ 190,915,000	$ 58,470,000	$ -	$ -	$ 249,385,000	$ 45,122	$ 7,430,871,448	3.36%	$ 1,514
2013	168,049	235,811,387	59,410,000	-	-	295,221,387	45,222	7,599,511,878	3.88%	1,757
2014	171,838	228,837,985	5,685,000	-	-	234,522,985	46,137	7,928,089,806	2.96%	1,365
2015	175,852	233,933,174	5,767,750	2,148,791	-	241,849,715	47,664	8,381,809,728	2.89%	1,375
2016	179,589	220,921,444	4,586,750	1,790,659	-	227,298,853	49,914	8,964,005,346	2.54%	1,266
2017	183,149	227,555,765	30,250,000	-	4,000,000	261,805,765	52,147	9,550,670,903	2.74%	1,429
2018	186,844	249,251,455	-	-	-	283,501,455	53,766	10,045,854,504	2.82%	1,517
2019	188,715	225,667,326	-	-	-	225,667,326	56,711	10,702,216,365	2.11%	1,196
2020	192,122	207,013,028	-	-	-	207,013,028	59,318	14,033,167,246	1.48%	1,078
2021	187,117	218,215,619	-	-	-	218,215,619	60,894	11,394,302,598	1.92%	1,166

(1) - **Source:** U.S. Census Bureau

(2) - Calculated by multiplying the estimated population by the per capita income.



BEAUFORT COUNTY, SOUTH CAROLINA

COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
JUNE 30, 2021

	Gross Debt Outstanding	Percentage Applicable to Beaufort County	Amount Applicable to Beaufort County
Beaufort County School District	$ 425,681,629	100%	$ 425,681,629
City of Beaufort	41,598,594	100%	41,598,594
Town of Bluffton	14,244,271	100%	14,244,271
Town of Hilton Head	123,673,837	100%	123,673,837
Town of Port Royal	246,308	100%	246,308
Hilton Head No. 1 Public Service District	8,630,000	100%	8,630,000
Burton Fire District	2,951,731	100%	2,951,731
Bluffton Fire District	12,295,571	100%	12,295,571
Lady's Island/St. Helena Island Fire District	4,913,721	100%	4,913,721
Sheldon Fire District	1,436,200	100%	1,436,200
Subtotal of Overlapping Debt	635,671,862		635,671,862
Beaufort County Direct Debt			205,795,000
Total of Direct and Overlapping Debt			$ 841,466,862

Source: Debt outstanding provided by each governmental unit.

* Data not available

Note: As all of this debt is within Beaufort County, the percentage of applicable debt to the County is 100%. This process recognizes that, when considering the County's ability to issue long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying debt of each overlapping government.

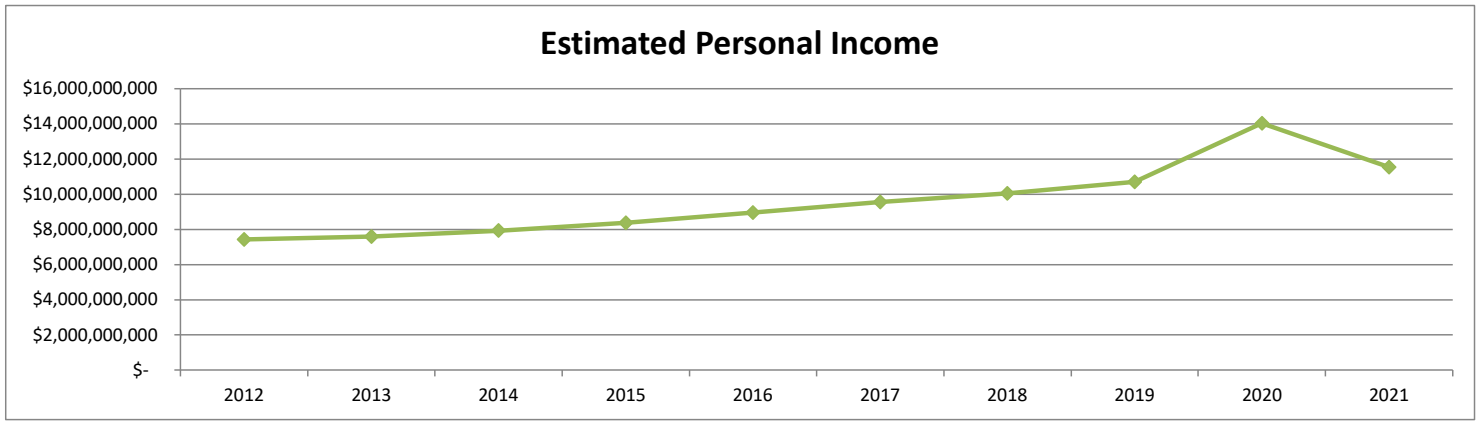
BEAUFORT COUNTY, SOUTH CAROLINA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population (1)	Per Capita Personal Income (1)	Estimated Personal Income	Unemployment Margin	Unemployment Rate (2)
2012	164,684	$ 45,122	$ 7,430,871,448	119,562	8.8%
2013	168,049	45,222	7,599,511,878	122,827	8.8%
2014	171,838	46,137	7,928,089,806	125,701	7.9%
2015	175,852	47,664	8,381,809,728	128,188	5.6%
2016	179,589	49,914	8,964,005,346	129,675	5.0%
2017	183,149	52,147	9,550,670,903	131,002	4.0%
2018	186,844	53,766	10,045,854,504	133,078	3.4%
2019	188,715	56,711	10,702,216,365	132,004	3.3%
2020	192,122	73,043	14,033,216,365	119,079	7.4%
2021	189,517	60,894	11,540,448,198	128,623	3.7%

(1) - **Source:** United States Census Bureau

(2) - **Source:** United States Department of Labor - Bureau of Labor Statistics



BEAUFORT COUNTY, SOUTH CAROLINA

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

	2021			2012		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Beaufort County School District	**2,853**	*	*	**3,159**	*	*
Beaufort County	**1,261**	*	*	*	*	*
Beaufort Memorial Hospital	*	*	*	*	*	*
Publix Super Markets Inc	*	*	*	*	*	*
Sea Pines Resort LLC	*	*	*	*	*	*
Carecore National LLC (Evicore)	*	*	*	*	*	*
Cypress Club Inc.	*	*	*	*	*	*
Hargray Communications Group Inc	*	*	*	*	*	*
Technical College of the Lowcountry	*	*	*	*	*	*
Mariners Inn	*	*	*	*	*	*
Sodexo, Inc.	*	*	*	*	*	*

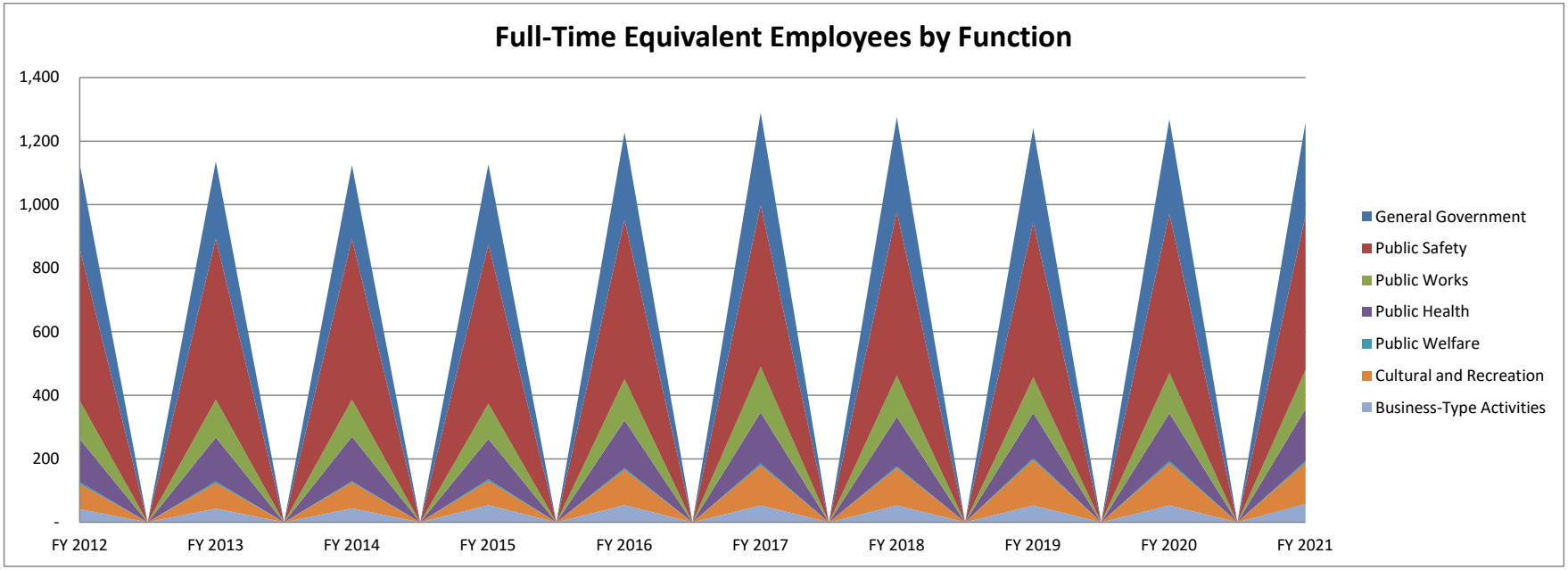
* Specific information related to those employers was deemed confidential by the South Carolina Department of Employment & Workforce.

BEAUFORT COUNTY, SOUTH CAROLINA

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
General Government	266	244	232	252	275	291	297	297	298	294
Public Safety	479	505	505	501	501	507	516	487	501	485
Public Works	120	120	117	111	130	145	130	113	127	123
Public Health	136	138	140	127	150	161	156	142	150	164
Public Welfare	6	6	5	6	6	6	5	6	7	6
Cultural and Recreation	79	80	81	76	111	126	118	143	133	128
Business-Type Activities	42	43	44	54	54	53	53	53	53	59
Total Full-Time Employees	1,128	1,136	1,124	1,127	1,227	1,289	1,275	1,241	1,269	1,259

Source: Beaufort County Employee Services



BEAUFORT COUNTY, SOUTH CAROLINA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
General Government										
Number of Parcels Owned	234	245	249	284	293	299	302	312	312	312
Acreage of County-Owned Land	13,739	15,161	15,247	15,344	15,682	15,890	15,894	15,967	15,967	15,967
Miles of Paved (Maintained) Road	200	202	205	208	211	211	211	211	211	211
Miles of Unimproved Road	106	104	101	98	95	95	95	95	95	95
Total Miles of Road	306	306	306	306	306	306	306	306	306	306
Number of Vehicles	39	59	47	48	56	58	61	65	65	67
Public Safety										
Number of Vehicles	345	388	388	387	377	408	425	433	433	435
Public Works										
Number of Vehicles	90	92	91	89	98	105	112	113	113	96
Public Health										
Number of Vehicles	57	63	60	63	70	71	78	87	87	93
Public Welfare										
Number of Vehicles	2	3	3	3	3	5	5	5	5	9
Cultural & Recreation										
Total Acreage of Parks and Leisure Service-Owned Land	930	930	930	930	930	930	930	930	930	930
Number of Community Centers	13	13	13	13	13	13	13	13	13	13
Number of Playgrounds	20	20	20	20	20	20	20	20	20	20
Number of Football Fields	10	10	10	10	10	10	10	10	10	10
Number of Gymnasiums	4	4	4	4	4	4	4	4	4	4
Number of Basketball Courts	15	15	15	15	15	15	18	18	18	18
Number of Tennis Courts	21	21	21	21	21	21	21	21	21	21
Number of Baseball/Softball Fields	34	34	34	34	34	34	34	34	34	34
Number of Soccer Fields	23	23	23	23	23	23	23	23	23	23
Number of Passive Parks	6	6	6	3	6	6	6	6	6	6
Number of Racquetball Courts	2	2	2	2	2	2	4	4	4	4
Number of Fitness Centers	1	1	1	1	1	1	2	2	2	2
Number of Boat Landings	25	25	25	25	25	25	25	25	25	25
Number of Vehicles	28	31	31	31	31	31	35	35	35	35

Source: Beaufort County

BEAUFORT COUNTY, SOUTH CAROLINA

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Detention Center (1)										
Inmates booked	N/A	N/A	N/A	N/A	N/A	N/A	4,142	3,907	3,154	2,809
Average Daily Population (ADP)	N/A	N/A	N/A	N/A	N/A	N/A	177	180	154	111
Emergency Medical Services (1)										
Number of Calls Responded to	13,799	12,744	14,906	14,350	15,121	15,507	15,751	16,360	16,391	18,198
Building Codes and Enforcement (1)										
Permits issued	N/A	N/A	N/A	N/A	N/A	N/A	3,299	4,023	3,671	3,448
Plans reviewed	N/A	N/A	N/A	N/A	N/A	N/A	1,056	1,136	1,184	1,354
Inspections completed	N/A	N/A	N/A	N/A	N/A	N/A	14,061	14,319	14,184	13,532
Violations issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,710	1,745	1,628
Complaints received	N/A	N/A	N/A	N/A	N/A	N/A	N/A	114	210	193
Animal Services (1)										
Intake	4,770	4,524	4,274	3,271	3,276	3,116	3,408	3,013	2,502	2,160
Euthanasia rate	1,750	1,228	1,046	731	566	385	436	364	330	182
Mosquito Control (1)										
Service requests	N/A	N/A	N/A	N/A	N/A	N/A	611	966	776	979
Parks and Recreation (1)										
Athletic registrations - youth	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,328	3,653	4,506
Athletic registrations - adults	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,421	1,206	1,607
Pool admissions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13,280	4,087	3,754
Registered Voters (2)										
Beaufort County	100,320	111,168	100,320	101,761	113,271	115,600	119,685	122,447	132,338	146,633
State of South Carolina	2,722,280	2,932,402	2,722,287	2,948,772	3,153,521	3,196,012	3,085,276	3,147,589	3,329,755	3,579,119

(1) - **Source:** Beaufort County
(2) - **Source:** South Carolina State Election Commission

N/A - Data Not Available

COMPLIANCE SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

County Council
of Beaufort County
Beaufort, South Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **Beaufort County, South Carolina** (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Beaufort County, South Carolina's basic financial statements, and have issued our report thereon dated January 19, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Savannah, Georgia
January 19, 2022

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

County Council
of Beaufort County
Beaufort, South Carolina

Report on Compliance for Each Major Federal Program

We have audited **Beaufort County, South Carolina's** (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal program is identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program, and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Savannah, Georgia
January 19, 2022

BEAUFORT COUNTY, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Federal CFDA Number	Project / Award Number	Federal Award Expended	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development				
HOME Investments Partnership Program - Lowcountry Regional HOME Consortium	14.239	M17-DC-45-0210	$ 492,068	$ 492,068
Total U.S. Department of Housing and Urban Development			$ 492,068	$ 492,068
U.S. Department of Justice				
State Criminal Alien Assistance Program	16.606	2020-AP-BX-0769	1,652	-
Direct Program:				
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1345	97,937	-
Direct Program:				
BJA FY19 Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Local Solicitation	16.738	2020-DJ-BX-0138	20,162	-
Total JAG programs			20,162	-
Total U.S. Department of Justice			$ 119,751	$ -
U.S. Department of Transportation				
Direct Programs:				
Federal Aviation Administration, Airport Improvement Programs				
Lady's Island Airport, Rehabilitate Runway 7/25 Lighting (Including PAPI's, REILs and Electrical Vault): Rehabilitate Taxiway Lighting (Including Lighted Signs)	20.106	3-45-0008-014-2018	$ 3,661	$ -
Lady's Island Airport, CARES ACT	20.106	3-45-0008-015-2020	30,000	-
Hilton Head Island Airport, Runway 21 Extension, Taxiway F Infield Drainage Improvements and Mitigation, Runway 21 EMAS, Runway 03 Extension	20.106	3-45-0030-039-2016	415,015	-
Hilton Head Island Airport, Extend Runway 3 (297 feet - includes EMAS) - Phase II, Acquire Land for Runway OFA and Taxiway A Relocation (Partial Reimbursement for Relocation Expenses)	20.106	3-45-0030-040-2017	35,308	-
Hilton Head Island Airport, Acquire Land (Fee simple, easement and relocation- Runway OFA and Taxiway A and F)	20.106	3-45-0030-042-2018	515	-
Hilton Head Island Airport, CARES ACT	20.106	3-45-0030-044-2020	846,867	-
Hilton Head Island Airport, Terminal Rehab/Renovation, Design & Construction – Phase 1;	20.106	3-45-0030-045-2020	1,339,573	-
Hilton Head Island Airport, Commercial Apron Expansion, Design & Construction	20.106	3-45-0030-046-2020	477,162	-
Total Airport Improvement Program			3,148,100	-
Transit Services Programs Cluster				
Passed through SC Department of Transportation				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	PT-215510-62	50,000	-
Total Transit Services Programs Cluster			50,000	-
Total U.S. Department of Transportation			$ 3,198,100	$ -

BEAUFORT COUNTY, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Federal CFDA Number	Project / Award Number	Federal Award Expended	Passed Through to Subrecipients
US Department of Treasury:				
Pass through the State of Georgia Office of Planning and Budget:				
Coronavirus Aid Relief & Economic Security Act Grant - COVID-19	21.019	SA-0798	$ 200,736	$ -
Total U.S. Department of Treasury			$ 200,736	$ -
U.S. Department of Health and Human Services				
Passed through SC Department of Social Services				
Child Support Enforcement IV-D Transaction Reimbursement	93.563	1901SCCES	$ 102,431	$ -
Child Support Enforcement IV-D Incentive Payments	93.563	1901SCCES	5,864	-
Child Support Enforcement IV-D Service of Process Payments	93.563	1901SCCES	6,320	-
Child Support Enforcement IV-D Filing Fees	93.563	1901SCCES	10,650	-
Total Child Support Enforcement			125,265	-
Passed through SC Health and Human Services Finance Commission				
Collaborator/Coordinator - Medicaid Contract	93.778	A20220545A	103,616	-
Total Medicaid Cluster			103,616	-
Passed through SC Department of Alcohol and Other Drug Abuse Services (SC DAODAS)				
SC DAODAS Block Grant	93.959	BEA-BG-20	382,568	-
SAPT BG Assessment	93.959	BEA-BG-20	13,600	-
DAODAS Peer Support Specialist (SOR)	93.788	BEA-SOR-20	13,141	-
Total Substance Abuse Prevention and Treatment (SAPT) Pass-Through from SC DAODAS			409,309	-
Direct Program				
Provider Relief Fund AND American Rescue Plan (ARP) Rural Distribution	93.498	HHS-80028397738	117,088	-
Total U.S. Department of Health and Human Services			$ 755,278	$ -
U.S. Department of Homeland Security				
Passed through the Office of the SC Adjutant General, Emergency Management Division				
FEMA Disaster Grant - Public Assistance - Hurricane Dorian	97.036	FEMA-4464-DR-SC	$ 48,492	$ -
FEMA Disaster Grant - Public Assistance - Hurricane Matthew	97.036	FEMA-4286-PA-SC	542,174	-
FEMA Disaster Grant - Public Assistance - Covid-19 Pandemic	97.036	FEMA-4492-DR-SC	8,033	-
Total Emergency Management Division			598,700	-
Passed through the Office of the SC Adjutant General				
Fiscal Year 2019 Local Emergency Management Performance Grant	97.042	19EMPG01	13,500	-
Fiscal Year 2020 Local Emergency Management Performance Grant	97.042	20EMPG01	52,645	-
Fiscal Year 2020 Local Emergency Management Performance Grant	97.042	20EMPG-S01	21,847	-
Total Local Emergency Management Performance			87,992	-
Passed through SC Law Enforcement Division				
Low Country Regional WMD Bomb Squad, Beaufort County, SC	97.067	20SHSP04	67,003	-
Low Country Regional WMD SWAT Team, Beaufort County, SC	97.067	20SHSP11	61,342	-
Low Country Regional WMD Medical Assistance Team, Beaufort County, SC	97.067	20SHSP36	35,183	-
Low Country Regional WMD Bomb Squad, Beaufort County, SC	97.067	19SHSP04	3,108	-
Low Country Regional WMD SWAT Team, Beaufort County, SC	97.067	19SHSP11	2,915	-
Total Passed through SC Law Enforcement Division			169,550	-
Transportation Security Administration				
Law Enforcement Officer Reimbursement Agreement Program	97.090	HSTS0216HSLR742	49,565	-
Total U.S. Department of Homeland Security			$ 905,806	$ -
Grand Total of Fiscal Year 2021 Schedule of Expenditures of Federal Awards			**$ 5,671,739**	**$ 492,068**

BEAUFORT COUNTY, SOUTH CAROLINA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1. BASIS OF PRESENTATION

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Beaufort County, South Carolina (the "County"), and is presented on the modified accrual basis of accounting for governmental fund types and the accrual basis of accounting for the proprietary fund types. The County reporting entity is defined in Note 1 to the County's basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

De-Minimis Indirect Cost Rate

During the year ended June 30, 2021, the County did not use the 10% de-Minimis indirect cost rate.

Non-Cash Awards

There were no federal awards expended in the form of noncash assistance during the fiscal year. There were also no loans or loan guarantees outstanding at year-end.

BEAUFORT COUNTY, SOUTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	____ Yes __X__ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes __X__ None Reported
Noncompliance material to financial statements noted?	____ Yes __X__ No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	____ Yes __X__ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes __X__ No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance	____ Yes __X__ No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
20.106	**U.S. Department of Transportation** Federal Aviation Administration, Airport Improvement Programs

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

Auditee qualified as low-risk auditee? ____ Yes __X__ No

BEAUFORT COUNTY, SOUTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported.

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

BEAUFORT COUNTY, SOUTH CAROLINA

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

2020-001. General Accounting Matters

Criteria: Internal control is a process designed to provide reasonable assurance about the achievement of an entity's objectives with regard to the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Internal control is a process of safeguarding assets against unauthorized acquisition, use, or disposition, and includes controls related to financial reporting and operational objectives.

Generally accepted accounting principles require assets, liabilities, revenues and expenditures/expenses to be recognized in the accounting period in which they become earned, measurable (and available for modified accrual funds). Further, a fundamental principle in accounting and financial reporting is the notion of timely recognition and recording of financial and non-financial transactions and activities.

Condition: Certain accounting, reporting and reconciling procedures were not properly performed and reviewed during the fiscal year, which required a significant effort to close the County's 2020 fiscal year. Significant adjustments were required to be recorded. We noted deficiencies in completeness, accuracy, and cut off. Specifically, we noted a lack of accurate financial and non-financial information needed to properly maintain general ledgers, subsidiary ledgers, reconciliations and to close-out and report activities, events and transactions on a periodic basis.

Auditee Response/ Status: Resolved.

2020-002. Bank Reconciliations

Criteria: Internal controls should be in place to provide reasonable assurance that reconciliations of cash balances to their bank accounts are reviewed and approved by management.

Condition: During our testing of cash balances, we noted the bank reconciliation for the Payroll checking account had an unexplained difference between the general ledger balance and the reconciled cash balance of $206,547.

Auditee Response/ Status: Resolved.

2020-003. Timeliness of Federal Drawdowns

Criteria: Airport Improvement Program Grant guidelines require that reimbursement of grant expenditures be submitted on a timely basis.

Condition: Grant expenditures were not being submitted in a timely manner during the fiscal year ended June 30, 2020.

Auditee Response/ Status: Resolved.

BEAUFORT COUNTY, SOUTH CAROLINA

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

2020-004. Timeliness of Completing the Federal Financial Report (SF-425) Submission

Criteria: Airport Improvement Program Grant guidelines require that the Federal Financial Report form be submitted during the required period as outlined in the Airport Improvement Program guidelines.

Condition: The Federal Financial Report form was not submitted during the permitted time for the fiscal year ended June 30, 2020.

Auditee Response/ Status: Resolved.

BEAUFORT COUNTY COUNCIL
AGENDA ITEM SUMMARY

ITEM TITLE:

Discussion on forensic audit.

MEETING NAME AND DATE:

Finance Committee 02/22/2022

PRESENTER INFORMATION:

Hayes Williams Chief Financial Officer

10-15 Minutes

ITEM BACKGROUND:

After the internal audit prepared by Elliot Davis, it was suggested that Beaufort County have a forensic audit prepared for all County owned assets over $5,000.

PROJECT / ITEM NARRATIVE:

Beaufort County put the forensic audit out to bid. The County received two bids for the audit. Since the audit, Finance, Purchasing and Fleet Maintenance have hired additional staff including a new fleet manager, a purchasing administrative assistant and Finance is in the process of hiring a fixed assets accountant.

FISCAL IMPACT:

Beaufort County could reduce expenses and save money by using internal personnel to perform the actions that would be performed in the forensic audit. It would help with financial reporting and transparency.

STAFF RECOMMENDATIONS TO COUNCIL:

Staff recommends the Finance Committee allow staff to perform the function of the forensic audit.

OPTIONS FOR COUNCIL MOTION:

Motion to accept or deny the presentation to the Finance Committee.

BEAUFORT COUNTY COUNCIL
AGENDA ITEM SUMMARY

ITEM TITLE:
An Ordinance for FY2022 Local Accommodations & Local Hospitality Tax Grant Awards
MEETING NAME AND DATE:
Finance Committee, February 22, 2022
PRESENTER INFORMATION:
Shannon Milroy, Grants Accountant 10 minutes
ITEM BACKGROUND:
Beaufort County started the Local Accommodation Tax and Local Hospitality Tax application process in October of 2021, with the closing of applications on December 31, 2021. The applications were reviewed by the Local Accommodation Tax and Local Hospitality Tax Committee for compliance with the Local Statutes and their individual need and merit. Attached are the Committee's recommendations along with the Ordinance to disburse FY2022's allocations.
PROJECT / ITEM NARRATIVE:
The Local Accommodation Tax Fund budgeted $2,579,920 to award, and Local Hospitality Tax Fund budgeted $2,396,736 to award for combined total of $4,976,656 available to award for 2022
FISCAL IMPACT:
Recommendations of $2,149,808 to be provided out the Local Accommodations Tax Fund and the Local Hospitality Tax Fund
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval of recommendations & move to full Council for approval
OPTIONS FOR COUNCIL MOTION:
Approve the motion for First Reading at the next County Council meeting. or Deny the motion.

ORDINANCE NO. 2022/ ___

AN ORDINANCE TO APPROPRIATE GRANT AWARDS TO LOCAL ENTITIES FROM THE COUNTY'S LOCAL (3%) ACCOMMODATIONS TAX AND LOCAL HOSPITALITY TAX COLLECTIONS FOR THE YEAR ENDING JUNE 30, 2022.

