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https://www.youtube.com/channel/UCBmloqX05cKAsHm_ggXCjIA

Pursuant to Ordinance #08-17, Any citizen of the County may sign to speak in person at the Council Meeting (before the Council Meeting's Regular Meeting start time) on the **Public Comments Sign in Sheet** on the Podium to address Council on matters pertaining to County Services and Operations. Presentations will be limited to three (3) minutes per person and total public input will be limited to 30 minutes.

Written Public Comments may also be submitted by 1PM on the date of the Council Meeting by emailing your comment to:

comments@jaspercountysc.gov.

To participate in a **Public Hearing for a specific agenda item**, you may either email written public comments to comments@jaspercountysc.gov by **1:00PM on Monday, June 3, 2024**; or you can speak in person at the Council Meeting by signing in on the **Public Hearing Sign In Sheet** located outside the Council Chambers Doors prior to the start of the meeting. **Public Hearing Comments** shall be limited to **3 minutes per person**.

Instructions may also be found at the Jasper County website www.jaspercountysc.gov

FOR MORE INFORMATION, PLEASE CALL (843) 717-3696



JASPER COUNTY COUNCIL COUNCIL MEETING

Jasper County Clementa C. Pinckney Government Bldg.
358 3rd Avenue, Ridgeland, SC 29936

Monday, June 3, 2024

AGENDA

4:00PM

Budget Workshop:

FIT – Families in Transition – [Jennifer Coleman](#)
Jasper Soil and Water Conservation District – [Lyn Boyles](#)
Jasper County Election Commission – [Jeanine Bostick](#)

Regular Council Meeting and Executive Session will begin at the conclusion of the Budget Workshop

1. Call to Order of Council Meeting by Chairman Sauls

Clerk's Report of Compliance with the Freedom of Information Act.

In compliance with the Freedom of Information Act, notice of meetings and agendas were posted and furnished to all news media and persons requesting notification

2. Executive Session SECTION 30-4-70.

(a) A public body may hold a meeting closed to the public for one or more of the following reasons:

(2) Discussion of negotiations incident to proposed contract arrangements and proposed purchase or sale of property, the receipt of legal advice where the legal advice related to pending, threatened, or potential claim or other matters covered by the attorney-client privilege, settlement of legal claims, or the position of the public agency in other adversary situations involving the assertion against the agency of a claim –[Tax Map # 063-26-14-001](#) and [# 063-26-14-002](#); [Banking Matters](#); [Nickel Plate MCIP](#); [Exit 3](#); [Emergency Services: Crowley & Wechsler Agreement](#); [Project Telfair](#)

(5) Discussion of matters relating to the proposed location, expansion, or the provision of services encouraging location or expansion of industries or other businesses in the area served by a public body – [Prospect Update](#)

ANY EXECUTIVE SESSION MATTER ON WHICH DISCUSSION HAS NOT BEEN COMPLETED MAY HAVE DISCUSSION SUSPENDED FOR PURPOSES OF BEGINNING THE OPEN SESSION AT ITS SCHEDULED TIME, AND COUNCIL MAY RETURN TO EXECUTIVE SESSION DISCUSSION AFTER THE CONCLUSION OF THE OPEN SESSION AGENDA ITEMS.

PLEASE BE ADVISED THERE MAY BE VOTES BASED ON ITEMS FROM THE EXECUTIVE SESSION.

3: Return to Open Session at 6:30PM

- **3.1 Action coming out of Executive Session**

4. Pledge of Allegiance and Invocation:

5. Approval of the Consent Agenda Items:

6. Approval of the Regular Agenda:

PRESENTATIONS AND PROCLAMATIONS

7. Proclamation for South Carolina Center for Father’s and Families proclaiming June the Joy of Fatherhood Month in Jasper County.

8. Presentation by the Gullah & Latino Advisory Council.

RESOLUTIONS

9. [Mr. Fulghum](#) - Consideration of Resolution [#R-2024-18](#) To Adopt The Jasper County Equal Employment Opportunity Plan.

PUBLIC HEARINGS, ORDINANCES AND ACTION ITEMS

10. [Kim Burgess](#) – Consideration of the [3rd reading](#) and [Public Hearing](#) of Ordinance [#O-2024-12](#) Authorising the Execution and Delivery of Certain Instruments Relating to the Acquisition, Construction, Renovation, Equipping, Use, and Leasing of Certain County Facilities; Approving the Issuance of St. Peters Parish/Jasper County Public Facilities Corporation Installment Purchase Revenue Bonds and Bond Anticipation Notes; Consenting to the Form of Trust Agreements Between St. Peters Parish/Jasper County Public Facilities Corporation and the Corporate Trustee; The Lease Of Certain Personal Property, Real Property And The Buildings And Other Site Improvements Located Thereon, by Jasper County, South Carolina to St. Peters Parish/Jasper County Public Facilities Corporation, Including Authorising the Execution and Delivery of a Base Lease Agreement, Between Jasper County and St. Peters Parish/Jasper County Public Facilities Corporation; Authorising the Execution and Delivery of a Public Facilities Purchase and Occupancy Agreement Between Jasper County and St. Peters Parish/Jasper County Public Facilities Corporation; Authorising the Execution and Delivery of a Lease Agreement Between Jasper County and St. Peters Parish/Jasper County Public Facilities Corporation; and Other Matters Relating Thereto. (*1st reading 04.01.2024; 2nd reading 05.06.2024*)

11. **David Tedder** – Consideration of the **2nd reading** and **Public Hearing** of Ordinance **#O-2024-14** authorizing the sale of a right of way easement over approximately 0.34 acres, 14,878 sq. ft., being a portion of **TMS 042-00-05-040** adjacent to the Interstate Highway I-95, to the South Carolina Department of Transportation in order to facilitate the widening, in exchange for the amount of \$20,900.00 in just compensation, and to authorize the Jasper County Administrator to execute such right of way easement and other documents as may be necessary and appropriate to effect the transfer to the South Carolina Department of Transportation, or its assigns, and matters related thereto. *(1st reading 04.01.2024)* (I95 widening project).

12. **Lisa Wagner** – Consideration of the **2nd reading** and **Public Hearing** and Consideration of Ordinance **#O-2024-15** to amend: (i) Ordinance Number O-2022-16 to adopt updated standards for the Planned Development District encompassing a 38.84 acre parcel located on U.S. Highway 278 (the “Property”); and (ii) Ordinance O-2022-14 to amend the development agreement (the “Development Agreement”) between Jasper County (the “County”) and Conduit Street Partners, LLC (“CSP” or the “Developer”) that governs CSP’s development of the Property into a 275-unit single-family residential community (the “Project”); in both cases to allow for the possibility that the Project may include not only “for rent” residential dwellings, but also “for sale” residential dwellings; and matters related thereto. *(1st reading 05.06.2024)*

CITIZEN COMMENTS

13. Open Floor to the Public per Ordinance 08-17 Any citizen of the County may sign to speak in person at the Council Meeting (before the Council Meeting’s 6:30PM start time on the Sign-In Sheet on the Podium), to address Council on matters pertaining to County Services and Operations. Presentations will be limited to three (3) minutes per person and total public input will be limited to 30 minutes.

14. Administrator’s Report

CONSENT AGENDA

15. **Kimberly Burgess** - Consideration of the **3rd reading** of Ordinance **#O-2024-13** To Provide For The Levy Of Tax For Public Purposes In Jasper County For The Fiscal Year Beginning July 1st, 2024 And Ending June 30th 2025 And To Make Appropriations For Said Purposes; To Adopt And Approve The Jasper County Capital And Operations Budget For Fiscal Year 2024-2025, To Adopt And Approve The Jasper County School District Capital And Operations Budget For Fiscal Year 2024–2025; To Provide For The Levy Of Taxation For Fiscal Year 2024–2025; To Limit The Disbursements By The County Treasurer To Those Appropriated By Law; To Provide That Expenditures Not Exceed Appropriations; To Authorize Tax Anticipation Notes; To Make Authorization Of Certain Transfers; To Provide For Additional Appropriations And Borrowing; To Codify Jasper County Rates And Fees; To Provide For Lapsing Funds And Continuing Appropriations For Subsequent Years; To Require Certain Agencies And Departments To File Accountings; To Require The Treasurer To Sign General Fund Checks; To Provide Special Rules For Travel And Training Disbursements;

To Provide For Travel Reimbursements; To Provide Compliance With Act No. 317 Of 1990; To Provide Certain Benefits To Council Members; To Provide For County Commission And Committee Stipends; To Provide For Jury Mileage; To Adopt Property Values; And To Provide For Effective Date Of This Ordinance (1st reading 05.06.2024; 2nd reading and Public Hearing 05.20.2024)

16. **Kimberly Burgess** – Bid Acceptance Recommendation for a Container and Compactor Bid for the purchase of four (4) containers and one compactor for use at the solid waste collection centers and to authorize the County Administrator or his designee to execute all documents necessary to complete the purchase.

17. **Danny Lucas** – Consideration of the 2024 CDBG Ranking Summary

18. **Kimberly Burgess** – Bid Acceptance Recommendation for Debris Removal at the Coosawhatchie Community Center site

19. **Kimberly Burgess** – Proposal Acceptance Recommendation for Financial and Compliance Auditing Services

20. **Andrew Fulghum** - Acceptance of Body Armor Assistance Grant No. 1BA24008 award from the SC Department of Public Safety.

21. **Kimberly Burgess** - Acceptance and authorization of M. B. Kahn Construction Co., Inc. Capital Planning Services Extension

22. Approval of the Minutes 04.01.2024

END OF CONSENT AGENDA

23. Council Members Comments:

24. Possible Return to Executive Session to Continue Discussion on Matters Regarding Agenda Item II. **Council may act on any item appearing on the agenda including items discussed in executive session.*

25. Adjournment:

In accordance with South Carolina Code of Laws, 1976, Section 30-4-80(d), as amended, notification of the meeting was posted on the County Council Building at a publicly accessible place and on the county website at least 24 hours prior to the meeting. A copy of the agenda was given to the local news media and posted at the meeting location twenty-four hours prior to the meeting.

Special Accommodations Available Upon Request to Individuals with Disabilities
(843) 717-3696

Budget Presentation #1:

FIT – Families in Transition –

Jennifer Coleman

Jennifer Coleman- Director of FIT (Families in Transition)

1277 Ribaut Rd.

Beaufort, SC 29902

fitdirector843@gmail.com

843-263-2601

February 29, 2024

Jasper County Council

651 Grays Hwy.

Ridgeland, SC 29936

Good evening Council Board,

I hope this letter finds you in good health and high spirits. I am writing to bring to your attention the invaluable work being conducted by Families in Transition (FIT) in our community and to respectfully request your financial support to sustain and enhance our mission.

Background:

FIT is a coalition of dedicated organizations, professionals, non-profits, and volunteers united in our community, assisting economically challenged residents in Jasper County, primarily focusing on preventing homelessness. We take immense pride in our collaboration with significant agencies such as Deep Well, Agape, United Way, The Community Foundation of the Lowcountry, and various local organizations in Jasper and Beaufort County, collectively providing a comprehensive support network for our citizens. The combined efforts of these organizations have directly and positively impacted the lives of Jasper's residents, as evidenced

Thank you for your time and consideration. I am available to discuss this request further; your support will undoubtedly make a lasting difference in the lives of our community members.

Thank you for your consideration,

Jennifer Coleman

FIT Director

(843) 263-2691

fitdirector843@gmail.com

United Way of the Lowcountry
Balance Sheet
As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
Cash and Cash Equivalents	\$ 890,098
Designated Accounts	182,156
Fiscal Agent Funds	432,261
Total Checking/Savings	1,504,515
Accounts Receivable	
Pledges Receivable	250,237
Total Accounts Receivable	250,237
Other Current Assets	
Prepays	10,843
Total Other Current Assets	10,843
Total Current Assets	1,765,595
Fixed Assets	
Fixed Assets	963,418
Accumulated Depreciation	-304,642
Total Fixed Assets	658,776
Other Assets	
Endowments	1,302,593
Other Assets	202,540
Total Other Assets	1,505,133
TOTAL ASSETS	\$ 3,929,504
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	\$ 38,597
Total Accounts Payable	38,597
Other Current Liabilities	
Designations Payable	737,703
Other Current Liability	2,844
Payroll Liabilities	7,755
Deferred Revenue	1,750
Fiscal Agent Accounts	381,534
Total Other Current Liabilities	1,131,586
Total Current Liabilities	1,170,183

United Way of the Lowcountry
Balance Sheet
As of January 31, 2024

	<u>Jan 31, 24</u>
Total Liabilities	\$ 1,170,183
Equity	
Unrealized Gain/Loss	-150
Restricted Net Assets	723,998
Unrestricted Net Assets	1,475,309
Unrestricted Net Asset	916,044
Retained Earnings	-283,831
Net Income	-72,049
Total Equity	<u><u>\$ 2,759,321</u></u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 3,929,504</u></u>

United Way of the Lowcountry
Profit & Loss
April 2023 through January 2024

		Apr '23 - Jan 24
Ordinary Income/Expense		
Income		
Campaign Revenue		1,499,017
Other Campaign Revenue		64,578
Grant Income		213,063
Other Types of Income		29,715
Program Revenue		27,350
Total Income		1,833,723
Gross Profit		1,833,723
Expense		
Salary		579,211
Payroll Taxes		41,941
Benefits		95,090
Retirement		17,743
Contracted Labor		889
Professional Fees		25,195
Advertising and Marketing		42,227
Marketing		5,303
Postage and Shipping		3,096
Printing		13,293
Supplies		13,410
Special Event Expense		26,514
Service Charge		6,521
Occupancy		31,698
Insurance for Business		18,561
Community Engagement		630,770
Communications		16,695
Internet, Software and Computer		40,950
Equipment		4,027
Travel		22,517
Conf., Seminars and Training		3,126
Meeting Expense		6,493
Volunteer Expenses		1,123
Depreciation and Amortization		17,252
Dues and Subscriptions		33,312
Program Expenses		202,993
Miscellaneous		1,275
Total Expense		1,901,225
Net Ordinary Income		(67,502)
Other Income/Expense		
Other Expense		4,547
Net Other Income		(4,547)
Net Income		(72,049)

Form **990**

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
 Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

A For the 2022 calendar year, or tax year beginning 04/01/22, and ending 03/31/23

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: UNITED WAY OF THE LOWCOUNTRY

Doing business as: _____
 Number and street (or P.O. box if mail is not delivered to street address): _____
P.O. BOX 202
 City or town, state or province, country, and ZIP or foreign postal code:
BEAUFORT SC 29901

D Employer identification number: 57-0405847

E Telephone number: 843-982-3040

F Gross receipts: 3,796,452

G Name and address of principal office:
DALE DOUMHAT
P.O. BOX 202
BEAUFORT SC 29901

H(a) Is this a group return for subsidiaries? Yes No
H(b) Are all subsidiaries included? Yes No
 If "No," attach a list. See instructions.

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 527

J Website: WWW.UWLOWCOUNTRY.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 1964

M State of legal domicile: SC

N(c) Group exemption number: _____

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
To be the leading force for social change to improve basic needs, education, health and financial stability outcomes for the citizens of Beaufort and Jasper County.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	16
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	12
6	Total number of volunteers (estimate if necessary)	306
7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0

	Prior Year	Current Year	
8	Contributions and grants (Part VIII, line 1h)	2,397,243	3,520,905
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	105,203	24,252
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	112,469	184,227
12	Total revenue. Add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,614,915	3,729,384
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	637,679	1,746,131
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	846,263	812,148
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 2b)	158,730	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	909,319	1,070,578
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,393,261	3,628,857
19	Revenue less expenses. Subtract line 18 from line 12	221,654	100,527
20	Total assets (Part X, line 16)	3,825,297	3,875,352
21	Total liabilities (Part X, line 26)	1,010,232	1,043,004
22	Net assets or fund balances. Subtract line 21 from line 20	2,815,065	2,832,348

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: Dale Doumhat Date: 09/21/2023
 Title: PRESIDENT & CEO

Print/Type preparer's name: AMANDA B. SERRILL Preparer's signature: Amanda B. Serrill Date: 07/01/23 Check self-employed PIN: 991354983

Firm's name: Caines, Hodges & Company, P.C. Firm's EIN: 58-2579944

Firm's address: 5302 Frederick St. Ste 203 Phone no.: 912-233-6383
Savannah, GA 31405-4823

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4847(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations: Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance in or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11c? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	12		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule N.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.
 Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below) (do not check this box)	(C) Function (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Individual officer	Key employee	Highest compensated employee	Former	Former			
(1) DALE DOUTHEAT PRESIDENT & CEO	40.00 0.00			X			82,914	0	0	
(2) SERENA MILMS DIRECTOR OF FINANCE	40.00 0.00			X			48,135	0	0	
(3) MARJORIE BARBER BOARD MEMBER	1.00 0.00	X					0	0	0	
(4) JEANINE HOSTICK BOARD MEMBER	1.00 0.00	X					0	0	0	
(5) CAROL BRANCH BOARD CHAIR	2.00 0.00	X	X				0	0	0	
(6) LEIGH COPELAND BOARD MEMBER	1.00 0.00	X					0	0	0	
(7) BOB DALTON BOARD MEMBER	1.00 0.00	X					0	0	0	
(8) ROCKY FRANCIS BOARD MEMBER	1.00 0.00	X					0	0	0	
(9) TRACY GRECO BOARD TREASURER	2.00 0.00	X	X				0	0	0	
(10) GLORIA HOLMES BOARD MEMBER	1.00 0.00	X					0	0	0	
(11) CARL KJ PATRICK BOARD MEMBER	1.00 0.00	X					0	0	0	

Part VIII Statement of Revenue
 Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Federal or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contractual)	1e	1,496,180			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,024,125			
	g Non-cash contributions included in lines 1a-1f	1g	\$ 132,370			
	h Total. Add lines 1a-1f		3,520,905			
	Business Costs					
	Program Service Revenue	2a				
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		24,252	24,252		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(j) Real	5,445		
		6b	(i) Personal			
	b Loss: rental expenses	6b				
	c Rental income (loss)	6c		5,445	5,445	
	d Net rental income or (loss)					
	7a Gross amounts from sales of assets other than inventory	7a	(i) Securities			
		7b	(ii) Other			
		7c				
	b Loss: cost or other basis and sales exp.	7b				
	c Gain or (loss)	7c				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributors reported on line 1c). See Part IV, line 18	8a		121,511		
b Loss: direct expenses	8b		67,068			
c Net income or (loss) from fundraising events			54,443			
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Loss: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Loss: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Business Costs						
Miscellaneous Revenue	11a CONTRACT REVENUE		93,500	93,500		
	b OTHER INCOME		30,839	30,839		
	c					
	d All other revenue		124,339			
	e Total. Add lines 11a-11d		3,129,364	154,036	0	
12 Total revenue. See instructions					0	

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing	1,274,855	1	1,476,219
	2	Savings and temporary cash investments		2	
	3	Plodges and grants receivable, net	279,122	3	170,696
	4	Accounts receivable, net	5,223	4	495
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	24,203	9	10,983
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,005,862	10a	717,903
	10b	b Less: accumulated depreciation	287,959	10b	
	11	Investments—publicly traded securities	696,729	11	1,301,622
	12	Investments—other securities. See Part IV, line 11	1,352,592	12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	192,571	15	197,434
16	Total assets. Add lines 1 through 15 (must equal line 33)	3,825,297	16	3,875,352	
Liabilities	17	Accounts payable and accrued expenses	38,272	17	9,310
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	357,441	21	340,776
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	614,519	25	692,918
	26	Total liabilities. Add lines 17 through 25	1,010,232	26	1,043,064
Net Assets or Fund Balances	27	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.	2,379,538	27	2,417,617
	28	Net assets without donor restrictions	435,527	28	414,731
	29	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.		29	
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	2,815,065	32	2,832,348
	33	Total net assets or fund balances	3,825,297	33	3,875,352

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

UNITED WAY OF THE LOWCOUNTRY

Employer identification number

57-0405847

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12f that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations: _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-11 above (see instructions))	(iv) Is the organization listed in your governing documents?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2022

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
 If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual gifts.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

		Yes	No
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	The organization satisfied the Activities Test. Complete line 2 below.		
b	The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that those activities constituted substantially all of its activities.	2a	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

		Current Year
Section D - Distributions		
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid in perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6	7
8	Distributions to attentive supported organizations in which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, in 2022:			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7:			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

Employer identification number

UNITED WAY OF THE LOWCOUNTRY

57-0405847

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 502(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Employer identification number

57-0405847

UNITED WAY OF THE LOWCOUNTRY

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply): <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2008, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? <input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(b)(4)(B)(i) and section 170(b)(4)(B)(ii)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote in the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

03A

Schedule D (Form 990) 2022

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Column (b) must equal Form 990, Part X, col. (D) line 12.)

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, col. (H) line 13.)

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CSV OF LIFE NSURANCE	197,434
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	197,434

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	652,993
(2) PAYABLE TO AGENCIES	39,925
(3) OPERATING TRASP OBLIGATION	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	692,918

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

Part XII, line 2d - Expense Amounts Included in Financials - Other
SPECIAL EVENTS EXPENSES \$ 67,068

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Form # (event type)	(b) Event # (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	POWER OF THE P... Golf Tournament	1	116,511
	2 Less: Contributions			
	3 Gross income (line 1 minus line 2)	54,745	61,766	116,511
Direct Expenses	4 Cash prizes			
	5 Noncash prizes			
	6 Rent/facility costs			
	7 Food and beverages			
	8 Entertainment			
	9 Other direct expenses	29,730	27,723	57,453
	10 Direct expense summary. Add lines 4 through 9 in column (d)			57,453
11 Net income summary. Subtract line 10 from line 3, column (d)			59,058	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue			
Direct Expenses	2 Cash prizes			
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses			
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

- 9 Enter the state(s) in which the organization conducts gaming activities: _____ Yes No
 a Is the organization licensed to conduct gaming activities in each of these states? _____
 b If "No," explain: _____
 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? _____ Yes No
 b If "Yes," explain: _____

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization:

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Employer identification number

57-0403847

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

UNLIFE WAY OF THE LOWCOUNTRY

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Value of variation (book, fax, e-printed, or other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	2ND YOUNG CARMEL BAPTIST CHURCH P.O. BOX 4891 BEAUFORT SC 29903	35-2552819	50103	10,000				PROGRAMS
(2)	ABLE FOUNDATION 100 CILAR KAMLER WAY BEAUFORT SC 29906	30-0223168	50103	18,000				PROGRAMS
(3)	AGAPE FAMILY LIFE CENTER 3855 SOUTH OKLAHOMA HIGHWAY HARDEEVILLE SC 29927	57-1106874	50103	20,350				PROGRAMS
(4)	AMI KIDS BEAUFORT 60 FONEYRGE ISLAND RD. SEABROOK SC 29940	57-0791258	50103	19,000				PROGRAMS
(5)	BEAUFORT COUNTY ALCOHOL AND DRUG P.O. DRAWER 1228 BEAUFORT SC 29901	57-6003311	GOV	50,000				PROGRAMS
(6)	BEAUFORT COUNTY HUMAN SERVICES DEPT P.O. DRAWER 1225 BEAUFORT SC 29901	57-6003311	GOV	85,000				PROGRAMS
(7)	BEAUFORT HOUSING AUTHORITY P.O. BOX 1104 BEAUFORT SC 29901	57-0513224	50103	72,873				PROGRAMS
(8)	BEAUFORT JASPER EOC P.O. DRAWER 9 BEAUFORT SC 29901	57-0417804	50103	93,000				PROGRAMS
(9)	BEAUFORT-CASPER YWCA OF THE 1801 RICHMOND AVE. FORT ROYAL SC 29929	57-0910326	50103	80,250				PROGRAMS

Schedule I (Form 990) (2022)

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22
Attach to Form 990.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Employer identification number
57-0405847

Go to www.irs.gov/Form990 for the latest information.

Name of the organization

UNITED WAY OF THE LOWCOUNTRY

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section, if applicable	(d) Amount of cash grant	(e) Amount of in-kind assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of in-kind assistance	(h) Purpose of grant or assistance
(1)	GOOD NEIGHBOR TREE MEDICAL 30 PROFESSIONAL VILLAGE CTR BEAUFORT SC 29907	26-0333357	501c3	31,200				PROGRAMS
(2)	HELP OF BEAUFORT P.O. BOX 472 BEAUFORT SC 29907	57-0721545	501c3	25,300				PROGRAMS
(3)	FILTON HEAD ISLAND DEEP WELL PROJECT P.O. BOX 5543 WILTON HEAD SC 29938	57-0566038	501c3	122,300				PROGRAMS
(4)	HOPEFUL HORIZONS P.O. BOX 1775 BEAUFORT SC 29901	57-1063332	501c3	75,150				PROGRAMS
(5)	JASPER COUNTY COUNCIL ON AGING P.O. BOX 541 RIDGETOWN SC 29936	57-0564656	501c3	34,000				PROGRAMS
(6)	LOVE HOUSE WILSON STRLES 230 PERRIS ISLAND GALLERY BEAUFORT SC 29906	57-1-22533	501c3	19,000				PROGRAMS
(7)	LOWCOUNTRY HABITAT FOR HUMANITY 616 PARRIS ISLAND GALLERY BEAUFORT SC 29906	57-0923920	501c3	20,000				PROGRAMS
(8)	LOWCOUNTRY LEGAL VOLUNTEERS P.O. BOX 2496 BLUFFTON SC 29910	56-2202319	501c3	163,063				PROGRAMS
(9)	NEALS ON WHEELS 75 CAPITAL DRIVE WILSON HEAD ISLAND SC 29925	57-0691109	501c3	17,300				PROGRAMS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

Schedule I (Form 990) (2022) UNITED WAY OF THE LOWCOUNTRY 57-0435847

Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, line 2 - Procedures for Monitoring the Use of Grant Funds
 THE ORGANIZATION REVIEW AGENCY REPORTS AND FINANCIALS TO DETERMINE FUNDING.

Part II Supplemental information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Lined area for supplemental information.

Name of the organization

Employer identification number

UNITED WAY OF THE LOWCOUNTRY

57-0405847

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

The conflict of interest disclosures apply to the board of directors and staff and are reviewed and renewed at the beginning of each year.

Discussions are conducted with all new board members and conflict of interest policy documents are signed before they are nominated and elected to the board. The board members are required to disclose any additional potential conflicts of interest that may arise during the year. Management also reviews the board member lists from all agencies receiving distributions of funds from United Way for potential conflicts of interest. Conflicts of interest are also disclosed from volunteers serving on community investment committees.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

CEO performance and compensation review is conducted annually. The review is conducted by the executive committee of the board of directors.

Reasonable compensation is determined based upon the board approved budget guidelines and periodic studies of regional, state and local salaries and benefits.

Form 990, Part VI, Line 15b - Compensation Process for Officers

Reasonable compensation is determined based upon the board approved budget guidelines and periodic studies of regional, state and local salaries and benefits.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **MAY 01 2007**

Person to Contact:

Gregory Renier
ID# 31-07231

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

57-0405847

UNITED WAY OF THE LOWCOUNTRY INC
PO BOX 202
BEAUFORT SC 29901

Dear Sir or Madam:

This is in response to the amendments to your organization's Articles of Incorporation filed with the state on March 5, 2007. We have updated our records to reflect the name change from United Way of Beaufort County to United Way of the Lowcountry, Inc.

Our records indicate that a determination letter was issued in June 1981 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

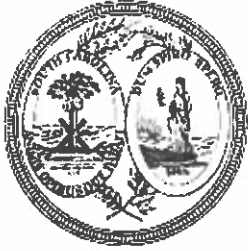
Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations



State of South Carolina
Office of the Secretary of State
The Honorable Mark Hammond

7/28/2023

United Way of the Lowcountry, Inc.
Mr. Dale Douthat
PO Box 202
Beaufort, SC29901

RE: Registration Confirmation

Charity Public ID: P1962

Dear Mr. Dale Douthat :

This letter confirms that the Secretary of State's Office has received and accepted your Registration, therefore, your charitable organization is in compliance with the registration requirement of the "South Carolina Solicitation of Charitable Funds Act." The registration of your charitable organization will expire on 8/15/2024.

If any of the information on your Registration form changes throughout the course of the year, please contact our office to make updates. It is important that this information remain updated so that our office can keep you informed of any changes that may affect your charitable organization.

If you have not yet filed your annual financial report or an extension for the annual financial report, the annual financial report is still due 4½ months after the close of your fiscal year.

- Annual financial reports must either be submitted on the Internal Revenue Service Form 990 or 990-EZ or the Secretary of State's Annual Financial Report Form.
- If you wish to extend the filing of that form with us, please submit a written request by email or fax to our office using the contact information below. Failure to submit the annual financial report may result in an administrative fine of up to \$2,000.00.

If you have any questions or concerns, please visit our website at www.sos.sc.gov or contact our office using the contact information below.

Sincerely,

Kimberly S. Wickersham
Director, Division of Public Charities

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. United Way of the Lowcountry, Inc.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	
<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small>	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
<input checked="" type="checkbox"/> Other (see instructions) ▶ Nonprofit 501(c)(3)	
5 Address (number, street, and apt. or suite no.) See instructions. P.O. Box 202	Requester's name and address (optional)
6 City, state, and ZIP code Beaufort, SC 29901	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
or											
Employer identification number											
5	7	-	0	4	0	5	8	4	7		

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ▶

Serena Miles

Date ▶

August 5, 2020

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Budget Presentation #2:

Jasper Soil and Water Conservation District—

Lyn Boyles



Expense Budget Performance Report

Fiscal Year to Date 02/14/24

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	YTD Transactions	Budget - YTD Transactions	Prior Year Total
Fund 010	GENERAL FUND				
Department 090	AGENCY APPROPRIATIONS				

4450	JASPER SOIL & WATER	7,000.00	7,000.00	.00	7,000.00
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EXPLANATION:

* Please see attached

Requested by by Boyle

Date 2/18/2024

Email address linda@jaspercounty.sc.gov

Best Contact Info 843-726-7611



Jasper Soil & Water Conservation District
Keep Jasper County Beautiful
321 Bailey Lane
Ridgeland, SC 29936
843-726-7611
Email: ltindal@jaspercountysc.gov



The Jasper Soil & Water Conservation District and the Blue Heron Nature Center are committed to helping educate landowners, children, and the community to develop an understanding of the relationship between humans, the soil and wildlife. In 2020 we added the component of litter prevention, Keep Jasper County Beautiful, to our educational endeavors at the Blue Heron Center.

The Blue Heron Nature Center is a 4200 square foot log cabin with an educational and wildlife display room. The Center is a learning center for students, adults, groups, organizations, etc. focusing on programs on native habitats and wildlife, feathers and furs, field ecology and litter prevention and recycling education.

The delivery of USDA-Natural Resource Conservation Service Farm Bill programs is administered through the Jasper Conservation District and Keep Jasper County Beautiful litter prevention program. The Jasper Conservation District utilizes the USDA-NRCS cost share and conservation easement programs to address the natural resource concerns of Jasper County. Attached is our annual report for the South Carolina Conservation Districts. Keep Jasper County Beautiful is also administered through the district. We utilize Palmetto Pride/Keep South Carolina Beautiful/Keep America Beautiful for grant programs for the resources to help Jasper County eradicate litter and educate our community on litter prevention. Jasper County's Adopt-A-Highway program has recently been given the opportunity to be administered through Keep Jasper County Beautiful.

The Blue Heron Nature Center operates on \$25,000.00 annually from the South Carolina Department of Natural Resources and Jasper County appropriations of \$7000.00. These allocations allow the district to continue our efforts for educating our children, citizens, and landowners. Our budget for 2024-2025 (see attached) has grown over the years due to inflation, adding more educational and outreach programs, farming, and agriculture expansions, and adding Keep Jasper County Beautiful to our programs offered at the Blue Heron Nature Center. For 2023-2024 Jasper Conservation District/Blue Heron Nature Center was awarded ATAX funding from Jasper County for marketing and building improvements as stated in the budget as indirect funding for Jasper Soil & Water Conservation District.

We are requesting \$7,000.00 to continue and upgrade our operations for the Blue Heron Nature Center programs for environmental science, land management, agriculture, litter, and recycling. All the programs we offer at the Blue Heron Center are free of charge.

REQUESTED BY: Lyn Boyles
DATE: February 28, 2024
Email: ltindal@jaspercountysc.gov
CONTACT NO: 843-726-7611

BLUE HERON NATURE CENTER BUDGET

PROJECTED BUDGET 2024-2025

Contract Hours (part time 20 hrs. weekly)	\$25,000.00	annual Estimate
Bond Insurance	\$258.00	
Postage	\$625.00	
Security	\$600.00	
Electricity	\$7,280.00	
Water	\$350.00	
Cleaning Service	\$1,200.00	
Office Supplies	\$1,200.00	
Operating Supplies:tissue,towels,soap	\$1,000.00	
SC Tort Insurance	\$1,800.00	
Nationwide Insurance	\$7,419.00	
Dues/Subscriptions	\$1,200.00	
Affiliate Calendars	\$1,048.00	
Ed programs,seminars.awards banquet	\$4,840.00	
Annual Field Feast Benefit	\$6,720.00	
Youth Fishing Rodeo	\$2,000.00	
Conferences/Travel/mileage	\$4,460.00	
Marketing	\$11,500.00	
Scholarships	\$1,000.00	
	<hr style="border-top: 1px solid black;"/>	

EXPENSES: \$79,500.00

PROJECTED INCOME

A-TAX COUNTY	INDIRECT	\$11,500.00
A-TAX SC	INDIRECT	\$2,000.00
ATAX TOR	INDIRECT	\$7,000.00
Annual Benefit	INDIRECT	\$24,000.00
Grants	INDIRECT	\$3,000.00
SCDNR Appropriation	DIRECT	<hr style="border-top: 1px solid black;"/>
Jasper County Appropriation	DIRECT	\$25,000.00
		<hr style="border-top: 1px solid black;"/>
		<u><u>\$7,000.00</u></u>

TOTAL INCOME: **\$79,500.00**

Budget Presentation #3:

**Jasper County Election Commission –
Jeanine Bostick**

2024 – 2025 Board of Elections Proposed Budget Explanations

1. 2008 - Cost of Living Adjustment: +\$10,400.00

2024 - 2025 Proposed Budget Amount: \$536,250.00

2023- 2024 Adopted Budget Amount: \$473,750.00

Increase Of: +\$ 62,500.00

NOTE: Revenue from City of Hardeeville and Town of Ridgeland Elections \$4,400 each.

Motioned to approve by Ms. Carrie Fair, seconded by Mrs. Hilda Stevenson-Stewart. Motion carried unanimously. March 14, 2024, at the monthly board meeting.

2024 - 2025 JASPER COUNTY BOARD OF ELECTION & VOTERS REGISTRATION PROPOSED BUDGET REQUEST

ACCOUNT	ACCOUNT DESCRIPTION	2023 - 2024 ADOPTED BUDGET	2024-2025 PROPOSED BUDGET
2000	SALARIES & WAGES	\$127,250.00	\$132,250.00 (3% Cost of Living for Admin Asst; Deputy Director & Director's Salary)
2001	PART-TIME SALARIES	\$60,000.00	\$ 60,000.00 (Poll Workers)
2008	COST OF LIVING ADJUSTMENT	\$9,400.00	\$10,400.00
2020	OVERTIME	\$0.00	\$0.00
2030	FICA—EMPLOYER CONTRIB.	\$9,700.00	\$9,700.00 FINANCE DEPARTMENT COMPUTES FIGURES
2036	S.C. RERETIREMENT-EMPLOYER	\$23,400.00	\$23,400.00 FINANCE DEPARTMENT COMPUTES FIGURES
2040	MEDICAL INSURANCE	\$26,500.00	\$26,500.00 FINANCE DEPARTMENT COMPUTES FIGURES
2050	TORT INSURANCE	\$18,000.00	\$18,000.00 FINANCE DEPARTMENT COMPUTES FIGURES
2060	WORKER'S COMPENSATION	\$2,600	\$ 2,600.00 FINANCE DEPARTMENT COMPUTES FIGURES
2100	TELEPHONE	\$4,000.00	\$ 4,000.00 FINANCE DEPARTMENT COMPUTES FIGURES
2200	OFFICE SUPPLIES	\$4,400.00	\$ 4,400.00 FINANCE DEPARTMENT COMPUTES FIGURES
2300	GAS, OIL & GREASE	\$1,400.00	\$1,400 PER FINANCE DEPARTMENT COMPUTES FIGURES
2307	NEW VEHICLES	\$0.00	\$55,000.00 Purchase Vehicle to Transport Voting Equipment, ie., Voter Registration Drives and Poll Workers Training
2310	VEHICLE INSURANCE	\$0.00	\$1,500.00 FINANCE DEPARTMENT COMPUTES FIGURES
2320	VEHICLE MAINTENANCE	\$1,400.00	\$1,400.00 FINANCE DEPARTMENT COMPUTES FIGURES
2400	MAINTENANCE CONTRACTS	\$80,000.00	\$80,000.00- Copiers and Printers; ES& S Voting Equipment; Preventive Maintenance; Hardware & Software Contract.
2440	OFFICE EQUIPMENT	\$10,000.00	\$10,000.00 (Additional Voting Equipment for New Precinct Margaritaville)
2610	TRAVEL & TRAINING	\$30,000.00	\$30,000.00 - SCARE Conference - SCARE Conference Fees; Dues; Mandatory Certification and Continued Education Trainings; District Meetings and Workshops; Hotel Accommodations; Mileage & Meal Expenses
2825	UTILITIES	\$5,000.00	\$ 5,000.00 FINANCE DEPARTMENT COMPUTES FIGURES
2850	ELECTION EXPENSES	\$35,000.00	\$35,000.00 - Town of Ridgeland Election; (to include but not limited; Election supplies; delivery of voting equipment; vehicle leasing fees; custodian fees; COVID-19 precinct cleaning expenses; voter registration drives, poll workers training
2870	MEDIA SERVICES	\$5,000.00	\$5,000.00
3200	VORTERS REGISTR-BOARD MEMBERS	\$20,700.00	\$20,700.00
TOTAL		\$473,750.00	\$536,250.00

AGENDA

ITEM # 7

PROCLAMATION

Jasper County Proclamation for Fatherhood

WHEREAS, fathers are the cornerstone of strong families, providing love, guidance, and support to their children; and

WHEREAS, the positive impact of fathers on their children’s development cannot be overstated, as they instill values, encourage growth, and foster resilience; and

WHEREAS, the South Carolina Center for Fathers and Families, established in 2002, has been a beacon of support, equipping tens of thousands of fathers across our state with the resources and knowledge needed to embrace responsible fatherhood; and

WHEREAS, the long public-private partnership between the Center and state, local, and private agencies, has led to the Center’s expansion and innovation of programs to serve more dads better; and

WHEREAS, the Center has developed and expanded the reach of its network of five regional fatherhood organizations, including A Father’s Place, Man 2 Man, Midlands Fatherhood Coalition, A Father’s Way, and Upstate Fatherhood Coalition; and

WHEREAS, when fathers actively lead and engage with their children, these young lives flourish socially, emotionally, and academically; and

WHEREAS, the Center continues to serve as a model for fatherhood initiatives nationwide; and

WHEREAS, the month of June provides an opportunity for all citizens of South Carolina to celebrate and honor the joys of fatherhood, recognizing the tireless efforts of fathers in shaping the future of our communities; and

NOW, THEREFORE, BE IT RESOLVED, that Jasper County Council of the great State of South Carolina do hereby proclaim the month of June 2024 as

The Joy of Fatherhood Month

throughout our county and encourage all our residents to express gratitude for the fathers in their lives, celebrate their contributions, and to promote the active involvement of fathers in children's lives to enhance the lives of our young people, build better citizens, and strengthen South Carolina families and communities.

Dated this 3rd day of June 2024.

County Council of Jasper County, SC

(Seal)

Chairman, Jasper County Council

AGENDA

ITEM # 8

THE GULLAH & LATINO ADVISORY COUNCIL
CONSEJO ASESOR DE LATINO Y GULLAH

Inclusion Diversity Equity Access
Inclusión Diversidad Igualdad Acceso

We Include, Inform, & Inspire,
Gullah & Latino residents and connect
them to the mainstream of society for
greater participation, quality of life,
and opportunities in the
Low Country of South Carolina through
Inclusion, Diversity, Equity, and Access

It's a GOOD I.D.E.A.!



A good
I.D.E.A.
for the
Low
Country

GLAC Charter Members

Scott Gibbs ♦ Terry Herron
Mary Jo Herron ♦ Wanda Mayse ♦ Galen Miller
Veronica Navarro ♦ Italia Parisi ♦ June Wilkins

**The Gullah & Latino
Advisory Council**

www.lowcountrydiversity.org

Terry Herron 843-271-9919
email terry@herron-group.com

en Español
Italia Parisi 859-550-1072
fortaliap@gmail.com

A good
I.D.E.A.
for the
Low
Country

THE GULLAH & LATINO ADVISORY COUNCIL
CONSEJO ASESOR DE LATINO Y GULLAH

Inclusion Diversity Equity Access
Inclusión Diversidad Igualdad Acceso

A good
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Low
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THE GULLAH & LATINO ADVISORY COUNCIL
CONSEJO ASESOR DE LATINO Y GULLAH

Inclusion Diversity Equity Access
Inclusión Diversidad Igualdad Acceso

Who We Are

We are a diverse, inclusive, and caring group of
residents from the Lowcountry.

We call ourselves the
Gullah & Latino Advisory Council (GLAC).

We Include, Inform, & Inspire Gullah & Latino
residents and connect them to the mainstream of
society for greater participation, quality of life,
and opportunities in the Low Country
of South Carolina through

Inclusion, Diversity, Equity and Access.

We do this with face-to-face conversations,
and by fostering working partnerships between
Gullah and Latino residents and town, county, and
state leaders. We also create working partnerships
with public service agencies, institutions,
non-profit organizations, and local businesses.

We are building the cultural bridge that is
necessary for real solutions and positive change!

It's a GOOD I.D.E.A. for the Low Country!



COMMUNITY
FOUNDATION
OF THE LOWCOUNTRY

A fund of the
Community Foundation
of the LowCountry



Gullah & Latino Advisory Council

Things We Do

- We organize Great Conversations where Gullah & Latino residents meet face-to-face with civic and other community leaders.
- We facilitate Great I.D.E.A. Workshops with town and county governments and other community leaders to help identify and implement achievable solutions to issues that were discovered in the Great Conversations.
- We host diverse, fun, Great I.D.E.A. Concerts that break down stereotypes and bring the entire community together.
- We collaborate with businesses, churches, institutions, non-profits, and associations, in order to enhance the lives of all residents of the Low Country.
- We create greater awareness to the powerful impact that Gullah and Latino residents have as a significant economic engine and also as a positive, cultural influence in our community.

**Great Conversations
Lead to Great I.D.E.A.s!**

Gullah & Latino Advisory Council

What We Want to Achieve

- We want I.D.E.A. – Inclusion Diversity Equity Access for everyone in the Low Country
- We want policy change, changes in attitudes, and help to eliminate stereotypes
- We want community leaders to take a proactive interest in their Gullah and Latino citizens.
- We want to encourage community integration & civic involvement among Gullah and Latino residents
- We want better support and advancement for Gullah and Latino businesses
- We strive to preserve and encourage true diversity in the of the Low Country
- We want to bring together people of diverse backgrounds



What a Great I.D.E.A.!

Let's get it done!



Gullah & Latino Advisory Council

How Can You Be Involved?

- Invite us to have a *Great Conversation* for your town, business, public service, or institution!
- Be part of our team! We need your skills, experience, and passion to help us achieve our objectives. We need help with administration, marketing, social media, fundraising, event planning, and more!
- Join us in a *Great Conversation* with elected, civic, and other leaders in your area (seats are limited, contact us to join!)
- Attend our *Great I.D.E.A. Concerts*!
- Donate to GLAC through the Community Foundation of the LowCountry. Just go to our web site at www.lowcountrydiversity.org and click on "Support the Gullah Latino Advisory Council!"

**Be part of our
Great I.D.E.A.!**

AGENDA

ITEM # 9

**STATE OF SOUTH CAROLINA
JASPER COUNTY**

RESOLUTION NUMBER # R-2024 -18

RESOLUTION OF JASPER COUNTY COUNCIL

**A RESOLUTION TO ADOPT THE JASPER COUNTY
EQUAL EMPLOYMENT OPPORTUNITY PLAN**

WHEREAS, Jasper County, South Carolina has developed a policy to promote the specific goals and objectives for ensuring equal opportunities within the County; and

WHEREAS, such a policy has been created in conformance with the guidelines established by the federal government utilizing the most recent data available; and

WHEREAS, it is the continuing policy of the Jasper County Council to afford equal employment opportunities to qualified individuals regardless of sex, race, creed, disability, or national origin, and to conform to the applicable law and regulations; and

WHEREAS, equal opportunity encompasses all aspects of employment practices to include, but no limited to, recruiting, hiring, training, compensation, benefits, promotions, transfers, recalls from layoffs, discipline, and department sponsored educational and social and recreational programs; and

WHEREAS, it is the policy of Jasper County to provide its employees a viable means for communicating and resolving grievances and complaints regarding unlawful discriminatory employment practices, and any employee of Jasper County who fails to comply with this policy is subject to disciplinary action;

NOW THEREFORE, BE IT RESOLVED by the Jasper County Council, in Council duly assembled and by the authority of the same, that Jasper County

Council hereby adopts and enacts the attached Jasper County Equal Employment Opportunity Plan; and

AND BE IT FURTHER RESOLVED, that all previously adopted or approved Equal Employment Opportunity Plans are hereby repealed and replaced with the Jasper County Equal Employment Opportunity Plan adopted herein.

ADOPTED THIS THE 3rd DAY OF JUNE 2024.

SIGNATURES FOLLOW

This Resolution No. R-2024-18 made this 3rd day of June, 2024.

L. Martin Sauls, IV
Chairman

ATTEST:

Wanda H Giles
Clerk to Council

Reviewed for form and draftsmanship by the Jasper County Attorney.

David L. Tedder

Date



EQUAL EMPLOYMENT OPPORTUNITY PLAN

ADOPTED JUNE 3, 2024



-- Place holder for a resolution --



TABLE OF CONTENTS

EXECUTIVE SUMMARY	V
SECTION I	1
EEO Purpose	1
EEO Policy Statement	2
Diversity, Equity, and Inclusion Policy	3
SECTION II	4
Demographics	4
Utilization Analysis	5
SECTION III	8
Objectives	8
Implementation	9
SECTION IV	12
Appendix A: Demographics	12
Appendix B: Workforce Analysis	15
Appendix C: Definitions of Race/Ethnicity Categories	40
Appendix D: Description of Job Categories	41



LIST OF TABLES

Table 1: Population Change 2000-2020	12
Table 2: Race and Ethnicity 2000-2020	12
Table 3: Age Distribution 2000-2020	13
Table 4: Household Formation 2000-2020	13
Table 5: Educational Attainment 2000-2020	14
Table 6: Income 2000-2020.....	14
Table 7: Workforce Utilization Analysis 2021	25
Table 8: Significant Workforce Underutilization 2021	27
Table 9: Workforce Utilization Analysis between 2011 and 2021	37
Table 10: Significant Improvement of Workforce Utilization between 2011 and 2021	39



LIST OF FIGURES

Figure 1: Workforce for All Job Categories by Sex in 2021	15
Figure 2: Male Workforce by Job Category in 2021	16
Figure 3: Female Workforce by Job Category in 2021	17
Figure 4: Workforce for All Job Categories by Race and Ethnicity in 2021	18
Figure 5: White Workforce by Job Category in 2021	19
Figure 6: Black or African American Workforce by Job Category in 2021	20
Figure 7: American Indian or Alaska Native Workforce by Job Category in 2021	21
Figure 8: Asian Workforce by Job Category in 2021	22
Figure 9: Native Hawaiian or Other Pacific Islander Workforce by Job Category for in 2021	23
Figure 10: Hispanic or Latino Workforce by Job Category in 2021	24
Figure 11: Workforce for All Job Categories by Sex between 2011 and 2021	28
Figure 12: Male Workforce by Job Category between 2011 and 2021.....	29
Figure 13: Female Workforce by Job Category between 2011 and 2021.....	30
Figure 14: Workforce for All Job Categories by Race and Ethnicity between 2011 and 2021.....	31
Figure 15: White Workforce by Job Category between 2011 and 2021.....	32
Figure 16: Black or African American Workforce by Job Category between 2011 and 2021	33
Figure 17: American Indian or Alaska Native Workforce by Job Category between 2011 and 2021	34
Figure 18: Asian or Native Hawaiian or Other Pacific Islander Workforce by Job Category between 2011 and 2021.....	35
Figure 19: Hispanic or Latino Workforce by Job Category between 2011 and 2021.....	36



EXECUTIVE SUMMARY

Jasper County is committed to ensuring that equal employment opportunity in the workplace is mandatory. The Equal Employment Opportunity Plan (EEO) has been updated to reiterate the County's commitment to a diverse workforce through employment, career development opportunities, and promotion of an inclusive workforce; and provide a work environment that prohibits discrimination based on sex, race, color, religion, national origin, disability, age, sexual orientation, pregnancy, socio-economic, or marital status.

The EEO includes information on the importance of equal employment opportunities in the workplace, demographics and trends, workforce utilization analysis, and key objectives for ensuring equal employment opportunities at all levels.

A comparison of county workforce and available workforce indicates underutilization of women and minorities in several categories i.e., Officials/Administrators, Professionals, Technicians, and Protective Services. In addition, a comparison of county workforce between 2011 and 2021 shows significant improvements in the recruitment and retention of women and minorities in the Officials/Administrators, Professionals, Skill Craft, and Service/Maintenance categories. The County has analyzed this information to determine whether and where underutilization of workforce exists. The County will address any areas of underutilization and will prioritize available recruitment and promotional opportunities.

Promoting diversity and inclusion at all levels of the workforce shall not be exercised through quotas, but rather through merits. Jasper County recognizes that an effective and efficient government requires a workforce with knowledge, skills, and abilities that are necessary for essential job functions to support the County's services.

Key objectives have been developed to guide and measure progress towards achieving equal employment opportunities. The three key objectives are:

- Compliance with policies and regulations
- Increased communication, outreach, and diversity
- Diversity, equity, and inclusion training

Jasper County, with support of the Equal Employment Opportunity Committee, the Human Resources Department, Department Heads, and employees, will implement these objectives and pursue solutions to problems that might impede the progress of this plan.



SECTION I



COUNTY MISSION: TO PROVIDE EFFICIENT GOVERNMENT SERVICES
AND MANAGE GROWTH WHILE PROTECTING JASPER COUNTY'S RICH
ENVIRONMENTAL HERITAGE AND QUALITY OF LIFE.



EEOP PURPOSE

An Equal Employment Opportunity Plan (EEOP) is a comprehensive document that analyzes the organization's relevant labor market data, as well as the organization's employment practices, to identify possible barriers to the participation of all groups of people, specifically addressing the level of participation of minorities and women in the organization's workforce. The EEOP purpose is to ensure the opportunity for full and equal participation of men and women in the workplace, regardless of race, color, or national origin.

The EEOP is required by a federal regulation to implement the provision prohibiting employment discrimination. According to the U.S. Equal Employment Opportunity Commission, federal equal employment laws for local governments include:

Race, Color, Religion, Sex, National Origin

[Title VII of the Civil Right Act of 1964](#), as amended, protects applicants and employees from discrimination in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment, on the basis of race, color, religion, sex (including pregnancy), or national origin. Religious discrimination includes failing to reasonably accommodate an employee's religious practices where the accommodation does not impose undue hardship.

Disability

[Americans with Disabilities Act of 1990](#), as amended, protect qualified individuals from discrimination on the basis of disability in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment. Disability discrimination includes not making reasonable accommodation to the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or employee, barring undue hardship.



Age

Age Discrimination in Employment Act (ADEA) of 1967, as amended, protects applicants and employees 40 years of age or older from discrimination based on age in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment.

Sex (Wages)

The Equal Pay Act of 1963, as amended, prohibits sex discrimination in the payment of wages to women and men performing substantially equal work, in jobs that require equal skill, effort, and responsibility, under similar working conditions, in the same establishment.

Genetics

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA), protects applicants and employees from discrimination based on genetic information in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment. GINA also restricts employers' acquisition of genetic information and strictly limits disclosure of genetic information. Genetic information includes information about genetic tests of applicants, employees, or their family members; the manifestation of diseases or disorders in family members (family medical history); and requests for or receipt of genetic services by applicants, employees, or their family members.

EEO POLICY STATEMENT

It is the policy of Jasper County to provide fair and equal employment opportunity to all qualified men and women within its workforce and to prohibit discrimination in employment on the basis of race, color, religion, sex, national origin, disability, age, sexual orientation, pregnancy, socio-economic, or marital status. The County is committed to ensuring an inclusive, diverse workforce that is reflective of the community it serves. This Equal Employment Opportunity Plan provides the foundation of the community it serves. The County's fair and equal employment opportunity policy includes, but is not limited to:

- Nondiscriminatory recruitment, screening, testing, hiring, training, promoting of persons in all job categories.
- Employment decisions that are based on Jasper County's commitment to equal employment opportunity.
- Ensuring that promotion decisions are in accordance with the principles of equal employment opportunity by imposing only valid requirements for promotional opportunity.
- Ensuring that all personnel actions such as compensation, benefits, transfers, work assignments, layoffs, return from layoff, disciplinary actions, terminations, training, and education are administered in a fair and nondiscriminatory manner.
- Ensuring affirmative steps are taken to correct under-representation of any protected group within the County's workforce.



DIVERSITY, EQUITY, AND INCLUSION POLICY

Jasper County is committed to fostering, cultivating, and preserving a culture of diversity, equity and inclusion. Our human capital is the most valuable asset we have. The collective sum of the individual differences, life experiences, knowledge, inventiveness, innovation, self-expression, unique capabilities and talent that our employees invest in their work represents a significant part of not only our culture, but our reputation and company's achievement as well.

We embrace and encourage our employee's differences in age, color, disability, ethnicity, family or marital status, gender identity or expression, language, national origin, physical and mental ability, political affiliation, race, religion, sexual orientation, socio-economic status, veteran status, and other characteristics that make our employees unique.

Jasper County's diversity initiatives are applicable, but are not limited, to our practices and policies on recruitment and selection, compensation and benefits, professional development and training, promotions, transfers, social and recreational programs, layoffs, terminations, and the ongoing development of a work environment built on the premise of diversity, equity, and inclusion that encourages and enforces.

- Respectful communication and cooperation between all employees.
- Teamwork and employee participation, permitting the representation of all groups and employee perspectives.
- Work/life balance through flexible work schedules to accommodate employees' varying needs.
- Employer and employee contributions to the communities we serve to promote a greater understanding and respect for diversity.

All employees of Jasper County have a responsibility to treat others with dignity and respect at all times. All employees are expected to exhibit conduct that reflects inclusion during work, at work functions on or off the work site, and at all other county-sponsored and participative events. All employees are also required to attend and complete annual diversity awareness training to enhance their knowledge to fulfill this responsibility.

Any employees found to have exhibited any inappropriate conduct or behavior against others may be subject to disciplinary action. Employees who believe they have been subjected to any kind of discrimination that conflicts with the county's diversity policy and initiatives should seek assistance from a supervisor or an HR representative.



SECTION II

DEMOGRAPHICS

Jasper County comprises the City of Hardeeville, the Town of Ridgeland, and unincorporated areas. According to Census Bureau's urban-rural classification, 14% of the County's areas are classified as urban in 2020. According to Census Decennial, the County's population increased by 39.2% from 20,678 in 2000 to 28,363 in 2020, with the strongest growth in the southern portions of the County. These figures include a large increase from 1,793 to 7,228 (316.8%) in the City of Hardeeville. The County's population is expected to increase by 64.6% by 2035 to exceed 34,000. In 2020, the County's population density stood at 43.9 persons per square mile.

Historically the County's population was almost entirely composed of Blacks and Whites, with relatively small numbers of Asians, Native Americans, Pacific Islanders, and Hispanics. Between 2000 and 2020, there have been significant changes in the population's composition, with an increase of Hispanics by 326.8%. In 2020, the racial mixture is 45.3% Whites, 33.2% Blacks, 21.5% other races. The ethnic population comprises Hispanics (17.6%). The Hispanic population continued to grow in the County.

The age composition is an important factor in determining the workforce available in the County. The County's median age is 42.5 in 2020. The number of working age population (15-64) has increased but at a slow rate. This may suggest a shrinking future labor force. The County also saw a marked increase in population 60 years and older at 183.8% from 2000 to 2020. The population 60 years and older comprises approximately three in ten people.

In 2020, a total of 11,272 households resided in the County, with a 60.5% increase from 2000. The average household size of 2.71 persons in the County is slightly larger than that of the Lowcountry region (2.56) and the state (2.53). The majority of households (46.9%) are married couples. There are more female-headed households (29.2%) compared to male-headed households (17.9%). Among single-person households, 40.8% are people aged 65 or older.

The educational attainment of the County's population can influence economic development, earning potential, and quality of life. Between 2000 and 2020, the County saw an increase of population 25 years and older that holds a high school diploma (65.7%) or a higher education degree (some college or associate's degree 117.9%, bachelor's degree 291.2%, and graduate degree 292.3%). Presumably, the high percentage in higher education compensates for the low percentage of the population with a high school diploma.

In 2020, the County's median household income is \$45,924, below the averages for the region (\$48,070) and the state (\$54,864). Between 2000 and 2020, median income had increased by 49.5%, however inflation-adjusted median incomes had declined by 0.1%. Further details on demographics can be found in [Appendix A](#).



UTILIZATION ANALYSIS

A utilization analysis is a workforce analysis made to ensure that Jasper County provides equal employment opportunities to women and minorities. A utilization analysis compares the County's workforce to the relevant labor market in terms of sex, race and ethnicity, and job category. In addition, this section provides a comparison of County workforce between 2011 and 2021 to reflect changes in workforce overtime. Further details on comparison of County workforce to available workforce and comparison of County workforce between 2011 and 2021 can be found in [Appendix B](#). Definitions of race and ethnicity and description of job category can be found in [Appendix C](#) and [Appendix D](#) respectively.

The results of the analyses will help determine if there is underutilization in the County government and how to develop goals and engage in targeted outreach and recruitment activities to help meet Equal Employment Opportunity requirements.

Comparison of County Workforce to Available Workforce

Workforce by Sex

The County's workforce is predominantly male, while the available workforce is predominantly female. Males comprise 53% of the County's workforce and 47.5% of the available workforce. Females comprise 47% of the County's workforce and 52.5% of the available workforce. The County's female workforce is under-represented by 5.5%.

Workforce by Race and Ethnicity

The County's workforce and available workforce are predominantly White. The County's racial/ethnic workforce exceeds available workforce in Whites by 3%, Blacks by 3.2%, and American Indian or Alaska Natives by 0.6%. The County's racial/ethnic workforce is under-represented in Asians by 0.7%, Hispanics by 5.5%, and Others by 0.8%.

Workforce by Job Category

- Officials/Administrators
 - There was an under-representation of White males by 24.2%, White females by 17.5%, and Hispanic males by 2.4%.
 - Hispanics females were not represented at all, with an under-representation by 2.4%.
- Professionals
 - There was an under-representation of Whites females by 31.3%.
 - Asian males, Asian females, and Hispanic males were not represented at all, with an under-representation by 3%, 3.5%, and 1% respectively.



- Technicians
 - Black males and Hispanic males were not represented at all, with an under-representation by 13.5% and 11.7% respectively.
- Protective Services
 - Black males were under-represented by 24.4%.
- Administrative Support
 - There was an under-representation of White males by 9.1%, Black males by 0.5%, and Black females by 1.4%.
 - Asian males, Native Hawaiian or Other Pacific Islander males, and Hispanic males were not represented at all, with an under-representation by 1.1%, 0.2%, and by 0.6% respectively.
- Skilled Craft
 - There was an under-representation of White males by 4.5%.
 - Hispanic males were not represented at all, with an under-representation by 30.1%.
- Service/Maintenance
 - There was an under-representation of White males by 4.9% and Black females by 11.7%. Hispanic males and females were not represented at all, with an under-representation by 5.8% and 4.2% respectively.

Comparison of County Workforce between 2011 and 2021

Workforce by Sex

A comparison of the County's workforce between 2011 and 2021 reflects the predominance of male employees. However, the County saw an increase of females in the workforce from 41.9% in 2011 to 47% in 2021.

Workforce by race and Ethnicity

A comparison of the County's workforce between 2011 and 2021 reflects the predominance of Whites with roughly unchanged representation from 57.3% in 2011 to 57.5% in 2021. The County saw an increase of Blacks in the workforce from 41.9% in 2011 to 47% in 2021. For the same period, the representation of other races and ethnicities decreased: American Indians and Alaska Natives (0% to 0.6%), Asians or Native Hawaiians or Other Pacific Islanders (0.3% to 0.6%), and Hispanics (0.7% to 3.2%).

Workforce by Job Category

- Officials/Administrators
 - Increase in representation: Black males by 16.7%, Black females by 15%, and American Indian or Alaska Native females by 2.5%.
 - Decrease in representation: White males by 28.3%, White females by 4.2%, and Asian or Native Hawaiian or Other Pacific Islander females by 1.7%.
 - No representation at all: American Indian or Alaska Native males, Asian or Native Hawaiian or Other Pacific Islander males, Hispanic males, and Hispanic females.



- Professionals
 - Increase in representation: Black males by 9.1%, Asian or Native Hawaiian or Other Pacific Islander males by 3.1%, White females by 1.6%, Black females by 2.5%, American Indian or Alaska Native females by 3.1%.
 - Decrease in representation: White males by 19.3%.
 - No representation at all: American Indian or Alaska Native males, Hispanic males, Asian or Native Hawaiian or Other Pacific Islander females, and Hispanic females.
- Technicians
 - Increase in representation: White males by 40%.
 - Decrease in representation: Black males by 20% and Hispanic males by 20%
 - No representation at all: American Indian or Alaska Native males, Asian or Native Hawaiian or Other Pacific Islander males, Hispanic males, American Indian or Alaska Native females, Asian or Native Hawaiian or Other Pacific Islander females, and Hispanic females.
- Protective Services
 - Increase in representation: White males by 25.4%, White females by 3.3%, and Hispanic females by 0.7%
 - Decrease in representation: Black males by 24.5%, Hispanic males by 0.8%, and Black females by 4.1%
 - No representation at all: American Indian or Alaska Native males, Asian or Native Hawaiian or Other Pacific Islander males, American Indian or Alaska Native females, and Asian or Native Hawaiian or Other Pacific Islander females.
- Administrative Support
 - Increase in representation: White males by 2.3%, Black males by 2.3%, Black females by 6.2%, and Hispanic females by 9.2%.
 - Decrease in representation: White females by 20%.
 - No representation at all: American Indian or Alaska Native males, Asian or Native Hawaiian or Other Pacific Islander males, Hispanic males, American Indian or Alaska Native females, and Asian or Native Hawaiian or Other Pacific Islander females.
- Skilled Craft
 - Increase in representation: White males by 20.5% and White females by 23.7%.
 - Decrease in representation: Black males by 34.5% and Black females 9.8%.
 - No representation at all: American Indian or Alaska Native males, Asian or Native Hawaiian or Other Pacific Islander males, Hispanic males, American Indian or Alaska Native females, Asian or Native Hawaiian or Other Pacific Islander females, and Hispanic females.
- Service/Maintenance
 - Increase in representation: White males by 16.7%, Black males by 54.2%, White females by 20.8%, Black females by 8.3%
 - Decrease in representation: None because there was no workforce utilization in 2011.
 - No representation at all: American Indian or Alaska Native males, Asian or Native Hawaiian or Other Pacific Islander males, Hispanic males, American Indian or Alaska Native females, Asian or Native Hawaiian or Other Pacific Islander females, and Hispanic females.



SECTION III

As the 8th largest employer in the County with approximately 350 employees, Jasper County is committed to the principle that equal employment opportunity must be affordable to all persons, regardless of race, ethnicity, creed, color, sex, sexual orientation, gender identity or expression, national origin or ancestry, marital or familial status, pregnancy, veteran status, religious belief or non-belief, age, disability or any other legally protected class under federal or state law. No person shall suffer discrimination with respect to employment or other terms or conditions of employment by reason of such person's status as enumerated above.

Jasper County administration reflects the people it serves. The following provides the County's key objectives for ensuring equal employment opportunities at all levels.

OBJECTIVES

Compliance with Policies and Regulations

- To evaluate the County's personnel activities and management to ensure compliance with federal and state employment regulations.
- To align with the goals of the Diversity, Equity, and Inclusion Policy.
- To administer all personnel actions in a non-discriminatory manner as stated within the Equal Employment Opportunity Plan.

Increased Communication, Outreach, and Diversity

- To clearly communicate with all elected officials, department heads, employees, applicants, and the public about the EEO information on a regular basis throughout the year with educational information and policy reminders.
- To expand the pool of diverse and under-represented applicants based on assessments, reviews, and data. In addition, to participate in various community events to build partnerships with diverse community organizations.
- To increase employment opportunities and equal participation of all qualified persons by eliminating non-job related factors, conditions, and requirements from any job vacancies.
- To identify and remove any artificial, arbitrary, or unnecessary barriers to employment which operate to discriminate on the basis of race, ethnicity, creed, color, sex, sexual orientation, gender identity or expression, national origin or ancestry, marital or familial status, pregnancy, veteran status, religious belief or non-belief, age, disability or any other legally protected class under federal and state law.



Diversity, Equity, and Inclusion Training

- To provide training regarding County policies that promote diversity, equity, and inclusion to foster positive intergroup relationships and a welcoming environment for all employees.
- To provide training regarding workplace discrimination, harassment, retaliation, and inclusion, to ensure equal employment opportunities for all employees.

IMPLEMENTATION

Jasper County recognizes that equal employment opportunity may be ensured only by a carefully administered and practiced program designed to eliminate any practices, standards or conditions tending to result in discrimination. Additionally, by initiating positive efforts in recruitment, examination, selection, promotion, and training procedures, the County seeks to extend equal employment opportunities to all qualified persons without limiting, segregating, or classifying employees and applicants for employment in any way which would deprive any individual of employment opportunities or otherwise affect his or her status as an employee. An individual's race, natural hair or hairstyles, ethnicity, creed, color, sex, sexual orientation, gender identity or expression, national origin or ancestry, marital or familial status, pregnancy, veteran status, religious belief or non-belief, age, disability or any other legally protected class under federal or state law shall not be considerations when extending employment opportunities.