WHEREAS, Beaufort County Council ("County Council") is authorized to utilize Local Accommodations Tax ("Local A-Tax") Funds for limited tourism-based purposes described in Beaufort County Code Ordinance Sec. 66-44; and

WHEREAS, Beaufort County Ordinance Sec. 66-534 describes permitted uses of the hospitality tax fund

WHEREAS, Beaufort County Code Ordinance Sec. 66-44(b) states "authorization to utilize any funds from the 'County of Beaufort, South Carolina, Local Accommodations Tax Account' shall be by ordinance duly adopted by the County Council; and

WHEREAS, Section 66-534(b) states “authorization to utilize any funds from the "County of Beaufort, South Carolina Hospitality Tax Account," shall be by ordinance duly adopted by the county council; and

WHEREAS, Beaufort County started the Local Accommodation Tax and Local Hospitality Tax application process in October of 2021, with the closing of applications on December 31, 2021. The applications were reviewed by the Local Accommodation Tax and Local Hospitality Tax Committee for compliance with the Local Statutes and their individual need and merit; and

WHEREAS, County Council finds that it is in the best interest of its citizens, residents, visitors and tourists to provide the recommended funds to local entities and projects as set forth in the attached "Exhibit A" which is incorporated herein by reference.

NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL, that appropriations shall be made in the form of grant awards to local entities from Beaufort County's Local Accommodations Tax Funds and Hospitality Tax Funds as set forth in the attached Exhibit A.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY:_____

Joseph Passiment, Jr.

ATTEST:

Sarah Brock, Clerk to Council
Chronology:
Third and Final Reading:_____
Public Hearing: _____
Second Reading:_____
First Reading: _____

BEAUFORT COUNTY LOCAL ACCOMMODATIONS AND HOSPITALITY TAX GRANT APPLICANTS
2021-2022

	Organization	Event/Project	Amount Requested	Amount Recommended	Awarded % of Ask	Notes
1	Beaufort Co. Passive Parks	Whitehall Park Construction	$ 560,478	$ 560,478	100.0%	Partial Funding; Applicant should also pursue Beaufort County State ATAX funds
2	Beaufort Co. Passive Parks	Okatie River Park Construction	$ 615,562	$ -	0.0%	Project deemed not enough of a tourist draw to fund.
3	Beaufort Co. Public Works	Annual Boat Landing Maintenance	$ 200,000	$ 200,000	100.0%	Full Award for Maintenance/Infrastructure Costs
4	Beaufort Co. Parks & Recreation	Burton Wells Pickleball	$ 560,000	$ 200,000	35.7%	Partial Award; $617,400 was budget submitted, $140,000 awarded by State ATAX, balance is $477,400. Allocation for approximately half of balance.
5	Beaufort County	Daufuskie Island Beach Access	$ 250,000	$ 250,000	100.0%	Full Award. Daufuskie Island is a tourist draw and better infrastructure is needed to support those visiting and accessing the island.
6	Friends of the Spanish Moss Trail	Ribaut Road Crossing	$ 125,000	$ 125,000	100.0%	Full Award; SMT is County owned and this portion of the project lies within County jurisdiction with the exception of a small portion of asphalt paving.
7	Friends of Beaufort County Library	Annual Book Sale	$ 15,000	$ -	0.0%	Installation on a facility owned by another entity was questionable. FOBL should pursue funding from the City of Beaufort.
8	Penn Center	Phase II	$ 1,200,000	$ -	0.0%	Funds from 2019 Award unspent; ineligible for further funding at this time.
9	Beaufort Executive Airport	Terminal Exterior Rejuvenation	$ 75,000	$ 75,000	100.0%	Full Award for exterior renovations
10	Beaufort Co. Facility Management	Public Boat Landings Study	$ 162,966	$ -	0.0%	Funding a study deemed outside the scope of allowable ATAX/HTAX allocations
11	Hilton Head Island Airport	Air Service Marketing	$ 30,000	$ 30,000	100.0%	Full Award for marketing expenses; Funds must be used as part of the airport's match for their larger grant application.
12	Beaufort Co. Engineering	Broad River Fishing Pier - Phase II	$ 230,000	$ 230,000	100.0%	Full Award to complete Phase II of this project. Phase I was funded with ATAX funds.
13	Friends of Beaufort County Library	StoryWalk	$ 10,000	$ -	0.0%	All signs will be installed within the City of Beaufort; final sites not yet determined. City of Beaufort has not been approached for ATAX funding.
14	Friends of Port Royal Cypress Wetlands	Trail Map Brochure_Birthday for the Birds 2022	$ 2,060	$ 1,375	66.7%	Partial Award for marketing funds; other items in budget unallowable.
15	HHI St. Pat's Parade Foundation	2022 St. Patrick's Day Parade	$ 10,000	$ 10,000	100.0%	Full award; **Conditional** based on detailed budget being submitted and costs being allowable.
16	Daufuskie Island Foundation	Daufuskie Day Celebration	$ 15,000	$ 12,600	84.0%	Full Award for marketing expenses; Allocation based on revised budget submitted with reduced ask.
17	Beaufort Co. Black Chamber of Commerce	Kentucky Derby 2022	$ 34,700	$ -	0.0%	Reporting incomplete, previous awards unspent; Ineligible for Further Awards
18	Beaufort Co. Black Chamber of Commerce	Travel Professionals of Color Conference	$ 33,645	$ -	0.0%	Reporting incomplete, previous awards unspent; Ineligible for Further Awards
19	Beaufort Co. Black Chamber of Commerce	Southeast Business Summit	$ 30,500	$ -	0.0%	Reporting incomplete, previous awards unspent; Ineligible for Further Awards
20	Beaufort Co. Black Chamber of Commerce	Black Moses Freedom Festival	$ 44,500	$ -	0.0%	Reporting incomplete, previous awards unspent; Ineligible for Further Awards
21	Beaufort Co. Black Chamber of Commerce	Art for Art's Sake	$ 17,000	$ -	0.0%	Reporting incomplete, previous awards unspent; Ineligible for Further Awards
22	Port Royal Sound Foundation	Port Royal Sound Foundation Research Campus	$ 442,000	$ -	0.0%	Reporting incomplete, previous awards unspent; Ineligible for Further Awards
23	Sea Turtle Patrol HHI	Sea Turtle Hospitality Event	$ 5,000	$ 5,000	100.0%	Full award for marketing expenses
24	Beaufort Area Hospitality Association	2023 Beaufort Oyster Festival	$ 20,000	$ 20,000	100.0%	Full award for marketing, poilce, fire and security costs. City of Beaufort co-sponsors event and contributes in-kind services.
25	Pat Conroy Literacy Center	Pat Conroy Literacy Center	$ 294,375	$ 134,000	45.5%	Partial award; Allocation is the only allowable cost included in application budget. City of Beaufort has not been previously approached for ATAX funds.
26	Gullah Museum of HHI	Gullah Museum Migrant House Renovation Project	$ 50,000	$ 36,875	73.8%	Partial Award; Full request not justified in applicatioin. Allocation encompasses the expense outlayed in submitted budget.
27	First African Baptist Church of Beaufort	Repair and Preservation of Church	$ 272,300	$ 259,480	95.3%	Partial Award; amount reduced by $12,820 due to unallowable expenses of fiscal agent and grant manager. Church congregation has donated all previous funding.
28	Tabernacle Baptist Church	Completion of the Harriet Tubman Monument	$ 297,000	$ -	0.0%	No Funding; project doesn't fit scope but once completed, ATAX funds could be awarded for marketing at that time.
29	Beaufort Co. Engineering	Wimbee Creek Fishing Pier	$ 800,000	$ -	0.0%	Demolition on its own is not an allowable expense.
	Total Applications: **29**		$ 6,402,086	$ 2,149,808	33.6%	
		TOTAL AVAILABLE (ATAX & HTAX):	**$ 4,976,656**			
		Recommended Awards Total:	$ (2,149,808)			
		Total Amount Remaining in Both Funds:	$ 2,826,848			

BEAUFORT COUNTY COUNCIL
AGENDA ITEM SUMMARY

ITEM TITLE:
Adoption of an Impact Fee Ordinance for Emergency Medical Services
MEETING NAME AND DATE:
Finance Committee – February 22, 2022
PRESENTER INFORMATION:
Eric Greenway, Beaufort County Administrator *20 minutes needed for presentation.*
ITEM BACKGROUND:
Beaufort County contracted with the firm Tischler Bise to assist them in updating their impact fee ordinance, which was originally adopted in 1999. The original impact fee ordinance addresses parks and recreation facilities, library facilities, roads, and fire facilities. Tischler Bise was asked to add EMS services. This ordinance applies to all of Beaufort County except for the Town of Hilton Head Island.
PROJECT / ITEM NARRATIVE:
The attached impact fee ordinance address Emergency Medical Services. Parks, libraries, and fire impact fees are covered under a separate ordinance on this meeting's agenda. County Engineering staff are currently refining the road facilities impact fee ordinance for both north and south of the Broad River and will present these revisions to the Finance Committee at a future meeting.
FISCAL IMPACT:
Over the next 10 years the impact fee is projected to produce $4,190,284 in revenue.
STAFF RECOMMENDATIONS TO COUNCIL:
Staff recommends approval.
OPTIONS FOR COUNCIL MOTION:
To approve or deny the Impact Fee Ordinance for Emergency Medical Services

ORDINANCE 2022/ ____

AN ORDINANCE OF THE COUNTY COUNCIL OF BEAUFORT COUNTY, SOUTH CAROLINA ("COUNCIL") ESTABLISHING AND ADOPTING AN EMERGENCY MEDICAL SERVICES (“EMS”) DEVELOPMENT IMPACT FEE ("IMPACT FEE") TO BE IMPOSED ON ALL NEW DEVELOPMENT IN THE COUNTY EXCEPT FOR NEW DEVELOPMENT IN THE TOWN OF HILTON HEAD ISLAND; TO ENSURE THAT EMS FACILITIES (EMS STATIONS AND EMERGENCY VEHICLES) WILL BE AVAILABLE AND ADEQUATE TO ACCOMMODATE THE NEED EXPECTED TO BE GENERATED FROM NEW DEVELOPMENT IN THE COUNTY (EXCEPT WITHIN HILTON HEAD ISLAND) BASED ON THE COUNTY’S LEVEL OF SERVICE STANDARDS FOR EMS FACILITIES AND CAPITAL IMPROVMENTS PLAN (CIP), AND TO ASSIGN THE COSTS OF SUCH EMS FACILITIES ON A PROPROTIONATE SHARE BASIS TO NEW DEVELOPMENT;

WHEREAS, Beaufort County ("County") has experienced population growth and development for the past 30 years, and projections indicate that population growth and development will continue at a reasonable rate into the future; and

WHEREAS, the County has experienced the impacts on public facilities resulting from this population growth and development; and WHEREAS, population and growth estimates for the County over the next 10 years indicate there will be a need for additional Emergency Medical Services (“EMS”) facility system improvements (EMS stations and emergency vehicles) due to population growth and development; and

WHEREAS, the County has defined a level of service standard for EMS facilities (EMS stations and ambulances); and

WHEREAS, this level of service standard and the projected population growth and development identifies these EMS facility system improvement needs in a capital improvement (CIP) over the next 10 years; and

WHEREAS, the cost of these EMS facility system improvement needs is significant and expensive; and

WHEREAS, if property taxes, or bonds (backed only by property taxes,) are used to finance the new EMS facility system improvements (EMS stations and emergency vehicles) needed to accommodate the demand generated by new development in the County (excluding Hilton Head Island), they would be largely paid for by existing residents and businesses that have already paid for much of the EMS facility system improvements that they utilize; and

WHEREAS, the County Council finds that it is fair and equitable for new development in the County (excluding Hilton Head Island) to fund new EMS facility system improvements, in part, through a proportionate share EMS development impact fee; and

WHEREAS, the County Council finds the EMS development impact fee will be imposed uniformly on all similar residential and nonresidential use types, regardless of the location of the development; and

WHEREAS, the County Council has given ample consideration to the provision and financing of EMS facility system improvements, it hereby finds and declares that the establishment and adoption of the EMS development impact fee imposed on new development is proportionate, and based on a CIP that is based on the EMS facility system improvements needed to provide EMS facilities to accommodate new development in the County; and

WHEREAS, because the County (within the unincorporated County) the cities and towns within the County are authorized to impose and collect EMS development impact fees within their respective jurisdictions; and

WHEREAS, the County and municipalities which have entered into intergovernmental agreements with the County ("participating municipalities") have taken or may take appropriate action to impose the EMS development impact fee in their jurisdictions, and coordinate the imposition and collection of the fee with the County through intergovernmental agreements, which they are authorized to execute; and

WHEREAS, the intergovernmental agreements, this Ordinance, and the impact fee procedures in Section 82-21 et seq., of the County Code, will ensure that the EMS development impact fee funds collected are spent for EMS facility system improvements identified in the CIP that are designed to serve new development in the service area in which they are located; and

WHEREAS, the County Council deems it advisable to adopt this EMS development impact fee.

NOW, THEREFORE, BE IT ORDAINED by the County Council of Beaufort County, South Carolina that:

ARTICLE IX. EMERGENCY MEDICAL SERVICES FACILITIES

SECTION 82-300. ADOPTION AND IMPOSITION OF EMS IMPACT FEES.

Pursuant to Ordinance No. 2022/ ___ and the impact fee procedures in Section 82-21 et seq., of the County Code, this EMS development impact fee shall be adopted and imposed on all new development in the unincorporated area and within participating municipalities, in accordance with the procedures and requirements of this Ordinance and the intergovernmental agreements the County has entered into with these municipalities.

SECTION 82-301 ESTABLISHMENT OF SERVICE AREA.

There is one service area for EMS development impact fees. The service area includes the entire County (except for the Town of Hilton Head Island) and is known as the "EMS Service Area".

SECTION 82-302. INCORPORATION OF SUPPORT STUDY.

The County and the participating municipalities rely on the level of service standard, land use assumptions, methodologies, service units, system improvement costs, formula, and analyses for EMS development impact fees, and the capital improvement plan (CIP) for EMS facility system improvements set out in Capital Improvement Plan and Development Impact Fee Study prepared by TischlerBise, dated July 27, 2020 (hereinafter "EMS development impact fee study and CIP"). The EMS development impact fee study and CIP are incorporated herein by reference. The EMS development impact fee study and CIP sets forth a reasonable level of service standard, land use assumptions, methodologies, service units, system improvement costs, and formulas for determining the impacts of new development on EMS facility system improvement needs.

SECTION 82-303. IMPOSITION OF EMS IMPACT FEES.

(a) The EMS development impact fee shall be imposed on all new development in the unincorporated County and within the participating municipalities, unless the development is exempted, or an exception or waiver is granted pursuant to Sec. 82-32(b), Development Not Subject to Development Impact Fees, or Sec. 82-33 (3)c, of the County Code.

(b) The EMS development impact fee shall be paid prior to issuance of a building permit, or if a building permit is not required, prior to construction of the dwelling unit, or prior to issuance of a development permit for the dwelling unit, as appropriate.

SECTION 82-304. EMS DEVELOPMENT IMPACT FEE SCHEDULE.

(a) Pursuant to this Ordinance and the intergovernmental agreements between the County and the participating municipalities, and in accordance with the impact fee procedures in Section 82-21 et seq., of the County Code, the State Development Impact Fee Act, and the EMS development impact fee study and CIP, EMS impact development fees shall be imposed in the EMS Service Area referenced above.

(b) The following general procedure shall be followed upon receipt of an application for a building permit for new development:

1) Determine if any of the dwelling units qualify for a discount as "affordable housing" in accordance with Sec. 82-33 (3)c, of the County Code, and if so the number of those dwelling units and the amount of the discount;
2) Determine whether the applicant has applied for an Individual Assessment of Development Impact in accordance with Sec. 82-86.
3) If an Individual Assessment of Development Impact is not approved, or not applied for:

i) For residential development, identify the number of dwelling units and the square feet in size of each dwelling unit and calculate the fee based on Table 1: EMS Development Impact Fee Schedule; and

ii) For nonresidential development, identify the type of nonresidential development and the square feet of the nonresidential development, then apply the fee schedule in Table 1: EMS Development Impact Fee Schedule. or

4) If an Individual Assessment of Development Impact is accepted, pay the fee based on the approved Individual Assessment of Development Impact.

TABLE 1: EMS Development Impact Fee Schedule	
Residential Development	
Housing Unit Size	**Development Impact Fee per Unit**
1,000 sf or less	$95
1,001 to 1,250 sf	$118
1,251 to 1,500 sf	$138
1,501 to 1,750 sf	$155
1,751 to 2,000 sf	$169
2,001 to 2,500 sf	$193
2,501 to 3,000 sf	$213
3,001 to 3,500 sf	$230
3,501 to 4,000 sf	$245
4,001 or more sf	$258
Nonresidential Development	
Development Type	**Development Impact Fee per 1,000 square feet**
Retail	$373
Office/Service	$127
Industrial	$51
Institutional	$139

SECTION 82-305. INDIVIDUAL ASSESSMENT OF DEVELOPMENT IMPACT.

(a) In-lieu of calculating the EMS development impact fees by reference to the fee schedule in Table 1: EMS Development Impact Fee Schedule, a feepayer may request that the amount of the required EMS development impact fees be determined by reference to an Individual Assessment of Development Impact for the proposed development.

(b) If a feepayer requests the use of an Individual Assessment of Development Impact, the feepayer shall be responsible for retaining a qualified professional to prepare the Individual Assessment of Development Impact that complies with the requirements of this section, at the feepayer's expense.

(c) Each Individual Assessment of Development Impact shall be based on the level of service standard and the same system improvement costs for EMS facility system improvements used in the EMS development impact fee study and CIP, shall use the formula for calculating the development impact fee used in the EMS development impact fee study and CIP, and shall document the relevant methodologies and assumptions used (no adjustments in the assumption of credits shall be made). The burden shall be on the feepayer requesting the Individual Assessment of Development Impact to demonstrate by competent evidence that the data and assumptions used in the EMS development impact fee study and CIP and reflected in Table 1: EMS Development Impact Fee Schedule, is less accurate than the results of the Individual Assessment of Development Impact.

(d) Each Individual Assessment of Development Impact shall be submitted to the Director or a designee, and may be accepted, rejected, or accepted with modifications by the Director or a designee as the basis for calculating EMS development impact fees. If an Individual Assessment of Development Impact is accepted or accepted with modifications by the Director or a designee as a more accurate measure of the demand for EMS facility system improvements created by the proposed new development than the applicable fees in Table 1: EMS Development Impact Fee Schedule, then the development impact fees due under this Ordinance shall be calculated according to such assessment.

SECTION 82-306. CREDITS.

(a) Any developer/feepayer obligated to pay an EMS development impact fee under this section may apply for credit against EMS development impact fees otherwise due, up to but not exceeding the full obligation for the fees proposed to be paid pursuant to the provisions of this Ordinance for any contribution or construction for EMS facility system improvements that are accepted by the County Council for EMS facility systems improvements identified in the CIP.

(b) Valuation of Credits

1) Credit for land dedication for EMS facility system improvements, at the feepayer’s option, shall be valued at either (a) 100 percent of the most recent assessed value for such land as shown in the records of the County Assessor, or

(b) the fair market value of the land established by a private appraiser acceptable to the County Council in an appraisal paid for by the feepayer.

2) Credit for construction of an EMS facility buildings shall be valued by the County Council based on construction costs estimates submitted by the feepayer. The County Council shall determine the amount of credit due based on the information submitted, or, if it determines the information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the County Council.

3) Credit for contributions for EMS facility system improvements shall be based on the value of the contribution at the time it is made by the feepayer.

(c) When Credits Become Effective

1) Credits for land dedication for EMS facility system improvements shall become effective after the credit is approved by County Council pursuant to this section, and a Credit Agreement/Development Agreement is entered into, and (a) the land has been conveyed to the County in a form established by the County at no cost to the County, and (b) the dedication of land has been accepted by the County.

2) Credits for construction of EMS facility buildings shall become effective after the credit is approved by County Council pursuant to this section, (a) a Credit Agreement/Development Agreement is entered into, (b) a suitable maintenance and warranty bond has been received and approved by the County Council, and (c) all design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable County requirements.

3) Credits for contributions shall become effective after the contribution is approved by the County Council pursuant to this section, and the contribution is provided to and accepted by the County Council.

4) Credits for dedication of land, construction, or contributions for EMS facility system improvements shall be transferable within the same development for EMS development impact fee purposes, but shall not be transferable outside the development or used as credit against fees for other public facilities. Credit may be transferred pursuant to these terms and conditions by any written instrument that clearly identifies which credits issued under this section are to be transferred. The instrument shall be signed by both the transferor and

transferee, and the document shall be delivered to the County Council for registration.

5) The total amount of the credit shall not exceed the amount of the EMS development impact fees due and payable for the project.

6) If the offer for credit is approved, a Credit Agreement/Development Agreement shall be prepared and signed by the applicant and the County Council. The Credit Agreement/Development Agreement shall specifically outline the contribution or construction of buildings for EMS facility system improvements, the time by which they shall be completed or dedicated, and any extensions thereof, and the value (in dollars) of the credit against the EMS development impact fees the feepayer shall receive for the contribution or construction of EMS buildings.

7) The County Council may enter into a Capital Contribution Front-Ending Agreement with any developer/feepayer who proposes to construct EMS facility system improvements in the CIP, to the extent the fair market value of the construction of those EMS facility system improvements exceed the obligation to pay EMS development impact fees for which a credit is provided pursuant to this section. The Capital Contribution Front-Ending Agreement shall provide proportionate and fair share reimbursement linked to new growth and development's use of the EMS facility system improvements constructed.

SECTION 82-307. TRUST FUND FOR EMS DEVELOPMENT IMPACT FEES.

The County and the participating municipalities hereby establish segregated EMS Development Impact Fee Trust Fund Accounts. All EMS development impact fees collected by the County and the participating municipalities shall be placed in their respective Trust Fund Account. By November 1 of each year, the municipalities shall transfer the EMS impact fees they collect to the County. The County shall place these impact fee funds in its Trust Fund Account for EMS fees. Each Trust Fund shall be an interest-bearing account and all interest earned and accruing to the account shall become funds of the account, subject to the same limitations and restrictions on use and expenditure of funds that are applicable to EMS development impact fee funds.

SECTION 82-308. EXPENDITURE OF FEES FOR SYSTEM IMPROVMENTS.

EMS development impact fee funds shall be used by the County in accordance with the development impact fee procedures in Section 82-21 et seq., of the County Code, solely and exclusively for EMS facility system improvements as set forth in the EMS development impact fee study and CIP. System improvements generally include the following: buildings and emergency vehicles that expand the capacity of the EMS system.

SECTION 82-309. DEVELOPMENT AGREEMENT OPTION.

(a) A developer may pay the EMS development impact fee as calculated pursuant to Section 5. Development Impact Fee Schedule, as the proposed development project's proportionate share of EMS facility system improvement costs and as full and complete payment of such obligations, or in the alternative, the developer may enter into an agreement with the County or a participating municipality pursuant to the State Local Government Development Agreement Act, and provide for dedication of land, construction of EMS facility buildings, or contributions for payments inlieu of EMS development impact fees for EMS facility system improvements.

(b) A EMS development impact fee may not be imposed on a developer who has entered into a development agreement with the County who provides for the EMS facility system improvement needs of the developer's development project that is subject to the development agreement.

(c) A development agreement for EMS facility system improvements in accordance with this section may only be entered into with the authorization and approval of both the County Council and the developer.

SECTION 82-310. DEVELOPER RIGHTS.

The developer, pursuant to the State Development Impact Fee Act and the county impact fee procedures in Section 82-21 et seq, of the County Code, shall have the following rights, any or all of which may be exercised only in accordance with the impact fee procedures in Section 82-21 et seq, of the County Code.

(a) Administrative Appeal. The developer/applicant may file an administrative appeal with the County Administrator with respect to a County or municipal decision related to the imposition, calculation, collection, processing, or expenditure of an EMS development impact fee, at any time; provided, however, that such appeal must comply with the provisions and requirements of the County impact fee procedures in Section 82-21 et seq, of the County Code. If the appeal follows payment of the development impact fee, it must be made within 30 days of the date of fee payment. The filing of an appeal will immediately halt the impact fee process, unless the developer/applicant posts a bond or submits an irrevocable letter of credit for the full amount of the development impact fees as calculated by the County or municipality to be due.

(b) Payment under Protest. The developer/applicant may pay the County-calculated or municipality calculated EMS development impact fees under protest, pursuant to the County impact fee procedures as set forth in Section 82-21 et seq, of the County Code. Payment under protest does not preclude the developer/applicant from filing an

administrative appeal, from requesting a refund, or from posting a bond or submitting an irrevocable letter of credit for the amount of the development impact fee due, all as set forth in the impact fee procedures as set forth in Section 82-21 et seq.

(c) Mediation. The developer/applicant may request mediation by a qualified independent party, but only upon voluntary agreement by both the developer/applicant (feepayer) as well as the County (and, if applicable, municipality) and only to address a disagreement related to the EMS development impact fees, as calculated by the County or municipality, for the proposed development. Neither request for, nor participation in, mediation shall preclude the developer/applicant (feepayer) from pursuing other developer rights and/or remedies, as set forth in this Ordinance, the County impact fee procedures in Section 82-21 et seq., of the County Code, or other remedies available by law.

SECTION 82-311. COUNTY REMEDIES.

(a) The County, pursuant to the State Development Impact Fee Act and the County impact fee procedures in Section 82-21 et seq., of the County Code, and a participating municipality, to the extent authorized pursuant to the intergovernmental agreements entered into with the County pursuant to this Ordinance, shall have all of the following remedies, which may be exercised individually or collectively, but only in accordance with the impact fee procedures in Section 82- 21 et seq, of the County Code.

1) Interest and Penalties. The County or participating municipality may, at its discretion, add reasonable interest and penalties for nonpayment or late payment to the amount of the calculated EMS development impact fees due, pursuant to the impact fee procedures in Section 82-21 et seq., of the County Code.

2) Withholding Building or Development Permit or Development Approval or Certificate of Occupancy. The County or participating municipality may withhold a certificate of occupancy, a building or development permit, or development approval, as may be applicable, until full and complete payment has been made by the developer/applicant of the EMS development impact fees due.

3) Lien. The County may impose a lien on the developer's property, pursuant to the impact fee procedures in Section 82-21 et seq., of the County Code, for failure of the developer/applicant to timely pay the required EMS development impact fees in full.

(b) The County or participating municipality may pursue any one or all of the remedies described in subsection (a) of this section, at its discretion. The failure to pursue any

remedy or remedies, at any time, shall not be deemed to be a waiver of County or municipal rights to pursue any remedy or remedies at such other time as may be deemed appropriate.

SECTION 82-312. INTERGOVERNMENTAL AGREEMENTS.

Before or after the adoption of the EMS development impact fee pursuant to this Ordinance, the County may enter into intergovernmental agreements with participating municipalities. Intergovernmental agreements shall:

(a) Specify the reasonable share of funding of joint system improvements for EMS facility system improvements by each governmental unit;

(b) Provide for the collection of the EMS development impact fee by the municipality within its corporate limits and by the County within the unincorporated County;

(c) Provide for the timely transfer of EMS development impact fee funds from the municipality to the County; and

(d) Provide for the timely expenditure of the EMS development impact fee funds by the County, in accordance with the CIP.

SECTION 82-313. TERMINATION OF THE EMS IMPACT FEES.

The EMS development impact fees shall be terminated upon the completion/conclusion of all of the EMS development impact fee-funded facility system improvements, as set forth in the CIP, unless:

(a) The County adopts a CIP for a subsequent time; or

(b) The County adopts an updated EMS development impact fee pursuant to the substantive and procedural requirements of the State Development Impact Fee Act.

SECTION 82-314. EFFECTIVE DATE.

(a) This Ordinance shall become effective on ____, 2022.

(b) Applications for new development filed after the effective date as set forth in this section shall be subject to the EMS development impact fee.

(c) Applications for new development filed between the date of adoption of this Ordinance No. 2022/ ___ and the effective date as set forth in this section shall not be subject to the EMS development impact fee established by this Ordinance.

SECTION 82-315. LIBERAL CONSTRUCTION.

The provisions of this Ordinance shall be liberally construed to effectively carry out its purposes in the interest of furthering, promoting, and protecting the public health, safety, and welfare.

SECTION 82-816. SEVERABILITY.

(a) If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such section, subsection, sentence, clause, phrase or portion of this Ordinance shall be deemed to be a separate, distinct and independent provision and such holding shall not affect the validity of the remaining provisions of this Ordinance nor impair or nullify the remainder of this Ordinance, which shall continue in full force and effect.

(b) If the application of any provision of this Ordinance to any new development is declared to be invalid by a decision of any court of competent jurisdiction, the intent of County Council is that such decision shall be limited only to the specific new development expressly involved in the controversy, action or proceeding in which such decision of invalidity was rendered. Such decision shall not affect, impair, or nullify this Ordinance as a whole or the application of any provision of this Ordinance to any other new development.

ADOPTED this ___ day of ____ 2022

COUNTY COUNCIL OF BEAUFORT COUNTY

By:_____
Joe Passiment, Chairman

ATTEST: _____

Sarah Block, Clerk to Council

BEAUFORT COUNTY COUNCIL
AGENDA ITEM SUMMARY

ITEM TITLE:

Text Amendment to the Beaufort County Code of Ordinances, Chapter 82: Impact Fees, Article II, Development Impact Fee Procedures; Article III, Parks and Recreation Facilities: Article V, Library Facilities; and Article VI Fire Facilities

MEETING NAME AND DATE:

Finance Committee – February 22, 2022

PRESENTER INFORMATION:

Eric Greenway, Beaufort County Administrator

20 minutes needed for presentation.

ITEM BACKGROUND:

Beaufort County contracted with the firm Tischler Bise to assist them in updating their impact fee ordinance, which was originally adopted in 1999. A revised impact fee ordinance is attached that addresses parks and recreation facilities, library facilities and fire facilities.

PROJECT / ITEM NARRATIVE:

The attached impact fee ordinance revisions address updates to parks and recreation, library and fire facility impact fees. Impact fees for Emergency Medical Services are covered under a separate ordinance on this meeting's agenda. County Engineering staff are currently refining the road facilities impact fee ordinance for both north and south of the Broad River and will present these revisions to the Finance Committee at a future meeting.

FISCAL IMPACT:

Over the next 10 years the impact fee revisions will result in the following revenue projections:

- *Parks and Recreation (North of the Broad): $4,243,418*
- *Parks and Recreation (South of the Broad: $3,638,828*
- *Libraries (North of the Broad): $3.580,784*
- *Libraries (South of the Broad: $3,360,712*
- *Fire (North of the Broad): 6,316,028*
- *Fire (Bluffton): $10,195,965*

STAFF RECOMMENDATIONS TO COUNCIL:

Staff recommends approval.

OPTIONS FOR COUNCIL MOTION:

To approve or deny proposed amendments the Beaufort County Code of Ordinances, Chapter 82: Impact Fees, Article II, Development Impact Fee Procedures; Article III, Parks and Recreation Facilities: Article V, Library Facilities; and Article VI Fire Facilities.

ORDINANCE 2022/ ____

TEXT AMENDMENTS TO THE BEAUFORT COUNTY CODE OF ORDINANCES, CHAPTER 82: IMPACT FEES, ARTICLE I, IN GENERAL; ARTICLE II, DEVELOPMENT IMPACT FEE PROCEDURES; ARTICLE III, PARKS AND RECREATION FACILITIES; ARTICLE V, LIBRARY FACILITIES; ARTICLE VI, FIRE FACILITIES; AND EFFECTIVE DATES.

NOW, THEREFORE, BE IT ORDAINED by the County Council of Beaufort County, South Carolina that:

SECTION 1. TEXT AMENDMENTS TO ARTICLE I, IN GENERAL
The Beaufort County Code of Ordinances, Chapter 82: Impact Fees, Article I, In General, is amended as set forth in Exhibit A, which is attached hereto and incorporated herein by reference. Added text is underscored and deleted text is ~~struck through~~.

SECTION 2. TEXT AMENDMENTS TO ARITICLE II, DEVELOPMENT IMPACT FEE PROCEDURES
The Beaufort County Code of Ordinances, Chapter 82: Impact Fees, Article II, Development Impact Fee Procedures, is amended as set forth in Exhibit B, which is attached hereto and incorporated herein by reference. Added text is underscored and deleted text is ~~struck through~~.

SECTION 3. TEXT AMENDMENTS TO ARTICLE III, PARKS AND RECREATION FACILITIES
The Beaufort County Code of Ordinances, Chapter 82: Impact Fees, Article III, Parks and Recreation Facilities, is amended as set forth in Exhibit C, which is attached hereto and incorporated herein by reference. Added text is underscored and deleted text is ~~struck through~~.

SECTION 4. TEXT AMENDMENTS TO ARTICLE V, LIBRARY FACILITIES
The Beaufort County Code of Ordinances, Chapter 82: Impact Fees, Article V, Library Facilities, is amended as set forth in Exhibit E, which is attached hereto and incorporated herein by reference. Added text is underscored and deleted text is ~~struck through~~.

SECTION 5. TEXT AMENDMENTS TO ARTICLE VI, FIRE FACILITIES
The Beaufort County Code of Ordinances, Chapter 82: Impact Fees, Article VI, Fire Facilities, is amended as set forth in Exhibit F, which is attached hereto and incorporated herein by reference. Added text is underscored and deleted text is ~~struck through~~.

SECTION 6. EFFECTIVE DATES

(a) This Ordinance shall become effective on ____, 2022,

(b) Applications for new development filed after the effective date as set forth in this section shall be subject to the parks and recreation development impact fee as amended by Section 3 of this Ordinance, the fire development impact fee as amended by Section 5 of this Ordinance, and the library development impact fee as amended by Section 4 of this Ordinance.

(c) Applications for new development filed between the date of adoption of this Ordinance and the effective date as set forth in this section shall be subject to the parks and recreation development

impact fee, the road development impact fee, the fire development impact fee, and the library development impact fee in effect prior to the effective date.

ADOPTED this ___ day of _____ 2022

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Joseph F. Passiment, Chairman

ATTEST:

_____
Sarah Brock, Clerk to Council

EXHIBIT A

ARTICLE I. – IN GENERAL

Sec. 82-1. Adoption of Development Impact Fees

For the reasons set forth in this Chapter 82, the Beaufort County Council finds it appropriate to adopt certain development impact fees as permitted by and in accordance with the State Development Impact Fee Act, S.C. Code 1976, §§ 6-1-910—6-1-2010.

Secs. 82-21—82-20. - Reserved.

EXHIBIT B

ARTICLE II. - DEVELOPMENT IMPACT FEE PROCEDURES

Sec. 82-21. - Adoption.

~~On and after September 27, 1999, the development impact fee procedures for the~~The imposition, calculation, collection, expenditure and administration of all County development impact fees shall be consistent with, and administered pursuant to, the County Development Impact Fee Procedures Ordinance as set forth in this article.

Sec. 82-22. - Title.

This article shall be known and may be referred to as the County Development Impact Fee Procedures Ordinance.

Sec. 82-23. - Purpose and Intent.

The purpose and intent of this article are as follows:

(a) To establish uniform and consistent procedures for the development, implementation, imposition, calculation, collection, deposit, expenditure and administration of all development impact fees adopted by the County, pursuant to the State Development Impact Fee Act, S.C. Code 1976, §§ 6-1-910—6-1-2010.

(b) To be consistent with, and to facilitate the implementation of, the goals, objectives and policies of the adopted County Comprehensive Plan, and all elements thereof relating to the provision of public facilities needed to meet the demands created by new growth and development, and relating to appropriate, fair and equitable cost sharing of such public facilities.

(c) To ensure that new development pays, at the time of development approval or issuance of a building permit or development permit, as appropriate, a proportionate share of the cost of system improvements needed to serve the projected new development.

(d) To ensure that all applicable legal standards and criteria are properly incorporated and will be met by the County, with specific reference to the State Development Impact Fee Act, S.C. Code 1976, §§ 6-1-910—6-1-2010.

Sec. 82-24. - Definitions.

(a) The words, terms and phrases used in this article shall have the meanings prescribed in the State Development Impact Fee Act, S.C. Code 1976, § 6-1-920.

(b) To the extent that the definitions of such words, terms or phrases as prescribed in S.C. Code 1976, § 6-1-920, conflict with the definition of such words, terms or phrases as may be defined in this Code, the County land development regulations or other adopted County ordinances, plans or documents, the former shall control.

(c) The following are applicable definitions pursuant to S.C. Code 1976, § 6-1-920:

Affordable Housing means housing affordable to families whose incomes do not exceed 80 percent of the median income for the service area or areas within the jurisdiction of the county.

Capital Improvements mean improvements with a useful life of five years or more, by new construction or other action, which ~~increase~~increases or increased the service capacity of a public facility.

Capital Improvements Plan means a plan that identifies capital improvements for which development impact fees may be used as a funding source.

Connection Charges and *Hookup Charges* mean charges for the actual cost of connecting a property to a public water or public sewer system, limited to labor and materials involved in making pipe connections, installation of water meters, and other actual costs.

Developer means an individual or corporation, partnership, or other entity undertaking development.

Development means construction or installation of a new building or structure, or a change in use of a building or structure, any of which creates additional demand and need for public facilities. A building or structure shall include, but not be limited to, modular buildings and manufactured housing. The term "development" does not include alterations made to existing single-family homes.

Development Approval means a document from a governmental entity which authorizes the commencement of a development.

Development Impact Fee or *Impact Fee* means a payment of money imposed as a condition of development approval to pay a proportionate share of the cost of system improvements needed to serve the people utilizing the improvements. The term does not include:

(1) A charge or fee to pay the administrative, plan review, ~~review~~ or inspection costs associated with permits required for development.

(2) Connection or hookup charges.

(3) Amounts collected from a developer in a transaction in which the governmental entity has incurred expenses in constructing capital improvements for the development if the owner or developer has agreed to be financially responsible for the construction or installation of the capital improvements.

(4) Fees authorized by S.C. Code 1976, § 6-1-300 et seq.

Development Permit means a permit issued for construction on or development of land when no subsequent building permit issued pursuant to S.C. Code 1976, title 6, ch. 9, is required.

Fee Payor means the individual or legal entity that pays or is required to pay a development impact fee.

Governmental Entity means a county, as provided in S.C. Code 1976, title 4, ch. 9, and a municipality, as defined in S.C. Code 1976, § 5-1-20.

Incidental Benefits are benefits which accrue to a property as a secondary result or as a minor consequence of the provision of public facilities to another property.

Land Use Assumptions mean a description of the service area and projections of land uses, densities, intensities and population in the service area over at least a ten-year period.

Level of Service means a measure of the relationship between service capacity and service demand for public facilities.

Local Planning Commission means the entity created pursuant to S.C. Code 1976, title 6, ch. 29, art. 1.

Project means a particular development on an identified parcel of land.

Proportionate Share means that portion of the cost of system improvements determined pursuant to S.C. Code 1976, § ~~6-1-990~~6-1-990, which reasonably relates to the service demands and needs of the project.

Public Facilities means:

~~(1) Water supply production, treatment, laboratory, engineering, administration, storage and transmission facilities.~~

~~(2) Wastewater collection, treatment, laboratory, engineering, administration and disposal facilities.~~

~~(3) Solid waste and recycling collection, treatment and disposal facilities.~~

~~(4) Roads, streets and bridges, including, but not limited to, rights-of-way and traffic signals.~~

~~(5) Stormwater transmission, retention, detention, treatment and disposal facilities and flood control facilities.~~

~~(6) Public safety facilities, including law enforcement, fire, emergency medical and rescue, and street lighting facilities.~~

~~(7) Capital equipment and vehicles, with an individual unit purchase price of not less than $1,000.00 including, but not limited to, equipment and vehicles used in the delivery of public safety services, emergency preparedness services, collection and disposal of solid waste, and stormwater management and control.~~

~~(8) Parks, libraries and recreational facilities.~~

(1) Water supply production, treatment, laboratory, engineering, administration, storage and transmission facilities;

(2) Wastewater collection, treatment, laboratory, engineering, administration and disposal facilities;

(3) Solid waste and recycling collection, treatment and disposal facilities;

(4) Roads, streets and bridges, including, but not limited to, rights-of-way and traffic signals;

(5) Stormwater transmission, retention, detention, treatment, and disposal facilities and flood control facilities;

(6) Public safety facilities, including law enforcement, fire, emergency medical and rescue, and street lighting facilities;

(7) Capital equipment and vehicles, with an individual unit purchase price of not less than $100,000.00 including, but not limited to, equipment and vehicles used in the delivery of public safety services, emergency preparedness services, collection and disposal of solid waste, and stormwater management and control;

(8) Parks, libraries and recreational facilities;

(9) Public education facilities for grades K-12 including, but not limited to, schools, offices, classrooms, parking areas, playgrounds, libraries, cafeterias, gymnasiums, health and music rooms, computer and science laboratories, and other facilities considered necessary for the proper public education of the state's children.

Service Area means, based on sound planning or engineering principles, or both, a defined geographic area in which specific public facilities provide service to development within the area defined. Provided, however, that no provision in~~of~~ this article may be interpreted to alter, enlarge, ~~enlarge~~ or reduce the service area or boundaries of a county or other political subdivision which is authorized or set by law.

Service Unit means a standardized measure of consumption, use, generation, or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements.

System Improvements mean capital improvements to public facilities which are designed to provide service to a service area.

System Improvement Costs means costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering, and other costs attributable to the improvements, and also including the costs of providing additional public facilities needed to serve new growth and development. System improvements do not include:

(1) Construction, acquisition, ~~acquisition~~ or expansion of public facilities other than capital improvements identified in the capital improvements plan;

(2) Repair, operation, ~~operation~~ or maintenance of existing or new capital improvements;

(3) Upgrading, updating, expanding, ~~expanding~~ or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;

(4) Upgrading, updating, ~~expanding~~ expanding, or replacing existing capital improvements to provide better service to existing development;

(5) Administrative and operating costs of a county or a municipality participating in an impact fee program; and

(6) Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of a county or a non-county service provider pursuant to an intergovernmental agreement to finance capital improvements identified in the capital improvements plan.

~~*System Improvements* mean capital improvements to public facilities which are designed to provide service to a service area.~~

Sec. 82-25. - Exclusive Method to Impose Fees; Other Methods of Requiring Capital Improvements; Preexisting Fees.

(a) Requirements for developers to pay, as a condition of development approval or issuance of a development permit or building permit, as appropriate, in whole or in part, for system improvements may be imposed by the County or a participating municipality only by way of development impact fees imposed pursuant to the State Development Impact Fee Act, S.C. Code 1976, §§ 6-1-910—6-1-2010, this article, ~~this article~~ and individual public facility development impact fee ordinances adopted by the County and participating municipalities.

(b) Notwithstanding the provisions of the State Development Impact Fee Act or this article, the County retains its power, to the extent authorized, to impose fees, to require contributions and to require dedication of land for capital improvements.

(c) A development impact fee adopted by the County pursuant to the law existing prior to enactment of the State Development Impact Fee Act and existing on the effective date of the Act shall not be affected by the Act until its termination. Provided, however, that any proposed change, revision to, or reenactment of such development impact fee subsequent to the effective date of the Act shall comply with the provisions of this article, any applicable individual public facility development impact fee ordinances, and the Act.

Sec. 82-26. - Conflict.

To the extent of any conflict between other County ordinances and this article, this article shall be deemed to be controlling; provided, however, that this article is not intended to amend or repeal any existing County ordinance, resolution or regulation, except as expressly set forth in the ordinance from which this article is derived.

Sec. 82-27. - Severability.

(a) If any section, subsection, sentence, clause, phrase or portion of this article is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such section, subsection, sentence, clause, phrase or portion of this article shall be deemed to be a separate, distinct and independent provision and such holding shall not affect the validity of the remaining provisions of this article nor impair or nullify the remainder of this article, which shall continue in full force and effect.

(b) If the application of any provision of this article to any new development is declared to be invalid by a decision of any court of competent jurisdiction, the intent of County Council is that such decision shall be limited only to the specific new development expressly involved in the controversy, action or proceeding in which such decision of invalidity was rendered. Such decision shall not affect, impair or nullify this article as a whole or the application of any provision of this article to any other new development.

Sec. 82-28. - Term.

The development impact fee procedures set forth in this article shall remain in effect unless and until repealed, amended or modified by County Council in accordance with applicable state law and County ordinances and resolutions.

Sec. 82-29. - Amendment of Development Impact Fee Act.

Upon the amendment of any provision of the State Development Impact Fee Act, S.C. Code 1976, §§ 6-1-910—6-1-2010, by the State Legislature, County Council shall initiate a review of this article to determine whether it remains in full compliance with the Act; and, upon the completion of such review, County Council shall introduce any changes deemed necessary and appropriate to ensure the continued compliance of this article with the Act.

Sec. 82-30. - Annual Review and Report.

The County shall prepare and publish an annual report describing the amount of all development impact fee funds collected, appropriated and spent, by public facility and by service area, during the preceding fiscal year.

Sec. 82-31. - Affordable Housing Report.

Before adopting a development impact fee for a public facility which imposes the fee on residential units, the County shall prepare a report which estimates the effect of recovering capital costs for the public facility through development impact fees on the availability of affordable housing within the County.

Sec. 82-32. - Applicability.

(a) *Development Subject to Development Impact Fees.* All development, both residential and nonresidential, as defined in the State Development Impact Fee Act, S.C. Code 1976, §§ 6-1-910—6-1-2010, and in Section 82-24, may be subject to the imposition of one or more development impact fees for particular public facilities; provided, however, that the type and nature of the development project must create an additional demand and need for system improvements for the public facility in order to maintain the adopted level of service (LOS) standard, and is not otherwise exempt.

(b) *Development not Subject to Development Impact Fees.* The following structures and activities, which might otherwise be construed as development as defined by the Act, are exempt from the imposition of development impact fees:

(1) Rebuilding the same amount of floor space of a structure that was destroyed by fire or other catastrophe;

(2) Remodeling or repairing a structure that does not result in an increase in the number of service units;

(3) Replacing a residential unit, including a manufactured home, with another residential unit on the same lot, if the number of service units does not increase;

(4) Placing a construction trailer or office on a lot during the period of construction on the lot;

(5) Constructing an addition on a residential structure which does not increase the number of service units;

(6) Adding uses that are typically accessory to residential uses, such as a tennis court or a clubhouse, unless it is demonstrated clearly that the use creates a significant impact on the system's capacity;

(7) All or part of a particular development project if:

a. The project is determined to create affordable housing; and

b. That portion of the project's proportionate share of system improvements is funded through a revenue source other than development impact fees;

(8) Any development project for which the developer has paid for the needed public facility in its entirety. However, this exemption applies only to a County development impact fees for the same category of public facility that has been provided;

(9) Any development project for which a valid building permit or certificate of occupancy has been issued or in which construction has commenced, before the effective date of the ordinance imposing the development impact fee, except as otherwise provided in Section 82-33(a).

(c) *Effect of imposition and payment of development impact fees on County land development regulations.*

(1) The payment of development impact fees shall not entitle the fee payor to development approval nor a development permit unless all other applicable requirements, standards, ~~standards~~ and conditions of the County land development regulations and all other applicable County codes, ~~ordinances~~ ordinances, and/or procedures have been met. Such other requirements, standards, ~~standards~~ and conditions are independent of the requirement for payment of a development impact fee.

(2) Neither this article nor a specific development impact fee ordinance shall affect, in any manner, the permissible use of property, the permitted density/intensity of development, the applicable design and improvement standards, or any other applicable standards or requirements of this Code or land development regulations, which shall be operative and which shall remain in full force and effect without limitation.

Sec. 82-33. - Imposition, Calculation and Collection.

(a) *Imposition.* A development impact fee may be imposed by the County or a participating municipality only upon development approval or issuance of a development permit or building permit, as applicable. Unless otherwise provided in a development impact fee ordinance for a particular public facility, imposition, calculation and collection of a development impact fee shall occur at building permit issuance; provided, however, that if a building permit is not required for the proposed development project, or for other valid reasons, County Council or the elected body of the participating municipality may, at its discretion, impose, calculate and collect a development impact fee either at the time construction is authorized or at the time of issuance of a certificate of occupancy.

(b) *Calculation*.

(1) Upon receipt of a request for development approval or issuance of a development permit which triggers imposition of a development impact fee, as set forth in subsection (a) of this section, the County or the participating municipality, as applicable, shall determine the following:

a. The applicable public facilities development impact fee or fees.

b. The appropriate service area.

c. The types of land use in the proposed development project.

d. The amount of development (i.e., for residential, the number of and if appropriate the type dwelling units; for nonresidential, the square footage of nonresidential development) in the proposed development project.

e. The number and type of affordable housing units in the proposed development project.

f. The total number of new or additional service units created by the proposed development project.

(2) After making the determinations set forth in subsection (b)(1) of this section in a timely manner, the County or participating municipality, as applicable, shall multiply the number of new or additional service units by the cost per service unit as set forth in the specific public facility development impact fee ordinance, to derive a total development impact fee amount due.

(3) The County or participating municipality, as applicable, in appropriate circumstances, shall deduct from the total development impact fee amount due:

a. Appropriate credits or offsets for developer contributions of money, dedication of land, construction of system improvements, or oversizing of system improvements used for, or having excess capacity to serve, other development projects;

b. A pro rata share of other (non-County) funding sources committed to financing system improvements for the applicable public facility, which are not required to be repaid by the County, and which were not previously considered in calculating the cost per service unit for the public facility;

c. A discount for affordable housing units based on the table below, ~~the following table,~~ for "single-family units" and for "all other types of housing units":

Area Medium Income (AMI)	Impact Fee Discount
Under 60%	100%
60% to 80%	60%
Over 80%	0%

(4) ~~Impact fees must~~Development impact fees shall be calculated in accordance with generally accepted accounting principles.

(5) ~~Impact~~ Development impact fees may be subsidized, as long as funds are available in the Beaufort County Affordable Housing Fund, up to 100 percent for housing that a person or family earning 80 percent or less of the County's median family income based on household size can afford by spending not more than 35 percent of their gross income on a case-by-case basis. Criteria approved by County Council will be used to provide guidance.

(6) If rehabilitated property for which the impact fees have been subsidized is sold within ten years, or owner acquired/occupied property for which the impact fees have been subsidized is sold within ten years, the development impact fees that would have been collected will be paid out of the proceeds of the sale and reimbursed into the Beaufort County Affordable Housing Fund. If rental property for which the development impact fees have been subsidized is sold, resulting in units being rented at rates above that which falls in the affordable range based upon household income and size, a fee will be paid out of the proceeds of the sale at a rate equal to the amount of subsidy increased at a rate equal to two times the Consumer Price Index (CPI) for the years between the time of subsidy and the time of sale for each applicable year up to 30 years. The fee will be reimbursed into the Beaufort County Affordable Housing Fund.

(7) For purposes of this section, the Consumer Price Index (CPI) is the U.S. Department of Labor, Bureau of Labor Statistics' index for "owners' equivalent rent of primary residence" for the South Urban Area, base period December, 1982 equal to 100 (Exhibit A, on file with the County Clerk).

(8) All impact fees shall be adjusted annually to reflect the effects of inflation on the costs for projects set forth in the impact fee study and CIP. Prior to December 1 of each year, beginning in 2023, impact fee amounts shall be adjusted to account for inflationary increases in the costs of providing facilities using the Consumer Price Index (CPI).

(c) *Collection.*

(1) The County or a participating municipality, as applicable, shall collect all development impact fees imposed and due prior to, and as a condition of, issuance of the applicable development approval or development permit, as set forth in this section, unless:

a. The fee payor pays the development impact fee under protest; or

b. The fee payor files an administrative appeal and, at the fee payor's ~~his~~ option, elects to post a bond or submit an irrevocable letter of credit, approved by the County, for the full amount of the development impact fees calculated to be due; or

~~c~~b. The County and the fee payor agree to mediation by a qualified independent party.

(2) The County may, ~~at~~ in its sole discretion, add to the development impact fee ~~amount due~~ an additional amount for reasonable interest and penalties for nonpayment or late payment.

(d) *Enforcement.*

(1) The County or a participating municipality, as applicable, may withhold the requested development approval or development permit, including but not limited to a certificate of occupancy, or a building permit if no certificate of occupancy is required, until the development impact fee is paid in full.

(2) The County may impose a lien for failure of the developer to make timely payment of a development impact fee.

Sec. 82-34. - Accounts and Expenditures.

(a) *Accounts.*

(1) Revenues collected by the County or a participating municipality, as applicable, from all development impact fees, shall~~must~~ be deposited into, and maintained until ~~expenditure~~ transferred or expended in, a segregated, interest-bearing ~~County~~ account.

(2) Separate accounts, and appropriate accounting records, shall~~must~~ be maintained for each public facility development impact fee (i.e., for each category of system improvements), and for each service area in which the fees are collected.

(3) Interest earned on development impact fees shall~~must~~ be considered funds of the account on which it is earned, and must be subject to all restrictions otherwise placed on the use and expenditure of development impact fee revenues pursuant to the State Development Impact Fee Act, S.C. Code 1976, §§ 6-1-910—6-1-2010, ~~-~~and this article.

(b) *Expenditures*.

(1) Expenditure of development impact fees shall~~must~~ be made only for the category of system improvements, and within or for the benefit of the service area, for which the development impact fee was imposed as shown by the relevant capital improvements plan and as authorized in the State Development Impact Fee Act.

(2) Development impact fees may not be used for:

a. A purpose other than system improvement costs to create additional improvements to serve new growth;

b. A category of system improvements other than that for which they were collected; or

c. The benefit of service areas other than the area for which they were imposed.

(3) In accordance with all other applicable requirements as set forth in this article, development impact fees may be expended for the payment of principal, ~~interest~~ interest, and other financing costs on contracts, bonds, notes or other obligations issued by or on behalf of the County or other applicable service provider, to finance system improvements.