The County's commitment to equal employment opportunity requires the support of County leadership, the Human Resources Department, department heads, and all employees as set forth in the following:

Equal Employment Opportunity Committee

- Comprising representatives from County Departments and citizens.
- Encouraging and communicating EEO and diversity, equity, and inclusion policies and initiatives so that the County can better support the diverse workforce.
- Reviewing statistical data of the County's demographics and workforce for the purpose of evaluating the effectiveness of the County's equal employment opportunity.
- Liaising with Human Resources, Department heads, and employees to identify EEO problem areas and to recommend solutions.

County Administrator

- Providing executive leadership and oversight to ensure that department heads act as necessary to achieve and implement the EEO objectives as well as diversity, equity and inclusion.
- Reiterating the County's commitment to equal employment opportunities and a diverse and inclusive workforce at all levels through leadership support, policies and guidance, resources, and budgetary assistance.



Human Resources Department

- Complying with applicable laws and regulations, reviewing personnel policies, employment practices and procedures, and making improvements or recommendations on steps to promote equal employment opportunity and diversity, equity and inclusion.
- Conducting ongoing statistical analysis of the County’s workforce and taking steps to remedy underutilization to promote full participation and diversity at all levels of employment.
- Developing and disseminating an EEO’s communication plan and materials to ensure that all departments and staff are aware, understand, and work within federal and state law, as well as County policies and procedures. The dissemination includes hard copy in areas highly visible to employees, the county web page for viewing and printing, and the county employee handbook.
- Increasing countywide recruitment efforts to attract a broad and diverse candidate pool for positions in all categories, particularly for under-represented groups, to maintain a workforce reflective of the community it serves. Advertising for job openings with the statement:

“We are an equal opportunity employer, and all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity or expression, pregnancy, age, national origin, disability status, genetic information, protected veteran status, or any other characteristic protected by law.”

Department Heads

- Achieving progress towards equal employment practices by reviewing its department’s utilization of minorities, females, and disabled persons, determining barriers that may hinder their efforts for creating a diverse workforce, and working with the Human Resources Department to make improvement in those areas.
- Creating and fostering work environments free of discrimination and taking prompt action when an employee, workforce member, or non-employee has been found engaging in discrimination, retaliation, or harassment (including sexual harassment) while conducting business on behalf of the County.
- Encouraging department employees to notify or report all incidents of discrimination, retaliation, or harassment and taking appropriate measures to resolve the situation.



Employees

- Applying the County's policies, guidance, and training with respect to equal employment opportunity and conducting themselves in a manner that adheres to the County's policies and guidance.
- Supporting a work climate that is conducive to achieving equal employment opportunities and that is free of any form of discrimination or harassment.
- Promptly notifying or reporting to Department Heads, the Human Resources Department, or the County attorney of all incidents of discrimination, retaliation, or harassment.



SECTION IV

APPENDIX A: DEMOGRAPHICS

Table 1: Population Change 2000-2020

	2000	2010	2020	Change 2000-2010	Change 2010-2020	Change 2000-2020
Jasper County	20,678	24,777	28,791	19.8%	16.2%	39.2%
City of Hardeeville	1,793	2,952	7,473	64.6%	153.2%	316.8%
Town of Ridgeland	2,518	4,036	3,758	60.3%	-6.9%	49.2%
Unincorporated Areas	16,367	17,789	17,560	8.7%	-1.3%	7.3%

Source: U.S. Census Bureau, Decennial Census 2000-2020

Table 2: Race and Ethnicity 2000-2020

	2000	2010	2020	Change 2000- 2010	Change 2010- 2020	Change 2000- 2020
Race						
White	8,766	10,658	13,715	21.6%	28.7%	56.5%
Black or African American	10,895	11,406	9,645	4.7%	-15.4%	-11.5%
American Indian and Alaska Native	76	122	145	60.5%	18.9%	90.8%
Asian	92	176	197	91.3%	11.9%	114.1%
Native Hawaiian and Other Pacific Islander	10	13	24	30.0%	84.6%	140.0%
Some Other Race	700	2,050	3,029	192.9%	47.8%	332.7%
Two or More Races	139	352	2,036	153.2%	478.4%	1,364.7%
Ethnicity						
Hispanic or Latino	1,190	3752	5,079	215.3%	35.4%	326.8%

Source: U.S. Census Bureau, Decennial Census 2000-2020



Table 3: Age Distribution 2000-2020

	2000	2010	2020	Change 2000-2010	Change 2010-2020	Change 2000-2020
Under 5	1,499	1,859	1,503	24.0%	-19.2%	0.3%
5 to 9	1,602	1,711	1,594	6.8%	-6.8%	-0.5%
10 to 14	1,559	1,546	1,627	-0.8%	5.2%	4.4%
15 to 19	1,483	1,751	1,587	18.1%	-9.4%	7.0%
20 to 24	1,527	1,969	1,713	28.9%	-13.0%	12.2%
25 to 34	3,063	3,685	3,607	20.3%	-2.1%	17.8%
35 to 44	3,282	3,217	3,267	-2.0%	1.6%	-0.5%
45 to 54	2,538	3,524	3,201	38.8%	-9.2%	26.1%
55 to 59	1,041	1,428	1,940	37.2%	35.9%	86.4%
60 to 64	815	1,300	2,237	59.5%	72.1%	174.5%
65 to 74	1,273	1,671	4,271	31.3%	155.6%	235.5%
75 to 84	738	785	1,784	6.4%	127.3%	141.7%
85 years and over	258	313	460	21.3%	47.0%	78.3%

Source: U.S. Census Bureau, Decennial Census 2000-2020

Table 4: Household Formation 2000-2020

	2000	2010	2020	Change 2000-2010	Change 2010-2020	Change 2000-2020
Total Households	7,025	8,517	11,272	21.2%	32.3%	60.5%
Married Couple Household	3,565	3,768	5,284	5.7%	40.2%	48.2%
Male Householder (no spouse)	376	596	2,019	58.5%	238.8%	437.0%
Female Householder (no spouse)	1,176	1,580	3,293	34.4%	108.4%	180.0%
Average Household Size	2.75	2.73	2.71	-0.7%	-0.7%	-1.5%

Source: U.S. Census Bureau, Decennial Census 2000-2020



Table 5: Educational Attainment 2000-2020

	2000	2010	2020	Change 2000-2010	Change 2010-2020	Change 2000-2020
Less than High School	4,569	3,740	2,823	-18.2%	-24.5%	-38.2%
High school	4,713	5,900	7,808	25.2%	32.3%	65.7%
Some College or Associate's	2,685	3,844	5,850	43.2%	52.2%	117.9%
Bachelor's degree	808	998	3,161	23.5%	216.7%	291.2%
Graduate or professional degree	337	402	1,322	19.4%	228.6%	292.3%

Source: U.S. Census Bureau, American Community Survey 5-Year Estimates 2000-2020

Table 6: Income 2000-2020

	2000	2010	2020	Change 2000-2010	Change 2010-2020	Change 2000-2020
Median Household Income	\$30,727	\$37,393	\$45,924	21.7%	22.8%	49.5%
Inflation Adjusted	\$45,990	\$43,976	\$45,924	-4.4%	4.4%	-0.1%
Per Capita Income	\$14,161	\$17,997	\$24,886	27.1%	38.3%	75.7%
Inflation Adjusted	\$21,195	\$21,165	\$24,886	-0.1%	17.6%	17.4%

Source: U.S. Census Bureau, American Community Survey 5-Year Estimates 2000-2020



APPENDIX B: WORKFORCE ANALYSIS

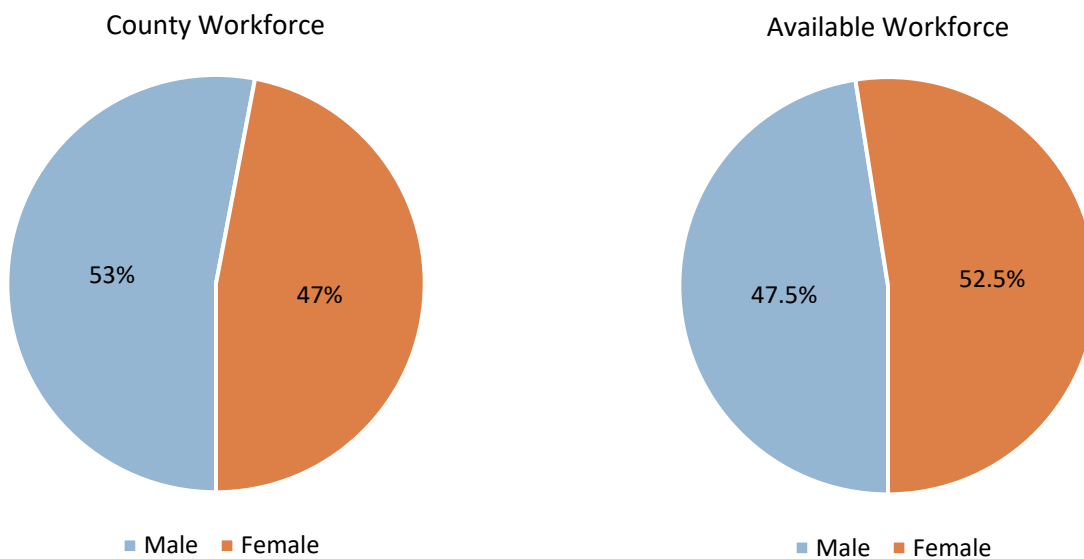
The following data provides statistical summaries on Jasper County’s current workforce and the civilian labor workforce or available workforce broken down by sex, race/ethnicity, and job classification. This section also provides comparison of County workforce to the community workforce to help determine if there is underutilization in the County government. In addition, it provides a comparison of County workforce between 2011 and 2021 to reflect changes in workforce overtime.

Comparison of County Workforce to Available Workforce

Workforce by Sex

The County’s workforce is predominantly male, while the available workforce is predominantly female. Males comprise 53% of the County’s workforce and 47.5% of the available workforce. Females comprise 47% of the County’s workforce and 52.5% of the available workforce. The County’s female workforce is under-represented by 5.5%.

Figure 1: Workforce for All Job Categories by Sex in 2021

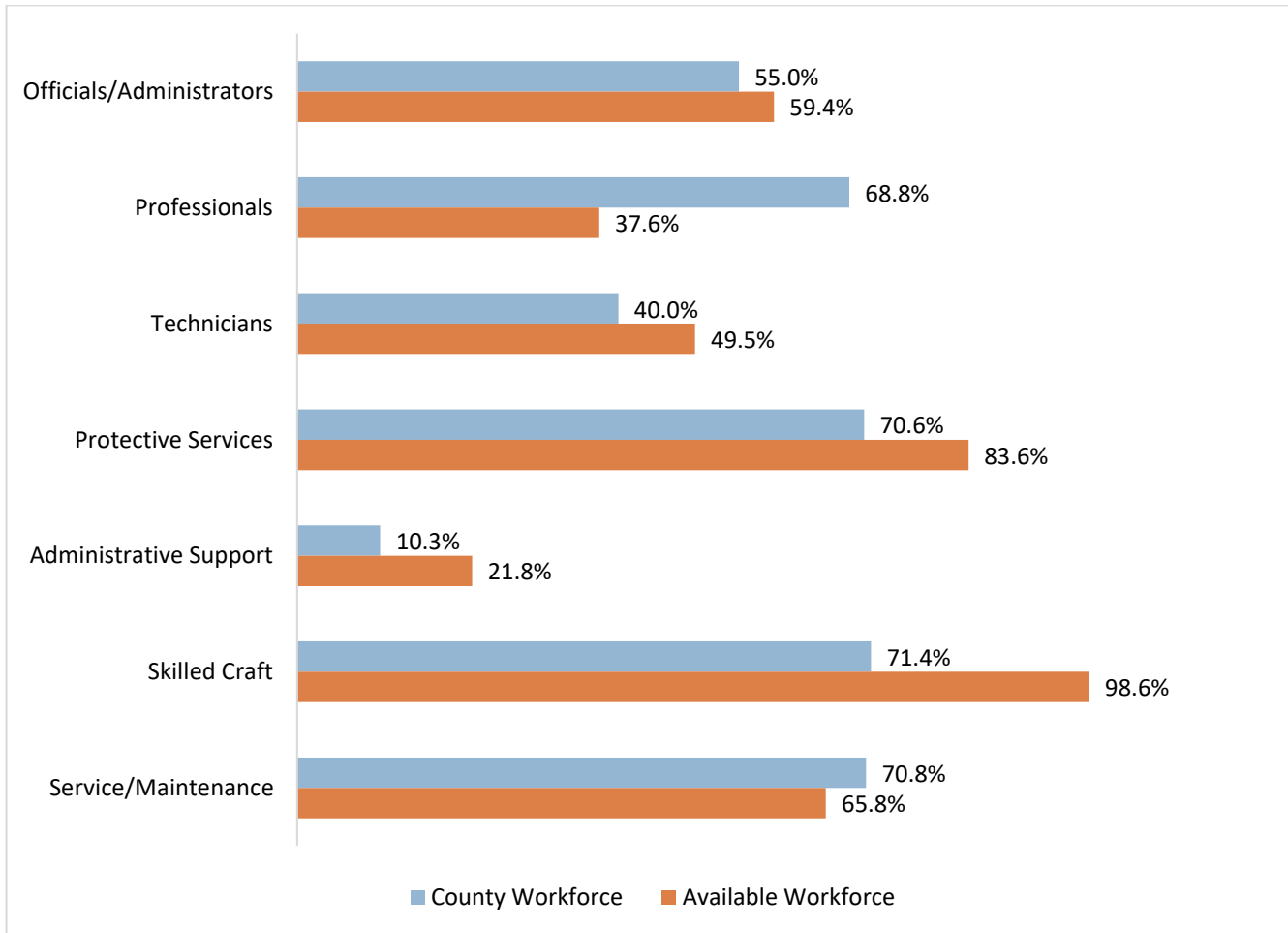


Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



The County’s male workforce exceeds available workforce in Professionals by 31.2% and Service/Maintenance by 5%. The County’s male workforce is under-represented in Officials/Administrators by 4.4%, Technician by 9.5%, Protective Services by 13%, Administrative Support by 11.5%, and Skilled Craft by 27.2%.

Figure 2: Male Workforce by Job Category in 2021

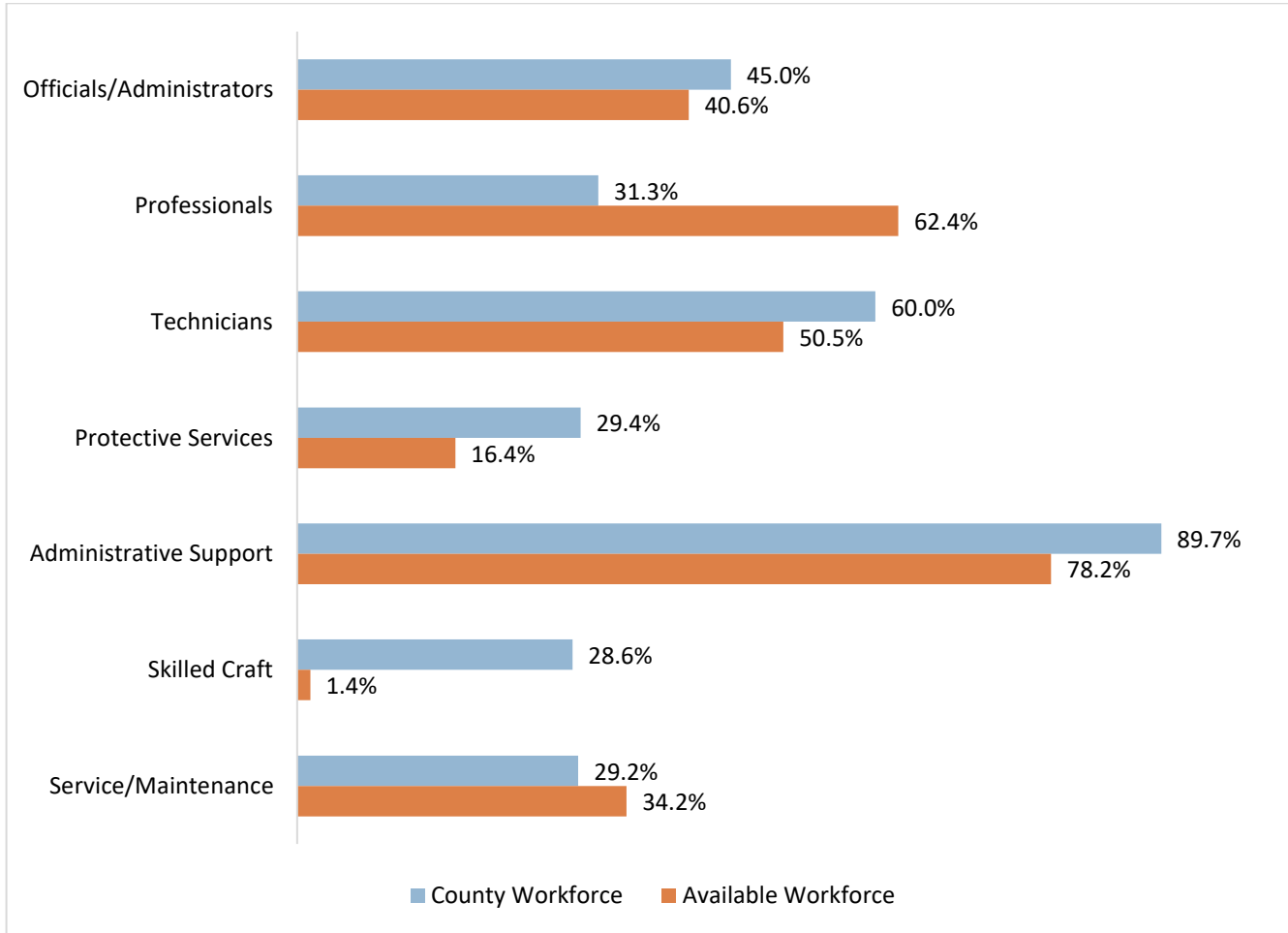


Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



The County’s female workforce exceeds available workforce in Officials/Administrators 4.4%, Technicians by 9.5%, Administrative Support by 11.5%, and Skilled Craft by 27.2%. The County’s female workforce is under-represented in Professionals by 31.1% and Service/Maintenance by 5%.

Figure 3: Female Workforce by Job Category in 2021



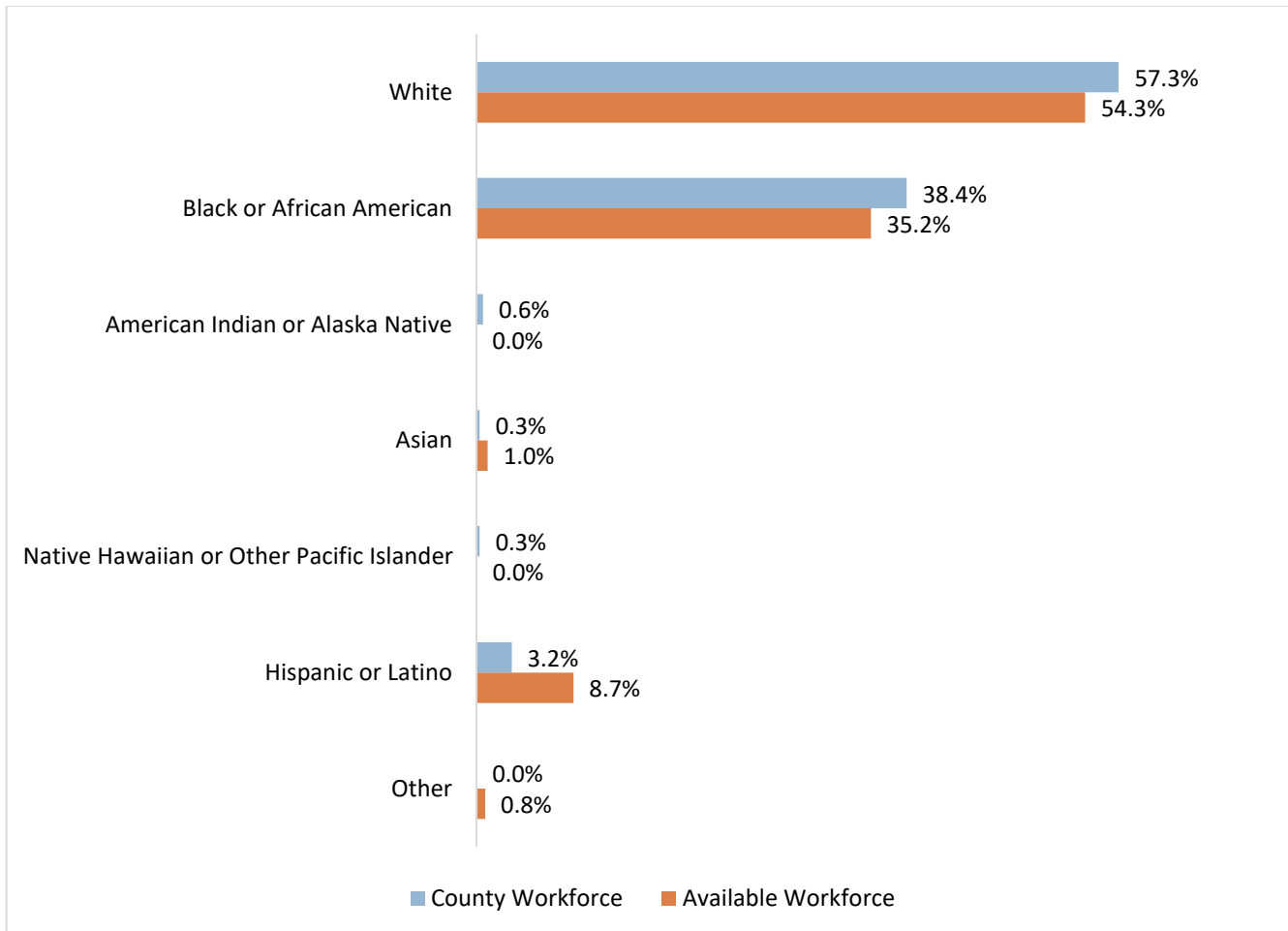
Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



Workforce by Race and Ethnicity

The County’s workforce and available workforce are predominantly White. The County’s racial/ethnic workforce exceeds available workforce in Whites by 3%, Blacks by 3.2%, and American Indian or Alaska Natives by 0.6%. The County’s racial/ethnic workforce is under-represented in Asians by 0.7%, Hispanics by 5.5%, and Others by 0.8%.

Figure 4: Workforce for All Job Categories by Race and Ethnicity in 2021

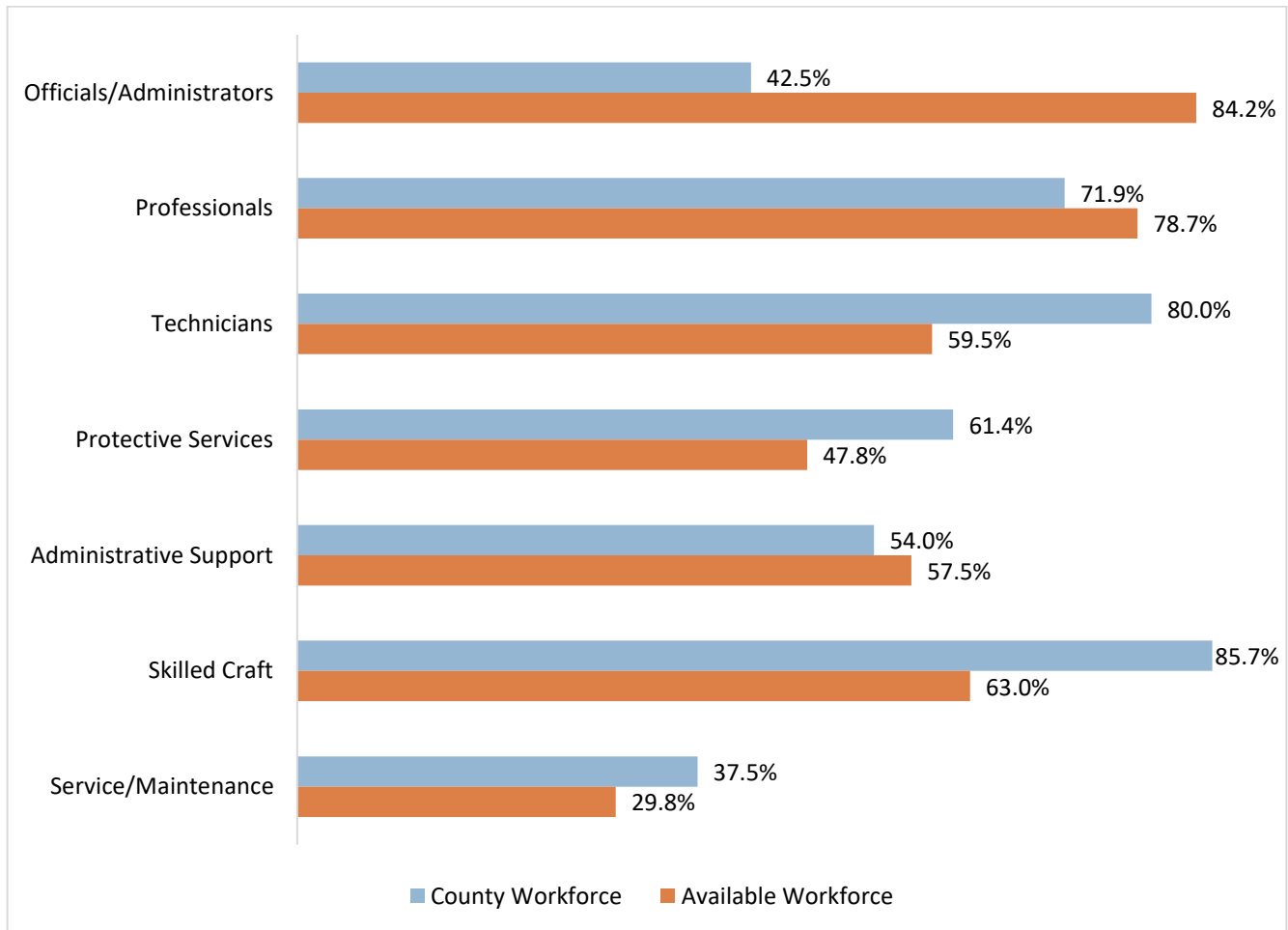


Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



Whites represent 57.3% of the County’s workforce and 54.3% of the available workforce. The County’s White workforce exceeds available workforce in Technicians by 20.5%, Protective Services by 13.6%, Skilled Craft by 22.7%, and Service/Maintenance by 7.7%. The County’s White workforce is under-represented in Officials/Administrators by 41.1%, Professionals by 6.8%, and Administrative Support by 3.5%.

Figure 5: White Workforce by Job Category in 2021

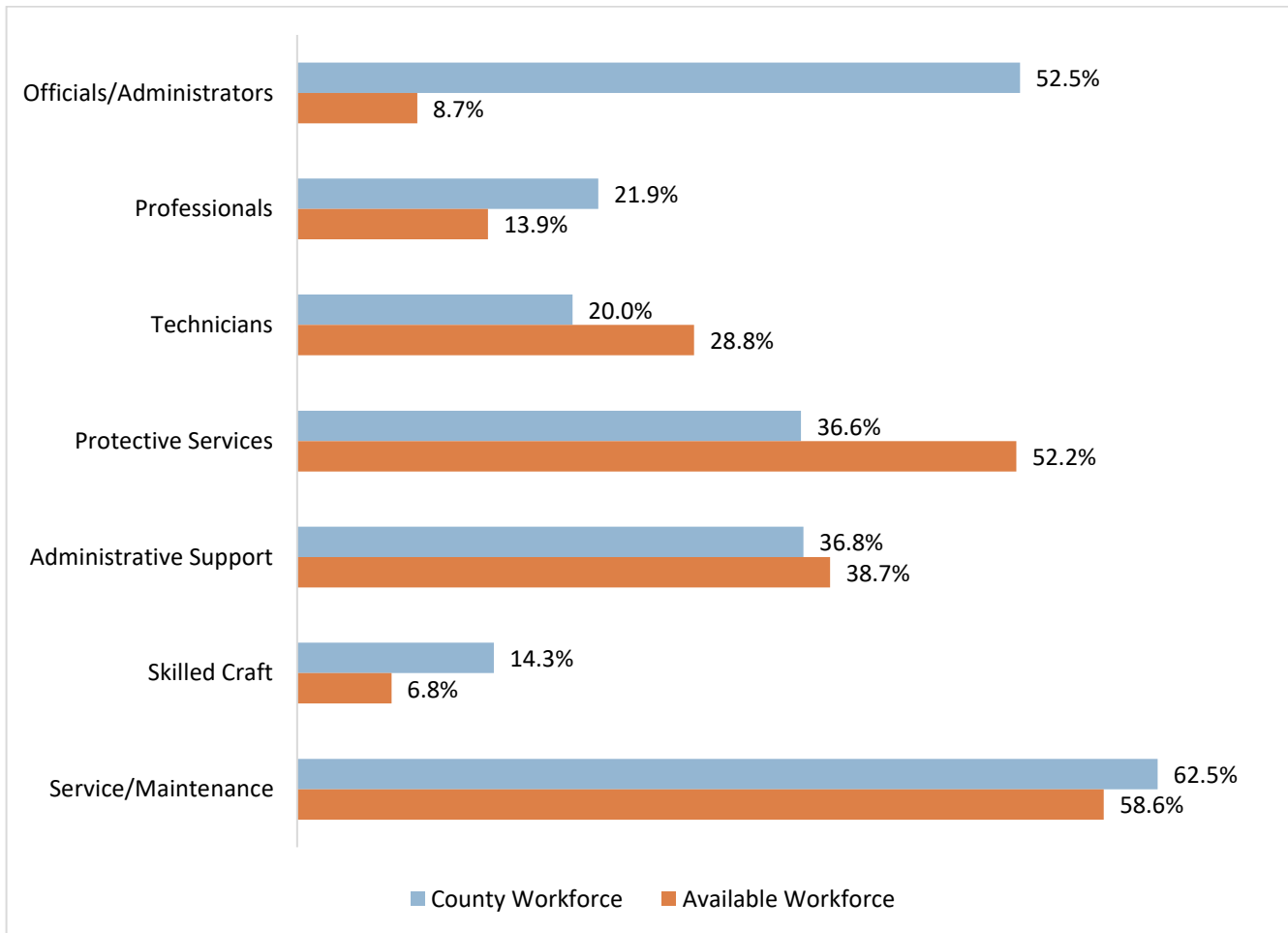


Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



Blacks represent 38.4% of the County’s workforce and 35.2% of the available workforce. The County’s Black workforce exceeds available workforce in Officials/Administrators by 43.8%, Professionals by 8%, Skilled Craft by 7.5%, and Service/Maintenance by 3.9%. The County’s Black workforce is under-represented in Technicians by 8.8%, Protective Services by 15.6%, and Administrative Support by 1.9%.

Figure 6: Black or African American Workforce by Job Category in 2021

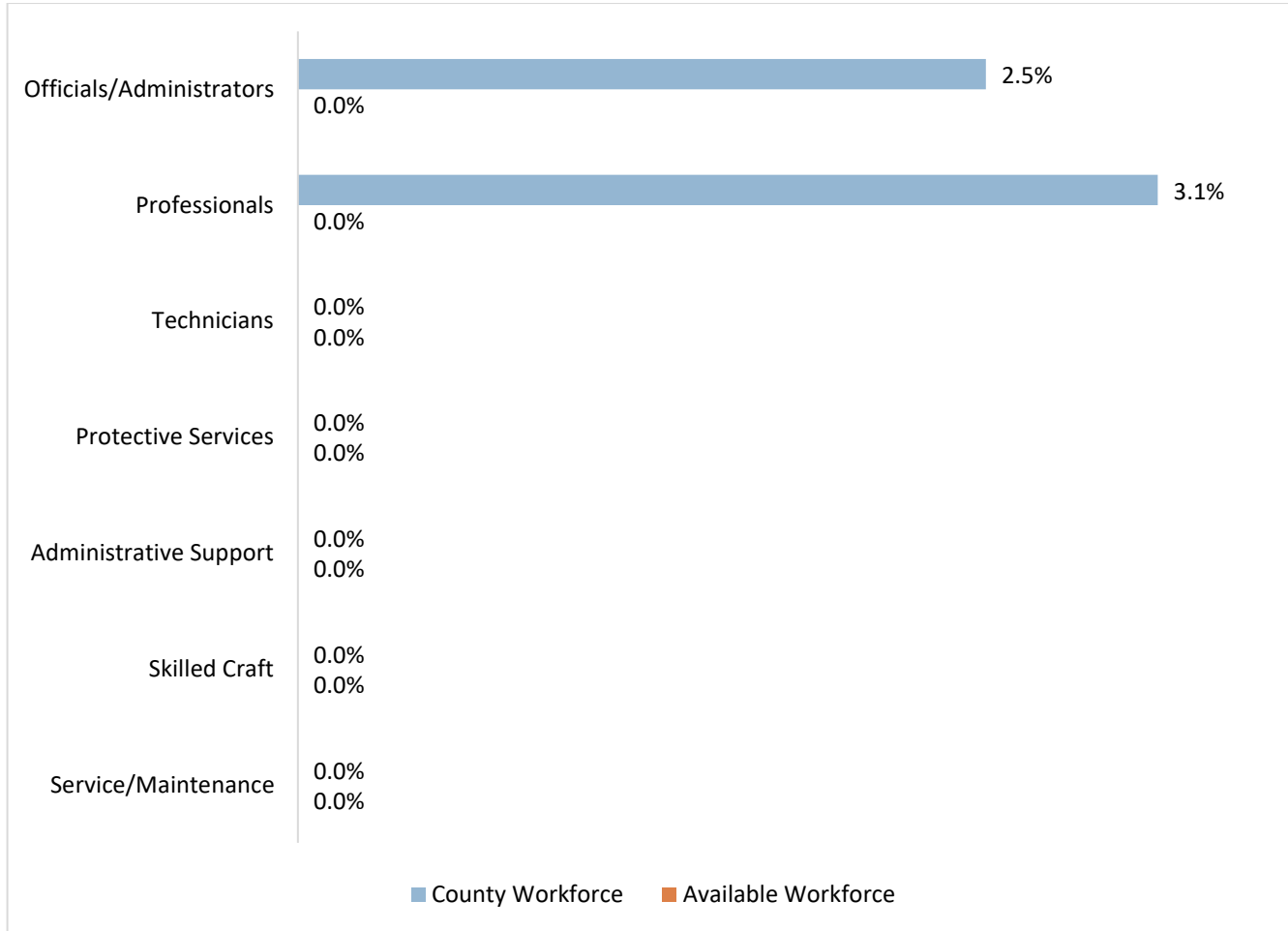


Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



American Indians or Alaska Natives represent 0.6% of the County’s workforce and 0% of the available workforce. The County’s American Indian or Alaska Native workforce exceeds available workforce in Officials/Administrators by 2.5% and Professionals by 3.1%. The County’s American Indian or Alaska Native workforce is not represented at all in Technicians, Protective Services, and Administrative Support, Skilled Craft by, and Service/Maintenance

Figure 7: American Indian or Alaska Native Workforce by Job Category in 2021

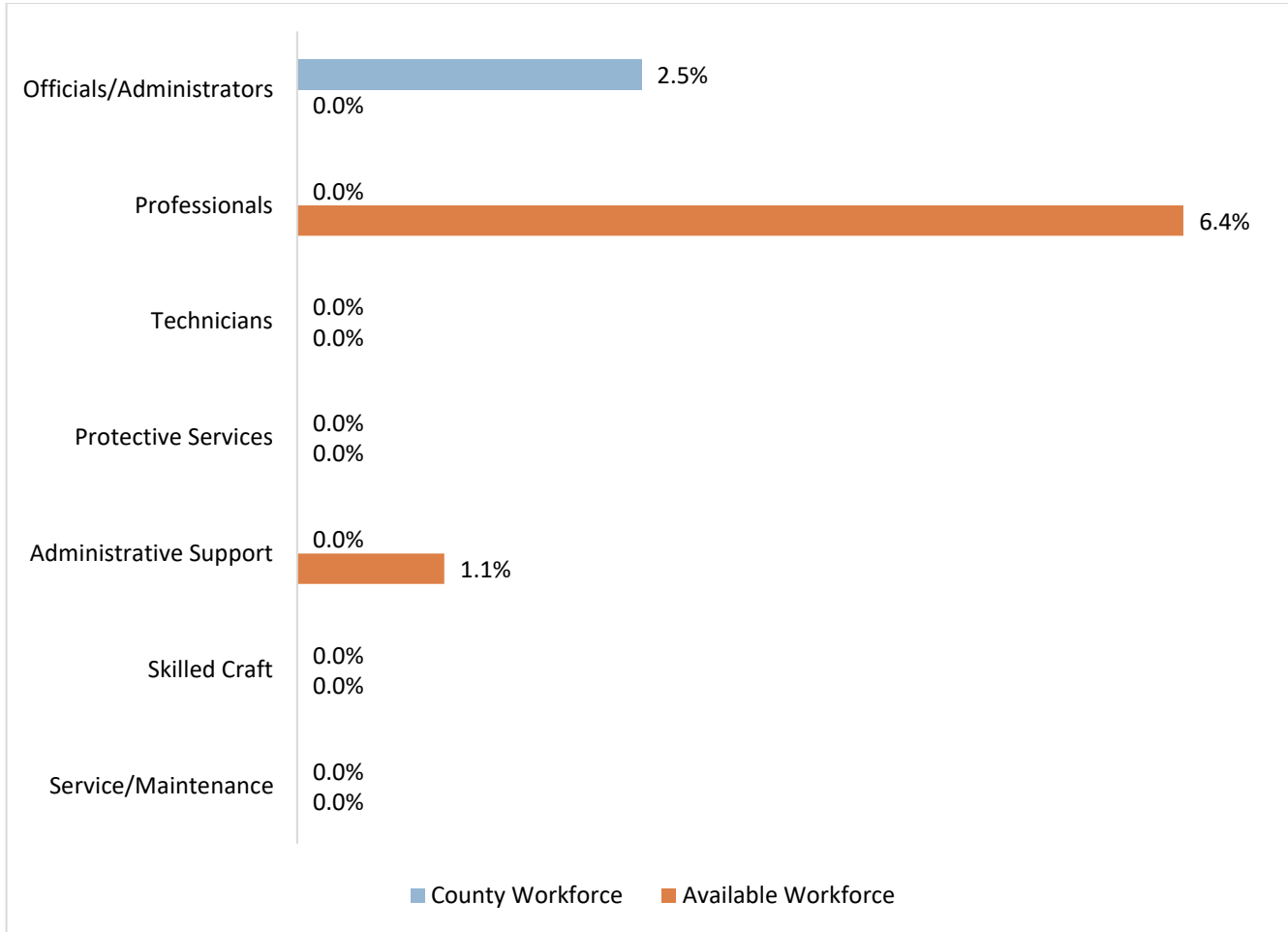


Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



Asians represent 0.3% of the County’s workforce and 1% of the available workforce. The County’s Asian workforce exceeds available workforce in Officials/Administrators by 2.5%. The County’s Asian workforce is not represented at all in Professionals, Technicians, Protective Services, and Administrative Support, Skilled Craft by, and Service/Maintenance. Among these, the under-representations are 6.4% in Professionals and -1.1% in Administrative Support.

Figure 8: Asian Workforce by Job Category in 2021

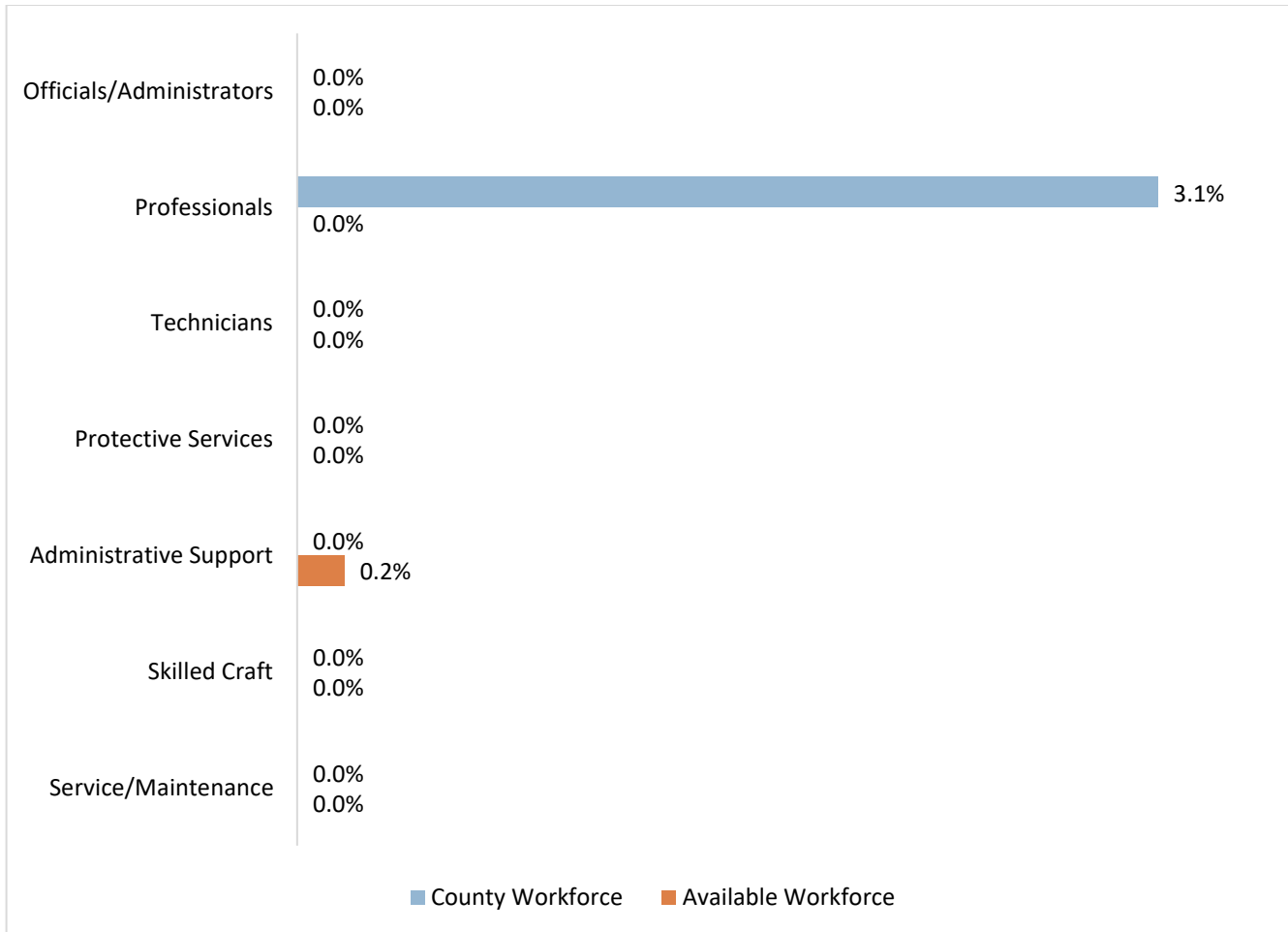


Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



Native Hawaiians or Other Pacific Islanders represent 0.3% of the County’s workforce and 0% of the available workforce. The County’s Native Hawaiian or Other Pacific Islander workforce exceeds available workforce in Professionals by 3.1%. The County’s Asian workforce is not represented at all in Officials/Administrators, Technicians, Protective Services, and Administrative Support, Skilled Craft by, and Service/Maintenance. Among these, the under-representations are 0.2% in Administrative Support.

Figure 9: Native Hawaiian or Other Pacific Islander Workforce by Job Category for in 2021

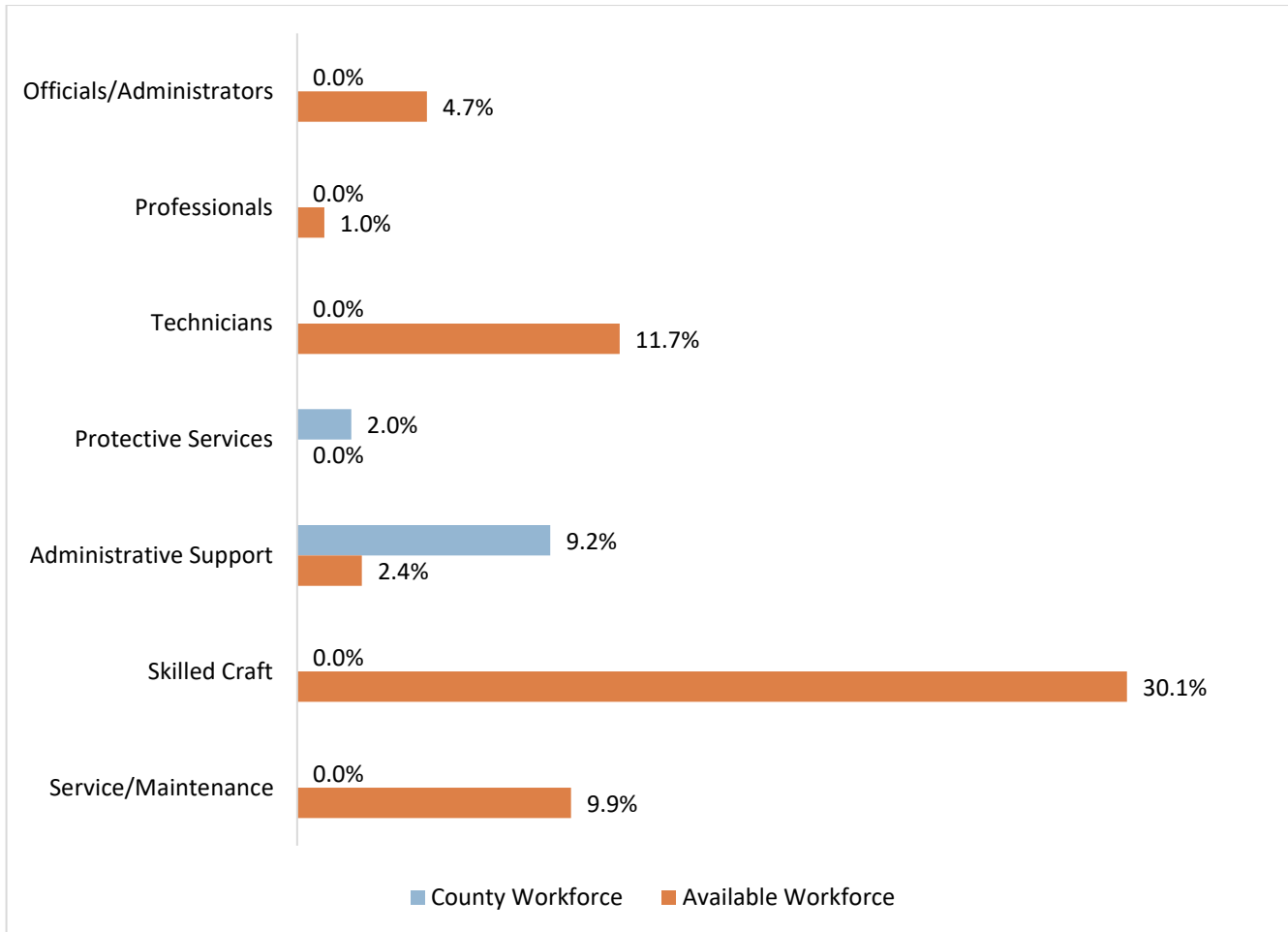


Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



Hispanics represent 3.2% of the County’s workforce and 8.7% of the available workforce. The County’s Hispanic workforce exceeds available workforce in Protective Services by 2% and Administrative Support by 6.8%. The County’s Hispanic workforce is not represented at all in Officials/Administrators, Professionals, Technicians, Skilled Craft, and Service/Maintenance, with under representation by 4.7%, 1%, 11.7%, 30.1%, and 9.9% respectively.

Figure 10: Hispanic or Latino Workforce by Job Category in 2021



Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



Summary of Workforce Utilization

Table 7: Workforce Utilization Analysis 2021

Job Categories	Male							Female						
	White	Black or African American	American Indian or Alaska Native	Asian	Native Hawaiian or Other Pacific Islander	Hispanic or Latino	Other	White	Black or African American	American Indian or Alaska Native	Asian	Native Hawaiian or Other Pacific Islander	Hispanic or Latino	Other
Officials/Administrators														
Workforce #	12	10	0	0	0	0	0	5	11	1	1	0	0	0
Workforce %	30.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.5%	27.5%	2.5%	2.5%	0.0%	0.0%	0.0%
CLS #	460	4	0	0	0	20	20	255	70	0	0	0	20	0
CLS %	54.2%	0.5%	0.0%	0.0%	0.0%	2.4%	2.4%	30.0%	8.2%	0.0%	0.0%	0.0%	2.4%	0.0%
Utilization %	-24.2%	24.5%	0.0%	0.0%	0.0%	-2.4%	-2.4%	-17.5%	19.3%	2.5%	2.5%	0.0%	-2.4%	0.0%
Professionals														
Workforce #	17	4	0	0	1	0	0	6	3	1	0	0	0	0
Workforce %	53.1%	12.5%	0.0%	0.0%	3.1%	0.0%	0.0%	18.8%	9.4%	3.1%	0.0%	0.0%	0.0%	0.0%
CLS #	290	50	0	30	0	10	0	505	90	0	35	0	0	0
CLS %	28.7%	5.0%	0.0%	3.0%	0.0%	1.0%	0.0%	50.0%	8.9%	0.0%	3.5%	0.0%	0.0%	0.0%
Utilization %	24.4%	7.5%	0.0%	-3.0%	3.1%	-1.0%	0.0%	-31.3%	0.5%	3.1%	-3.5%	0.0%	0.0%	0.0%
Technicians														
Workforce #	2	0	0	0	0	0	0	2	1	0	0	0	0	0
Workforce %	40.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.0%	20.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CLS #	135	75	0	0	0	65	0	195	85	0	0	0	0	0
CLS %	24.3%	13.5%	0.0%	0.0%	0.0%	11.7%	0.0%	35.1%	15.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Utilization %	15.7%	-13.5%	0.0%	0.0%	0.0%	-11.7%	0.0%	4.9%	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Protective Services														
Workforce #	84	22	0	0	0	2	0	10	34	0	0	0	1	0
Workforce %	54.9%	14.4%	0.0%	0.0%	0.0%	1.3%	0.0%	6.5%	22.2%	0.0%	0.0%	0.0%	0.7%	0.0%
CLS #	150	130	0	0	0	0	0	10	45	0	0	0	0	0
CLS %	44.8%	38.8%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	13.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Utilization %	10.1%	-24.4%	0.0%	0.0%	0.0%	1.3%	0.0%	3.6%	8.8%	0.0%	0.0%	0.0%	0.7%	0.0%



Job Categories	Male							Female						
	White	Black or African American	American Indian or Alaska Native	Asian	Native Hawaiian or Other Pacific Islander	Hispanic or Latino	Other	White	Black or African American	American Indian or Alaska Native	Asian	Native Hawaiian or Other Pacific Islander	Hispanic or Latino	Other
Paraprofessional														
Workforce #	0	0	0	0	0	0	0	0	1	0	0	0	0	0
Workforce %	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CLS #	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
CLS %	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Utilization %	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Administrative Support														
Workforce #	7	2	0	0	0	0	0	40	30	0	0	0	8	0
Workforce %	8.0%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	46.0%	34.5%	0.0%	0.0%	0.0%	9.2%	0.0%
CLS #	400	65	0	25	4	15	0	945	840	0	0	0	40	4
CLS %	17.1%	2.8%	0.0%	1.1%	0.2%	0.6%	0.0%	40.4%	35.9%	0.0%	0.0%	0.0%	1.7%	0.2%
Utilization %	-9.1%	-0.5%	0.0%	-1.1%	-0.2%	-0.6%	0.0%	5.6%	-1.4%	0.0%	0.0%	0.0%	7.5%	-0.2%
Skilled Craft														
Workforce #	4	1	0	0	0	0	0	2	0	0	0	0	0	0
Workforce %	57.1%	14.3%	0.0%	0.0%	0.0%	0.0%	0.0%	28.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CLS #	675	75	0	0	0	330	0	15	0	0	0	0	0	0
CLS %	61.6%	6.8%	0.0%	0.0%	0.0%	30.1%	0.0%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Utilization %	-4.5%	7.4%	0.0%	0.0%	0.0%	-30.1%	0.0%	27.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Service/Maintenance														
Workforce #	4	13	0	0	0	0	0	5	2	0	0	0	0	0
Workforce %	16.7%	54.2%	0.0%	0.0%	0.0%	0.0%	0.0%	20.8%	8.3%	0.0%	0.0%	0.0%	0.0%	0.0%
CLS #	595	1065	0	0	0	160	0	230	555	0	0	0	115	45
CLS %	21.5%	38.5%	0.0%	0.0%	0.0%	5.8%	0.0%	8.3%	20.1%	0.0%	0.0%	0.0%	4.2%	1.6%
Utilization %	-4.9%	15.6%	0.0%	0.0%	0.0%	-5.8%	0.0%	12.5%	-11.7%	0.0%	0.0%	0.0%	-4.2%	-1.6%

Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).



Table 8: Significant Workforce Underutilization 2021

Job Categories	Male							Female						
	White	Black or African American	American Indian or Alaska Native	Asian	Native Hawaiian or Other Pacific Islander	Hispanic or Latino	Other	White	Black or African American	American Indian or Alaska Native	Asian	Native Hawaiian or Other Pacific Islander	Hispanic or Latino	Other
Officials/ Administrators	✓					✓	✓	✓					✓	
Professionals				✓		✓		✓			✓			
Technicians		✓				✓								
Protective Services		✓												
Paraprofessional														
Administrative Support	✓	✓		✓	✓	✓			✓					✓
Skilled Craft	✓					✓								
Service/ Maintenance	✓					✓			✓				✓	✓

Source: U.S. Census Bureau, Equal Employment Opportunity Data (reflecting persons 16 years of age or older who were employed or seeking employment, excluding those in the Armed Services).

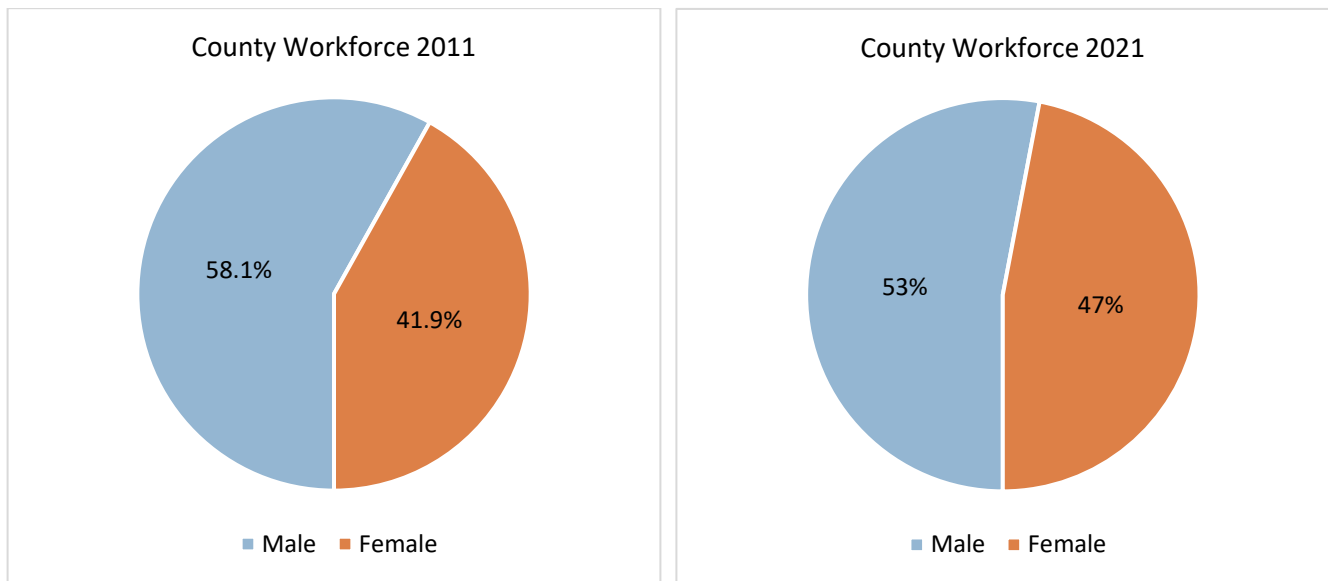


Comparison of County Workforce between 2011 and 2021

Workforce by Sex

A comparison of County’s workforce between 2011 and 2021 reflects predominant males. However, the County saw an increase of female workforce from 41.9% in 2011 to 47% in 2021.

Figure 11: Workforce for All Job Categories by Sex between 2011 and 2021

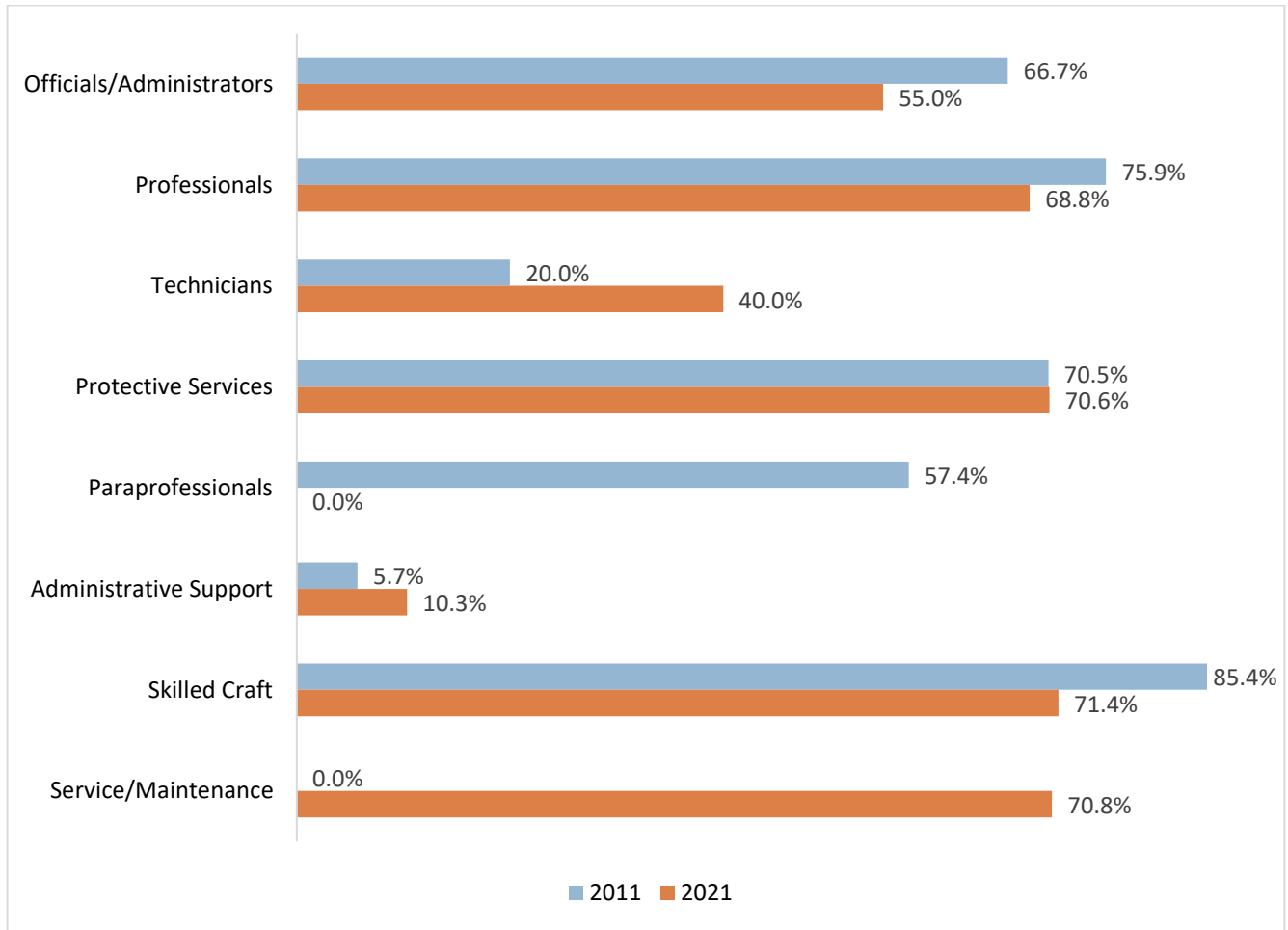


Source: Jasper County EE04 Report 2011 and 2021



For males, there was a decrease in Officials/Administrators, Professionals, Paraprofessionals, and Skilled Craft; while there was an increase in Technicians, Administrative Support, and Service/Maintenance. A representation of males in Protective Services was roughly unchanged.

Figure 12: Male Workforce by Job Category between 2011 and 2021

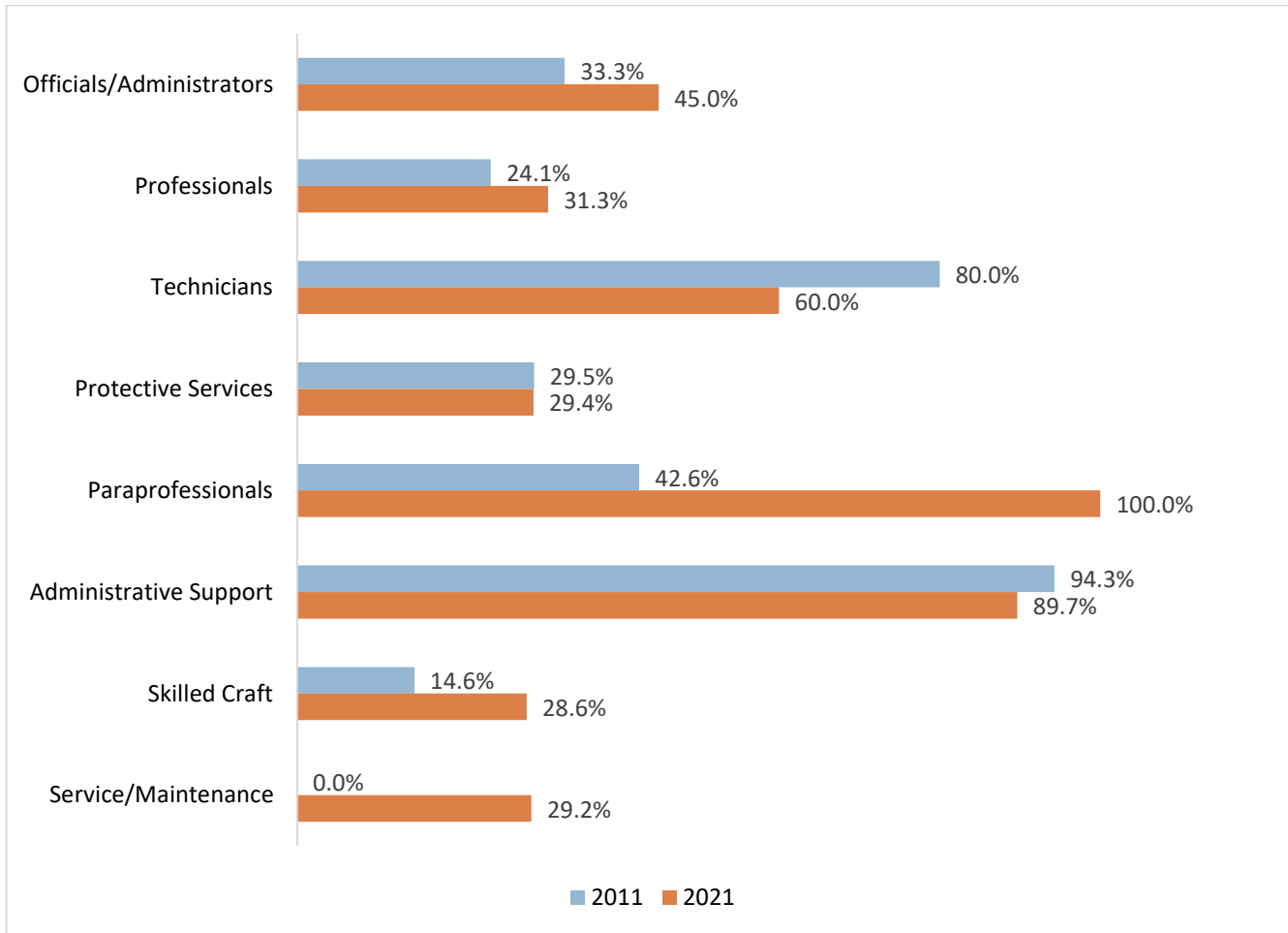


Source: Jasper County EE04 Report 2011 and 2021



For females, there was a decrease in Technicians and Administrative Support, while there was an increase in Officials/Administrators, Professionals, Paraprofessionals, Skilled Craft, and Service/Maintenance. A representation of females in Protective Services was roughly unchanged.