(4) Development impact fees may be expended only for system improvements and system improvement costs as defined in the State Development Impact Fee Act or in Section 82-24. Development impact fees may not be expended for personnel costs.

(c) *Timing of Expenditures.*

(1) Through the use of the annual review and report, the County shall monitor the collection and expenditure of development impact fee revenues in relation to the system improvements as specified in the public facility capital improvements plans.

(2) The County shall ensure that development impact fees will be expended within three years of the date they were scheduled in the capital improvements plan to be expended on a first-in, first-out basis.

(3) The County shall ensure that sufficient impact fee funds are, or will be~~,~~ available before proceeding with a system improvement project.

Sec. 82-35. - Refunds.

(a) *Eligibility.* A~~n~~ development impact fee must be refunded to the owner of record of property on which a development impact fee has been paid if:

(1) The impact fee revenues collected from that property have not been expended within three years of the date they were scheduled to be expended, pursuant to the capital improvements plan, on a first-in, first-out accounting basis; or

(2) A building permit or permit for installation of a manufactured home on the property is subsequently denied.

(b) *Payment.* When the right to a refund exists, as set forth in subsection (a) of this section, the County shall send the refund amount only to the owners of record of the subject property at the time the refund payment must be made.

(c) *Timing.* The County shall send the refund amount to the owner of record of the subject property within 90 days after it is determined by the County that a refund is due.

(d) *Amount.* All refund payments determined to be due shall include the pro rata portion of interest earned while on deposit in the interest-bearing development impact fee account.

(e) *Standing.* A person entitled to a refund shall have standing to sue for payment of the refund by the County if there has not been a timely payment of the refund pursuant to this section and the State Development Impact Fee Act.

Sec. 82-36. - Remedies.

If the developer or fee payor disagrees with the County with respect to any aspect of a development impact fee, including, but not limited to, the amount of the fee due, the developer or fee payor shall have the following remedies:

(a) *Administrative Appeal.* The developer or fee payor may file an administrative appeal with the County Administrator. Such appeal shall be filed with the County Clerk within 30 days of fee payment on a form made available by the County. The County Administrator shall render a decision on the appeal within 90 days after the filing of the appeal.

(b) *Payment under Protest*.

(1) The developer or fee payor may pay a development impact fee under protest. Payment under protest does not preclude the developer or fee payor from filing an administrative appeal nor does it preclude receipt of a refund pursuant to Section 82-35, if applicable.

(2) In-lieu~~In lieu~~ of paying the development impact fee under protest, the developer or fee payor may, at the developer's~~his~~ option, post a bond or submit an irrevocable letter of credit for the amount of the development impact fee due, pending the outcome of an appeal.

(c) *Mediation*.

(1) In order to address any disagreement between the fee payor and the County relative to the imposition of a development impact fee, the County and the fee payor may, upon voluntary agreement, enter into mediation conducted by a qualified independent party.

(2) Participation in mediation does not preclude the fee payor from pursuing any other available remedies provided in this article, in the State Development Impact Fee Act, or otherwise available by law.

(d) *Incidental Benefit.* The receipt of incidental benefit by a third party property owner or developer within the service area resulting from the payment of a development impact fee by a fee payor or developer shall not be considered grounds for exercising the remedies set forth in this article.

Sec. 82-37. - Development Agreements.

(a) In-lieuIn lieu of making development impact fee payments, the fee payor/developer and the County, by mutual agreement, may enter into an agreement for the provision, construction, construction and installation of system improvements pursuant to, and in accordance with, the requirements of the State Local Government Development Agreement Act.

(b) The agreement may additionally provide for credits or reimbursement for costs incurred by a fee payor or developer, including interproject transfers of credits or reimbursement for project improvements which are used or shared by more than one development project.

(c) A development impact fee for system improvements for a specific public facility category may not be imposed on a fee payor or developer who has entered into a development agreement providing for the provision of system improvements for that same public facility category. Provided, however, that development impact fees may still be imposed on the fee payor or developer for system improvements for another public facility category.

(d) The development agreement shall include a provision addressing increases in development impact fees over the life of the development agreement as well as the applicability of subsequently adopted development impact fees for other public facilities over the life of the development agreement and the development project.

Sec. 82-38. - System Improvements Provided by Another Service Provider.

(a) *Non-County Service Provider.* If the proposed system improvements include a public facility or facilities under the jurisdiction of, and provided by, another unit of government as described in the State Development Impact Fee Act, S.C. Code 1976, §§ 6-1-910—6-1-2010, the County and the other unit of government shall enter into an intergovernmental agreement providing for:

(1) Determination of the development impact fee amount in the same manner and pursuant to the same procedures and limitations as provided in this article and the State Development Impact Fee Act for all other development impact fees.

(2) Collection of the development impact fee by the County or a participating municipality, as applicable.

(3) Transfer of the development impact fee funds collected within the service area of the service provider to the service provider for expenditure at reasonable times.

(4) Expenditure of the development impact fee revenues by the service provider in accordance with the capital improvements plan.

(b) *Cost Sharing of Joint Improvements.* The intergovernmental agreement between the County and the service provider or the County and the participating municipality, shall specify the reasonable share of funding by each governmental unit for jointly funded improvements. The County shall not assume more than its reasonable share of funding of joint improvements; nor may the service provider, which is not authorized to impose development impact fees, assume more than its share of funding of joint improvements, unless the expenditure is being made pursuant to a development agreement.

Sec. 82-39. - Effects of Annexation.

A County Development Impact Fee Ordinance imposed in an unincorporated area which is subsequently annexed by a municipality shall remain in full force and effect effect, pursuant to this article

and the Sstate Development Impact Fee Act, S.C. Code 1976, §§ 6-1-910—6-1-2010, until the development impact fee terminates, unless the annexing municipality:

(1) Assumes responsibility for the provision of system improvements included in the capital improvements plan that are and to be provided, in whole or in part, via payment of development impact fees from developers in the annexed area; and

(2) Assumes any liability which is to be paid with the impact fee revenue.

If the annexing municipality agrees to assume responsibility and liability as set forth in this section, it shall enter into an intergovernmental agreement to such effect with the County.

Secs. 82-40—82-50. - Reserved.

EXHIBIT C

ARTICLE III. – PARKS AND RECREATION FACILITIES—NORTHERN AND SOUTHERN BEAUFORT COUNTY SERVICE AREAS

~~**Sec. 82-51. - Liberal Construction.**~~

~~The provisions of this article shall be liberally construed to effectively carry out its purposes in the interest of further promoting and protecting the public health, safety and welfare.~~

Sec. 82-~~52~~51. - Adoption.

~~After the effective date of this article,~~ Pursuant to the impact fee procedures in Section 82-21 *et seq.*, this parks and recreation development impact fee ~~for parks and recreation facilities~~ is adopted and imposed on all new residential development in the County, ~~imposed countywide,~~in accordance with the procedures and requirements of this article and the intergovernmental agreement(s) the County has entered into with ~~the~~ participating municipalities ~~of _____~~.[1] ~~consistent with the requirements of the State Development Impact Fee Act, the County development impact fee procedures as set forth in Section 82-21 et seq. and the County's adopted parks and recreation impact fee support studies, and the parks and recreation capital improvements plan (CIP).~~

Sec. 82-~~53~~52. - ~~Geographic Application.~~Establishment of Service Area

There are two service areas for parks and recreation development impact fees. They are the South Beaufort County Parks and Recreation Service Area and the North Beaufort County Parks and Recreation Service Area. The South Beaufort County Parks and Recreation Service Area includes those parts of the County south of the Broad River. The North Beaufort County Parks and Recreation Service Area includes those parts of the County north of the Broad River. The boundaries of these services areas are identified in Figure 82-52: Beaufort County Parks and Recreation Service Areas.

~~Parks and recreation facility development impact fees shall be applicable countywide, including within all unincorporated areas of the County and, via intergovernmental agreements, within all incorporated municipalities in the County, including the City of Beaufort, Town of Bluffton, Town of Port Royal, the Town of Hilton Head Island and the City of Hardeeville.~~

~~**Sec. 82-54. - Service Areas.**~~

~~There are seven service areas established for parks and recreation facility development impact fees. They are: the Town of Hilton Head Service Area; the Daufuskie Island Service Area; the Town of Bluffton/Bluffton-Okatie Service Area; the City of Beaufort/Town of Port Royal/Port Royal Island Service Area; the Lady's Island Service Area; the St. Helena Service Area; and the Sheldon/Lobeco/Yemassee Service Area. The boundaries of the Service Areas are established in Figure 82-54: Park and Recreation Service Areas.~~

FIGURE 82-~~54~~52: ~~PARK~~ BEAUFORT COUNTY PARKS AND RECREATION SERVICE AREAS



Sec. 82-~~55~~53. - Incorporation of ~~Technical Reports~~Support Study.

The County and the participating municipalities hereby rely on the level of service ~~standards~~standard, land use assumptions, methodologies, service units, system improvement costs, ~~formulae~~formula, and analyses for ~~the park~~ parks and recreation development impact fees for parks and recreation facility system improvements set out in *Capital Improvement Plan and Development Impact Fee Study* prepared by TischlerBise, dated July 27, 2020 (hereinafter "parks and recreation development impact fee study and CIP"). The parks and recreation development impact fee study and CIP are incorporated herein by reference. The parks and recreation development impact fee study and CIP sets forth a reasonable level of service standard, land use assumptions, methodologies, service units, system improvement costs, and formulas for determining the impacts of new residential development on the recreation facility system improvement needs for the South Beaufort County Parks and Recreation Service Area and the North Beaufort County Parks and Recreation Service Area. ~~each service area set out and explained in the following impact fee support studies. For the Daufuskie Island, City of Beaufort/Town of Port Royal/Port Royal, Lady's Island, St. Helena, and Sheldon/Lobeco/Yemassee Service Areas, the Beaufort County Proportionate Share Development Impact Fee Calculation Methodology Report dated November 3, 1999, and the County adopted parks and recreation facilities capital improvements plan (CIP) referenced therein. For the Town of Hilton Head Island and Town of Bluffton/Bluffton-Okatie Service Area, the Parks and Recreation Facilities Impact Fee Support Study and CIP: Okatie/Bluffton and Hilton Head Island Service Areas dated August 2006, and the County adopted parks and recreation facilities capital improvements plan (CIP) referenced therein. Each impact fee~~

~~support study and CIP referenced in this section is incorporated herein by reference. Each support study and CIP sets forth reasonable level of service standards, land use assumptions, methodologies, service units, and system improvement costs for determining the impacts of new development on each service area's park and recreation facility needs.~~

Sec. 82-54. - Imposition of Parks and Recreation Development Impact Fees.

(a) Pursuant to this article and the appropriate intergovernmental agreement(s) between the County and municipalities, and in accordance with the County impact fee procedures set forth in Section 82-21 et seq.et seq., the State Development Impact Fee Act, and the support studies and the County adopted parks and recreation facilities capital improvements plan (CIP), incorporated in this article by reference, parks and recreation facilities development impact fees shall be imposed in the following service areas in the amounts identified in Table 82-55: Parks and Recreation Facilities Development Impact Fee Schedule, by Service Area, unless an Individual Assessment of Development Impact is accepted pursuant to Section 82-56, Individual Assessment of Development Impact.

(b) The parks and recreation development impact fee shall be imposed on all new residential development (dwelling units) in the unincorporated County and within the participating municipalities, unless the residential development is exempted, or an exception or waiver is granted pursuant to Sec. 82-32(b), Development Not Subject to Development Impact Fees, or Sec. 82-33(b)(3)c~~, of the County Code~~. A parks and recreation development impact fee shall only be imposed if a new dwelling unit is developed.~~.~~

(c) The parks and recreation development impact fee in the unincorporated County and within a participating municipality shall be paid prior to issuance of a building permit, or if a building permit is not required, prior to construction of the dwelling unit, or prior to issuance of a development permit for the dwelling unit, as appropriate.

Sec. 82-~~56~~55. - ~~–~~Parks and Recreation Development Impact Fee Schedule.

~~(a) Pursuant to this article and the appropriate intergovernmental agreements between the County and municipalities, and in accordance with the County impact fee procedures set forth in Section 82-21 et seq., the State Development Impact Fee Act, and the support studies and the County adopted parks and recreation facilities capital improvements plan (CIP), incorporated in this article by reference, parks and recreation facilities development impact fees shall be imposed in the following service areas in the amounts identified in Table 82-56: Parks and Recreation Facilities Development Impact Fee Schedule, by Service Area, unless an Individual Assessment of Development Impact is accepted pursuant to Section 82-57: Individual Assessment of Development Impact.~~

(a~~b~~) The following general procedure shall be followed upon receipt of an application for a building permit for new development:

(1) Identify the applicable service area (South Beaufort County Parks and Recreation Service Area or North Beaufort County Parks and Recreation Service Area) based on the development's location.~~;~~

(2) ~~———~~Determine if any of the dwelling units qualify for a discount as "affordable housing" in accordance with Sec. 82-33(b)(3)c~~___~~, and if so the number of those dwelling units and the amount of the discount.~~;~~

(3) Determine whether the applicant has applied for an Individual Assessment of Development Impact in accordance with Sec. 82-56,

(4) If an Individual Assessment of Development Impact is not approved, or not applied for, identify the number of dwelling units, and the square feet in size of each dwelling unit, and then apply the fee schedule in Table 82-55: Parks and Recreation Development Impact Fee Schedule, by Service Area, to each dwelling unit; or

(5) If an Individual Assessment of Development Impact is accepted, pay the fee based on the approved Individual Assessment of Development Impact.

~~2) Identify the applicable service area (South Beaufort County Parks and Recreation Service Area or North Beaufort County Parks and Recreation Service Area) based on the development's location; and~~

~~3) Add Multiply the fee for each individual number of dwelling units by the parks and recreation development impact fee in Table 82-56: Parks and Recreation Development Impact Fee Schedule.~~

~~If~~following service areas in the amounts identified in Table 82-56: Parks and Recreation Facilities Development Impact Fee Schedule, by Service Area, unless an Individual Assessment of Development Impact is accepted pursuant to Section 82-57: Individual Assessment of Development Impact.

~~TABLE 82-56: PARKS AND RECREATION FACILITIES DEVELOPMENT IMPACT FEE SCHEDULE, BY SERVICE AREA *~~

TABLE 82-55: PARKS AND RECREATION DEVELOPMENT IMPACT FEE SCHEDULE, BY SERVICE AREA		
Housing Unit Size	North Beaufort County Parks and Recreation Service Area Impact Fee ~~per Unit~~	South Beaufort County Parks and Recreation Service Area Impact Fee ~~Per Unit~~
1,000 sf or less	$486	$282
1,001 to 1,250 sf	$590	$353
1,251 to 1,500 sf	$694	$423
1,501 to 1,750 sf	$798	$470
1,751 to 2,000 sf	$868	$517
2,001 to 2,500 sf	$1,006	$588
2,501 to 3,000 sf	$1,076	$658
3,001 to 3,500 sf	$1,180	$705
3,501 to 4,000 sf	$1,249	$752
4,001 or more sf	$1,319	$776

	~~Fee per Dwelling Unit (All Types)~~
~~Service Area~~	~~For the Period 2006—2020~~
~~Town of Hilton Head~~	~~$ 627.00~~
~~Daufuskie Island~~	~~0.00~~
~~Town of Bluffton; Bluffton-Okatie~~	~~1,385.00~~
~~City of Beaufort; Town of Port Royal; Port Royal Island~~	~~81.00~~
~~Lady's Island~~	~~429.00~~
~~St. Helena~~	~~775.00~~

~~Sheldon-Lobeco-Yemassee~~	~~0.00~~

~~* All parks and recreation facility development impact fee amounts per dwelling unit estimated. All parks and recreation facility development impact fee amounts are subject to change.~~

~~(b) The park and recreation facilities development impact fees for the Town of Hilton Head and Town of Bluffton/Bluffton-Okatie Service Areas shall be adjusted annually to reflect the effects of inflation on the costs for park and recreation facilities set forth in the Parks and Recreation Facilities Impact Fee Support Study and CIP: Bluffton-Okatie and Hilton Head Island Service areas dated August 2006. Prior to December 1, 2007, and on December 1 of each following year, the development impact fee amount set forth in Table 82-56: Parks and Recreation Facilities Development Impact Fee Schedule, by Service Area, shall be adjusted for the Town of Hilton Head and Town of Bluffton/Bluffton-Okatie Service Areas to account for inflationary increases in the costs of providing parks and recreation facilities using the Construction Cost Index calculated by the Engineering New Record (ENR). For each such adjustment, the park and recreation development impact fees shown in Table 82-56 for the Town of Hilton Head and Town of Bluffton/Bluffton-Okatie Service Areas shall be multiplied by a fraction, the numerator of which is the ENR Construction Cost Index for the most recent month for which figures are available, and the denominator of which is the ENR Construction Cost Index for the period one year prior to the period reflected in the numerator. \~~

Sec. 82-~~57~~56.~~– - -~~Individual Assessment of Development Impact.

(a) ~~In lieu~~In-lieu of calculating the parks and recreation development impact fees by reference to the fee schedule in Table 82-~~56~~55:~~,~~ Parks and Recreation ~~Facilities~~ Development Impact Fee Schedule, by Service Area, a fee payor may request that the amount of the required parks and recreation development impact fees be determined by reference to an Individual Assessment of Development Impact for the proposed development.

(b) If a fee payor requests the use of an Individual Assessment of Development Impact, the fee payor shall be responsible for retaining a qualified professional to prepare the Individual Assessment of Development Impact that complies with the requirements of this section, at the fee payor's expense.

(c) Each Individual Assessment of Development Impact shall be based on the same level of service standard~~s~~ and system improvement costs for park and recreation facilities for the service areas used in the parks and recreation development impact fee study and CIP~~support studies~~, shall use the formula ~~used~~ for calculating the development impact fees used in the parks and recreation development impact fee study and CIP ~~relevant support study~~(no adjustments in the assumption of credits shall be made), and shall document the relevant methodologies and assumptions used. The burden shall be on the fee payor requesting the Individual Assessment of Development Impact to demonstrate by competent evidence that the data and assumptions used in the parks and recreation development impact fee study and CIP ~~appropriate support study~~ and reflected in Table 82-56:~~,~~ Parks and Recreation ~~Facilities~~ Development Impact Fee Schedule, by Service Area, is less accurate than the results of the Individual Assessment of Development Impact.

(d) Each Individual Assessment of Development Impact shall be submitted to the Planning Director or a designee, and may be accepted, rejected, or accepted with modifications by the Planning Director or a designee ~~based on the standards in Section 82-57(e)~~ as the basis for calculating park and recreation development impact fees. If an Individual Assessment of Development Impact is accepted or accepted with modifications by the Director or a designee as a more accurate measure of the demand for park and recreation facility system improvements created by the proposed development than the applicable fee in Table 82-56: Parks and Recreation Development Impact Fee Schedule, by Service Area, then the park and recreation development impact fees due under this Ordinance shall be calculated according to such assessment.

~~(e) The standards for acceptance, acceptance with modifications, or rejection of the Individual Assessment of Development Impact is whether the Individual Assessment of Development Impact complies with all the requirements of this section, and if so, whether it demonstrates by competent~~

~~evidence, that an alternative parks and recreation development impact fee amount more accurately reflects the demands for park and recreation facilities than the applicable fees in Table 82-56, Parks and Recreation Facilities Development Impact Fee Schedule.~~

~~(f) If an Individual Assessment of Development Impact is accepted or accepted with modifications by the Planning Director or a designee as a more accurate measure of the demand for park and recreation facilities created by the proposed development than the applicable fee in Table 82-56, then the park and recreation development impact fees due shall be calculated according to such assessment.~~

Sec. 82-~~57~~58. - ~~Imposition and Calculation.~~ Credits.

(a) Any developer/fee payor which is obligated to pay a parks and recreation development impact fee under this section may apply for credit against parks and recreation development impact fees otherwise due, up to but not exceeding the full obligation for the fees proposed to be paid pursuant to the provisions of this Ordinance for any land dedication, construction, or contribution for parks and recreation facility system improvements that are accepted by the County Council for parks and recreation facility systems improvements identified in the CIP.

(b) *Valuation of Credits*

(1) Credit for land dedication for park and recreation facility system improvements, at the fee payor's option, shall be valued at either (a) 100 percent of the most recent assessed value for such land as shown in the records of the County Assessor, or (b) the fair market value of the land established by a private appraiser acceptable to the County Council in an appraisal paid for by the fee payor.

(2) Credit for construction of parks and recreation facility system improvements shall be valued by the County Council based on construction costs estimates submitted by the fee payor. The County Council shall determine the amount of credit due based on the information submitted, or, if it determines the information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the County Council.

(3) Credit for a contribution for parks and recreation facility system improvements shall be based on the value of the contribution at the time it is made by the fee payor.

(c) ~~W~~*When Credits Become Effective*

(~~1~~)1) Credits for land dedication for parks and recreation facilities shall become effective after the credit is approved by County Council or applicable municipal legislative body pursuant to this section, and a Credit Agreement/Development Agreement is entered into, and (a) the land has been conveyed to the County or applicable municipality in a form established by the County or applicable municipality at no cost to the County or applicable municipality, and (b) the dedication of land has been accepted by the County or applicable municipality.

(2) Credits for construction of parks and recreation facility system improvements shall become effective after the credit is approved by County Council or applicable municipal legislative body[2] pursuant to this section, (a) a Credit Agreement/Development Agreement is entered into, (b) a suitable maintenance and warranty bond has been received and approved by the County Council or applicable municipal legislative body, and (c) all design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable County requirements (or municipal requirements, as applicable).

(3) Credits for contributions shall become effective after the contribution is approved by the County Council or applicable municipal legislative body pursuant to this section, and the contribution is provided to and accepted by the County Council or applicable municipal legislative body.

(4) Credits for land dedication, construction of parks and recreation facility system improvements, or contributions, shall be transferable within the same development for parks and recreation development

impact fee purposes, but shall not be transferable outside the development or used as credit against fees for other public facilities. Credit may be transferred pursuant to these terms and conditions by any written instrument that clearly identifies which credits issued under this section are to be transferred. The instrument shall be signed by both the transferor and transferee, and the document shall be delivered to the County Council or applicable municipal legislative body for registration.

(5) The total amount of the credit shall not exceed the amount of the parks and recreation development impact fees due and payable for the project.

(6) If the offer for credit is approved, a Credit Agreement/Development Agreement shall be prepared and signed by the applicant and the County Council or applicable municipal legislative body. The Credit Agreement/Development Agreement shall specifically outline the land dedication, construction, or contribution for parks and recreation facility system improvements, the time by which they shall be completed or dedicated and any extensions thereof, and the value (in dollars) of the credit against the parks and recreation development impact fees the fee payor shall receive.

(7) The County Council or applicable legislative body may enter into a Capital Contribution Front-Ending Agreement with any developer/fee payor who proposes to dedicate land or construct parks and recreation facility system improvements in the CIP, to the extent the fair market value of the land or the construction of those parks and recreation facility system improvements exceed the obligation to pay parks and recreation development impact fees for which a credit is provided pursuant to this section. The Capital Contribution Front-Ending Agreement shall provide proportionate and fair share reimbursement linked to new growth and development's use of the parks and recreation facility system improvements constructed.

~~(a) The appropriate parks and recreation facilities development impact fees, as established in this article, by service area, shall be imposed on all developers (fee payors) for which authorization of commencement of a residential development (building permit or, if no subsequent building permit is required, a development permit), is sought from the County, or from a municipality in the County, in accordance with this article and the procedures set forth in the County impact fee procedures in Section 82-21 et seq.~~

~~(b) When an application for such building permit or development permit is received by the appropriate County or municipal staff/official, the staff/official shall determine:~~

~~(1) The parks and recreation service area within which the proposed development project lies.~~

~~(2) The number of residential dwelling units proposed.~~

~~(3) Whether any of the proposed residential dwelling units qualify for a discount as "affordable housing" and, if so, the number and type of such units.~~

~~(4) Whether the applicant has applied for an Individual Assessment of Development Impact pursuant to Section 82-57.~~

~~(c) If an Individual Assessment of Development Impact is submitted, it shall be processed and reviewed pursuant to the requirements of Section 82-57, and accepted, modified, or rejected. If it is accepted or modified, the park facilities development impact fees shall be determined pursuant to Section 82-57.~~

~~(d) If an Individual Assessment of Development Impact is rejected, or not requested, the appropriate County or municipal staff/officials shall then multiply the number of proposed residential dwelling units to which the parks and recreation facilities development impact fee is applicable by the applicable fee per dwelling unit as set forth in Table 82-56, Parks and Recreation Facilities Development Impact Fee Schedule.~~

~~(e) The procedure for timely processing of building permit or development applications subject to the parks and recreation facilities development impact fee is set forth below. This procedure is intended to occur concurrently with the County's or municipality's required plans review process and to cause no~~

additional delay, unless developer rights (see Section 82-61) and/or County remedies (see Section 82-62) are triggered, or unless a development agreement is sought by the applicant (see Section 82-60).

Step Order	Major Steps	Responsible Party	Time
1.	Filing of application for development permit or development approval	Developer/applicant	Initiates process
2.	Determination of applicable service area	Building official	Concurrent with plans review
3.	Determination of amount of development [number of DUs]	Building official	Concurrent with plans review
4.	Determination of the number and type of affordable housing units, if any	Referral to Planning Department	Concurrent with plans review
5.	Developer/applicant determines whether to request an Individual Assessment of Development Impact	Developer/applicant	If request made, review occurs concurrent with plan review by Planning Director. Assessment accepted, modified, or rejected, and fee determined. Extension of time, as may be necessary
6.	If Individual Assessment of Development Impact not requested, or if rejected, multiply number of DUs by applicable parks and recreation facilities development impact fee per Table 82-56. Alternative: development agreement, if sought by applicant	Building official Planning Department	Concurrent with plan review Extension of time, as may be necessary
7.	Payment of total parks and recreation facilities development impact fee	Developer/applicant	Upon issuance of building/development permit
8.	Issue receipt for parks and recreation facilities development impact fee paid	Building official	Upon issuance of building/development permit
9.	Transfer of parks and recreation facilities development impact fee revenues collected to County Finance Department for placement in appropriate account	Building official	Following issuance of building/development permit

(f) If the proposed residential development includes affordable housing, the applicable parks and recreation facilities development impact fee shall be reduced in accordance with the discount schedule

~~set forth in subsection 82-33(b)(3)c.; provided, however, that time share dwelling units do not qualify as affordable housing and are not eligible for discounts in any circumstances.~~

~~(g) For a proposed change of use of building or structure or a renovation or rehabilitation which adds residential dwelling units, the fee is calculated as follows: Determine only the additional parks and recreation facilities demand resulting from the change of use or the additional residential dwelling units and calculate the parks and recreation facilities development impact fee due as above, but only for such additional demand, not for existing demand.~~

Sec. 82-58. - Trust Account for Parks and Recreation Development Impact Fees.

The County and the participating municipalities~~,~~ hereby establish segregated Parks and Recreation Development Impact Fee Trust Accounts. All parks and recreation development impact fees collected by the County and the participating municipalities shall be placed in their respective Trust Account. By November 1 of each year, the participating municipalities shall transfer the parks and recreation development impact fees they collect to the County. Upon receipt, the County shall then place the funds into its Parks and Recreation Development Impact Fee Trust Account. Each Trust Account shall be interest-bearing and all interest earned and accruing to the account shall become funds of the account, subject to the same limitations and restrictions on use and expenditure of funds that are applicable to parks and recreation development impact fee funds.

Sec. 82-59. - Expenditure of Fees for Parks and Recreation Facility System Improvements.

Parks and recreation development impact fee funds shall be used by the County in accordance with the development impact fee procedures in Section 82-21 *et seq.*, solely and exclusively for parks and recreation facility system improvements as set forth in the parks and recreation development impact fee study and CIP. System improvements generally include the following: acquisition of land for development of new parks, expansions to existing parks, and park and recreation equipment.

~~(a) All parks and recreation facilities development impact fees shall be used for system improvements as set forth in the County's adopted parks and recreation facilities capital improvements plan and as summarized in the Beaufort County Proportionate Share Development Impact Fee Calculation Methodology Report, dated November 3, 1999, and the Parks and Recreation Facilities Impact Fee Support Study and CIP: Bluffton-Okatie and Hilton Head Island Service Areas, dated August 2006, as appropriate.~~

~~(b) In all the service areas except the Town of Hilton Head Service Area, system improvements generally include the following:~~

~~(1) Acquisition of land for, and development of, new community and county parks, including recreational facilities;~~

~~(2) Expansions to existing community and county parks, including the addition of recreation facilities and park development; and~~

~~(3) Park and recreation equipment with a useful life of five years or more and a cost of $100,000.00 or more.~~

~~(c) In the Town of Hilton Head Service Area, system improvements generally include the following:~~

~~(1) Development of recreational facilities and equipment for parks.~~

~~(2) Park and recreation equipment with a useful life of five years or more and a cost of $100,000.00 or more.~~

Sec. 82-60. - Development Agreement Option.

(a) The developer may pay the parks and recreation ~~facilities~~ development impact fee, as calculated pursuant to Section ~~82-55~~82-56, as the proposed development project's proportionate share of system improvement costs and as full and complete payment of such obligations. In~~;~~ ~~or,~~ ~~in~~ the alternative,

~~the~~ a developer may enter into an agreement with the County or a participating municipality pursuant to the State Local Government Development Agreement Act, ~~providing~~ and provide for dedication of land, park equipment, development of parks and recreation facilities, and/or for payments in ~~-~~lieu of development impact fees for parks and recreation facilities, through a development agreement~~.~~

~~(b) The agreement may provide for the construction or installation of system improvements by the developer and for credits or reimbursements for costs incurred by the developer, including inter-project transfers of credits or reimbursement for project improvements which are used or shared by more than one proposed development project.~~

(b~~c~~) A parks and recreation development impact fee may not be imposed on a developer who has entered into a development agreement with the County that~~who~~ provides for the parks and recreation facility system improvement needs of the development project that is subject to the development agreement.

(c~~d~~) A development agreement for parks and recreation facilities may only be entered into with the authorization and approval of both the County and the developer, or the participating municipality and developer, as appropriate.~~and after consultation with an affected municipality, if applicable.~~

Sec. 82-61. - Developer Rights.

The developer, pursuant to the State Development Impact Fee Act and the County impact fee procedures in Section 82-21 ~~et seq.~~ *et seq.*, shall have the following rights, any or all of which may be exercised only in accordance with the impact fee procedures in Section 82-21 *et seq.*~~et seq.~~

(a) *Administrative Appeal.* The developer/applicant may file an administrative appeal with the County Administrator with respect to a County or municipal decision related to the imposition, calculation, collection, ~~processing~~ processing, or expenditure of a parks and recreation ~~facilities~~ development impact fee, at any time; provided, however, that such appeal must comply with the provisions and requirements of the County impact fee procedures ~~as~~ set forth in Section 82-21 *et seq.* ~~et seq.~~ If the appeal follows payment of the development impact fee, it must be made within 30 days of the date of fee payment. The filing of an appeal will immediately halt the ~~impact fee~~development approval process, unless the developer/applicant posts a bond or submits an irrevocable letter of credit for the full amount of the impact fees as calculated by the County or a participating municipality to be due.

(b) *Payment under Protest.* The developer/applicant may pay the County-calculated or municipality-calculated development impact fee under protest, pursuant to the County impact fee procedures set forth in Section 82-21 *et seq.*~~et seq.~~ Payment under protest does not preclude the developer/applicant from filing an administrative appeal, ~~nor~~ from requesting a refund, ~~nor~~ or from posting a bond or submitting an irrevocable letter of credit for the full amount of the development impact fee ~~due~~ due, all as set forth in the impact fee procedures in Section 82-21 *et seq.*~~et seq.~~

(c) *Mediation.* The developer/applicant may request mediation by a qualified independent party, but only upon voluntary agreement by both the developer/applicant (fee payor) as well as the County (and, if applicable, participating municipality) and only to address a disagreement related to the parks and recreation ~~facilities~~ development impact fee, as calculated by the County or municipality, for the proposed ~~residential~~ development. Neither request for, nor participation in, mediation shall preclude the developer/applicant (fee payor) from pursuing other developer rights and/or remedies, as set forth in this article, the County impact fee procedures in Section 82-21 *et seq.* or other remedies available by law.

Sec. 82-62. - County Remedies.

(a) The County and a participating municipality (to the extent authorized in the intergovernmental agreement(s) with the County), pursuant to the State Development Impact Fee Act and the County impact fee procedures in Section 82-21 *et seq.* ~~et seq., and the~~ nicipalities, ~~to the extent authorized pursuant to intergovernmental agreements~~ entered into ~~with the County pursuant to this article~~, shall have all of the following remedies, which may be exercised individually or collectively, but only in accordance with the impact fee procedures ~~as set forth~~ in Section 82-21 *et seq.*~~et seq.~~

(1) *Interest and Penalties.* The County or participating municipality may, ~~at~~ in its sole discretion, add reasonable interest and penalties for nonpayment or late payment to the amount of the calculated parks and recreation ~~facilities~~ development impact fee due, pursuant to the impact fee procedures ~~as set forth~~ in Section 82-21 *et seq.* ~~et seq.~~

(2) *Withholding Building or Development Permit or Development Approval or Certificate of Occupancy.* The County or participating municipality may withhold a certificate of occupancy, a building or development permit, or development approval, as may be applicable, until full and complete payment has been made by the developer/applicant of the ~~County-calculated or municipality-calculated~~ parks and recreation ~~facilities~~ development impact fee due.

(3) *Lien.* The County may impose a lien on the developer's property, pursuant to the impact fee procedures set forth in Section 82-21 *et seq.*~~et seq.~~, for failure of the developer/applicant to timely pay the required ~~County-calculated or municipality-calculated~~ parks and recreation ~~facilities~~ development impact fee in full.

(b) The County or participating municipality may pursue any one or all of the remedies described in subsection (a) of this section, at its discretion. The failure to pursue any remedy, at any time, shall not be deemed to be a waiver of County or municipal~~ity~~ rights to pursue any remedy at such other time as may be deemed appropriate.

Sec. 82-63. – Refund of Fees.

(a) A collected parks and recreation development impact fee shall be refunded to the owner of record of property on which a parks and recreation development impact fee has been paid if:

(1) The parks and recreation development impact fee revenues collected on the property have not been expended within three years of the date they were scheduled to be expended, pursuant to the parks and recreation development impact fee study and CIP; or

(2) A building permit or permit for installation of a manufactured home on the property is subsequently denied.

(b) The amount, timing, and recipient of any refund required by this article of collected parks and recreation development impact fees shall comply with the standards of Sec. 82-35.

Sec. 82-~~63~~64. - Intergovernmental ~~Agreement~~Agreements.

Prior to ~~imposition~~ collection of a parks and recreation ~~facilities~~ development impact fee ~~within a municipality~~ in a participating municipality, the ~~municipality will~~County shall enter into an intergovernmental ~~agreement~~ agreement with the participating municipality. ~~with as specified in this article, which~~ intergovernmental agreement shall~~, inter alia~~:

(a) Specify the reasonable share of funding joint system improvements for parks and recreation facility system improvements by each governmental unit~~or entity~~; and

(b) Provide for the collection of the parks and recreation ~~facilities~~ development impact fee by the municipality within its corporate limits and by the County within the unincorporated area; and

(c) Provide for the timely transfer of parks and recreation development impact fee fundsrevenues from the municipality to the County; and

(d) Provide for the timely expenditure of the parks and recreation ~~facilities~~ development impact fee fundsrevenues by the County, in accordance with ~~its adopted capital improvements plan.~~the CIP.

Sec. 82-~~64~~65. - Termination of the Parks and Recreation Development Impact Fee.

The parks and recreation ~~facilities~~ development impact fee~~s~~ shall be terminated upon the completion/conclusion of all of the parks and recreation ~~facilities~~ development impact fee-funded capital improvements, as set forth in the ~~County's capital improvements plan~~CIP, unless:

(a) The County adopts a ~~capital improvements plan~~CIP for a subsequent time period; or

(b) The County adopts an updated parks and recreation ~~facilities~~ development impact fee pursuant to the substantive and procedural requirements of the State Development Impact Fee Act.

SECS. 82-~~6566~~—82-80. - RESERVED

EXHBIIT E

ARTICLE V. – LIBRARY FACILITIES—NORTHERN AND SOUTHERN BEAUFORT COUNTY SERVICE AREAS

~~**Sec. 82-111. - Liberal Construction.**~~

~~The provisions of this article shall be liberally construed to effectively carry out its purposes in the interest of further promoting and protecting the public health, safety and welfare.~~

Sec. 82-~~112~~111. - Adoption.

Pursuant to the impact fee procedures in Section 82-21 *et seq*.~~After the effective date of this article~~, the library development impact fee ~~for library facilities is~~shall be adopted and imposed in accordance with the procedure and requirements of this article and the intergovernmental agreement(s) the County has entered into with the participating municipalities~~. of _____.~~[3]~~, consistent with the requirements of the State Development Impact Fee Act, the County development impact fee procedures as set forth in Section 82-21 et seq., and the County's adopted library capital improvements plan (CIP).~~

~~Sec. 82-113. - Geographic Application.~~

~~Library facility development impact fees shall be applicable within all unincorporated areas of the County and, via intergovernmental agreements, within the incorporated municipalities of the Town of Bluffton, Town of Hilton Head Island and the City of Hardeeville. Library facility development impact fees shall not be applicable within the incorporated municipalities of the City of Beaufort and Town of Port Royal.~~

Sec. 82-~~114~~112. ~~–~~ Establishment of Service Area.

~~The service area for the library facility development impact fees is all the unincorporated areas of the County, and the municipalities of the Town of Bluffton, and the Town of Hilton Head Island.~~ There are two service areas for library development impact fees. They are the South Beaufort County Library Service Area and the North Beaufort County Library Service Area. The South Beaufort County Library Service Area includes those parts of the County south of the Broad River. The North Beaufort County Library Service Area includes those parts of the County north of the Broad River. The boundaries of these services areas are identified in Figure 82-112: Beaufort County Library Service Areas.

FIGURE 82-112: BEAUFORT COUNTY LIBRARY SERVICE AREAS



Sec. 82-~~115~~113. - Incorporation of ~~Technical Report~~ Support Study.

The County and the participating municipalities ~~(the Town of Bluffton and the Town of Hilton Head Island)~~hereby rely on the level of service ~~standards~~standard, land use assumptions, methodologies, service units, system improvement costs, formula, and analyses for the library ~~facilities~~ development impact fees for library facility system improvements set out in *Capital Improvement Plan and Development Impact Fee Study* prepared by TischlerBise, dated July 27, 2020 (hereinafter "library development impact fee study and CIP"). The library development impact fee study and CIP are incorporated herein by reference. The library development impact fee study and CIP sets forth a reasonable level of service standard, land use assumptions, methodologies, service units, system improvement costs, and formulas for determining the impacts of new residential development on the South Beaufort County Library Service Area and the North Beaufort County Library Service Area. ~~library facility system improvement needs.~~set out and explained in Library Facilities Impact Fee Update Support Study and CIP dated August 2006, and the County adopted library facilities capital improvements plan (CIP) referenced therein. The support study and CIP referenced in this section is incorporated herein by reference. The support study and CIP sets forth reasonable level of service standards, land use assumptions, methodologies, service units, system improvement costs, and formula for determining the impacts of new development on library facility needs.

Sec. 82-114. – Imposition of Library Development Impact Fees

(a) Pursuant to this article and the appropriate intergovernmental agreement(s) between the County and the participating municipalities, and in accordance with the impact fee procedures in Section 82-21 *et seq.*, the State Development Impact Fee Act, and the library development impact fee study and CIP, library development impact fees shall be imposed in the South Beaufort County Library Service Area and the North Beaufort County Library Service Area.

(b) The library development impact fee shall be imposed on all new residential development (dwelling units) in the County, unless the residential development is exempted, or an exception or waiver is granted pursuant to Sec. 82-32(b), Development Not Subject to Development Impact Fees, or Sec. 82-33(b)(3)c. A library development impact fee shall only be imposed if a new dwelling unit is developed.

(c) The library development impact fee in the unincorporated County and within a participating municipality shall be paid prior to issuance of a building permit, or if a building permit is not required, prior to construction of the dwelling unit, or prior to issuance of a development permit for the dwelling unit, as appropriate.

Sec. 82-~~116~~115. -– Library Impact Fee Schedule.

(a) Pursuant to this article and the appropriate intergovernmental agreement(s) between the County and participating municipalities, and in accordance with the impact fee procedures in Section 82-21 *et seq.*, the State Development Impact Fee Act, and the library impact fee study and CIP, library development impact fees shall be imposed in the South Beaufort County Library Service Area and the North Beaufort County Library Service Area.

~~a) Pursuant to this article, and in accordance with the County impact fee procedures as set forth in Section 82-21 et seq., the appropriate intergovernmental agreements between the County and participating municipalities, the State Development Impact Fee Act, and the support study and the County's adopted library facilities capital improvements plan (CIP) incorporated in this article by reference, library facilities development impact fees shall be imposed on all new residential development (dwelling units) within the service area in the amounts identified in Table 82-116: Library Facilities Development Impact Fee Schedule, unless an Individual Assessment of Development Impact is accepted pursuant to Section 82-117: Individual Assessment of Development Impact.~~

~~TABLE 82-116: LIBRARY FACILITIES DEVELOPMENT IMPACT FEE SCHEDULE, *~~

~~Library Impact Fee per Dwelling Unit .....$553.00~~

~~* All library facility development impact fee amounts are subject to the automatic annual adjustment for inflation stated in section 82-116(b).~~

~~(b) The library facilities development impact fees shall be adjusted annually to reflect the effects of inflation on the costs for library facilities set forth in the Library Facilities Impact Fee Update Support Study and CIP dated August 2006. Prior to December 1, 2007, and on December 1 of each following year, the development impact fee amount set forth in Table 82-116: Library Facilities Development Impact Fee Schedule, shall be adjusted to account for inflationary increases in the costs of providing library facilities using the Construction Cost Index calculated by the Engineering New Record (ENR). For each such adjustment, the library facilities development impact fees shown in Table 82-116 shall be multiplied by a fraction, the numerator of which is the ENR Construction Cost Index for the most recent month for which figures are available, and the denominator of which is the ENR Construction Cost Index for the period one year prior to the period reflected in the numerator.~~

(b) ~~(b)~~ The following general procedure shall be followed upon receipt of an application for a building permit for new development:

(1) ~~(1)~~ Identify the applicable service area (South Beaufort County Library Service Area or North Beaufort County Library Service Area) based on the development's location;

(2) ~~(2)~~ Determine if any of the dwelling units qualify for a discount as "affordable housing" in accordance with Sec. 82-33(b)(3)c, and if so the number of those dwelling units and the amount of the discount;

(3) ~~(3)~~ Determine whether the applicant has applied for an Individual Assessment of Development Impact in accordance with Sec. 82-116,

(4) ~~(4)~~ If an Individual Assessment of Development Impact is not approved, or not applied for, identify the number of dwelling units, and the square feet in size of each dwelling unit, and then apply the fee schedule in Table 82-115: Library Development Impact Fee Schedule, by Service Area, to each dwelling unit; or

(5) ~~(5)~~ If an Individual Assessment of Development Impact is accepted, pay the fee based on the approved Individual Assessment of Development Impact.

TABLE 82-115: LIBRARY DEVELOPMENT IMPACT FEE SCHEDULE, BY SERVICE AREA

Housing Unit Size	North Beaufort County Library Service Area Impact Fee	South Beaufort County Library Service Area Impact Fee
1,000 sf or less	$225	$151
1,001 to 1,250 sf	$273	$189
1,251 to 1,500 sf	$321	$227
1,501 to 1,750 sf	#369	$252
1,751 to 2,000 sf	$401	$278
2,001 to 2,500 sf	$466	$316
2,501 to 3,000 sf	$498	$353
3,001 to 3,500 sf	$546	$379
3,501 to 4,000 sf	$578	$404
4,001 or more sf	$610	$417

Sec. 82-~~117~~116. - Individual Assessment of Development Impact.

(a) ~~In lieu~~In-lieu of calculating the library facilities development impact fees by reference to the fee schedule in Table 82-115~~116~~, Library ~~Facilities~~ Development Impact Fee Schedule, by Service Area, a fee payor may request that the amount of the required library ~~facilities~~ development impact fees be determined by reference to an Individual Assessment of Development Impact for the proposed development.

(b) If a fee payor requests the use of an Individual Assessment of Development Impact, the fee payor shall be responsible for retaining a qualified professional to prepare the Individual Assessment of Development Impact that complies with the requirements of this section, at the fee payor's expense.

(c) Each Individual Assessment of Development Impact shall be based on the same level of service standard~~s~~ and system improvement costs for library facilities used in the library development impact

fee study and CIP~~support study~~, shall use the formula for calculating the development impact fees used in the library development impact fee study and CIP~~relevant support study~~, and shall document the relevant methodologies and assumptions used. The burden shall be on the fee payor requesting the Individual Assessment of Development Impact to demonstrate by competent evidence that the data and assumptions used in the appropriate support study and reflected in Table 82-~~116~~115~~,~~ : Library ~~Facilities~~ Development Impact Fee Schedule, by Service Area, is less accurate than the results of the Individual Assessment of Development Impact.

(d) Each Individual Assessment of Development Impact shall be submitted to the Planning Director or a designee, and may be accepted, rejected, or accepted with modifications by the Planning Director or a designee ~~based on the standards in Section 82-117(e)~~ as the basis for calculating library ~~facility~~ development impact fees. If an Individual Assessment of Development Impact is accepted or accepted with modifications by the Director or a designee as a more accurate measure of the demand for library facility system improvements created by the proposed development than the applicable fee in Table 82-115: Library Development Impact Fee Schedule, by Service Area, then library development impact fees due under this Ordinance shall be calculated according to such assessment.~~(e) The standards for acceptance, acceptance with modifications, or rejection of the Individual Assessment of Development Impact is whether the Individual Assessment of Development Impact complies with all the requirements of this section, and if so, whether it demonstrates by competent evidence, that an alternative library facilities development impact fee amount more accurately reflects the demands for library facilities than the applicable fees in Table 82-116, Library Facilities Development Impact Fee Schedule.~~

~~(f) If an Individual Assessment of Development Impact is accepted or accepted with modifications by the Planning Director or a designee as a more accurate measure of the demand for library facilities created by the proposed development than the applicable fee in Table 82-116, Library Facilities Development Impact Fee Schedule, then the library facilities development impact fees due shall be calculated according to such assessment~~

Sec. 82-117. – Credits.

(a) Any developer/fee payor which is obligated to pay a library development impact fee under this section may apply for credit against library development impact fees otherwise due, up to but not exceeding the full obligation for the fees proposed to be paid pursuant to the provisions of this Ordinance for any land dedication, construction, or contribution for library facility system improvements that are accepted by the County Council for library facility system~~s~~ improvements identified in the CIP.

(b) *Valuation of Credits*

(1) Credit for land dedication for library ~~park and recreation~~ facility system improvements, at the fee payor's option, shall be valued at either (a) 100 percent of the most recent assessed value for such land as shown in the records of the County Assessor, or (b) the fair market value of the land established by a private appraiser acceptable to the County Council in an appraisal paid for by the fee payor.

(2) Credit for construction of library facility system improvements shall be valued by the County Council based on construction costs estimates submitted by the fee payor. The County Council shall determine the amount of credit due based on the information submitted, or, if it determines the information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the County Council.

(3) Credit for a contribution for library facility system improvements shall be based on the value of the contribution at the time it is made by the fee payor.

(c) *When Credits Become Effective*

(1) Credits for land dedication for library facility~~ies~~ system improvements shall become effective after the credit is approved by the County Council ~~or applicable municipal legislative body~~ pursuant to this section, ~~and~~ a Credit Agreement/Development Agreement is entered into, and (a) the land has been conveyed to the County ~~or applicable municipality~~ in a form established by

the County ~~or applicable municipality~~ at no cost to the County ~~or applicable municipality~~, and (b) the dedication of land has been accepted by the County ~~or applicable municipality~~.

(2) Credits for construction of library facility system improvements shall become effective after the credit is approved by County Council ~~or applicable municipal legislative body~~[4] pursuant to this section, a Credit Agreement/Development Agreement is entered into, a suitable maintenance and warranty bond has been received and approved by the County Council ~~or applicable municipal legislative body~~, and all design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable County requirements ~~(or municipal requirements, as applicable)~~.

(3) Credits for contributions shall become effective after the contribution is approved by the County Council or applicable municipal legislative body pursuant to this section, and the contribution is provided to and accepted by the County Council or applicable municipal legislative body.

(4) Credits for land dedication, construction of library facility system improvements, or contributions, shall be transferable within the same development for library development impact fee purposes, but shall not be transferable outside the development or used as credit against fees for other public facilities. Credit may be transferred pursuant to these terms and conditions by any written instrument that clearly identifies which credits issued under this section are to be transferred. The instrument shall be signed by both the transferor and transferee, and the document shall be delivered to the County Council ~~or applicable municipal legislative body~~ for registration.

(5) The total amount of the credit shall not exceed the amount of the library development impact fees due and payable for the project.

(6) If the offer for credit is approved, a Credit Agreement/Development Agreement shall be prepared and signed by the applicant and the County Council ~~or applicable municipal legislative body~~. The Credit Agreement/Development Agreement shall specifically outline the land dedication, construction, or contribution for library facility system improvements, the time by which they shall be completed or dedicated and any extensions thereof, and the value (in dollars) of the credit against the library development impact fees the fee payor shall receive.

(7) The County Council ~~or applicable legislative body~~ may enter into a Capital Contribution Front-Ending Agreement with any developer/fee payor who proposes to dedicate land or construct library facility system improvements in the CIP, to the extent the fair market value of the land or the construction of those library facility system improvements exceed the obligation to pay library development impact fees for which a credit is provided pursuant to this section. The Capital Contribution Front-Ending Agreement shall provide proportionate and fair share reimbursement linked to new growth and development's use of the library facility system improvements constructed.

Sec. 82-118. - ~~Imposition and Calculation~~Trust Account for Library Development Impact Fees.

The County and the participating municipalities hereby establish segregated Library Development Impact Fee Trust Accounts. All library development impact fees collected by the County and the participating municipalities shall be placed in their respective Trust Account. By November 1 of each year, the participating municipalities shall transfer the library development impact fees they collect to the County. Upon receipt, the County shall place these impact fee funds in its Library Development Impact Fee Trust Account. Each Trust Account shall be interest-bearing and all interest earned and accruing to the account shall become funds of the account, subject to the same limitations and restrictions on use and expenditure of funds that are applicable to library development impact fee funds.

[4] ~~NOTE TO STAFF: Please provide direction on whether land dedications, construction of buildings, or contributions for park and recreation facilities within a participating municipality will be dedicated or accepted by the municipality. We have drafted the provision as if that would be the case; if that is not the case, we can make a change.~~

(a) The appropriate library facilities development impact fee, as established in this article, shall be imposed on all developers (fee payors) for which authorization of commencement of a residential development (building permit or, if no subsequent building permit is required, a development permit), is sought from the County, or from a participating municipality in the County, in accordance with this article and the procedures set forth in the County impact fee procedures in Section 82-21 et seq.

(b) When an application for such building permit or development permit is received by the appropriate County or municipal staff/official, the staff/official shall determine:

(1) The number of residential dwelling units proposed.

(2) Whether any of the proposed residential dwelling units qualify for a discount as affordable housing and, if so, the number and type of such units.

(3) Whether the applicant has applied for an Individual Assessment of Development Impact pursuant to Section 82-117.

(c) If an Individual Assessment of Development Impact is submitted, it shall be processed and reviewed pursuant to the requirements of Section 82-117, and accepted, modified, or rejected. If it is accepted or modified, the library facilities development impact fees shall be determined pursuant to Section 82-117.

(d) If an Individual Assessment of Development Impact is rejected, or not requested, the appropriate County or city staff/official shall then multiply the number of proposed residential dwelling units to which the library facilities development impact fee is applicable by the applicable fee per dwelling unit as set forth in the schedule in Table 82-116: Library Facilities Development Impact Fee Schedule.

(e) The procedure for timely processing of building permit or development applications subject to the library facilities development impact fee is set forth below. This procedure is intended to occur concurrently with the County's or participating municipality's required plans review process and to cause no additional delay, unless developer rights (see Section 82-121) and/or county remedies (see Section 82-122) are triggered, or unless a development agreement is sought by the applicant (see Section 82-120).

Step Order	Major Steps	Responsible Party	Time
1.	Filing of application for development permit or development approval	Developer/applicant	Initiates process
2.	Determination of amount of development [number of DUs]	Building official	Concurrent with plans review
3.	Determination of the number and type of affordable housing units, if any	Referral to Planning Department	Concurrent with plans review
4	Developer/applicant determines whether to request an Individual Assessment of Development Impact	Developer/applicant	If request made, review occurs concurrent with plan review by Planning Director. Assessment

			accepted, modified, or rejected, and fee determined. Extension of time, as may be necessary
5.	If Individual Assessment not requested, or it is not accepted, multiply number of DUs by applicable library facilities development impact fee per Table 82-116. Alternative: development agreement, if sought by applicant	Building official Planning Department	Concurrent with plans review Extension of time, as may be necessary
6.	Payment of total library facilities development impact fee	Developer/applicant	Upon issuance of building/development permit
7.	Issue receipt for library facilities development impact fee paid	Building official	Upon issuance of building/development permit
8.	Transfer of library facilities development impact fee revenues collected to County Finance Department for placement in appropriate account	Building official	Following issuance of building/development permit

(f) If the proposed residential development includes affordable housing, the applicable library facilities development impact fee shall be reduced in accordance with the discount schedule set forth in subsection 82-33(b)(3)c.; provided, however, that time share dwelling units do not qualify as affordable housing and are not eligible for discounts in any circumstances.