Figure 13: Female Workforce by Job Category between 2011 and 2021



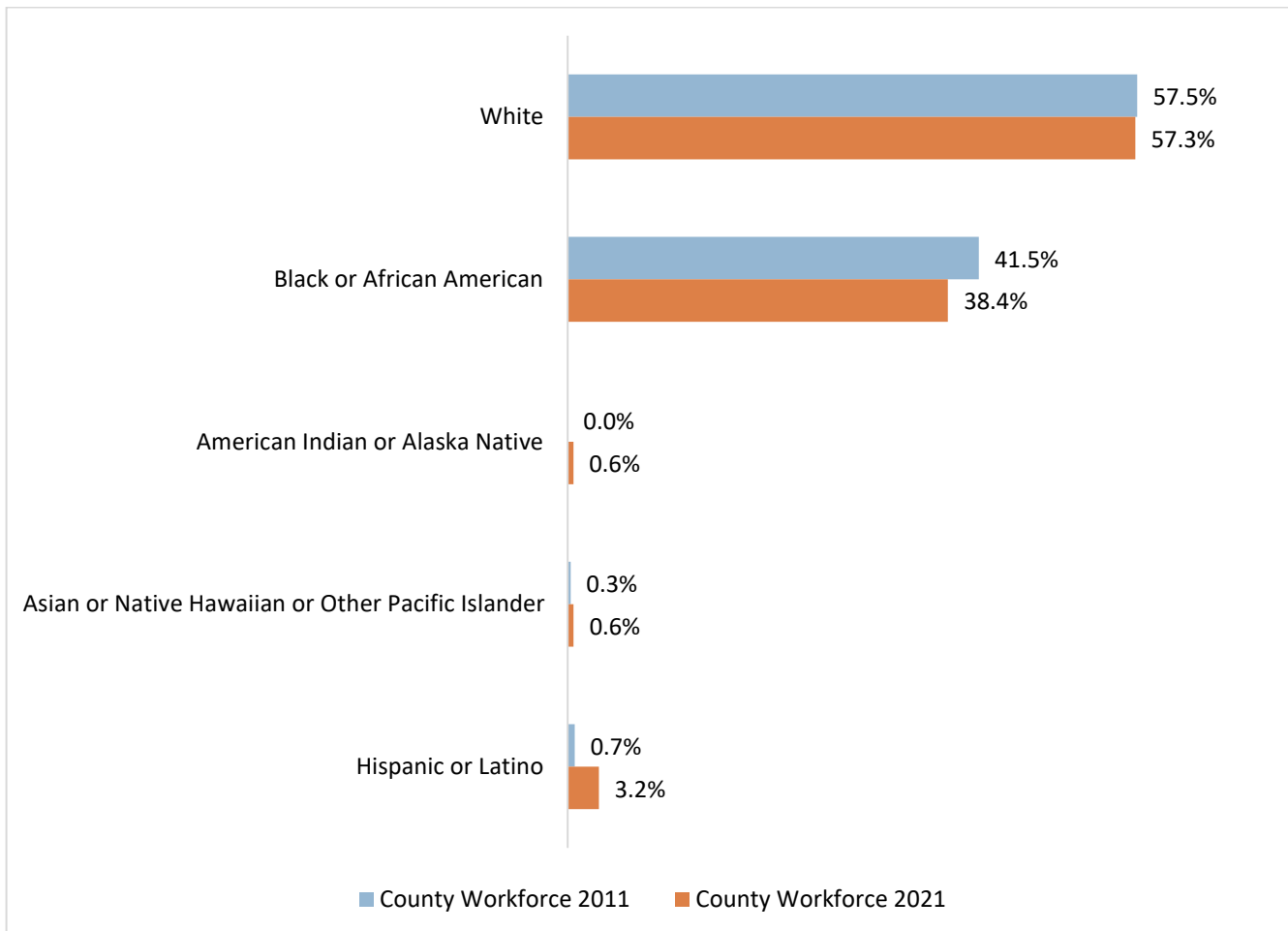
Source: Jasper County EE04 Report 2011 and 2021



Workforce by Race and Ethnicity

A comparison of County’s workforce between 2011 and 2021 reflects predominant Whites with roughly unchanged representation from 57.3% in 2011 to 57.5% in 2021. The County saw an increase of Black workforce from 41.9% in 2011 to 47% in 2021. For the same period, the representation of other races and ethnicity decreased: American Indians and Alaska Natives (0% to 0.6%), Asians or Native Hawaiians or Other Pacific Islanders (0.3% to 0.6%), and Hispanics (0.7% to 3.2%).

Figure 14: Workforce for All Job Categories by Race and Ethnicity between 2011 and 2021

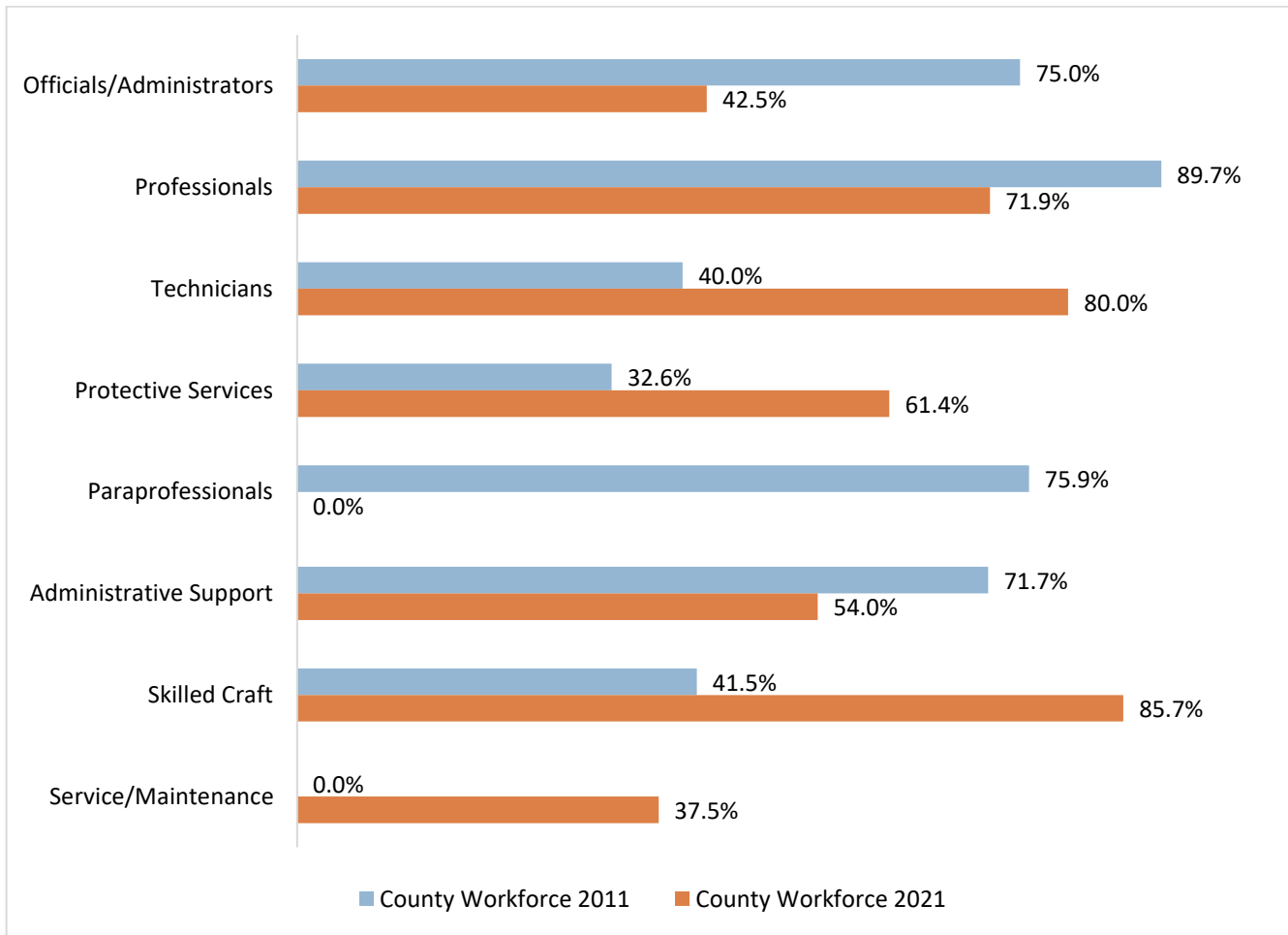


Source: Jasper County EE04 Report 2011 and 2021



For Whites, there was a decrease in Officials/Administrators, Professionals, Paraprofessionals, and Administrative Support; while there was an increase in Technicians, Protective Services, and Service/Maintenance. In 2011, Whites were not represented at all in Service/Maintenance. In 2021, Whites were not represented at all in Paraprofessionals.

Figure 15: White Workforce by Job Category between 2011 and 2021

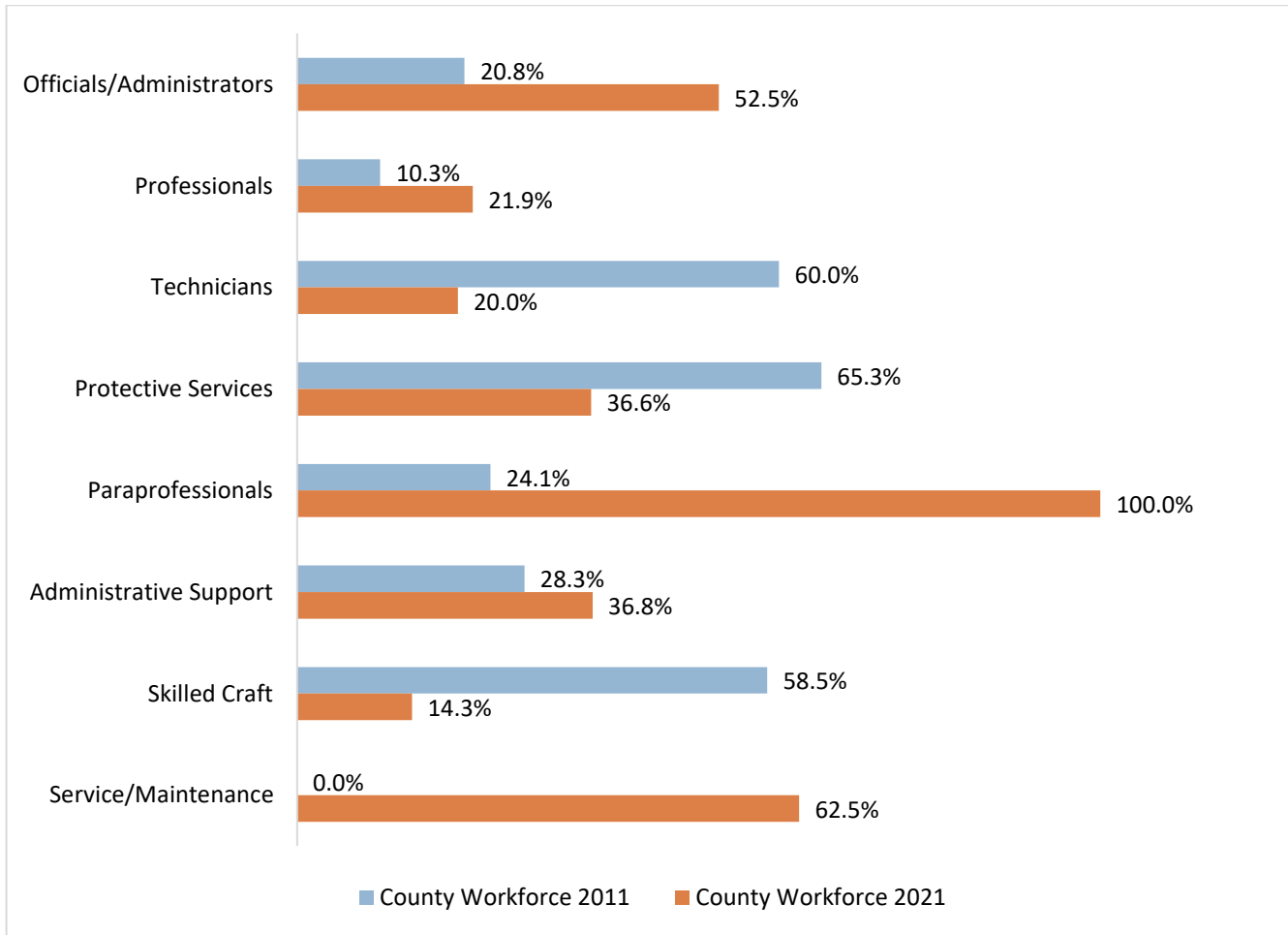


Source: Jasper County EE04 Report 2011 and 2021



For Blacks, there was a decrease in Technicians, Protective Services, and Skilled Craft; while there was an increase in Officials/Administrators, Professionals, Paraprofessionals, Administrative Support, and Service/Maintenance. In 2011, Blacks were not represented at all in Service/Maintenance.

Figure 16: Black or African American Workforce by Job Category between 2011 and 2021

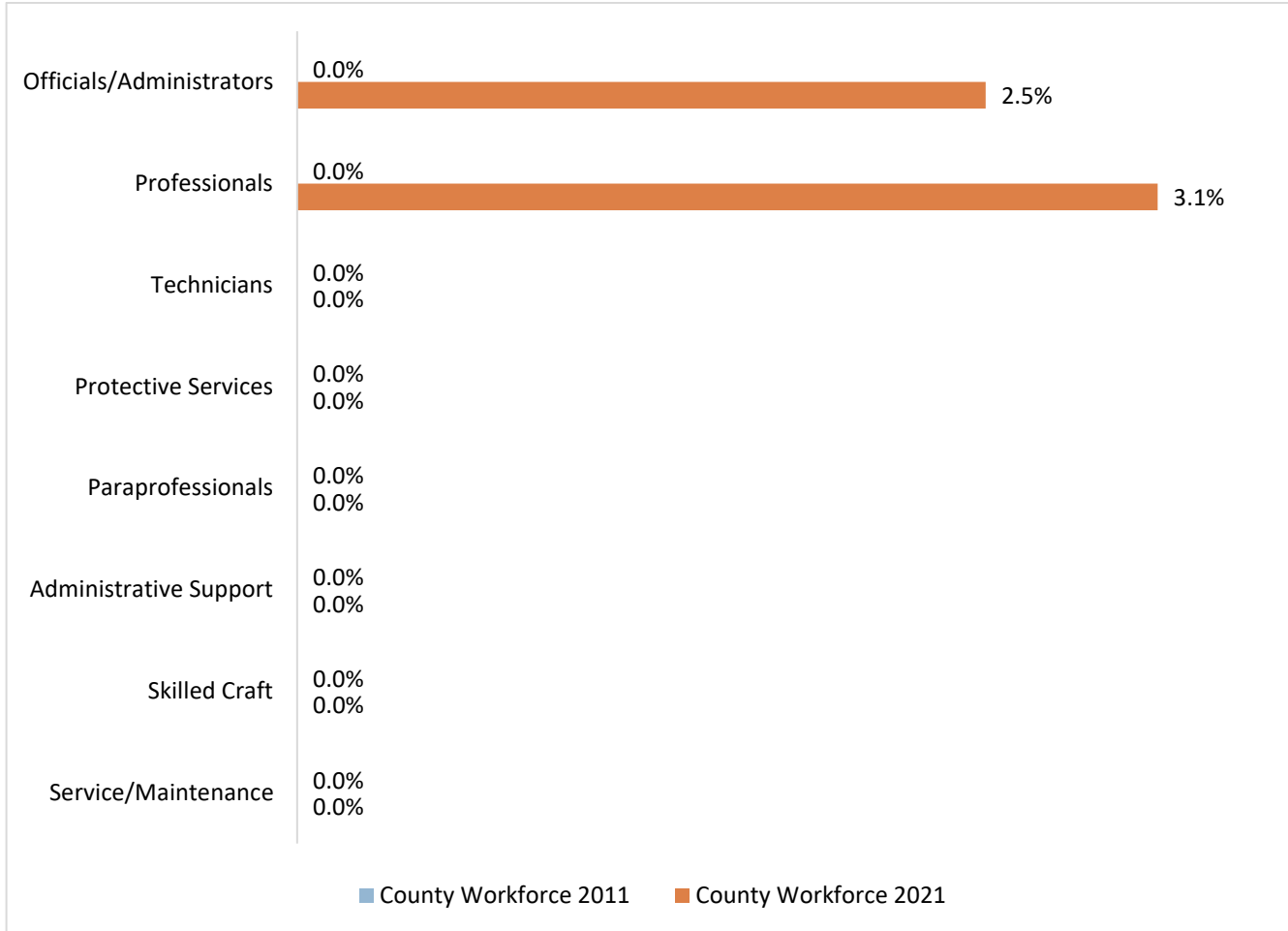


Source: Jasper County EE04 Report 2011 and 2021



In 2011, American Indians or Alaska Natives were not represented at all in all job categories. In 2021, they were represented only Officials/Administrators and Professionals.

Figure 17: American Indian or Alaska Native Workforce by Job Category between 2011 and 2021

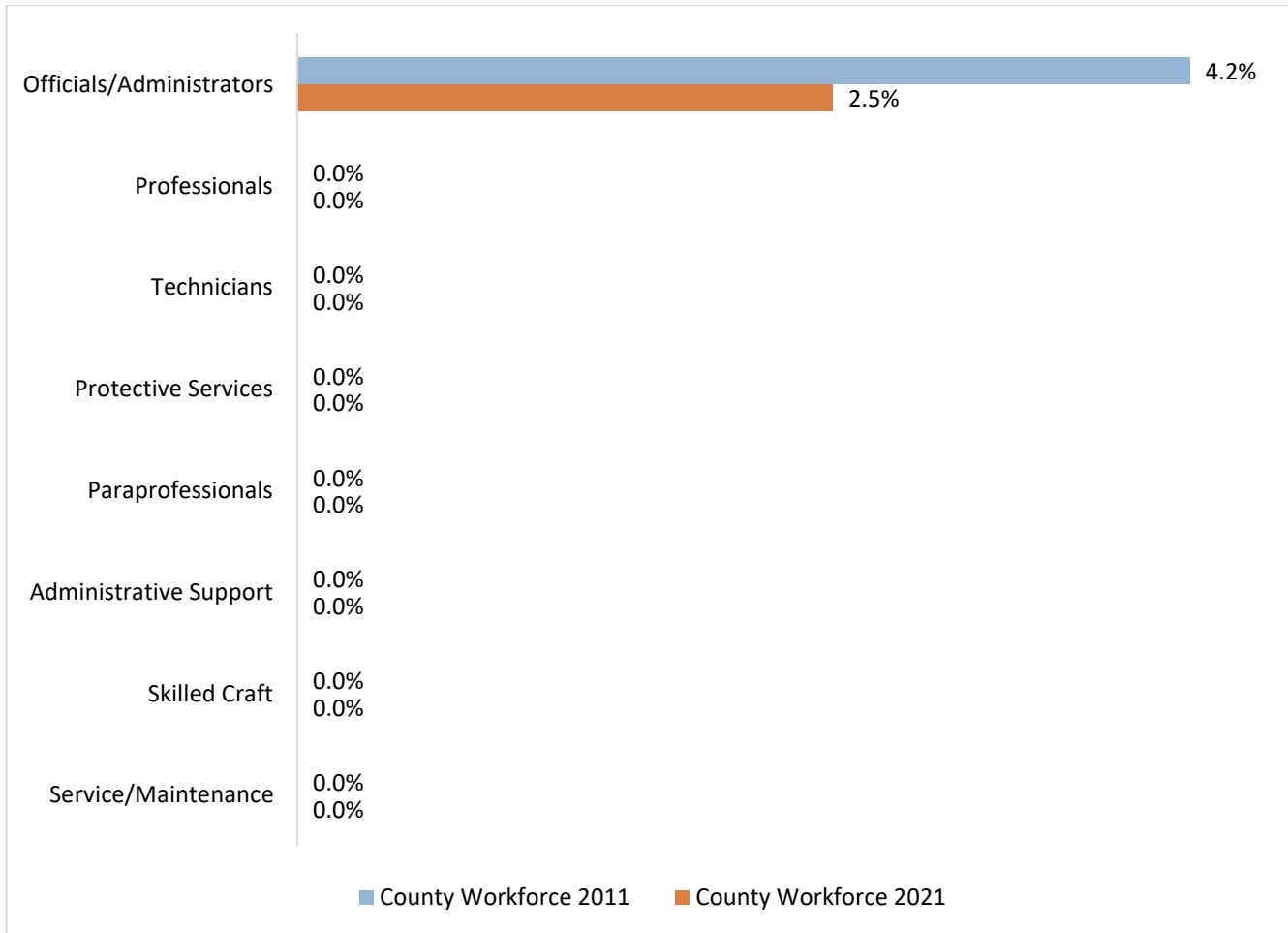


Source: Jasper County EE04 Report 2011 and 2021



In 2011 and 2021, Asians or Native Hawaiians or Other Pacific Islanders were not represented at all in all job categories, except for Officials/Administrators (4.2% in 2011 and 2.5% in 2021).

Figure 18: Asian or Native Hawaiian or Other Pacific Islander Workforce by Job Category between 2011 and 2021

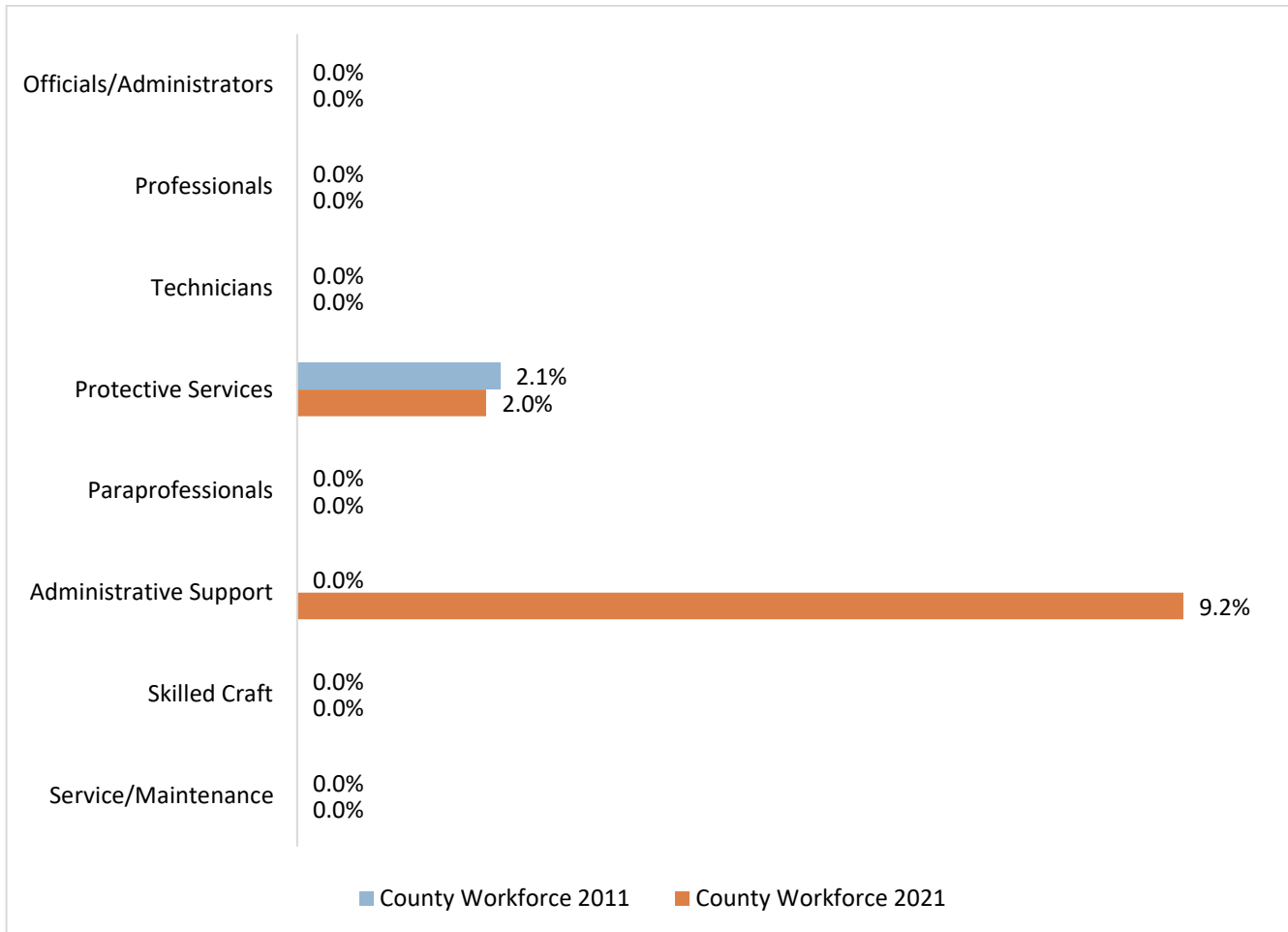


Source: Jasper County EE04 Report 2011 and 2021



In 2011 and 2021, Hispanics were not represented at all in all job categories, except for Protective Services (2.1% in 2011 and 2% in 2021) and Administrative Support (0% in 2011 and 9.2% in 2021).

Figure 19: Hispanic or Latino Workforce by Job Category between 2011 and 2021



Source: Jasper County EE04 Report 2011 and 2021



Summary of Workforce Utilization

Table 9: Workforce Utilization Analysis between 2011 and 2021

Job Categories	Male					Female				
	White	Black or African American	American Indian or Alaska Native	Asian or Native Hawaiian or Other Pacific Islander	Hispanic or Latino	White	Black or African American	American Indian or Alaska Native	Asian or Native Hawaiian or Other Pacific Islander	Hispanic or Latino
Officials/Administrators										
Workforce 2011 %	58.3%	8.3%	0.0%	0.0%	0.0%	16.7%	12.5%	0.0%	4.2%	0.0%
Workforce 2021 %	30.0%	25.0%	0.0%	0.0%	0.0%	12.5%	27.5%	2.5%	2.5%	0.0%
Change in Utilization	-28.3%	16.7%	0.0%	0.0%	0.0%	-4.2%	15.0%	2.5%	-1.7%	0.0%
Professionals										
Workforce 2011 %	72.4%	3.4%	0.0%	0.0%	0.0%	17.2%	6.9%	0.0%	0.0%	0.0%
Workforce 2021 %	53.1%	12.5%	0.0%	3.1%	0.0%	18.8%	9.4%	3.1%	0.0%	0.0%
Change in Utilization	-19.3%	9.1%	0.0%	3.1%	0.0%	1.6%	2.5%	3.1%	0.0%	0.0%
Technicians										
Workforce 2011 %	0.0%	20.0%	0.0%	0.0%	0.0%	40.0%	40.0%	0.0%	0.0%	0.0%
Workforce 2021 %	40.0%	0.0%	0.0%	0.0%	0.0%	40.0%	20.0%	0.0%	0.0%	0.0%
Change in Utilization	40.0%	-20.0%	0.0%	0.0%	0.0%	0.0%	-20.0%	0.0%	0.0%	0.0%
Protective Services										
Workforce 2011 %	29.5%	38.9%	0.0%	0.0%	2.1%	3.2%	26.3%	0.0%	0.0%	0.0%
Workforce 2021 %	54.9%	14.4%	0.0%	0.0%	1.3%	6.5%	22.2%	0.0%	0.0%	0.7%
Change in Utilization	25.4%	-24.5%	0.0%	0.0%	-0.8%	3.3%	-4.1%	0.0%	0.0%	0.7%
Paraprofessional										
Workforce 2011 %	53.7%	3.7%	0.0%	0.0%	0.0%	22.2%	20.4%	0.0%	0.0%	0.0%
Workforce 2021 %	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
Change in Utilization	-53.7%	-3.7%	0.0%	0.0%	0.0%	-22.2%	79.6%	0.0%	0.0%	0.0%



Job Categories	Male					Female				
	White	Black or African American	American Indian or Alaska Native	Asian or Native Hawaiian or Other Pacific Islander	Hispanic or Latino	White	Black or African American	American Indian or Alaska Native	Asian or Native Hawaiian or Other Pacific Islander	Hispanic or Latino
Administrative Support										
Workforce 2011 %	5.7%	0.0%	0.0%	0.0%	0.0%	66.0%	28.3%	0.0%	0.0%	0.0%
Workforce 2021 %	8.0%	2.3%	0.0%	0.0%	0.0%	46.0%	34.5%	0.0%	0.0%	9.2%
Change in Utilization	2.3%	2.3%	0.0%	0.0%	0.0%	-20.0%	6.2%	0.0%	0.0%	9.2%
Skilled Craft										
Workforce 2011 %	36.6%	48.8%	0.0%	0.0%	0.0%	4.9%	9.8%	0.0%	0.0%	0.0%
Workforce 2021 %	57.1%	14.3%	0.0%	0.0%	0.0%	28.6%	0.0%	0.0%	0.0%	0.0%
Change in Utilization	20.5%	-34.5%	0.0%	0.0%	0.0%	23.7%	-9.8%	0.0%	0.0%	0.0%
Service/Maintenance										
Workforce 2011 %	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Workforce 2021 %	16.7%	54.2%	0.0%	0.0%	0.0%	20.8%	8.3%	0.0%	0.0%	0.0%
Change in Utilization	16.7%	54.2%	0.0%	0.0%	0.0%	20.8%	8.3%	0.0%	0.0%	0.0%

Source: Jasper County EE04 Report 2011 and 2021



Table 10: Significant Improvement of Workforce Utilization between 2011 and 2021

Job Categories	Male					Female				
	White	Black or African American	American Indian or Alaska Native	Asian or Native Hawaiian or Other Pacific Islander	Hispanic or Latino	White	Black or African American	American Indian or Alaska Native	Asian or Native Hawaiian or Other Pacific Islander	Hispanic or Latino
Officials/Administrators		✓					✓	✓		
Professionals		✓		✓		✓	✓	✓		
Technicians	✓									
Protective Services	✓					✓				✓
Paraprofessional							✓			
Administrative Support	✓	✓					✓			✓
Skilled Craft	✓					✓				
Service/Maintenance	✓	✓				✓	✓			

Source: Jasper County EE04 Report 2011 and 2021



APPENDIX C: DEFINITIONS OF RACE/ETHNICITY CATEGORIES

- **White (Not Hispanic or Latino):** A person having origins in any of the original people of Europe, the Middle East, or North Africa.
- **Black or African American (Not Hispanic or Latino):** A person having origins in any of the black racial groups of Africa.
- **American Indian or Alaska Native (Not Hispanic or Latino):** A person having origins in any of the original people of North and South America (including Central America), and who maintain tribal affiliation or community attachment.
- **Asian (Not Hispanic or Latino):** A person having origins in any of the original people of the Far East, Southeast Asia, or the Indian Subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.
- **Native Hawaiian or Other Pacific Islander (Not Hispanic or Latino):** A person having origins in any of the people of Hawaii, Guam, Samoa, or other Pacific Islands.
- **Two or More Races (Not Hispanic or Latino):** All persons who identify with more than one of the above five races (White, Black or African American, Native Hawaiian or Other Pacific Islander, Asian, American Indian or Alaska Native).
- **Hispanic or Latino:** A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin regardless of race.



APPENDIX D: DESCRIPTION OF JOB CATEGORIES

- **Officials/Administrators:** Occupations in which employees set broad policies, exercise overall responsibility for execution of these policies, direct individual departments or special phases of the agency's operations, or provide specialized consultation on a regional, district or area basis. Includes: department heads, bureau chiefs, division chiefs, directors, deputy directors, controllers, wardens, superintendents, sheriffs, police and fire chiefs and inspectors, examiners (bank, hearing, motor vehicle, warehouse), inspectors (construction, building, safety, rent-and-housing, fire, A.B.C. Board, license, dairy, livestock, transportation), assessors, tax appraisers and investigators, coroners, farm managers, and kindred workers.
- **Professionals:** Occupations which require specialized and theoretical knowledge which is usually acquired through college training or through work experience and other training which provides comparable knowledge. Includes: personnel and labor relations workers, social workers, doctors, psychologists, registered nurses, economists, dietitians, lawyers, systems analysts, accountants, engineers, employment and vocational rehabilitation counselors, teachers or instructors, police and fire captains and lieutenants, librarians, management analysts, airplane pilots and navigators, surveyors and mapping scientists, and kindred workers.
- **Technicians:** Occupations which require a combination of basic scientific or technical knowledge and manual skill which can be obtained through specialized post-secondary school education or through equivalent on-the-job training. Includes: computer programmers, drafters, survey and mapping technicians, licensed practical nurses, photographers, radio operators, technical illustrators, highway technicians, technicians (medical, dental, electronic, physical sciences), police and fire sergeants, inspectors (production or processing inspectors, testers and weighers), and kindred workers.
- **Protective Services:** Occupations in which workers are entrusted with public safety, security and protection from destructive forces. Includes: police patrol officers, firefighters, guards, deputy sheriffs, bailiffs, correctional officers, detectives, marshals, harbor patrol officers, game and fish wardens, park rangers (except maintenance), and kindred workers.
- **Paraprofessionals:** Occupations in which workers perform some of the duties of a professional or technician in a supportive role, which usually require less formal training and/or experience normally required for professional or technical status. Such positions may fall within an identified pattern of staff development and promotion under the New Careers concept, including research assistants, medical aides, child support workers, policy auxiliary welfare service aides, recreation assistants, homemaker aides, home health aides, library assistants and clerks, ambulance drivers and attendants, and kindred workers.
- **Administrative Support:** Occupations in which workers are responsible for internal and external communication, recording and retrieval of data and/or information and other paperwork required in an office. Includes: bookkeepers, messengers, clerk-typists, stenographers, court transcribers, hearing reporters, statistical clerks, dispatchers, license distributors, payroll clerks, office machine and computer operators, telephone operators, legal assistants, sales workers, cashiers, toll collectors, and kindred workers.



- **Skilled Craft:** Occupations in which workers perform jobs which require special manual skill and a thorough and comprehensive knowledge of the process involved in the work which is acquired through on-the-job training and experience or through apprenticeship or other formal training programs. Includes: mechanics and repairers, electricians, heavy equipment operators, stationary engineers, skilled machining occupations, carpenters, compositors and typesetters, power plant operators, water and sewage treatment plant operators, and kindred workers.
- **Service/Maintenance:** Occupations in which workers perform duties which result in or contribute to the comfort, convenience, hygiene or safety of the general public or which contribute to the upkeep and care of buildings, facilities or grounds of public property. Workers in this group may operate machinery. Includes: chauffeurs, laundry and dry-cleaning operatives, truck drivers, bus drivers, garage laborers, custodial employees, gardeners and groundskeepers, refuse collectors, construction laborers, park rangers (maintenance), farm workers (except managers), craft apprentices/trainees/helpers, and kindred workers.

AGENDA

ITEM # 10

ORDINANCE #O-2024-12

AN ORDINANCE

AUTHORISING THE EXECUTION AND DELIVERY OF CERTAIN INSTRUMENTS RELATING TO THE ACQUISITION, CONSTRUCTION, RENOVATION, EQUIPPING, USE, AND LEASING OF CERTAIN COUNTY FACILITIES; APPROVING THE ISSUANCE OF ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION INSTALLMENT PURCHASE REVENUE BONDS AND BOND ANTICIPATION NOTES; CONSENTING TO THE FORM OF TRUST AGREEMENTS BETWEEN ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION AND THE CORPORATE TRUSTEE; THE LEASE OF CERTAIN PERSONAL PROPERTY, REAL PROPERTY AND THE BUILDINGS AND OTHER SITE IMPROVEMENTS LOCATED THEREON, BY JASPER COUNTY, SOUTH CAROLINA TO ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION, INCLUDING AUTHORISING THE EXECUTION AND DELIVERY OF A BASE LEASE AGREEMENT, BETWEEN JASPER COUNTY AND ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION; AUTHORISING THE EXECUTION AND DELIVERY OF A PUBLIC FACILITIES PURCHASE AND OCCUPANCY AGREEMENT BETWEEN JASPER COUNTY AND ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION; AUTHORISING THE EXECUTION AND DELIVERY OF A LEASE AGREEMENT BETWEEN JASPER COUNTY AND ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION; AND OTHER MATTERS RELATING THERETO.

TABLE OF CONTENTS

(This Table of Contents for the Ordinance is for convenience of reference only and is not intended to define, limit, or describe the scope or intent of any provision of the Ordinance)

	Page
Section 1. Approval of Leasing of New Facilities Real Property and Capital Projects by County; Approval and Execution of Base Lease Agreement.	2
Section 2. Approval of Purchase and Use of the New Facilities Real Property and Capital Projects by County; Approval and Execution of the Facilities Agreement.....	2
Section 3. Approval of Lease Purchase of the Capital Projects by County; Approval and Execution of the Lease Agreement.	2
Section 4. Agreement to Accept Title to Capital Projects.....	3
Section 5. Consent to Creation of Corporation.....	3
Section 6. Consent to Trust Agreement.....	3
Section 7. Consent to Leasehold Mortgage.	3
Section 8. Consent to and Approval of Obligations.....	3
Section 9. Use of Proceeds of the Obligations.....	3
Section 10. Sale of Obligations; Approval and Execution of Purchase Agreements.....	4
Section 11. Approval of Offering Documents.....	4
Section 12. Consent to Appointment of Trustee.....	4
Section 13. Authorisation for Issuance and Sale of BANs.....	4
Section 14. Execution of Closing Documents and Obligations.....	5
Section 15. Law and Place of Enforcement of the Ordinance.....	5
Section 16. Effective Date.....	5
Section 17. Severability.....	5
Section 18. Repeal of Inconsistent Ordinances.....	5
Section 19. No Personal Liability.....	5
Section 19. Effect of Article and Section Headings and Table of Contents.....	6

AN ORDINANCE

AUTHORISING THE EXECUTION AND DELIVERY OF CERTAIN INSTRUMENTS RELATING TO THE ACQUISITION, CONSTRUCTION, RENOVATION, EQUIPPING, USE, AND LEASING OF CERTAIN COUNTY FACILITIES; APPROVING THE ISSUANCE OF ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION INSTALLMENT PURCHASE REVENUE BONDS AND BOND ANTICIPATION NOTES; CONSENTING TO THE FORM OF TRUST AGREEMENTS BETWEEN ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION AND THE CORPORATE TRUSTEE; THE LEASE OF CERTAIN PERSONAL PROPERTY, REAL PROPERTY AND THE BUILDINGS AND OTHER SITE IMPROVEMENTS LOCATED THEREON, BY JASPER COUNTY, SOUTH CAROLINA TO ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION, INCLUDING AUTHORISING THE EXECUTION AND DELIVERY OF A BASE LEASE AGREEMENT, BETWEEN JASPER COUNTY AND ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION; AUTHORISING THE EXECUTION AND DELIVERY OF A PUBLIC FACILITIES PURCHASE AND OCCUPANCY AGREEMENT BETWEEN JASPER COUNTY AND ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION; AUTHORISING THE EXECUTION AND DELIVERY OF A LEASE AGREEMENT BETWEEN JASPER COUNTY AND ST. PETERS PARISH/JASPER COUNTY PUBLIC FACILITIES CORPORATION; AND OTHER MATTERS RELATING THERETO.

WHEREAS, St. Peters Parish/Jasper County Public Facilities Corporation (the “Corporation”) is a non-profit corporation formed under the provisions of Title 33, Chapter 31 of the Code of Laws of South Carolina 1976, as amended; and

WHEREAS, the Corporation intends to finance a fleet of replacement pumper trucks for the Jasper County Fire-Rescue department (the “New Equipment”), and intends to develop and finance certain library facilities related to the Pratt Memorial Library (the “New Facilities”) located within, and to be used by, Jasper County, South Carolina (the “County”) on real property currently owned by the County (the “New Facilities Real Property”); the undertaking to finance the New Equipment and to develop and finance the New Facilities is referred to herein to be known as the “Capital Projects;” and

WHEREAS, the Corporation has agreed to enter into a Base Lease Agreement (the “Base Lease”), pursuant to which the County will lease the New Facilities Real Property, including the improvements located thereon, or portions thereof; to the Corporation so that the Corporation may provide for the acquisition, construction, renovation, and equipping thereon of the New Facilities; and

WHEREAS, in order to provide funds for the payment of the costs of the Capital Projects, the Corporation is arranging for the issuance of an aggregate of not exceeding \$[16,400,000] Installment Purchase Revenue Bonds (the “Obligations”), in one or more series under and by the terms of one or more Trust Agreements (collectively, the “Trust Agreement”), by and between the Corporation and a trustee to be designated as provided herein (the “Trustee”); and

WHEREAS, the County intends to make certain acquisition or lease-purchase payments (the “Acquisition Payments”) for the acquisition or lease-purchase of the Capital Projects and, pending acquisition thereof, shall be entitled to the use and occupancy of the New Facilities Real Property and the Capital Projects pursuant to the terms of the Public Facilities and Occupancy Agreement (the “Facilities Agreement”), between the Corporation and the County and the Facilities Lease Agreement (the “Lease Agreement”) between the Corporation and the County; and

WHEREAS, the rights to receive Acquisition Payments are being assigned to the Trustee under the Trust Agreement as security and the source of payment of the Obligations; and

WHEREAS, the Corporation will grant to the Trustee a leasehold mortgage interest in its rights under the Base Lease Agreement as security for the Obligations pursuant to the Leasehold Mortgage and Security Agreement (the “Leasehold Mortgage”); and

WHEREAS, the members of the Board of Directors of the Corporation propose to adopt a resolution approving the Base Lease, the Facilities Agreement, the Lease Agreement, the Trust Agreement, the Leasehold Mortgage, and the issuance and sale of the Obligations;

NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF JASPER COUNTY, SOUTH CAROLINA, AS FOLLOWS:

Section 1. Approval of Leasing of New Facilities Real Property and Capital Projects by County; Approval and Execution of Base Lease Agreement. The conveyance of a leasehold interest in the New Facilities Real Property and the Capital Projects, or any portions thereof, by the County to the Corporation pursuant to the terms of the Base Lease Agreement is hereby approved, and the form of the Base Lease Agreement as submitted herewith is hereby approved. The Chairman of the County Council (the “Chairman”) is hereby authorised and directed to execute and deliver the Base Lease Agreement, in substantially the form submitted herewith, with any changes, insertions, and omissions as may be approved by the Chairman, with the advice of counsel, his execution being conclusive evidence of his approval.

Section 2. Approval of Purchase and Use of the New Facilities Real Property and Capital Projects by County; Approval and Execution of the Facilities Agreement. The purchase and use of the New Facilities Real Property and the Capital Projects, or any portions thereof, by the County from the Corporation pursuant to the terms set forth in the Facilities Agreement is hereby approved, and the form of the Facilities Agreement as submitted herewith is hereby approved. The Chairman is hereby authorised and directed to execute and deliver the Facilities Agreement, in substantially the form submitted herewith, with any changes, insertions, and omissions as may be approved by the Chairman, with the advice of counsel, his execution being conclusive evidence of his approval.

Section 3. Approval of Lease Purchase of the Capital Projects by County; Approval and Execution of the Lease Agreement. The lease purchase of the Capital Projects, or any portions thereof, by the County from the Corporation pursuant to the terms set forth in the Lease Agreement is hereby approved, and the form of the Lease Agreement as submitted herewith is hereby approved. The Chairman is hereby authorised and directed to execute and deliver the Lease

Agreement, in substantially the form submitted herewith, with any changes, insertions, and omissions as may be approved by the Chairman, with the advice of counsel, his execution being conclusive evidence of his approval.

Section 4. Agreement to Accept Title to Capital Projects.

The County Council hereby agree to accept title to the Capital Projects and any other property financed by the Obligations or the BANs (as hereinafter defined), including any additions to the Capital Projects or that other property, when the Obligations are discharged.

Section 5. Consent to Creation of Corporation. The County Council hereby confirm and ratify the creation of the Corporation and consent to and approve the undertaking by the Corporation respecting the Capital Projects.

Section 6. Consent to Trust Agreement. The County Council hereby consent to the Trust Agreement now before this meeting, with any changes as may be thereafter made as shall be in furtherance of the transactions contemplated therein and in this Ordinance and as shall not be inconsistent with or contrary to the matters contemplated herein. The County Council hereby further consent to the execution and delivery of the Trust Agreement by the parties thereto. The County Council covenant to observe and comply with all provisions pertaining to the County in the Trust Agreement, including without limitation provisions concerning the use of proceeds of the Obligations.

Section 7. Consent to Leasehold Mortgage. The County Council hereby consent to the Leasehold Mortgage now before this meeting, with any changes as may be thereafter made as shall be in furtherance of the transactions contemplated therein and in this Ordinance and as shall not be inconsistent with or contrary to the matters contemplated herein. The County Council hereby further consent to the execution and delivery of the Leasehold Mortgage by the parties thereto.

Section 8. Consent to and Approval of Obligations. The County Council hereby consent to and approve the creation of the Corporation, the undertaking by the Corporation respecting the Capital Projects, and the issuance of the Obligations in the aggregate principal amount not to exceed \$[16,400,000]; provided, however, that the approval provided under the Ordinance for the issuance of Obligations to finance the New Facilities shall not exceed \$[5,600,000] and the approval provided hereunder for the issuance of Obligations to finance the New Equipment shall not exceed \$[10,800,000]. The Obligations may be issued in one or more series over a period not to exceed five years, as approved by the County Administrator on behalf of the County; provided, however, that the initial series of Obligations or BANs (as hereinafter defined) shall be issued within one year of the date of enactment of this Ordinance.

Section 9. Use of Proceeds of the Obligations. The proceeds of the Obligations, net of underwriter's discount as provided in the respective bond purchase agreement, shall be applied, as provided in the Trust Agreement, (a) to provide the amounts necessary for the acquisition, construction, renovation, and equipping of the Capital Projects (including any capitalized interest), (b) to fund any necessary reserve fund for the Obligations, and (c) to pay costs of issuance of the Obligations. Proceeds of the Obligations may be applied to refund BANs (as hereinafter defined)

or other obligations of the County the proceeds of which were applied as described in this Section 9.

Section 10. Sale of Obligations; Approval and Execution of Purchase Agreements. The Obligations shall be sold from time to time as approved by the County Administrator to an investment banking firm or firms or other institutional lenders or investors as designated by the County Administrator as in the best interest of the County, pursuant to the terms of purchase agreements for a price as approved by the County Administrator. The County Administrator is hereby authorised and directed to execute and deliver the respective purchase agreement for any series of Obligations, in the form as may be approved by the County Administrator subject to the provisions hereof, with the advice of counsel, his execution being conclusive evidence of his approval.

Section 11. Approval of Offering Documents. The preparation and use of offering documents, if deemed necessary by the County Administrator in the offering and sale of any series of Obligations, are hereby authorised, confirmed, and ratified.

Section 12. Consent to Appointment of Trustee. The County Administrator is hereby authorised and directed to approve the appointment by the Corporation of one or more corporate trustees, as Trustee, Registrar, and Paying Agent under the Trust Agreement.

Section 13. Authorisation for Issuance and Sale of BANs.

(a) Authorisation of BANs. The County hereby consents to the issuance by the Corporation of one or more series of bond anticipation notes (the “BANs”) in order for the Corporation to borrow on a temporary basis in anticipation of the receipt of the proceeds of the Obligations; provided, however, that such BANs shall be discharged not later than five years after the date of issue of the first series of BANs by the Corporation.

(b) Issuance of BANs. The County hereby approves the borrowing by the Corporation of not exceeding \$[16,400,000] in anticipation of the issuance of the Obligations to be evidenced by bond anticipation notes in the aggregate principal amount of not exceeding \$[16,400,000] outstanding at any one time, dated their date of issuance and maturing on a date approved by the County Administrator not later than one year after the date of issuance of such BANs.

(c) Interest Rate on BANs. The BANs shall bear interest at the rate of interest as approved by the County Administrator.

(d) Redemption of BANs. The BANs may be subject to redemption on the terms and at the prices as approved by the County Administrator prior to their issuance and delivery.

(e) Sale of BANs. The BANs shall be sold by the Corporation on the terms and conditions as the County Administrator determines to be in the best interest of the County.

(f) Security for the BANs. For the payment of the BANs, the Corporation shall pledge the proceeds derived from the sale of the Obligations and such other security as is provided

therefor in the Trust Agreement.

(g) Additional BANs. The County hereby approves, subject to the limitations set forth in paragraph (b) of this Section 13, the issuance by the Corporation of additional BANs secured by a pledge of the proceeds of the Obligations upon maturity of the BANs in the event that Obligations are not issued by the maturity date of such BANs.

Section 14. Execution of Closing Documents. The Chairman, the County Administrator, and all other appropriate officials and employees of the County are hereby authorized to execute, deliver, and receive any other agreements and documents as may be required by the County in order to carry out, give effect to, and consummate the transactions contemplated by the Base Lease Agreement, the Facilities Agreement, the Lease Agreement, and the purchase agreements (collectively, the “County Agreements”).

Section 15. Law and Place of Enforcement of the Ordinance. This Ordinance shall be construed and interpreted in accordance with the laws of the State of South Carolina and all suits and actions arising out of this Ordinance shall be instituted in a court of competent jurisdiction in the State of South Carolina.

Section 16. Effective Date. This Ordinance shall become effective immediately upon approval after receiving third reading by the County Council.

Section 17. Severability. The provisions of this Ordinance are hereby declared to be severable and if any section, phrase, or provision shall for any reason be declared by a court of competent jurisdiction to be invalid or unenforceable, that declaration shall not affect the validity of the remainder of the sections, phrases, and provisions hereof.

Section 18. Repeal of Inconsistent Ordinances. All ordinances, resolutions, and parts thereof in conflict herewith are, to the extent of the conflict, hereby repealed.

Section 19. No Personal Liability. No recourse shall be had for the enforcement of any obligation, covenant, promise, or agreement of the County contained in this Ordinance, the County Agreements, the Obligations or the BANs, against any member of the County Council, any officer or employee, as such, in his or her individual capacity, past, present, or future, of the County, either directly or through the County, whether by virtue of any constitutional provision, statute, or rule of law, or by the enforcement of any assessment or penalty or otherwise; it being expressly agreed and understood that this Ordinance, the County Agreements, the Obligations, and the BANs are solely corporate obligations, and that no personal liability whatsoever shall attach to, or be incurred by, any member, officer, or employee as such, past, present, or future, of the County, either directly or by reason of any of the obligations, covenants, promises, or agreements, entered into between the County and the owners of the Obligations or the BANs or to be implied therefrom as being supplemental hereto or thereto; and that all personal liability of that character against every such member, officer, and employee is, by the enactment of this Ordinance and the execution of the County Agreements, the Obligations, and the BANs, and as a condition of, and as a part of the consideration for, the enactment of this Ordinance and the execution of the County Agreements, the Obligations, and the BANs, expressly waived and released. The immunity of the members,

officers, and employees, of the County under the provision contained in this Section shall survive the termination of this Ordinance.

Section 20. Effect of Article and Section Headings and Table of Contents. The heading or titles of the several Articles and Sections hereof, and any table of contents appended hereto or copies hereof, shall be solely for convenience of reference and shall not affect the meaning, construction, interpretation, or effect of this Ordinance.

JASPER COUNTY, SOUTH CAROLINA

(SEAL)

By: _____
Its: Chairman, County Council

ATTEST:

Clerk, County Council

First Reading:	April 1, 2024
Public Hearing	June 3, 2024
Second Reading:	May 6, 2024
Third Reading:	June 3, 2024

AGENDA

ITEM # 11

**STATE OF SOUTH CAROLINA
JASPER COUNTY**

ORDINANCE #O-2024-14

ORDINANCE OF JASPER COUNTY COUNCIL

An Ordinance authorizing the sale of a right of way easement over approximately 0.34 acres, 14,878 sq. ft., being a portion of TMS 042-00-05-040 adjacent to the Interstate Highway I-95, to the South Carolina Department of Transportation in order to facilitate the widening, in exchange for the amount of \$20,900.00 in just compensation, and to authorize the Jasper County Administrator to execute such right of way easement and other documents as may be necessary and appropriate to effect the transfer to the South Carolina Department of Transportation, or its assigns, and matters related thereto.

WHEREAS, The South Carolina Department of Transportation (“SCDOT”) is in the process of widening Interstate 95 (“I-95”) through Jasper County from 4 lanes to six lanes; and

WHEREAS, in order to provide adequate area to perform the widening and its associated improvements, including storm drainage, SCDOT has determined that it is necessary to obtain for public use and purposes a right of way easement over a 0.34 acre, 14,878 sq. ft. portion of TMS 042-00-05-040, being part of a 51.24 acre parcel owned by Jasper County;

WHEREAS, SCDOT has performed an evaluation of the fair value of the property desired, and has made an offer of \$20,000.00 as just compensation; and

WHEREAS, in accordance with South Carolina law, Jasper County Council must pass an ordinance authorizing the sale of real property, including easements; and

WHEREAS, Jasper County Council finds the terms of the SCDOT offer of compensation to be fair, equitable and in the best interests of the citizens of Jasper County;

NOW THEREFORE, BE IT RESOLVED by Jasper County Council, in council duly assembled and by the authority of the same:

1. Jasper County Council adopts the foregoing recitals as part of this Ordinance, and approves the sale of a right of way easement over the referenced County property consisting of 0.34 acres of land, as shown on the attached Exhibit “A”, for the sum of \$20,900.00;
2. The Jasper County Administrator, with the assistance of the County Attorney, is further authorized to execute and deliver on behalf of Jasper County an executed right of way easement, in substantially the same form as set forth in the attached Exhibit “B”, as well as a closing statements and such other documents as may be necessary or desirable to accomplish the creation of the right of way easement over the referenced property in favor of the South Carolina Department of Transportation.
3. This Ordinance shall take effect upon approval of the Council.

Done this _____ day of _____, 2024.

L. Martin Sauls, IV, Chairman

ATTEST:

Wanda H. Giles, Clerk to Council

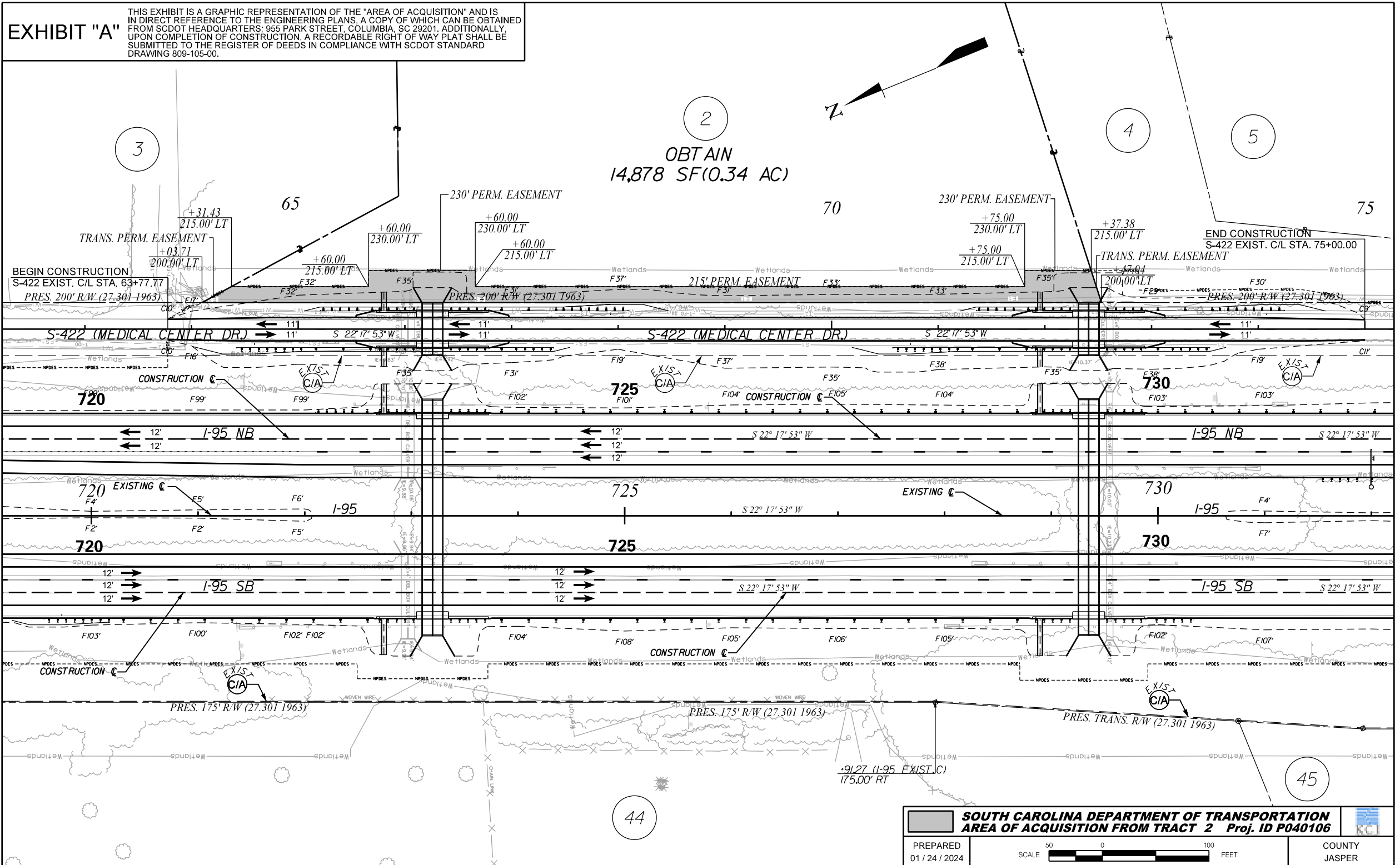
ORDINANCE # O-2024-14
First Reading: 04.01.2024
Second Reading: 06.03.2024
Public hearing: 06.03.2024
Adopted: _____

Reviewed for form and draftsmanship by the Jasper County Attorney.

David L. Tedder Date: _____

EXHIBIT "A"

THIS EXHIBIT IS A GRAPHIC REPRESENTATION OF THE "AREA OF ACQUISITION" AND IS IN DIRECT REFERENCE TO THE ENGINEERING PLANS, A COPY OF WHICH CAN BE OBTAINED FROM SCDOT HEADQUARTERS: 955 PARK STREET, COLUMBIA, SC 29201. ADDITIONALLY, UPON COMPLETION OF CONSTRUCTION, A RECORDABLE RIGHT OF WAY PLAT SHALL BE SUBMITTED TO THE REGISTER OF DEEDS IN COMPLIANCE WITH SCDOT STANDARD DRAWING 809-105-00.



SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION AREA OF ACQUISITION FROM TRACT 2 Proj. ID P040106		
PREPARED 01 / 24 / 2024	SCALE FEET	

THE STATE OF SOUTH CAROLINA

COUNTY OF JASPER

Road/Route Route I-95
Project ID No. P040106
Tract 2

**RIGHT OF WAY
EASEMENT**

Approximate Survey Stations

64+00 To 73+00 Lt.
Road S-422 (Medical Center Dr.) Survey
To
To

KNOW ALL MEN BY THESE PRESENTS, That I (or we) Jasper County, P.O. Box 1149, Ridgeland, South Carolina 29936 in consideration of the sum of Twenty Thousand Nine Hundred and No/100 (\$20,900.00) Dollars, to me (or us) in hand paid, and other valuable consideration at and before the sealing and delivering thereof, by the South Carolina Department of Transportation, receipt of which is hereby acknowledged, have granted, bargained, sold and released, and by these presents do grant, give, bargain, sell and release, unto the said South Carolina Department of Transportation, its successors and assigns, an easement or right of way for the construction, improvement, operation and maintenance of a public road known as a State Highway from 1.07 Miles North of US-278 (Exit 8) to 0.57 Miles Southwest of Georgia State Line on Route I-95, State and County aforesaid, as shown on plans prepared by the South Carolina Department of Transportation, upon and across the land which I (or we) may own, in whole or in part, between the survey stations referenced above and as depicted and described on the above reference plans together with, all and singular, the rights, members, hereditaments, and appurtenances thereunto belonging, or in any way incident or appertaining. The grantor expressly recognizes the possibility that the property herein may be used in the future by public utility or others granted the statutory right to use the right of way.

SPECIAL PROVISIONS:

The above consideration is for all that parcel or strip of land, to establish a right of way, containing 0.34 acre (14,878 square feet), more or less, and all improvements, thereon, if any, owned by **Jasper County**, shown as the "Area of Right of Way" on Exhibit A, attached hereto and made a part hereof.

Tax Map No. 042-00-05-040

GRANTEE'S ADDRESS (Return Address): SCDOT, Director, Rights of Way, P. O. Box 191, Columbia, SC 29202-0191

Date Checked _____ By _____
Project ID No. P040106 Route I-95 Tract 2

TO HAVE AND TO HOLD, all and singular, the said easement or right of way and the rights hereinabove granted, unto the said South Carolina Department of Transportation, its successors and assigns forever for a public road, highway, other public transportation purposes or other public uses as are permitted within and in conjunction with highway rights of way and the grantors hereby dedicated their respective interest in said strip of land to public use for such purposes.

It is agreed that buildings, fences, signs or other obstructions will not be erected by me (or us), my (or our) heirs, assigns or administrators within the limits of the right of way herein conveyed.

IN WITNESS WHEREOF, I (or we) have hereunto set my (or our) hand(s) and seal(s) this _____ day of _____, in the year of our Lord, Two Thousand and **Twenty Four**.

Signed, sealed and delivered in the presence of: **Jasper County**

1st Witness

By: Andrew P. Fulghum Grantor (L.S.)
Its: County Administrator

2nd Witness

Grantor (L.S.)

NOTE: All right of way agreements must be in writing and are subject to rejection by the South Carolina Department of Transportation.

THE STATE OF SOUTH CAROLINA)
)
COUNTY OF JASPER)

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this ____ day of _____, 2024 by Andrew P. Fulghum as its County Administrator on behalf of Jasper County.

Signature of Notary Public

Printed Name of Notary Public

NOTARY PUBLIC FOR THE STATE OF SOUTH CAROLINA

My Commission Expires: _____
(Affix seal if outside SC)

AGENDA

ITEM # 12



Jasper County Planning and Building Services

358 Third Avenue - Post Office Box 1659
Ridgeland, South Carolina 29936
Phone (843) 717-3650 Fax (843) 726-7707

Lisa Wagner, CFM
Director of Planning and Building Services
lwagner@jaspercountysc.gov

Jasper County Council Staff Report

Meeting Date:	June 3, 2024
Project:	Amendment of the CSP Planned Development District (PDD) Standards and the CSP Development Agreement (DA)
Applicant:	Peter Zadoretzky, Co-Manager, Conduit Street Partners
Tax Map Number:	041-00-03-030
Submitted For:	Public Hearing and 2 nd Reading
Recommendation:	Planning Commission recommends approval of the proposed amendment to the CSP PDD Standards and the CSP DA.

Description: The Applicant is requesting approval of an amendment to the CSP Planned Development District (PDD) Standards and the CSP Development Agreement (DA). The CSP PDD and DA was approved by Jasper County Council on June 27, 2022, as a single-family “for rent” community, with a maximum density of 275 units, all to be situated on one parcel of land, consisting of 38.84 acres. The subject property is located along Independence Boulevard (Highway 278) between Brickyard Road and Hilton Head Lakes.

The purpose of amending the CSP PDD and DA is to add language to allow the option of residential uses “for rent” or “for sale” that can be situated on “unsubdivided land” or “subdivided land”. Of course, the “for sale” option will be situated on subdivided lots. The approved CSP PDD and DA only assume residential units “for rent” that would be situated on one parcel of land. In order to support the residential units “for sale on subdivided lots,” minimum lot size and setbacks are included as part of the proposed amendment to the PDD Standards. Exhibit A – 2 of the Ordinance is a redline version of the amendment to the PDD Standards outlining the proposed changes. Exhibit A – 1 is a clean copy of the proposed amendment and if approved it will be recorded at the Register of Deeds Office.

Exhibit B – 2 of the Ordinance is the redline version of the proposed amendment to the DA and consists of very minimal changes, primarily to identify the community as a single-family community rather than a single family “rental” community. Exhibit B – 1 is the clean copy of the proposed amendment and if approved it will be recorded at the Register of Deeds Office.

Analysis: The proposed amendment does not change the Concept Plan, the density, the land use, or the layout of the community, roads, and utilities. However, since the CSP PDD Standards and Development Agreement were previously adopted, any changes to either document must be approved by the County Council.

Staff Recommendation: The Planning Commission reviewed the proposed amendment to the CSP PDD Standards at their April 9, 2024 meeting and recommends approval.

Attachments:

1. Ordinance with Exhibits A – 1, A – 2, B – 1, and B – 2
2. Aerial Map

**STATE OF SOUTH CAROLINA
JASPER COUNTY**

ORDINANCE #O-2024-15

**AN ORDINANCE OF
JASPER COUNTY COUNCIL**

To amend: (i) Ordinance O-2022-16 to adopt updated standards for the Planned Development District encompassing a 38.84 acre parcel located on U.S. Highway 278 (the “Property”); and (ii) Ordinance O-2022-14 to amend the development agreement (the “Development Agreement”) between Jasper County (the “County”) and Conduit Street Partners, LLC (“CSP” or the “Developer”) that governs CSP’s development of the Property into a 275-unit single-family residential community (the “Project”); in both cases to allow for the possibility that the Project may include not only “for rent” residential dwellings, but also “for sale” residential dwellings; and matters related thereto.

WHEREAS, on June 27, 2022, the Jasper County Council passed Ordinance O-2022-16, recorded in Book 1105, Page 481 of the Jasper County Register of Deeds (the “PDD Ordinance”), which ordinance adopted Planned Development District zoning for the Property, subject to the planned development district standards attached thereto (the “PDD Standards”), and the conceptual master plan attached as Exhibit B thereto.

WHEREAS, on June 27, 2022, the Jasper County Council also passed Ordinance O-2022-14, recorded in Book 1107, Page 1678 of the Jasper County Register of Deeds (the “Development Agreement Ordinance”), which ordinance approved the County’s entry into and execution of the Development Agreement that had been negotiated between the County and Conduit Street Partners, LLC, which Development Agreement governs the relationship between the County and the Developer with regard to the Project.

WHEREAS, the Development Agreement Ordinance further contained a provision (in Paragraph 2 thereof) that instituted a deadline of June 30, 2023, by which the “Owner/Developer” (defined therein as CSP) must acquire legal title to the Property (the “Acquisition Deadline”); otherwise, the Development Agreement would automatically be null and void.

WHEREAS, on October 11, 2022, the Jasper County Planning Commission approved the CSP Development PDD Master Plan (the “PDD Master Plan”), which contemplated a single family residential rental community containing 275 residential detached and attached units, and associated amenities.

WHEREAS, on April 17, 2023, the Jasper County Council passed Ordinance O-2023-06, recorded in Book 1123, Page 109 of the Jasper County Register of Deeds, which ordinance amended the Development Agreement Ordinance to extend the Acquisition Deadline through December 31, 2023, to give the Developer sufficient time to address permitting delays with outside agencies.

WHEREAS, on October 16, 2023, the Jasper County Council passed Ordinance O-2023-18, recorded in Book 1136, Page 407 of the Jasper County Register of Deeds, which ordinance amended the Development Agreement Ordinance to: (i) clarify that the entity to which the Property must be conveyed by the Acquisition Deadline includes the successors and assigns of CSP; (ii) specify certain forms of assignment that must be used for any assignment of CSP’s rights under the Development Agreement to any successor or assign of CSP; and (iii) extend the Acquisition Deadline through the date which is ninety (90) days after receipt of all final land use and development permit approvals, but no later than December 31, 2024.

WHEREAS, the PDD Standards, the Development Agreement and the PDD Master Plan all include a description of the principal use of the Property as a single-family, “for rent” residential community, to be developed on a single, un-subdivided parcel of land that would be owned by the Developer.

WHEREAS, since the inception of the Project, economic conditions and financing structures have changed significantly, to the degree that the investment and financing community has begun requiring additional “safety valve” options that would let lenders mitigate likely losses by selling off portions of their collateral, if necessary.

WHEREAS, as a result of these changed financial circumstances, in order to attract quality financing and investment partners, CSP desires to be able to retain, as an alternative, a “for sale” use within the Project, which would include the ability to place residential dwellings on subdivided parcels (as opposed to a single, commonly-owned parcel as typically seen in a “for rent” context).

WHEREAS, notwithstanding this request for “for sale” residential dwellings, CSP fully intends to develop the Project as a “for rent” residential community, with the “for sale” option serving only as the “safety valve” necessary to attract suitable financing and

investment which would allow the Project to be developed as a “for rent” residential community, as originally and currently intended.