(g) For a proposed change of use of building or structure or a renovation or rehabilitation which adds residential dwelling units the fee is calculated as follows: Determine only the additional library facilities demand resulting from the change of use or the additional residential dwelling units and calculate the library facilities development impact fee due as above, but only for such additional demand, not for existing demand.

(h) Increase in service units or change in type of development. The County or participating municipalities may not charge a library facilities development impact fee at a higher rate, nor may it charge additional library facilities development impact fees, for a proposed residential development project, as determined above, unless the number of service units increases or the change in the type or characteristics of the proposed development project changes, thereby increasing the library facilities demand. In that event, the additional library facilities development impact fees calculated and imposed shall be limited only to the demand attributable to the additional service units or to the change in the type of residential development or scope of the proposed residential development project.

Sec. 82-119. - Expenditure of Fees for Library Facility System Improvements.

Library development impact fee funds shall be used by the County in accordance with the development impact fee procedures in Section 82-21 *et seq.*, solely and exclusively for library facility system improvements as set forth in the library development impact fee study and CIP. System improvements generally include the following: acquisition of land for ~~development of~~ libraries, expansions to existing library buildings and related facilities, and ~~other library equipment such as~~ bookmobiles.

~~(a) *General Expenditures for Library Facilities.* All library facilities development impact fees shall be used for system improvements as set forth in the County's adopted library facilities capital improvements plan and as summarized in Library Facilities Impact Fee Update Support Study dated August 2006. System improvements generally include the following:~~

~~(1) Acquisition of land for, and construction of, new library buildings;~~

~~(2) Expansions to existing library buildings;~~

~~(3) Furniture, capital equipment and technology with a useful life of five years or more and a cost of $100,000.00 or more; and~~

~~(4) Collection materials.~~

~~(b) *Creation of Benefit Districts for Expenditure of Fees.* To ensure fee payors in the service area receive sufficient benefit in the form of library facilities that are in close proximity to their residential units, the service area is divided into the following five benefit districts: the Hilton Head/Daufuskie Benefit District; the Bluffton/Okatie Benefit District; the Unincorporated Port Royal Benefit District; the Lady's Island/St. Helena Benefit District; and the Sheldon/Lobeco/Yemassee Benefit District. The boundaries of these benefit districts are identified in Figure 82-119(b): Library Facilities Benefit Districts.~~

~~FIGURE 82-119(b):~~
~~LIBRARY FACILITIES BENEFIT DISTRICTS~~

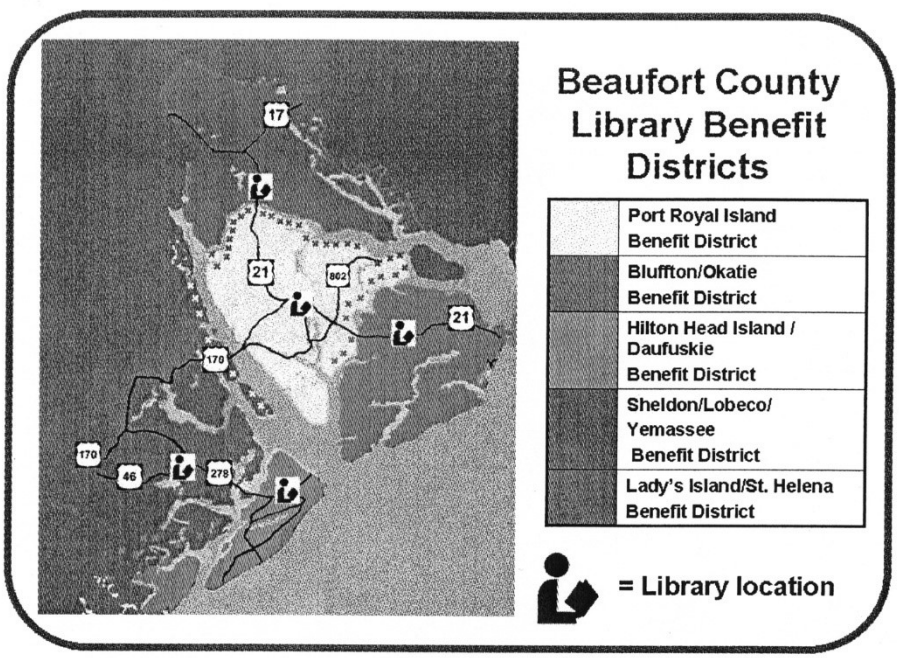


FIGURE 82-119

~~(c) *Impact Fee Expenditures Only Within Benefit District Where Collected.* Library facilities development impact fees shall only be spent within the benefit district where the fee-paying development is located.~~

Sec. 82-120. - Development Agreement Option.

(a) The developer may pay the library ~~facilities~~ development impact fee, as calculated pursuant to Section 82-115, as the proposed development project's proportionate share of system improvement costs and as full and complete payment of such obligations~~; or, in~~. In the alternative, ~~the~~ a developer may enter into a~~n~~ development agreement with the County ~~or a participating municipality~~ pursuant to the State Local Government Development Agreement Act~~, providing~~ and provide for dedication of land, construction of buildings and related facilities, bookmobiles, ~~library equipment, construction of facilities~~ and/or for payments in~~-~~ lieu of development impact fees for library facilities~~.~~ through a development agreement.

~~(b) The agreement may provide for the construction or installation of system improvements by the developer and for credits or reimbursements for costs incurred by the developer, including interproject transfers of credits or reimbursement for project improvements which are used or shared by more than one proposed development project.~~

(c) A library development impact fee may not be imposed on a developer who has entered into a development agreement with the County that~~who~~ provides for the library facility system improvement needs of the developer's development project that is subject to the development agreement.

(d) A development agreement for library facilit~~y~~~~ies~~ system improvements may only be entered into with the authorization and approval of both the County and the developer~~, and after consultation with an affected municipality, if applicable.~~, or the participating municipality and developer, as appropriate~~.~~

Sec. 82-121. - Developer Rights.

The developer, pursuant to the State Development Impact Fee Act and the County impact fee procedures ~~as set forth~~ in Section 82-21 ~~et seq.~~ *et seq.*, shall have the following rights~~, any or all of which may be exercised only in accordance with the impact fee procedures as set forth in Section 82-21 et seq~~ *et seq*.

(a) *Administrative Appeal.* The developer/applicant may file an administrative appeal with the County Administrator with respect to a municipal or County decision related to the imposition, calculation, collection, ~~processing~~processing, or expenditure of ~~a~~ library ~~facilities~~ development impact fee~~s~~, at any time; provided, however, that such appeal must comply with the provisions and requirements of the County impact fee procedures ~~as~~ set forth in Section 82-21 ~~et seq.~~ *et seq.* If the appeal follows payment of the development impact fee, it must be made within 30 days of the date of fee payment. The filing of an appeal will immediately halt the ~~impact fee~~development approval process, unless the developer/applicant posts a bond or submits an irrevocable letter of credit for the full amount of the impact fees as calculated by the County or participating municipality to be due.

(b) *Payment under Protest.* The developer/applicant may pay the County-calculated or municipality-calculated development impact fee~~s~~ under protest, pursuant to the County impact fee procedures ~~as set forth~~ in Section 82-21 ~~et seq.~~*et seq.* Payment under protest does not preclude the developer/applicant from filing an administrative appeal nor from requesting a refund, nor from posting a bond or submitting an irrevocable letter of credit for the amount of the development impact fee due, all as set forth in the impact fee procedures in Section 82-21 ~~et seq.~~*et seq.*

(c) *Mediation.* The developer/applicant may request mediation by a qualified independent party, but only upon voluntary agreement by both the developer/applicant (fee payor) as well as the County (and, if applicable, municipality) and only to address a disagreement related to the library ~~facilities~~ development impact fee, as calculated by the County or municipality, for the proposed ~~residential~~ development. Neither request for, nor participation in, mediation shall preclude the developer/applicant (fee payor) from pursuing other developer rights and/or remedies, as set forth in this article, the County impact fee procedures in Section 82-21 *et seq.*, or other remedies available by law

Sec. 82-122. - County Remedies.

(a) The County and a ~~the~~ participating municipalit~~y~~~~ies~~ (to the extent authorized in the intergovernmental agreements with the County), pursuant to the State Development Impact Fee Act, and the County

impact fee procedures as set forth in Section 82-21 ~~et seq.~~*et seq.*, ~~and municipalities, to the extent authorized pursuant to intergovernmental agreements with the County,~~ shall have all of the following remedies, which may be exercised individually or collectively: ~~, but only in accordance with the impact fee procedures as set forth in section 82-21 et seq.~~*et seq.*

(1) *Interest and Penalties.* The County or participating municipality may, ~~at~~ in its sole discretion, add reasonable interest and penalties for nonpayment or late payment to the amount of the calculated library ~~facilities~~ development impact fees due, pursuant to the impact fee procedures ~~as set forth~~ in Section 82-21 ~~et seq.~~ *et seq.*

(2) *Withholding Building or Development Permit or Development Approval or Certificate of Occupancy.* The County or participating municipality may withhold a certificate of occupancy, a building or development permit, or development approval, as may be applicable, until full and complete payment has been made by the developer/applicant of the ~~County-calculated or municipality-calculated~~ library ~~facilities~~ development impact fee due.

(3) *Lien.* The County may impose a lien on the developer's property, pursuant to the impact fee procedures ~~as set forth~~ in Section 82-21 ~~et seq.~~ *et seq.* for failure of the developer/applicant to timely pay the required ~~County-calculated or municipality-calculated~~ library ~~facilities~~ development impact fee in full.

(b) The County or participating municipality may pursue any one or all of the remedies described in subsection (a) of this section, at its discretion. The failure to pursue any remedy or remedies, at any time, shall not be deemed to be a waiver of County or municipal~~ity~~ rights to pursue any remedy or remedies at such other time as may be deemed appropriate.

Sec. 82-123. – Refund of Fees.

(a) A collected library development impact fee shall be refunded to the owner of record of property on which a library development impact fee has been paid if:

(1) The library impact fee revenues collected on the property have not been expended within three years of the date they were scheduled to be expended, pursuant to the library development impact fee study and CIP; or

(2) A building permit or permit for installation of a manufactured home on the property is subsequently denied.

(b) The amount, timing, and recipient of any refund required by this article of collected library development impact fees shall comply with the standards of Sec. 82-35.

Sec. 82-~~123~~124. - Intergovernmental ~~Agreement~~ Agreements.

Prior to ~~imposition~~ collection of ~~a~~ the library ~~facilities~~ development impact fee ~~within a municipality~~ in a participating municipality, the County shall ~~have entered~~enter into an intergovernmental agreement with the participating municipality. Each ~~with the County, as specified in this article, which~~ intergovernmental agreement shall~~, inter alia~~:

(a) Specify the reasonable share of funding joint system improvements for library facility system improvements by each governmental unit ~~or entity~~; and

(b) Provide for the collection of the library ~~facilities~~ development impact fee by the municipality within its corporate limits and by the County within the unincorporated area; and

(c) Provide for the timely transfer of library development impact fee ~~revenues~~ funds from the municipality to the County; and

(d) Provide for the timely expenditure of the library ~~facilities~~ development impact fee ~~revenues~~ funds by the County, in accordance with ~~its adopted capital improvements plan~~the CIP.

Sec. 82-~~124~~125. - Termination of the Library Development Fee.

The library ~~facilities~~ development impact fee~~s~~ shall be terminated upon the completion/conclusion of all of the library ~~facilities~~ development impact fee-funded capital improvements as set forth in the ~~County's capital improvements plan~~CIP, unless:

(a) The County adopts a ~~capital improvements plan~~CIP for a subsequent time period; or

(b) The County adopts an updated library ~~facilities~~ development impact fee pursuant to the substantive and procedural requirements of the State Development Impact Fee Act.

Secs. 82-~~125~~126—82-130. – Reserved

EXHIBIT F

ARTICLE VI. – FIRE FACILITIES—NORTHERN AND SOUTHERN BEAUFORT COUNTY SERVICE AREAS

Sec. 82-131. - Adoption.

Pursuant to the impact fee procedures in Section 82-21 et seq., the fire facilities development impact fee is adopted and imposed on all new development in the County, in accordance with the procedures and requirements of this article and the intergovernmental agreement(s) the County has entered into with the participating fire districts a(_____)[5] and the participating municipalities.es of _____.[6]

Sec. 82-132. - Establishment of Service Area.

There are two service areas for fire facilities development impact fees. They are the Bluffton Fire District Service Area and the North Beaufort County Fire District Service Area. The Bluffton Fire District Service Area includes the all participating fire districts south of the Broad River.. The North Beaufort County Fire Service Area includes the Burton, Lady's Island St. Helena, and Sheldon fire districtsall participating fire districts north of the Broad River. The boundaries of these services areas are identified in Figure 82-132: Beaufort County Fire Facilities Service Areas.

Sec. 82-133. – Incorporation of Support Study.

The County and the participating municipalities hereby rely on the level of service standard, land use assumptions, methodologies, service units, system improvement costs, formula, and analyses for fire facilities development impact fees for fire facility system improvements set out in *Capital Improvement Plan and Development Impact Fee Study* prepared by TischlerBise, dated July 27, 2020 (hereinafter "fire facilities development impact fee study and CIP"). The fire facilities development impact fee study and CIP are incorporated herein by reference. The fire facilities development impact fee study and CIP sets forth a reasonable level of service standard, land use assumptions, methodologies, service units, system improvement costs, and formulas for determining the impacts of new development on the Bluffton Fire District Service Area and the North Beaufort County Fire Service Area.

Sec. 82-134. - Imposition of Fire Facilities Development Impact Fees.

(a) The fire facilities development impact fees shall be imposed on all new development in the service areas, unless the development is exempted, or an exception or waiver is granted pursuant to Sec. 82-32(b), Development Not Subject to Development Impact Fees, or Sec. 82-33(b)(3)c.

(b) The fire facilities development impact fee in the unincorporated County and within a participating municipality shall be paid prior to issuance of a building permit, or if a building permit is not required prior to construction, or prior to issuance of a development permit.

Sec. 82-1311354. -– Fire -Facilities Development Impact Fee Scheduledistricts development impact fee schedule.

(a) Pursuant to this sectionarticle and the appropriate intergovernmental agreement(s) between the County and the participating municipalities), and in accordance with the County impact fee procedures set forth in Section 82-21 -et seq.*et seq.*, Beaufort County Impact Fee Procedures and the South Carolina Development Impact Fee Act, and the fire facilities development impact fee study and CIP, fire facilities development impact fees shall be imposed in the Bluffton Fire District Service Area and the North Beaufort County Fire Service Areafollowing fire districts, pursuant to appropriate intergovernmental agreements between the county and such fire districts.

(b) The following general procedure shall be followed upon receipt of an application for a building permit or development permit, whichever is applicable, for new development:

(1) Identify the applicable service area (Bluffton Fire District Service Area or North Beaufort County Fire Service Area) based on the development's location;

(2) Determine if any of the dwelling units qualify for a discount as "affordable housing" in accordance with Sec. 82-33(b)(3)c and if so the number of those dwelling units and the amount of the discount;

(3) Determine if any of the nonresidential development qualifies for a waiver of the fire facilities development impact fee due to the inclusion of automatic sprinklers, where otherwise not required by the applicable County fire code or fire district codes and regulations.

(3) Determine whether the applicant has applied for an Individual Assessment of Development Impact in accordance with Sec. 82-1365.

(4) If an Individual Assessment of Development Impact is not approved, or not applied for, calculate the fee as follows:

a. For residential development, identify the number of dwelling units, and the square feet in size of each dwelling unit, then apply the fee schedule in Table 82-1345a: Fire Facilities Development Impact Fee Schedule for Residential Development, by Service Area, to each dwelling unit; and

TABLE 82-1354a: FIRE FACILITIES DEVELOPMENT IMPACT FEE SCHEDULE FOR RESIDENTIAL DEVELOPMENT, BY SERVICE AREA

Housing Unit Size	Bluffton Fire District Service Area	North Beaufort County Fire Service Area
1,000 sf or less	$477	$601
1,001 to 1,250 sf	$600	$742
1,251 to 1,500 sf	$715	$872
1,501 to 1,750 sf	$791	$1,001
1,751 to 2,000 sf	$877	$1,084
2,001 to 2,500 sf	$991	$1,260
2,501 to 3,000 sf	$1,115	$1,343
3,001 to 3,500 sf	$1,191	$1,473
3,501 to 4,000 sf	$1,267	$1,555
4,001 or more sf	$1,315	$1,649

b. For nonresidential development, determine the fire hazard level of the development, and apply the fee schedule per 1,000 square foot of development in Table 82-134b: Fire Facilities Development Impact Fee Schedule for Nonresidential Development, assigning a fee of $953 for each Equivalent Dwelling Unit (EDU) (or fraction thereof) in the Bluffton Fire District Service Area, and $1,178 for each EDU (or fraction thereof) in the North Beaufort County Fire Service Area.. (For purposes of this article, ~~Fire~~fire hazard level means and refers to the extent to which a building or structure contributes to the demand for fire stations, facilities and apparatus, as set forth in the applicable capital improvements plan for the fire district, based on a variety of factors as set forth in ~~Table 10-4A of the Fire Protection Handbook~~

(National Fire Protection Association, 1992)the most recently adopted fire code.[7] Fire hazard levels are definedidentified as low hazard occupancies, medium hazard occupancies, or high hazard occupancies.

TABLE 82-1354b: FIRE FACILITIES DEVELOPMENT IMPACT FEE SCHEDULE FOR NONRESIDENTIAL DEVELOPMENT				
Fire Hazard Level	**Up to 1,000 sq ft**	**1,001 to 5,000 sq ft**	**5,001 to 10,001 sq ft**	**10,000 sq ft and larger**
	Base Minimum	Additional per 1,000 sq ft		
Low Hazard	1.0 EDU	0.8 EDU	0.5 EDU	0.1 EDU
Medium Hazard	1.5 EDU	1.2 EDU	0.75 EDU	0.15 EDU
High Hazard	2.0 EDU	1.6 EDU	1.0 EDU	0.2 EDU

~~FIRE DISTRICT~~	~~COST PER DU/EDU~~
~~Lady's Island—St. Helena~~	~~$ 633.00~~
~~Sheldon Township~~	~~ 181.00~~
~~Bluffton Township~~	~~ 481.00~~
~~Burton~~	~~ 479.00~~
~~Daufuskie Island~~	~~ 751.00~~

~~Sec. 82-132. - Imposition of fire facilities development impact fees.~~

~~(a) Upon the effective date of this article, the appropriate fire facilities impact fee, by district, shall be imposed on all developers (fee payers) for which authorization of commencement of a development (building permit or, if no subsequent building permit is required, a development permit), is sought from the county in accordance with this article and the procedures set forth in the Beaufort County Impact Fee Procedures Ordinance.~~

~~(b) When an application for such building permit or development permit is received by the appropriate county staff/official, the county shall determine:~~

~~(1) Whether the development project is within one of the applicable fire districts;~~

~~(2) Which fire district it is located in;~~

~~(3) The number of residential dwelling units proposed;~~

(4) Whether any of the proposed residential dwelling units qualify for a discount as "affordable housing" and, if so, the number and type of such units;

(5) The number of square feet and type of nonresidential development proposed;

(6) Whether the proposed nonresidential development has a low, medium or high fire hazard level; and

(7) Whether the proposed nonresidential development qualifies for a waiver of the fire facilities development impact fee due to the inclusion of automatic sprinklers, where otherwise not required by the applicable county fire code or fire district codes and regulations.

(c) Fire hazard level means and refers to the extent to which a building or structure contributes to the demand for fire stations, facilities and apparatus, as set forth in the applicable capital improvements plan for the fire district, based on a variety of factors as set forth in Table 10-4A of the Fire Protection Handbook (National Fire Protection Association, 1992). Fire hazard levels are defined as low hazard occupancies, medium hazard occupancies or high hazard occupancies.(5) If an Individual Assessment of Development Impact is accepted, pay the fee based on the approved Individual Assessment of Development Impact.(d) The procedure for timely processing of building permit or development applications subject to the fire facilities impact fee is set forth below. This procedure is intended to occur concurrently with the county's required plans review process and to cause no additional delay, unless developer rights (see section 82-136) and/or county remedies (see section 82-137) are triggered, or unless a development agreement is sought by the applicant (see section 82-135).

STEP ORDER	MAJOR STEPS	RESPONSIBLE PARTY	TIME
1.	Filing of application for development permit or development approval	Developer/ applicant	Initiates process
2.	Determination of applicability of fire facilities impact fee, and district	Building official	Concurrent with plans review
3.	Amount of development [residential DU's, nonresidential square feet by type of development]	Building official	Concurrent with plans review
4.	If residential development, the number and type of affordable housing units, if any	Referral to planning department	Concurrent with plans review
5.	If nonresidential development, low, medium or high fire hazard rating; and waiver, if applicable, for automatic sprinklers	Referral to applicable fire district	Concurrent with plan review

6.	Determination of EDU total for proposed nonresidential development	Building official	Concurrent with plan review
7.	Determination of combined EDU total for residential and nonresidential portions of proposed development project	Building official	Concurrent with plan review
8.	Multiply number of EDU's by applicable DU/EDU cost per section 83-131 (Alternative: development agreement, if sought by applicant)	Building official (planning department)	Concurrent with plan review (extension of time, as may be necessary)
9.	Payment of total fire facilities impact fee	Developer/ applicant	Upon issuance of building/development permit
10.	Issue receipt for fire facilities impact fee paid	Building official	upon issuance of building/development permit

Sec. 82-133. Fire facilities development impact fee calculation methodology.

(a) *Proposed residential development.* Multiply number of DU's by applicable DU/EDU amount for the particular fire district as shown in section 82-131 of this article and as may be adjusted for "affordable housing" units (see subsection (b) below).

(b) *Affordable housing.* If the proposed residential development includes affordable housing, the applicable fire facilities development impact fee shall be reduced in accordance with the discount schedule set forth in section 6.B.(3)(c) of the Impact Fee Procedures Ordinance; provided, however, that "time share" dwelling units do not qualify as affordable housing and are not eligible for discounts in any circumstances.

(c) *Proposed nonresidential development.* Multiply number of EDU's (based on type and square footage of building or structure pursuant to nonresidential EDU table set forth herein) by applicable DU/EDU amount for the particular fire district as shown in section 82-131 of this article unless the fire facilities development impact fee is waived due to the inclusion by the developer of automatic sprinklers in a development project where automatic sprinklers are not required by the county fire code or by fire district code or regulation.

(d) *Nonresidential EDU table.*

FIRE HAZARD LEVEL	BUILDING AREA (SQUARE FEET)			
	Up to 1,000 sq. ft.	1,001 to 5,000 sq. ft.	5,001 to 10,000 sq. ft.	10,000 sq. ft. and larger

	Base Minimum	Add Per 1,000 sq. ft.	Add Per 1,000 sq. ft.	Add Per 1,000 sq. ft.
Low Hazard Occupancy	1.0 EDU	0.8 EDU	0.5 EDU	0.1 EDU
Medium Hazard Occupancy	1.5 EDU	1.2 EDU	0.75 EDU	0.15 EDU
High Hazard Occupancy	2.0 EDU	1.6 EDU	1.0 EDU	0.2 EDU

(e) *Automatic sprinklers.* If the developer of a proposed nonresidential development which is not required to be served by automatic sprinklers does, in fact, include an automatic sprinkler system approved by the appropriate fire district, the applicable fire facilities development impact fee shall be waived.

(f) *Proposed mixed residential and nonresidential development.* Separately determine residential DU's and nonresidential development, by type and square footage; perform the calculations specified in 3A through 3E, above, as appropriate, and combine the resultant fire facilities development impact fees to derive the total fire facilities development impact fee due for the proposed development project.

(g) *Proposed change of use of building or structure; or renovation or rehabilitation which adds residential dwelling units or nonresidential square footage.* Determine only the additional fire facilities demand resulting from the change of use or the additional residential DU's or nonresidential square footage, and calculate fire facilities development impact fee due as above, but only for such additional demand, not for existing demand.

(h) *Increase in service units or change in type of development.* The county may not charge a fire facilities development impact fee at a higher rate, nor may it charge additional fire facilities development impact fees, for a proposed development project, as determined above, unless the number of service units increases or the change in the type or characteristics of the proposed development project changes, thereby increasing the fire facilities demand. In that event, the additional fire facilities development impact fees calculated and imposed shall be limited only to the demand attributable to the additional service units or to the change in the type of development or scope of the proposed development project.

Sec. 82-1365. - Individual Assessment of Development Impact.

(a) In-lieu of calculating the fire facilities development impact fee by reference to the fee schedule in Table 82-134a: Fire Facilities Development Impact Fee Schedule for Residential Development, by Service Area, or Table 82-134b: Fire Facilities Development Impact Fee Schedule for Nonresidential Development, by Service Area, a fee payor may request that the amount of the required fire facilities development impact fees be determined by reference to an Individual Assessment of Development Impact for the proposed development.

(b) If a fee payor requests the use of an Individual Assessment of Development Impact, the fee payor shall be responsible for retaining a qualified professional to prepare the Individual Assessment of Development Impact that complies with the requirements of this section, at the fee payor's expense.

(c) Each Individual Assessment of Development Impact shall be based on the same level of service standard and system improvement costs for fire facilities for the service areas used in the fire facilities

development impact fee study and CIP, shall use the formula for calculating the development impact fees used in the fire facilities development impact fee study and CIP (no adjustments in the assumption of credits shall be made), and shall document the relevant methodologies and assumptions used. The burden shall be on the fee payor requesting the Individual Assessment of Development Impact to demonstrate by competent evidence that the data and assumptions used in the fire facilities development impact fee study and CIP and reflected in Table 82-134a: Fire Facilities Development Impact Fee Schedule for Residential Development, by Service Area, and/or Table 82-134b: Fire Facilities Development Impact Fee Schedule for Nonresidential Development, by Service Area, is less accurate than the results of the Individual Assessment of Development Impact.

(d) Each Individual Assessment of Development Impact shall be submitted to the Planning Director or a designee, and may be accepted, rejected, or accepted with modifications by the Planning Director or a designee as the basis for calculating fire facilities development impact fees. If an Individual Assessment of Development Impact is accepted or accepted with modifications by the Director or a designee as a more accurate measure of the demand for fire facility system improvements created by the proposed development than the applicable fee in Table 82-134a: Fire Facilities Development Impact Fee Schedule for Residential Development, by Service Area, and/or Table 82-134b: Fire Facilities Development Impact Fee Schedule for Nonresidential Development, by Service Area, then the fire facilities development impact fees due under this article shall be calculated according to such assessment.

Sec. 82-1376. - Credits.

(a) Any developer/fee payor which is obligated to pay a fire facilities development impact fee under this section may apply for credit against fire facilities development impact fees otherwise due, up to but not exceeding the full obligation for the fees proposed to be paid pursuant to the provisions of this Ordinance for any land dedication, construction, or contribution for fire facility system improvements that are accepted by the County Council for fire facility systems improvements identified in the CIP.

(b) *Valuation of Credits*

(1) Credit for land dedication for fire facility system improvements, at the fee payor's option, shall be valued at either (a) 100 percent of the most recent assessed value for such land as shown in the records of the County Assessor, or (b) the fair market value of the land established by a private appraiser acceptable to the County Council in an appraisal paid for by the fee payor.

(2) Credit for construction of fire facility system improvements shall be valued by the County Council based on construction costs estimates submitted by the fee payor. The County Council shall determine the amount of credit due based on the information submitted, or, if it determines the information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the County Council.

(3) Credit for a contribution for fire facility system improvements shall be based on the value of the contribution at the time it is made by the fee payor.

(c) *When Credits Become Effective*

(1) Credits for land dedication for fire facilities shall become effective after the credit is approved by County Council pursuant to this section, and a Credit Agreement/Development Agreement is entered into, and (a) the land has been conveyed to the County or applicable Fire District in a form established by the County or applicable Fire District at no cost to the County or applicable Fire District, and (b) the dedication of land has been accepted by the County or applicable Fire District.

(2) Credits for construction of fire facility system improvements shall become effective after the credit is approved by County Council or applicable Fire District pursuant to this section, (a) a Credit Agreement/Development Agreement is entered into, (b) a suitable maintenance and warranty bond has been received and approved by the County Council or applicable municipal legislative body, and (c) all design, construction, inspection, testing, bonding, and acceptance procedures

have been completed in compliance with all applicable County requirements (or Fire District requirements, as applicable).

(3) Credits for contributions shall become effective after the contribution is approved by the County Council or applicable Fire District pursuant to this section, and the contribution is provided to and accepted by the County Council or applicable Fire District.

(4) Credits for land dedication, construction of fire facility system improvements, or contributions, shall be transferable within the same development for fire facilities development impact fee purposes, but shall not be transferable outside the development or used as credit against fees for other public facilities. Credit may be transferred pursuant to these terms and conditions by any written instrument that clearly identifies which credits issued under this section are to be transferred. The instrument shall be signed by both the transferor and transferee, and the document shall be delivered to the County Council for registration.

(5) The total amount of the credit shall not exceed the amount of the fire facilities development impact fees due and payable for the project.

(6) If the offer for credit is approved, a Credit Agreement/Development Agreement shall be prepared and signed by the applicant and the County Council or applicable Fire District. The Credit Agreement/Development Agreement shall specifically outline the land dedication, construction, or contribution for fire facility system improvements, the time by which they shall be completed or dedicated and any extensions thereof, and the value (in dollars) of the credit against the fire facilities development impact fees the fee payor shall receive.

(7) The County Council or applicable municipal legislative body may enter into a Capital Contribution Front-Ending Agreement with any developer/fee payor who proposes to dedicate land or construct fire facility system improvements in the CIP, to the extent the fair market value of the land or the construction of those fire facility system improvements exceed the obligation to pay fire facilities development impact fees for which a credit is provided pursuant to this section. The Capital Contribution Front-Ending Agreement shall provide proportionate and fair share reimbursement linked to new growth and development's use of the fire facility system improvements constructed.

Sec. 82-1378. - Trust Account for Fire Facilities Development Impact Fees.

The County and the participating municipalities hereby establish segregated Fire Facilities Development Impact Fee Trust Accounts. All fire facilities development impact fees collected by the County and the participating municipalities shall be placed in their respective Trust Accounts. By November 1 of each year, the participating municipalities shall transfer the fire facilities development impact fees they collect to the County. Upon receipt, the County shall place these impact fee funds in its Fire Facilities Development Impact Fee Trust Account. Each Trust Fund shall be an interest-bearing account and all interest earned and accruing to the account shall become funds of the account, subject to the same limitations and restrictions on use and expenditure of funds that are applicable to fire facilities development impact fee funds.

Sec. 82-1341398. - Expenditure of ~~fees for system improvements~~Fees for Fire Facility System Improvements.

~~All fire~~Fire facilities development impact fees shall be used by the County in accordance with the development impact fee procedures in Section 82-21 *et seq.*, solely and exclusively for fire facility system improvements as set forth in the parks and recreation development impact fee study and CIP. ~~for the system improvements as set forth in the individual fire district five-year capital improvements plans and as summarized in the Fire Facilities Development Impact Fee Proportionate Share Fee Calculation Methodology Report (September 1999).~~ System improvements generally include the following: new fire stations; fire station renovations that constitute fire station expansions; and major fire apparatus and equipment, such as pumper trucks, tanker trucks, telesquirt trucks, ladder trucks, and the like~~, which have an individual unit purchase price of not less than $100,000~~.

Sec. 82-~~1351~~14~~039~~. - Development ~~agreement option~~ Agreement Option.

(a) The developer may pay the fire facilities development impact fee, as calculated pursuant to ~~section~~ Section 82-~~133~~1354, as the proposed development project's proportionate share of system improvement costs and as full and complete payment of such obligations. In the alternative, the developer may enter into an agreement with the ~~county~~ County or a participating municipality pursuant to the South Carolina Local Government Development Agreement Act, and provide for dedication of land, construction of fire facility improvements (~~development of~~new or renovated fire stations that constitute expansions), contributions of major fire apparatus and equipment, or contributions for fire facility system improvements, through a development agreement.~~providing for payments instead of impact fees for facilities and services.~~

~~(c) That agreement may provide for the construction or installation of system improvements by the developer and for credits or reimbursements for costs incurred by the developer, including inter-project transfers of credits or reimbursement for project improvements which are used or shared by more than one proposed development project.~~

(~~d~~b) ~~An~~A fire facilities development impact fee may not be imposed on a developer who has entered into a development agreement with the county who provides for the fire facility system improvement needs of the developer's development project that is subject to the development agreement.

(~~e~~c) A development agreement for fire facilities may only be entered into with the authorization and approval of both the county and the developer, or the participating municipality and developer, after consultation with the applicable Fire District~~fire district,~~ and with the formal approval of its governing body.

Sec. 82-~~136~~1410. - Developer Rights~~rights~~.

The developer, pursuant to the ~~act~~ State Development Impact Fee Act and the County impact fee procedures in Section 82-21 *et seq.*, ~~and the Beaufort County Impact Fee Procedures Ordinance,~~ shall have the following rights, any or all of which may be exercised only in accordance with the ~~Impact Fee Procedures Ordinance.~~impact fee procedures in Section 82-21 *et seq.*

(a) *Administrative appeal.* The developer/applicant may file an administrative appeal with the ~~county administrator~~County Administrator with respect to a County or municipal ~~of any county~~ decision related to the imposition, calculation, collection, ~~processing~~ processing, or expenditure of a ~~proposed~~ fire facilities development impact fee, at any time; provided, however, that ~~, but~~ such appeal must comply with the provisions and requirements of the County impact fee procedures set forth in Section 82-21 *et seq.*~~Beaufort County Impact Fee Procedures Ordinance.~~ The filing of ~~such~~ an appeal will immediately halt the ~~impact fee~~development approval process, unless the developer/applicant posts a bond or submits an irrevocable letter of credit for the full amount of the impact fees as calculated by the ~~county~~ County or participating municipality to be due.

(b) *Payment under protest.* The developer/applicant may pay the ~~county~~County-calculated or municipality-calculated development impact fee under protest, pursuant to the County impact fee procedures in Section 82-21 *et seq.*~~Beaufort County Impact Fee Procedures Ordinance.~~ Payment under protest does not preclude the developer/applicant from filing an administrative appeal, ~~nor~~ from requesting a refund, ~~nor~~ or from posting a bond or submitting an irrevocable letter of credit for the full amount of the development impact ~~fee~~ fees as calculated by the County or municipality to be due~~, all as set forth in the Impact Fee Procedures Ordinance~~.

(c) *Mediation.* The developer/applicant may request mediation by a qualified independent party, but only upon voluntary agreement by both the developer/applicant (fee-payer) as well as the ~~county~~ County (and, if applicable, municipality) and the applicable fire district, and only to address a disagreement related to the fire facilities development impact fee, as calculated by the ~~county~~County or municipality, for the proposed development. Neither request for, nor participation in, mediation shall preclude the developer/applicant (fee-payer) from pursuing other developer rights and/or remedies, as set forth ~~herein~~in this article, the County impact fee procedures in Section 82-21 *et seq.*, or other remedies available by law.

Sec. 82-~~137~~1421~~.~~. - County remedies.

(a) The County and the participating municipalities (to the extent authorized in the intergovernmental agreements with the County)~~county~~, pursuant to the State Development Impact Fee Act and the County Impact Fee procedures in Section 82-21 *et seq.*~~Beaufort County Impact Fee Procedures Ordinance~~, ~~and the fire districts, to the extent authorized pursuant to intergovernmental agreements with the county,~~ shall have all of the following remedies, which may be exercised individually or collectively ~~but only in accordance with the Impact Fee Procedures Ordinance~~.

(1~~a~~) *Interest and ~~penalties~~Penalties.* The ~~county~~ County or participating municipality may, ~~at~~ in its sole discretion, add ~~to the amount of the calculated fire facilities development impact fee due,~~ reasonable interest and penalties for nonpayment or late payment to the amount of the calculated fire facilities development impact fee due, pursuant to the impact fee procedures in Section 82-21 *et seq.* ~~Impact Fee Procedures Ordinance.~~

(2~~b~~) *Withholding ~~building or development permit or development approval or certificate of occupancy~~ Building or Development Permit or Development Approval or Certificate of Occupancy.* The ~~county~~ County or participating municipality may withhold a certificate of occupancy, a building or development permit, or development approval, as may be applicable, until full and complete payment has been made by the developer/applicant of the ~~county calculated~~ fire facilities development impact fee due.

(3~~c~~) *Withholding of ~~utility~~ Utility ~~service~~Service.* The ~~county~~ County or participating municipality may withhold the provision of utility services to a proposed development project until the required ~~county calculated~~ fire facilities development impact fee has been paid in full, in accordance with the procedures set forth in the impact fee procedures in Section 82-21 *et seq.*~~Impact Fee Procedures Ordinance.~~

(4~~d~~) *Lien.* The ~~county~~ County may impose a lien on the developer's property, pursuant to the impact fee procedures in Section 82-21 *et seq.*~~Impact Fee Procedures Ordinance~~, for failure of the developer/applicant to timely pay the required ~~county calculated~~ fire facilities development impact fee in full.

(~~e~~b) The County or participating municipality may pursue any one~~, two~~ or all of the remedies described ~~above~~ in subsection (a) of this section, at its discretion. The failure to pursue any remedy or remedies, at any time, shall not be deemed to be a waiver of ~~county~~ County or municipal rights to pursue any remedy or remedies at such other time as may be deemed appropriate.

Sec. 82-1432~~.~~ – Refund of Fees.

(a) A collected fire facilities development impact fee shall be refunded to the owner of record of property on which a fire facilities development impact fee has been paid if:

(1) The fire facilities development impact fee revenues collected on the property have not been expended within three years of the date they were scheduled to be expended, pursuant to the fire facilities development impact fee study and CIP; or

(2) A building permit or permit for installation of a manufactured home on the property is subsequently denied.

(b) The amount, timing, and recipient of any refund required by this article of fire facilities development impact fees shall comply with the standards of Sec. 82-35.

Sec. 82-~~138~~1443~~.~~. - Intergovernmental ~~agreement~~Agreements.

Prior to ~~imposition~~ collection of a fire facilities development impact fee in a fire district pursuant to this article, the County and the fire district shall enter into an intergovernmental agreement, and the County and the participating municipalities in the relevant fire district service area shall enter into intergovernmental agreements. ~~in a fire district, the county shall have entered into an intergovernmental agreement with that fire district, as specified herein,~~ ~~The~~Each intergovernmental agreement between the County and participating municipality shall~~, *inter alia*~~:

(a) Specify the reasonable share of funding of joint system improvements for fire facility system improvements by each governmental unit or entity; and

(b) Provide for the collection of the fire facilities development impact fee by the municipality within its corporate limits and by the County within the unincorporated County~~county~~; and

(c) Provide for the timely transfer of fire facilities development impact fee revenues from the municipality to the County, and then the transfer of the fees collected by the participating municipalities and the County to the fire district; and

(~~e~~d) Provide for the timely expenditure of the fire facilities development impact fee revenues by the applicable fire district, in accordance with ~~its adopted capital improvements plan~~the CIP.

Sec. 82-~~139~~1454. - Termination of the ~~fee~~Fire Facilities Development Impact Fee.

The fire facilities development impact fee ~~for each fire district~~ shall ~~be terminated~~terminate upon the completion~~/conclusion~~ of all of the fire facilities development impact fee-funded capital improvements, as set forth in the CIP ~~as set forth in the fire district's current, adopted five-year capital improvements plan~~, unless:

(a) The ~~fire district adopts a capital improvements plan for the subsequent 5-year period;~~County, in conjunction with the fire districts, adopts a CIP for a subsequent time period; and

(b) The ~~county~~ County adopts an updated fire facilities development impact fee for the fire district service areas, pursuant to the substantive and procedural requirements of the ~~act~~State Development Impact Fee Act.~~; and~~

~~(c) The county and the fire district reenact or reaffirm the intergovernmental agreement, with appropriate revisions as may be necessary.~~

~~**Sec. 82-140. - Liberal construction.**~~

~~The provisions of this article shall be liberally construed to effectively carry out its purposes in the interest of further promoting and protecting the public health, safety and welfare.~~

Secs. 82-~~141~~1465—82-~~150~~170. - Reserved.

BEAUFORT COUNTY COUNCIL
AGENDA ITEM SUMMARY

ITEM TITLE:

Recommendation for Contract Award for External Auditing Services RFP 120121 for Beaufort County to Mauldin & Jenkins, Savannah, GA

MEETING NAME AND DATE:

Finance Committee Meeting February 22, 2022

PRESENTER INFORMATION:

Dave Thomas, CPPO, CPPB, Procurement Services Director

(10 minutes needed for discussion)

ITEM BACKGROUND:

Procurement Services received proposals on December 1, 2021, from qualified CPA firms to provide for External Audit Services, including a required Single Audit of federal expenditures, agreed upon procedures for the Beaufort County Disabilities and Special Needs Department and a Passenger Facility Charge (PFC) Audit for Hilton Head Island Airport for three consecutive fiscal years beginning with the fiscal year ending June 30, 2022 and ending with the fiscal year ending June 30, 2024. The selected firm shall work with the County Administrator or designated staff to provide the services not to exceed three years, with one two-year extensions, not to exceed five years, subject to approval by County Council and appropriation of funds.

PROJECT / ITEM NARRATIVE:

Beaufort County received one qualified and responsible response to the RFP on December 1, 2021 from Mauldin & Jenkins, Savannah, GA. The solicitation was advertised for 30 days on our County Website, Vendor Registry, SC Business Opportunities Magazine, and our local paper. We had 389 views on Vendor Registry and 45 downloads, but only one firm responded to the RFP. The lack of responses is not unusual due to COVID and the type of work required for this type of audit. Mauldin & Jenkins is our current Auditor and we have used them for the past seven years and are satisfied with their work. Mauldin & Jenkins price proposal is fair and reasonable and their response supports the required scope of work. Staff does not recommend rebidding the solicitation at this time and recommends Mauldin Jenkins for the contract award.

Mauldin Jenkins total cost for each year which includes the audit, DSN, and HHI Airport:
FY2022- $83,500, FY2023-$87,000, FY2024-90,000. Total cost for three years: $260,500.

FISCAL IMPACT:

Contract request is $260,500 for the three-year contract approval. The fees will be split between DSN, Hilton Head Island Airport and Finance based on the breakdown of the fees from the proposal on a yearly basis.

STAFF RECOMMENDATIONS TO COUNCIL:

Approve the contract award to Mauldin & Jenkins.

OPTIONS FOR COUNCIL MOTION:

The Finance Committee approve the contract recommendation for award and send to the next County Council meeting for final approval.

BEAUFORT COUNTY COUNCIL
AGENDA ITEM SUMMARY

ITEM TITLE:

Acceptance of a Grant Award from the SC Department of Transportation for the Daufuskie Island Ferry

MEETING NAME AND DATE:

Finance Committee, February 22, 2022

PRESENTER INFORMATION:

Pinky Harriott, Budget Director

5 minutes

ITEM BACKGROUND:

Each year, the South Carolina Department of Transportation allocates $80,000 from their discretionary funds to Beaufort County as matching funds for the operation of the Daufuskie Island Ferry.

A copy of the unsigned grant agreement is attached.

PROJECT / ITEM NARRATIVE:

Beaufort County has been awarded their annual $80,000 allocation from SCDOT for the operation of the Daufuskie Island Ferry. These funds are to be used during FY2022.

FISCAL IMPACT:

The $80,000 award helps offset the cost of the ferry service; $292,000 was budgeted in the general fund for FY22 Daufuskie Ferry Transportation expenses.

STAFF RECOMMENDATIONS TO COUNCIL:

Staff recommendation is to approve acceptance of the grant award.

OPTIONS FOR COUNCIL MOTION:

Approve the Motion and move forward to County Council's meeting on February 28, 2022.

Deny the Motion

RESOLUTION

WHEREAS, Beaufort County has an opportunity to accept a Grant offer of $80,000.00 from the South Carolina Department of Transportation (SCDOT) for the Daufuskie Island Transportation Service and

WHEREAS, the Grant would assist in providing ferry services for the residents of Daufuskie Island; and

NOW, THEREFORE, BE IT RESOLVED, by the County Council of Beaufort County, South Carolina, that:

1. County Council hereby authorizes the application and acceptance for the SCDOT annual grant of $80,000.

2. The County Administrator is authorized to accept the aforementioned Grant from the SCDOT to assist in the providing transportation services for residents of Daufuskie Island.

Adopted this ____ day of _____, 2022.

COUNTY COUNCIL OF BEAUFORT COUNTY

By:_____
Joseph Passiment, Chairman

ATTEST:

_____
Sarah Brock, Clerk to Council

SCDOT: PT-22G699-08
FAIN / GRANT#: SMTF OTHER
FEDERAL AWARD DATE:
Award R&D: No
Indirect Cost: No
SFY: 2021-2022

SUBRECIPIENT GRANT AGREEMENT BETWEEN
THE SOUTH CAROLINA DEPARTMENT OF
TRANSPORTATION
AND

COUNTY COUNCIL OF BEAUFORT COUNTY SOUTH CAROLINA

SECTION I. GENERAL RECITALS

THIS SUBRECIPIENT GRANT AGREEMENT, made and entered into this 1st day of July, 2021 by and between the South Carolina Department of Transportation, Columbia, South Carolina, hereinafter referred to as "SCDOT", and County Council of Beaufort County, a local government agency, organized and existing under and by virtue of the laws of the State of South Carolina, with its principal offices in Beaufort, South Carolina, located at 100 Ribaut Road, hereinafter referred to as "Subrecipient".

WITNESSETH:

WHEREAS, SCDOT and Subrecipient agree to work together in the development of the project as hereinafter more particularly described, and

WHEREAS, the Subrecipient shall perform the tasks as specified in the detailed Project Description and Scope of Service, hereinafter referred to as "ATTACHMENT A", for the contract period July 1, 2021 through June 30, 2022. The Subrecipient shall undertake and provide the services as described in "ATTACHMENT A" which reflects the Subrecipient's grant application on file with the SCDOT; and

WHEREAS, the Subrecipient has represented to SCDOT, through its application, that the Subrecipient is authorized, experienced and qualified to provide the services contemplated by this agreement and the SCDOT has relied upon such representation; and

WHEREAS, Section 57-3-110 of the Code of Laws for South Carolina authorizes SCDOT to enter into this agreement for such services.

NOW, THEREFORE, in consideration of these premises and of the mutual covenants herein set forth, it is agreed by and between the parties hereto as follows:

SECTION II. SCOPE OF SERVICES REQUIRED OF SUBRECIPIENT

The Subrecipient shall provide public transportation service in the rural area of Beaufort County, using state funds for operations assistance. A detailed project description and scope of services is attached hereto as "ATTACHMENT A" and specifically made a part of this agreement.

This award does not include funds for research and/or development activities. This award does not include an indirect cost rate.

SECTION III. CERTIFICATIONS AND ASSURANCES

The Subrecipient shall submit to SCDOT all required certifications and assurances, including guarantees and declarations, as may be requested in the annual program announcement.

SECTION IV. SCHEDULE (TIME OF PERFORMANCE)

The effective date of this agreement will be the date of execution as shown in Section I above. The period covered under this agreement is from July 1, 2021 through June 30, 2022. The Subrecipient shall begin work upon receipt of the SCDOT's written notice to proceed.

SECTION V. FEE AND COSTS

A. Compensation: For the services covered under this agreement, the Subrecipient shall be compensated by SCDOT as follows:

CFDA #:	Federal Transit Administration (FTA): funds obligated	
20.509	Rural Program (Section 5311)	$
20.513	Elderly Program (Section 5310)	$
20.526	Capital Earmark (Section 5339)	$
20.507	Urban Program (Section 5307)	$
20.521	New Freedom Program (Section 5317)	$
20.516	Job Access Reverse Commute (Section 5316)	$
20.515	Statewide Planning Funds (Section 5304)	$
Total Federal current obligation and award committed		**$**
	State Mass Transit (SMTF) Program:	
	Match for Rural Program	$
	Match for Urban Program	$
	Funds for Special Projects (Daufauskie Island)	$80,000.00
	Maximum Funding Available through SCDOT	**$80,000.00**

B. Funding Summary. (**The maximum amount of federal funds obligated and awarded is $0.00.)** The amount of compensation set forth in "ATTACHMENT B, FUNDING SUMMARY", attached hereto and specifically made a part of this agreement, represents a detailed funding summary for the project.

SECTION VI. MODE OF PAYMENT

Payment for all authorized and approved services and other items covered under this agreement shall begin with this executed agreement and an OPT Signature Authorization Form with the Office of Public Transit. A monthly request for payments shall be submitted on forms provided through the Virtual Transit e-forms (VTe) electronic request for payment system.

SECTION VII. CLOSEOUT PROCEDURES

SCDOT/OPT has the right to unilaterally initiate agreement close out in cases where approved funds have been substantially disbursed or the Subrecipient has done little to complete activities as outlined in the agreement. SCDOT will notify Subrecipients by letter that the agreement has been closed; indicating that the project is complete and no further charges will apply to this grant agreement.

Upon completion of this project, the Subrecipient shall submit the following within 30 days after the agreement ending date:

- A final Request for Payment invoice to request payment for any remaining eligible expenses, if appropriate;
- A check made payable to SCDOT for over requested funds;
- Copies of any technical studies or other documents produced as a result of the agreement, if not already submitted; and
- Any other reports required as a condition of the agreement.

SECTION VIII. GENERAL PROVISIONS

The SCDOT and the Subrecipient mutually agree as follows:

A. Master Agreement. The Federal Transit Administration Master Agreement, included herein by reference and made a part hereof, shall be followed subject to any additions, revisions or modifications required by the Federal Transit Administration, SCDOT and/or State of South Carolina. Any violation of a requirement in the Master Agreement applicable to the Subrecipient or this project may result in penalties to the violating party. Requirements that do not apply to Subrecipients or this project will not be enforced.

B. Annual Certifications and Assurances. The Annual Certifications and Assurances must be completed and submitted with grant application. It is included herein by reference and made a part hereof, shall be followed subject to any additions, revisions or modifications required by the Federal Transit Administration, SCDOT and/or State of South Carolina. Any violation of a requirement in the Certifications and Assurances applicable to the Subrecipient or this project may result in penalties to the violating party. Requirements that do not apply to Subrecipients or this project will not be enforced.

C. Drug-Free Workplace Certification. By execution of this agreement, Subrecipient certifies that it will comply with all applicable provisions of The Drug-Free Workplace Act, Title 44, Chapter 107 of the South Carolina Code of Laws, as amended.

D. South Carolina Illegal Immigration Reform Act. By execution of this agreement, Subrecipient certifies that it will comply with all applicable provisions of the S.C. Illegal Immigration Reform Act, Section 8-14-10, et seq. of the South Carolina Code of Laws.

E. Successors and Assigns. SCDOT OPT and Subrecipient each binds itself, its successors, and assigns to the other party, with respect to these requirements.

F. Third-Party Contracts. Because the project activities performed by a third-party contractor must be carried out in accordance with SCDOT, state and federal requirements, the Subrecipient agrees to include appropriate federal clauses for each third-party contract.

G. Reports and Deliverables. The Subrecipient shall submit to SCDOT reports, completed surveys and invoices in a timely manner. Failure on the part of the Subrecipient to comply with this requirement may result in suspension of expense reimbursements.

Deliverable	Due Date
Monthly Invoice	15th of each month
Monthly Subrecipient Activity Report	15th of each month
Operational Statistics report	Annually – Aug. 30th
Final Invoice	30 days after end of contract period

H. OPT Audit Requirements. Subrecipients who receive SCDOT OPT administered funding must comply with Chapter 6 of the State Management Plan (and as amended) which incorporates the Uniform Guidance: 2 CFR 200.500 series (and as amended), State of South Carolina Office of the State Auditor audit requirements and SCDOT OPT audit/review requirements. Audit reports must be submitted within the earlier of nine months after the Subrecipient's fiscal year end or within thirty days of receipt of the audit report. Subrecipients must comply with the following:

SCDOT Audit/Review Requirements:

1. **Single/Program Specific Audit**
   In compliance with the single audit threshold established 2 CFR 200.501 of the Uniform Guidance, agencies who expended $750,000 or more in federal assistance in the fiscal year under audit must submit a single audit or program-specific audits.
2. **Financial Statement/Program-Specific Audit**

a. Agencies not meeting the scope of an A-133 audit but who expended State Mass Transit Funds (SMTF) administered by SCDOT OPT in the fiscal year under audit must submit a financial statement or program-specific audit in compliance with the State of South Carolina Office of the State Auditor.
b. Agencies not meeting the scope of 1 or 2(a) above but who expended $100,000 or more in federal funds administered by SCDOT OPT in the fiscal year under audit must submit a financial statement audit or a program-specific review for OPT administered program funds.

3. **No Audit / Review Submission Required**
   Agencies not meeting requirements of 1 or 2 above are not required to submit an audit report to SCDOT.
4. **Schedule of Budget to Actual**
   Regardless of the type of audit (program specific review) required to be submitted, sub-recipients are to include a ***"Schedule of Budget to Actual"*** for each SCDOT OPT contract in which funds were expended, to include RTAP funds. The schedule shall:
   a. Identify Sub-recipient name, contract number, contract period and program period.
   b. Identify line item expenses by category (Administration, Operations, Capital Assistance etc.) for Federal and State awards received and Local funds used to pay expenses.
   c. For SCDOT OPT contracts that cross multiple agency fiscal years, in addition to (a) and (b), schedules are to identify prior period and current period expenses.
   d. Include notes to describe significant accounting policies used in preparing the "*Schedule of Budget to Actual"* (cash or accrual basis of accounting) in either the schedule or notes to the schedule.
   e. Examples of schedules are attached hereto and specifically made a part of this agreement as "Attachment C".