WHEREAS, in order to contemplate the alternative “for sale” use within the Project, CSP desires to amend the PDD Standards, the Development Agreement and the PDD Master Plan to provide for items that would be applicable in a “for sale” context due to the possibility of subdivided lots within the Project, including standards such as setbacks, lot areas/widths, and other master plan details.

WHEREAS, after giving the matter consideration, the Jasper County Council has determined that it would be appropriate to pass an ordinance which:

- (i) amends the PDD Ordinance (Ordinance O-2022-16) to adopt updated PDD Standards that address the “for sale” alternative use and provide the development standards applicable thereto (including those relating to any subdivided lots); and
- (ii) amends the Development Agreement Ordinance (Ordinance O-2022-14) to adopt an updated Development Agreement that addresses the “for sale” alternative use and the related matter of the subdivision of lots within the Property.

NOW, THEREFORE, BE IT ORDAINED, by the Jasper County Council, duly assembled and with authority of same, that the above premises be incorporated by reference; and:

1. Ordinance O-2022-16 is hereby amended by substituting for the “Planned Development District Standards” attached thereto, the updated Planned Development District Standards attached hereto as **Exhibit A-1**. The effect of such substitution shall be to accept those changes shown in red and underlined in the redlined version of the Planned Development District Standards attached hereto as **Exhibit A-2**.
2. Ordinance O-2022-14 is hereby amended by substituting for the “Development Agreement” attached thereto as Exhibit A, the updated Development Agreement attached hereto as **Exhibit B-1**. The effect of such substitution shall be to accept those changes shown in red and underlined in the redlined version of the Development Agreement attached hereto as **Exhibit B-2**.
3. If any section, clause, paragraph, sentence or phrase of this ordinance, or any application thereof, shall for any reason be held to be invalid or unconstitutional.,

the invalid section, clause paragraph, sentence, phrase or application shall in no way affect the remainder of this ordinance: and it is hereby declared to be the intention of the County Council that the remainder of this ordinance would have passed notwithstanding the invalidity or unconstitutionality of any section, clause paragraph, sentence, phrase or application thereof.

4. This ordinance shall take effect upon approval by Council.

[Signatures Contained on Following Page]

Martin L. Sauls, IV
Chairman

ATTEST:

Wanda H. Giles
Clerk to Council

ORDINANCE: -2024-__

First Reading: ~~May 06~~ _____, 2024
Public Hearing: ~~June 03~~ _____, 2024
Second Reading: ~~June 03~~ _____, 2024
Third Reading: _____, 2024
Adopted: _____, 2024

Reviewed for form and draftsmanship by the Jasper County Attorney.

David Tedder

Date

FIRST EXHIBIT TO ORDINANCE

EXHIBIT A-1

Updated Planned Development District Standards (CLEAN)

[attached]

SECOND EXHIBIT TO ORDINANCE

EXHIBIT A-2

Updated Planned Development District Standards (REDLINED)

[attached]

THIRD EXHIBIT TO ORDINANCE

EXHIBIT B-1

Updated Development Agreement (CLEAN)

[attached]

FOURTH EXHIBIT TO ORDINANCE

EXHIBIT B-2

Updated Development Agreement (REDLINED)

[attached]

PDD EXHIBIT A-1 "CLEAN"

CSP DEVELOPMENT PDD AND CONCEPTUAL MASTER PLAN

JASPER COUNTY, SC

JANUARY 2022/REVISED MARCH 2024

TABLE OF CONTENTS

APPLICANT AND PLANNING TEAM	2
SECTION I – INTRODUCTION AND NARRATIVE	2
The Property.....	2
Planned Development District Process.....	3
Conceptual Master Plan.....	4
Environmental Protection.....	5
Water and Sewer Service.....	5
Utility Service.....	5
Roadways and Traffic.....	5
Tree Preservation and Replacement.....	6
Parking.....	6
Stormwater Management.....	6
Cultural and Historical Resources.....	6
Emergency Services.....	6
SECTION II – LAND USE DESIGNATION AND DEFINITIONS	8
Introduction and Narrative.....	8
Zoned Land Uses.....	8
Zoned Density and Transfer of Density between Planning Areas.....	8
Definition of Land Use Terms and Density Terms.....	8

SCHEDULE OF EXHIBITS:

Exhibit A Site Location Map	Exhibit I FEMA Flood Zones
Exhibit B Conceptual Master Plan	Exhibit J South Carolina Utility to Service Letter
Exhibit C Property Parcel	Exhibit K Dominion Carolina Utility to Service Letter
Exhibit D Jasper County Zoning Map	Exhibit L Palmetto Carolina Utility to Service Letter
Exhibit D2 Hardeeville Zoning Map	Exhibit M Hargrave Carolina Utility to Service Letter
Exhibit E Wetlands Delineation	Exhibit N Archaeological Report
Exhibit F Boundary Survey	Exhibit O Concept Development Schedule
Exhibit G SD Soils Data	Exhibit P Fire Station and EMS Locations
Exhibit H Topographic	Exhibit Q Thomas Hutton Traffic Memo

APPLICANT AND PLANNING TEAM

Owner..... Paul Henderson
John Anderson

Developer / Applicant..... Conduit Street Partners LLC
Annapolis MD
Mr. Peter Cadoret

Land Planner and Engineer..... Thomas Hutton Engineering
Sannah G
Mr. Lamar Mercer
Mr. Scott Monson
Carolina Engineering Consultants Inc
Columbia SC
Mr. Peter Cerman

Wetlands / Environmental Consultant and Permitting..... Merrick Environmental Consultants Inc
Columbia SC
Mr. Josh Howell

Archaeologist..... Brockington Associates Inc
Sannah G
Mr. Steve Seene MRP

Land Use Attorney / Legal Counsel..... Rouhan Calligant LLP
Sannah G
John Dorthup III Esq

**CSP DEVELOPMENT
PLANNED DEVELOPMENT DISTRICT
AND
CONCEPTUAL MASTER PLAN**

SECTION I:**INTRODUCTION AND NARRATIVE**

The Conduit Street Partners LLC project currently consists of one parcel located in Jasper County, SC. Currently, the parcel is zoned Rural Preservation (RP) and is identified as PI no. 04-00-03-030. The property is approximately 38.84 acres with substantial frontage on the north side of US Highway 28 situated between the Hilton Head Lakes North development to its east and the Prime Storage facility to its west. The property is surrounded by City of Hardee's land nearly all of which is zoned PDD with a few small areas zoned GC (the Prime Storage property). The property has been in the Anderson family estate for many years and was originally part of the Coleman estate. **Exhibit A Site Location Map** is attached.

The property is under agreement to be purchased from the Anderson family members by the applicant, Conduit Street Partners LLC, who are pursuing a new PDD zoning encompassing all the parcel to allow for the property to be developed under the stipulations set forth in the proposed PDD zoning in accordance with the Jasper County Zoning Ordinance and Land Development Regulations (LDR) in effect at the time of submittal of this rezoning application. Upon approval, the benefits of the proposed PDD Standards shall apply to the applicant / Owner and its successors and assignees for the purposes of the PDD and **Exhibit B Conceptual Master Plan**, the parcel is hereinafter shown as a single project (CSP Development) in this document henceforth.

A. THE PROPERTY

The CSP Development property is a raw, unimproved, forested, predominately uplands parcel in Jasper County. There are no nor have there ever been any existing buildings, structures, or other facilities on the property. The property is surrounded by PDD zoned Hardee's land to its east, north and south and Hardee's GC zoned land to its west. It is bounded on its eastern side by the Hilton Head Lakes North development, a large golf course residential community, and one of the initial phases of the Hardee's West urgent PDD development project. To the north and contiguous to the CSP Development is an undeveloped, principally forested and regulated wetlands parcel which is also part of the West urgent PDD development project. West of the property is an existing Prime Storage facility situated on land located in Hardee's and zoned GC. The southern property line of the property is frontage along the north side of Highway 28, a four lane divided center median limited access highway and on the other/south side of Highway 28 across the highway from the CSP Development there are two major Hardee's PDD land parcels. One of the parcels is a part of the existing Latitude Margarita's future 20-acre retail/commercial phase. The second parcel that is to the west and contiguous with the Latitude Margarita's land is another very large Hardee's PDD land parcel known as the Morgan PDD project. Both land tracts on the south side of Highway 28 immediately across the highway from the proposed CSP Development are raw, unimproved, but PDD zoned properties with existing Hardee's

development agreements. Combined, the West Urgent PDD, the Latitude Margaritaville PDD and the Morgan Tract PDD amount to approximately 500 acres of Hardeeville development parcels zoned PDD. The CSP Development 38,84-acre parcel has just under 2,000 feet of frontage along the north side of S 208 and will access this highway at one central location in alignment with an existing median area. The CSP Development property will also have access to existing Riccard Road at the road's eastern termination point which is located at the property's eastern property line. **Property Aerial (Exhibit C)**, a **Jasper County Zoning Map (Exhibit D-1)** and a **Hardeeville Zoning Map (Exhibit D-2)** are provided.

2. The proposed PDD consists of approximately 38,84 acres and has an anticipated area of approximately 3 acres of uplands and approximately 5 acres of jurisdictional wetlands and 0.5 acres of non-jurisdictional wetlands (including waters, gum pond) based upon a preliminary wetland exhibit prepared by the environmental dated December 2021 (see **Exhibit E Wetlands Delineation**). The delineation of the wetlands within the property have been submitted to the Army Corps of Engineers to obtain a valid jurisdictional Determination. The Conceptual Plan has taken into account the jurisdictional wetlands and has avoided any development impacts to these areas. The property does not have an critical area or frontage on salt marsh or creeks.

3. **Exhibit F Boundary Survey** depicts the property boundary.

4. **Exhibit G USDA Soils Data** depicts soils types of the property.

5. **Exhibit H Topography** depicts topographic information for the CSP Development property. GIS data topography was used for the purposes of the exhibit. Elevation on the site range from elevation 100 along its northern edge sloping quickly upwards to the property's interior where grades are relatively flat averaging between elevations 80 to 200 with two small mounds on the west end of the property averaging elevation 240. **Exhibit I FEMA Flood Zones Map** depicts the 2006 FEMA Flood Zones which indicate that the property is in FEMA Zone X which is defined to be an area of minimal flood hazard generally above or outside the 500-year flood level. Finished floor elevations of building structures will adhere to current flood zone requirements of the Jasper County Land Development Regulations.

B. PLANNED DEVELOPMENT DISTRICT PROCESS

The Planned Development District (PDD) was established by the Jasper County to encourage flexibility in the development of land and to promote its most appropriate, economical and efficient use as well as to encourage creative design and produce a better environment particularly for large undeveloped tracts. The purpose of the PDD is to, among other things, permit development for specialized purposes which are planned and developed on a unified basis. In this case the specialized purpose is a first-class Single-Family Rental Home (SFR) community as proposed by Conduit Street Partners, LLC. The homes themselves will be of unique design, tasteful architecture and generally resemble single-family detached and townhouse home types. The community will be under one ownership structure which will maintain most all aspects of the community, its infrastructure including its roads, the interior and exteriors of the homes and the grounds on which they are constructed including the community amenities and open spaces.

C. CONCEPTUAL MASTER PLAN

It is anticipated that the Conduit Street Development project will be developed over a period of no more than four to five years in as many as two phases in accordance with the Conceptual Master Plan as set forth in this document and as the same may be supplemented by subsequent master and development plans submitted pursuant to the provisions of this PDD (see **Exhibit N Concept Development Schedule**). The Conceptual Master Plan sets forth the general scope of the development including number of allowed units, development standards, infrastructure requirements, and other guidelines. In addition to the Conceptual Master Plan, development of the Property will be controlled by other provisions of the PDD.

The goal of this PDD is to produce a development that raises the quality of life and development standards in the area while also anticipating the County's existing and future needs for naturally affordable single-family homes.

The Conduit Street Development Conceptual Master Plan displays a general and privately owned and maintained road layout, general housing unit layout, open space areas as well as amenities that will serve the property. The final locations of these site elements may vary at the time of development permit. Proposed land uses in the development are detailed under Section 2 Land Use Designation and Definitions.

The Conceptual Master Plan seeks to maintain open space requirements set forth in Section II D3 of this PDD. The open space and amenities will be owned and maintained by the applicant / Owner or other legally designated entity. Property deeded to a governmental or private utility entity will be the maintenance responsibility of that entity.

The Conceptual Master Plan and the provisions of this PDD will constitute the zoning for the Property and a waiver from the current Jasper County codes and regulations where differences occur. However, activities in the PDD shall conform to all other Jasper County zoning Ordinance and Land Development Regulations where differences do not occur.

The provisions of the Conceptual Master Plan shall apply to development of the property. In the event of a conflict, the hierarchy of documents will be the to be approved Development Agreement, the PDD and Conceptual Master Plan and the Master Plan (MP).

D. ENVIRONMENTAL PROTECTION

As part of the development process, the CSP Development will meet or exceed the stormwater management requirements of Jasper County and the requirements of South Carolina Department of Health and Environmental Control (DHEC) and Office of Ocean and Coastal Resource Management (OCRM). The applicant / Owner will prepare stormwater management plans for the project as it is developed in accordance with a stormwater drainage master plan to be prepared by a professional engineering firm licensed in the State of South Carolina. The stormwater drainage master plan will address the hydrological characteristics of the entire site as well as adjacent drainage patterns or relative importance. The plan will address predevelopment conditions and postdevelopment stormwater management for flood control and sediment reduction. This plan will also address stormwater quality through, among other things, the use of several types of BMPs as established by the stormwater standards of the applicable state and federal governmental regulations, to enhance water quality and protect the adjacent wetlands.

2. Approximately 4 percent of the site consists of regulated jurisdictional wetlands. This is a preliminary wetland plan prepared by the Environmental dated December 2022 which depicts the preliminary delineation of wetlands and uplands for the project area. The wetland plan has been submitted to the Army Corps of Engineers to obtain a jurisdictional determination prior to development of the property.

3. There will be no development impacts to the regulated jurisdictional wetlands. Subject to the approval of the Office of Ocean and Coastal Resource Management, the CSP Development will see to remove/fill the non-regulated gum pond located in proximity to the project's proposed main entrance on Highway 101S28.

E. WATER AND SEWER SERVICE

Water and sewer service will be provided to the CSP Development by the Water and Sewer Authority. Preliminary planning for the water and sewer systems will be provided at the time of Initial Master Plan submittal to Jasper County. Preliminary discussions with the Water and Sewer Authority shall indicate a willingness to serve the property. The Authority operates and maintains water and sewer systems within their service area upon completion of the developer and acceptance of the Authority. See **Exhibit J BJWSA Availability to Serve Letter**.

F. UTILITY SERVICE

1. The CSP Development property is in the service territory of Dominion Energy for natural gas services. See **Exhibit K Dominion Energy Availability to Serve Letter**. The Applicant / Owner will coordinate with Dominion Energy regarding planning for the CSP Development project.

2. The CSP Development property is in the service territory of Palmetto Electric Cooperative for electric services. See **Exhibit L Palmetto Availability to Serve Letter**. The Applicant / Owner will coordinate with Dominion Energy regarding planning for the CSP Development project.

3. Hargray or another licensed provider will provide internet and communication services to the CSP Development property. The Applicant/Owner will coordinate with the provider regarding planning and installation of these services. All servicing is anticipated to be via fiber optics cable to include road and capacity. See **Exhibit M Hargray Availability to Serve Letter**.

4. Other utility services shall be provided by legally established entities at the discretion of the Applicant / Owner provided such are in accordance with the franchising ordinances/licensing with the County.

5. Utilities will be underground except as reasonably necessary for above ground support facilities.

G. ROADWAYS AND TRAFFIC

1. The CSP Development PDD shall have on-site roads designed and constructed to the standards of the Jasper County Land Development Regulations or other engineering standards.

reasonable and acceptable to the Jasper County Engineer. Roadway construction within SCDOT right-of-ways will be in accordance with SCDOT standards. Roadway section details will be submitted for review at time of development permit approval. Interconnectivity to other adjoining tracts of land is not proposed. Public access into or across other private developments will not be required. Roadway design standards may be modified subject to the approval of Jasper County to reduce environmental impacts provided safety concerns are not compromised. All onsite roads shall be privately owned and maintained.

2. The Applicant / Owner intends to create up to three new points of vehicular access to existing public roads and highways for the project. The first is proposed to be a main entrance ingress and egress to SR 208 located and aligned with the center most existing highway median cut. The second access location is anticipated to provide ingress and egress to SR 208 at the highway median cut fronting the eastern end of the property. The third point of vehicular connectivity is planned as a proposed connection with existing Riccard Road at the road's point of termination at the property's eastern property line and adjacent to the SR 208 right-of-way. A traffic plan study will be provided at the Master Plan stage. The traffic study shall be reviewed by the SCDOT and final configuration for the new accesses will be governed by the SCDOT. Final entrance configuration and locations will be based upon SCDOT guidelines at the time of development permit.

3. Access to the CSP Development PDD may be restricted and/or gated appropriately at the Applicant / Owner's discretion. Sidewalks and possible trails shall be provided within the PDD at appropriate locations. The frequency and location of sidewalks or paths shall be established based upon anticipated pedestrian circulation within the project. Sidewalks and trails shown on the Conceptual Master Plan are conceptual in nature and are subject to change over the course of the development permit process.

4. Notwithstanding the provisions of section G hereof, roadway design standards may be modified to reduce environmental impacts provided safety concerns are not compromised. To protect and preserve significant natural property attributes including avoiding wetland impacts, such design will be encouraged.

5. Reference **Thomas & Hutton Traffic Memo Exhibit Q** for preliminary traffic analysis and commentary concluding no material traffic impacts to existing road systems.

6. TREE PRESERVATION AND REPLACEMENT

The CSP Development shall meet or exceed the minimum allowable post development tree coverage requirements of Jasper County. Trees required and/or to be preserved shall be incorporated into buffer areas around jurisdictional wetlands in required buffer yards and in the required Highway Corridor Overlay District 50 buffer parallel and adjacent to the SR 208 Highway.

In those cases where the minimum allowable tree coverage cannot be met, preservation within a required buffer area, replacement trees shall be planted to meet the tree types and quantities as required by code. Trees to be preserved in buffer areas shall be identified and located on a tree survey within the CSP Development PDD.

Plantings including trees situated in an buffer area shall be maintained in good health and an

dead or damaged plants will be replaced and if an tree in a cluster is severely damaged due to weather or other reasons all severely damaged trees shall be replaced no later than the end of the next dormant season

I. PARKING

Parking for the CSP Development community shall be provided as a combination of attached and/or detached residential parking garages and their corresponding driveways and community surface parking lots for other to parking the community amenity areas and leasing offices. All parking shall be generally consistent with Jasper County development standards or as otherwise proposed by the applicant/Owner and approved by Jasper County.

J. STORMWATER MANAGEMENT

The CSP Development PDD shall conform to the Stormwater Management Provisions of the Jasper County Land Development Standards including but not necessarily limited to the Jasper County Stormwater Management Design Manual and applicable state and federal requirements. Among other things, the post-development peak runoff discharge rate for the 200 and 25 year 24-hour design storm events will be designed to control these rates to pre-development discharge rates. Additionally, the CSP Development PDD shall design its stormwater system to manage a 100 year 24-hour storm event without causing damage to on-site and off-site structures. Sufficient stormwater best management practices will be employed in the development of the PDD to ensure runoff leaving the site does not degrade water quality of the surrounding receiving waters.

K. CULTURAL AND HISTORICAL RESOURCES

As part of a comprehensive study of the property a Phase I and Phase II archeological investigations and studies were conducted by Proington Associates. The investigations have concluded that there are no archeological sites eligible for the National Register requiring preservation or management considerations on the property. **Exhibit N Archaeological Report** is attached.

L. EMERGENCY SERVICES

Fire and emergency medical services will be provided to the residents of the CSP Development no less than to Jasper County Fire/Rescue stations which are located less than 5 miles from the property. **FIRE STATION AND EMS LOCATIONS EXHIBIT P** is attached identifying Jasper County Fire Stations 34 and 35 and their distances each less than 5 miles and times in route to the CSP Development.

SECTION II:**LAND USE DESIGNATION AND DEFINITIONS****II. INTRODUCTION and NARRATIVE**

The Conceptual Master Plan consists of an area of approximately 38,84 acres. The proposed predominate uses shall include but not be necessarily limited to:

- For-Rent Single Family Residential situated on an unsubdivided parcel and/or on subdivided individual platted lots
- Single Family For Sale Residential situated on subdivided individual platted lots
- Active and passive community amenity areas
- Model homes and leasing and sales centers
- Site infrastructure

The land use areas indicated on the Conceptual Master Plan are not intended to be rigid exact boundaries or future improvements. The Conceptual Master Plan PDD or the CSP Development shall maintain the ability to accommodate specific soils conditions, environmental concerns, physical constraints, market conditions and design parameters and as such, the exact location of boundaries and any proposed buildings or structures between land uses and their subsequent location and site indicated within the planning area shall be subject to change at the time of the Master Plan Phase and Development Permit Plan submission provided that maximum densities and other conditions of the Development Agreement between the Applicant / Owner and Jasper County, South Carolina will be adhered to strictly unless adjustments are requested by the Applicant / Owner and approved by Jasper County.

All rental residential dwelling units shall be owned, controlled and maintained by the Applicant or its assigns or successors which units may be located on an unsubdivided parcel or individual platted lots, amenities on property, infrastructure and improvements not dedicated or otherwise conveyed to public or private third parties (such as a homeowner's association) shall be owned, controlled and maintained by the Applicant / Owner or its successors.

At any time in the future rental homes that are situated on subdivided platted lots are sold and owner occupied, these housing units shall be owned, controlled and maintained by their individual owners.

B. ALLOWED LAND USES

The following land uses shall be permitted in the CSP Development PDD. The purpose of this portion of the PDD document is to state which land uses shall be allowed within the CSP Development PDD and to clearly define development within the area. However, allowing these uses does not obligate the Applicant / Owner to provide all of the uses or facilities herein. The allowed land uses and definitions shall be as follows:

For-Rent and/or For Sale Single Family Residential

- Single Family Residential Dwelling - detached or attached home used exclusively for

residential purposes which is either leased to its tenants located on a single parcel of unsubdivided land or on subdivided platted lots and/or detached or attached homes sold to owners/homeowners which homes shall be located on single subdivided platted lots. Dwelling units may have either private or shared access. Units may be arranged in a variety of configurations including detached, attached, back-to-back, side to side, vertical or an combination thereof.

- Home Sites Individual unplatted parcels or individual platted lots available for short or long-term lease for the rental homes or for owner occupied homes
- Amenities including Clubhouse / swimming pool / playground / bocce ball / cornhole / horseshoes / poster tables / pickleball and tennis courts / amphitheater / fitness facility or other recreational amenities
- Mail boxes including drone delivery stations
- Utilities
- Recreational amenities such as but not limited to
 - o Dog park
 - o Multi-use fields
 - o Garage
 - o Raft/canoe and boat storage areas
 - o Trails or sidewalks
 - o Bike paths
 - o Mini-golf and/or golf putting green
 - o Pavilion
 - o Grilling areas
 - o Common open space and other active and passive recreational uses
 - o Maintenance areas or buildings
 - o Planting/vegetable gardens

Design Standards and Regulations may be established for each area and use at the time of development permit unless agreed at development permit approval or in this PDD the standard for uses from the Jasper County Land Development Regulations shall apply.

An easement that occurs within the property shall have the same land uses as an adjacent land uses. Any restrictions shall be based on the legal definition of the easement.

C ALLOWED DENSITY WITHIN PLANNING AREAS

1 Preliminary planning for the Property contemplates the Residential land uses including wetlands for the entire property as depicted on the Conceptual Master Plan. The Conceptual Master Plan layout may be modified at the time of development permit application.

2 The total project is allowed a maximum of 265 Single Family Dwelling Units. The maximum size per dwelling unit shall be 2,500 square feet. The minimum dwelling unit shall be 800 square feet. The size and configuration of anticipated dwelling units displayed on the Conceptual Master Plan may be modified at the time of development permit. The submitted Conceptual Site Plan present indicates 265 Single Family Dwelling Units.

3 Overall residential density may include both attached and Detached Single Family Residential dwelling units.

D. DEFINITIONS OF LAND USE TERMS AND DENSITY TERMS

In the absence of a term definition in this Conceptual Master Plan or in the proposed CSP Development PDD with Jasper County the definitions of the Jasper County Land Development Regulations shall apply in the interpretation of this Conceptual Master Plan. The definitions below shall generally describe the allowed uses and terms within the CSP Development PDD.

1. Acre

- a. Gross Acre shall mean the entire acreage within the site boundaries.
- b. Net Acre shall mean the acre which remains after deduction of easements for existing utilities, wetland buffers, and onsite wetlands.

2. Maintenance Areas

The maintenance areas will contain the facilities, tools, and equipment necessary to maintain the common properties and amenities within the CSP Development PDD. These facilities may be congregated on a central site or located in separate convenient sites for different services such as general community maintenance, recreation area maintenance or individual property regime maintenance.

Permitted uses include:

- a. Storage of vehicles and parts, boats, recreational vehicles, tools, supplies, and resident storage.
- b. Offices associated with community and maintenance.

3. Open Space

Total open space for the Property shall be calculated for the boundary of the Property and not on a site-specific basis for each parcel or phase of the Property, individual development, or project. The Property shall provide at least 10% open space. Open space shall be calculated based upon the total gross acreage. Open space shall consist of the following:

- a. Landscape surface areas (areas not covered by buildings, parking, impervious surface) including manicured village greens or equivalent.
- b. Lagoons, ponds, impoundments, and lakes (detention, retention, or recreational).
- c. Freshwater wetlands.
- d. Wetland buffers.
- e. Forest, wildlife preserves / corridors, conservation areas and greenbelts.
- f. Community Park, amenity areas and community garden plots.
- g. Recreation areas including swimming pools, tennis courts, playgrounds, multi-purpose fields, lawn games, gardens, etc.
- h. Pedestrian / bicycle trails / paths / nature trails.
- i. Perimeter buffers.

4. Setbacks, Lot Sizes and Buffers

- a. There shall be no minimum setbacks applied to the CSP Development PDD unless noted otherwise in this PDD document. Setbacks and buffers shall meet the minimum requirements established herein and except as set forth in this PDD Standards shall apply to the perimeter of the PDD only provided however that any required wetlands buffers shall apply according to law throughout the Property.
- b. Setbacks / buffer areas shall be provided for jurisdictional wetlands within the PDD. Setbacks / buffers for wetlands shall be 25 feet.
 - i. At adjacent property boundaries to the east and to the north of the PDD adjacent properties to east and north are jurisdictional wetlands buffers shall be 20 feet at a minimum. See PDD Conceptual Master Plan for proposed perimeter buffers. 50-foot buffer shall be provided along the property's boundary with the GC zoned property to its west. Underground utilities and stormwater management facilities are allowed in the perimeter buffer area.
 - ii. At all buffers of the PDD, disturbances related to grading activities are allowed provided that the following preservation practices are met:
 - Within 50-foot of a 2-8 highway a minimum of 10 roadleaves, 8 understory trees, and 35 shrubs shall be preserved or replanted per 100 linear feet of highway frontage.
 - iii. Highway 2-8 Corridor Overlay District (HCOD) standards shall be adhered to provided that signage shall be governed by the provisions established in the Future Master Plan.
- c. Perimeter buffer standards shall include:
 - i. At adjacent property boundaries to the east and to the north of the PDD adjacent properties to east and north are jurisdictional wetlands buffers shall be 20 feet at a minimum. See PDD Conceptual Master Plan for proposed perimeter buffers. 50-foot buffer shall be provided along the property's boundary with the GC zoned property to its west. Underground utilities and stormwater management facilities are allowed in the perimeter buffer area.
 - ii. At all buffers of the PDD, disturbances related to grading activities are allowed provided that the following preservation practices are met:
 - Within 50-foot of a 2-8 highway a minimum of 10 roadleaves, 8 understory trees, and 35 shrubs shall be preserved or replanted per 100 linear feet of highway frontage.
 - iii. Highway 2-8 Corridor Overlay District (HCOD) standards shall be adhered to provided that signage shall be governed by the provisions established in the Future Master Plan.

d Lot Areas and Setbacks

Single Family or Rent Homes and Single Family or Sale homes
 will have setbacks and yard requirements as set forth in the following
 Table

CSP PDD DEVELOPMENT TABLE 1					
MEASUREMENTS FOR UNSUBDIVIDED AND SUBDIVIDED RESIDENTIAL					
Single Family Schedule of Lot Area, Yard, and Setbacks					
Minimum Lot Per Unit					
	SF	Patio ⁴	Duplex ⁵	Townhome ⁶	Non-Resi ⁷
Unsubdivided Residential (For Rent Only) ¹	NA	NA	NA	NA	NA
Subdivided Residential (For Sale and/or For Rent)	1700	NA	NA	1000	NA
Minimum Yard and Building Setback (feet)					
Single Family & Non-Residential Uses					
	SF	Patio ⁴	Duplex ⁵	Townhome ⁶	Non-Resi ⁷
Unsubdivided Residential Min lot width ²	NA	NA	NA	NA	NA
Subdivided Residential Min lot width	30	NA	NA	18	NA
Front Yard (Measured from Edge of Road R/W)					
Major Street (Multi-Lane)	NA	NA	NA	NA	
Major Street (Multi-Lane)	NA	NA	NA	NA	
Minor Street	10	NA	NA	10	NA
Side Yard³					
Residential	5	NA	NA	5	
Non-Residential					NA
Rear Yard³					
Residential	10	NA	NA	5	
Non-Residential					N/A

Notes:

1. "For Rent" homes can be situated on an unsubdivided single parcel and not on individual subdivided lots. Therefore, there are no legal fee simple lots with defined lot areas.
2. Because the "For Rent" homes can be situated on a unsubdivided single parcel

and not on individual subdivided fee simple lots, there are no defined lot dimensions.

3. For unsubdivided rental residential units, yard dimensions provided are minimum side yard and back yard depths. In all cases, there shall be 10' minimum clear between structures.
4. Patio homes are not an included product.
5. Duplexes are not an included product.
6. Townhomes are two or more attached units with 5' side yards at each end unit with 10' clear between adjacent structures.
7. Non-Resi is a non-residential/commercial use exclusive of community amenity improvements and leasing and sales offices. Non-Resi uses are not an included product.
8. Setbacks are measured to the front, side or rear face of the principal structure and excludes measurements to such things as HVAC equipment, stoops, ground level or upper-level decks, or similar ancillary structures.
9. Minimum easement width for storm drain pipe of 15" to 24" in size shall not be less than 10 feet.

5 Wetlands

This designation allows the following uses within wetlands or fresh water wetlands on the property shall be those areas over which the applicable governmental agencies claim jurisdiction or fresh water wetlands unless restricted via a future Memorandum of Understanding (MPO) to the contrary the following are permitted uses

- a Open space and buffers
- b Conservation areas
- c Activities in all wetland areas as permitted by the US Army Corps of Engineers and/or the South Carolina Department of Health and Environmental Control Office of Ocean and Coastal Resource Management as applicable
- d Disposal of reclaimed water as permitted by SCDHEC
- e Boardwalks, trails, bridges and other permitted structures
- f Game Management

6 Utilities

This designation allows for utility service to serve the planning areas of the CSP Development PDD. The following land uses shall be allowed only after written approval from the applicant / Owner and its consultants for location and design. Screening, buffering and other aesthetic matters must meet or exceed the Jasper County Land Development Regulations and must be approved at the time of site development application.

- a Potable water supply and distribution
- b Wastewater collection, treatment and disposal
- c Stormwater collection, treatment and detention
- d Irrigation
- e Communication towers

- 1. Satellite antennas
- 2. Cable television facilities
- 3. Telephone facilities
- 4. Power transmission and distribution
- 5. Fiber optic lines
- 6. Other utility services including Internet access and other telecommunication uses

Certain community infrastructure is required for the development of an large master-planned community. This infrastructure may include but is not limited to the following:

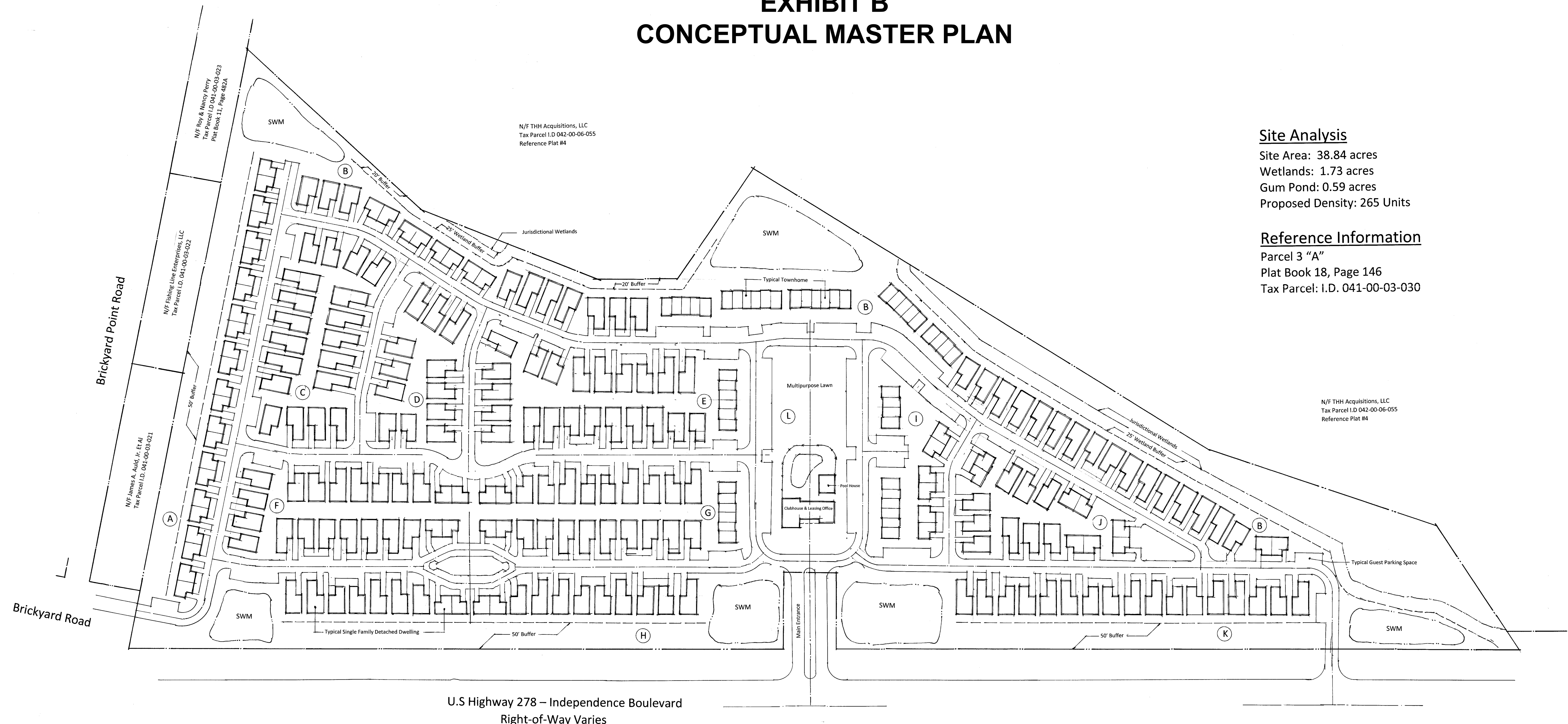
- 1. Arterial streets and primary access roads
- 2. Water supply
- 3. Wastewater Treatment and Effluent Disposal
- 4. Power substations
- 5. Central telephone facilities/ Cell phone towers
- 6. Stormwater Management Lagoons
- 7. Natural Gas Supply
- 8. Sewer Pump Station

Infrastructure serving the community on-site and off-site will be approved as part of the development plan approval process.

1. Design Standards

Design Standards shall be submitted at the Master Plan stage and may have standards deviating from the Jasper County Ordinances or this PDD provided that health/safety ingress/egress and fire protection are addressed to the satisfaction of the County.

EXHIBIT B CONCEPTUAL MASTER PLAN



Site Analysis

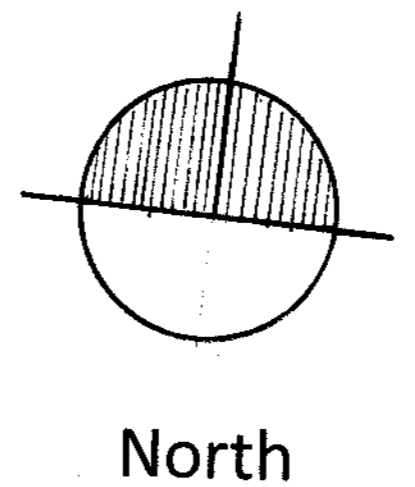
Site Area: 38.84 acres
 Wetlands: 1.73 acres
 Gum Pond: 0.59 acres
 Proposed Density: 265 Units

Reference Information

Parcel 3 "A"
 Plat Book 18, Page 146
 Tax Parcel: i.D. 041-00-03-030

N/F THH Acquisitions, LLC
 Tax Parcel I.D. 042-00-06-055
 Reference Plat #4

U.S Highway 278 – Independence Boulevard
 Right-of-Way Varies



Conceptual Master Plan
 Single Family Residential Community
 CSP Development

Applicant: Conduit Street Partners, LLC
 Town of Hardeeville, Jasper County, SC
 Scale: 1" = 50'-0"
 January 27, 2022

EXHIBIT B-1

STATE OF SOUTH CAROLINA)
)
COUNTY OF JASPER) DEVELOPMENT AGREEMENT
) CSP DEVELOPMENT TRACT

This Development Agreement "Agreement" is made and entered this _____ day of _____, 2022 the effective Date and between Conduit Street Partners LLC a Maryland Limited Liability Company "Owner" and the governmental authority of the Jasper County South Carolina "County"

WHEREAS, the legislature of the State of South Carolina has enacted the "South Carolina Local Government Development Agreement Act" as set forth in Sections 6-3-30 through 6-3-60 of the South Carolina Code of Laws 6-3-6 as amended and

WHEREAS, the Act recognizes that the lack of certain in the approval of development can result in a waste of economic and land resources, can discourage sound capital improvement planning and financing, can cause the cost of housing and development to escalate and can discourage commitment to comprehensive planning" (Section 6-3-30 and

WHEREAS, the Act also states "Development agreements will encourage the vesting of property rights and protecting such rights from the effect of subsequent enacted local legislation or from the effects of changing policies and procedures of local government agencies which may conflict with any term or provision of the Development Agreement or in any way hinder, restrict or prevent the development of the project. Development Agreements will provide a reasonable certainty as to the legal requirements that must be met in protecting vested property rights while maintaining the authority and duty of government to enforce laws and regulations which promote the public safety, health and general welfare of the citizens of our State" (Section 6-3-30 and 6-3-6 and

WHEREAS, the Act further authorizes local governments including County governments to enter Development Agreements with owners to accomplish these and other goals as set forth in Section 63000 of the Act and

WHEREAS, Owner is the contract purchaser of approximately 38.84 acres generally to be known as CSP Development and being more particularly described in Exhibit A and proposes to develop or cause to be developed therein Residential uses to include the potential of an alternative allowed uses including accessor and complimentary uses as described in the Planned Development District Standards adopted contemporaneously here with separate County Ordinance 0202206 and

WHEREAS, the County sees to protect and preserve the natural environment and to secure for its citizens quality well planned and designed development and a stable and viable tax base and

WHEREAS the County finds that the program of development proposed by Owner for this Property is consistent with the County's comprehensive land use plan and will further the health safety welfare and economic well being of the County and its residents and

WHEREAS, the program of development of the Property presents an opportunity for the County to secure quality planning and growth to protect the environment and strengthen and revitalized the tax base and

WHEREAS, this Development Agreement is being made and entered between Owner and the County under the terms of the Act for the purpose of providing assurances to Owner that it may proceed with its development plan under the terms hereof as hereinafter defined consistent with Wasler County Zoning Ordinance and the Planned Development District Standards for the CSP Development as herein defined without encountering future changes in law which could affect the ability to develop under the Wasler County Zoning Ordinance and the Planned Development District Standards for the CSP Development Tract and for the purpose of providing important protection to the natural environment and long term financial stability and a viable tax base to the County and for the purpose of providing certain funding and funding sources to assist the County in meeting the service and infrastructure needs associated with the

development authorized hereunder

NOW THEREFORE, in consideration of the terms and conditions set forth herein and other good and valuable consideration including the potential economic benefits to both the County and Owner entering into this agreement and to encourage well planned development the Owner the receipt and sufficiency of such consideration being hereby acknowledged the County and Owner hereby agree as follows

I. INCORPORATION.

The above recitals are hereby incorporated into this agreement together with the South Carolina General Assembly findings as set forth in Section 6-3-100 of the Act

II. DEFINITIONS.

As used herein the following terms mean

"Act" means the South Carolina Local Government Development Agreement Act as codified in Sections 6-3-100 through 6-3-160 of the Code of Laws of South Carolina 2006 as amended incorporated herein by reference

"Adjustment Factor" shall mean the greater of three percent (3%) per annum or the annual inflation factor supplied to local governments by the SC Department of Revenue and Fiscal Affairs for use by local governments in determining allowable millage increases such adjustment to be applied on July 1st of each year with the first adjustment being applied July 1, 2023

"Agreement" shall mean this Development Agreement as amended by the County and Developer in writing from time to time

"Association" shall mean one or more property owners associations established to maintain portions of the Property which is ever formulated which is not expected for that portion of the Property that is developed as rental units which are under single ownership as contemplated under the PDD

“**BJWSA**” shall mean the Beauport/Casper Water and Sewer Authority or its successors or assigns

“**Civic Fund**” shall mean the segregated interest bearing escrow account into which all Development Fees for Police/MS and Fire are contributed pursuant to Section 11 herein

“**Conceptual Master Plan**” shall mean the Conceptual Master Plan adopted as part of the Planned Development District Standards (CSP PDD Standards) of the County

“**CSP PDD**” means the Planned Development District or the CSP Development approved by the County Ordinance number 0202206 concurrently with its approval of this agreement

“**CSP PDD Standards**” means the development standards applicable to the CSP PDD including the Conceptual Master Plan as adopted by the County in connection with its approval of the CSP PDD attached hereto or incorporated by reference as **Exhibit B.**

“**Current Legal Owner**” means Paul Henderson, Mil Tillman and John Henderson who have contracted with Conduit Street Partners LLC to sell the Property

“**County**” shall mean Casper County, South Carolina

“**DHEC**” shall mean the South Carolina Department of Health and Environmental Control

“**Developer**” means the Owner along with an and all successors in title assigns or lessees of the Owner who are transferred in writing from the Owner all or a portion of the Development Rights under this agreement and undertake Development of an portion of the Property as applicable in the context where such term is used

“**Development**” means the development of portions of the Property as contemplated in the zoning Regulations

“**Development Fees**” or “**Developer Fees**” shall have the meaning set forth in Paragraph 11

“**Development Rights**” means Development undertaken by the Owner or Developers in accordance with the zoning Regulations and this Development agreement

“**OCRM**” means the South Carolina Office of Ocean and Coastal Resource Management

"**Owner**" means Conduit Street Partners LLC, a Maryland limited liability company, its corporate successors and an assignee, where such interest is assigned in writing to it. Owner has a present equitable interest in the Property pursuant to a contract to purchase with Current Legal Owner.

“**Park Fund**” shall mean the segregated interest bearing escrow account into which all Development Fees for Parks are contributed pursuant to Section 11 herein.

“**CSP Development**”, “**CSP Tract**” or “**Property**” means that certain tract of land described on **Exhibit A** as made amended with the agreement of the County and Owner.

“**Project**” means the Development that will occur within and upon the CSP Tract.

“**Roadway Fund**” shall mean the segregated interest bearing account into which all Development Fees for Roads are contributed until utilized for public roadway improvements pursuant to Section 11 herein.

"**Term**" means the duration of this agreement as set forth in Section III hereof.

“**Zoning Ordinance**” means the Casper County Zoning Ordinance adopted on December 3, 2003 as amended through the Effective Date hereof and attached hereto as **Exhibit C** and incorporated herein by reference.

"**Zoning Regulations**" means the CSP PDD establishing a Planned Development District for the Property and all the attachments thereto including but not being limited to the PDD Conceptual Master Plan, all narratives, applications, and site development standards thereof, a copy of all of which is attached hereto marked **Exhibit B** and/or incorporated herein by reference, all as same made hereafter amended by mutual agreement of the County and the Owner, this Development Agreement, and the Casper County Development Ordinance, being codified with Municode and current on Municode through Supplement 03 as of June 2, 2021 as amended through the Effective Date of this Agreement, except as the provisions thereof may be

clarified or modified in the terms of the CSP PDD and this Agreement and all other applicable statutes, ordinances and regulations governing uses and development of the Property.

III. TERM.

The term of this Agreement commenced on the date this Agreement was executed by the County and Owner and terminates five (5) years thereafter (Termination Date). This is the maximum initial term permitted by law for the Property. Nothing in this Agreement shall be interpreted to preclude the Parties from extending the Termination Date by mutual agreement or from entering into subsequent development agreements.

IV. DEVELOPMENT OF THE PROPERTY.

The Property shall be developed in accordance with the Zoning Regulations and this Agreement. All costs charged by or to the County or fees required by the Casper County Zoning and Development Ordinance shall be paid by the Owner or Developer or other party applying for such fee as generally charged throughout the County or plan fee. The County shall throughout the Term maintain or cause to be maintained a procedure for the processing of fees as contemplated by the Zoning Regulations and this Agreement.

V. CHANGES TO ZONING REGULATIONS.

The Zoning Regulations relating to the Property subject to this Agreement shall not be amended or modified during the Term without the express written consent of the Owner except in accordance with the procedures and provisions of Section 63.80 of the Act which Owner shall have the right to challenge. Owner does for itself and its successors and assigns including Developers and notwithstanding the Zoning Regulations agree to be bound by the following:

1. The Owner shall be required to notify the County in writing as and when Development Rights are transferred to another party. Such information shall include the identity and address of the acquiring party, a proper contact person, the location and number of acres of the Property transferred, and the number of residential units and/or commercial acreage and square footage of structure as applicable subject to the transfer. Developers

transferring Development Rights to any other party shall be subject to this requirement of notification and any entity acquiring Development Rights hereunder shall be required to file with the County an acknowledgment of this agreement and a commitment to be bound by it.

2. The Owners and Developers and their respective heirs, successors and assigns agree that all Development with the exception of irrigation, incidental maintenance facilities and similar amenities which exist from time to time and facilities existing at the date of this agreement will be served by potable water and public sewer prior to occupancy except as otherwise provided herein for temporary use temporary being defined as one year or less. Septic tanks and/or wells may be allowed with the permission of the State where there is a specific finding that such use for specific portions of the Property will comply with the overall environmental standards.

VI. DEVELOPMENT SCHEDULE.

The Property shall be developed in accordance with the development schedule attached as **Exhibit D** or as may be amended by Owner or Developer(s) in the future to reflect actual market absorption. Pursuant to the fact the failure of the Owner and any Developer to meet the initial development schedule shall not in and of itself constitute a material breach of this agreement. In such event the failure to meet the development schedule shall be judged on the totality of circumstances including but not limited to the Owners and Developer(s) good faith efforts to attain compliance with the development schedule. These schedules are planning and forecasting tools only and shall not be interpreted as mandating the development pace initially forecast or preventing a faster pace if market conditions support a faster pace. The fact that actual development may take place at a different pace based on future market forces is expected and shall not be considered a default hereunder. Development activity may occur faster or slower than the forecast schedule as a matter of right depending upon market conditions. Furthermore, periodic adjustments to the development schedule which may be submitted unilaterally by Owner / Developer(s) in the future shall not be considered a material amendment or breach of the agreement.

VII. DENSITY.

The criteria as set forth in Section II of the CSP PDD Standards shall apply with respect to lot size, frontage, setbacks, impervious surface and height requirements respectively within the

Project Residential density and types on the Property shall be the densities and types as set forth in the CSP Planned Unit Development approval Conceptual Master Plan and as set forth below

1. Up to a maximum of 25 residential dwelling units may be constructed. The CSP PDD and the CSP Conceptual Master Plan depict the expected mix and general location of allowed residential units hereafter so long as the total residential unit count does not exceed 25 units and the general concept of development as shown on the Conceptual Master Plan is followed. The Owner shall be allowed to alter location and product mix among all allowed uses under the PDD at the time of Master Plan submittal when more specific design are available based upon ongoing project planning and market conditions.

2. Any such changes to exact location or product mix shall not be considered a material amendment hereto or an amendment to the attached PDD or the Conceptual Master Plan so long as the total allowed density is not exceeded and the use remains residential. Such minor changes will be approved at the staff review level.

VIII. RESTRICTED ACCESS

The Owner and/or each Developer shall have the right but not the obligation to create restricted access communities within the Property as long as such limited access does not adversely affect in any material respect adjacent traffic patterns located on public rights-of-way.

IX. EFFECT OF FUTURE LAWS.

Owner and Developers shall have vested rights to undertake Development on any or all of the Property in accordance with the Zoning Regulations as defined herein and modified hereafter and as may be modified in the future pursuant to the terms of this agreement for the entire term of the Term. Future enactments or changes or amendments to the County ordinances including zoning or development standards ordinances which conflict with the Zoning Regulations shall not apply to the Property unless the procedures and provisions of 6380 of the act are followed which Owner shall have the right to challenge notwithstanding the fact that the Property will be subject to then current fire safety standards and state and/or federal environmental guidelines standards of general application.

The parties specifically acknowledge that this agreement shall not prohibit the application of any present or future building, housing, electrical, plumbing, gas or other standard codes or any additional ordinance of general application throughout the County found by the County Council to be necessary to protect the health, safety and welfare of the citizens of the County.

X. INFRASTRUCTURE AND SERVICES

The County and Owner recognize that the majority of the direct costs associated with the Development of the Property will be borne by the Owner and Developers and many other necessary services will be provided by other governmental or quasi-governmental entities and not by the County. For clarification, the parties make specific note of and acknowledge the following:

A. Private Roads. All roads within the Property shall be constructed by the Owner, Developer or other parties and maintained by such parties and/or associations or dedicated for maintenance to other appropriate entities. The County will not be responsible for the construction or maintenance of any private roads within the Property. The CSP Development project shall have private roads designed to the standards reasonably acceptable to the County Engineer. Road construction within SCDOT right of ways will be in accordance with SCDOT standards. Roadway section details shall be submitted for review at the time of development permit applications as provided in the PDD.

B. Public Roads. All public roads outside the Property that serve the Property are under the jurisdiction of the State of South Carolina or other governmental entities regarding access, construction, improvements and maintenance. Owner acknowledges that it must comply with all applicable state statutes and rules and regulations of the South Carolina Department of Transportation (SCDOT) or its successor regarding access and use of such public roads. Future public roads may serve the Property. The County shall not be responsible for construction, improvements or maintenance of the public roads which now or hereafter serve the Property unless it otherwise agrees in the future. Owner has engaged JHL Engineering, LLC of Charleston, SC to prepare a traffic impact analysis which has been submitted to the SCDOT for review and comment. Subject to the approval of SCDOT and any other applicable jurisdictional authorities, the Property is proposed to be served by direct access to the existing Riccard Road and US

Highway 28 Developer shall be responsible for construction of property access improvements as recommended by SCDOT after review of the SCDOT required traffic study upon completion of construction of any such improvements within the SCDOT right of way and acceptance by SCDOT the SCDOT shall then maintain all roadway improvements within the public road right of way

C. Potable Water. Potable water will be supplied to the Property by the State or some other legally constituted public or private provider allowed to operate in the County. The County shall not be responsible for any construction, treatment, maintenance or costs associated with water service to the Property unless the County elects to provide such services with the agreement of the applicable utility authority then providing such service to the Property. Owner will construct or cause to be constructed all related infrastructure improvements within the Property which will be maintained by it or the service provider as provided in any utility agreement between Owner and the service provider.

D. Sewage Treatment and Disposal. Sewage treatment and disposal will be provided by the State or some other legally constituted public or private provider allowed to operate in the County. The County will not be responsible for any treatment, maintenance or costs associated with sewage treatment within the Property unless the County elects to provide such service with the agreement of the applicable utility authority then providing such service to the Property. Nothing herein shall be construed as precluding the County from providing sewer services to its residents in accordance with applicable provisions of law. Owner will construct or cause to be constructed all related infrastructure improvements within the Property which will be maintained by it or the provider as provided in any utility agreement between Owner and the service provider.

E. Use of Effluent. Owner agrees that treated effluent will be disposed of only in such manner as may be approved by DHEC and the State.

F. Police Services. County shall provide police protection services to the Property on the same basis as is provided to other similarly situated residents and businesses in the County. Owner acknowledges the jurisdiction of the Sheriff of Casper County on the Property and shall not interfere or in any way hinder public safety activities on the Property regardless of whether such may be a restricted access community. Should Owner desire an increased level of service above the normal County level of police service, Owner shall be responsible for either

providing such services through the use of private security forces or shall pay the County's direct and indirect costs for providing such increased level of service.

G. Fire Services. County shall provide fire protection services to the Property on the same basis as is provided to other similar situated residents and businesses in the County. Owner acknowledges the jurisdiction of the County's fire department on the Property and shall not interfere or in any way hinder public safety activities on the Property regardless of whether such may be a restricted access community.

H. Sanitation Services. County will not provide sanitation services to any properties with the Property. Should Owner desire such services, the Owner shall provide these directly to the Property or a private licensed private contractor.

I. Recreation Services. County shall provide recreation services to the Property on the same basis as it provides to other similar situated residents and businesses in the County.

J. Library Services. Such services shall be provided to residents on the same basis as to all other citizens of the County.

K. Emergency Medical Services (EMS). Such services shall be provided to residents of the Property on the same basis as to all other citizens of the County.

L. Drainage System. All stormwater runoff treatment and drainage system improvements within the Property will be designed in accordance with the Zoning Regulations and Best Management Practices then current. All stormwater runoff treatment and drainage system improvements for the Property shall be constructed by Owner or the Association as applicable. The County will not be responsible for any construction or maintenance cost associated with the stormwater runoff treatment and drainage system within the Property.

M. Storm Water Quality. Protection of the quality in nearshore waters and wetlands is a primary goal of the County. The Owners shall be required to abide by all provisions of federal, state and local laws and regulations, including those established by the Department of Health and Environmental Control, the Office of Ocean and Coastal Resource Management, and their successors for the handling of storm water. In addition to the water quality safeguards as committed to by Owner, notwithstanding Section I hereof, Owner

and an developer shall adhere to and all future ordinances or regulations of the County or portions thereof governing detention, infiltration and treatment of storm water provided those ordinances and regulations apply, count, side and are consistent with sound engineering practices. Further provisions regarding Storm water are included within the PDD for this Project.

XI. DEVELOPMENT FEES

1. To assist the County in meeting expenses resulting from ongoing development, Owner shall pay development fees for Road, Civic and Parks **Development Fees** as follows:

2.

DEVELOPMENT FEES	AMOUNT
Residential Dwelling Units	\$45 per Road Fee See Section 3 \$5,200 Civic Police, EMS and Fire \$683.00 Park
TOTAL FEE PER RESIDENTIAL DWELLING UNIT	\$5,000.00

3. Net Road Fee: The Net Road Fee is calculated as the proposed per gross Road Fee of \$5,000 per unit less an estimated per unit public road improvement credit in the amount of \$3,550. The road improvement credit represents a \$1,000,000 estimate of costs of all external on-site road improvements that will be borne by Owner at its sole cost and expense in connection with the development of the project including but not necessarily limited to the construction of Highway 208 and Riccard Road external road improvements divided by the estimated number of residential units that will be constructed within the CSP PDD (265 units). The Net Road Fee is not intended to compensate the County for the construction of any private road improvements within the CSP PDD since all private roads within the CSP PDD are to be constructed and maintained by Owner at Owner's sole cost and expense. Accordingly, no Development Fees for on-site internal roads shall be collected.

4. All Development fees for building permits issued to Owner shall be collected at the time of issuance of an occupancy permit instead of at issuance of the building permit. All Development fees shall be placed in separate interest bearing accounts established for Roads, Civic and Parks. The County may expend these funds for any purposes designed to provide or enhance such services.

5. Notwithstanding any provisions to the contrary contained within this agreement, it is acknowledged that Jasper County is in the process of considering the adoption of Impact fees as allowed in § 6-1-100 et seq. of the South Carolina Code of Laws 1976 as amended. The Property shall be exempt from any requirement to pay County Impact fees under any ordinance subsequently passed and enacted by the County for the first five (5) years of the Term of this agreement as it may be extended by mutual agreement between the Owner and County. In the event Impact fees are adopted by the County, the Property shall be subject to such fees provided they are applied uniformly to similar properties as this Property and provided further that any Developer fees paid by the Developer under Article 11, 12 and 13 shall be credited against the Impact fees to the extent the Development fees are for items included in the capital program incorporated in the formulation of the Impact fees or for the traffic improvements on Highway 208 and Riccard Road as recommended by the SCDOT as itemized above. It is further provided that Owner and/or Developers shall be subject to the payment of any and all present or future permitting fees enacted by the County that are of Countywide application and that relate to processing applications, development permits, building permits, review of plans or inspection of any other capital improvement related impact, development or other extractions.

6. Except as set forth in this agreement, nothing herein shall be construed as relieving the Owner, its successors and assigns, from payment of any such fees or charges as may be assessed by entities other than the County, provided however that an entity other than the County is permitted by the County to impose fees or obligations similar in nature to those contemplated by this agreement, the Owner shall be entitled to either an offset against the Development fees of this agreement, the entire amount of such fees or obligations which are collected or an entire credit against the other fees allowed to be collected. It is the intent of the parties that the fees and obligations contemplated by this agreement are the only obligations which will be imposed upon the Property and that the County shall not permit any other governmental authority to impose fees or obligations of a similar nature to that which are contemplated by this agreement without providing

for a credit against the other fees for the fees due under this agreement provided however the provisions of this paragraph shall not preclude the County or another governmental authority from imposing a fee of a nature which is for services or improvements other than those contemplated under this agreement including roads fire/public safety which are imposed on a consistent basis throughout the area regulated by such governmental authority imposing such obligations. The County or other governing body shall not be precluded by this agreement from charging fees for delivery of services to citizens or residents including an EMS response fee or the licensee nor from charging fees statutorily authorized in the future including a real estate transfer fee or the license which are not collected as a prerequisite to approval of a plat plan or construction.

7. The fees set forth above in Article II are listed for the entire Property during the Term of this agreement and shall not be increased. No other Development Fee shall be imposed in connection with the Property except as may be allowed pursuant to Article II and fees set out in general applicable ordinances such as building permitting fees and inspection fees. The City Park and Road Development Fees are subject to an annual inflation factor equal to inflation factor as provided by the State of South Carolina to each local government - for the calculation of tax millage increases.

8. Any Development Fees paid and/or credits for Development Fees with respect to property connected services performed and/or money paid as provided in this agreement may be assigned by the Owner and/or Developer owning such credits and all such credits shall remain valid until utilized. The County shall recognize all such written assignments of such rights and shall credit same against any Development Fees which are owed pursuant to this agreement.

9. Development Fees for on-site internal roads shall not be collected. All internal roads shall be constructed and maintained by Owner at Owner's sole cost and expense.

10. All Wet Road Fees shall be utilized in the discretion of the County for traffic and high water improvements as contained in the capital improvement program to be funded by the proposed County impact fees for other traffic and high water improvements to Highway 28 or urgent boulevard.

11. Owner agrees to pay the reasonable costs and expenses of the County's consultants and professionals incurred in negotiating, processing and evaluating this agreement and the accompanying PDD. County will provide sufficient documentation of these charges. Owner

shall pay such fees within 60 days of the delivery of the invoices.

XII. PERMITTING PROCEDURES:

1. The County agrees to allow the Developer the ability to permit and construct model homes without utilities tie-in or models and to relocate the models as necessary within the CSP Tract.

2. The County agrees that the Owner and/or any Developer is not required to phase development but shall have the right to do so.

3. The County agrees to receive all land use changes, land development applications, and plats in an expeditious manner in accordance with County regulations as modified by the CSP PDD Standards for this Project. Plans will be processed in accordance with the then current County PDD Plan and development plan procedural requirements. Developer may submit these items for concurrent review with the County and other governmental authorities. County may give final approval to any submission but will not grant authorization to record plats or begin development construction activities until all permitting agencies have completed their reviews.

4. Signage for the Project is governed by the provisions of the PDD for this Project.

5. The County acknowledges that the Developer has the initial right of architectural review regarding improvements and building upon the property subject to normal review by the County Planning Commission. Developer shall be responsible for assuring such modifications are in compliance with the Zoning Regulations.

6. The County agrees to allow plat recording with a financial security instrument acceptable to the County prior to completion of infrastructure development and to issue building permits prior to completion of such bonded infrastructure in accordance with the Zoning Regulations as modified by the PDD Standards for this Project. Homeowner rental or sale and occupancy of completed residential dwellings shall not be allowed until infrastructure for a particular phase of the Project is completed and public utilities are accepted for service by the appropriate agency.

7. The County agrees the Property shall be governed by County Zoning

Regulations as in effect at the time of execution of this agreement. Future codes are more desirable to Property than Developer may request the County to have such regulations become applicable to an portion of the Project that Owner designates.

8. The County agrees that the Property is approved and fully zoned for intensified density development uses and height and shall not have any obligations for on or offsite transportation or other facilities or improvements other than as provided in this agreement but must adhere to the then current requirements of the CSP PDD Standards including but not limited to the Conceptual Master Plan and subdivision plat and development plan procedural guidelines. The County may not impose additional development obligations or regulations in connection with the ownership or development of the Property except in accordance with the procedures and provisions of 63-80 of the Act which the Owner shall have the right to challenge.

9. Roadways public or private may utilize scale drainage systems and are not required to have raised curb and gutter systems provided that pedestrian and nonvehicular pathways or sidewalks are provided in residential areas and to provide interconnectivity between interior subdivisions commercial or institutional areas and public gathering areas. Public Road Improvements are subject to the drainage requirements of the public agency having jurisdiction and/or ownership. Roadway cross sections utilizing scale drainage will be designed constructed and maintained to meet BMP standards imposed by regulator agencies for stormwater quality. Roadway cross sections will be re-evaluated at time of proposed construction of such Roadway based upon engineering and planning standards consistent with the CSP PDD Standards prepared by Developer subject to the approval of the County Planning Administrator.

10. All plan review fees shall be consistent with the fees charged generally in the County.

XIII. DEVELOPER ENTITLEMENTS

County acknowledges that Developer is zoned with the following items:

1. The County will to the extent available promote public transportation which exists within the County to service the Property.
2. Intentionally Deleted
3. All drainage systems constructed within the CSP Development shall be

owned and maintained by the Owner or its assigns or one or more associations which may be established for various portions of the Property and the County shall have no responsibility for the construction, operation or maintenance of such systems. Such systems shall be constructed in compliance with any applicable federal, state or local requirements utilizing the then current Best Management Practices requirements.

4. On-site burning will be permitted within the Property upon obtaining any applicable federal, state or local permits.

5. The County agrees to cooperate with the Owner and each Developer with county, state and federal roadwork permitting in connection with the Development of portions of the Property.

6. County services including but not limited to police, fire, sanitation, recreational parks and other governmental services shall be supplied to the Property in the same manner and to the same extent as provided to other properties within the County subject to the limitations in any Section of a Code. Subject to the limitations of Section of a Code in any should the Owner require enhanced services beyond that which is routinely provided within the County then the County agrees that upon the written request of the Owner it shall negotiate in good faith with the Owner to provide such enhanced services to the Property and enhanced services shall be at the sole cost of the Owner.

XIV. COMPLIANCE REVIEWS.

As long as the Owner owns any of the Property the Owner or its designee shall meet with the County or its designee at least once per year during the Term to review Development completed by the Owner in the prior year and the Development anticipated to be commenced or completed by the Owner in the ensuing year. The Owner or its designee shall provide such information as may reasonably be requested to include but not be limited to acreage of the Property sold in the prior year, acreage of the Property under contract, the number of certificates of occupancy issued in the prior year, and the number anticipated to be issued in the ensuing year, and Development Rights transferred in the prior year, and anticipated to be transferred in the ensuing year. The Owner or its designee shall be required to compile this information within a reasonable time after written request by the County.

XV. DEFAULTS.

The failure of the Owner/Developer or the County to comply with the terms of this agreement not cured within thirty (30) days after written notice from the non-defaulting party to the defaulting party as such time period may be extended with regard to non-monetary breaches for a reasonable period of time based on the circumstances provided such defaulting party commences to cure such breach within such period and is proceeding diligently and expeditiously to complete such cure shall constitute a default entitling the non-defaulting party to pursue such remedies that are deemed appropriate including specific performance provided however no termination of this agreement may be declared by the County absent its according the Owner and an relevant Developer the notice hearing and opportunity to cure in accordance with the act and provided an such termination shall be limited to the portion of the Property in default and provided further that nothing herein shall be deemed or construed to preclude the County or its designee from issuing stop work orders or zoning permits issued for Development when such Development contravenes the provisions of the Zoning Regulations or this agreement.

Each Party recognizes that the other Party may suffer irreparable harm from a material breach of this agreement and that no adequate remedy at law may exist to enforce this agreement. Consequently the Parties agree that a non-breaching Party who seeks enforcement of the agreement is entitled to seek the equitable remedies of injunction and specific performance. However if there is a dispute between the County and Owner or its successor or assignee concerning the terms meaning interpretation rights or obligations under this agreement including an determination of material breach under the act the Parties agree to submit such dispute to prompt mediation before instituting legal proceedings. This prelitigation mediation conducted pursuant to South Carolina Rules for Alternative Dispute Resolution with subsequent judicial action being in the Court of Common Pleas for Jasper County South Carolina shall be initiated by one Party notifying the other Party or Parties in writing of the dispute together with a request for mediation as described herein. The Parties agree that disputes under this agreement not involving the Jasper County South Carolina Zoning Regulations are contractual matters not appealable to the Zoning Board of Appeals or the Planning Commission but to the Court of Common Pleas for Jasper County however matters involving the application of the Jasper County South Carolina Zoning Regulations are not contractual between the County and the Owner but are subject to the administrative review and appellate provisions involving the Zoning Board of Appeals or the Planning Commission.

A default of the Owner shall not constitute a default of Developers and default of Developers shall not constitute a default of the Owner notwithstanding the foregoing the failure of the Owner to reasonably pursue the required permitting/approvals for and completion of required traffic mitigation measures shall be grounds for the cessation of the issuance of development permits for future sites provided however that should the County Administrator determine that there is a default of the Owner he shall immediately notify the Owner in writing by certified mail return receipt requested and allow the Owner fifteen (15) days to respond with an explanation of why the Owner is not in default or a plan for remedying the default. In the event the Owner presents a plan of remediation or approval of the County Administrator whose approval shall not be unreasonable withheld the parties shall agree to a commercially reasonable time to complete the remediation plan and during such time no negative action shall be taken against the Owner or Developers failure to submit such a response or failure to subsequently pursue a plan of remediation may result in a moratorium on future development permits a stop work order and any other consequences reasonably determined by the County Administrator. The parties acknowledge that owners of completed buildings within the Project shall not be obligated for the obligations of the Owner or Developer set forth in this agreement unless the Property remains under unified ownership or unless such owners of completed buildings have been assigned any rights under this agreement. In such case the owners of completed buildings shall also be obligated for obligations set forth in this agreement.

XVI. MODIFICATION OF AGREEMENT.

This agreement may be modified or amended only by the written agreement of the County and the Owner such written agreement may be by resolution or ordinance at the County's sole discretion no statement action or agreement hereafter made shall be effective to change amend waive modify discharge terminate or effect an abandonment of this agreement in whole or in part unless such statement action or agreement is in writing and signed by the party against whom such change amendment waiver modification discharge termination or abandonment is sought to be enforced.

This agreement may be modified or amended as to a portion of the Property only by the written agreement of the County and the Owner of said portion of the Property no statement action or agreement hereafter made shall be effective to change amend waive modify

discharge, terminate, or effect an abandonment of this agreement in whole or in part unless such change, amendment, waiver, modification, discharge, termination or abandonment is sought to be enforced.

The Conceptual Master Plan is not intended to be rigid nor to identify exact site plans or future development. The location of roads, buildings, recreational amenities and other elements may vary at the time of permit applications when more specific designs are available as long as the maximum densities set forth herein and the general concept of environmentally sensitive residential developments suggested in the Conceptual Master Plan is followed and respected. However, reductions in buffers and setbacks in relation to external properties and roadways are major modifications. Such minor variations are eligible to be approved at staff level in accordance with the Zoning Regulations.

XVII. NOTICES.

Any notice, demand, request, consent, approval or communication which a signatory party is required to or may give to another signatory party hereunder shall be in writing and shall be delivered or addressed to the other at the address below set forth or to such other address as such party may from time to time direct in written notice given in the manner herein prescribed and such notice or communication shall be deemed to have been given or made when communicated immediately upon delivery by personal delivery or independent courier service or by facsimile or e-mail on the fifth (5th) business day after the deposit thereof in the United States Mail postage prepaid, registered or certified or the day of transmission of electronic mail transmission if receipt is confirmed or a mailing is made the day of transmission of United State Mail addressed as hereinafter provided. All notices, demands, requests, consents, approvals or communications shall be given at the following addresses:

To Jasper County

County Administrator
Jasper County
358 Third Avenue
Courthouse Square
Post Office Box 4
Ridgeland, South Carolina 2936
Email: aulghum@jaspercountysc.gov

With Copy To
County Attorney
Asper County
358 Third Avenue
Courthouse Square
Post Office Box 4
Ridgeland South Carolina 29136
mailto:tedder@aspercountysc.gov

Send to the Owner at
Conduit Street Partners LLC
Peter Padoret Co Managing Member
5 Franklin Street
Baltimore Maryland 21204
mailto:ppadoret@coapartners.com

With Copy To
Douhan Alligant LLP
John D Northup III
One West Park Avenue
Savannah Georgia 31404
mailto:jdnorthup@douhan.com

XVIII. ENFORCEMENT.

In part hereto shall have the right to enforce the terms, provisions and conditions of this agreement if not cured within the applicable cure period and remedies available at law or in equity including specific performance and the right to recover attorney's fees and costs associated with said enforcement.

XIX. GENERAL.

A. Subsequent Laws. In the event state or federal laws or regulations are enacted after the execution of this agreement or decisions are issued by a court of competent jurisdiction which prevent or preclude compliance with the act or one or more provisions of this agreement "the Law" the provisions of this agreement shall be modified or suspended as may be necessary to comply with such Law. Immediately after enactment of any such Law or court decision a party designated by the Owners and Developers and the County shall meet and confer in good faith in order to agree upon such modification or suspension based on the effect such Law would have on the purposes and intent of this agreement. During the time that these parties are conferring on such modification or suspension or challenging the Law, the County may take reasonable action to comply with such Law. Should these parties be unable to agree to a modification or suspension, either may petition a court of competent jurisdiction for an appropriate modification or suspension of this

agreement. In addition, the Owner, Developers and the County each shall have the right to challenge the fee. Lack of presenting compliance with the terms of this agreement. In the event that such challenge is successful, this agreement shall remain unmodified and in full force and effect notwithstanding the foregoing and adoption by the County of an ordinance assessing Impacts fees or their equivalent shall be governed by article III hereof.

B. Estoppel Certificate. The County, the Owner or an Developer may at any time and from time to time deliver written notice to the other applicable party requesting such party to certify in writing:

1. that this agreement is in full force and effect;

2. that this agreement has not been amended or modified or is so amended identifying the amendments;

3. whether to the knowledge of such party the requesting party is in default or claimed default in the performance of its obligations under this agreement and, if so, describing the nature and amount of and of such default or claimed default; and

4. whether to the knowledge of such party an event has occurred or failed to occur which with the passage of time or the giving of notice or both could constitute a default and, if so, specifying each such event.

C. Entire Agreement. This agreement sets forth and incorporates by reference all of the agreements, conditions and understandings among the County and the Owner relative to the Property and its Development and there are no promises, agreements, conditions or understandings, oral or written, expressed or implied, among these parties relative to the matters addressed herein other than as set forth or as referred to herein.

D. No Partnership or Joint Venture. Nothing in this agreement shall be deemed to create a partnership or joint venture between the County, the Owner or an Developer or to render such party liable in any manner for the debts or obligations of another party.

E. Exhibits. All exhibits attached hereto and/or referred to in this agreement are incorporated herein as though set forth in full.

F. **Construction.** The parties agree that each part and its counsel have reviewed and revised this agreement and that an anti-construction rule to the effect that ambiguities are to be resolved against the drafting party shall not apply in the interpretation of this agreement or any amendments or exhibits hereto. This agreement should be construed so as to effectuate the public purpose of settlement of disputes while protecting the public health, safety and welfare including but not limited to ensuring the adequacy of public facilities and compatibility between developed and undeveloped lands and their uses.

G. **Assignment.** Subject to the notification provisions hereof, Owner may assign its rights and responsibilities hereunder to a subsidiary or sister company.

H. **Governing Law.** This agreement shall be governed by the laws of the State of South Carolina.

I. **Counterparts.** This agreement may be executed in several counterparts, each of which shall be deemed an original, and such counterparts shall constitute but one and the same instrument.

J. **Agreement to Cooperate.** In the event of any legal action instituted by a third party or other governmental entity or official challenging the validity of any provision of this agreement, the parties hereto agree to cooperate in defending such action, provided, however, each party shall retain the right to pursue its own independent legal defense.

K. **Eminent Domain.** Nothing contained in this agreement shall limit, impair or restrict the County's right and power of eminent domain under the laws of the State of South Carolina.

L. **No Third Party Beneficiaries.** The provisions of this agreement may be enforced only by the County, the Owner and Developers. No other persons shall have any rights hereunder.

M. **Contingencies.** This agreement is contingent on acquisition of the Property by the approval of the Board of Directors of Owner and the County Council of the Jasper County, South Carolina. Notwithstanding the above, Owner agrees to remain responsible for the payment of the processing fees incurred by the County in reviewing and approving the Planned

Development District application and Development Agreement as set forth in Article I of the Code.

N. Recording. Within fourteen (14) days after execution of this Agreement the Property Owner shall record the agreement with the Jasper County Register of Deeds. The burdens of this Agreement are binding upon and the benefits of this Agreement shall inure to all successors in interest and assigns of the Parties to this Agreement.

O. Agreement to Run with the Land This Agreement shall be recorded against the Property as described in Exhibit A attached hereto. The agreements contained herein shall be deemed to run with the land. The burdens of this Agreement are binding upon and the benefits of the Agreement shall inure to all successors in interest to the Parties to the Agreement.

XX. SUCCESSORS AND ASSIGNS.

A. Binding Effect. This Agreement shall be binding on the successors and assigns of the Owner in the ownership or Development of an portion of the Property or the Project, a purchaser, lessee or other successor in interest of an portion of the Property shall be solely responsible for performance of obligations hereunder as to the portion or portions of the Property so transferred. Developers or other assignees of development tracts shall be required to execute a written acknowledgment accepting and agreeing to perform the obligations in this Agreement, said document to be in recorded form and provided to the County at the time of the recording of a deed transferring a development tract. Following delivery of such documents, the previous Owner shall be released of any further liability or obligation with respect to the obligations.

B. Transfer of Project. The Property Owner shall be entitled to transfer an portion or all of the Property to a purchaser, subject to the following exceptions:

1. Transfer of Facilities and Service Obligations Simultaneous with the Owner conveying an portion of the Property to a third party, the Owner shall be required to obtain a written agreement in substantially the same form as **Exhibit F** attached hereto and incorporated herein by reference, expressly assuming the obligations with regard to the parcel conveyed and the potential Development of same. The Owner shall notify the County within thirty (30) days after the conveyance of the property provide the County with the applicable documents assigning the

development obligations to the transferee and record the same in the office of the
Washtenaw County Register of Deeds

2. Assignment of Development Rights. Any and all covenances of
any portion of the Property subject to the intensities/square footage set forth in Article
III herein to third party developers shall be in written agreement in substantially
the same form as **Exhibit E** assign a precise number of residential units and/or
commercial/office square footage along with the permitted land uses that may be
constructed on the subject property being conveyed. The Owner shall notify the
County within thirty (30) days of the conveyance of the property provide the County
with the applicable documents assigning the development rights to the transferee
and record the same in the Office of the Washtenaw County Register of Deeds

3. Mortgage Lenders. Notwithstanding anything to the contrary
contained herein, the exceptions to transfer contained in this Section shall not apply
i) to an mortgage lender either as the result of foreclosure of an mortgage secured
ii) an portion of the Property or an other transfer in lieu of foreclosure
iii) to an third party purchaser at such a foreclosure or iv) to an third party purchaser of such
mortgage lender's interest subsequent to the mortgage lender's acquiring ownership
of an portion of the Property as set forth above. Furthermore, nothing contained
herein shall prevent, hinder or delay an transfer or an portion of the Property to
an such mortgage lender or subsequent purchaser. Notwithstanding the foregoing,
the obligations and restrictions arising under this Development Agreement run with
the land and a foreclosure or subsequent transfer does not extinguish the obligations
and restrictions arising hereunder, and such shall survive the foreclosure or
subsequent transfer. It is the intention of this subsection to merely forego the
prerequisite notice of transfer documentation contained in subsections 1 and 2
immediately above.

C. Release of Property Owner. In the event of conveyance of all or a portion
of the Property and compliance with the conditions set forth herein, and specifically subsections
1 and 2, Conduit Street Partners, LLC shall be released from all obligations as to the
portion of Property so transferred, and the transferee shall be substituted as the Owner under the
agreement as to the portion of the Property so transferred.

XXI. STATEMENT OF REQUIRED PROVISIONS

A. **Specific Statements.** The Act requires that a development agreement must include certain mandatory provisions pursuant to Section 63-60. Although certain of these items are addressed elsewhere in this agreement, the following listing of the required provisions is set forth for convenient reference. The numbering below corresponds to the numbering utilized under Section 63-60 for the required items.

- 1. Legal Description of Property and Legal and Equitable Owners.** The legal description of the Property is set forth in **Exhibit A** attached hereto. The present legal Owners of the Property are Paul Henderson, Mil Tillman and John Anderson. Conduit Street Partners, LLC has an equitable interest in the Property in virtue of a purchase agreement with the present legal Owners.
- 2. Duration of Agreement.** The duration of this agreement shall be as provided in Article III.
- 3. Permitted Uses, Densities, Building Heights and Intensities.** A complete listing and description of permitted uses, population densities, building intensities and heights, as well as other development related standards, are contained in Zoning Regulations, as supplemented in this agreement, based on prior experience with the type of development contemplated in the Zoning Regulations, it is estimated that the average size household of the Project will be 2.5 persons, based on maximum density, build out, the population density of the Project is anticipated to be approximately 60 to 100 persons.
- 4. Required Public Facilities.** The utility services available to the Property are described generally above regarding water service, sewer service, cable and other telecommunication services, gas service, electrical services, telephone service and solid waste disposal. The mandatory procedures of the Zoning Regulations will ensure availability of roads and utilities to serve the residents on a timely basis.

5. **Dedication of Land and Provisions to Protect Environmentally Sensitive Areas** All requirements relating to land transfers for public facilities and are set forth above. The zoning Regulations described above and incorporated herein contain numerous provisions for the protection of environmentally sensitive areas. All relevant State and Federal laws will be fully complied with in addition to the important provisions set forth in this Agreement.

6. **Local Development Permits.** The Development standards for the Property shall be as set forth in the zoning Regulations. Specific permits must be obtained prior to commencing Development consistent with the standards set forth in the zoning Regulations. Building Permits must be obtained under applicable law for any vertical construction and appropriate permits must be obtained from the State of South Carolina (OCRM) and Army Corps of Engineers when applicable prior to any impact upon Freshwater Wetlands. It is specifically understood that the failure of this Agreement to address a particular permit condition term or restriction does not relieve the Owner its successors and assigns of the necessity of complying with the law governing the permitting requirements conditions terms or restrictions unless otherwise provided hereunder.

7. **Comprehensive Plan and Development Agreement.** The Development permitted and proposed under the zoning Regulations and permitted under this Agreement is consistent with the Comprehensive Plan and with current land use regulations of the County which include a Planned Development District for the Property.

8. **Terms for Public Health, Safety and Welfare.** The County Council finds that all issues relating to public health safety and welfare have been adequately considered and appropriately dealt with under the terms of this Agreement the zoning Regulations and existing laws.

9. **Historical Structures.** Any cultural historical structure or sites will be addressed through applicable Federal and state regulations the permitting

process at the time of development as required by applicable state regulations
of such structures or sites are known to exist

IN WITNESS WHEREOF the parties hereunto set their hands and seals effective the
date first above written

SIGNATURES AND ACKNOWLEDGMENTS BEGIN ON THE FOLLOWING PAGE

ITSSS

SPR COOT SOUTH CAROLINA

Carara Clar

Carara Clar

Its _____

STAT O SOUTH CAROLINA

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COMMISSIONERS

I HEREBY CERTIFY that on this _____ day of _____ 2022 before me the undersigned Notary Public of the State and County aforesaid personally appeared Carara Clar Chair of Asper County Council who in to me for satisfactory proof to be the person whose name is subscribed to the within document as the appropriate officials of the County of Asper South Carolina who acknowledged the due execution of the foregoing document

I, ITSSS HEREBY have hereunto set my hand and official seal the day and year last aforesaid mentioned

Notary Public for South Carolina

My Commission Expires _____

EXHIBIT A
TO DEVELOPMENT AGREEMENT
PROPERTY DESCRIPTION OF CSP DEVELOPMENT TRACT

EXHIBIT "A"

ALL that certain piece, parcel or tract of land situate, lying and being in Jasper County, South Carolina, shown and designated as Parcel 3"A", containing 38.84 acres, more or less, as shown on the plat prepared by Surveying Consultants, Inc., Justin R. Kesselring, SC PLS #29901, dated February 8, 2018. Said property more particularly described as follows:

Beginning at a point on the Northern side of U.S. Highway 278 at an iron rebar set having the following coordinates: N:171589.95 E:1992462.71, thence running S79°09'06"W for a distance of 1318.21 feet to an iron rebar set, thence turning and running N11°04'34"W for a distance of 150.83 feet to a concrete marker found, thence turning and running S 78°55'26"W for a distance of 99.55 feet to a concrete marker found, thence turning and running S11°04'34"E for a distance of 150.43 feet to an iron rebar set, thence turning and running S79°09'06"W for a distance of 1262.84 feet to an iron rebar set, thence turning and running N00°25'26"E for a distance of 1188.30 feet to a concrete marker found having the following coordinates: N:172273.69 E:198983.80 thence turning and running S57°38'33" E for a distance of 456.78 feet to a concrete marker found, thence running S79°13'35"E for a distance of 366.75 feet to a concrete marker found, thence turning and running N78°17'02"E for a distance of 150.71 feet to an iron rebar set, thence turning and running N23°32'02:E for a distance of 261.70 feet to a concrete marker found, thence turning and running S68°51'52"E for a distance of 1036.18 feet to a concrete marker found, thence S82°14'06"E for a distance of 462.11 to a concrete marker found, thence turning and running S44°27'37"E for a distance of 287.48 feet to the point of Beginning.

This being a portion of the property conveyed to the within Grantors by deeds of Paul H. Anderson and J. R. Youmans, Jr. as Trustees under the Will of J. A. Coleman by Trustees' Division Deed dated July 3, 1987, recorded in the Jasper County records in Book 91 at Page 1612 and by Trustees' Corrective Division Deed dated December 21, 1987, recorded in Book 92 at Page 1015, re-recorded in Book 315 at Page 105 in said Jasper County records.

EXHIBIT B-1
TO DEVELOPMENT AGREEMENT
PLANNED DEVELOPMENT DISTRICT

The Planned Development District approval for CSP Development of the Property hereunder as adopted in Ordinance O 2022 06 of the Jasper County Council on June 2, 2022 is hereby incorporated herein by reference to include all drawings, plans, narratives and documentation submitted therewith as well as is attached hereto. The parties hereto may elect to physically attach said documents hereto or may rely upon the above stated incorporation by reference at their discretion.

EXHIBIT B-2
TO DEVELOPMENT AGREEMENT
CONCEPTUAL MASTER PLAN

EXHIBIT B CONCEPTUAL MASTER PLAN



Site Analysis
 Site Area: 28.84 acres
 Wetlands: 1.21 acres
 Open Space: 8.79 acres
 Proposed Density: 201 Units

Reference Information
 Parcel 3-A*
 Plat Book 16, Page 248
 Tax Parcel ID: 061-00-01-010

WOOD PARTNERS
 ARCHITECTURAL
 10000 WOODBURY DRIVE
 WOODBRIDGE, VA 22191
 TEL: 703-771-2700

CON DEVELOPMENT - SINGLE FAMILY
 CONCEPTUAL MASTER PLAN
 PROJECT NO. 061-00-01-010
 PREPARED FOR: [REDACTED]

COMMUNITY

Applicant: Goodwin Street Partners, LLC
 10000 WOODBURY DRIVE
 WOODBRIDGE, VA 22191
 TEL: 703-771-2700

EXHIBIT C
TO DEVELOPMENT AGREEMENT
ZONING REGULATIONS

- 1. The Casper County Zoning Ordinance being codified with Municode and current on Municode through Supplement 003 as of June 2022 as amended through the Effective Date of this Agreement
- 2. The Planned District Development (PDD) Conceptual Master Plan dated January 2022 and adopted by Casper County Ordinance Number O202206

EXHIBIT D

TO DEVELOPMENT AGREEMENT

DEVELOPMENT SCHEDULE

Development of the Property is expected to occur over the five (5) year term of the Agreement with the sequence and timing of development activities to be dictated largely by market conditions. The following estimate of expected activities is hereby included to be updated by Owner as the development evolves over the term.

<u>Type of Development</u>	<u>Year(s) of Commencement / Completion</u>
Rental and/or for Sale Residential Single Family	2024 commencement expected buildout 2028

As stated in the Development Agreement, Article 1, actual development may occur more rapidly or less rapidly based on market conditions and final product mix.

PDD EXHIBIT A-2 “REDLINE”

CSP DEVELOPMENT PDD AND CONCEPTUAL MASTER PLAN

JASPER COUNTY, SC

JANUARY 2022/REVISED MARCH 2024

TABLE OF CONTENTS

APPLICANT AND PLANNING TEAM..... □ □

SECTION I – INTRODUCTION AND NARRATIVE..... 2

□□ The Property..... □□ 2

□□ Planned Development District Process..... □□ 3

C□ Conceptual Master Plan..... 4

D□ Environmental Protection..... □ 5

□□ Water and Sewer Service..... 5

□□ Utility Service..... 5

G□ Roadways and Traffic..... □□ 5

H□ Tree Preservation and Replacement..... □ 6

I□ Parking..... □□ □

□□ Stormwater Management..... □ □

□□ Cultural and Historical Resources..... □ □

L□ Emergency Services..... □ □

SECTION II – LAND USE DESIGNATION AND DEFINITIONS..... 8

□□ Introduction and Narrative..... □ 8

□□ Flooded Land Uses..... □□ 8

C□ Flooded Density and Transfer of Density between Planning Areas..... □

D□ Definition of Land Use Terms and Density Terms..... □□ □

SCHEDULE OF EXHIBITS:

Exhibit A	Site Location Map	Exhibit I	MO Flood Zones
Exhibit B	Conceptual Master Plan	Exhibit J	SO Cailailito Service Letter
Exhibit C	Property Parcel	Exhibit K	Dominion Cailailito Service Letter
Exhibit D1	Jasper County Zoning Map	Exhibit L	Palmetto Cailailito Service Letter
Exhibit D2	Hardeeville Zoning Map	Exhibit M	Hargrave Cailailito Service Letter
Exhibit E	Wetlands Delineation	Exhibit N	Archaeological Report
Exhibit F	Boundary Survey	Exhibit O	Concept Development Schedule
Exhibit G	SD Soils Data	Exhibit P	Fire Station and EMS Locations

Sheet H Topograph

Sheet Q Thomas Hutton Traffic Memo

APPLICANT AND PLANNING TEAM

Owner..... Paul Henderson
John Henderson

Developer / Applicant..... Conduit Street Partners LLC
Annapolis MD
Mr. Peter Cadoret

Land Planner and Engineer..... Thomas Hutton Engineering
Sannah G
Mr. Lamar Mercer P
Mr. Scott Monson P
Carolina Engineering Consultants Inc
Chester SC
Mr. Eric P. Cerman P

Wetlands / Environmental Consultant and Permitting..... Emerald Environmental Consultants Inc
Chester SC
Mr. Josh Howell

Archaeologist..... Brockington Associates Inc
Sannah G
Mr. Leslie Seene MRP

Land Use Attorney / Legal Counsel..... Rouhan Alligant LLP
Sannah G
John D. Orthup III Esq.

**CSP DEVELOPMENT
PLANNED DEVELOPMENT DISTRICT
AND
CONCEPTUAL MASTER PLAN**

SECTION I:**INTRODUCTION AND NARRATIVE**

The Conduit Street Partners LLC project currently consists of one parcel located in Jasper County, SC. Currently, the parcel is zoned Rural Preservation (RP) and is identified as PI no. 04-00-03-030. The property is approximately 38.84 acres with substantial frontage on the north side of US Highway 28 situated between the Hilton Head Lakes North development to its east and the Prime Storage facility to its west. The property is surrounded by City of Hardee's land, nearly all of which is zoned PDD with a few small areas zoned GC (the Prime Storage property). The property has been in the Anderson family estate for many years and was originally part of the Coleman estate. **Exhibit A Site Location Map** is attached.

The property is under agreement to be purchased from the Anderson family members by the applicant, Conduit Street Partners LLC, who are pursuing a new PDD zoning encompassing all the parcel to allow for the property to be developed under the stipulations set forth in the proposed PDD zoning in accordance with the Jasper County Zoning Ordinance and Land Development Regulations (LDR) in effect at the time of submission of this rezoning application. Upon approval, the benefits of the proposed PDD Standards shall apply to the applicant / Owner and its successors and assignees for the purposes of the PDD and **Exhibit B Conceptual Master Plan**, the parcel is hereinafter shown as a single project (CSP Development) in this document henceforth.

A. THE PROPERTY

The CSP Development property is a raw, unimproved, forested, predominately uplands parcel in Jasper County. There are no nor have there ever been any existing buildings, structures, or other facilities on the property. The property is surrounded by PDD zoned Hardee's land to its east, north and south and Hardee's GC zoned land to its west. It is bounded on its eastern side by the Hilton Head Lakes North development, a large golf course residential community, and one of the initial phases of the Hardee's West urgent PDD development project. To the north and contiguous to the CSP Development is an undeveloped, principally forested and regulated wetlands parcel which is also part of the West urgent PDD development project. West of the property is an existing Prime Storage facility situated on land located in Hardee's and zoned GC. The southern property line of the property is frontage along the north side of Highway 28, a four-lane divided center median limited access highway, and on the other/south side of Highway 28 across the highway from the CSP Development there are two major Hardee's PDD land parcels. One of the parcels is a part of the existing Latitude Margarita's future 10-acre retail/commercial phase. The second parcel that is to the west and contiguous with the Latitude Margarita's land is another very large Hardee's PDD land parcel known as the Morgan PDD project. Both land tracts on the south side of Highway 28 immediately across the highway from the proposed CSP Development are raw, unimproved, but PDD zoned properties with existing Hardee's

development agreements. Combined, the West Urgent PDD, the Latitude Margaritaville PDD and the Morgan Tract PDD amount to approximately 500 acres of Hardeeville development parcels zoned PDD. The CSP Development 38,84-acre parcel has just under 2,000 feet of frontage along the north side of S 208 and will access this highway at one central location in alignment with an existing median area. The CSP Development property will also have access to existing Riccard Road at the road's eastern termination point which is located at the property's eastern property line. **Property Aerial (Exhibit C)**, a **Jasper County Zoning Map (Exhibit D-1)** and a **Hardeeville Zoning Map (Exhibit D-2)** are provided.

2. The proposed PDD consists of approximately 38,84 acres and has an anticipated area of approximately 3 acres of uplands and approximately 5 acres of jurisdictional wetlands and 0.5 acres of non-jurisdictional wetlands (excluding waters and gum ponds) based upon a preliminary wetland exhibit prepared by the environmental dated December 2022 (see **Exhibit E Wetlands Delineation**). The delineation of the wetlands within the property has been submitted to the Army Corps of Engineers to obtain a valid Jurisdictional Determination. The Conceptual Plan has taken into account the jurisdictional wetlands and has avoided any development impacts to these areas. The property does not have an critical area or frontage on salt marsh or creeks.

3. **Exhibit F Boundary Survey** depicts the property boundaries.

4. **Exhibit G USDA Soils Data** depicts soils types of the property.

5. **Exhibit H Topography** depicts topographic information for the CSP Development property. GIS data topography was used for the purposes of the exhibit. Elevations on the site range from elevation 100 along its northern edge sloping quickly upwards to the property's interior where grades are relatively flat averaging between elevations 80 to 200 with too small mounds on the west end of the property averaging elevation 240. **Exhibit I FEMA Flood Zones Map** depicts the 2000 FEMA Flood Zones which indicate that the property is in FEMA Zone 1 which is defined to be an area of minimal flood hazard generally above or outside the 500-year flood level. Finished floor elevations of building structures will adhere to current flood zone requirements of the Jasper County Land Development Regulations.

B. PLANNED DEVELOPMENT DISTRICT PROCESS

The Planned Development District (PDD) was established by the Jasper County to encourage investment in the development of land and to promote its most appropriate, economical and efficient use as well as to encourage creative design and produce a better environment particularly for large undeveloped tracts. The purpose of the PDD is to, among other things, permit development for specialized purposes which are planned and developed on a unified basis. In this case the specialized purpose is a first-class Single-Family Rental Home (SFR) community as proposed by Conduit Street Partners, LLC. The homes themselves will be of unique design, tasteful architecture and generally resemble residential-cottage, villa and/or patio single family detached and townhouse home types. The community will be under one ownership structure which will maintain most all aspects of the community, i.e., in infrastructure including its roads, the interior and exteriors of the homes and the grounds on which they are constructed including the community amenities and open spaces.

C. CONCEPTUAL MASTER PLAN

It is anticipated that the Conduit Street Development property will be developed over a period of no more than four to five years in as many as two phases in accordance with the Conceptual Master Plan as set forth in this document and as the same may be supplemented by subsequent master and development plans submitted pursuant to the provisions of this PDD (see **Exhibit N Concept Development Schedule**). The Conceptual Master Plan sets forth the general scope of the development including number of allowed units, development standards, infrastructure requirements, and other guidelines. In addition to the Conceptual Master Plan, development of the Property will be controlled by other provisions of the PDD.

The goal of this PDD is to produce a development that raises the quality of life and development standards in the area while also anticipating the County's existing and future needs for naturally affordable single-family homes.

The Conduit Street Development Conceptual Master Plan displays a general and privately owned and maintained road layout, general housing unit layout, open space areas as well as amenities that will serve the property. The final locations of these site elements may vary at the time of development permit. Proposed land uses in the development are detailed under Section 2 Land Use Designation and Definitions.

The Conceptual Master Plan seeks to maintain open space requirements set forth in Section II D3 of this PDD. The open space and amenities will be owned and maintained by the applicant / Owner or other legally designated entity. Property deeded to a governmental or private utility entity will be the maintenance responsibility of that entity.

The Conceptual Master Plan and the provisions of this PDD will constitute the zoning for the Property and a waiver from the current Jasper County codes and regulations where differences occur. However, activities in the PDD shall conform to all other Jasper County zoning Ordinance and Land Development Regulations where differences do not occur.

The provisions of the Conceptual Master Plan shall apply to development of the property. In the event of a conflict, the hierarchy of documents will be the to be approved Development Agreement, the PDD and Conceptual Master Plan and then the Master Plan (MP).

D. ENVIRONMENTAL PROTECTION

As part of the development process, the CSP Development will meet or exceed the stormwater management requirements of Jasper County and the requirements of South Carolina Department of Health and Environmental Control (DHEC) and Office of Ocean and Coastal Resource Management (OCRM). The applicant / Owner will prepare stormwater management plans for the project as it is developed in accordance with a stormwater drainage master plan to be prepared by a professional engineering firm licensed in the State of South Carolina. The stormwater drainage master plan will address the hydrological characteristics of the entire site as well as adjacent drainage patterns of relative importance. The plan will address pre-development conditions and post-development stormwater management for flood control and sediment reduction. This plan will also address stormwater quality through, among other things, the use of

several types of BMPs as established in the stormwater standards of the applicable state and federal governmental regulations to enhance water quality and protect the adjacent wetlands.

2. Approximately 4 percent of the site consists of regulated jurisdictional wetlands which is a preliminary wetland plan prepared by the Environmental dated December 2022 which depicts the preliminary delineation of wetlands and uplands for the project area. The wetland plan has been submitted to the Army Corps of Engineers to obtain a jurisdictional determination prior to development of the project.

3. There will be no development impacts to the regulated jurisdictional wetlands. Subject to the approval of the Office of Ocean and Coastal Resource Management, the CSP Development will seek to remove/fill the non-regulated gum pond located in proximity to the project's proposed main entrance on Highway 28.

E. WATER AND SEWER SERVICE

Water and sewer service will be provided to the CSP Development by the Water and Sewer Authority. Preliminary planning for the water and sewer systems will be provided at the time of Initial Master Plan submittal to Jasper County. Preliminary discussions with the Water and Sewer Authority indicate a willingness to serve the property. The Authority operates and maintains water and sewer systems within their service area upon completion of the development and acceptance by the Authority. See **Exhibit J BJWSA Availability to Serve Letter**.

F. UTILITY SERVICE

1. The CSP Development property is in the service territory of Dominion Energy for natural gas services. See **Exhibit K Dominion Energy Availability to Serve Letter**. The Applicant / Owner will coordinate with Dominion Energy regarding planning for the CSP Development project.

2. The CSP Development property is in the service territory of Palmetto Electric Cooperative for electric services. See **Exhibit L Palmetto Availability to Serve Letter**. The Applicant / Owner will coordinate with Dominion Energy regarding planning for the CSP Development project.

3. Hargray or/or another licensed provider will provide internet and communication services to the CSP Development property. The Applicant/Owner will coordinate with the provider regarding planning and installation of these services. All servicing is anticipated to be via fiber optics cable to include road and capability. See **Exhibit M Hargray Availability to Serve Letter**.

4. Other utility services shall be provided by legally established entities at the discretion of the Applicant / Owner provided such are in accordance with the franchising ordinances/licensing with the County.

5. Utilities will be underground except as reasonably necessary for above ground support facilities.

G. ROADWAYS AND TRAFFIC

1. The CSP Development PDD shall have onsite roads designed and constructed to the standards of the Jasper County Land Development Regulations or other engineering standards reasonably acceptable to the Jasper County Engineer. Roadway construction within SCDOT right-of-way shall be in accordance with SCDOT standards. Roadway section details shall be submitted for review at time of development permit approval. Interconnectivity to other adjoining tracts of land is not proposed. Public access into or across other private developments shall not be required. Roadway design standards may be modified subject to the approval of Jasper County to reduce environmental impacts provided safety concerns are not compromised. All onsite roads shall be privately owned and maintained.

2. The Applicant / Owner intends to create up to three new points of vehicular access to existing public roads and highways for the project. The first is proposed to be a main entrance ingress and egress to US 28 located and aligned with the center most existing highway median cut. The second access location is anticipated to provide ingress and egress to US 28 at the highway median cut fronting the eastern end of the property. The third point of vehicular connectivity is planned as a proposed connection with existing Riccard Road at the road's point of termination at the property's eastern property line and adjacent to the US 28 right-of-way. A traffic plan study will be provided at the Master Plan stage. The traffic study shall be reviewed by the SCDOT and final configuration for the new accesses will be governed by the SCDOT. Final entrance configuration and locations will be based upon SCDOT guidelines at the time of development permit.

3. Access to the CSP Development PDD may be restricted and/or gated appropriately at the Applicant / Owner's discretion. Sidewalks and possible trails shall be provided within the PDD at appropriate locations. The frequency and location of sidewalks or paths shall be established based upon anticipated pedestrian circulation within the project. Sidewalks and trails shown on the Conceptual Master Plan are conceptual in nature and are subject to change over the course of the development permit process.

4. Notwithstanding the provisions of section G hereof, roadway design standards may be modified to reduce environmental impacts provided safety concerns are not compromised. To protect and preserve significant natural property attributes including avoiding wetland impacts, such design will be encouraged.

5. Reference **Thomas & Hutton Traffic Memo Exhibit Q** for preliminary traffic analysis and commentary concluding no material traffic impacts to existing road systems.

6. TREE PRESERVATION AND REPLACEMENT

The CSP Development shall meet or exceed the minimum allowable post development tree coverage requirements of Jasper County. Trees required and/or worth preserving shall be incorporated into buffer areas around jurisdictional wetlands in required buffer yards and in the required Highway Corridor Overlay District 50 buffer parallel and adjacent to the US 28 Highway.

In those cases where the minimum allowable tree coverage cannot be met, preservation within a required buffer area, replacement trees shall be planted to meet the tree types and quantities as required by code. Trees to be preserved in buffer areas shall be identified and located on a tree survey within the CSP Development PDD.

Plantings including trees situated in an outer area shall be maintained in good health and any dead or damaged plants shall be replaced and if any tree in an outer area is severely damaged due to weather or other reasons all severely damaged trees shall be replaced no later than the end of the next dormant season.

I. PARKING

Parking for the CSP Development community shall be provided as a combination of attached and/or detached residential parking garages and their corresponding driveways and community surface parking lots for outdoor parking, the community amenity areas and leasing offices. All parking shall be generally consistent with Jasper County development standards or as otherwise proposed by the applicant/Owner and approved by Jasper County.

J. STORMWATER MANAGEMENT

The CSP Development PDD shall conform to the Stormwater Management Provisions of the Jasper County Land Development Standards including but not necessarily limited to the Jasper County Stormwater Management Design Manual and applicable state and federal requirements. Among other things, the post-development peak runoff discharge rate for the 200 and 25 year 24-hour design storm events shall be designed to control these rates to pre-development discharge rates. Additionally, the CSP Development PDD shall design its stormwater system to manage a 100 year 24-hour storm event without causing damage to on-site and off-site structures. Sufficient stormwater best management practices shall be employed in the development of the PDD to ensure runoff leaving the site does not degrade water quality of the surrounding receiving waters.

K. CULTURAL AND HISTORICAL RESOURCES

As part of a comprehensive study of the property, a Phase I and Phase II archeological investigations and studies were conducted by Provington Associates. The investigations have concluded that there are no archeological sites eligible for the National Register requiring preservation or management considerations on the property. **Exhibit N Archaeological Report** is attached.

L. EMERGENCY SERVICES

Fire and emergency medical services shall be provided to the residents of the CSP Development no less than to Jasper County fire/Rescue stations which are located less than 5 miles from the property. **FIRE STATION AND EMS LOCATIONS EXHIBIT P** is attached identifying Jasper County Fire Stations 34 and 35 and their distances each less than 5 miles and times in route to the CSP Development.

SECTION II:

LAND USE DESIGNATION AND DEFINITIONS

A. INTRODUCTION and NARRATIVE

The Conceptual Master Plan consists of an area of approximately 38,84 acres. The proposed predominate uses shall include but not be necessarily limited to:

- ~~For-Rent~~ Single Family Residential situated on an unsubdivided parcel and/or on subdivided individual platted lots
- Single Family For Sale Residential situated on subdivided individual platted lots
- Active and passive community amenity areas
- Model homes and leasing and sales centers
- Site infrastructure

The land use areas indicated on the Conceptual Master Plan are not intended to be rigid exact boundaries or future improvements. The Conceptual Master Plan PDD or the CSP Development shall maintain flexibility to accommodate specific soils conditions, environmental concerns, physical constraints, market conditions and design parameters and as such, the exact location of boundaries and any proposed buildings or structures between land uses and their subsequent location and site indicated within the planning area shall be subject to change at the time of the Master Plan Phase and Development Permit Plan submission provided that maximum densities and other conditions of the Development Agreement between the applicant / Owner and Jasper County, South Carolina will be adhered to strictly unless adjustments are requested by the applicant / Owner and approved by Jasper County.

All rental residential dwelling units shall be owned, controlled and maintained by the applicant or its assigns or successors which units may be located on an unsubdivided parcel or individual platted lots. Amenities, amenities on property, infrastructure and improvements not dedicated or otherwise conveyed to public or private third parties, such as a homeowners association, shall be owned, controlled and maintained by the applicant / Owner or its successors.

At any time in the future rental homes that are situated on subdivided platted lots are sold and owner occupied, these housing units shall be owned, controlled and maintained by their individual owners.

B. ALLOWED LAND USES

The following land uses shall be permitted in the CSP Development PDD. The purpose of this portion of the PDD document is to state which land uses shall be allowed within the CSP Development PDD and to clearly define development within the area. However, allowing these uses this does not obligate the applicant / Owner to provide all of the uses or facilities herein. The allowed land uses and definitions shall be as follows:

For-Rent and/or For Sale Single Family Residential

- ~~For-Rent~~ Single Family Residential Dwelling of detached or attached home used

exclusive for residential purposes which is either leased to its tenants located on a single parcel of unsubdivided land or on subdivided platted lots and/or detached or attached homes sold to buyers/homeowners which homes shall be located on single subdivided platted lots. Dwelling units may have either private or shared access. Units may be arranged in a variety of configurations including detached, attached, back-to-back, side to side, vertical or any combination thereof.

- Home Sites Individual unplatted parcels or individual platted sites-lots available for short or long term lease for the rental homes or for owner occupied homes
- Amenities including Club House / swimming pool / playground / bocce ball / cornhole / horseshoes / poster tables / pickleball and tennis courts / amphitheater / fitness facility or other recreational amenities
- Mail boxes including drone delivery stations
- Utilities
- Recreational amenities such as but not limited to
 - o Dog park
 - o Multi-use fields
 - o Garage
 - o Raft/canoe and boat storage areas
 - o Trails or sidewalks
 - o Bike paths
 - o Mini-golf and/or golf putting green
 - o Pavilion
 - o Grilling areas
 - o Common open space and other active and passive recreational uses
 - o Maintenance areas or buildings
 - o Planting/vegetable gardens

Design Standards and Regulations may be established for each area and use at the time of development permit unless agreed at development permit approval or in this PDD the standard for uses from the Jasper County Land Development Regulations shall apply.

An easement that occurs within the property shall have the same land uses as an adjacent land uses. Any restrictions shall be based on the legal definition of the easement.

C ALLOWED DENSITY WITHIN PLANNING AREAS

1 Preliminary planning for the Property contemplates the ~~For Rent~~ Residential land uses including wetlands for the entire property as depicted on the Conceptual Master Plan. The Conceptual Master Plan layout may be modified at the time of development permit application.

2 The total project is allowed a maximum of 265 ~~For Rent~~ Single Family Dwelling Units. The maximum size per dwelling unit shall be 2,500 square feet. The minimum dwelling unit shall be 800 square feet. The size and configuration of anticipated dwelling units displayed on the Conceptual Master Plan may be modified at the time of development permit. The submitted Conceptual Site Plan presently indicates 265 ~~For Rent~~ Single Family Dwelling Units.

3 Overall residential density may include both attached and Detached Single Family Residential dwelling units.

D. DEFINITIONS OF LAND USE TERMS AND DENSITY TERMS

In the absence of a term definition in this Conceptual Master Plan or in the proposed CSP Development PDD with Jasper County the definitions of the Jasper County Land Development Regulations shall apply in the interpretation of this Conceptual Master Plan. The definitions below shall generally describe the allowed uses and terms within the CSP Development PDD.

1. Acre

- a. Gross Acre shall mean the entire acreage within the site boundaries.
- b. Net Acre shall mean the acre which remains after deduction of easements for existing utilities, wetland buffers, and onsite wetlands.

2. Maintenance Areas

The maintenance areas will contain the facilities, tools, and equipment necessary to maintain the common properties and amenities within the CSP Development PDD. These facilities may be congregated on a central site or located in separate convenient sites for different services such as general community maintenance, recreation area maintenance or individual property regime maintenance.

Permitted uses include:

- a. Storage of vehicles and parts, boats, recreational vehicles, tools, supplies, and resident storage.
- b. Offices associated with community and maintenance.

3. Open Space

Total open space for the Property shall be calculated for the boundary of the Property and not on a site-specific basis for each parcel or phase of the Property, individual development, or project. The Property shall provide at least 10% open space. Open space shall be calculated based upon the total gross acreage. Open space shall consist of the following:

- a. Landscape surface areas (areas not covered by buildings, parking, impervious surface) including manicured village greens or equivalent.
- b. Lagoons, ponds, impoundments, and lakes (detention, retention, or recreational).
- c. Freshwater wetlands.
- d. Wetland buffers.
- e. Forest, wildlife preserves / corridors, conservation areas and greenbelts.
- f. Community Park, amenity areas and community garden plots.
- g. Recreation areas including swimming pools, tennis courts, playgrounds, multi-purpose fields, lawn games, gardens, etc.
- h. Pedestrian / bicycle trails / paths / nature trails.
- i. Perimeter buffers.

4. Setbacks Lot Sizes and Buffers

- a. There shall be no minimum setbacks applied to the CSP Development PDD unless noted otherwise in this PDD document. Setbacks and buffers shall meet the minimum requirements established herein and except as set forth in this PDD Standards shall apply to the perimeter of the PDD only provided however that any required wetlands buffers shall apply according to law throughout the Property.
- b. Setbacks / buffer areas shall be provided for jurisdictional wetlands within the PDD. Setbacks / buffers for wetlands shall be 25 feet.
 - i. At adjacent property boundaries to the east and to the north of the PDD adjacent properties to east and north are jurisdictional wetlands buffers shall be 20 feet at a minimum. See PDD Conceptual Master Plan for proposed perimeter buffers. 50-foot buffer shall be provided along the property's boundary with the GC zoned property to its west. Underground utilities and stormwater management facilities are allowed in the perimeter buffer area.
 - ii. At all buffers of the PDD, disturbances related to grading activities are allowed provided that the following preservation practices are met:
 - 1. Within 50-foot of S 28 highway buffer a minimum of 10 roadleaves, 8 understory trees, and 35 shrubs shall be preserved or replanted per 100 linear feet of S 28 frontage.
 - iii. Highway 28 Corridor Overlay District (HCOD) standards shall be adhered to provided that signage shall be governed by the provisions established in the Future Master Plan.
- c. Perimeter buffer standards shall include:
 - i. At adjacent property boundaries to the east and to the north of the PDD adjacent properties to east and north are jurisdictional wetlands buffers shall be 20 feet at a minimum. See PDD Conceptual Master Plan for proposed perimeter buffers. 50-foot buffer shall be provided along the property's boundary with the GC zoned property to its west. Underground utilities and stormwater management facilities are allowed in the perimeter buffer area.
 - ii. At all buffers of the PDD, disturbances related to grading activities are allowed provided that the following preservation practices are met:
 - 1. Within 50-foot of S 28 highway buffer a minimum of 10 roadleaves, 8 understory trees, and 35 shrubs shall be preserved or replanted per 100 linear feet of S 28 frontage.
 - iii. Highway 28 Corridor Overlay District (HCOD) standards shall be adhered to provided that signage shall be governed by the provisions established in the Future Master Plan.



Lot Areas and Setbacks

Single Family Rent Homes and Single Family Sale homes will have setbacks and yard requirements as set forth in the TOL

CSP PDD DEVELOPMENT TABLE 1					
MEASUREMENTS FOR UNSUBDIVIDED AND SUBDIVIDED RESIDENTIAL					
Single Family Schedule of Lot Area, Yard, and Setbacks					
Minimum Lot Per Unit					
	SF	Patio ⁴	Duplex ⁵	Townhome ⁶	Non-Resi ⁷
Unsubdivided Residential (For Rent Only) ¹	NA	NA	NA	NA	NA
Subdivided Residential (For Sale and/or For Rent)	1700	NA	NA	1000	NA
-	-	-	-	-	-
Minimum Yard and Building Setback (feet)					
Single Family & Non-Residential Uses					
	SF	Patio ⁴	Duplex ⁵	Townhome ⁶	Non-Resi ⁷
Unsubdivided Residential Min lot width ²	NA	NA	NA	NA	NA
Subdivided Residential Min lot width	30	NA	NA	18	NA
-	-	-	-	-	-
Front Yard (Measured from Edge of Road R/W)					
Major Street (Multi-Lane)	NA	NA	NA	NA	-
Major Street (Multi-Lane)	NA	NA	NA	NA	-
Minor Street	10	NA	NA	10	NA
Side Yard³					
Residential	5	NA	NA	5	-
Non-Residential	-	-	-	-	NA
Rear Yard³					
Residential	10	NA	NA	5	-
Non-Residential	-	-	-	-	N/A

Notes:

1. "For Rent" homes can be situated on an unsubdivided single parcel and not on individual subdivided lots. Therefore, there are no legal fee simple lots with defined lot areas.

- 2. Because the "For Rent" homes can be situated on a unsubdivided single parcel and not on individual subdivided fee simple lots, there are no defined lot dimensions.
- 3. For unsubdivided rental residential units, yard dimensions provided are minimum side yard and back yard depths. In all cases, there shall be 10' minimum clear between structures.
- 4. Patio homes are not an included product.
- 5. Duplexes are not an included product.
- 6. Townhomes are two or more attached units with 5' side yards at each end unit with 10' clear between adjacent structures.
- 7. Non-Resi is a non-residential/commercial use exclusive of community amenity improvements and leasing and sales offices. Non-Resi uses are not an included product.
- 8. Setbacks are measured to the front, side or rear face of the principal structure and excludes measurements to such things as HVAC equipment, stoops, ground level or upper-level decks, or similar ancillary structures.
- 9. The required easement width for storm drainpipe of 15" to 24" in size shall not be less than 10 feet.

5 Wetlands

This designation allows the following uses within Wetlands. Freshwater Wetlands on the property shall be those areas over which the applicable governmental agencies claim jurisdiction for Freshwater Wetlands unless restricted via a future Memorandum of Understanding (MPO) to the contrary the following are permitted uses:

- a Open space and buffers
- b Conservation areas
- c Activities in all Wetland areas as permitted by the US Army Corps of Engineers and/or the South Carolina Department of Health and Environmental Control Office of Ocean and Coastal Resource Management as applicable
- d Disposal of reclaimed water as permitted by SCDH&C
- e Boardwalks, trails, bridges and other permitted structures
- f Game Management

6 Utilities

This designation allows for utility service to serve the planning areas of the CSP Development PDD. The following land uses shall be allowed only after written approval from the applicant / Owner and its consultants for location and design. Screening, buffering and other aesthetic matters must meet or exceed the Jasper County Land Development Regulations and must be approved at the time of site development application.

- a Potable water supply and distribution
- b Wastewater collection, treatment and disposal
- c Stormwater collection, treatment and detention
- d Irrigation
- e Communication towers

- Satellite antennas
- Cable television facilities
- Telephone facilities
- Power transmission and distribution
- Fiber optic lines
- Other utility services including Internet access and other telecommunication uses

Certain community infrastructure is required for the development of an large master-planned community. This infrastructure may include but is not limited to the following:

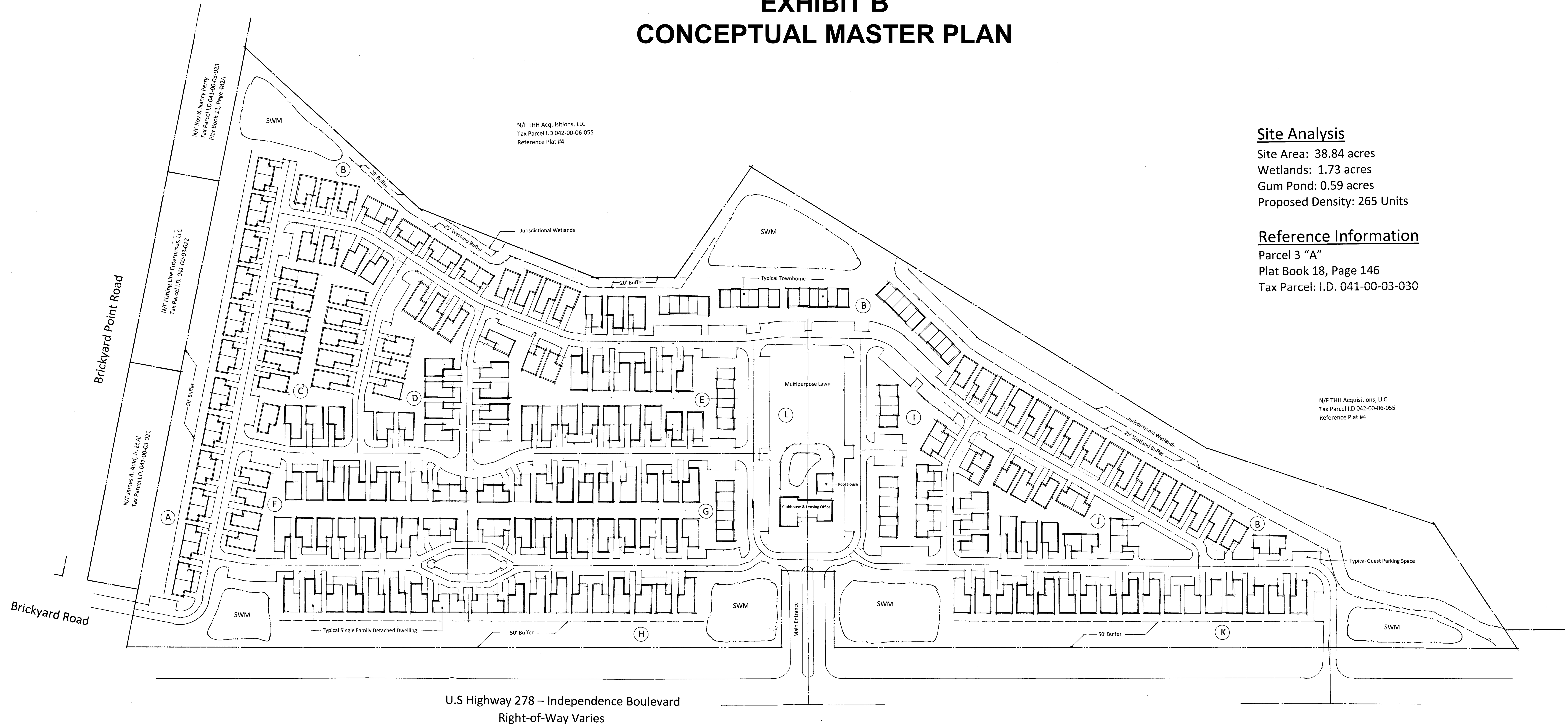
- Arterial streets and primary access roads
- Water supply
- Wastewater Treatment and Effluent Disposal
- Power substations
- Central telephone facilities/ Cell phone towers
- Stormwater Management Lagoons
- Natural Gas Supply
- Sewer Pump Station

Infrastructure serving the community on-site and off-site will be approved as part of the development plan approval process.

Design Standards

Design Standards shall be submitted at the Master Plan stage and may have standards deviating from the Jasper County Ordinances or this PDD provided that health/safety ingress/egress and fire protection are addressed to the satisfaction of the County.

EXHIBIT B CONCEPTUAL MASTER PLAN



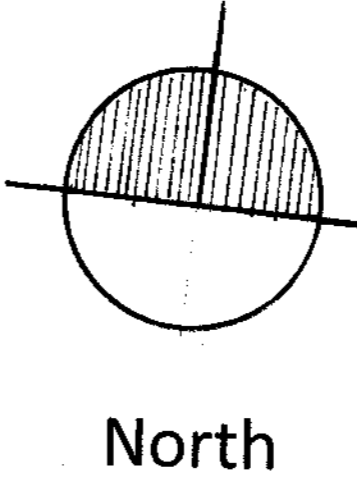
Site Analysis

Site Area: 38.84 acres
 Wetlands: 1.73 acres
 Gum Pond: 0.59 acres
 Proposed Density: 265 Units

Reference Information

Parcel 3 "A"
 Plat Book 18, Page 146
 Tax Parcel: I.D. 041-00-03-030

N/F THH Acquisitions, LLC
 Tax Parcel I.D. 042-00-06-055
 Reference Plat #4



Conceptual Master Plan

CSP Development
 Single Family Residential Community

Applicant: Conduit Street Partners, LLC
 Town of Hardeeville, Jasper County, SC

Scale: 1" = 50'-0"

January 27, 2022

EXHIBIT B-2

"REDLINE"

STATE OF SOUTH CAROLINA)
)
COUNTY OF JASPER) DEVELOPMENT AGREEMENT
) CSP DEVELOPMENT TRACT

This Development Agreement "Agreement" is made and entered this _____ day of _____, 2022 the effective Date and between Conduit Street Partners LLC a Maryland Limited Liability Company "Owner" and the governmental authority of the Jasper County South Carolina "County"

WHEREAS, the legislature of the State of South Carolina has enacted the "South Carolina Local Government Development Agreement Act" as set forth in Sections 6-3-30 through 6-3-60 of the South Carolina Code of Laws 6-3-6 as amended and

WHEREAS, the Act recognizes that the lack of certain in the approval of development can result in a waste of economic and land resources, can discourage sound capital improvement planning and financing, can cause the cost of housing and development to escalate and can discourage commitment to comprehensive planning" (Section 6-3-30 and

WHEREAS, the Act also states "Development agreements will encourage the vesting of property rights and protecting such rights from the effect of subsequent enacted local legislation or from the effects of changing policies and procedures of local government agencies which may conflict with any term or provision of the Development Agreement or in any way hinder, restrict or prevent the development of the project. Development Agreements will provide a reasonable certainty as to the legal requirements that must be met in protecting vested property rights while maintaining the authority and duty of government to enforce laws and regulations which promote the public safety, health and general welfare of the citizens of our State" (Section 6-3-30 and 6-3-6 and

WHEREAS, the Act further authorizes local governments including County governments to enter Development Agreements with owners to accomplish these and other goals as set forth in Section 63000 of the Act and

WHEREAS, Owner is the contract purchaser of approximately 38.84 acres generally to be known as CSP Development and being more particularly described in Exhibit A and proposes to develop or cause to be developed therein Residential uses to include the potential of an alternative allowed uses including accessor and complimentary uses as described in the Planned Development District Standards adopted contemporaneously here with separate County Ordinance 0202206 and

WHEREAS, the County sees to protect and preserve the natural environment and to secure for its citizens quality well planned and designed development and a stable and fair tax base and

WHEREAS the County finds that the program of development proposed by Owner for this Property is consistent with the County's comprehensive land use plan and will further the health safety welfare and economic well being of the County and its residents and

WHEREAS, the program of development of the Property presents an opportunity for the County to secure quality planning and growth to protect the environment and strengthen and re-affirmed the tax base and

WHEREAS, this Development Agreement is being made and entered between Owner and the County under the terms of the Act for the purpose of providing assurances to Owner that it may proceed with its development plan under the terms hereof as hereinafter defined consistent with Wasco County Zoning Ordinance and the Planned Development District Standards for the CSP Development as herein defined without encountering future changes in law which could affect the ability to develop under the Wasco County Zoning Ordinance and the Planned Development District Standards for the CSP Development Tract and for the purpose of providing important protection to the natural environment and long term financial stability and a fair tax base to the County and for the purpose of providing certain funding and funding sources to assist the County in meeting the service and infrastructure needs associated with the

development authorized hereunder

NOW THEREFORE, in consideration of the terms and conditions set forth herein and other good and valuable consideration including the potential economic benefits to both the County and Owner entering into this agreement and to encourage well planned development the Owner the receipt and sufficiency of such consideration being hereby acknowledged the County and Owner hereby agree as follows

I. INCORPORATION.

The above recitals are hereby incorporated into this agreement together with the South Carolina General Assembly findings as set forth in Section 6-3-100 of the Act

II. DEFINITIONS.

As used herein the following terms mean

"Act" means the South Carolina Local Government Development Agreement Act as codified in Sections 6-3-100 through 6-3-160 of the Code of Laws of South Carolina 2006 as amended incorporated herein by reference

"Adjustment Factor" shall mean the greater of three percent (3%) per annum or the annual inflation factor supplied to local governments by the SC Department of Revenue and Fiscal Affairs for use by local governments in determining allowable millage increases such adjustment to be applied on July 1st of each year with the first adjustment being applied July 1, 2023

"Agreement" shall mean this Development Agreement as amended by the County and Developer in writing from time to time

"Association" shall mean one or more property owners associations established to maintain portions of the Property which is either formulated which is not expected ~~in the~~ or that portion is of the Property that is developed as rental units which are under single ownership as contemplated under the PDD

“**BJWSA**” shall mean the Beauport/Casper Water and Sewer Authority or its successors or assigns

“**Civic Fund**” shall mean the segregated interest bearing escrow account into which all Development Fees for Police/MS and Fire are contributed pursuant to Section 11 herein

“**Conceptual Master Plan**” shall mean the Conceptual Master Plan adopted as part of the Planned Development District Standards (CSP PDD Standards) of the County

“**CSP PDD**” means the Planned Development District or the CSP Development approved by the County Ordinance number 0202206 concurrently with its approval of this agreement

“**CSP PDD Standards**” means the development standards applicable to the CSP PDD including the Conceptual Master Plan as adopted by the County in connection with its approval of the CSP PDD attached hereto or incorporated by reference as **Exhibit B.**

“**Current Legal Owner**” means Paul Henderson, Mil Tillman and John Henderson who have contracted with Conduit Street Partners LLC to sell the Property

“**County**” shall mean Casper County, South Carolina

“**DHEC**” shall mean the South Carolina Department of Health and Environmental Control

“**Developer**” means the Owner along with an and all successors in title assigns or lessees of the Owner who are transferred in writing from the Owner all or a portion of the Development Rights under this agreement and undertake Development of an portion of the Property as applicable in the context where such term is used

“**Development**” means the development of portions of the Property as contemplated in the zoning Regulations

“**Development Fees**” or “**Developer Fees**” shall have the meaning set forth in Paragraph 11

“**Development Rights**” means Development undertaken by the Owner or Developers in accordance with the zoning Regulations and this Development agreement

“**OCRM**” means the South Carolina Office of Ocean and Coastal Resource Management

"**Owner**" means Conduit Street Partners LLC, a Maryland limited liability company, its corporate successors and an assignee, where such interest is assigned in writing to it. Owner has a present equitable interest in the Property pursuant to a contract to purchase with Current Legal Owner.

“**Park Fund**” shall mean the segregated interest bearing escrow account into which all Development Fees for Parks are contributed pursuant to Section 11 herein.

“**CSP Development**”, “**CSP Tract**” or “**Property**” means that certain tract of land described on **Exhibit A** as made amended with the agreement of the County and Owner.

“**Project**” means the Development that will occur within and upon the CSP Tract.

“**Roadway Fund**” shall mean the segregated interest bearing account into which all Development Fees for Roads are contributed until utilized for public roadway improvements pursuant to Section 11 herein.

"**Term**" means the duration of this agreement as set forth in Section III hereof.

“**Zoning Ordinance**” means the Casper County Zoning Ordinance adopted on December 3, 2003 as amended through the Effective Date hereof and attached hereto as **Exhibit C** and incorporated herein by reference.

"**Zoning Regulations**" means the CSP PDD establishing a Planned Development District for the Property and all the attachments thereto including but not being limited to the PDD Conceptual Master Plan, all narratives, applications, and site development standards thereof, a copy of all of which is attached hereto marked **Exhibit B** and/or incorporated herein by reference, all as same made hereafter amended by mutual agreement of the County and the Owner, this Development Agreement, and the Casper County Development Ordinance, being codified with Municode and current on Municode through Supplement 03 as of June 2, 2021 as amended through the Effective Date of this Agreement, except as the provisions thereof may be

clarified or modified in the terms of the CSP PDD and this Agreement and all other applicable statutes, ordinances and regulations governing uses and development of the Property.

III. **TERM.**

The term of this Agreement commenced on the date this Agreement was executed by the County and Owner and terminates five (5) years thereafter (Termination Date). This is the maximum initial term permitted by law for the Property. Nothing in this Agreement shall be interpreted to preclude the Parties from extending the Termination Date by mutual agreement or from entering into subsequent development agreements.

IV. **DEVELOPMENT OF THE PROPERTY.**

The Property shall be developed in accordance with the Zoning Regulations and this Agreement. All costs charged by or to the County or fees required by the Casper County Zoning and Development Ordinance shall be paid by the Owner or Developer or other party applying for such fee as generally charged throughout the County or plan fee. The County shall throughout the Term maintain or cause to be maintained a procedure for the processing of fees as contemplated by the Zoning Regulations and this Agreement.

V. **CHANGES TO ZONING REGULATIONS.**

The Zoning Regulations relating to the Property subject to this Agreement shall not be amended or modified during the Term without the express written consent of the Owner except in accordance with the procedures and provisions of Section 63.80 of the Act which Owner shall have the right to challenge. Owner does for itself and its successors and assigns, including Developers and notwithstanding the Zoning Regulations, agrees to be bound by the following:

1. The Owner shall be required to notify the County in writing as and when Development Rights are transferred to another party. Such information shall include the identity and address of the acquiring party, a proper contact person, the location and number of acres of the Property transferred, and the number of residential units and/or commercial acreage and square footage of structure as applicable subject to the transfer. Developers

transferring Development Rights to any other party shall be subject to this requirement of notification and any entity acquiring Development Rights hereunder shall be required to file with the County an acknowledgment of this agreement and a commitment to be bound by it.

2. The Owners and Developers and their respective heirs, successors and assigns agree that all Development with the exception of irrigation, incidental maintenance facilities and similar amenities which exist from time to time and facilities existing at the date of this agreement will be served by potable water and public sewer prior to occupancy except as otherwise provided herein for temporary use temporary being defined as one year or less. Septic tanks and/or wells may be allowed with the permission of the State where there is a specific finding that such use for specific portions of the Property will comply with the overall environmental standards.

VI. DEVELOPMENT SCHEDULE.

The Property shall be developed in accordance with the development schedule attached as **Exhibit D** or as may be amended by Owner or Developer(s) in the future to reflect actual market absorption. Pursuant to the fact the failure of the Owner and any Developer to meet the initial development schedule shall not in and of itself constitute a material breach of this agreement. In such event the failure to meet the development schedule shall be judged on the totality of circumstances including but not limited to the Owners and Developer(s) good faith efforts to attain compliance with the development schedule. These schedules are planning and forecasting tools only and shall not be interpreted as mandating the development pace initially forecast or preventing a faster pace if market conditions support a faster pace. The fact that actual development may take place at a different pace based on future market forces is expected and shall not be considered a default hereunder. Development activity may occur faster or slower than the forecast schedule as a matter of right depending upon market conditions. Furthermore, periodic adjustments to the development schedule which may be submitted unilaterally by Owner / Developer(s) in the future shall not be considered a material amendment or breach of the agreement.

VII. DENSITY.

The criteria as set forth in Section II of the CSP PDD Standards shall apply with respect to lot size, frontage, setbacks, impervious surface and height requirements respectively within the

Project Residential density and types on the Property shall be the densities and types as set forth in the CSP Planned Unit Development approval Conceptual Master Plan and as set forth below

1. Up to a maximum of 25 residential dwelling units may be constructed. The CSP PDD and the CSP Conceptual Master Plan depict the expected mix and general location of allowed residential units hereafter so long as the total residential unit count does not exceed 25 units and the general concept of development as shown on the Conceptual Master Plan is followed. The Owner shall be allowed to alter location and product mix among all allowed uses under the PDD at the time of Master Plan submittal when more specific design are available based upon ongoing project planning and market conditions.

2. Any such changes to exact location or product mix shall not be considered a material amendment hereto or an amendment to the attached PDD or the Conceptual Master Plan so long as the total allowed density is not exceeded and the use remains residential. Such minor changes will be approved at the staff review level.

VIII. RESTRICTED ACCESS

The Owner and/or each Developer shall have the right but not the obligation to create restricted access communities within the Property as long as such limited access does not adversely affect in any material respect adjacent traffic patterns located on public rights-of-way.

IX. EFFECT OF FUTURE LAWS.

Owner and Developers shall have vested rights to undertake Development on any or all of the Property in accordance with the Zoning Regulations as defined herein and modified hereafter and as may be modified in the future pursuant to the terms of this agreement for the entire term of the Term. Future enactments or changes or amendments to the County ordinances including zoning or development standards ordinances which conflict with the Zoning Regulations shall not apply to the Property unless the procedures and provisions of 6380 of the act are followed which Owner shall have the right to challenge notwithstanding the fact that the Property will be subject to then current fire safety standards and state and/or federal environmental guidelines standards of general application.

The parties specifically acknowledge that this agreement shall not prohibit the application of any present or future building, housing, electrical, plumbing, gas or other standard codes or any additional ordinance of general application throughout the County found by the County Council to be necessary to protect the health, safety and welfare of the citizens of the County.