Audit Report Submission Requirements:

1. Copy of the audit report that includes the SCDOT OPT required Schedule of Budget to Actual. Two copies if sub-recipient also receive U. S. Department of Transportation Highway funds from other SCDOT Departments.
2. Copy of the Data Collection Form (SF-SAC) for A-133 audits, as required.
3. Copy of the letter in which the auditor "**noted certain matters to management in a separate letter".**
4. Copy of the agency's response to the letter to management identified in #3.
5. Copy of the agency's response to audit findings if not included in the report.

I. Changes or Modifications. All changes or modifications to this agreement must be in writing and signed by both parties.

J. Disadvantaged Business Enterprise. By execution of this agreement, the Subrecipient agrees to facilitate DBEs participation under the project specified herein this agreement. Subrecipient must also ensure that each third-party contractor at any tier of the project is required to comply with this provision. SCDOT OPT has established a three and half percent (3.5%) DBE Goal to be achieved through race-neutral means. In order for contracts/subcontracts with DBEs to be counted toward the goal, the firm must be certified by the South Carolina Unified

Certification Program which is administered by the South Carolina Department of Transportation Office of Business Development and Special Programs.

K Compliance and Oversight. This agreement permits SCDOT or its designee access to the subrecipient's records and financial statements as may be necessary to meet federal requirements.

L. Entire Agreement. This agreement, with the referenced attachments, constitutes the entire agreement between the parties and, except for modifications prepared in accordance with provisions hereof, there are no collateral contracts or agreements between the parties relating to this work. This agreement is to be interpreted under the laws of the State of South Carolina.

M NOTICES. All notices required to be given hereunder, except as otherwise provided in this Agreement, shall be deemed effective when received by the other party, through certified mail, registered mail, personal delivery, or courier delivery. All such notices shall be addressed to the parties as follows:

1. As to SCDOT:
   South Carolina Department of Transportation
   955 Park Street
   Post Office Box 191
   Columbia, South Carolina 29202-0191
   Attn.: Director, Office of Public Transit

2. As to Subrecipient:
   County Council of Beaufort County
   100 Ribaut Road
   Beaufort, SC 29902
   Attn: County Administrator

IN WITNESS WHEREOF, the parties hereto have hereunder set their hands and seals the day and year first above written.

Signed, sealed and executed for the Subrecipient:

COUNTY COUNCIL OF BEAUFORT COUNTY
SOUTH CAROLINA

WITNESS:

_____ By:_____
(Signature) (Date)

Fed. ID #57-6000311
DUNS # 08-0775331

Title: _____

Signed, sealed and executed for SCDOT:

SOUTH CAROLINA DEPARTMENT
OF TRANSPORTATION

WITNESS:

APPROVED BY:

_____

_____
Director, Office of Public Transit Date

RECOMMENDED BY:

_____
Grants Manager Date

ATTACHMENT A

PROJECT DESCRIPTION/SCOPE OF SERVICES

The County Council of Beaufort County, in partnership with SCDOT, has provided limited ferry service for residents of Daufuskie Island for more than 20 years. The ferry service will be provided via contract with a vendor, primarily for residents and property owners. The project will be the primary source of transportation for the vast majority of property owners and residents of Daufuskie Island to and from Hilton Head Island. The current ferry service contract provides four (4) round trips daily to residents and property owners.

ATTACHMENT B

FUNDING SUMMARY

ATTACHMENT "B"
FUNDING SUMMARY

AGENCY: County Council of Beaufort County **PROGRAM:** SMTF OTHER
CONTRACT #: PT-22G699-08
GRANT#: SMTF - Other
Budget Year: 2021 - 2022 Revision #:

I. Project Administration

CODES	Line Item(s)	Amount
501.02	Other Salaries & Wages	$0
502.02	Fringe Benefits	$0
503.01	Management Service Fees	$0
503.02	Advertising Fees	$0
503.03	Professional & Technical Service	$0
503.05	Contract Maintenance Service	$0
503.06	Custodial Services	$0
503.07	Security Services (Personnel)	$0
503.99	Other Services	$0
504	Materials and Supplies	$0
505	Utilities	$0
506	Insurance	$0
509	Miscellaneous (Describe):	$0
	A. Indirect Cost Allocation	$0
	B. Salaries	$0
	C. Fringe- Admin.	$0
509	Micellaneous INDIRECT (Describe):	
		$0
509.01	Dues & Subscriptions	$0
509.02(a)	In-State Travel & Meetings	$0
509.02(b)	Out-of-State Travel & Meetings	$0
509.03	Bridge,Tunnel and Highway Tolls	$0
509.08	Advertising & Promotion Media	$0
509.99	Other Miscellaneous (list)	$0
	A. Indirect Cost	$0
	B. Salries	$0
	C. Fringe	$0
	D.	$0
512	Lease and Rentals (Specify)	$0
	A. Copier	$0
	B. Trash Bin	$0
	C. Other	$0
	Office Equipment	$0
		$0
		$0
		$0

Subtotal Administration **$0**

III. Capital

CODES	Line Item(s)		Amount	
	ADA Capital			
11.12.01	Bus Standard 40ft. (Replacement)		$0	ADA
11.12.02	Bus Standard 35ft. (Replacement)		$0	ADA
11.12.03	Bus 30ft. (Replacement)		$0	ADA
11.12.04	Bus < 30ft. (Replacement)		$0	ADA
11.12.06	Bus Articulated (Replacement)		$0	ADA
11.12.07	Bus Commuter/Suburban (Replacement)		$0	ADA
11.12.08	Bus Intercity (Replacement)		$0	ADA
11.12.09	Bus Trolley Standard (Replacement)		$0	ADA
11.12.12	Bus Used (As Replacement)		$0	ADA
11.12.15	Van (Replacement)		$0	ADA
11.12.38	Leased Replacement Vehicle			ADA
11.12.39	Transferred Vehicle (Aas Replacement)		$0	ADA
11.13.01	Bus Standard 40ft. (Expansion)		$0	ADA
11.13.02	Bus Standard 35ft. (Expansion)		$0	ADA
11.13.03	Bus 30ft. (Expansion)		$0	ADA
11.13.04	Bus < 30ft. (Expansion)		$0	ADA
11.13.06	Bus Articulated (Expansion)		$0	ADA
11.13.07	Bus Commuter/Suburban (Expansion)		$0	ADA
11.13.08	Bus Intercity (Expansion)		$0	ADA
11.13.09	Bus Trolley Standard (Expansion)		$0	ADA
11.13.12	Bus Used (As Expansion)		$0	ADA
11.13.38	Leased Expansion Vehicle			ADA
11.13.39	Transferred Vehicle (As Expansion)		$0	ADA
	NON-ADA Capital			
11.7A.00	Preventive Maintenance		$0	NON-ADA
11.12.16	Sedan/Station Wagons (Replacement)		$0	NON-ADA
11.13.16	Sedan/Station Wagons (Expansion Used in Public Transit)		$0	NON-ADA
11.12.40	Spare Parts/Assoc. Capital Maint.Items		$0	NON-ADA
11.42.06	Shop Equipment		$0	NON-ADA
11.42.07	ADP Hardware		$0	NON-ADA
11.42.08	ADP Software		$0	NON-ADA
11.42.09	Surveillance/Security (Bus) - Camera		$0	NON-ADA
11.7L.00	Mobility Management		$0	NON-ADA
11.62.02	Communication System		$0	NON-ADA
11.62.03	Radios		$0	NON-ADA
11.71.12	Capital Cost of Contracting		$0	NON-ADA
11.14.xx	Rehabilitation / Rebuild of Vehicle		$0	NON-ADA
11.62.03	Other Capital Items - Rewrapping of 5 vehicles		$0	NON-ADA
11.62.03	Other Capital Items		$0	NON-ADA
11.44.03	Maintenance Facility		$0	NON-ADA
11.XX.04	Admin/Maint. Facility		$0	
	Storage Facility		$0	

Subtotal Non-ADA Capital **$0**
Subtotal ADA Capital **$0**

ATTACHMENT "B"
FUNDING SUMMARY

II. Operating

Codes			Amount
501.01		Operating & Wages	$0
501.01		Operations Overtime	$0
502.01		Operations Fringe Benefit	$0
503.01		Management Service Fee	$0
503.02		Advertising Fees	$0
503.03		Professional & Technical Serv.	$0
503.05		Contract Maintenance Services	$0
503.06		Custodial Service	$0
503.99		Other Services	$0
504.01		Fuel & Lubricants	$0
504.02		Tires & Tubes	$0
504.99		Other Materials & Supplies	$0
505		Utilities	$0
506		Casualty and Liability	$0
507.04		Vehicle Leasing & Fees	$0
509		Miscellaneous	$80,000
	A.	Common Cost Distribution	$0
	B.		$0
	C.		$0
	D.		$0
	E.		$0
			$0
			$0
512		Leases and Rentals	
		Building Payment	$0
Subtotal Operations			**$80,000**

IV. Technical Assistance

Codes			Amount
41.20.01		Personnel	$0
41.20.02		Fringe Benefits	$0
41.20.03		Travel	$0
41.20.04		Equipment	$0
41.20.05		Supplies	$0
41.20.06		Contractual	$0
41.20.07		Other	
	A.		$0
	B.		$0
	C.		$0
509		Miscellaneous:	
	A.		$0
	B.		$0
	C.		$0
509		Micellaneous INDIRECT (Describe):	
			$0
Subtotal Technical Assistance			**$0**

TOTAL AMOUNT: **$80,000**

	Contract Amount	Federal Share	SCDOT Share	Local Share	Total Budget
Project Administration	$0	$0	$0	$0	$0
Operating	$80,000	$0	$80,000	$0	$80,000
Non-ADA Capital (80% fed)	$0	$0	$0	$0	$0
ADA-Capital (85% fed)	$0	$0	$0	$0	$0
Technical Assistance	$0	$0	$0	$0	$0
TOTAL:	**$80,000**	**$0**	**$80,000**	**$0**	**$80,000**

Estimated Net Project Cost

Total Approved Grant	$	80,000.00
SCDOT Share	$	80,000.00
Federal Share	$	-
Estimated Project Cost		**$80,000**
Local Share	$	-

Projected Payout

$80,000

MAXIMUM PERCENTAGE OF FEDERAL PARTICIPATION:	
Project Administration, Non- ADA Capital, Technical Assistance	80%
ADA Capital Assistance	85%
Operating Assistance	50%
Purchase of Service	80%

ATTACHMENT C

SAMPLE SCHEDULE OF BUDGETED TO ACTUAL COSTS

SCHEDULE OF BUDGETED TO ACTUAL COSTS

1 Schedule requirement first started with the 2008-2009 contract period.

2 The schedules are intended to be used as examples. Agencies have the descretion to use their own format as long as the required info is presented.

3 Schedules are requried for all OPT administered program agreements.

4 **SECTION 5311**
a. Includes Federal, State and Local funds

5 **SECTION 5311(f) - Intercity Bus**
Includes Federal and Local funds

6 **Section 5311 (b)(3) RTAP**
Uses federal funds only to assistant with training expenses.
OPT also reimburses hosting expenses using SCDOT form 608. Hosting expenses are OPT expenses related to OPT funded training at various venues. Subrecipients do not include reimbursements for hosting fees, OPT reports the expenses.

7 **SECTION 5310**
For purchase of vehicles or purchase of services. Includes Federal and Local Funds.

8 **SECTION 5339 Discretionary Funds**
Used to purchase revenue vehicles. Includes Federal, usually includes State funds, and sometimes requires local funds.

ATTACHMENT D

AGENCY NAME
SCHEDULE OF BUDGETED TO ACTUAL COSTS
For the Year Ended June 30, 2XXX

Schedule 1

OPT Contract #	**PT- 09XXX - 87**				
Contract period:	**July 1, 2XXX - June 30, 2XXX**				
	Budget	Section 5311	SMTF*	Local	Variance
Performance period:	**July 1, 2XXX - June 30, 2XXX**				
ADMINISTRATION					
Personnel	195,672	153,538	19,567	19,567	3,000
Fringe Benefits	41,566	33,253	4,157	4,157	(1)
Professional Serv	8,725	6,212	777	777	959
Custodial Fees	2,500	1,800	225	225	250
Supplies	2,026	1,621	203	203	(1)
Utilities	12,081	9,665	1,208	1,208	-
Insurance					
Caualty & Liab.	5,667	4,534	567	567	(1)
Bond	7,497	5,998	750	750	(1)
Lease & Rental					
Office	26,640	21,312	2,664	2,664	-
Euipment	7,027	5,622	703	703	(1)
Total Admin	309,401	243,555	30,821	30,821	4,204
OPERATIONS					
Personnel	178,652	89,326	44,663	44,663	-
Fringe Benefits	34,884	17,442	8,721	8,721	-
Contract Serv - Maint	76,396	30,558	15,279	15,279	15,280
Fuel & Lube	98,731	54,302	27,151	27,151	(9,873)
Miscellaneous					
Uniforms	1,890	945	473	473	(1)
Profes. Due & Sub	1,450	725	363	363	(1)
Total Ops.	392,003	193,298	96,650	96,650	5,405
CAPITAL					
30 ft. Bus	165,000	132,000	16,500	16,500	-
Van	40,000	32,000	4,000	4,000	-
Maint. Bldg	97,000	77,600	9,700	9,700	-
Maint. Equipment	12,500	9,000	1,125	1,125	1,250
Software	12,000	5,760	720	720	4,800
Total Cap.	326,500	256,360	32,045	32,045	6,050
Total program	**1,027,904**	**693,213**	**159,516**	**159,516**	**15,659**

Approved Budget	1,027,904
TI Federal Costs	693,213
TI State Costs*	159,516
TI Local Costs	159,516
Budget Balance	**15,659**

*State and requried local match do not have to be identical due to subrecipient flexibility in using SMTF.

Created by Jeanine S McCall, CPA

ATTACHMENT D

AGENCY NAME
SCHEDULE OF BUDGETED TO ACTUAL COSTS
For the Year Ended September 30, 2XXX

Schedule 1

OPT Contract #	PT- 09XXX - 87							
Contract period:	July 1, 2XXX - June 30, 2XXX							
	Contract Budget	Section 5311		SMTF*		Local		Total Program Variance
Actual Cost		Current	Prior Period	Current	Prior Period	Current	Prior Period	
Performance period:	Jul 08 - Jun 09	Oct 09- Jun 10	Jul - Sept 09	Oct 09 - Jun 10	Jul - Sept 09	Oct 09 - Jun 10	Jul - Sept 09	
ADMINISTRATION								
Personnel	195,672	117,403	36,135	14,676	4,891	14,676	4,891	3,000
Fringe Benefits	41,566	24,940	8,313	3,118	1,039	3,118	1,039	(1)
Professional Serv	8,725	3,979	2,233	498	279	498	279	959
Custodial Fees	2,500	1,500	300	188	37	188	37	250
Supplies	2,026	1,410	211	177	26	177	26	(1)
Utilities	12,081	7,249	2,416	906	302	906	302	-
Insurance								
Caualty & Liab.	5,667	4,534	-	567	-	567	-	(1)
Bond	7,497	5,998	-	750	-	750	-	(1)
Lease & Rental								
Office	26,640	15,984	5,328	1,998	666	1,998	666	-
Euipment	7,027	4,216	1,406	527	176	527	176	(1)
Total Admin	309,401	187,213	56,342	23,405	7,416	23,405	7,416	4,204
OPERATIONS								
Personnel	178,652	66,995	22,331	33,498	11,165	33,498	11,165	-
Fringe Benefits	34,884	13,082	4,360	6,541	2,180	6,541	2,180	-
Contract Serv - Maint	76,396	21,391	9,167	10,696	4,583	10,696	4,583	15,280
Fuel & Lube	98,731	48,872	5,430	24,436	2,715	24,436	2,715	(9,873)
Miscellaneous								
Uniforms	1,890	756	189	378	95	378	95	(1)
Profes. Due & Sub	1,450	653	72	327	36	327	36	(1)
Total Ops.	392,003	151,749	41,549	75,876	20,774	75,876	20,774	5,405
CAPITAL								
30 ft. Bus	165,000		132,000		16,500		16,500	-
Van	40,000		32,000		4,000		4,000	-
Maint. Bldg	97,000	40,352	37,248	5,044	4,656	5,044	4,656	-
Maint. Equipment	12,500	6,000	3,000	750	375	750	375	1,250
Software	12,000	3,840	1,920	480	240	480	240	4,800
Total Cap.	326,500	50,192	206,168	6,274	25,771	6,274	25,771	6,050
Total program	**1,027,904**	**389,154**	**304,059**	**105,555**	**53,961**	**105,555**	**53,961**	**15,659**

Approved Budget	1,027,904
TI Federal Costs	693,213
TI State Costs*	159,516
TI Local Costs	159,516
Budget over Actual or Actual over Budget	**15,659**

*State and requried local match do not have to be identical due to subrecipient flexibility in using SMTF.

ATTACHMENT D

AGENCY NAME
SCHEDULE OF BUDGETED TO ACTUAL COSTS
For the Year Ended September 30, 2XXX

Schedule 2

DMT Contract #	MT- 10XXX - 87				
Contract period:	July 1, 2010 - June 30, 2011				
	Budget	Section 5311	SMTF*	Local	Budget Bal.
Performance period:	Jul - Sept 2010				
ADMINISTRATION					
Personnel	195,672	36,135	4,891	4,891	149,755
Fringe Benefits	41,566	8,313	1,039	1,039	31,175
Professional Serv	8,725	2,233	279	279	5,934
Custodial Fees	2,500	300	37	37	2,126
Supplies	2,026	211	26	26	1,763
Utilities	12,081	2,416	302	302	9,061
Insurance					
Caualty & Liab.	5,667	-	-	-	5,667
Bond	7,497	-	-	-	7,497
Lease & Rental					
Office	26,640	5,328	666	666	19,980
Euipment	7,027	1,406	176	176	5,269
Total Admin	309,401	56,342	7,416	7,416	238,227
OPERATIONS					
Personnel	178,652	22,331	11,165	11,165	133,991
Fringe Benefits	34,884	4,360	2,180	2,180	26,164
Contract Serv - Maint	76,396	9,167	4,583	4,583	58,063
Fuel & Lube	98,731	5,430	2,715	2,715	87,871
Miscellaneous					
Uniforms	1,890	189	95	95	1,511
Profes. Due & Sub	1,450	72	36	36	1,306
Total Ops.	392,003	41,549	20,774	20,774	308,906
CAPITAL					
30 ft. Bus	165,000	132,000	16,500	16,500	-
Van	40,000	32,000	4,000	4,000	-
Maint. Bldg	97,000	37,248	4,656	4,656	50,440
Maint. Equipment	12,500	3,000	375	375	8,750
Software	12,000	1,920	240	240	9,600
Total Cap.	326,500	206,168	25,771	25,771	68,790
Total program	**1,027,904**	**304,059**	**53,961**	**53,961**	**615,923**

Approved Budget	1,027,904
TI Federal Costs	304,059
TI State Costs*	53,961
TI Local Costs	53,961
Budget Balance	**615,923**

*State and requried local match do not have to be identical due to subrecipient flexibility in using SMTF.

ATTACHMENT D

AGENCY NAME
SCHEDULE OF BUDGETED TO ACTUAL COSTS
For the Year Ended September 30, 2XXX

NOTE

Agencies with fiscal years ending September will need to present schedules as follows:

1 **Audit period ending September 30, 2009** will present one schedule per DMT administered programs:
a. July 1, 2009 - June 30, 2010 contract period reporting expenses for
July1 - Sept 30, 2009 as current period

2 **Audit period ending September 30, 2010** will present two schedules per DMT administered programs:
a. July 1, 2009 - June 30, 2010 contract period reporting expenses for
Oct 1, 2009 - June 30, 2010 as current period and identifying
July 1 - Sept 30, 2009 expenses as prior period

b. July 1, 2010 - June 30, 2011 contract period reporting expenses for
July 1 - Sept 30, 2010 as current period

ATTACHMENT D

AGENCY NAME
SCHEDULE OF BUDGETED TO ACTUAL COSTS
For the Year Ended December 31, 2XXX

Schedule 1

OPT Contract #
Contract period:

Actual Cost:
Performance period:

	PT- 08XXX - 87							
	July 1, 2XXX - June 30, 2XXX							
	Total Budget	Section 5311		SMTF*		Local		Total Program Variance
		Current Jan - Jun 10	Prior Period Jul - Dec 09	Current Jan - Jun 10	Prior Jul - Dec 09	Current Jan - Jun 10	Prior Jul - Dec 09	
ADMINISTRATION								
Personnel	195,672	36,135	117,403	4,891	14,676	4,891	14,676	3,000
Fringe Benefits	41,566	8,313	24,940	1,039	3,118	1,039	3,118	(1)
Professional Serv	8,725	2,233	3,979	279	498	279	498	959
Custodial Fees	2,500	300	1,500	37	188	37	188	250
Supplies	2,026	211	1,410	26	177	26	177	(1)
Utilities	12,081	2,416	7,249	302	906	302	906	-
Insurance								
Caualty & Liab.	5,667	-	4,534	-	567	-	567	(1)
Bond	7,497	-	5,998	-	750	-	750	(1)
Lease & Rental								
Office	26,640	5,328	15,984	666	1,998	666	1,998	-
Euipment	7,027	1,406	4,216	176	527	176	527	(1)
Total Admin	309,401	56,342	187,213	7,416	23,405	7,416	23,405	4,204
OPERATIONS								
Personnel	178,652	22,331	66,995	11,165	33,498	11,165	33,498	-
Fringe Benefits	34,884	4,360	13,082	2,180	6,541	2,180	6,541	-
Contract Serv - Maint	76,396	9,167	21,391	4,583	10,696	4,583	10,696	15,280
Fuel & Lube	98,731	5,430	48,872	2,715	24,436	2,715	24,436	(9,873)
Miscellaneous								
Uniforms	1,890	189	756	95	378	95	378	(1)
Profes. Due & Sub	1,450	72	653	36	327	36	327	(1)
Total Ops.	392,003	41,549	151,749	20,774	75,876	20,774	75,876	5,405
CAPITAL								
30 ft. Bus	165,000	132,000		16,500		16,500		-
Van	40,000	32,000		4,000		4,000		-
Maint. Bldg	97,000	37,248	40,352	4,656	5,044	4,656	5,044	-
Maint. Equipment	12,500	3,000	6,000	375	750	375	750	1,250
Software	12,000	1,920	3,840	240	480	240	480	4,800
Total Cap.	326,500	206,168	50,192	25,771	6,274	25,771	6,274	6,050
Total program	**1,027,904**	**304,059**	**389,154**	**53,961**	**105,555**	**53,961**	**105,555**	**15,659**

Approved Budget	1,027,904
TI Federal Costs	693,213
TI State Costs*	159,516
TI Local Costs	159,516
Budget over Actual or Actual over Budget	**15,659**

*State and requried local match do not have to be identical due to subrecipient flexibility in using SMTF.

ATTACHMENT D

AGENCY NAME
SCHEDULE OF BUDGETED TO ACTUAL COSTS
For the Year Ended December 31, 2XXX

Schedule 2

DMT Contract #	MT- 09XXX - 87				
Contract period:	July 1, 2010- June 30, 2011				
	Budget	5311	SMTF*	Local	Budget Bal.
Performance period:	July - Dec 2010				
ADMINISTRATION					
Personnel	195,672	117,403	14,676	14,676	48,917
Fringe Benefits	41,566	24,940	3,118	3,118	10,390
Professional Serv	8,725	3,979	498	498	3,750
Custodial Fees	2,500	1,500	188	188	624
Supplies	2,026	1,410	177	177	262
Utilities	12,081	7,249	906	906	3,020
Insurance					
Caualty & Liab.	5,667	4,534	567	567	(1)
Bond	7,497	5,998	750	750	(1)
Lease & Rental					
Office	26,640	15,984	1,998	1,998	6,660
Euipment	7,027	4,216	527	527	1,757
Total Admin	309,401	187,213	23,405	23,405	75,378
OPERATIONS					
Personnel	178,652	66,995	33,498	33,498	44,661
Fringe Benefits	34,884	13,082	6,541	6,541	8,720
Contract Serv - Maint	76,396	21,391	10,696	10,696	33,613
Fuel & Lube	98,731	48,872	24,436	24,436	987
Miscellaneous					
Uniforms	1,890	756	378	378	378
Profes. Due & Sub	1,450	653	327	327	143
Total Ops.	392,003	151,749	75,876	75,876	88,502
CAPITAL					
30 ft. Bus	165,000				165,000
Van	40,000				40,000
Maint. Bldg	97,000	40,352	5,044	5,044	46,560
Maint. Equipment	12,500	6,000	750	750	5,000
Software	12,000	3,840	480	480	7,200
Total Cap.	326,500	50,192	6,274	6,274	263,760
Total program	**1,027,904**	**389,154**	**105,555**	**105,555**	**427,640**

Approved Budget	1,027,904
TI Federal Costs	389,154
TI State Costs*	105,555
TI Local Costs	105,555
Budget Balance	**427,640**

*State and requried local match do not have to be identical due to subrecipient flexibility in using SMTF.

ATTACHMENT D

AGENCY NAME
SCHEDULE OF BUDGETED TO ACTUAL COSTS
For the Year Ended December 31, 2XXX

NOTE

Agencies with fiscal years ending December will need to present schedules as follows:

1 **Audit period ending December 31, 2009** will present one schedule per DMT administered programs

a. July 1, 2009 - June 31, 2010 contract period reporting expenses for
July 1 - Dec 31, 2009 as current expenses

2 **Audit period ending December 31, 2010** will present two schedules per DMT administered programs

a. July 1, 2009 - June 30, 2010 contract period reporting expenses for
Jan - June 30, 2010 as current period and identifying
July 1 - Dec 31, 2009 expenses as prior period

b. July 1, 2010 - June 30, 2011 contract period reporting expenses for
July 1 - Dec 31, 2010 as current period

AGENCY NAME
SCHEDULE OF BUDGETED TO ACTUAL COSTS
RURAL TRANSPORTATION ASSISTANCE PROGRAM 5311 (b)(3)
For the Year Ended June 30, 2XXX

Contract period:		July 1, 2XXX- June 30, 2XXX					
OPT RTAP Authorization			RTAP Reimbursement Request				
OPT RTAP Number	Authorized Event	Total Authorization Amount	Registration Expenses	Lodging Expenses	Meal Expenses	OPT Reimbursement	Amount Charged to Other OPT Funds
19R008-01						-	
19R008-02						-	
19R008-03						-	
19R008-04						-	
T19R008-01						-	
T19R008-02						-	
T19R008-03						-	
T19R008-04						-	
						-	
	TOTAL	-	-	-	-	-	-