X. INFRASTRUCTURE AND SERVICES

The County and Owner recognize that the majority of the direct costs associated with the Development of the Property will be borne by the Owner and Developers and many other necessary services will be provided by other governmental or quasi-governmental entities and not by the County. For clarification, the parties make specific note of and acknowledge the following:

A. Private Roads. All roads within the Property shall be constructed by the Owner, Developer or other parties and maintained by such parties and/or associations or dedicated for maintenance to other appropriate entities. The County will not be responsible for the construction or maintenance of any private roads within the Property. The CSP Development project shall have private roads designed to the standards reasonably acceptable to the County Engineer. Road construction within SCDOT right of ways will be in accordance with SCDOT standards. Roadway section details shall be submitted for review at the time of development permit applications as provided in the PDD.

B. Public Roads. All public roads outside the Property that serve the Property are under the jurisdiction of the State of South Carolina or other governmental entities regarding access, construction, improvements and maintenance. Owner acknowledges that it must comply with all applicable state statutes and rules and regulations of the South Carolina Department of Transportation (SCDOT) or its successor regarding access and use of such public roads. Future public roads may serve the Property. The County shall not be responsible for construction, improvements or maintenance of the public roads which now or hereafter serve the Property unless it otherwise agrees in the future. Owner has engaged JHL Engineering, LLC of Charleston, SC to prepare a traffic impact analysis which has been submitted to the SCDOT for review and comment. Subject to the approval of SCDOT and any other applicable jurisdictional authorities, the Property is proposed to be served by direct access to the existing Riccard Road and US

Highway 28 Developer shall be responsible for construction of property access improvements as recommended by SCDOT after review of the SCDOT required traffic study upon completion of construction of any such improvements within the SCDOT right of way and acceptance by SCDOT. The SCDOT shall then maintain all roadway improvements within the public road right of way.

C. Potable Water. Potable water will be supplied to the Property by the State or some other legally constituted public or private provider allowed to operate in the County. The County shall not be responsible for any construction, treatment, maintenance or costs associated with water service to the Property unless the County elects to provide such services with the agreement of the applicable utility authority then providing such service to the Property. Owner will construct or cause to be constructed all related infrastructure improvements within the Property which will be maintained by it or the service provider as provided in any utility agreement between Owner and the service provider.

D. Sewage Treatment and Disposal. Sewage treatment and disposal will be provided by the State or some other legally constituted public or private provider allowed to operate in the County. The County will not be responsible for any treatment, maintenance or costs associated with sewage treatment within the Property unless the County elects to provide such service with the agreement of the applicable utility authority then providing such service to the Property. Nothing herein shall be construed as precluding the County from providing sewer services to its residents in accordance with applicable provisions of law. Owner will construct or cause to be constructed all related infrastructure improvements within the Property which will be maintained by it or the provider as provided in any utility agreement between Owner and the service provider.

E. Use of Effluent. Owner agrees that treated effluent will be disposed of only in such manner as may be approved by DHEC and the State.

F. Police Services. County shall provide police protection services to the Property on the same basis as is provided to other similarly situated residents and businesses in the County. Owner acknowledges the jurisdiction of the Sheriff of Casper County on the Property and shall not interfere or in any way hinder public safety activities on the Property regardless of whether such may be a restricted access community. Should Owner desire an increased level of service above the normal County level of police service, Owner shall be responsible for either

providing such services through the use of private security forces or shall pay the County's direct and indirect costs for providing such increased level of service.

G. Fire Services. County shall provide fire protection services to the Property on the same basis as is provided to other similar situated residents and businesses in the County. Owner acknowledges the jurisdiction of the County's fire department on the Property and shall not interfere or in any way hinder public safety activities on the Property regardless of whether such may be a restricted access community.

H. Sanitation Services. County will not provide sanitation services to any properties with the Property. Should Owner desire such services, the Owner shall provide these directly to the Property or a private licensed private contractor.

I. Recreation Services. County shall provide recreation services to the Property on the same basis as it provides to other similar situated residents and businesses in the County.

J. Library Services. Such services shall be provided to residents on the same basis as to all other citizens of the County.

K. Emergency Medical Services (EMS). Such services shall be provided to residents of the Property on the same basis as to all other citizens of the County.

L. Drainage System. All stormwater runoff treatment and drainage system improvements within the Property will be designed in accordance with the Zoning Regulations and Best Management Practices then current. All stormwater runoff treatment and drainage system improvements for the Property shall be constructed by Owner or the Association as applicable. The County will not be responsible for any construction or maintenance cost associated with the stormwater runoff treatment and drainage system within the Property.

M. Storm Water Quality. Protection of the quality in nearshore waters and wetlands is a primary goal of the County. The Owners shall be required to abide by all provisions of federal, state and local laws and regulations, including those established by the Department of Health and Environmental Control, the Office of Ocean and Coastal Resource Management, and their successors for the handling of storm water. In addition to the water quality safeguards as committed to by Owner, notwithstanding Section I hereof, Owner

and an developer shall adhere to and all future ordinances or regulations of the County or portions thereof governing detention, infiltration and treatment of storm water provided those ordinances and regulations apply, count, side and are consistent with sound engineering practices. Further provisions regarding Storm water are included within the PDD for this Project.

XI. DEVELOPMENT FEES

1. To assist the County in meeting expenses resulting from ongoing development, Owner shall pay development fees for Road, Civic and Parks **Development Fees** as follows:

2.

DEVELOPMENT FEES	AMOUNT
Residential Dwelling Units	\$45 per Road Fee See Section 3 \$5,200 Civic Police, EMS and Fire \$683.00 Park
TOTAL FEE PER RESIDENTIAL DWELLING UNIT	\$5,000.00

3. Net Road Fee: The Net Road Fee is calculated as the proposed per gross Road Fee of \$5,000 per unit less an estimated per unit public road improvement credit in the amount of \$3,550. The road improvement credit represents a \$1,000,000 estimate of costs of all external on-site road improvements that will be borne by Owner at its sole cost and expense in connection with the development of the project including but not necessarily limited to the construction of Highway 208 and Riccard Road external road improvements divided by the estimated number of residential units that will be constructed within the CSP PDD (265 units). The Net Road Fee is not intended to compensate the County for the construction of any private road improvements within the CSP PDD since all private roads within the CSP PDD are to be constructed and maintained by Owner at Owner's sole cost and expense. Accordingly, no Development Fees for on-site internal roads shall be collected.

4. All Development fees for building permits issued to Owner shall be collected at the time of issuance of an occupancy permit instead of at issuance of the building permit. All Development fees shall be placed in separate interest bearing accounts established for Roads, Civic and Parks. The County may expend these funds for any purposes designed to provide or enhance such services.

5. Notwithstanding any provisions to the contrary contained within this agreement, it is acknowledged that Jasper County is in the process of considering the adoption of Impact fees as allowed in 6-10-0 set forth in the South Carolina Code of Laws 6-6 as amended. The Property shall be exempt from any requirement to pay County Impact fees under any ordinance subsequently passed and enacted by the County for the first five years of the Term of this agreement as it may be extended by mutual agreement between the Owner and County. In the event Impact fees are adopted by the County, the Property shall be subject to such fees provided they are applied uniformly to similar properties as this Property and provided further that any Developer fees paid by the Developer under Article 11-2 and 3 shall be credited against the Impact fees to the extent the Development fees are for items included in the capital program incorporated in the formulation of the Impact fees or for the traffic improvements on Highway 208 and Riccard Road as recommended by the SCDOT as itemized above. It is further provided that Owner and/or Developers shall be subject to the payment of any and all present or future permitting fees enacted by the County that are of Countywide application and that relate to processing applications, development permits, building permits, review of plans or inspection of any other capital improvement related impact, development or other extractions.

6. Except as set forth in this agreement, nothing herein shall be construed as relieving the Owner, its successors and assigns, from payment of any such fees or charges as may be assessed by entities other than the County, provided however that an entity other than the County is permitted by the County to impose fees or obligations similar in nature to those contemplated by this agreement, the Owner shall be entitled to either an offset against the Development fees of this agreement, the entire amount of such fees or obligations which are collected, or an entire credit against the other fees allowed to be collected. It is the intent of the parties that the fees and obligations contemplated by this agreement are the only obligations which will be imposed upon the Property and that the County shall not permit any other governmental authority to impose fees or obligations of a similar nature to that which are contemplated by this agreement without providing

or a credit against the other fees or the fees due under this agreement provided however the provisions of this paragraph shall not preclude the County or another governmental authority from imposing a fee of a nature which is for services or improvements other than those contemplated under this agreement including roads and/or public safety which are imposed on a consistent basis throughout the area regulated by such governmental authority imposing such obligations. The County or other governing body shall not be precluded by this agreement from charging fees for delivery of services to citizens or residents including an EMS response fee or the licensee nor from charging fees statutorily authorized in the future including a real estate transfer fee or the licensee which are not collected as a prerequisite to approval of a plat plan or construction.

7. The fees set forth above in Article II are listed for the entire Property during the Term of this agreement and shall not be increased. No other Development Fee shall be imposed in connection with the Property except as may be allowed pursuant to Article II and fees set out in general applicable ordinances such as building permitting fees and inspection fees. The City Park and Road Development Fees are subject to an annual inflation factor equal to inflation factor as provided by the State of South Carolina to each local government - for the calculation of tax millage increases.

8. Any Development Fees paid and/or credits for Development Fees with respect to property connected services performed and/or money paid as provided in this agreement may be assigned to the Owner and/or Developer owning such credits and all such credits shall remain valid until utilized. The County shall recognize all such written assignments of such rights and shall credit same against any Development Fees which are owed pursuant to this agreement.

9. Development Fees for on-site internal roads shall not be collected. All internal roads shall be constructed and maintained by Owner at Owner's sole cost and expense.

10. All Wet Road Fees shall be utilized in the discretion of the County for traffic and high water improvements as contained in the capital improvement program to be funded by the proposed County impact fees for other traffic and high water improvements to Highway 28 or urgent boulevard.

11. Owner agrees to pay the reasonable costs and expenses of the County's consultants and professionals incurred in negotiating, processing and evaluating this agreement and the accompanying PDD. County will provide sufficient documentation of these charges to Owner.

shall pay such fees within 60 days of the delivery of the invoices.

XII. PERMITTING PROCEDURES:

1. The County agrees to allow the Developer the ability to permit and construct model homes without utilities tie-in or models and to relocate the models as necessary within the CSP Tract.

2. The County agrees that the Owner and/or any Developer is not required to phase development but shall have the right to do so.

3. The County agrees to receive all land use changes, land development applications, and plats in an expeditious manner in accordance with County regulations as modified by the CSP PDD Standards for this Project. Plans will be processed in accordance with the then current County PDD Plan and development plan procedural requirements. Developer may submit these items for concurrent review with the County and other governmental authorities. County may give final approval to any submission but will not grant authorization to record plats or begin development construction activities until all permitting agencies have completed their reviews.

4. Signage for the Project is governed by the provisions of the PDD for this Project.

5. The County acknowledges that the Developer has the initial right of architectural review regarding improvements and building upon the property subject to normal review by the County Planning Commission. Developer shall be responsible for assuring such modifications are in compliance with the Zoning Regulations.

6. The County agrees to allow plat recording with a financial security instrument acceptable to the County prior to completion of infrastructure development and to issue building permits prior to completion of such bonded infrastructure in accordance with the Zoning Regulations as modified by the PDD Standards for this Property. Homeowner rental or sale and occupancy of completed residential dwellings shall not be allowed until infrastructure for a particular phase of the Project is completed and public utilities are accepted for service by the appropriate agency.

7. The County agrees the Property shall be governed by County Zoning

Regulations as in effect at the time of execution of this agreement. Future codes are more desirable to Property than Developer may request the County to have such regulations become applicable to an portion of the Project that Owner designates.

8. The County agrees that the Property is approved and shall be used for intensification, density, development uses and height and shall not have any obligations for on or offsite transportation or other facilities or improvements other than as provided in this agreement but must adhere to the then current requirements of the CSP PDD Standards including but not limited to the Conceptual Master Plan and subdivision plat and development plan procedural guidelines. The County may not impose additional development obligations or regulations in connection with the ownership or development of the Property except in accordance with the procedures and provisions of 63-80 of the Act which the Owner shall have the right to challenge.

9. Roadways public or private may utilize scale drainage systems and are not required to have raised curb and gutter systems provided that pedestrian and nonvehicular pathways or sidewalks are provided in residential areas and to provide interconnectivity between interior subdivisions, commercial or institutional areas and public gathering areas. Public Road Improvements are subject to the drainage requirements of the public agency having jurisdiction and/or ownership. Roadway cross sections utilizing scale drainage will be designed, constructed and maintained to meet BMP standards imposed by regulator agencies for stormwater quality. Roadway cross sections will be re-evaluated at time of proposed construction of such Roadway based upon engineering and planning standards consistent with the CSP PDD Standards prepared by Developer subject to the approval of the County Planning Administrator.

10. All plan review fees shall be consistent with the fees charged generally in the County.

XIII. DEVELOPER ENTITLEMENTS

County acknowledges that Developer is vested with the following items:

1. The County will to the extent available promote public transportation which exists within the County to service the Property.
2. Intentionally Deleted
3. All drainage systems constructed within the CSP Development shall be

owned and maintained by the Owner or its assigns or one or more associations which may be established for various portions of the Property and the County shall have no responsibility for the construction, operation or maintenance of such systems. Such systems shall be constructed in compliance with any applicable federal, state or local requirements utilizing the then current Best Management Practices requirements.

4. On-site burning will be permitted within the Property upon obtaining any applicable federal, state or local permits.

5. The County agrees to cooperate with the Owner and each Developer with county, state and federal roadwork permitting in connection with the Development of portions of the Property.

6. County services including but not limited to police, fire, sanitation, recreational parks and other governmental services shall be supplied to the Property in the same manner and to the same extent as provided to other properties within the County subject to the limitations of Section 2.6.0. Subject to the limitations of Section 2.6.0, should the Owner require enhanced services beyond that which is routinely provided within the County then the County agrees that upon the written request of the Owner it shall negotiate in good faith with the Owner to provide such enhanced services to the Property. Enhanced services shall be at the sole cost of the Owner.

XIV. COMPLIANCE REVIEWS.

As long as the Owner owns any of the Property, the Owner or its designee shall meet with the County or its designee at least once per year during the Term to review Development completed by the Owner in the prior year and the Development anticipated to be commenced or completed by the Owner in the ensuing year. The Owner or its designee shall provide such information as may reasonably be requested to include but not be limited to acreage of the Property sold in the prior year, acreage of the Property under contract, the number of certificates of occupancy issued in the prior year, and the number anticipated to be issued in the ensuing year, and Development Rights transferred in the prior year, and anticipated to be transferred in the ensuing year. The Owner or its designee shall be required to compile this information within a reasonable time after written request by the County.

XV. DEFAULTS.

The failure of the Owner/Developer or the County to comply with the terms of this agreement not cured within thirty (30) days after written notice from the non-defaulting party to the defaulting party as such time period may be extended with regard to non-monetary breaches for a reasonable period of time based on the circumstances provided such defaulting party commences to cure such breach within such period and is proceeding diligently and expeditiously to complete such cure shall constitute a default entitling the non-defaulting party to pursue such remedies that are deemed appropriate including specific performance provided however no termination of this agreement may be declared by the County absent its according the Owner and an relevant Developer the notice hearing and opportunity to cure in accordance with the act and provided an such termination shall be limited to the portion of the Property in default and provided further that nothing herein shall be deemed or construed to preclude the County or its designee from issuing stop work orders or zoning permits issued for Development when such Development contravenes the provisions of the Zoning Regulations or this agreement.

Each Party recognizes that the other Party may suffer irreparable harm from a material breach of this agreement and that no adequate remedy at law may exist to enforce this agreement. Consequently the Parties agree that a non-breaching Party who seeks enforcement of the agreement is entitled to seek the equitable remedies of injunction and specific performance. However if there is a dispute between the County and Owner or its successor or assignee concerning the terms meaning interpretation rights or obligations under this agreement including an determination of material breach under the act the Parties agree to submit such dispute to prompt mediation before instituting legal proceedings. This prelitigation mediation conducted pursuant to South Carolina Rules for Alternative Dispute Resolution with subsequent judicial action being in the Court of Common Pleas for Jasper County South Carolina shall be initiated by one Party notifying the other Party or Parties in writing of the dispute together with a request for mediation as described herein. The Parties agree that disputes under this agreement not involving the Jasper County South Carolina Zoning Regulations are contractual matters not appealable to the Zoning Board of Appeals or the Planning Commission but to the Court of Common Pleas for Jasper County however matters involving the application of the Jasper County South Carolina Zoning Regulations are not contractual between the County and the Owner but are subject to the administrative review and appellate provisions involving the Zoning Board of Appeals or the Planning Commission.

A default of the Owner shall not constitute a default of Developers and default of Developers shall not constitute a default of the Owner notwithstanding the foregoing the failure of the Owner to reasonably pursue the required permitting/approvals for and completion of required traffic mitigation measures shall be grounds for the cessation of the issuance of development permits for future sites provided however that should the County Administrator determine that there is a default of the Owner he shall immediately notify the Owner in writing by certified mail return receipt requested and allow the Owner fifteen (15) days to respond with an explanation of why the Owner is not in default or a plan for remedying the default. In the event the Owner presents a plan of remediation or approval of the County Administrator whose approval shall not be unreasonable withheld the parties shall agree to a commercially reasonable time to complete the remediation plan and during such time no negative action shall be taken against the Owner or Developers failure to submit such a response or failure to subsequently pursue a plan of remediation may result in a moratorium on future development permits a stop work order and any other consequences reasonably determined by the County Administrator. The parties acknowledge that owners of completed buildings within the Project shall not be obligated for the obligations of the Owner or Developer set forth in this agreement unless the Property remains under unified ownership or unless such owners of completed buildings have been assigned any rights under this agreement. In such case the owners of completed buildings shall also be obligated for obligations set forth in this agreement.

XVI. MODIFICATION OF AGREEMENT.

This agreement may be modified or amended only by the written agreement of the County and the Owner such written agreement may be by resolution or ordinance at the County's sole discretion no statement action or agreement hereafter made shall be effective to change amend waive modify discharge terminate or effect an abandonment of this agreement in whole or in part unless such statement action or agreement is in writing and signed by the party against whom such change amendment waiver modification discharge termination or abandonment is sought to be enforced.

This agreement may be modified or amended as to a portion of the Property only by the written agreement of the County and the Owner of said portion of the Property no statement action or agreement hereafter made shall be effective to change amend waive modify

discharge, terminate, or effect an abandonment of this agreement in whole or in part unless such change, amendment, waiver, modification, discharge, termination or abandonment is sought to be enforced.

The Conceptual Master Plan is not intended to be rigid nor to identify exact site plans or future development. The location of roads, buildings, recreational amenities and other elements may vary at the time of permit applications when more specific designs are available as long as the maximum densities set forth herein and the general concept of environmentally sensitive residential developments suggested in the Conceptual Master Plan is followed and respected. However, reductions in buffers and setbacks in relation to external properties and roadways are major modifications. Such minor variations are eligible to be approved at staff level in accordance with the Zoning Regulations.

XVII. NOTICES.

Any notice, demand, request, consent, approval or communication which a signatory party is required to or may give to another signatory party hereunder shall be in writing and shall be delivered or addressed to the other at the address below set forth or to such other address as such party may from time to time direct in written notice given in the manner herein prescribed and such notice or communication shall be deemed to have been given or made when communicated immediately upon delivery by personal delivery or independent courier service or by facsimile or e-mail on the fifth (5th) business day after the deposit thereof in the United States Mail postage prepaid, registered or certified or the day of transmission of electronic mail transmission if receipt is confirmed or a mailing is made the day of transmission of United State Mail addressed as hereinafter provided. All notices, demands, requests, consents, approvals or communications shall be given at the following addresses:

To Jasper County

County Administrator
Jasper County
358 Third Avenue
Courthouse Square
Post Office Box 44
Ridgeland, South Carolina 2936
Email: aulghum@jaspercountysc.gov

With Copy To
County Attorney
Asper County
358 Third Avenue
Courthouse Square
Post Office Box 4
Ridgeland, South Carolina 29136
mailto:tedder@aspercountysc.gov

Send to the Owner at
Conduit Street Partners LLC
Peter Padoret Co-Managing Member
5 Cranlin Street
Baltimore, Maryland 2140
mailto:ppadoret@oapartners.com

With Copy To
Douhan Alligant LLP
John D Northup III
One West Park Avenue
Savannah, Georgia 3140
mailto:jdnorthup@douhan.com

XVIII. ENFORCEMENT.

In part hereto shall have the right to enforce the terms, provisions and conditions of this agreement if not cured within the applicable cure period and remedies available at law or in equity including specific performance and the right to recover attorney's fees and costs associated with said enforcement.

XIX. GENERAL.

A. Subsequent Laws. In the event state or federal laws or regulations are enacted after the execution of this agreement or decisions are issued by a court of competent jurisdiction which prevent or preclude compliance with the act or one or more provisions of this agreement "the Law" the provisions of this agreement shall be modified or suspended as may be necessary to comply with such Law. Immediately after enactment of any such Law or court decision a party designated by the Owners and Developers and the County shall meet and confer in good faith in order to agree upon such modification or suspension based on the effect such Law would have on the purposes and intent of this agreement. During the time that these parties are conferring on such modification or suspension or challenging the Law, the County may take reasonable action to comply with such Law. Should these parties be unable to agree to a modification or suspension, either may petition a court of competent jurisdiction for an appropriate modification or suspension of this

agreement. In addition, the Owner, Developers and the County each shall have the right to challenge the Local Agency's compliance with the terms of this agreement. In the event that such challenge is successful, this agreement shall remain unmodified and in full force and effect notwithstanding the foregoing and adoption by the County of an ordinance assessing Impacts Fees or their equivalent shall be governed by Article III hereof.

B. Estoppel Certificate. The County, the Owner or an Developer may, at any time and from time to time, deliver written notice to the other applicable party requesting such party to certify in writing:

1. that this agreement is in full force and effect;

2. that this agreement has not been amended or modified or, if so amended, identifying the amendments;

3. whether, to the knowledge of such party, the requesting party is in default or claimed default in the performance of its obligations under this agreement, and, if so, describing the nature and amount of, and to, such default or claimed default; and

4. whether, to the knowledge of such party, an event has occurred or failed to occur which, with the passage of time or the giving of notice, or both, could constitute a default and, if so, specifying each such event.

C. Entire Agreement. This agreement sets forth and incorporates by reference all of the agreements, conditions and understandings among the County and the Owner relative to the Property and its Development and there are no promises, agreements, conditions or understandings, oral or written, expressed or implied, among these parties relative to the matters addressed herein other than as set forth or as referred to herein.

D. No Partnership or Joint Venture. Nothing in this agreement shall be deemed to create a partnership or joint venture between the County, the Owner or an Developer or to render such party liable in any manner for the debts or obligations of another party.

E. Exhibits. All exhibits attached hereto and/or referred to in this agreement are incorporated herein as though set forth in full.

F. **Construction.** The parties agree that each part and its counsel have reviewed and revised this agreement and that an anti-construction rule to the effect that ambiguities are to be resolved against the drafting party shall not apply in the interpretation of this agreement or any amendments or exhibits hereto. This agreement should be construed so as to effectuate the public purpose of settlement of disputes while protecting the public health, safety and welfare including but not limited to ensuring the adequacy of public facilities and compatibility between developed and undeveloped lands and their uses.

G. **Assignment.** Subject to the notification provisions hereof, Owner may assign its rights and responsibilities hereunder to a subsidiary or sister company.

H. **Governing Law.** This agreement shall be governed by the laws of the State of South Carolina.

I. **Counterparts.** This agreement may be executed in several counterparts, each of which shall be deemed an original, and such counterparts shall constitute but one and the same instrument.

J. **Agreement to Cooperate.** In the event of any legal action instituted by a third party or other governmental entity or official challenging the validity of any provision of this agreement, the parties hereto agree to cooperate in defending such action, provided, however, each party shall retain the right to pursue its own independent legal defense.

K. **Eminent Domain.** Nothing contained in this agreement shall limit, impair or restrict the County's right and power of eminent domain under the laws of the State of South Carolina.

L. **No Third Party Beneficiaries.** The provisions of this agreement may be enforced only by the County, the Owner and Developers. No other persons shall have any rights hereunder.

M. **Contingencies.** This agreement is contingent on acquisition of the Property by the approval of the Board of Directors of Owner and the County Council of the Jasper County, South Carolina. Notwithstanding the above, Owner agrees to remain responsible for the payment of the processing fees incurred by the County in reviewing and approving the Planned

Development District application and Development Agreement as set forth in Article I of the Code.

N. Recording. Within fourteen (14) days after execution of this Agreement the Property Owner shall record the agreement with the Jasper County Register of Deeds. The burdens of this Agreement are binding upon and the benefits of this Agreement shall inure to all successors in interest and assigns of the Parties to this Agreement.

O. Agreement to Run with the Land This Agreement shall be recorded against the Property as described in Exhibit A attached hereto. The agreements contained herein shall be deemed to run with the land. The burdens of this Agreement are binding upon and the benefits of the Agreement shall inure to all successors in interest to the Parties to the Agreement.

XX. SUCCESSORS AND ASSIGNS.

A. Binding Effect. This Agreement shall be binding on the successors and assigns of the Owner in the ownership or Development of an portion of the Property or the Project, a purchaser, lessee or other successor in interest of an portion of the Property shall be solely responsible for performance of obligations hereunder as to the portion or portions of the Property so transferred. Developers or other assignees of development tracts shall be required to execute a written acknowledgment accepting and agreeing to perform the obligations in this Agreement, said document to be in recorded form and provided to the County at the time of the recording of a deed transferring a development tract. Following delivery of such documents, the previous Owner shall be released of any further liability or obligation with respect to the obligations.

B. Transfer of Project. The Property Owner shall be entitled to transfer an portion or all of the Property to a purchaser, subject to the following exceptions:

1. Transfer of Facilities and Service Obligations Simultaneous with the Owner conveying an portion of the Property to a third party, the Owner shall be required to obtain a written agreement in substantially the same form as **Exhibit F** attached hereto and incorporated herein by reference, expressly assuming the obligations with regard to the parcel conveyed and the potential Development of same. The Owner shall notify the County within thirty (30) days after the conveyance of the property provide the County with the applicable documents assigning the

development obligations to the transferee and record the same in the office of the Casper County Register of Deeds

2. Assignment of Development Rights. On and all conveyances of an portion of the Property subject to the intensities/square footage set forth in Article II herein to third party developers shall be in written agreement in substantially the same form as **Exhibit E** assign a precise number of residential units and/or commercial/office square footage along with the permitted land uses that may be constructed on the subject property being conveyed. The Owner shall notify the County within thirty (30) days of the conveyance of the property provide the County with the applicable documents assigning the development rights to the transferee and record the same in the Office of the Casper County Register of Deeds

3. Mortgage Lenders. Notwithstanding anything to the contrary contained herein the exceptions to transfer contained in this Section shall not apply to an mortgage lender either as the result of foreclosure of an mortgage secured on an portion of the Property or an other transfer in lieu of foreclosure to an third party purchaser at such a foreclosure or to an third party purchaser of such mortgage lender's interest subsequent to the mortgage lender's acquiring ownership of an portion of the Property as set forth above. Furthermore nothing contained herein shall prevent hinder or delay an transfer or an portion of the Property to an such mortgage lender or subsequent purchaser notwithstanding the foregoing the obligations and restrictions arising under this Development Agreement run with the land and a foreclosure or subsequent transfer does not extinguish the obligations and restrictions arising hereunder and such shall survive the foreclosure or subsequent transfer. It is the intention of this subsection to merely forego the prerequisite notice of transfer documentation contained in subsections 1 and 2 immediately above.

C. Release of Property Owner. In the event of conveyance of all or a portion of the Property and compliance with the conditions set forth herein and specifically subsections 1 and 2 Conduit Street Partners LLC shall be released from all obligations as to the portion of Property so transferred and the transferee shall be substituted as the Owner under the agreement as to the portion of the Property so transferred

XXI. STATEMENT OF REQUIRED PROVISIONS

A. **Specific Statements.** The Act requires that a development agreement must include certain mandatory provisions pursuant to Section 63-60. Although certain of these items are addressed elsewhere in this agreement, the following listing of the required provisions is set forth for convenient reference. The numbering below corresponds to the numbering utilized under Section 63-60 for the required items.

- 1. Legal Description of Property and Legal and Equitable Owners.** The legal description of the Property is set forth in **Exhibit A** attached hereto. The present legal Owners of the Property are Paul Henderson, Mil Tillman and John Anderson. Conduit Street Partners, LLC has an equitable interest in the Property in virtue of a purchase agreement with the present legal Owners.
- 2. Duration of Agreement.** The duration of this agreement shall be as provided in Article III.
- 3. Permitted Uses, Densities, Building Heights and Intensities.** A complete listing and description of permitted uses, population densities, building intensities and heights, as well as other development related standards, are contained in Zoning Regulations, as supplemented in this agreement, based on prior experience with the type of development contemplated in the Zoning Regulations, it is estimated that the average size household of the Project will be 2.5 persons, based on maximum density, build out, the population density of the Project is anticipated to be approximately 60 to 100 persons.
- 4. Required Public Facilities.** The utility services available to the Property are described generally above regarding water service, sewer service, cable and other telecommunication services, gas service, electrical services, telephone service and solid waste disposal. The mandatory procedures of the Zoning Regulations will ensure availability of roads and utilities to serve the residents on a timely basis.

5. **Dedication of Land and Provisions to Protect Environmentally Sensitive Areas** All requirements relating to land transfers for public facilities and are set forth above. The zoning Regulations described above and incorporated herein contain numerous provisions for the protection of environmentally sensitive areas. All relevant State and Federal laws will be fully complied with in addition to the important provisions set forth in this agreement.

6. **Local Development Permits.** The Development standards for the Property shall be as set forth in the zoning Regulations. Specific permits must be obtained prior to commencing Development consistent with the standards set forth in the zoning Regulations. Building Permits must be obtained under applicable law for any vertical construction and appropriate permits must be obtained from the State of South Carolina (OCRM) and Army Corps of Engineers when applicable prior to any impact upon fresh water wetlands. It is specifically understood that the failure of this agreement to address a particular permit condition term or restriction does not relieve the Owner, its successors and assigns of the necessity of complying with the law governing the permitting requirements conditions terms or restrictions unless otherwise provided hereunder.

7. **Comprehensive Plan and Development Agreement.** The Development permitted and proposed under the zoning Regulations and permitted under this agreement is consistent with the Comprehensive Plan and with current land use regulations of the County which include a Planned Development District for the Property.

8. **Terms for Public Health, Safety and Welfare.** The County Council finds that all issues relating to public health safety and welfare have been adequately considered and appropriately dealt with under the terms of this agreement the zoning Regulations and existing laws.

9. **Historical Structures.** Any cultural historical structure or sites will be addressed through applicable Federal and state regulations the permitting

process at the time of development as required by applicable state regulations
of such structures or sites are known to exist

IN WITNESS WHEREOF the parties hereunto set their hands and seals effective the
date first above written

SIGNATURES AND ACKNOWLEDGMENTS BEGIN ON THE FOLLOWING PAGE

ITSSS

SPR COOT SOUTH CAROLINA

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COMMISSIONERS

I HEREBY CERTIFY that on this _____ day of _____ 2022 before me the undersigned Notary Public of the State and County aforesaid personally appeared Carara Clar Chair of Asper County Council who in to me for satisfactory proof to be the person whose name is subscribed to the within document as the appropriate officials of the County of Asper South Carolina who acknowledged the due execution of the foregoing document

I, ITSSS HEREBY have hereunto set my hand and official seal the day and year last aforesaid mentioned

Notary Public for South Carolina
My Commission Expires _____

EXHIBIT A
TO DEVELOPMENT AGREEMENT
PROPERTY DESCRIPTION OF CSP DEVELOPMENT TRACT

EXHIBIT "A"

ALL that certain piece, parcel or tract of land situate, lying and being in Jasper County, South Carolina, shown and designated as Parcel 3"A", containing 38.84 acres, more or less, as shown on the plat prepared by Surveying Consultants, Inc., Justin R. Kesselring, SC PLS #29901, dated February 8, 2018. Said property more particularly described as follows:

Beginning at a point on the Northern side of U.S. Highway 278 at an iron rebar set having the following coordinates: N:171589.95 E:1992462.71, thence running S79°09'06"W for a distance of 1318.21 feet to an iron rebar set, thence turning and running N11°04'34"W for a distance of 150.83 feet to a concrete marker found, thence turning and running S 78°55'26"W for a distance of 99.55 feet to a concrete marker found, thence turning and running S11°04'34"E for a distance of 150.43 feet to an iron rebar set, thence turning and running S79°09'06"W for a distance of 1262.84 feet to an iron rebar set, thence turning and running N00°25'26"E for a distance of 1188.30 feet to a concrete marker found having the following coordinates: N:172273.69 E:198983.80 thence turning and running S57°38'33" E for a distance of 456.78 feet to a concrete marker found, thence running S79°13'35"E for a distance of 366.75 feet to a concrete marker found, thence turning and running N78°17'02"E for a distance of 150.71 feet to an iron rebar set, thence turning and running N23°32'02:E for a distance of 261.70 feet to a concrete marker found, thence turning and running S68°51'52"E for a distance of 1036.18 feet to a concrete marker found, thence S82°14'06"E for a distance of 462.11 to a concrete marker found, thence turning and running S44°27'37"E for a distance of 287.48 feet to the point of Beginning.

This being a portion of the property conveyed to the within Grantors by deeds of Paul H. Anderson and J. R. Youmans, Jr. as Trustees under the Will of J. A. Coleman by Trustees' Division Deed dated July 3, 1987, recorded in the Jasper County records in Book 91 at Page 1612 and by Trustees' Corrective Division Deed dated December 21, 1987, recorded in Book 92 at Page 1015, re-recorded in Book 315 at Page 105 in said Jasper County records.

1. THIS SURVEY WAS MADE BY ME OR BY AN ASSISTANT, AND I AM A LICENSED SURVEYOR IN THE STATE OF NORTH CAROLINA. I HAVE PERSONALLY AND INDEPENDENTLY EXAMINED THE FIELD NOTES, PLANS, AND INSTRUMENTS USED IN THIS SURVEY, AND I AM Satisfied THAT THE SAME ARE TRUE AND CORRECT, AND I HAVE NOTED THE SAME IN THESE FIELD NOTES.

2. I HAVE NOTED THE SAME IN THESE FIELD NOTES, AND I HAVE NOTED THE SAME IN THESE FIELD NOTES.

3. I HAVE NOTED THE SAME IN THESE FIELD NOTES, AND I HAVE NOTED THE SAME IN THESE FIELD NOTES.

4. I HAVE NOTED THE SAME IN THESE FIELD NOTES, AND I HAVE NOTED THE SAME IN THESE FIELD NOTES.

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8. I HAVE NOTED THE SAME IN THESE FIELD NOTES, AND I HAVE NOTED THE SAME IN THESE FIELD NOTES.

9. I HAVE NOTED THE SAME IN THESE FIELD NOTES, AND I HAVE NOTED THE SAME IN THESE FIELD NOTES.

10. I HAVE NOTED THE SAME IN THESE FIELD NOTES, AND I HAVE NOTED THE SAME IN THESE FIELD NOTES.



LEGEND

--- CORNER MARKERS, SEE PLAN

--- PROPERTY BOUNDARY

--- EASEMENT

--- RIGHT-OF-WAY BOUNDARY

--- UNDEVELOPED AREA

--- EXISTING ROAD

--- PROPOSED ROAD

--- EXISTING UTILITY

--- PROPOSED UTILITY

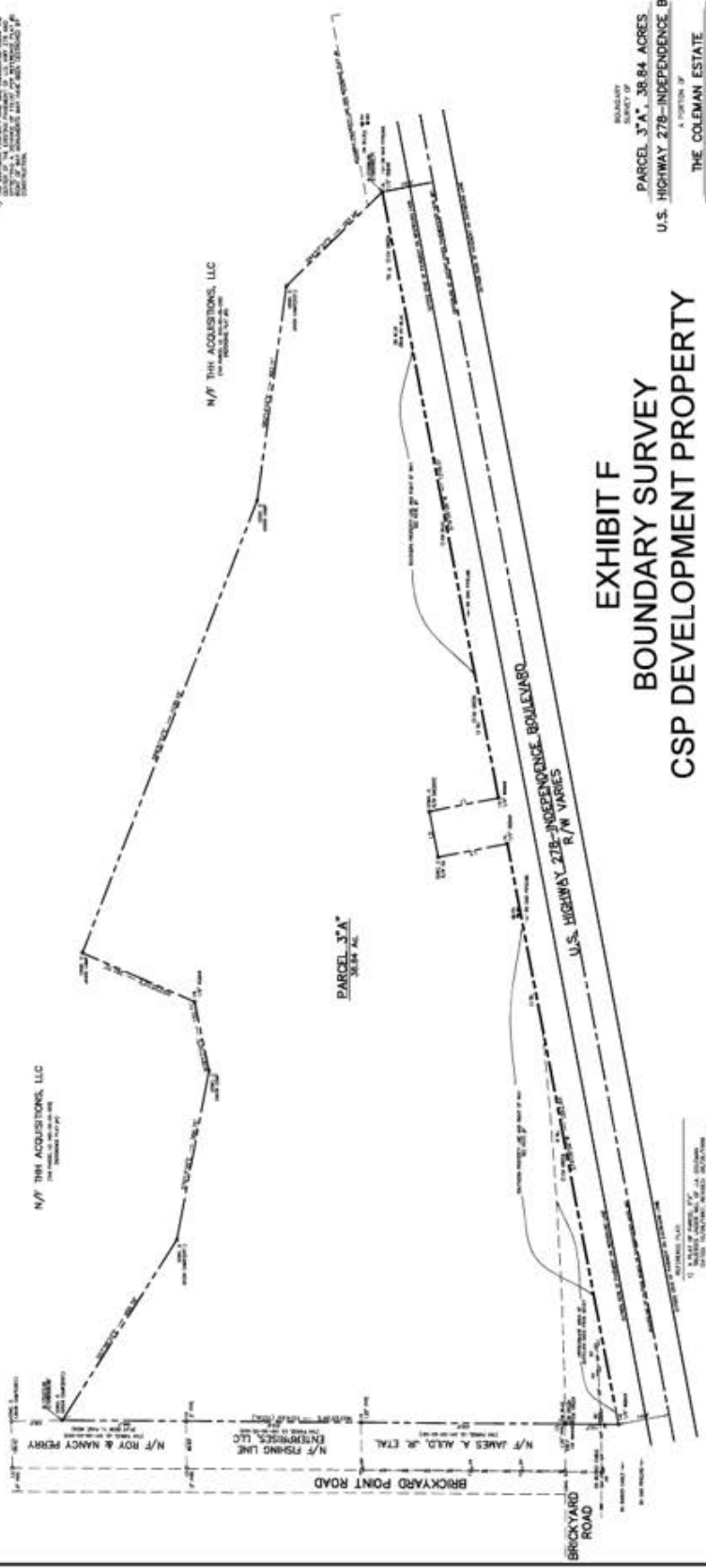
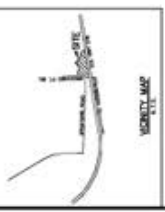


EXHIBIT F BOUNDARY SURVEY CSP DEVELOPMENT PROPERTY

SECTION OF
PARCEL 3A, 38.84 ACRES
U.S. HIGHWAY 278-INDEPENDENCE BLVD.
A PORTION OF
THE COLEMAN ESTATE
TOWN OF HENDERVILLE, JAYNES COUNTY, NORTH CAROLINA
SCALE 1" = 100' DATE: 05/01/2018 JOB NO. 1810208



PREPARED FOR: PAUL H. ANDERSON, JR. AND DEBY A. TELLMAN
AS TRUSTEES N/F J.A. COLEMAN, JR. / D/A MARSH F. ANDERSON
1000 S. HARRIS BLVD., SUITE 100
HENDERVILLE, NC 28744

DATE: 05/01/2018
BY: PAUL H. ANDERSON, JR.
CHECKED BY: DEBY A. TELLMAN
SCALE: 1" = 100'
JOB NO.: 1810208
PROJECT: CSP DEVELOPMENT PROPERTY
LOCATION: U.S. HIGHWAY 278-INDEPENDENCE BOULEVARD, HENDERVILLE, NC

EXHIBIT B-1
TO DEVELOPMENT AGREEMENT
PLANNED DEVELOPMENT DISTRICT

The Planned Development District approval for CSP Development of the Property hereunder as adopted in Ordinance O 2022 06 of the Jasper County Council on June 2, 2022 is hereby incorporated herein by reference to include all drawings, plans, narratives and documentation submitted therewith as well as is attached hereto. The parties hereto may elect to physically attach said documents hereto or may rely upon the above stated incorporation by reference at their discretion.

EXHIBIT B-2
TO DEVELOPMENT AGREEMENT
CONCEPTUAL MASTER PLAN

EXHIBIT B CONCEPTUAL MASTER PLAN



Site Analysis
 Site Area: 28.64 acres
 Wetlands: 1.21 acres
 Open Space: 8.79 acres
 Proposed Density: 201 Units

Reference Information
 Parcel 3 - 46'
 Parcel 16, Page 248
 Tax Parcel ID: 061-00-01-010

WOOD PARTNERS
 ARCHITECTURAL
 10000 WOODBURY AVENUE
 SUITE 100
 WOODBRIDGE, VA 22191
 TEL: 703.771.2770

CON ENVIRONMENT - SINGLE FAMILY RESIDENTIAL
 CONCEPTUAL MASTER PLAN
 PROJECT NO. 2010-001
 PREPARED FOR: [REDACTED]

Applicant: Goodwin Space Partners, LLC
 10000 WOODBURY AVENUE
 SUITE 100
 WOODBRIDGE, VA 22191
 TEL: 703.771.2770

EXHIBIT C
TO DEVELOPMENT AGREEMENT
ZONING REGULATIONS

- 1. The Casper County Zoning Ordinance being codified with Municode and current on Municode through Supplement 003 as of June 2022 as amended through the Effective Date of this Agreement
- 2. The Planned District Development (PDD) Conceptual Master Plan dated January 2022 and adopted by Casper County Ordinance Number O202206

EXHIBIT D

TO DEVELOPMENT AGREEMENT

DEVELOPMENT SCHEDULE

Development of the Property is expected to occur over the five (5) year term of the Agreement with the sequence and timing of development activities to be dictated largely by market conditions. The following estimate of expected activities is hereby included to be updated by Owner as the development evolves over the term.

Type of Development

Year(s) of Commencement / Completion

Rental and/or for Sale
Residential Single Family

2023-2024 commencement
expected buildout 2024

As stated in the Development Agreement, Article 11, actual development may occur more rapidly or less rapidly based on market conditions and final product mix.

AGENDA

ITEM # 13

Citizen Comments

AGENDA

ITEM # 14



OFFICE OF THE JASPER COUNTY ADMINISTRATOR

Jasper County Clementa C. Pinckney Government Building
358 Third Avenue – Courthouse Square – Post Office Box 1149
Ridgeland, South Carolina 29936 - 843-717-3690 – Fax: 843-726-7800

Andrew P. Fulghum
County Administrator

afulghum@jaspercountysc.gov

Tisha L. Williams
Executive Assistant

twilliams@jaspercountysc.gov

Administrator's Report June 3, 2024

1. Upcoming Jasper County Council meetings:

I will review dates and times for scheduled and special called meetings over the next two months:

- Special meeting & public hearing - Transportation Sales Tax Ordinance
- Executive Session Meeting – Jasper County and Town of Ridgeland
- Joint Meeting – Jasper County, City of Hardeeville, and Town of Ridgeland

2. Arthur E. Brown Regional Workforce Training Center:

Information on this important project follows this report. County staff continues to work on County funding options for a proposed County contribution. TCL officials would like to present a detailed overview of the project to the County Council at a future County Council workshop.

The County Administrator's Progress Report and any miscellaneous correspondence, agendas, and minutes follow this report.

[Home](#) [Technical College of the Lowcountry](#) > [About TCL](#) > [Campuses / Maps](#) > [New River Campus](#) > Arthur E. Brown Regional Workforce Training Center

ARTHUR E. BROWN REGIONAL WORKFORCE TRAINING CENTER

TCL NEW RIVER CAMPUS, BLUFFTON, S.C.



The 50,000-square-foot, state-of-the-art workforce training center will be the second building on the New River Campus in Bluffton and will offer new and expanded programs in manufacturing, automated systems, logistics, business and entrepreneurship, computer technology and more.

From hospitality to health care, TCL excels at meeting the workforce needs of today's employers. But business and industry is evolving, globally and locally. Preparing for tomorrow's economy starts now.

As such, the college is breaking ground in April 2024 on its new 50,000-square-foot, state-of-the-art Arthur E. Brown Regional Workforce Training Center, which will be the second building on the TCL New River campus that spans Beaufort and Jasper counties in South Carolina. The new facility will dramatically increase TCL's capacity by an estimated 850 students.

"The Arthur E. Brown Regional Workforce Training Center is the solution to current and emerging workforce needs for our region and beyond."

TCL PRESIDENT DR. RICHARD GOUGH

Notably, the center's name honors Retired U.S. Army General Arthur E. Brown Jr. for his substantial contributions to the college. Appointed to the TCL Area Commission in 1997, he served 23 years – 15 as chairman – until his resignation in 2020. Under his leadership, the college expanded with the opening of the New River Campus and the Culinary Institute of the South in Bluffton, S.C.

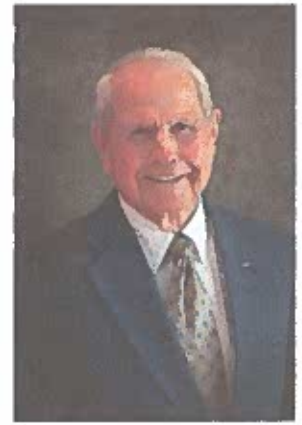
The State of South Carolina's 2023 budget included a \$10 million appropriation for the center. The project is estimated to cost around \$26 million with a three-to-four year approval process and construction timeline. The college is partnering with local government, industry and private donors to secure remaining funding.

The center will offer new and expanded programs in manufacturing, automated systems, logistics, business and entrepreneurship, computer technology and more. This includes fast-track workforce certifications in areas such as forklift operations and HVAC training that can be earned in a few months or less. Stackable offerings will help break longer programs into smaller chunks, which has many advantages.

"It allows both career changers and incumbent workers to gain new skills as their schedules allow without them having to put a hard stop on their current income," Vice President for Advancement Mary Lee Carns said. "Plus, students are more likely to finish shorter classes."

The center's new programs also align with ongoing initiatives by local chambers of commerce and economic development organizations that are recruiting key sectors — aerospace and defense, light manufacturing and distribution, headquarter and back office, green and alternative energies, cybersecurity and more — to expand or locate here.

"These sectors have been strategically identified to fit well within the Lowcountry way of life while having the potential to offer higher wages and to create a more diversified local economy," John O'Toole, Executive Director for the Beaufort County Economic Development Corporation, said.



General Arthur E. Brown Jr.

The center's program alignment will become an important part of the recruitment pitch to prospects, according to O'Toole.

"I will be able to say that we have a workforce that is trained and ready to go, which is such an important component of economic development," O'Toole said.

The center's course offerings also mirror the training needs of two other key workforce groups in the Lowcountry: military and small business.

Military members and veterans often turn to TCL to help translate their aviation electronics and aircraft maintenance service into industry-recognized credentials, which sets them up for future employment opportunities.

Business and entrepreneurship are becoming popular pathways for veterans as well. One recent study showed that veteran-owned businesses doubled in 2021 making up nearly 11% of new business owners in 2021 compared to 5.4% in 2019.

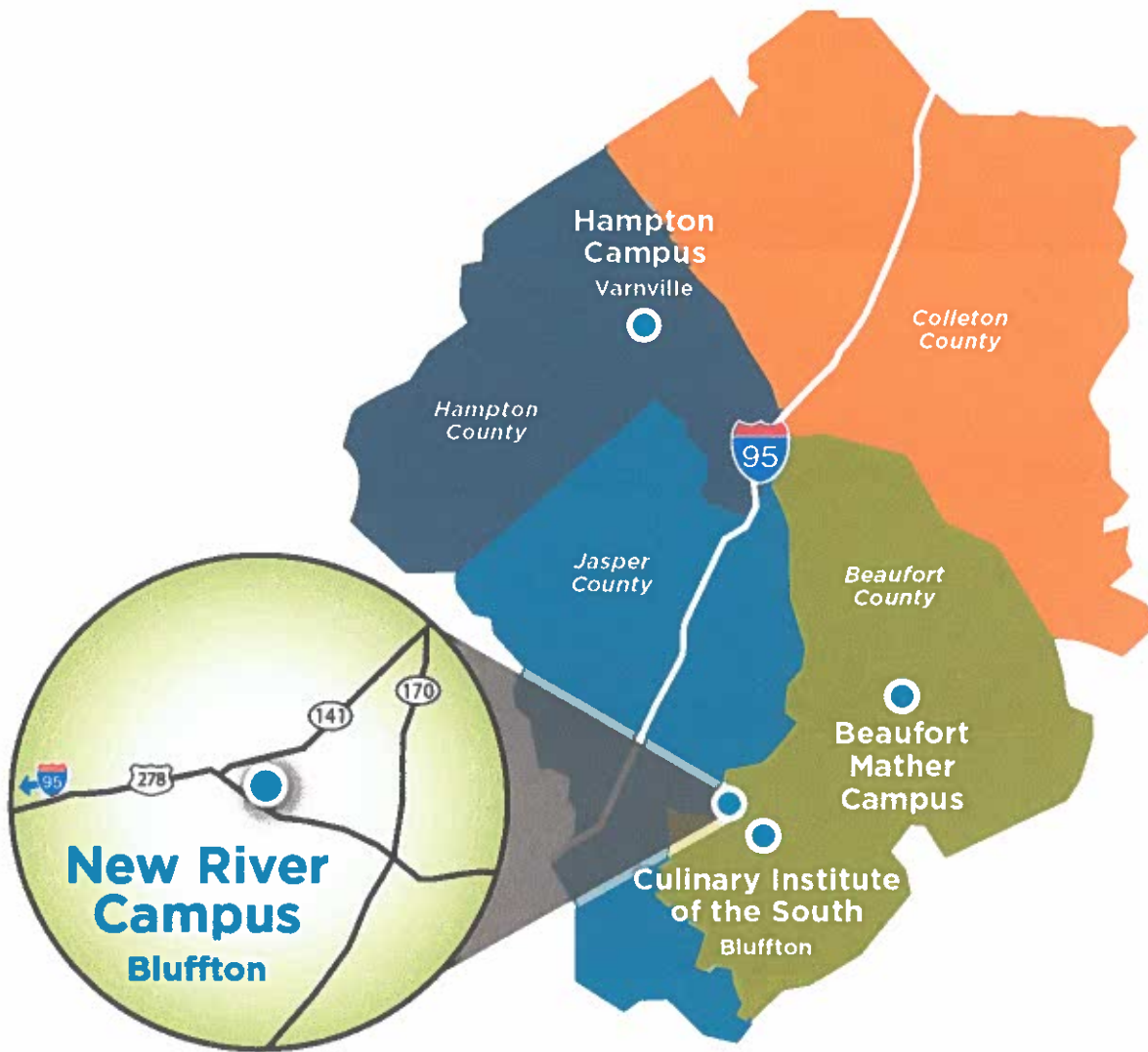
The Lowcountry economy relies on small business success, while entrepreneurship is one of the most popular career choices for younger generations. Data show that more than 60% of Generation Z have started or want to start their own business.

While the programs and classrooms have carefully been chosen, the plan also leaves room for flexible spaces and adaptable technology, Carns said.

Gough says that the the training center's benefits are far-reaching.

"Enhancing the college's technology and diversifying our offerings will certainly have a positive impact on the Lowcountry's workforce and on the region's overall economic health," he said.

LOCATION



FAST FACTS

- **Size:** Two-story, 50,000-square-feet
- **Location:** Second building on TCL's New River Campus in Bluffton
- **Capacity:** 850 students
- **Cost:** \$26 million construction and start-up operations
- **Timeline:** three-to-four-year approval and construction process
- **Programs:** Manufacturing, automated systems, logistics, business, computer technology and more



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Andrew P. Fulghum
County Administrator

afulghum@jaspercountysc.gov

Tisha L. Williams
Executive Assistant

tlwilliams@jaspercountysc.gov

Progress Report May 21, 2024 – June 3, 2024

- Ridgeland-Claude Dean Airport:**
Several telephone calls and emails re: Runway Length Justification Study. Met with Messrs. Lucas and Tedder on May 23 to review latest status of all leases.
- 2024 Transportation Sales Tax:**
Emails and telephone conversations with The Trust for Public Land (TPL) staff re: polling and bond counsel re: ordinance details and public hearing schedule. Will review ordinance timeline and Council meeting schedule during Administrator's Report portion of your June 3 County Council meeting.
- Employee Performance Evaluations:**
Completed 2024 employee evaluations for eight (8) direct reports.
- Hurricane Preparation Meeting:**
Attended meeting on May 22 with division director and department heads.
- Development Projects:**
Met with SCA staff, outside counsel, and the county attorney on May 22 and scheduled to meet again on May 29 to review active economic development projects.
- Other Meetings/Events Attended or Scheduled to Attend:**
Hardeeville Commerce Park Grand Opening on May 28 and virtual viewing of *City of Hardeeville v. Jasper County* Appellate Case No. 2022-001266 on June 3.

Jasper County Council Meeting

May 20, 2024

Recently Completed Asphalt Resurfacing Work

- SC 336 (Russell St.) from W. Main St. to Grays Hwy (0.21 mi.)
- S-39 (Malphrus Rd.) From Grays Hwy to Great Swamp Rd. (1.68mi.)
- S-119 (Sand Hills Rd.) from 2.15mi. NW of Cotton Hill Rd. to 0.25 mi. SE of Cypress Creek B (1.1mi.)
- S-39 (Malphrus Rd.) from Great Swamp Rd. to Tarboro Rd. (0.35mi.)
- S-59 (E. Wilson St.) from Jacob Smart Blvd. to Wilson St. (0.32mi.)
- S-70 (Fifth Ave. (Miller St.) from Grays Hwy to 2nd Ave. (0.29mi.)
- S-78 (Owens St.) from Fifth Ave. to 1st Ave. (0.19mi.)
- S-79 (Jasper St.) from W. Main St. to Adams St. (0.08mi.)
- S-128 (Henry St.) from Adams St. to McCormack Ave. (0.05mi.)
- S-157 (Wilson St.) from E. Main St. to E. Wilson St. (0.14mi.)
- S-276 (Yemassee Rd.) from Kings Hwy to near Point South Dr. (0.09mi.)
- S-348 (Live Oak Rd.) from Grays Hwy to End State Maintenance (0.27mi.)

Resurfacing Work Currently under Contract

- SC 46 (Okatie Hwy) from 0.6 mi. E of Coleman Loop to Beaufort Co. line (1.17mi.)
- SC 170 (Freedom Pkwy) from Speedway Blvd. to Plantation Dr. (4.15mi.)
- US 278 (Independence Blvd.) 0.5 W. of Auto Mall Blvd. to Beaufort Co. Line (1.46mi.)
- SC 462 (Lowcountry Dr.) from Old House Rd. to 0.3 mi. SW of Rabbit Cleland Rd.
- US 17 (Jacob Smart Blvd.) from I-95 Off Ramp to Captain Bill Rd. (1.63mi.)
- US 278 EB (Independence Blvd.) From Whyte Hardee Blvd. to Bridge Joint at I-95 NB (0.29mi.)
- S-34 (Levy Rd.) 0.4 mi. NW of Macedonia Rd to Okatie Hwy (1.86mi.)
- S-49 (Black Swamp Dr.) from Cotton Hill Rd. to Hampton County Line (1.30mi.)
- S-96 (Boyd St.) from Bush Ave. to Whyte Hardee Blvd. (0.60mi.)

Other Work under Contract

- Speedway Blvd. Widening (US 17) from GA state line to SC 315 (4.1mi.)
- US 321 Safety Improvements from Whyte Hardee Blvd to Purrysburg Rd. (10.63mi.)

Notable Upcoming Work

- US 278 EB from N. of Beaver Dam Rd. to N. of Cat Branch Rd. (6.35mi.)
- S-34 (Levy Rd.) from US 17 to N. of Macedonia Rd. (1.41mi.)
- S-206 (Dawson Landing Rd.)-all
- S-425 (Frontage Rd.)-(1.36mi.)

SCDOT Road Prioritization Process

- ACT 114/275
- Pavement Program Budget FY '25-(Jasper Co. \$7.05M)
 - Route list for '25 program currently under development

Have Roadway Concerns or Areas in need of Repair

- Visit [scdot.org/mwro/](https://www.scdot.org/mwro/) to create a Work Request or call our Jasper Maintenance unit at (843) 726-3431





May 1, 2024

Mr. Andrew P. Fulghum
County Administrator, Jasper County
P. O. Box 1149
Ridgeland, South Carolina 29936

RE: Programming Advisory

Dear Mr. Fulghum:

As part of our ongoing commitment to keep you and our customers informed about changes to Xfinity TV services, we wanted to update you that Comcast's right to continue carrying Bally Sports channels expired on April 30, 2024. As a result, absent a renewal of the agreement, we are not currently authorized to carry Bally Sports channels as part of our lineup. In your area, the change will impact the following channel:

- Bally Sports South
- Bally Sports Southeast
- Bally Sports Southwest

We always work to reach deals that make sense for our customers. To date, however, Comcast has been unable to reach an agreement to continue to carry Bally Sports content.

Since we are not currently authorized to carry Bally Sports programming, we have implemented a channel slate (advising of unavailability) on the channel and activated www.xfinity.com/programmingchanges to help keep our customers informed during this period. We will continue to provide updates to you and our customers as they become available.

Sincerely,

Shaneak Brown
Manager, Government Affairs

CONSENT AGENDA ITEM NUMBERS

15 thru 22

STATE OF SOUTH CAROLINA
COUNTY OF JASPER
Ordinance #O-2024-13
An Ordinance
of Jasper County Council

To provide for the levy of tax for public purposes in Jasper County for the fiscal year beginning July 1st, 2024 and ending June 30th 2025 and to make appropriations for said purposes; to adopt and approve the Jasper County capital and operations budget for fiscal year 2024–2025, to adopt and approve the Jasper County School District capital and operations budget for fiscal year 2024–2025; to provide for the levy of taxation for fiscal year 2024–2025; to limit the disbursements by the county treasurer to those appropriated by law; to provide that expenditures not exceed appropriations; to authorize tax anticipation notes; to make authorization of certain transfers; to provide for additional appropriations and borrowing; to codify Jasper County rates and fees; to provide for lapsing funds and continuing appropriations for subsequent years; to require certain agencies and departments to file accountings; to require the treasurer to sign general fund checks; to provide special rules for travel and training disbursements; to provide for travel reimbursements; to provide compliance with act no. 317 of 1990; to provide certain benefits to council members; to provide for county commission and committee stipends; to provide for jury mileage; to adopt property values; and to provide for effective date of this ordinance.

BE IT ORDAINED by the Jasper County Council in council duly assembled and by the authority of the same:

SECTION 1. Appropriation for Jasper County Capital and General Operations Budget. There is hereby appropriated from revenues to be collected from the stated sources the following sums for the Jasper County Capital and Operational needs and for the purposes set forth for fiscal year 2024 – 2025:

**JASPER COUNTY
CAPITAL AND GENERAL OPERATIONS BUDGET
FISCAL YEAR 2024-2025**

REVENUE		EXPENDITURES	
County Property Tax Levy	\$ 33,205,600	Emergency Services	\$ 18,254,423
Local Option Sales Tax	\$ 4,862,500	Sheriff	\$ 9,928,300
Fee in Lieu	\$ 2,100,000	Detention Center	\$ 4,139,000
S.C. Local Government Fund Allocation	\$ 1,350,300	Engineering Services and Solid Waste	\$ 4,250,700
Cash Carry Forward	\$ 5,944,052	Agency Appropriations	\$ 2,683,079
All Other Revenue	<u>\$ 13,085,550</u>	All Other Expenditures	<u>\$ 21,292,500</u>
Total Revenue	\$ 60,548,002	Total Expenditures	\$ 60,548,002
County Debt Tax Levy	<u>\$ 3,120,400</u>	County Debt	<u>\$ 3,120,400</u>
County Grand Total	<u>\$ 63,668,402</u>	County Grand Total	<u>\$ 63,668,402</u>

The detailed Operations Budget containing line-by-line accounts by department and /or agency is hereby adopted as part of this Ordinance. Management of individual accounts for the functions of elected officials shall be the responsibility of that elected official.

SECTION 2. Appropriation for Jasper County School District Capital and General Operations Budget. There is hereby appropriated to the School Operations Budget the remaining non-appropriated funds collected through School District ad valorem taxation in Fiscal Year 2023-2024, which were in excess of School District funds appropriated by the FY 2023- 2024 budget ordinance. There is further hereby appropriated from revenues to be collected from the stated sources the following sums for the Jasper County School District Capital and Operational needs and for the purposes set forth for fiscal year 2024 - 2025:

**JASPER COUNTY SCHOOL DISTRICT
CAPITAL AND GENERAL OPERATIONS BUDGET
FISCAL YEAR 2024-2025**

REVENUES

School Property	
Operations Tax Levy	\$ 30,384,644
School Debt	<u>\$ 6,500,878</u>
School Grand Total	\$ 36,885,522

APPROPRIATIONS

School District	
Operations Tax Levy	\$ 30,384,644
School Debt	<u>\$ 6,500,878</u>
School Grand Total	\$ 36,885,522

SECTION 3. Levy. There is hereby levied upon the taxable property of Jasper County a sufficient number of mills by the County Council from assessment of the property therein which, together with fines, forfeitures and taxes collected by various tax offices and all income of the County shall raise the amount therein appropriated and for the purpose herein stated.

	Millage
County	139.00
County Debt	12.00
School	166.00
School Debt	<u>25.00</u>
Total Mills	342.00
 Cherry Point Fire District	 31.00

SECTION 4. Disbursement by Treasurer. The Treasurer is directed to disburse to or on behalf of the activities described in Sections 1 and 2 no more than the amount appropriated and to hold all additional revenues referred to herein and all revenues collected as a result of and through the levied millage, over and above the appropriations stated herein, in an interest bearing account of the County, pending future appropriation by the County Council. In the event that the actual collection of revenue shall be less than the appropriations made in Section 1 or 2, then appropriations shall be reduced to a sum equal to the amount of revenue actually collected.

SECTION 5. Expenditures Not to Exceed Appropriations. Expenditures shall not exceed appropriations without the consent of the County Council. County Council authorization to amend the budget shall be ratified by ordinance through a budget amendment.

SECTION 6. Tax Anticipation Notes Authorized. For the purpose of paying in cash for the foregoing and all other general ordinary County expenses for Fiscal Year 2024-2025 as authorized by this ordinance or by any other appropriation ordinance hereafter passed in and for said fiscal year, the County Council of Jasper County is hereby authorized, empowered, and directed to borrow from time to time as may be necessary on

the official note or notes of Jasper County, or other evidence or evidences of indebtedness, in anticipation of the collection of the taxes herein levied, provided that all loans made from private persons, firms, or corporations shall not exceed \$6,000,000 in the aggregate. Such borrowing shall be sold in such manner and upon such terms as the County Administrator shall deem in the best interest of Jasper County, upon the advice of the County's financial advisor and counsel. Such borrowing may take the form of a public or private sale, as deemed appropriate by the Administrator. Such sum or sums so borrowed shall constitute a valid and prior claim against the said taxes herein levied and against Jasper County, and shall also be secured by a pledge of the full faith, credit, and taxing power of Jasper County. The Administrator, and any other officers or staff of Jasper County as are deemed by the Administrator necessary or convenient to the accomplishment of the borrowing authorized herein, are hereby authorized to execute all agreements, contracts, certificates, undertakings, disclosures, and other documentation as is convenient or necessary to facilitate such borrowing.

SECTION 7. Authorization of Transfer of Funds. Each department head is permitted, subject to the County Administrator's (or his designee's) approval, to transfer appropriation(s) between object classifications codes within that department. Transfers from objects 2000 through 2080 (personnel codes) are not permitted under any circumstances without the approval of the County Administrator. The County Administrator is permitted, when it is in the best interest of the individual County departments or agencies, to transfer appropriations between departments (from one department to another department) and between the County's General Fund, Capital Projects Fund and Capital Improvements Fund (from one fund to another fund up to \$50,000).

SECTION 8. Additional Appropriations and Borrowing. If circumstances arise which, in the judgment of a majority of County Council, require the expenditure of a greater amount than herein above enumerated then the County Administrator shall have and is hereby given the right by this Ordinance to transfer funds between the County's General Fund, Special Revenue Funds, and Capital Projects Funds and may also appropriate available funds for a purpose not mentioned or referred to in this Ordinance, and the County Treasurer is authorized to borrow, if necessary, such amount as may be required to meet such increases or additional appropriations and may pledge the full faith and credit of Jasper County for the payment of the amount borrowed. Should actual funding sources be greater than projected in this Ordinance, the County Administrator may revise budgeted revenues and expenditures or direct the increase to be held for future year's disbursements.

SECTION 9. Jasper County Rates and Fees. The rates and fees attached hereto that are not included or provided for in either South Carolina law or other Jasper County law shall hereby be declared to be part thereof this Ordinance and shall be followed during implementation of the Fiscal Year 2024-2025 Budget for Jasper County.

SECTION 10. Lapsing of Funds and Continuing Appropriations for Subsequent Year. Budget appropriations of monies received by County departments and existing at the close of the fiscal year shall revert to the appropriate fund of the County. Departments wishing to carry over appropriations into the next succeeding fiscal year must submit the request in writing to the County Administrator no later than August 1, 2024, for approval

by the County Council. These carryovers must be for specific items budgeted in the 2023 - 2024 fiscal year for which unforeseen circumstances prevented the funds from being spent during the current year. Any “excess” funds accumulated at the end of the fiscal year shall be used only with the approval of County Council either to fund capital assets or other expenditures needed by the County or placed in the appropriate reserve fund by the County Administrator. Departments charged with the proper keeping and reporting of County accounts shall maintain both revenue and expenditure ledgers, and under no circumstances, except in such instances as over-payment errors, authorized transfers, or supplemental appropriations, shall entries except those enumerated in this Ordinance, be recorded on appropriations and/or expenditure ledgers.

Should the County Council in any subsequent year fail to enact an appropriation ordinance for Jasper County, the appropriation and tax levy herein set forth shall be the appropriation ordinance for such subsequent year for Jasper County.

SECTION 11. Agencies and Departments to File Accounting. Agencies or departments receiving appropriated funds under this ordinance, at the County Council’s request, shall file an accounting for use of such funds. This accounting shall be available for examination or inspection by the citizens of Jasper County.

SECTION 12. Treasurer to Sign Checks. The Jasper County Treasurer or the Treasurer’s designee shall sign all general fund checks.

SECTION 13. Special Rules for Travel and Training Disbursements. The elected officials, appointed officials and/or department heads who receive an annual appropriation for travel and training shall be required to present an itemized statement and all appropriate receipts for reimbursement of the same. No official or department head shall be reimbursed in excess of their annual appropriation unless such expenditures are approved in advance by the County Administrator.

SECTION 14. Travel Reimbursements. All Jasper County employees who have reason to travel outside of Jasper County on official County business shall be reimbursed for same with respect to the County mileage rate and the latest approved subsistence schedule both of which are published in the Jasper County Personnel Policies and Procedures Manual. All out of state travel must be approved in advance by the County Administrator.

SECTION 15. Compliance with Act No. 317 of 1990. Section 1 of the Fiscal Year 2024–2025 Budget Ordinance contains provisions for the rollback against County property tax of \$3,926,400 of local option sales tax revenue for the fiscal year 2024-2025. The \$3,926,400 meets or exceeds the amount required as rollback in Act No. 317, 1990 Acts and Joint Resolutions 1822. All other local option tax discount revenue shall become general fund expenditures, as budgeted in the Fiscal Year 2024-2025 Budget. The local option sales tax discount factor for Fiscal Year 2024-2025 shall be .0007 which determines the amount of discount on individual tax bills. The factor was determined by using the formula prescribed by Act No. 317, 1990 Acts and Joint Resolutions 1822.

SECTION 16. Council Member Benefits. The Council Members wishing to be on the County Health Insurance Plan may do so under the same guidelines as the other County

employees. Council Members, who do not choose to be on the County’s Health Insurance Plan, may be compensated with additional benefits not to exceed the value of a County employee’s health insurance benefit paid by the County. Additional benefits that may be offered in lieu of health insurance include, but are not limited to, life insurance, dental insurance, existing 401K, new 401K accounts, existing IRA accounts or new IRA accounts, deferred compensation and credit union. These benefits will be limited to those plans already in place by the County and the County Administrator will have full discretion as to which benefits are offered. These benefits may not be exchanged for monetary compensation under any circumstances.

SECTION 17. Commission and Committee Stipends. This budget ordinance limits the payment of stipends to members of the Jasper County Planning Commission to one stipend per month in the amount of \$100.00. These stipends shall be paid providing the member attends the scheduled meeting. A quorum of the committees must be in attendance at the scheduled meeting for the stipend to be paid. The Board of Assessment Appeals and the Board of Zoning Appeals members will be paid an annual stipend of \$500.00.

SECTION 18. Juror Mileage. The Clerk of Court is hereby authorized and required to reimburse jurors for mileage for each day’s attendance upon court at the current Internal Revenue Service published rate for mileage.

SECTION 19. Property Values Adopted. The property values established by the County Auditor, County Assessor and the South Carolina Department of Revenue, based on Dec. 31, 2023, valuation are adopted and ordered implemented for tax year 2024.

SECTION 20. Effective Date. This ordinance shall take effect on July 1, 2024.

Jasper County Council

BY: _____
L. Martin Sauls IV, Chairman

ATTEST:

**Wanda H. Giles,
Clerk to Council**

First Reading: 5/06/2024
Second Reading: 5/20/2024
Public Hearings: 5/20/2024
Adopted: 6/03/2024

Reviewed for form and draftsmanship by the Jasper County Attorney.

David Tedder

Date

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
Fund	010 - GENERAL FUND					
	REVENUE					
Department	048 - EMERGENCY TELECOMMUNICATIONS					
1523	911 FEES	541,000.00	541,000.00	.00	.00	400,000.00
1536	RADIO FEES	10,000.00	10,000.00	8,992.32	10,000.00	10,000.00
1580	DISPATCHER SALARY REIMB.	29,184.00	29,184.00	.00	.00	.00
Department	048 - EMERGENCY TELECOMMUNICATIONS	\$580,184.00	\$580,184.00	\$8,992.32	\$10,000.00	\$410,000.00
Department	053 - TAX COLLECTOR					
1506	DELINQUENT TAX FEES	100,000.00	100,000.00	115,235.00	115,000.00	115,000.00
Department	053 - TAX COLLECTOR Totals	\$100,000.00	\$100,000.00	\$115,235.00	\$115,000.00	\$115,000.00
Department	054 - CHERRY POINT FIRE DEPT.					
1501	CHERRY PT. FIRE DISTRICT	926,700.00	926,700.00	751,763.09	987,100.00	987,100.00
Department	054 - CHERRY POINT FIRE DEPT. Totals	\$926,700.00	\$926,700.00	\$751,763.09	\$987,100.00	\$987,100.00
Department	055 - BUSINESS LICENSES					
1600	BUSINESS LICENSE FEES	575,000.00	575,000.00	252,668.57	450,000.00	575,000.00
1603	SIGN FEES	40,000.00	40,000.00	32,599.60	30,000.00	30,000.00
Department	055 - BUSINESS LICENSES Totals	\$615,000.00	\$615,000.00	\$285,268.17	\$480,000.00	\$605,000.00
Department	056 - EMERGENCY SERVICES					
1512	FIRE INSURANCE CLAIMS	.00	.00	627.70	.00	.00
1517	EMS REVENUE	950,000.00	950,000.00	534,869.68	.00	615,000.00
Department	056 - EMERGENCY SERVICES Totals	\$950,000.00	\$950,000.00	\$535,497.38	\$0.00	\$615,000.00
Department	057 - SHERIFF					
1509	SHERIFF-CIVIL FEES	4,000.00	4,000.00	4,581.75	.00	4,000.00
1608	SRO REIMBURSEMENT	500,000.00	500,000.00	160,498.17	.00	760,000.00
1609	AIRPORT OFFICER REIMBURSEMENT	140,000.00	140,000.00	.00	.00	140,000.00
Department	057 - SHERIFF Totals	\$644,000.00	\$644,000.00	\$165,079.92	\$0.00	\$904,000.00
Department	060 - PLANNING					
1531	DEVELOPMENT FEES	65,000.00	65,000.00	111,298.40	100,000.00	100,000.00
Department	060 - PLANNING Totals	\$65,000.00	\$65,000.00	\$111,298.40	\$100,000.00	\$100,000.00
Department	062 - INTERDEPARTMENTAL					
1710	ARPA FUND REVENUE	.00	.00	80,753.95	3,749,000.00	3,749,000.00
Department	062 - INTERDEPARTMENTAL Totals	\$0.00	\$0.00	\$80,753.95	\$3,749,000.00	\$3,749,000.00
Department	063 - CLERK OF COURT					
1507	CLERK OF COURT FINES	60,000.00	60,000.00	175,365.82	.00	125,000.00
Department	063 - CLERK OF COURT Totals	\$60,000.00	\$60,000.00	\$175,365.82	\$0.00	\$125,000.00
Department	064 - MAGISTRATE-LEE (TRAFFIC COURT)					

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
1510	MAGISTRATE FINES	250,000.00	250,000.00	292,996.72	.00	318,000.00
	Department 064 - MAGISTRATE-LEE (TRAFFIC COURT)	\$250,000.00	\$250,000.00	\$292,996.72	\$0.00	\$318,000.00
	Department 065 - PROBATE JUDGE					
1511	PROBATE JUDGE FINES	20,000.00	20,000.00	14,347.90	20,000.00	20,000.00
	Department 065 - PROBATE JUDGE Totals	\$20,000.00	\$20,000.00	\$14,347.90	\$20,000.00	\$20,000.00
	Department 068 - VETERANS AFFAIRS					
1568	VA SALARY SUPPLEMENT	5,200.00	5,200.00	4,022.09	5,200.00	5,200.00
	Department 068 - VETERANS AFFAIRS Totals	\$5,200.00	\$5,200.00	\$4,022.09	\$5,200.00	\$5,200.00
	Department 069 - ASSESSOR					
1582	MOBILE HOME DECALS	1,000.00	1,000.00	1,056.50	1,000.00	1,000.00
	Department 069 - ASSESSOR Totals	\$1,000.00	\$1,000.00	\$1,056.50	\$1,000.00	\$1,000.00
	Department 072 - ELECTION COMMISSION					
1566	ELECTION COMMISSION	8,800.00	8,800.00	9,790.36	.00	8,800.00
	Department 072 - ELECTION COMMISSION Totals	\$8,800.00	\$8,800.00	\$9,790.36	\$0.00	\$8,800.00
	Department 074 - DEVELOPMENT SERVICES					
1591	ECONOMIC DEVELOPMENT FUNDS	667,500.00	667,500.00	.00	667,500.00	667,500.00
1594	LOCAL ACCOM./HOSP. TAX	200,000.00	200,000.00	.00	200,000.00	195,000.00
	Department 074 - DEVELOPMENT SERVICES Totals	\$867,500.00	\$867,500.00	\$0.00	\$867,500.00	\$862,500.00
	Department 075 - CORONER					
1508	CORONER FEES	6,000.00	6,000.00	7,960.00	8,500.00	8,500.00
1565	CORONER SUPPLEMENTAL	35,000.00	35,000.00	28,985.50	35,000.00	35,000.00
	Department 075 - CORONER Totals	\$41,000.00	\$41,000.00	\$36,945.50	\$43,500.00	\$43,500.00
	Department 076 - MAGISTRATE-JOHNSON (HARDEEVILLE)					
1510	MAGISTRATE FINES	5,000.00	5,000.00	5,332.00	5,000.00	5,000.00
	Department 076 - MAGISTRATE-JOHNSON	\$5,000.00	\$5,000.00	\$5,332.00	\$5,000.00	\$5,000.00
	Department 077 - SGT. JASPER PARK					
1518	PARKS/RECREATION FEES	10,000.00	10,000.00	.00	42,000.00	42,000.00
	Department 077 - SGT. JASPER PARK Totals	\$10,000.00	\$10,000.00	\$0.00	\$42,000.00	\$42,000.00
	Department 078 - PARKS & RECREATION					
1518	PARKS/RECREATION FEES	16,000.00	16,000.00	60,600.00	50,000.00	50,000.00
1604	RENTS	4,000.00	4,000.00	.00	.00	.00
	Department 078 - PARKS & RECREATION Totals	\$20,000.00	\$20,000.00	\$60,600.00	\$50,000.00	\$50,000.00
	Department 081 - ROADS & BRIDGES					
1519	ROAD MAINTENANCE FEE	700,000.00	700,000.00	136,280.00	.00	740,000.00
1569	GRANTS	.00	.00	.00	.00	200,000.00
	Department 081 - ROADS & BRIDGES Totals	\$700,000.00	\$700,000.00	\$136,280.00	\$0.00	\$940,000.00

Ordinance #O-2024-13

June 3, 3034

2 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
Department 084 - SOLID WASTE						
1601	RECYCLING FEES	100,000.00	100,000.00	58,009.50	.00	75,000.00
Department 084 - SOLID WASTE Totals		\$100,000.00	\$100,000.00	\$58,009.50	\$0.00	\$75,000.00
Department 085 - REGISTER OF DEEDS						
1532	REGISTER OF DEEDS	990,000.00	990,000.00	1,043,549.38	999,999.00	1,000,000.00
Department 085 - REGISTER OF DEEDS Totals		\$990,000.00	\$990,000.00	\$1,043,549.38	\$999,999.00	\$1,000,000.00
Department 086 - BUILDING DEPARTMENT						
1520	BUILDING PERMITS	325,000.00	325,000.00	431,817.38	420,000.00	420,000.00
Department 086 - BUILDING DEPARTMENT Totals		\$325,000.00	\$325,000.00	\$431,817.38	\$420,000.00	\$420,000.00
Department 090 - AGENCY APPROPRIATIONS						
1552	MINI-BOTTLE REVENUE	36,000.00	36,000.00	54,106.67	60,000.00	60,000.00
Department 090 - AGENCY APPROPRIATIONS Totals		\$36,000.00	\$36,000.00	\$54,106.67	\$60,000.00	\$60,000.00
Department 093 - VICTIM'S WITNESS						
1525	VICTIMS/WITNESS FUNDS	28,000.00	28,000.00	.00	.00	.00
Department 093 - VICTIM'S WITNESS Totals		\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00
Department 094 - MAGISTRATE-CARTER (CIVIL COURT)						
1510	MAGISTRATE FINES	38,000.00	38,000.00	.00	.00	.00
Department 094 - MAGISTRATE-CARTER (CIVIL COURT)		\$38,000.00	\$38,000.00	\$0.00	\$0.00	\$0.00
Department 096 - MAGISTRATE-EDWARDS (BOND COURT)						
1510	MAGISTRATE FINES	.00	.00	29,143.50	.00	38,000.00
Department 096 - MAGISTRATE-EDWARDS (BOND)		\$0.00	\$0.00	\$29,143.50	\$0.00	\$38,000.00
Department 098 - MAGISTRATE-DORE						
1510	MAGISTRATE FINES	.00	.00	7,418.00	.00	9,800.00
Department 098 - MAGISTRATE-DORE Totals		\$0.00	\$0.00	\$7,418.00	\$0.00	\$9,800.00
Department 103 - RIDGELAND-CLAUDE DEAN AIRPORT						
1575	ACCOMMODATIONS TAX	350,000.00	350,000.00	175,000.00	350,000.00	350,000.00
1604	RENTS	1,000.00	1,000.00	.00	1,000.00	1,000.00
1715	AIRPORT FEES	2,880.00	2,880.00	42,720.07	25,200.00	25,200.00
1720	AIRPORT FUEL SALES	240,000.00	240,000.00	177,490.05	222,800.00	222,800.00
1725	CATERING SERVICES	.00	.00	1,877.57	.00	.00
1730	MERCHANDISE SALES	.00	.00	71.10	.00	.00
Department 103 - RIDGELAND-CLAUDE DEAN AIRPORT		\$593,880.00	\$593,880.00	\$397,158.79	\$599,000.00	\$599,000.00
Department 170 - GENERAL REVENUES						
1501	CHERRY PT. FIRE DISTRICT	.00	.00	7,950.67	.00	.00
1502	PROPERTY TAXES	31,425,200.00	31,425,200.00	21,236,948.70	36,404,900.00	30,321,800.00
1503	AUTO TAXES	.00	.00	1,518,515.46	.00	1,751,800.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
1504	DELINQUENT TAXES	760,170.00	760,170.00	1,090,104.99	.00	1,000,000.00
1505	MOTOR CARRIER TAXES	142,800.00	142,800.00	109,777.98	.00	147,000.00
1513	LOCAL OPTION SALES TAX	5,242,060.00	5,242,060.00	1,231,009.40	5,700,000.00	1,604,600.00
1514	L.O.S.T. CARRY FORWARD	(1,278,214.00)	(1,278,214.00)	.00	.00	.00
1515	L.O.S.T. CREDIT	(3,721,863.00)	(3,721,863.00)	3,460,445.62	(4,047,000.00)	3,257,900.00
1516	FEE IN LIEU	2,100,000.00	2,100,000.00	3,210,724.37	2,100,000.00	2,100,000.00
1522	INTEREST	8,000.00	8,000.00	81,081.20	100,000.00	100,000.00
1530	VITAL RECORDS	.00	.00	98.00	.00	.00
1550	LOCAL GOVERNMENT FUND ALLOCATION	1,285,297.00	1,285,297.00	2,360,862.04	.00	1,350,300.00
1555	TITLE IV FUNDS	.00	.00	12,936.03	.00	.00
1572	SALARY SUPPLEMENTS	52,875.00	52,875.00	95,625.00	75,000.00	75,000.00
1575	ACCOMMODATIONS TAX	31,250.00	31,250.00	141,051.33	29,750.00	29,750.00
1576	SAVANNAH WILDLIFE REFUGE	32,980.00	32,980.00	.00	32,000.00	32,000.00
1583	TAX ACCT AUTO DECAL FEE	24,000.00	24,000.00	21,942.00	29,000.00	29,000.00
1584	SALE OF PROPERTY	.00	.00	46,946.00	.00	.00
1585	HARGRAY CATV FRANCHISE	35,700.00	35,700.00	18,271.66	25,000.00	25,000.00
1586	FRANCHISE FEE--CABLE TELEVISION	.00	.00	19,726.93	27,000.00	27,000.00
1588	MISC. REVENUE	475,000.00	475,000.00	1,391,502.20	500,000.00	500,000.00
1589	COMCAST CABLE	13,300.00	13,300.00	.00	.00	.00
1590	CASH CARRY FORWARD	7,027,158.00	11,297,525.00	.00	.00	5,944,052.00
1597	MERCHANTS' INVENTORY	30,700.00	30,700.00	.00	.00	.00
1607	TRANSFER IN	.00	.00	(80,753.95)	.00	.00
1630	WATERCRAFT	.00	.00	39,420.65	.00	144,900.00
Department 170 - GENERAL REVENUES Totals		\$43,686,413.00	\$47,956,780.00	\$36,014,186.28	\$40,975,650.00	\$48,440,102.00
REVENUE TOTALS		\$51,666,677.00	\$55,937,044.00	\$40,826,014.62	\$49,529,949.00	\$60,548,002.00

EXPENSE

Department 045 - LEVY FIRE DEPARTMENT						
2000	SALARIES & WAGES	615,000.00	615,000.00	624,404.20	821,171.00	819,000.00
2005	NEW PERSONNEL	.00	.00	.00	206,000.00	.00
2008	COST OF LIVING ADJUSTMENT	34,500.00	34,500.00	.00	.00	46,900.00
2020	OVERTIME	75,000.00	75,000.00	81,298.79	82,259.00	83,000.00
2030	FICA-EMPLOYER CONTRIB.	53,000.00	53,000.00	52,036.90	67,087.00	62,700.00
2038	POLICE OFFICER RET.-EMPLOYER	147,000.00	147,000.00	161,493.54	186,167.00	182,300.00
2040	MEDICAL INSURANCE	76,800.00	76,800.00	83,960.45	75,473.00	120,600.00
2050	TORT INSURANCE	460.00	460.00	413.47	1,690.00	1,700.00
2060	WORKER'S COMPENSATION	6,700.00	6,700.00	11,365.64	79,668.00	77,900.00

Ordinance #O-2024-13

June 3, 3034

4 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2100	TELEPHONE AND INTERNET SERVICES	2,400.00	2,400.00	2,497.43	3,000.00	.00
2200	OFFICE SUPPLIES	2,000.00	2,000.00	4,923.33	2,500.00	2,500.00
2300	GAS, OIL, & GREASE	10,000.00	10,000.00	161.89	10,000.00	10,000.00
2307	NEW VEHICLES	.00	.00	.00	500,000.00	.00
2310	VEHICLE INSURANCE	20,000.00	20,000.00	.00	20,000.00	20,000.00
2320	VEHICLE MAINTENANCE	12,000.00	12,000.00	16,221.18	20,000.00	20,000.00
2400	MAINTENANCE CONTRACTS	8,500.00	8,500.00	5,842.21	10,000.00	10,000.00
2430	EQUIPMENT	144,000.00	144,000.00	82,794.00	144,000.00	144,000.00
2460	COMPUTER EQUIPMENT	5,000.00	5,000.00	464.39	5,000.00	5,000.00
2610	TRAVEL & TRAINING	15,600.00	15,600.00	1,867.85	15,600.00	15,600.00
2670	MEMBERSHIP & DUES	1,500.00	1,500.00	.00	1,500.00	1,500.00
2820	PUBLIC BUILDING INSURANCE	.00	.00	8,223.85	5,000.00	9,000.00
2825	UTILITIES	24,000.00	24,000.00	12,786.30	24,000.00	17,000.00
4130	FIREMEN-SUPPLEMENTAL INSURANCE	21,000.00	21,000.00	.00	21,000.00	21,000.00
5055	FIREFIGHTER PHYSICALS	15,000.00	15,000.00	.00	15,000.00	15,000.00
5095	BUILDING REPAIRS	15,000.00	15,000.00	6,682.04	50,000.00	50,000.00
Department 045 - LEVY FIRE DEPARTMENT Totals		\$1,304,460.00	\$1,304,460.00	\$1,157,437.46	\$2,366,115.00	\$1,734,700.00
Department 046 - FIRE & RESCUE						
2000	SALARIES & WAGES	3,500,000.00	3,500,000.00	3,078,711.38	4,300,316.00	4,000,000.00
2001	PART-TIME SALARIES	200,000.00	200,000.00	308,946.69	250,000.00	200,000.00
2005	NEW PERSONNEL	287,000.00	287,000.00	.00	1,573,544.00	.00
2008	COST OF LIVING ADJUSTMENT	205,400.00	205,400.00	.00	.00	246,800.00
2020	OVERTIME	510,000.00	510,000.00	647,837.97	550,000.00	550,000.00
2030	FICA-EMPLOYER CONTRIB.	315,000.00	315,000.00	305,400.84	328,975.00	370,800.00
2036	S.C. RETIREMENT-EMPLOYER	17,900.00	17,900.00	39,862.36	46,400.00	46,400.00
2038	POLICE OFFICER RET.-EMPLOYER	875,000.00	875,000.00	829,463.32	948,365.00	987,800.00
2040	MEDICAL INSURANCE	527,000.00	527,000.00	403,136.64	474,256.00	474,000.00
2050	TORT INSURANCE	.00	.00	.00	9,620.00	10,000.00
2060	WORKER'S COMPENSATION	110,000.00	110,000.00	116,478.78	408,961.00	461,000.00
2100	TELEPHONE AND INTERNET SERVICES	2,200.00	2,200.00	1,064.28	2,200.00	.00
2200	OFFICE SUPPLIES	5,000.00	5,000.00	1,740.40	7,500.00	7,500.00
2300	GAS, OIL, & GREASE	200,000.00	200,000.00	166,675.53	200,000.00	200,000.00
2307	NEW VEHICLES	925,000.00	1,634,332.00	1,087,686.95	1,550,000.00	.00
2320	VEHICLE MAINTENANCE	300,000.00	300,000.00	247,340.41	300,000.00	300,000.00
2400	MAINTENANCE CONTRACTS	339,900.00	339,900.00	227,817.79	340,000.00	340,000.00
2430	EQUIPMENT	150,000.00	228,049.00	197,209.98	300,000.00	300,000.00

Ordinance #O-2024-13

June 3, 3034

5 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2431	MEDICAL SUPPLIES	250,000.00	250,000.00	240,704.83	275,000.00	275,000.00
2440	OFFICE EQUIPMENT	6,500.00	6,500.00	1,086.59	8,000.00	8,000.00
2460	COMPUTER EQUIPMENT	46,000.00	46,000.00	10,351.75	46,000.00	25,000.00
2610	TRAVEL & TRAINING	265,000.00	265,000.00	171,363.06	265,000.00	265,000.00
2645	UNIFORMS	158,000.00	158,000.00	135,759.89	100,000.00	100,000.00
2670	MEMBERSHIP & DUES	6,000.00	6,000.00	315.00	6,000.00	6,000.00
2825	UTILITIES	.00	.00	1,547.97	.00	.00
3430	MEDICAL CONTROL PHYSICIAN	30,000.00	30,000.00	5,000.00	35,000.00	45,000.00
3752	CAPITAL OUTLAY	.00	566,606.00	.00	8,350,000.00	.00
4130	FIREMEN-SUPPLEMENTAL INSURANCE	60,000.00	60,000.00	41,947.00	60,000.00	60,000.00
4200	VOLUNTEER PAY	50,000.00	50,000.00	58,670.23	60,000.00	60,000.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	1,221,100.00	1,221,100.00	47,533.07	.00	101,100.00
4900	INFECTION CONTROL	5,000.00	5,000.00	3,981.91	5,000.00	5,000.00
5055	FIREFIGHTER PHYSICALS	45,000.00	45,000.00	30,610.00	45,000.00	45,000.00
5095	BUILDING REPAIRS	200,000.00	287,249.00	103,151.48	200,000.00	200,000.00
9030	RIDGELAND FIRE DEPT.	.00	.00	.00	276,000.00	.00
9073	ROSELAND FIRE DEPT.	12,000.00	12,000.00	.00	.00	.00
9075	FIRE TOWER RD. FIRE STATION	175,000.00	175,000.00	125,000.00	75,000.00	75,000.00
Department 046 - FIRE & RESCUE Totals		\$10,999,000.00	\$12,440,236.00	\$8,636,396.10	\$21,396,137.00	\$9,764,400.00
Department 047 - COMMUNITY RISK REDUCTION DEPT.						
2000	SALARIES & WAGES	138,000.00	138,000.00	159,580.78	228,000.00	228,000.00
2005	NEW PERSONNEL	55,000.00	55,000.00	.00	198,800.00	.00
2008	COST OF LIVING ADJUSTMENT	6,900.00	6,900.00	.00	.00	13,000.00
2020	OVERTIME	.00	.00	567.01	.00	.00
2030	FICA-EMPLOYER CONTRIB.	11,000.00	11,000.00	11,673.13	17,037.00	17,100.00
2036	S.C. RETIREMENT-EMPLOYER	.00	.00	17,350.19	30,220.00	30,300.00
2038	POLICE OFFICER RET.-EMPLOYER	30,000.00	30,000.00	12,060.14	15,517.00	15,600.00
2040	MEDICAL INSURANCE	36,000.00	36,000.00	29,506.50	47,454.00	47,500.00
2050	TORT INSURANCE	.00	.00	.00	3,378.00	3,400.00
2060	WORKER'S COMPENSATION	6,000.00	6,000.00	5,686.32	21,179.00	21,200.00
2100	TELEPHONE AND INTERNET SERVICES	3,500.00	3,500.00	.00	6,300.00	.00
2400	MAINTENANCE CONTRACTS	125,000.00	125,000.00	20,743.41	125,000.00	25,000.00
2430	EQUIPMENT	26,000.00	26,000.00	37,219.70	35,000.00	35,000.00
2460	COMPUTER EQUIPMENT	4,000.00	4,000.00	3,251.72	8,000.00	8,000.00
2610	TRAVEL & TRAINING	9,000.00	9,000.00	12,730.12	15,000.00	15,000.00
2645	UNIFORMS	7,500.00	7,500.00	3,909.88	7,500.00	7,500.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2670	MEMBERSHIP & DUES	4,000.00	4,000.00	694.00	4,000.00	4,000.00
5045	EMERGENCY EQUIPMENT	50,000.00	50,000.00	26,339.35	75,000.00	50,000.00
Department 047 - COMMUNITY RISK REDUCTION DEPT.		\$511,900.00	\$511,900.00	\$341,312.25	\$837,385.00	\$520,600.00
Department 048 - EMERGENCY TELECOMMUNICATIONS						
2000	SALARIES & WAGES	734,000.00	734,000.00	518,486.00	667,455.00	667,500.00
2001	PART-TIME SALARIES	123,000.00	123,000.00	55,985.21	123,000.00	123,000.00
2005	NEW PERSONNEL	.00	.00	.00	279,500.00	279,500.00
2008	COST OF LIVING ADJUSTMENT	40,500.00	40,500.00	.00	.00	54,300.00
2020	OVERTIME	135,000.00	135,000.00	117,591.96	275,000.00	275,000.00
2030	FICA-EMPLOYER CONTRIB.	65,500.00	65,500.00	51,497.41	51,061.00	81,600.00
2036	S.C. RETIREMENT-EMPLOYER	186,000.00	186,000.00	127,401.41	131,890.00	210,600.00
2040	MEDICAL INSURANCE	180,000.00	180,000.00	60,999.49	113,152.00	80,000.00
2050	TORT INSURANCE	4,000.00	4,000.00	3,595.38	2,340.00	3,900.00
2060	WORKER'S COMPENSATION	25,000.00	25,000.00	22,889.95	18,356.00	30,000.00
2100	TELEPHONE AND INTERNET SERVICES	90,000.00	90,000.00	30,674.96	90,000.00	.00
2200	OFFICE SUPPLIES	5,000.00	5,000.00	5,180.14	5,000.00	5,000.00
2400	MAINTENANCE CONTRACTS	119,000.00	119,000.00	76,463.29	119,000.00	119,000.00
2410	RADIO MAINTENANCE	218,500.00	218,500.00	124,218.11	229,500.00	229,500.00
2412	PALMETTO 800-RADIO CONTRACT	202,000.00	202,000.00	114,470.36	202,000.00	202,000.00
2430	EQUIPMENT	130,000.00	260,000.00	136,433.62	130,000.00	130,000.00
2440	OFFICE EQUIPMENT	5,000.00	5,000.00	8,655.21	5,000.00	5,000.00
2450	DISPATCH EQUIPMENT	15,000.00	15,000.00	12,421.12	15,000.00	15,000.00
2610	TRAVEL & TRAINING	36,500.00	36,500.00	20,494.51	36,500.00	36,500.00
2645	UNIFORMS	4,000.00	4,000.00	6,337.16	10,000.00	10,000.00
2670	MEMBERSHIP & DUES	3,000.00	3,000.00	972.00	3,000.00	3,000.00
3752	CAPITAL OUTLAY	200,000.00	743,369.00	588,670.04	.00	.00
5095	BUILDING REPAIRS	50,000.00	272,506.00	30,165.41	50,000.00	50,000.00
Department 048 - EMERGENCY TELECOMMUNICATIONS		\$2,571,000.00	\$3,466,875.00	\$2,113,602.74	\$2,556,754.00	\$2,610,400.00
Department 049 - INFORMATION TECHNOLOGY						
2000	SALARIES & WAGES	448,000.00	448,000.00	449,080.82	474,000.00	474,000.00
2005	NEW PERSONNEL	.00	.00	.00	85,000.00	85,000.00
2008	COST OF LIVING ADJUSTMENT	22,600.00	22,600.00	.00	.00	24,400.00
2020	OVERTIME	2,700.00	2,700.00	2,743.48	2,700.00	2,700.00
2030	FICA-EMPLOYER CONTRIB.	26,250.00	26,250.00	33,022.12	36,500.00	36,500.00
2036	S.C. RETIREMENT-EMPLOYER	68,750.00	68,750.00	79,676.42	68,750.00	68,800.00
2040	MEDICAL INSURANCE	48,250.00	48,250.00	52,223.85	48,250.00	48,300.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2050	TORT INSURANCE	2,150.00	2,150.00	1,932.51	2,150.00	2,200.00
2060	WORKER'S COMPENSATION	19,275.00	19,275.00	18,056.20	19,275.00	19,300.00
2100	TELEPHONE AND INTERNET SERVICES	8,000.00	8,000.00	20,321.34	363,500.00	366,000.00
2110	CELL PHONE SERVICES	.00	.00	.00	130,000.00	130,000.00
2200	OFFICE SUPPLIES	7,150.00	7,150.00	21,755.37	11,500.00	11,500.00
2300	GAS, OIL, & GREASE	4,900.00	4,900.00	3,359.14	5,000.00	5,000.00
2307	NEW VEHICLES	.00	.00	.00	62,800.00	62,800.00
2310	VEHICLE INSURANCE	4,000.00	4,000.00	4,633.21	4,500.00	5,000.00
2320	VEHICLE MAINTENANCE	2,750.00	2,750.00	9,626.20	5,000.00	5,000.00
2400	MAINTENANCE CONTRACTS	305,500.00	305,500.00	507,331.72	405,000.00	405,000.00
2405	CONTRACTUAL SERVICES	182,000.00	182,000.00	239,907.04	185,000.00	185,000.00
2460	COMPUTER EQUIPMENT	26,750.00	26,750.00	50,714.70	27,000.00	27,000.00
2463	COMPUTER SOFTWARE	91,000.00	91,000.00	23,227.30	91,000.00	91,000.00
2464	COMPUTER MAINTENANCE	21,500.00	21,500.00	13,031.38	25,000.00	25,000.00
2526	GIS EXPENDITURES	69,500.00	69,500.00	17,925.01	85,000.00	85,000.00
2610	TRAVEL & TRAINING	19,250.00	19,250.00	10,457.88	25,000.00	25,000.00
2645	UNIFORMS	6,500.00	6,500.00	3,231.28	10,000.00	7,500.00
2670	MEMBERSHIP & DUES	500.00	500.00	.00	1,000.00	1,000.00
2821	DATA PROCESSING INSURANCE PREMIUM	.00	.00	9,725.00	.00	.00
2825	UTILITIES	4,800.00	4,800.00	13,760.18	7,500.00	16,000.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	12,800.00	12,800.00	.00	.00	.00
4930	TECHNOLOGY UPGRADES	68,500.00	68,500.00	63,728.30	68,500.00	68,500.00
Department 049 - INFORMATION TECHNOLOGY Totals		\$1,473,375.00	\$1,473,375.00	\$1,649,470.45	\$2,248,925.00	\$2,282,500.00
Department 050 - COUNTY COUNCIL						
2000	SALARIES & WAGES	140,000.00	140,000.00	119,532.82	142,000.00	142,000.00
2008	COST OF LIVING ADJUSTMENT	2,700.00	2,700.00	.00	.00	7,300.00
2030	FICA-EMPLOYER CONTRIB.	10,800.00	10,800.00	7,865.68	11,000.00	11,000.00
2036	S.C. RETIREMENT-EMPLOYER	26,300.00	26,300.00	28,051.88	28,000.00	28,000.00
2040	MEDICAL INSURANCE	32,200.00	32,200.00	39,100.20	51,700.00	51,700.00
2050	TORT INSURANCE	1,000.00	1,000.00	898.84	4,500.00	4,500.00
2060	WORKER'S COMPENSATION	5,000.00	5,000.00	4,996.16	3,900.00	3,900.00
2100	TELEPHONE AND INTERNET SERVICES	9,600.00	9,600.00	5,299.09	7,000.00	.00
2200	OFFICE SUPPLIES	3,500.00	3,500.00	2,159.94	3,500.00	3,500.00
2300	GAS, OIL, & GREASE	1,000.00	1,000.00	.00	1,000.00	1,000.00
2310	VEHICLE INSURANCE	1,200.00	1,200.00	.00	1,200.00	1,200.00
2320	VEHICLE MAINTENANCE	1,870.00	1,870.00	613.08	1,500.00	1,500.00

Ordinance #O-2024-13

June 3, 3034

8 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2400	MAINTENANCE CONTRACTS	16,000.00	16,000.00	18,695.68	20,000.00	20,000.00
2440	OFFICE EQUIPMENT	10,000.00	10,000.00	80.84	2,500.00	2,500.00
2460	COMPUTER EQUIPMENT	3,500.00	3,500.00	(457.78)	2,500.00	2,500.00
2605	ADVERTISING	50,000.00	50,000.00	3,763.61	25,000.00	25,000.00
2610	TRAVEL & TRAINING	16,500.00	16,500.00	17,523.31	18,000.00	18,000.00
2670	MEMBERSHIP & DUES	7,400.00	7,400.00	250.00	500.00	500.00
2831	DISCRETIONARY FUNDS	5,000.00	5,000.00	4,226.74	5,000.00	5,000.00
2870	MEDIA SERVICES	18,000.00	18,000.00	15,823.43	18,000.00	18,000.00
2875	MEETING EXPENSES	7,100.00	7,100.00	5,235.65	7,100.00	7,100.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	7,500.00	7,500.00	15,410.23	6,000.00	6,000.00
Department 050 - COUNTY COUNCIL Totals		\$376,170.00	\$376,170.00	\$289,069.40	\$359,900.00	\$360,200.00
Department 051 - ADMINISTRATION						
2000	SALARIES & WAGES	191,400.00	191,400.00	183,177.56	223,000.00	223,000.00
2008	COST OF LIVING ADJUSTMENT	9,600.00	9,600.00	.00	.00	11,400.00
2030	FICA-EMPLOYER CONTRIB.	15,400.00	15,400.00	13,964.99	170,000.00	17,000.00
2036	S.C. RETIREMENT-EMPLOYER	41,500.00	41,500.00	37,096.73	59,100.00	59,100.00
2040	MEDICAL INSURANCE	30,200.00	30,200.00	20,731.26	25,700.00	25,700.00
2050	TORT INSURANCE	1,100.00	1,100.00	988.73	1,000.00	1,000.00
2060	WORKER'S COMPENSATION	6,000.00	6,000.00	6,431.60	6,300.00	6,300.00
2100	TELEPHONE AND INTERNET SERVICES	25,000.00	25,000.00	20,460.46	25,000.00	.00
2200	OFFICE SUPPLIES	4,000.00	4,000.00	2,957.87	4,000.00	4,000.00
2300	GAS, OIL, & GREASE	3,700.00	3,700.00	2,640.58	3,500.00	3,500.00
2305	VEHICLE ALLOWANCE	9,600.00	9,600.00	.00	9,600.00	9,600.00
2310	VEHICLE INSURANCE	5,000.00	5,000.00	4,912.23	5,000.00	5,000.00
2320	VEHICLE MAINTENANCE	1,870.00	1,870.00	706.55	1,200.00	1,200.00
2400	MAINTENANCE CONTRACTS	16,000.00	16,000.00	6,199.04	8,000.00	8,000.00
2405	CONTRACTUAL SERVICES	14,000.00	14,000.00	38,657.25	43,200.00	43,200.00
2440	OFFICE EQUIPMENT	1,000.00	1,000.00	3,677.40	1,200.00	1,200.00
2460	COMPUTER EQUIPMENT	2,500.00	2,500.00	2,155.53	2,500.00	2,500.00
2610	TRAVEL & TRAINING	6,800.00	6,800.00	10,860.60	12,000.00	12,000.00
2670	MEMBERSHIP & DUES	2,000.00	2,000.00	1,614.90	2,000.00	2,000.00
2820	PUBLIC BUILDING INSURANCE	10,000.00	10,000.00	13,591.00	15,000.00	15,000.00
2825	UTILITIES	68,500.00	68,500.00	71,146.98	72,000.00	72,000.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	7,000.00	7,000.00	15,662.03	7,000.00	7,000.00
Department 051 - ADMINISTRATION Totals		\$472,170.00	\$472,170.00	\$457,633.29	\$696,300.00	\$529,700.00

Department **052 - DATA PROCESSING**

Ordinance #O-2024-13

June 3, 3034

9 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2510	AUDITOR, TREASURER, TAX COLLECTOR SOFTWARE	312,000.00	312,000.00	368,514.75	335,000.00	335,000.00
2515	NEW WORLD SOFTWARE MAINT.	87,000.00	87,000.00	88,219.53	90,000.00	90,000.00
2520	PAYROLL PROCESSING	65,400.00	65,400.00	62,095.77	65,000.00	65,000.00
Department 052 - DATA PROCESSING Totals		\$464,400.00	\$464,400.00	\$518,830.05	\$490,000.00	\$490,000.00
Department 053 - TAX COLLECTOR						
2000	SALARIES & WAGES	126,100.00	126,100.00	112,078.24	133,000.00	133,000.00
2003	CONTRACT LABOR	50,000.00	50,000.00	36,330.00	50,000.00	50,000.00
2008	COST OF LIVING ADJUSTMENT	6,300.00	6,300.00	.00	.00	6,800.00
2020	OVERTIME	.00	.00	454.92	.00	.00
2030	FICA-EMPLOYER CONTRIB.	9,700.00	9,700.00	8,239.44	10,200.00	10,200.00
2036	S.C. RETIREMENT-EMPLOYER	23,700.00	23,700.00	20,981.82	26,200.00	26,200.00
2040	MEDICAL INSURANCE	15,700.00	15,700.00	17,772.51	22,000.00	22,000.00
2050	TORT INSURANCE	1,100.00	1,100.00	988.73	1,000.00	1,000.00
2060	WORKER'S COMPENSATION	4,000.00	4,000.00	4,155.74	500.00	500.00
2100	TELEPHONE AND INTERNET SERVICES	1,900.00	1,900.00	1,167.52	2,000.00	.00
2200	OFFICE SUPPLIES	5,500.00	5,500.00	1,286.09	5,500.00	5,500.00
2230	PRINTING & SUPPLIES	300.00	300.00	.00	400.00	400.00
2400	MAINTENANCE CONTRACTS	3,500.00	3,500.00	1,469.48	3,500.00	3,500.00
2460	COMPUTER EQUIPMENT	.00	.00	.00	3,600.00	3,600.00
2605	ADVERTISING	30,000.00	30,000.00	2,894.40	30,000.00	15,000.00
2610	TRAVEL & TRAINING	4,500.00	4,500.00	6,416.40	6,600.00	6,600.00
2666	PARALEGAL SERVICES	5,000.00	5,000.00	2,610.00	5,000.00	5,000.00
Department 053 - TAX COLLECTOR Totals		\$287,300.00	\$287,300.00	\$216,845.29	\$299,500.00	\$289,300.00
Department 054 - CHERRY POINT FIRE DEPT.						
2000	SALARIES & WAGES	655,000.00	655,000.00	632,118.86	636,046.00	636,100.00
2001	PART-TIME SALARIES	42,000.00	42,000.00	4,952.79	42,000.00	42,000.00
2005	NEW PERSONNEL	.00	.00	.00	460,000.00	.00
2008	COST OF LIVING ADJUSTMENT	38,700.00	38,700.00	.00	.00	39,500.00
2020	OVERTIME	76,000.00	76,000.00	84,062.71	82,194.00	82,000.00
2030	FICA-EMPLOYER CONTRIB.	59,200.00	59,200.00	52,911.08	48,658.00	49,000.00
2036	S.C. RETIREMENT-EMPLOYER	.00	.00	546.36	.00	.00
2038	POLICE OFFICER RET.-EMPLOYER	164,200.00	164,200.00	176,418.26	164,200.00	164,200.00
2040	MEDICAL INSURANCE	125,500.00	125,500.00	96,456.03	125,500.00	125,500.00
2050	TORT INSURANCE	1,800.00	1,800.00	1,617.92	1,800.00	1,800.00
2060	WORKER'S COMPENSATION	25,000.00	25,000.00	24,740.10	25,000.00	25,000.00
2100	TELEPHONE AND INTERNET SERVICES	5,000.00	5,000.00	2,692.29	5,000.00	.00

Ordinance #O-2024-13

June 3, 3034

10 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2200	OFFICE SUPPLIES	5,400.00	5,400.00	.00	5,400.00	5,400.00
2280	MAINTENANCE SUPPLIES	10,000.00	10,000.00	.00	10,000.00	10,000.00
2300	GAS, OIL, & GREASE	32,000.00	32,000.00	.00	32,000.00	32,000.00
2310	VEHICLE INSURANCE	10,500.00	10,500.00	.00	10,500.00	10,500.00
2320	VEHICLE MAINTENANCE	50,000.00	50,000.00	24,308.39	50,000.00	50,000.00
2400	MAINTENANCE CONTRACTS	50,000.00	50,000.00	32,225.37	50,000.00	50,000.00
2430	EQUIPMENT	50,000.00	50,000.00	31,446.98	50,000.00	50,000.00
2440	OFFICE EQUIPMENT	5,000.00	5,000.00	.00	5,000.00	5,000.00
2610	TRAVEL & TRAINING	45,000.00	45,000.00	15,694.68	45,000.00	45,000.00
2645	UNIFORMS	40,000.00	40,000.00	16,472.60	40,000.00	40,000.00
2820	PUBLIC BUILDING INSURANCE	.00	.00	7,110.19	5,000.00	7,200.00
2825	UTILITIES	42,000.00	42,000.00	15,209.00	42,000.00	42,000.00
3752	CAPITAL OUTLAY	90,000.00	90,000.00	.00	.00	.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	.00	.00	.00	182,000.00	182,000.00
5055	FIREFIGHTER PHYSICALS	3,900.00	3,900.00	.00	3,900.00	3,900.00
5095	BUILDING REPAIRS	5,000.00	5,000.00	6,606.53	5,000.00	5,000.00
Department 054 - CHERRY POINT FIRE DEPT. Totals		\$1,631,200.00	\$1,631,200.00	\$1,225,590.14	\$2,126,198.00	\$1,703,100.00
Department 055 - BUSINESS LICENSES						
2000	SALARIES & WAGES	48,000.00	48,000.00	42,422.32	50,500.00	50,500.00
2008	COST OF LIVING ADJUSTMENT	2,400.00	2,400.00	.00	.00	2,600.00
2030	FICA-EMPLOYER CONTRIB.	3,700.00	3,700.00	3,066.16	3,900.00	3,900.00
2036	S.C. RETIREMENT-EMPLOYER	9,000.00	9,000.00	7,855.25	10,000.00	10,000.00
2040	MEDICAL INSURANCE	12,300.00	12,300.00	10,094.39	11,045.00	11,100.00
2050	TORT INSURANCE	200.00	200.00	179.77	200.00	200.00
2060	WORKER'S COMPENSATION	1,500.00	1,500.00	1,572.42	1,400.00	1,400.00
2100	TELEPHONE AND INTERNET SERVICES	1,000.00	1,000.00	794.90	1,000.00	.00
2200	OFFICE SUPPLIES	800.00	800.00	136.85	1,000.00	1,000.00
2300	GAS, OIL, & GREASE	2,000.00	2,000.00	2,038.85	2,000.00	2,000.00
2310	VEHICLE INSURANCE	900.00	900.00	824.90	900.00	900.00
2320	VEHICLE MAINTENANCE	800.00	800.00	641.81	800.00	800.00
2400	MAINTENANCE CONTRACTS	4,000.00	4,000.00	109.46	1,200.00	1,200.00
2405	CONTRACTUAL SERVICES	7,000.00	7,000.00	6,540.00	8,000.00	8,000.00
2440	OFFICE EQUIPMENT	1,000.00	1,000.00	.00	2,500.00	2,500.00
2460	COMPUTER EQUIPMENT	1,200.00	1,200.00	.00	3,000.00	3,000.00
2610	TRAVEL & TRAINING	500.00	500.00	100.00	500.00	500.00
Department 055 - BUSINESS LICENSES Totals		\$96,300.00	\$96,300.00	\$76,377.08	\$97,945.00	\$99,600.00

Ordinance #O-2024-13

June 3, 3034

11 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
Department 056 - EMERGENCY SERVICES						
2000	SALARIES & WAGES	235,000.00	235,000.00	203,260.75	262,015.00	262,000.00
2001	PART-TIME SALARIES	20,800.00	20,800.00	.00	20,800.00	20,800.00
2005	NEW PERSONNEL	52,500.00	52,500.00	.00	436,850.00	.00
2008	COST OF LIVING ADJUSTMENT	12,800.00	12,800.00	.00	.00	15,000.00
2020	OVERTIME	1,000.00	1,000.00	1,078.18	5,000.00	5,000.00
2030	FICA-EMPLOYER CONTRIB.	19,700.00	19,700.00	14,253.78	20,045.00	20,100.00
2036	S.C. RETIREMENT-EMPLOYER	48,200.00	48,200.00	23,918.47	36,691.00	36,691.00
2038	POLICE OFFICER RET.-EMPLOYER	.00	.00	13,303.67	16,977.00	17,000.00
2040	MEDICAL INSURANCE	37,300.00	37,300.00	22,988.55	31,707.00	31,700.00
2050	TORT INSURANCE	8,200.00	8,200.00	7,370.52	1,091.00	1,100.00
2060	WORKER'S COMPENSATION	.00	.00	4,463.90	16,615.00	16,700.00
2100	TELEPHONE AND INTERNET SERVICES	50,000.00	50,000.00	56,251.71	63,000.00	.00
2200	OFFICE SUPPLIES	13,000.00	13,000.00	10,727.30	20,000.00	13,000.00
2260	EMPLOYEE APPRECIATION	8,000.00	8,000.00	5,707.93	8,000.00	8,000.00
2280	MAINTENANCE SUPPLIES	26,000.00	26,000.00	26,925.19	30,000.00	30,000.00
2300	GAS, OIL, & GREASE	10,000.00	10,000.00	4,064.73	15,000.00	15,000.00
2307	NEW VEHICLES	.00	.00	.00	350,000.00	.00
2310	VEHICLE INSURANCE	153,000.00	153,000.00	179,547.52	201,000.00	187,200.00
2320	VEHICLE MAINTENANCE	10,000.00	10,000.00	11,309.13	15,000.00	15,000.00
2400	MAINTENANCE CONTRACTS	50,000.00	50,000.00	58,440.02	245,000.00	70,000.00
2410	RADIO MAINTENANCE	5,000.00	5,000.00	527.79	5,000.00	5,000.00
2430	EQUIPMENT	150,000.00	249,466.00	64,437.43	150,000.00	150,000.00
2431	MEDICAL SUPPLIES	145,000.00	145,000.00	78,857.28	145,000.00	145,000.00
2440	OFFICE EQUIPMENT	5,000.00	5,000.00	9,098.50	15,000.00	15,000.00
2460	COMPUTER EQUIPMENT	20,000.00	20,000.00	28,545.67	20,000.00	20,000.00
2610	TRAVEL & TRAINING	12,000.00	12,000.00	4,359.05	12,000.00	12,000.00
2613	EMS GRANT	.00	.00	30,694.29	.00	.00
2621	PROFESSIONAL LIABILITY INSURANCE PREMIUM	.00	.00	6,281.00	.00	8,000.00
2645	UNIFORMS	3,500.00	3,500.00	1,501.61	5,000.00	5,000.00
2670	MEMBERSHIP & DUES	3,000.00	3,000.00	250.00	3,000.00	3,000.00
2820	PUBLIC BUILDING INSURANCE	.00	.00	42,042.38	.00	47,300.00
2825	UTILITIES	130,000.00	130,000.00	130,993.99	130,000.00	130,000.00
3421	RIDGELAND FIRE CONTRACT	205,000.00	205,000.00	205,000.00	275,632.00	275,632.00
3430	MEDICAL CONTROL PHYSICIAN	.00	.00	.00	40,000.00	.00
3752	CAPITAL OUTLAY	.00	.00	.00	750,000.00	.00

Ordinance #O-2024-13

June 3, 3034

12 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
5092	RADIO TOWER REPAIRS	15,000.00	15,000.00	.00	15,000.00	15,000.00
5095	BUILDING REPAIRS	50,000.00	50,000.00	42,828.89	50,000.00	50,000.00
9030	RIDGELAND FIRE DEPT.	.00	.00	.00	.00	276,000.00
9050	POINT SOUTH FIRE DEPT.	.00	.00	.00	125,000.00	.00
9073	ROSELAND FIRE DEPT.	.00	.00	.00	175,000.00	.00
Department 056 - EMERGENCY SERVICES Totals		\$1,499,000.00	\$1,598,466.00	\$1,289,029.23	\$3,710,423.00	\$1,921,223.00
Department 057 - SHERIFF						
2000	SALARIES & WAGES	3,335,000.00	3,335,000.00	3,111,158.94	3,335,000.00	3,600,000.00
2001	PART-TIME SALARIES	28,200.00	28,200.00	8,821.89	28,200.00	28,200.00
2002	RESERVE OFFICERS	10,000.00	10,000.00	161.55	10,000.00	10,000.00
2003	CONTRACT LABOR	15,000.00	15,000.00	13,389.68	15,000.00	15,000.00
2004	COUNTY/STATE STIPEND	.00	.00	.00	.00	15,000.00
2005	NEW PERSONNEL	.00	.00	.00	2,601,872.00	1,000,000.00
2008	COST OF LIVING ADJUSTMENT	176,400.00	176,400.00	.00	.00	197,100.00
2020	OVERTIME	165,000.00	165,000.00	170,482.70	165,000.00	165,000.00
2030	FICA-EMPLOYER CONTRIB.	270,000.00	270,000.00	240,280.63	.00	288,000.00
2036	S.C. RETIREMENT-EMPLOYER	50,000.00	50,000.00	39,167.59	.00	47,000.00
2038	POLICE OFFICER RET.-EMPLOYER	749,400.00	749,400.00	646,979.12	.00	784,000.00
2040	MEDICAL INSURANCE	566,500.00	566,500.00	426,192.33	.00	563,000.00
2050	TORT INSURANCE	70,000.00	70,000.00	62,919.08	.00	89,200.00
2060	WORKER'S COMPENSATION	115,000.00	115,000.00	117,691.08	.00	123,000.00
2100	TELEPHONE AND INTERNET SERVICES	65,000.00	65,000.00	73,377.73	75,000.00	.00
2110	CELL PHONE SERVICES	.00	.00	.00	.00	75,000.00
2200	OFFICE SUPPLIES	15,000.00	15,000.00	16,240.87	15,000.00	15,000.00
2300	GAS, OIL, & GREASE	234,300.00	234,300.00	284,699.38	260,000.00	341,000.00
2307	NEW VEHICLES	.00	170,896.00	88,176.13	638,896.00	.00
2310	VEHICLE INSURANCE	150,000.00	150,000.00	147,016.27	155,000.00	152,000.00
2320	VEHICLE MAINTENANCE	100,000.00	100,000.00	42,864.84	125,000.00	100,000.00
2400	MAINTENANCE CONTRACTS	463,000.00	463,000.00	222,344.75	559,000.00	559,000.00
2410	RADIO MAINTENANCE	2,000.00	2,000.00	8.73	2,000.00	2,000.00
2430	EQUIPMENT	140,000.00	140,000.00	112,296.64	1,600,850.00	200,000.00
2440	OFFICE EQUIPMENT	6,000.00	6,000.00	2,842.98	6,000.00	6,000.00
2460	COMPUTER EQUIPMENT	198,000.00	198,000.00	115,486.29	198,000.00	198,000.00
2463	COMPUTER SOFTWARE	2,400.00	2,400.00	577.80	2,400.00	2,400.00
2610	TRAVEL & TRAINING	70,000.00	70,000.00	38,162.07	70,000.00	70,000.00
2615	GRANT MATCHING FUNDS	150,000.00	150,000.00	22,595.21	150,000.00	150,000.00

Ordinance #O-2024-13

June 3, 3034

13 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2616	PUBLIC RELATIONS	2,500.00	2,500.00	3,486.93	4,000.00	4,000.00
2645	UNIFORMS	40,000.00	40,000.00	23,053.17	110,000.00	40,000.00
2820	PUBLIC BUILDING INSURANCE	1,700.00	1,700.00	1,517.17	1,700.00	1,700.00
2825	UTILITIES	24,000.00	24,000.00	21,825.85	26,500.00	26,500.00
2870	MEDIA SERVICES	15,000.00	15,000.00	3,664.62	15,000.00	15,000.00
2895	CRIME TASK FORCE	70,000.00	70,000.00	45,164.82	70,000.00	70,000.00
2900	ANIMAL CONTROL	17,500.00	17,500.00	10,015.76	17,500.00	17,500.00
2905	CANINE SUPPLIES & TRAINING	20,000.00	20,000.00	14,230.03	25,000.00	25,000.00
3752	CAPITAL OUTLAY	228,668.00	228,668.00	235,599.78	228,668.00	228,700.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	678,000.00	678,000.00	510,561.26	678,000.00	678,000.00
4925	EMPLOYEE EVALUATION SCREENING	10,000.00	10,000.00	3,250.00	10,000.00	10,000.00
5050	EQUIPMENT--NARCOTICS EQUIP	17,000.00	17,000.00	2,476.88	17,000.00	17,000.00
Department 057 - SHERIFF Totals		\$8,270,568.00	\$8,441,464.00	\$6,878,780.55	\$11,215,586.00	\$9,928,300.00
Department 058 - DETENTION CENTER						
2000	SALARIES & WAGES	1,450,000.00	1,450,000.00	1,074,397.05	1,450,000.00	1,485,000.00
2005	NEW PERSONNEL	40,000.00	40,000.00	.00	147,162.00	.00
2008	COST OF LIVING ADJUSTMENT	82,500.00	82,500.00	.00	.00	87,600.00
2010	ADJUSTMENTS TO PAY PLAN	.00	.00	.00	11,714.00	.00
2020	OVERTIME	200,000.00	200,000.00	207,370.23	200,000.00	200,000.00
2030	FICA-EMPLOYER CONTRIB.	127,000.00	127,000.00	83,847.28	127,000.00	114,000.00
2036	S.C. RETIREMENT-EMPLOYER	19,000.00	19,000.00	23,811.09	19,000.00	28,000.00
2038	POLICE OFFICER RET.-EMPLOYER	352,600.00	352,600.00	208,069.96	352,600.00	300,000.00
2040	MEDICAL INSURANCE	281,300.00	281,300.00	119,832.69	281,300.00	251,000.00
2050	TORT INSURANCE	50,000.00	50,000.00	44,942.20	50,000.00	56,300.00
2060	WORKER'S COMPENSATION	65,000.00	65,000.00	55,117.02	65,000.00	56,600.00
2100	TELEPHONE AND INTERNET SERVICES	19,700.00	19,700.00	10,089.38	19,700.00	.00
2200	OFFICE SUPPLIES	15,000.00	15,000.00	13,960.75	15,000.00	15,000.00
2220	JAIL SUPPLIES	71,500.00	71,500.00	52,478.36	71,500.00	71,500.00
2230	PRINTING & SUPPLIES	1,000.00	1,000.00	.00	1,000.00	1,000.00
2280	MAINTENANCE SUPPLIES	20,070.00	20,070.00	23,221.10	25,087.00	25,100.00
2300	GAS, OIL, & GREASE	25,000.00	25,000.00	20,586.59	25,000.00	25,000.00
2310	VEHICLE INSURANCE	12,000.00	12,000.00	11,897.73	12,000.00	14,000.00
2320	VEHICLE MAINTENANCE	5,100.00	5,100.00	6,079.46	14,025.00	14,100.00
2400	MAINTENANCE CONTRACTS	150,000.00	150,000.00	151,644.16	150,000.00	150,000.00
2410	RADIO MAINTENANCE	20,000.00	20,000.00	5,417.73	20,000.00	20,000.00
2430	EQUIPMENT	210,600.00	257,305.00	261,627.79	60,000.00	60,000.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2460	COMPUTER EQUIPMENT	12,000.00	12,000.00	10,797.67	12,000.00	12,000.00
2610	TRAVEL & TRAINING	15,000.00	15,000.00	10,481.38	15,000.00	15,000.00
2630	TRAINING	5,000.00	5,000.00	5,704.58	17,500.00	17,500.00
2645	UNIFORMS	20,000.00	20,000.00	16,605.73	20,000.00	20,000.00
2646	INMATE UNIFORMS	3,000.00	3,000.00	1,746.13	7,020.00	7,000.00
2670	MEMBERSHIP & DUES	1,000.00	1,000.00	60.00	1,000.00	1,000.00
2680	JUVENILE HOUSING EXPENSES	20,000.00	20,000.00	2,450.00	20,000.00	20,000.00
2690	INMATE HOUSING	10,000.00	10,000.00	.00	10,000.00	10,000.00
2700	FOOD SERVICE CONTRACT	335,000.00	335,000.00	337,710.11	335,000.00	335,000.00
2710	MEDICAL SERVICES CONTRACT	306,500.00	306,500.00	235,658.38	306,500.00	306,500.00
2820	PUBLIC BUILDING INSURANCE	14,750.00	14,750.00	16,845.77	14,750.00	17,000.00
2825	UTILITIES	125,000.00	125,000.00	154,081.00	125,000.00	188,800.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	45,000.00	45,000.00	38,929.58	65,000.00	65,000.00
5095	BUILDING REPAIRS	150,000.00	150,000.00	174,753.03	150,000.00	150,000.00
Department 058 - DETENTION CENTER Totals		\$4,279,620.00	\$4,326,325.00	\$3,380,213.93	\$4,215,858.00	\$4,139,000.00
Department 059 - FARMERS MARKET						
2825	UTILITIES	5,000.00	5,000.00	3,881.19	5,000.00	5,400.00
Department 059 - FARMERS MARKET Totals		\$5,000.00	\$5,000.00	\$3,881.19	\$5,000.00	\$5,400.00
Department 060 - PLANNING						
2000	SALARIES & WAGES	187,200.00	187,200.00	114,710.31	190,600.00	190,600.00
2008	COST OF LIVING ADJUSTMENT	9,400.00	9,400.00	.00	.00	9,700.00
2020	OVERTIME	.00	.00	101.39	.00	.00
2030	FICA-EMPLOYER CONTRIB.	14,400.00	14,400.00	8,254.20	14,600.00	14,600.00
2036	S.C. RETIREMENT-EMPLOYER	35,200.00	35,200.00	22,181.12	37,700.00	37,700.00
2040	MEDICAL INSURANCE	29,100.00	29,100.00	17,482.45	32,800.00	32,800.00
2050	TORT INSURANCE	1,000.00	1,000.00	898.84	1,000.00	1,000.00
2060	WORKER'S COMPENSATION	4,200.00	4,200.00	4,315.46	5,200.00	5,200.00
2100	TELEPHONE AND INTERNET SERVICES	3,800.00	3,800.00	407.32	1,200.00	.00
2200	OFFICE SUPPLIES	2,500.00	2,500.00	1,672.10	2,500.00	2,500.00
2400	MAINTENANCE CONTRACTS	19,300.00	19,300.00	29,858.62	19,300.00	19,300.00
2420	MEETING STIPENDS	13,000.00	13,000.00	7,543.88	13,000.00	13,000.00
2460	COMPUTER EQUIPMENT	1,000.00	1,000.00	1,288.60	1,000.00	1,000.00
2610	TRAVEL & TRAINING	3,000.00	3,000.00	1,986.38	3,000.00	3,000.00
2870	MEDIA SERVICES	7,000.00	7,000.00	4,675.00	7,000.00	7,000.00
5000	PLANNING EXPENSES	110,000.00	256,977.00	29,106.26	110,000.00	110,000.00
Department 060 - PLANNING Totals		\$440,100.00	\$587,077.00	\$244,481.93	\$438,900.00	\$447,400.00

Ordinance #O-2024-13

June 3, 3034

15 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
Department 061 - FINANCE						
2000	SALARIES & WAGES	186,000.00	186,000.00	168,591.81	294,000.00	220,000.00
2005	NEW PERSONNEL	.00	.00	.00	.00	156,000.00
2008	COST OF LIVING ADJUSTMENT	9,300.00	9,300.00	.00	.00	11,300.00
2020	OVERTIME	.00	.00	62.75	.00	.00
2030	FICA-EMPLOYER CONTRIB.	15,000.00	15,000.00	11,142.68	22,500.00	16,800.00
2036	S.C. RETIREMENT-EMPLOYER	36,700.00	36,700.00	27,973.17	58,100.00	43,400.00
2040	MEDICAL INSURANCE	21,600.00	21,600.00	13,975.50	49,000.00	27,000.00
2050	TORT INSURANCE	1,100.00	1,100.00	988.73	1,400.00	1,300.00
2060	WORKER'S COMPENSATION	5,000.00	5,000.00	5,559.38	3,600.00	3,400.00
2200	OFFICE SUPPLIES	4,500.00	4,500.00	3,425.63	6,500.00	6,500.00
2400	MAINTENANCE CONTRACTS	4,000.00	4,000.00	2,492.07	4,000.00	4,000.00
2405	CONTRACTUAL SERVICES	9,000.00	9,000.00	9,900.00	10,000.00	10,000.00
2440	OFFICE EQUIPMENT	1,000.00	1,000.00	2,060.64	1,000.00	7,000.00
2460	COMPUTER EQUIPMENT	2,500.00	2,500.00	298.02	2,500.00	2,500.00
2610	TRAVEL & TRAINING	3,500.00	3,500.00	12,061.88	5,000.00	5,000.00
2670	MEMBERSHIP & DUES	1,360.00	1,360.00	984.00	1,500.00	1,500.00
Department 061 - FINANCE Totals		\$300,560.00	\$300,560.00	\$259,516.26	\$459,100.00	\$515,700.00
Department 062 - INTERDEPARTMENTAL						
2012	SALARY ADJUSTMENTS	40,000.00	40,000.00	.00	50,000.00	197,000.00
2040	MEDICAL INSURANCE	465,000.00	465,000.00	412,540.59	535,000.00	476,000.00
2080	UNEMPLOYMENT BENEFITS	10,000.00	10,000.00	4,446.87	10,000.00	10,000.00
2100	TELEPHONE AND INTERNET SERVICES	12,000.00	12,000.00	7,964.23	10,000.00	.00
2230	PRINTING & SUPPLIES	2,200.00	2,200.00	1,546.21	2,200.00	2,200.00
2260	EMPLOYEE APPRECIATION	20,000.00	20,000.00	17,905.53	25,000.00	25,000.00
2290	POSTAGE	60,000.00	60,000.00	47,887.64	15,000.00	15,000.00
2405	CONTRACTUAL SERVICES	325,000.00	325,000.00	253,929.27	325,000.00	325,000.00
2500	PEST CONTROL	30,000.00	30,000.00	29,420.00	30,000.00	30,000.00
2605	ADVERTISING	.00	.00	30.58	.00	.00
2800	AUDIT SERVICES	115,500.00	115,500.00	117,308.75	120,000.00	120,000.00
2820	PUBLIC BUILDING INSURANCE	36,852.00	36,852.00	34,182.44	38,000.00	38,000.00
2825	UTILITIES	47,000.00	47,000.00	41,992.78	55,000.00	55,000.00
2830	MISCELLANEOUS	.00	.00	887.98	.00	.00
2835	EMERGENCY FUND	70,000.00	70,000.00	127,086.38	75,000.00	75,000.00
2840	SALES & USE TAX	.00	.00	13,027.00	.00	.00
2845	TAX PAYMENTS	12,000.00	12,000.00	8,087.08	12,000.00	12,000.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2890	BOARD OF DISABILITIES CONTRACT	6,500.00	6,500.00	3,960.00	7,000.00	7,000.00
3754	ARPA EXPENDITURES	.00	.00	.00	3,749,000.00	3,749,000.00
3772	CONSULTING SERVICES	241,000.00	241,000.00	106,431.23	250,000.00	250,000.00
4821	EMPLOYEE EDUCATION	.00	.00	500.00	.00	.00
4920	EMPLOYEE DRUG TESTING	10,000.00	10,000.00	9,660.93	15,000.00	15,000.00
Department 062 - INTERDEPARTMENTAL Totals		\$1,503,052.00	\$1,503,052.00	\$1,238,795.49	\$5,323,200.00	\$5,401,200.00
Department 063 - CLERK OF COURT						
2000	SALARIES & WAGES	291,000.00	291,000.00	266,166.83	.00	301,500.00
2003	CONTRACT LABOR	.00	.00	.00	.00	40,000.00
2004	COUNTY/STATE STIPEND	.00	.00	.00	.00	15,000.00
2008	COST OF LIVING ADJUSTMENT	14,600.00	14,600.00	.00	.00	15,500.00
2030	FICA-EMPLOYER CONTRIB.	24,300.00	24,300.00	19,741.14	.00	24,300.00
2036	S.C. RETIREMENT-EMPLOYER	59,600.00	59,600.00	44,853.74	.00	62,600.00
2040	MEDICAL INSURANCE	46,000.00	46,000.00	24,389.47	.00	37,800.00
2050	TORT INSURANCE	1,400.00	1,400.00	1,258.38	.00	1,800.00
2060	WORKER'S COMPENSATION	8,000.00	8,000.00	8,950.67	.00	8,700.00
2100	TELEPHONE AND INTERNET SERVICES	9,100.00	9,100.00	7,512.28	.00	.00
2200	OFFICE SUPPLIES	4,500.00	4,500.00	3,725.44	.00	4,500.00
2400	MAINTENANCE CONTRACTS	20,000.00	20,000.00	6,865.17	.00	20,000.00
2405	CONTRACTUAL SERVICES	53,000.00	53,000.00	27,046.44	.00	53,000.00
2460	COMPUTER EQUIPMENT	25,000.00	25,000.00	634.47	.00	25,000.00
2610	TRAVEL & TRAINING	4,000.00	4,000.00	1,716.42	.00	4,000.00
2801	FAMILY COURT AUDIT SERVICES	3,000.00	3,000.00	1,500.00	.00	3,000.00
2820	PUBLIC BUILDING INSURANCE	12,800.00	12,800.00	15,682.05	.00	16,000.00
2825	UTILITIES	47,000.00	47,000.00	47,421.69	.00	65,000.00
2855	COURT EXPENSES	55,000.00	55,000.00	34,899.58	.00	55,000.00
2860	MICROFILM SERVICES	2,500.00	2,500.00	.00	.00	2,500.00
Department 063 - CLERK OF COURT Totals		\$680,800.00	\$680,800.00	\$512,363.77	\$0.00	\$755,200.00
Department 064 - MAGISTRATE-LEE (TRAFFIC COURT)						
2000	SALARIES & WAGES	152,500.00	152,500.00	154,357.69	152,500.00	200,000.00
2004	COUNTY/STATE STIPEND	.00	.00	.00	.00	13,600.00
2008	COST OF LIVING ADJUSTMENT	7,600.00	7,600.00	.00	.00	10,400.00
2030	FICA-EMPLOYER CONTRIB.	.00	.00	10,789.61	15,000.00	15,300.00
2036	S.C. RETIREMENT-EMPLOYER	16,000.00	16,000.00	16,490.38	16,000.00	28,700.00
2038	POLICE OFFICER RET.-EMPLOYER	9,600.00	9,600.00	12,108.44	9,600.00	12,200.00
2040	MEDICAL INSURANCE	.00	.00	18,927.36	22,000.00	35,000.00

Ordinance #O-2024-13

June 3, 3034

17 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2050	TORT INSURANCE	500.00	500.00	449.42	500.00	1,400.00
2060	WORKER'S COMPENSATION	4,700.00	4,700.00	4,906.03	4,700.00	5,500.00
2100	TELEPHONE AND INTERNET SERVICES	3,000.00	3,000.00	10,162.22	6,000.00	.00
2200	OFFICE SUPPLIES	3,500.00	3,500.00	4,484.14	10,000.00	15,000.00
2400	MAINTENANCE CONTRACTS	4,000.00	4,000.00	3,480.82	4,000.00	4,000.00
2405	CONTRACTUAL SERVICES	48,483.00	48,483.00	36,000.00	48,483.00	53,400.00
2430	EQUIPMENT	7,500.00	7,500.00	129.22	.00	1,000.00
2440	OFFICE EQUIPMENT	1,000.00	1,000.00	139.13	2,000.00	2,000.00
2460	COMPUTER EQUIPMENT	1,500.00	1,500.00	.00	2,500.00	2,500.00
2610	TRAVEL & TRAINING	5,000.00	5,000.00	4,946.42	10,000.00	10,000.00
2825	UTILITIES	16,500.00	16,500.00	14,491.71	16,500.00	17,600.00
2832	TRANSLATOR SERVICES	500.00	500.00	.00	500.00	500.00
2855	COURT EXPENSES	2,000.00	2,000.00	.00	2,000.00	2,000.00
2857	JURY EXPENSES	1,500.00	1,500.00	396.79	3,000.00	3,000.00
Department 064 - MAGISTRATE-LEE (TRAFFIC COURT)		\$285,383.00	\$285,383.00	\$292,259.38	\$325,283.00	\$433,100.00
Department 065 - PROBATE JUDGE						
2000	SALARIES & WAGES	130,000.00	130,000.00	139,073.72	130,000.00	130,000.00
2004	COUNTY/STATE STIPEND	25,000.00	25,000.00	.00	40,000.00	40,000.00
2008	COST OF LIVING ADJUSTMENT	7,800.00	7,800.00	.00	.00	6,800.00
2030	FICA-EMPLOYER CONTRIB.	11,800.00	11,800.00	10,176.06	13,000.00	13,000.00
2036	S.C. RETIREMENT-EMPLOYER	6,000.00	6,000.00	11,973.57	15,200.00	15,200.00
2038	POLICE OFFICER RET.-EMPLOYER	18,400.00	18,400.00	15,773.15	11,000.00	11,000.00
2040	MEDICAL INSURANCE	25,300.00	25,300.00	20,854.59	26,000.00	26,000.00
2050	TORT INSURANCE	1,300.00	1,300.00	1,168.50	1,200.00	1,200.00
2060	WORKER'S COMPENSATION	4,500.00	4,500.00	4,875.61	4,600.00	4,600.00
2100	TELEPHONE AND INTERNET SERVICES	2,000.00	2,000.00	1,572.05	2,400.00	.00
2200	OFFICE SUPPLIES	1,000.00	1,000.00	837.59	1,000.00	1,000.00
2400	MAINTENANCE CONTRACTS	1,500.00	1,500.00	3,066.72	1,500.00	1,500.00
2460	COMPUTER EQUIPMENT	1,500.00	3,000.00	3,919.00	3,000.00	3,000.00
2610	TRAVEL & TRAINING	3,000.00	3,000.00	656.00	3,000.00	3,000.00
2825	UTILITIES	600.00	600.00	489.80	600.00	600.00
Department 065 - PROBATE JUDGE Totals		\$239,700.00	\$241,200.00	\$214,436.36	\$252,500.00	\$256,900.00
Department 066 - AUDITOR						
2000	SALARIES & WAGES	148,000.00	148,000.00	150,845.00	179,000.00	174,000.00
2003	CONTRACT LABOR	.00	.00	.00	3,600.00	3,600.00
2008	COST OF LIVING ADJUSTMENT	7,400.00	7,400.00	.00	.00	9,000.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2020	OVERTIME	.00	.00	526.19	.00	.00
2030	FICA-EMPLOYER CONTRIB.	11,400.00	11,400.00	11,265.03	13,300.00	13,300.00
2036	S.C. RETIREMENT-EMPLOYER	27,800.00	27,800.00	25,628.25	34,300.00	34,300.00
2040	MEDICAL INSURANCE	18,200.00	18,200.00	9,805.25	12,300.00	12,300.00
2050	TORT INSURANCE	1,300.00	1,300.00	1,168.50	1,300.00	1,300.00
2060	WORKER'S COMPENSATION	4,700.00	4,700.00	5,065.80	4,800.00	4,800.00
2100	TELEPHONE AND INTERNET SERVICES	3,600.00	3,600.00	1,060.89	3,600.00	.00
2200	OFFICE SUPPLIES	3,150.00	3,150.00	5,409.64	3,500.00	3,500.00
2240	SUPPLIES & FORMS	1,000.00	2,000.00	252.80	1,300.00	1,300.00
2400	MAINTENANCE CONTRACTS	5,000.00	5,000.00	12,897.79	5,000.00	5,000.00
2440	OFFICE EQUIPMENT	2,000.00	5,692.00	6,254.78	2,500.00	2,500.00
2460	COMPUTER EQUIPMENT	2,000.00	2,000.00	6,862.93	2,000.00	2,000.00
2610	TRAVEL & TRAINING	5,500.00	5,500.00	3,791.90	6,500.00	6,500.00
Department 066 - AUDITOR Totals		\$241,050.00	\$245,742.00	\$240,834.75	\$273,000.00	\$273,400.00
Department 067 - TREASURER						
2000	SALARIES & WAGES	169,000.00	169,000.00	177,850.33	252,625.00	235,500.00
2001	PART-TIME SALARIES	22,000.00	22,000.00	7,157.03	.00	.00
2008	COST OF LIVING ADJUSTMENT	9,600.00	9,600.00	.00	.00	12,000.00
2020	OVERTIME	.00	.00	582.13	.00	.00
2030	FICA-EMPLOYER CONTRIB.	14,000.00	14,000.00	13,921.38	.00	18,000.00
2036	S.C. RETIREMENT-EMPLOYER	33,900.00	33,900.00	31,191.13	.00	46,600.00
2040	MEDICAL INSURANCE	23,000.00	23,000.00	7,624.93	.00	16,000.00
2050	TORT INSURANCE	1,400.00	1,400.00	1,258.38	.00	1,400.00
2060	WORKER'S COMPENSATION	8,300.00	8,300.00	7,504.09	.00	6,500.00
2100	TELEPHONE AND INTERNET SERVICES	2,500.00	2,500.00	419.82	4,000.00	.00
2200	OFFICE SUPPLIES	4,000.00	6,569.00	5,669.00	4,000.00	4,000.00
2400	MAINTENANCE CONTRACTS	4,500.00	4,500.00	8,508.53	13,575.00	13,600.00
2440	OFFICE EQUIPMENT	1,500.00	3,000.00	5,202.38	2,000.00	2,000.00
2460	COMPUTER EQUIPMENT	2,000.00	3,160.00	1,263.03	3,000.00	3,000.00
2610	TRAVEL & TRAINING	5,500.00	5,500.00	2,086.42	6,500.00	6,500.00
Department 067 - TREASURER Totals		\$301,200.00	\$306,429.00	\$270,238.58	\$285,700.00	\$365,100.00
Department 068 - VETERANS AFFAIRS						
2000	SALARIES & WAGES	99,000.00	99,000.00	85,258.43	101,500.00	101,500.00
2008	COST OF LIVING ADJUSTMENT	5,000.00	5,000.00	.00	.00	5,300.00
2020	OVERTIME	.00	.00	52.92	.00	.00
2030	FICA-EMPLOYER CONTRIB.	7,600.00	7,600.00	6,417.37	7,800.00	7,800.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2036	S.C. RETIREMENT-EMPLOYER	18,600.00	18,600.00	15,800.41	20,100.00	20,100.00
2040	MEDICAL INSURANCE	350.00	350.00	273.68	400.00	400.00
2050	TORT INSURANCE	1,200.00	1,200.00	1,078.61	1,100.00	1,100.00
2060	WORKER'S COMPENSATION	3,100.00	3,100.00	3,150.27	2,800.00	2,800.00
2100	TELEPHONE AND INTERNET SERVICES	2,000.00	2,000.00	985.22	1,200.00	.00
2200	OFFICE SUPPLIES	1,000.00	1,000.00	1,816.07	1,500.00	1,500.00
2310	VEHICLE INSURANCE	.00	.00	1,034.51	1,200.00	1,200.00
2320	VEHICLE MAINTENANCE	1,870.00	1,870.00	610.72	1,900.00	1,900.00
2400	MAINTENANCE CONTRACTS	1,000.00	1,000.00	360.42	1,000.00	1,000.00
2440	OFFICE EQUIPMENT	1,000.00	1,000.00	249.70	1,000.00	1,000.00
2460	COMPUTER EQUIPMENT	1,000.00	1,000.00	.00	1,000.00	1,000.00
2606	SPECIAL PROJECTS	1,000.00	1,000.00	736.38	1,000.00	1,000.00
2610	TRAVEL & TRAINING	3,000.00	3,000.00	3,252.03	3,300.00	3,300.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	6,200.00	6,200.00	4,455.49	6,200.00	6,200.00
Department 068 - VETERANS AFFAIRS Totals		\$152,920.00	\$152,920.00	\$125,532.23	\$153,000.00	\$157,100.00
Department 069 - ASSESSOR						
2000	SALARIES & WAGES	500,000.00	500,000.00	490,328.02	592,395.00	592,400.00
2005	NEW PERSONNEL	29,000.00	29,000.00	.00	.00	.00
2007	SALARY YEAR END ACCRUALS	.00	.00	.00	70,000.00	.00
2008	COST OF LIVING ADJUSTMENT	25,300.00	25,300.00	.00	29,620.00	30,500.00
2020	OVERTIME	5,000.00	5,000.00	.00	5,000.00	5,000.00
2030	FICA-EMPLOYER CONTRIB.	41,500.00	41,500.00	35,559.41	45,319.00	45,400.00
2036	S.C. RETIREMENT-EMPLOYER	101,800.00	101,800.00	90,279.07	117,058.00	117,100.00
2040	MEDICAL INSURANCE	85,000.00	85,000.00	68,591.54	86,619.00	86,700.00
2050	TORT INSURANCE	2,100.00	2,100.00	1,887.57	3,081.00	3,100.00
2060	WORKER'S COMPENSATION	21,400.00	21,400.00	20,165.07	16,291.00	16,300.00
2100	TELEPHONE AND INTERNET SERVICES	4,000.00	4,000.00	6,542.80	7,000.00	.00
2200	OFFICE SUPPLIES	15,000.00	15,000.00	12,285.18	16,200.00	16,200.00
2230	PRINTING & SUPPLIES	3,000.00	3,000.00	2,355.07	3,000.00	3,000.00
2300	GAS, OIL, & GREASE	5,000.00	5,000.00	1,455.64	5,000.00	5,000.00
2308	REASSESSMENT COSTS	20,000.00	20,000.00	4,237.71	20,000.00	20,000.00
2310	VEHICLE INSURANCE	4,000.00	4,000.00	6,035.55	4,000.00	4,000.00
2320	VEHICLE MAINTENANCE	1,500.00	1,500.00	1,587.28	1,500.00	1,500.00
2400	MAINTENANCE CONTRACTS	38,412.00	38,412.00	7,382.73	27,912.00	29,000.00
2430	EQUIPMENT	12,600.00	12,600.00	511.95	14,800.00	14,800.00
2440	OFFICE EQUIPMENT	1,240.00	1,240.00	.00	1,240.00	1,300.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2460	COMPUTER EQUIPMENT	3,000.00	3,000.00	7,095.88	.00	.00
2463	COMPUTER SOFTWARE	25,561.00	25,561.00	.00	64,295.00	64,500.00
2610	TRAVEL & TRAINING	18,000.00	18,000.00	16,918.69	18,000.00	18,000.00
3730	BOARD OF APPEALS	2,500.00	2,500.00	3,000.00	2,500.00	2,500.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	30,000.00	30,000.00	10,636.13	30,000.00	11,000.00
6060	MAPPING EXPENSES	40,000.00	40,000.00	14,520.00	40,000.00	.00
Department 069 - ASSESSOR Totals		\$1,034,913.00	\$1,034,913.00	\$801,375.29	\$1,220,830.00	\$1,087,300.00
Department 070 - LIBRARY						
2100	TELEPHONE AND INTERNET SERVICES	2,000.00	2,000.00	1,452.24	2,000.00	.00
2820	PUBLIC BUILDING INSURANCE	6,500.00	6,500.00	7,237.56	7,500.00	9,600.00
2825	UTILITIES	15,000.00	15,000.00	14,896.57	15,000.00	18,700.00
3030	HARDEEVILLE LIBRARY OPERATIONS	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
3035	PRATT LIBRARY-JANITORIAL	1,800.00	1,800.00	1,500.00	1,800.00	1,800.00
Department 070 - LIBRARY Totals		\$57,300.00	\$57,300.00	\$57,086.37	\$58,300.00	\$62,100.00
Department 071 - HEALTH DEPT.						
2820	PUBLIC BUILDING INSURANCE	4,900.00	4,900.00	5,884.42	6,000.00	6,000.00
2825	UTILITIES	25,000.00	25,000.00	15,423.41	18,000.00	18,000.00
Department 071 - HEALTH DEPT. Totals		\$29,900.00	\$29,900.00	\$21,307.83	\$24,000.00	\$24,000.00
Department 072 - ELECTION COMMISSION						
2000	SALARIES & WAGES	127,250.00	127,250.00	123,943.54	132,250.00	132,250.00
2001	PART-TIME SALARIES	60,000.00	60,000.00	86,288.21	60,000.00	60,000.00
2008	COST OF LIVING ADJUSTMENT	9,400.00	9,400.00	.00	10,400.00	9,900.00
2020	OVERTIME	.00	.00	11,457.32	.00	.00
2030	FICA-EMPLOYER CONTRIB.	9,700.00	9,700.00	9,019.71	9,700.00	9,700.00
2036	S.C. RETIREMENT-EMPLOYER	23,400.00	23,400.00	23,035.11	23,400.00	23,400.00
2040	MEDICAL INSURANCE	26,500.00	26,500.00	18,210.12	26,500.00	26,500.00
2050	TORT INSURANCE	18,000.00	18,000.00	25,149.19	18,000.00	18,000.00
2060	WORKER'S COMPENSATION	2,600.00	2,600.00	4,196.37	2,600.00	2,600.00
2100	TELEPHONE AND INTERNET SERVICES	4,000.00	4,000.00	4,397.09	4,000.00	.00
2200	OFFICE SUPPLIES	4,400.00	4,400.00	7,465.85	4,400.00	4,400.00
2300	GAS, OIL, & GREASE	1,400.00	1,400.00	1,320.30	1,400.00	1,400.00
2307	NEW VEHICLES	.00	.00	.00	55,000.00	.00
2310	VEHICLE INSURANCE	.00	.00	6,708.82	1,500.00	8,000.00
2320	VEHICLE MAINTENANCE	1,400.00	1,400.00	529.54	1,400.00	1,400.00
2400	MAINTENANCE CONTRACTS	80,000.00	80,000.00	4,191.94	80,000.00	40,000.00
2440	OFFICE EQUIPMENT	10,000.00	14,033.00	8,465.92	10,000.00	10,000.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2610	TRAVEL & TRAINING	30,000.00	30,000.00	16,557.22	30,000.00	30,000.00
2825	UTILITIES	5,000.00	5,000.00	5,700.87	5,000.00	5,000.00
2850	ELECTION EXPENSES	70,000.00	70,000.00	49,899.46	35,000.00	35,000.00
2870	MEDIA SERVICES	5,000.00	5,000.00	3,825.00	5,000.00	5,000.00
3200	VOTERS REGISTR.-BOARD MEMBERS	20,700.00	20,700.00	.00	20,700.00	20,700.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	.00	.00	.00	.00	14,400.00
5095	BUILDING REPAIRS	.00	.00	19,226.28	.00	20,000.00
Department 072 - ELECTION COMMISSION Totals		\$508,750.00	\$512,783.00	\$429,587.86	\$536,250.00	\$477,650.00
Department 073 - DEPARTMENT OF SOCIAL SERVICES						
2100	TELEPHONE AND INTERNET SERVICES	6,000.00	6,000.00	4,175.11	4,700.00	.00
2200	OFFICE SUPPLIES	300.00	300.00	300.00	300.00	300.00
2820	PUBLIC BUILDING INSURANCE	3,100.00	3,100.00	3,391.20	3,500.00	3,500.00
2825	UTILITIES	18,000.00	18,000.00	18,499.55	22,400.00	22,400.00
3300	EMERGENCY FUNDS	6,000.00	6,000.00	5,000.00	6,000.00	6,000.00
Department 073 - DEPARTMENT OF SOCIAL SERVICES		\$33,400.00	\$33,400.00	\$31,365.86	\$36,900.00	\$32,200.00
Department 074 - DEVELOPMENT SERVICES						
2000	SALARIES & WAGES	138,400.00	138,400.00	127,531.37	144,300.00	138,500.00
2008	COST OF LIVING ADJUSTMENT	6,900.00	6,900.00	.00	.00	7,100.00
2020	OVERTIME	.00	.00	1,486.56	.00	.00
2030	FICA-EMPLOYER CONTRIB.	10,600.00	10,600.00	8,493.57	11,100.00	10,600.00
2036	S.C. RETIREMENT-EMPLOYER	25,000.00	25,000.00	21,240.45	28,600.00	27,400.00
2040	MEDICAL INSURANCE	15,500.00	15,500.00	10,742.52	16,000.00	16,000.00
2050	TORT INSURANCE	1,200.00	1,200.00	1,078.61	1,200.00	1,100.00
2060	WORKER'S COMPENSATION	6,800.00	6,800.00	5,759.17	6,800.00	3,800.00
2100	TELEPHONE AND INTERNET SERVICES	800.00	800.00	864.90	800.00	.00
2200	OFFICE SUPPLIES	600.00	600.00	3,268.51	2,900.00	2,900.00
2400	MAINTENANCE CONTRACTS	600.00	600.00	50.92	600.00	600.00
2460	COMPUTER EQUIPMENT	900.00	900.00	(849.96)	1,100.00	1,100.00
2606	SPECIAL PROJECTS	259,000.00	259,000.00	149,631.00	280,000.00	195,000.00
2610	TRAVEL & TRAINING	2,700.00	2,700.00	4,010.28	3,300.00	3,300.00
2825	UTILITIES	13,000.00	13,000.00	.00	13,000.00	.00
3752	CAPITAL OUTLAY	.00	570,901.00	540,235.94	.00	.00
4400	SOUTHERN CAROLINA ALLIANCE	80,000.00	80,000.00	75,000.00	80,000.00	80,000.00
Department 074 - DEVELOPMENT SERVICES Totals		\$562,000.00	\$1,132,901.00	\$948,543.84	\$589,700.00	\$487,400.00
Department 075 - CORONER						
2000	SALARIES & WAGES	.00	.00	.00	65,000.00	.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2001	PART-TIME SALARIES	105,000.00	105,000.00	121,965.74	130,000.00	151,800.00
2004	COUNTY/STATE STIPEND	15,300.00	15,300.00	.00	70,000.00	15,000.00
2005	NEW PERSONNEL	.00	.00	.00	10,000.00	.00
2008	COST OF LIVING ADJUSTMENT	6,000.00	6,000.00	.00	6,000.00	8,200.00
2020	OVERTIME	.00	.00	131.81	5,000.00	5,000.00
2030	FICA-EMPLOYER CONTRIB.	9,700.00	9,700.00	9,141.41	9,800.00	12,800.00
2036	S.C. RETIREMENT-EMPLOYER	4,300.00	4,300.00	6,573.75	4,300.00	7,200.00
2038	POLICE OFFICER RET.-EMPLOYER	26,800.00	26,800.00	20,306.90	27,000.00	29,000.00
2040	MEDICAL INSURANCE	6,000.00	6,000.00	4,896.81	6,000.00	6,000.00
2050	TORT INSURANCE	1,500.00	1,500.00	1,348.27	1,500.00	6,300.00
2060	WORKER'S COMPENSATION	5,000.00	5,000.00	4,805.93	5,000.00	4,700.00
2100	TELEPHONE AND INTERNET SERVICES	2,300.00	2,300.00	4,383.43	4,000.00	.00
2200	OFFICE SUPPLIES	10,000.00	10,000.00	15,291.63	25,000.00	11,000.00
2300	GAS, OIL, & GREASE	6,000.00	6,000.00	4,835.05	6,000.00	6,000.00
2305	VEHICLE ALLOWANCE	20,000.00	20,000.00	.00	30,000.00	14,400.00
2307	NEW VEHICLES	.00	.00	.00	90,000.00	.00
2310	VEHICLE INSURANCE	3,000.00	3,000.00	2,854.99	3,000.00	5,000.00
2320	VEHICLE MAINTENANCE	2,500.00	2,500.00	1,931.67	2,000.00	2,000.00
2400	MAINTENANCE CONTRACTS	1,500.00	1,500.00	5,630.93	2,000.00	2,000.00
2405	CONTRACTUAL SERVICES	10,000.00	10,000.00	3,796.14	30,000.00	5,000.00
2425	INCENTIVE EXPENSES	.00	.00	.00	.00	20,600.00
2430	EQUIPMENT	25,000.00	25,000.00	19,032.68	.00	.00
2607	MARKETING/DEVELOPMENT	5,000.00	5,000.00	9,065.27	.00	5,000.00
2610	TRAVEL & TRAINING	12,000.00	12,000.00	11,622.07	45,000.00	15,000.00
2645	UNIFORMS	8,000.00	8,000.00	8,244.31	15,000.00	15,000.00
2820	PUBLIC BUILDING INSURANCE	1,000.00	1,000.00	.00	1,000.00	.00
2825	UTILITIES	1,600.00	1,600.00	2,384.74	2,000.00	3,000.00
3500	POST MORTEMS	150,000.00	150,000.00	199,122.28	17,500.00	175,000.00
3510	BURIAL EXPENSES	2,000.00	2,000.00	600.00	2,000.00	2,000.00
Department 075 - CORONER Totals		\$439,500.00	\$439,500.00	\$457,965.81	\$614,100.00	\$527,000.00
Department 076 - MAGISTRATE-JOHNSON (HARDEEVILLE)						
2000	SALARIES & WAGES	33,000.00	33,000.00	54,998.43	33,000.00	34,500.00
2001	PART-TIME SALARIES	55,000.00	55,000.00	39,269.80	55,000.00	57,300.00
2004	COUNTY/STATE STIPEND	4,100.00	4,100.00	.00	.00	2,500.00
2008	COST OF LIVING ADJUSTMENT	4,600.00	4,600.00	.00	.00	4,900.00
2030	FICA-EMPLOYER CONTRIB.	7,000.00	7,000.00	4,704.31	7,000.00	5,200.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2036	S.C. RETIREMENT-EMPLOYER	9,000.00	9,000.00	5,385.02	9,000.00	10,100.00
2038	POLICE OFFICER RET.-EMPLOYER	9,400.00	9,400.00	7,753.20	9,400.00	3,700.00
2040	MEDICAL INSURANCE	15,600.00	15,600.00	12,889.21	15,600.00	27,000.00
2050	TORT INSURANCE	500.00	500.00	449.42	500.00	1,000.00
2060	WORKER'S COMPENSATION	3,500.00	3,500.00	3,479.39	3,500.00	600.00
2100	TELEPHONE AND INTERNET SERVICES	4,400.00	4,400.00	1,526.31	4,400.00	.00
2200	OFFICE SUPPLIES	500.00	500.00	535.23	500.00	500.00
2400	MAINTENANCE CONTRACTS	4,000.00	4,000.00	4,073.26	4,000.00	5,000.00
2430	EQUIPMENT	1,000.00	1,000.00	97.80	1,000.00	1,000.00
2440	OFFICE EQUIPMENT	500.00	500.00	.00	500.00	500.00
2610	TRAVEL & TRAINING	3,500.00	3,500.00	1,820.18	3,500.00	3,500.00
2820	PUBLIC BUILDING INSURANCE	2,000.00	2,000.00	1,995.45	2,000.00	2,000.00
2825	UTILITIES	9,000.00	9,000.00	8,494.22	9,000.00	9,000.00
2855	COURT EXPENSES	2,500.00	2,500.00	328.67	2,500.00	2,500.00
2857	JURY EXPENSES	500.00	500.00	.00	500.00	500.00
Department 076 - MAGISTRATE-JOHNSON		\$169,600.00	\$169,600.00	\$147,799.90	\$160,900.00	\$171,300.00
Department 077 - SGT. JASPER PARK						
2000	SALARIES & WAGES	79,100.00	79,100.00	77,708.39	.00	140,600.00
2008	COST OF LIVING ADJUSTMENT	4,900.00	4,900.00	.00	.00	7,200.00
2020	OVERTIME	18,500.00	18,500.00	11,174.17	.00	.00
2030	FICA-EMPLOYER CONTRIB.	7,500.00	7,500.00	6,504.71	.00	5,800.00
2036	S.C. RETIREMENT-EMPLOYER	18,300.00	18,300.00	16,544.64	.00	28,000.00
2040	MEDICAL INSURANCE	12,000.00	12,000.00	9,567.25	.00	28,700.00
2050	TORT INSURANCE	.00	.00	.00	.00	1,500.00
2060	WORKER'S COMPENSATION	2,100.00	2,100.00	2,531.26	.00	5,800.00
2100	TELEPHONE AND INTERNET SERVICES	7,000.00	7,000.00	6,325.55	8,300.00	.00
2280	MAINTENANCE SUPPLIES	10,000.00	10,000.00	8,788.85	10,000.00	10,000.00
2300	GAS, OIL, & GREASE	10,000.00	10,000.00	20,971.65	22,300.00	22,300.00
2310	VEHICLE INSURANCE	.00	.00	4,597.42	.00	6,000.00
2320	VEHICLE MAINTENANCE	4,000.00	4,000.00	9,426.18	6,000.00	6,000.00
2430	EQUIPMENT	.00	.00	161.93	.00	.00
2605	ADVERTISING	1,700.00	1,700.00	1,962.78	2,700.00	2,700.00
2607	MARKETING/DEVELOPMENT	2,000.00	2,000.00	1,697.96	2,000.00	2,000.00
2610	TRAVEL & TRAINING	1,000.00	1,000.00	512.12	1,000.00	1,000.00
2820	PUBLIC BUILDING INSURANCE	.00	.00	7,158.12	.00	7,500.00
2825	UTILITIES	20,000.00	20,000.00	21,099.96	.00	26,300.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
3920	GENERAL MAINTENANCE	.00	.00	.00	17,500.00	17,500.00
4807	POND MAINTENANCE	10,000.00	10,000.00	11,476.53	.00	15,000.00
5040	PARK DEVELOPMENT	290,000.00	290,000.00	169,672.48	400,000.00	400,000.00
5095	BUILDING REPAIRS	17,500.00	17,500.00	19,536.66	.00	.00
Department 077 - SGT. JASPER PARK Totals		\$515,600.00	\$515,600.00	\$407,418.61	\$469,800.00	\$733,900.00
Department 078 - PARKS & RECREATION						
2000	SALARIES & WAGES	173,000.00	173,000.00	158,383.56	.00	173,000.00
2008	COST OF LIVING ADJUSTMENT	9,100.00	9,100.00	.00	.00	8,800.00
2020	OVERTIME	9,600.00	9,600.00	7,303.71	.00	.00
2030	FICA-EMPLOYER CONTRIB.	14,800.00	14,800.00	6,727.52	.00	13,300.00
2036	S.C. RETIREMENT-EMPLOYER	36,300.00	36,300.00	15,976.27	.00	34,200.00
2040	MEDICAL INSURANCE	17,000.00	17,000.00	5,675.25	.00	22,700.00
2050	TORT INSURANCE	3,500.00	3,500.00	3,145.95	.00	2,200.00
2060	WORKER'S COMPENSATION	6,000.00	6,000.00	5,955.23	.00	7,100.00
2100	TELEPHONE AND INTERNET SERVICES	7,000.00	7,000.00	6,226.75	7,000.00	.00
2200	OFFICE SUPPLIES	1,800.00	1,800.00	2,035.43	2,900.00	2,900.00
2280	MAINTENANCE SUPPLIES	7,000.00	7,000.00	7,036.91	8,200.00	8,200.00
2300	GAS, OIL, & GREASE	10,000.00	10,000.00	6,072.74	10,000.00	10,000.00
2310	VEHICLE INSURANCE	.00	.00	6,161.01	.00	6,200.00
2320	VEHICLE MAINTENANCE	5,000.00	5,000.00	9,451.31	11,000.00	11,000.00
2400	MAINTENANCE CONTRACTS	60,000.00	60,000.00	95,059.98	80,000.00	80,000.00
2430	EQUIPMENT	35,000.00	35,000.00	36,211.25	70,000.00	55,000.00
2440	OFFICE EQUIPMENT	5,000.00	5,000.00	7,194.84	5,300.00	5,300.00
2610	TRAVEL & TRAINING	1,500.00	1,500.00	2,424.69	4,000.00	4,000.00
2645	UNIFORMS	4,000.00	4,000.00	1,993.81	4,000.00	4,000.00
2820	PUBLIC BUILDING INSURANCE	.00	.00	20,286.54	.00	21,000.00
2825	UTILITIES	49,000.00	49,000.00	51,261.26	49,000.00	62,000.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	.00	.00	36,959.60	.00	41,000.00
4725	RECREATION PROGRAMS	8,000.00	8,000.00	8,305.13	11,000.00	11,000.00
4730	ATHLETIC PROGRAMS	45,000.00	45,000.00	35,701.58	50,000.00	50,000.00
4808	BOAT LANDING REPAIRS	10,000.00	10,000.00	10,314.95	15,000.00	15,000.00
5040	PARK DEVELOPMENT	200,000.00	200,000.00	129,722.70	400,000.00	400,000.00
Department 078 - PARKS & RECREATION Totals		\$717,600.00	\$717,600.00	\$675,587.97	\$727,400.00	\$1,047,900.00
Department 079 - MISC. COUNTY ACCTS.						
3770	LEGAL FEES	218,700.00	218,700.00	200,437.59	220,000.00	220,000.00
Department 079 - MISC. COUNTY ACCTS. Totals		\$218,700.00	\$218,700.00	\$200,437.59	\$220,000.00	\$220,000.00

Ordinance #O-2024-13

June 3, 3034

25 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
Department 080 - ENGINEERING SERVICES-ADMIN.						
2000	SALARIES & WAGES	133,000.00	133,000.00	118,302.25	133,000.00	140,000.00
2008	COST OF LIVING ADJUSTMENT	6,800.00	6,800.00	.00	6,800.00	7,300.00
2020	OVERTIME	3,500.00	3,500.00	347.34	3,500.00	3,500.00
2030	FICA-EMPLOYER CONTRIB.	10,500.00	10,500.00	8,971.31	10,500.00	10,700.00
2036	S.C. RETIREMENT-EMPLOYER	25,700.00	25,700.00	21,969.81	25,700.00	26,000.00
2040	MEDICAL INSURANCE	6,000.00	6,000.00	9,793.62	12,000.00	12,000.00
2050	TORT INSURANCE	1,200.00	1,200.00	1,078.61	1,200.00	1,100.00
2060	WORKER'S COMPENSATION	5,900.00	5,900.00	5,245.01	5,900.00	6,500.00
2100	TELEPHONE AND INTERNET SERVICES	10,000.00	10,000.00	10,049.54	10,000.00	.00
2200	OFFICE SUPPLIES	1,200.00	1,200.00	2,000.75	1,500.00	1,500.00
2310	VEHICLE INSURANCE	.00	.00	58,592.20	58,592.00	60,000.00
2400	MAINTENANCE CONTRACTS	6,000.00	6,000.00	5,549.30	8,500.00	8,500.00
2438	EQUIPMENT/INLAND MARINE INSURANCE PREMIUM	.00	.00	2,574.54	3,000.00	3,000.00
2440	OFFICE EQUIPMENT	.00	.00	3,629.04	4,000.00	4,000.00
2460	COMPUTER EQUIPMENT	.00	.00	1,830.55	2,000.00	2,000.00
2610	TRAVEL & TRAINING	6,900.00	6,900.00	373.93	6,900.00	6,900.00
2645	UNIFORMS	7,000.00	7,000.00	8,351.40	10,000.00	10,000.00
2820	PUBLIC BUILDING INSURANCE	3,500.00	3,500.00	940.74	3,500.00	1,500.00
2825	UTILITIES	31,000.00	31,000.00	34,084.79	36,000.00	41,700.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	.00	.00	9,716.96	11,000.00	11,000.00
Department 080 - ENGINEERING SERVICES-ADMIN.		\$258,200.00	\$258,200.00	\$303,401.69	\$353,592.00	\$357,200.00
Department 081 - ROADS & BRIDGES						
2000	SALARIES & WAGES	261,400.00	261,400.00	227,497.91	301,400.00	309,400.00
2001	PART-TIME SALARIES	15,000.00	15,000.00	25,202.51	25,000.00	25,000.00
2008	COST OF LIVING ADJUSTMENT	14,300.00	14,300.00	.00	14,300.00	17,900.00
2020	OVERTIME	10,000.00	10,000.00	16,982.95	15,000.00	15,000.00
2030	FICA-EMPLOYER CONTRIB.	20,800.00	20,800.00	17,696.65	20,800.00	23,700.00
2036	S.C. RETIREMENT-EMPLOYER	51,000.00	51,000.00	45,581.34	51,000.00	61,200.00
2040	MEDICAL INSURANCE	36,200.00	36,200.00	28,666.99	36,200.00	36,800.00
2060	WORKER'S COMPENSATION	10,300.00	10,300.00	9,736.84	10,300.00	31,800.00
2300	GAS, OIL, & GREASE	70,000.00	70,000.00	87,551.37	70,000.00	70,000.00
2320	VEHICLE MAINTENANCE	50,000.00	50,000.00	44,963.20	50,000.00	50,000.00
2430	EQUIPMENT	.00	.00	170.62	144,000.00	144,000.00
2610	TRAVEL & TRAINING	.00	.00	80.00	250.00	250.00
3810	PIPE (CONCRETE, METAL)	8,500.00	8,500.00	.00	211,000.00	211,000.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
3830	MISCELLANEOUS SUPPLIES	5,000.00	5,000.00	4,739.47	5,000.00	5,000.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	417,325.00	417,325.00	326,531.56	417,325.00	375,000.00
Department 081 - ROADS & BRIDGES Totals		\$969,825.00	\$969,825.00	\$835,401.41	\$1,371,575.00	\$1,376,050.00
Department 082 - CENTRAL GARAGE						
2000	SALARIES & WAGES	84,000.00	84,000.00	67,372.02	84,000.00	103,900.00
2008	COST OF LIVING ADJUSTMENT	4,300.00	4,300.00	.00	4,300.00	5,500.00
2020	OVERTIME	2,500.00	2,500.00	45.00	2,500.00	2,500.00
2030	FICA-EMPLOYER CONTRIB.	4,800.00	4,800.00	4,896.79	4,800.00	8,100.00
2036	S.C. RETIREMENT-EMPLOYER	11,600.00	11,600.00	12,489.72	11,600.00	21,100.00
2040	MEDICAL INSURANCE	12,300.00	12,300.00	10,094.39	12,300.00	12,500.00
2050	TORT INSURANCE	.00	.00	.00	.00	1,500.00
2060	WORKER'S COMPENSATION	4,100.00	4,100.00	3,391.77	4,100.00	2,900.00
2300	GAS, OIL, & GREASE	25,000.00	25,000.00	25,341.47	25,000.00	25,000.00
2320	VEHICLE MAINTENANCE	3,000.00	3,000.00	3,778.50	5,300.00	5,300.00
3910	SHOP SUPPLIES	2,000.00	2,000.00	1,221.84	2,000.00	2,000.00
3930	SHOP EQUIPMENT	130,000.00	130,000.00	22,452.94	130,000.00	130,000.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	.00	.00	13,008.93	15,000.00	15,000.00
Department 082 - CENTRAL GARAGE Totals		\$283,600.00	\$283,600.00	\$164,093.37	\$300,900.00	\$335,300.00
Department 083 - BUILDING MAINTENANCE						
2000	SALARIES & WAGES	182,600.00	182,600.00	146,342.83	182,600.00	182,600.00
2008	COST OF LIVING ADJUSTMENT	9,200.00	9,200.00	.00	9,200.00	9,500.00
2020	OVERTIME	2,000.00	2,000.00	1,272.82	2,000.00	2,000.00
2030	FICA-EMPLOYER CONTRIB.	14,200.00	14,200.00	10,541.12	14,200.00	14,000.00
2036	S.C. RETIREMENT-EMPLOYER	34,700.00	34,700.00	28,004.42	34,700.00	36,100.00
2040	MEDICAL INSURANCE	38,700.00	38,700.00	27,836.87	38,700.00	45,500.00
2050	TORT INSURANCE	.00	.00	.00	.00	3,000.00
2060	WORKER'S COMPENSATION	5,700.00	5,700.00	5,701.92	5,700.00	8,500.00
2200	OFFICE SUPPLIES	.00	.00	81.94	250.00	250.00
2280	MAINTENANCE SUPPLIES	75,000.00	75,000.00	78,064.17	115,000.00	115,000.00
2300	GAS, OIL, & GREASE	5,500.00	5,500.00	4,309.94	5,500.00	5,500.00
2320	VEHICLE MAINTENANCE	3,500.00	3,500.00	2,404.54	3,500.00	3,500.00
2400	MAINTENANCE CONTRACTS	159,000.00	159,000.00	167,498.30	159,000.00	159,000.00
4000	HEATING & AIR EXPENSES	70,000.00	70,000.00	73,925.84	70,000.00	70,000.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	.00	.00	12,127.28	93,000.00	26,500.00
5095	BUILDING REPAIRS	85,000.00	85,000.00	74,742.70	85,000.00	85,000.00
Department 083 - BUILDING MAINTENANCE Totals		\$685,100.00	\$685,100.00	\$632,854.69	\$818,350.00	\$765,950.00

Ordinance #O-2024-13

June 3, 3034

27 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
Department 084 - SOLID WASTE						
2000	SALARIES & WAGES	95,000.00	95,000.00	136,753.49	165,000.00	165,000.00
2001	PART-TIME SALARIES	292,300.00	292,300.00	209,267.53	292,300.00	292,300.00
2008	COST OF LIVING ADJUSTMENT	20,200.00	20,200.00	.00	20,000.00	24,600.00
2020	OVERTIME	17,000.00	17,000.00	41,579.65	25,000.00	25,000.00
2030	FICA-EMPLOYER CONTRIB.	31,800.00	31,800.00	29,491.39	31,800.00	36,900.00
2036	S.C. RETIREMENT-EMPLOYER	50,000.00	50,000.00	52,037.84	50,000.00	95,300.00
2040	MEDICAL INSURANCE	6,000.00	6,000.00	5,033.65	6,000.00	6,500.00
2060	WORKER'S COMPENSATION	15,000.00	15,000.00	14,550.92	15,000.00	26,700.00
2300	GAS, OIL, & GREASE	58,000.00	58,000.00	84,988.83	65,000.00	65,000.00
2320	VEHICLE MAINTENANCE	55,000.00	55,000.00	36,408.65	55,000.00	55,000.00
3752	CAPITAL OUTLAY	39,500.00	39,500.00	.00	39,500.00	39,500.00
3830	MISCELLANEOUS SUPPLIES	8,000.00	8,000.00	8,976.48	8,000.00	8,000.00
4100	LANDFILL EXPENSES	120,000.00	120,000.00	211,173.31	220,000.00	220,000.00
4105	WASTE TIRE DISPOSAL FEES	35,000.00	35,000.00	64,191.87	87,000.00	87,000.00
4665	RECYCLING CENTER EQUIP.	85,000.00	85,000.00	.00	85,000.00	85,000.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	110,000.00	110,000.00	104,231.20	110,000.00	137,000.00
Department 084 - SOLID WASTE Totals		\$1,037,800.00	\$1,037,800.00	\$998,684.81	\$1,274,600.00	\$1,368,800.00
Department 085 - REGISTER OF DEEDS						
2000	SALARIES & WAGES	135,000.00	135,000.00	125,166.20	139,000.00	143,000.00
2003	CONTRACT LABOR	15,000.00	15,000.00	.00	15,000.00	15,000.00
2004	COUNTY/STATE STIPEND	.00	.00	.00	.00	15,000.00
2008	COST OF LIVING ADJUSTMENT	6,800.00	6,800.00	.00	.00	7,300.00
2020	OVERTIME	400.00	400.00	462.45	400.00	400.00
2030	FICA-EMPLOYER CONTRIB.	10,300.00	10,300.00	9,022.61	.00	12,200.00
2036	S.C. RETIREMENT-EMPLOYER	25,300.00	25,300.00	23,015.55	.00	31,300.00
2040	MEDICAL INSURANCE	21,600.00	21,600.00	19,471.06	.00	22,000.00
2050	TORT INSURANCE	1,400.00	1,400.00	1,258.38	.00	1,000.00
2060	WORKER'S COMPENSATION	4,000.00	4,000.00	4,260.96	.00	500.00
2100	TELEPHONE AND INTERNET SERVICES	1,000.00	1,000.00	.00	1,000.00	.00
2200	OFFICE SUPPLIES	2,500.00	2,500.00	1,453.00	3,000.00	3,000.00
2400	MAINTENANCE CONTRACTS	48,000.00	48,000.00	39,460.01	53,000.00	53,000.00
2440	OFFICE EQUIPMENT	3,000.00	3,000.00	2,006.88	3,500.00	3,500.00
2460	COMPUTER EQUIPMENT	3,500.00	3,500.00	.00	4,800.00	4,800.00
2606	SPECIAL PROJECTS	9,500.00	9,500.00	3,215.73	10,500.00	10,500.00
2610	TRAVEL & TRAINING	3,000.00	3,000.00	2,250.30	4,000.00	4,000.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
Department 085 - REGISTER OF DEEDS Totals		\$290,300.00	\$290,300.00	\$231,043.13	\$234,200.00	\$326,500.00
Department 086 - BUILDING DEPARTMENT						
2000	SALARIES & WAGES	166,300.00	166,300.00	165,881.38	184,300.00	184,300.00
2005	NEW PERSONNEL	.00	.00	.00	38,000.00	38,000.00
2008	COST OF LIVING ADJUSTMENT	8,400.00	8,400.00	.00	.00	9,500.00
2020	OVERTIME	.00	.00	96.02	500.00	500.00
2030	FICA-EMPLOYER CONTRIB.	13,500.00	13,500.00	10,119.90	14,100.00	14,200.00
2036	S.C. RETIREMENT-EMPLOYER	32,800.00	32,800.00	26,195.21	36,400.00	36,600.00
2040	MEDICAL INSURANCE	31,000.00	31,000.00	30,897.60	40,700.00	40,700.00
2050	TORT INSURANCE	400.00	400.00	359.54	300.00	500.00
2060	WORKER'S COMPENSATION	3,500.00	3,500.00	4,301.70	5,100.00	5,100.00
2100	TELEPHONE AND INTERNET SERVICES	3,100.00	3,100.00	3,701.74	4,200.00	.00
2200	OFFICE SUPPLIES	2,500.00	2,500.00	2,286.16	3,500.00	3,500.00
2300	GAS, OIL, & GREASE	2,500.00	2,500.00	4,553.11	6,000.00	6,000.00
2307	NEW VEHICLES	.00	.00	.00	23,000.00	.00
2310	VEHICLE INSURANCE	1,600.00	1,600.00	3,781.98	9,600.00	6,000.00
2320	VEHICLE MAINTENANCE	1,500.00	1,500.00	2,815.24	4,000.00	4,000.00
2430	EQUIPMENT	.00	.00	430.63	2,000.00	2,000.00
2460	COMPUTER EQUIPMENT	1,000.00	1,000.00	663.92	2,000.00	1,000.00
2463	COMPUTER SOFTWARE	.00	.00	.00	25,000.00	25,000.00
2610	TRAVEL & TRAINING	3,000.00	3,000.00	5,254.03	5,000.00	5,000.00
2830	MISCELLANEOUS	.00	.00	.00	1,800.00	1,800.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	13,700.00	13,700.00	25,337.40	36,000.00	27,700.00
Department 086 - BUILDING DEPARTMENT Totals		\$284,800.00	\$284,800.00	\$286,675.56	\$441,500.00	\$411,400.00
Department 087 - MOSQUITO CONTROL						
2000	SALARIES & WAGES	.00	.00	4,608.67	10,000.00	10,000.00
2020	OVERTIME	.00	.00	876.53	1,800.00	1,800.00
2030	FICA-EMPLOYER CONTRIB.	.00	.00	409.89	900.00	900.00
2060	WORKER'S COMPENSATION	.00	.00	45.70	.00	.00
2300	GAS, OIL, & GREASE	2,500.00	2,500.00	.00	3,000.00	3,000.00
2310	VEHICLE INSURANCE	1,500.00	1,500.00	.00	1,500.00	1,500.00
2320	VEHICLE MAINTENANCE	1,200.00	1,200.00	197.89	1,200.00	1,200.00
4300	CHEMICALS	21,000.00	21,000.00	18,960.48	21,000.00	21,000.00
Department 087 - MOSQUITO CONTROL Totals		\$26,200.00	\$26,200.00	\$25,099.16	\$39,400.00	\$39,400.00
Department 088 - LITTER CONTROL						
2342	LITTER CONTROL PROGRAM	35,000.00	35,000.00	950.27	8,000.00	8,000.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
Department 088 - LITTER CONTROL Totals		\$35,000.00	\$35,000.00	\$950.27	\$8,000.00	\$8,000.00
Department 089 - HARDEEVILLE ANNEX OFFICE						
2400	MAINTENANCE CONTRACTS	.00	.00	50.98	.00	.00
2825	UTILITIES	.00	.00	2,594.02	.00	.00
Department 089 - HARDEEVILLE ANNEX OFFICE Totals		\$0.00	\$0.00	\$2,645.00	\$0.00	\$0.00
Department 090 - AGENCY APPROPRIATIONS						
3000	AHJ REGIONAL LIBRARY	262,500.00	262,500.00	196,875.00	262,500.00	274,500.00
3705	SOLICITOR-14TH JUDICIAL	270,250.00	270,250.00	.00	270,250.00	270,250.00
4405	J.C. COUNCIL ON AGING	125,000.00	125,000.00	125,000.00	125,000.00	200,000.00
4420	LEGISLATIVE DELEGATION	68,170.00	68,170.00	55,707.31	72,112.00	72,112.00
4425	PUBLIC DEFENDER	119,000.00	119,000.00	.00	119,000.00	250,000.00
4430	PALMETTO BREEZE	18,500.00	18,500.00	18,500.00	18,500.00	43,223.00
4435	MARINE RESCUE SQUAD	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
4440	COASTAL EMPIRE MENTAL HEALTH	10,000.00	10,000.00	10,000.00	10,000.00	25,000.00
4450	JASPER SOIL & WATER	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
4460	BOARD OF DISABILITIES	75,000.00	75,000.00	75,000.00	75,000.00	90,000.00
4465	NEW LIFE CENTER	38,000.00	38,000.00	42,444.47	62,000.00	62,000.00
4472	JASPER COUNTY FIRST STEPS	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
4480	S.C. ASSOCIATION OF COUNTIES	7,200.00	7,200.00	7,147.17	7,200.00	7,200.00
4482	JASPER/RIDGELAND YOUTH BASEBALL	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
4483	RIDGELAND LITTLE LEAGUE FOOTBALL	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
4484	HARDEEVILLE PATRIOT BOOSTER CLUB	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
4485	LCOG	36,000.00	36,000.00	26,413.10	39,000.00	39,000.00
4490	BFT.-JASPER COMP. HEALTH	55,000.00	55,000.00	55,000.00	55,000.00	60,500.00
4500	S.C. MIAP ASSESSMENT	61,181.00	61,181.00	61,181.25	62,644.00	62,644.00
4505	DEPT. OF JUVENILE JUSTICE	500.00	500.00	566.97	600.00	600.00
4512	BFT.-JASPER EOC	5,000.00	5,000.00	5,000.00	5,000.00	35,000.00
4515	TCLC	10,000.00	10,000.00	10,000.00	10,000.00	50,000.00
4530	USCB	10,000.00	10,000.00	10,000.00	10,000.00	75,000.00
4556	HELPING HANDS	1,000.00	1,000.00	1,000.00	1,000.00	1,500.00
4560	JASPER COUNTY HEALTH DEPT.	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
4600	HOPEFUL HORIZONS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
4602	BOYS & GIRLS CLUB	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00
5065	ANIMAL SHELTER	175,000.00	175,000.00	175,000.00	175,000.00	190,000.00
5075	BLUFFTON-JASPER VOLUNTEERS IN MEDICINE	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00
Department 090 - AGENCY APPROPRIATIONS Totals		\$1,408,801.00	\$1,408,801.00	\$936,335.27	\$1,441,306.00	\$1,875,029.00

Ordinance #O-2024-13

June 3, 3034

30 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
Department 092 - KEEP JASPER BEAUTIFUL						
2342	LITTER CONTROL PROGRAM	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
Department 092 - KEEP JASPER BEAUTIFUL Totals		\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00
Department 093 - VICTIM'S WITNESS						
2000	SALARIES & WAGES	43,000.00	43,000.00	38,097.38	43,000.00	45,100.00
2008	COST OF LIVING ADJUSTMENT	2,200.00	2,200.00	.00	.00	2,300.00
2020	OVERTIME	.00	.00	568.32	.00	.00
2030	FICA-EMPLOYER CONTRIB.	3,100.00	3,100.00	2,826.09	.00	3,500.00
2036	S.C. RETIREMENT-EMPLOYER	6,800.00	6,800.00	7,159.86	.00	8,900.00
2040	MEDICAL INSURANCE	5,700.00	5,700.00	4,896.81	.00	6,100.00
2050	TORT INSURANCE	1,600.00	1,600.00	1,438.15	.00	1,600.00
2060	WORKER'S COMPENSATION	2,000.00	2,000.00	1,809.78	.00	1,600.00
2200	OFFICE SUPPLIES	800.00	800.00	402.76	800.00	800.00
2610	TRAVEL & TRAINING	1,500.00	1,500.00	1,663.60	1,500.00	1,500.00
2645	UNIFORMS	500.00	500.00	483.55	500.00	500.00
Department 093 - VICTIM'S WITNESS Totals		\$67,200.00	\$67,200.00	\$59,346.30	\$45,800.00	\$71,900.00
Department 094 - MAGISTRATE-CARTER (CIVIL COURT)						
2000	SALARIES & WAGES	34,000.00	34,000.00	32,400.17	34,000.00	38,500.00
2001	PART-TIME SALARIES	38,600.00	38,600.00	34,575.61	38,600.00	43,000.00
2004	COUNTY/STATE STIPEND	.00	.00	.00	.00	2,500.00
2008	COST OF LIVING ADJUSTMENT	3,600.00	3,600.00	.00	.00	4,300.00
2030	FICA-EMPLOYER CONTRIB.	4,700.00	4,700.00	4,901.40	4,700.00	6,500.00
2036	S.C. RETIREMENT-EMPLOYER	5,300.00	5,300.00	12,402.93	5,300.00	7,700.00
2038	POLICE OFFICER RET.-EMPLOYER	7,000.00	7,000.00	.00	7,000.00	10,100.00
2040	MEDICAL INSURANCE	19,600.00	19,600.00	9,793.62	19,600.00	12,100.00
2050	TORT INSURANCE	300.00	300.00	269.65	300.00	300.00
2060	WORKER'S COMPENSATION	3,000.00	3,000.00	2,806.84	3,000.00	2,300.00
2200	OFFICE SUPPLIES	1,000.00	1,000.00	1,158.98	1,000.00	1,000.00
2400	MAINTENANCE CONTRACTS	1,400.00	1,400.00	.00	1,400.00	1,400.00
2440	OFFICE EQUIPMENT	500.00	500.00	283.52	500.00	500.00
2610	TRAVEL & TRAINING	4,000.00	4,000.00	3,736.45	4,000.00	4,000.00
2832	TRANSLATOR SERVICES	500.00	500.00	.00	500.00	500.00
2855	COURT EXPENSES	500.00	500.00	.00	500.00	500.00
2857	JURY EXPENSES	500.00	500.00	.00	500.00	500.00
Department 094 - MAGISTRATE-CARTER (CIVIL COURT)		\$124,500.00	\$124,500.00	\$102,329.17	\$120,900.00	\$135,700.00

Department **095 - CAPITAL IMPROVEMENTS**

Ordinance #O-2024-13

June 3, 3034

31 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2475	POSTAGE MACHINE PAYMENT	12,000.00	12,000.00	8,865.73	12,000.00	12,000.00
2615	GRANT MATCHING FUNDS	500,000.00	868,139.00	9,492.00	500,000.00	1,050,000.00
3752	CAPITAL OUTLAY	550,000.00	1,064,718.00	496,001.09	.00	.00
4830	AFFORDABLE HOUSING	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
5095	BUILDING REPAIRS	122,000.00	122,000.00	2,632.59	127,000.00	127,000.00
Department 095 - CAPITAL IMPROVEMENTS Totals		\$1,214,000.00	\$2,096,857.00	\$546,991.41	\$669,000.00	\$1,219,000.00
Department 096 - MAGISTRATE-EDWARDS (BOND COURT)						
2000	SALARIES & WAGES	73,500.00	73,500.00	63,733.01	73,500.00	36,500.00
2001	PART-TIME SALARIES	.00	.00	3,309.14	.00	44,800.00
2004	COUNTY/STATE STIPEND	.00	.00	.00	.00	2,500.00
2008	COST OF LIVING ADJUSTMENT	3,700.00	3,700.00	.00	.00	4,300.00
2030	FICA-EMPLOYER CONTRIB.	5,700.00	5,700.00	5,104.62	5,700.00	6,400.00
2036	S.C. RETIREMENT-EMPLOYER	6,600.00	6,600.00	12,414.78	6,600.00	7,200.00
2038	POLICE OFFICER RET.-EMPLOYER	82,000.00	82,000.00	.00	.00	10,000.00
2040	MEDICAL INSURANCE	14,500.00	14,500.00	6,294.64	14,500.00	7,700.00
2050	TORT INSURANCE	300.00	300.00	269.65	300.00	1,100.00
2060	WORKER'S COMPENSATION	4,100.00	4,100.00	3,593.35	4,100.00	2,300.00
2100	TELEPHONE AND INTERNET SERVICES	2,200.00	2,200.00	10,460.89	10,000.00	.00
2200	OFFICE SUPPLIES	1,000.00	1,000.00	665.55	1,000.00	1,000.00
2400	MAINTENANCE CONTRACTS	2,000.00	2,000.00	2,689.89	2,000.00	2,000.00
2440	OFFICE EQUIPMENT	500.00	500.00	.00	500.00	500.00
2460	COMPUTER EQUIPMENT	1,000.00	1,000.00	.00	1,000.00	1,000.00
2610	TRAVEL & TRAINING	3,000.00	3,000.00	2,670.70	3,000.00	3,000.00
2832	TRANSLATOR SERVICES	500.00	500.00	.00	500.00	500.00
2855	COURT EXPENSES	3,000.00	3,000.00	971.87	3,000.00	3,000.00
Department 096 - MAGISTRATE-EDWARDS (BOND)		\$203,600.00	\$203,600.00	\$112,178.09	\$125,700.00	\$133,800.00
Department 098 - MAGISTRATE-DORE						
2001	PART-TIME SALARIES	32,000.00	32,000.00	29,651.27	32,000.00	36,500.00
2004	COUNTY/STATE STIPEND	.00	.00	.00	.00	2,500.00
2008	COST OF LIVING ADJUSTMENT	1,600.00	1,600.00	.00	.00	2,000.00
2030	FICA-EMPLOYER CONTRIB.	2,400.00	2,400.00	1,937.44	2,400.00	3,000.00
2038	POLICE OFFICER RET.-EMPLOYER	6,700.00	6,700.00	6,286.02	6,700.00	8,700.00
2040	MEDICAL INSURANCE	15,500.00	15,500.00	12,752.37	15,500.00	15,800.00
2050	TORT INSURANCE	200.00	200.00	179.77	200.00	1,000.00
2060	WORKER'S COMPENSATION	1,800.00	1,800.00	1,714.81	1,800.00	1,100.00
2200	OFFICE SUPPLIES	500.00	500.00	.00	500.00	500.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2460	COMPUTER EQUIPMENT	1,200.00	1,200.00	.00	1,200.00	1,200.00
2610	TRAVEL & TRAINING	2,500.00	2,500.00	2,200.48	2,500.00	2,500.00
2832	TRANSLATOR SERVICES	500.00	500.00	.00	500.00	500.00
2855	COURT EXPENSES	500.00	500.00	.00	500.00	500.00
Department 098 - MAGISTRATE-DORE Totals		\$65,400.00	\$65,400.00	\$54,722.16	\$63,800.00	\$75,800.00
Department 099 - MAGISTRATE-BADGETT						
2001	PART-TIME SALARIES	39,000.00	39,000.00	36,560.12	39,000.00	41,000.00
2004	COUNTY/STATE STIPEND	.00	.00	.00	.00	2,500.00
2008	COST OF LIVING ADJUSTMENT	2,000.00	2,000.00	.00	.00	2,100.00
2030	FICA-EMPLOYER CONTRIB.	3,100.00	3,100.00	2,671.55	3,100.00	3,300.00
2038	POLICE OFFICER RET.-EMPLOYER	8,300.00	8,300.00	7,750.32	8,300.00	9,700.00
2040	MEDICAL INSURANCE	9,700.00	9,700.00	4,896.81	9,700.00	6,100.00
2050	TORT INSURANCE	2,500.00	2,500.00	2,247.11	2,500.00	1,000.00
2060	WORKER'S COMPENSATION	2,000.00	2,000.00	1,777.65	2,000.00	1,200.00
2200	OFFICE SUPPLIES	500.00	500.00	.00	500.00	500.00
2460	COMPUTER EQUIPMENT	1,200.00	1,200.00	.00	1,200.00	1,200.00
2610	TRAVEL & TRAINING	2,500.00	2,500.00	.00	2,500.00	2,500.00
2832	TRANSLATOR SERVICES	500.00	500.00	.00	500.00	500.00
2855	COURT EXPENSES	500.00	500.00	.00	500.00	500.00
Department 099 - MAGISTRATE-BADGETT Totals		\$71,800.00	\$71,800.00	\$55,903.56	\$69,800.00	\$72,100.00
Department 101 - HUMAN RESOURCES						
2000	SALARIES & WAGES	222,000.00	222,000.00	218,168.55	260,392.00	260,400.00
2008	COST OF LIVING ADJUSTMENT	11,600.00	11,600.00	.00	.00	13,400.00
2020	OVERTIME	1,000.00	1,000.00	1,525.19	2,000.00	2,000.00
2030	FICA-EMPLOYER CONTRIB.	18,000.00	18,000.00	14,631.89	19,920.00	19,500.00
2036	S.C. RETIREMENT-EMPLOYER	44,000.00	44,000.00	37,933.85	48,328.00	50,300.00
2040	MEDICAL INSURANCE	36,500.00	36,500.00	26,000.63	36,500.00	36,900.00
2050	TORT INSURANCE	1,000.00	1,000.00	898.84	1,100.00	1,200.00
2060	WORKER'S COMPENSATION	8,500.00	8,500.00	8,559.17	8,500.00	7,000.00
2100	TELEPHONE AND INTERNET SERVICES	3,500.00	3,500.00	2,888.07	2,500.00	.00
2200	OFFICE SUPPLIES	4,000.00	4,000.00	2,708.50	3,500.00	3,500.00
2400	MAINTENANCE CONTRACTS	8,500.00	8,500.00	4,045.87	7,000.00	7,000.00
2460	COMPUTER EQUIPMENT	2,000.00	2,000.00	614.31	2,000.00	2,000.00
2610	TRAVEL & TRAINING	3,700.00	3,700.00	4,023.23	4,000.00	4,000.00
3772	CONSULTING SERVICES	20,000.00	20,000.00	.00	20,000.00	20,000.00
Department 101 - HUMAN RESOURCES Totals		\$384,300.00	\$384,300.00	\$321,998.10	\$415,740.00	\$427,200.00

Ordinance #O-2024-13

June 3, 3034

33 of 35

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
Department 102 - JASPER COUNTY ATTORNEY						
2000	SALARIES & WAGES	159,400.00	159,400.00	147,205.21	190,000.00	190,000.00
2008	COST OF LIVING ADJUSTMENT	8,000.00	8,000.00	.00	.00	9,700.00
2030	FICA-EMPLOYER CONTRIB.	12,200.00	12,200.00	11,329.08	14,500.00	14,500.00
2036	S.C. RETIREMENT-EMPLOYER	30,000.00	30,000.00	27,260.00	37,500.00	37,500.00
2040	MEDICAL INSURANCE	18,200.00	18,200.00	14,991.20	18,600.00	18,600.00
2050	TORT INSURANCE	1,100.00	1,100.00	988.73	1,000.00	1,000.00
2060	WORKER'S COMPENSATION	4,000.00	4,000.00	4,686.70	5,300.00	5,300.00
2100	TELEPHONE AND INTERNET SERVICES	2,100.00	2,100.00	787.44	2,100.00	.00
2200	OFFICE SUPPLIES	1,800.00	1,800.00	1,704.27	1,800.00	1,800.00
2230	PRINTING & SUPPLIES	300.00	300.00	.00	300.00	300.00
2400	MAINTENANCE CONTRACTS	6,500.00	6,500.00	3,175.51	6,500.00	6,500.00
2440	OFFICE EQUIPMENT	1,000.00	1,000.00	631.77	2,000.00	2,000.00
2460	COMPUTER EQUIPMENT	1,800.00	1,800.00	.00	2,000.00	2,000.00
2610	TRAVEL & TRAINING	2,500.00	2,500.00	3,992.99	3,750.00	3,800.00
2670	MEMBERSHIP & DUES	1,000.00	1,000.00	1,803.99	1,500.00	1,500.00
3750	JUDICIAL LAW LIBRARY	8,500.00	8,500.00	5,663.40	9,000.00	9,000.00
3760	FILING FEES & COURT COSTS	1,500.00	1,500.00	125.00	1,000.00	1,000.00
Department 102 - JASPER COUNTY ATTORNEY Totals		\$259,900.00	\$259,900.00	\$224,345.29	\$296,850.00	\$304,500.00
Department 103 - RIDGELAND-CLAUDE DEAN AIRPORT						
2000	SALARIES & WAGES	121,000.00	121,000.00	163,249.91	181,100.00	181,100.00
2008	COST OF LIVING ADJUSTMENT	6,100.00	6,100.00	.00	.00	9,500.00
2020	OVERTIME	.00	.00	4,061.82	4,200.00	4,200.00
2030	FICA-EMPLOYER CONTRIB.	13,000.00	13,000.00	7,633.16	13,900.00	13,900.00
2036	S.C. RETIREMENT-EMPLOYER	32,000.00	32,000.00	19,034.43	35,800.00	35,800.00
2040	MEDICAL INSURANCE	49,300.00	49,300.00	17,772.51	44,100.00	44,100.00
2050	TORT INSURANCE	1,700.00	1,700.00	1,528.03	1,700.00	1,700.00
2060	WORKER'S COMPENSATION	3,600.00	3,600.00	4,256.89	5,600.00	5,600.00
2100	TELEPHONE AND INTERNET SERVICES	4,000.00	4,000.00	9,029.57	1,000.00	.00
2200	OFFICE SUPPLIES	4,000.00	4,000.00	3,285.62	4,000.00	4,000.00
2280	MAINTENANCE SUPPLIES	11,000.00	11,000.00	7,107.59	11,000.00	11,000.00
2300	GAS, OIL, & GREASE	100.00	100.00	.00	.00	.00
2307	NEW VEHICLES	19,000.00	19,000.00	.00	.00	.00
2310	VEHICLE INSURANCE	.00	.00	1,842.99	.00	2,000.00
2400	MAINTENANCE CONTRACTS	79,400.00	79,400.00	80,522.57	85,000.00	85,000.00
2405	CONTRACTUAL SERVICES	240,000.00	240,000.00	92,904.71	240,000.00	256,000.00

Ordinance #O-2024-13 Budget Detail Report

Budget Year 2025

Account	Account Description	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Department Request	2025 Administrative
2430	EQUIPMENT	41,000.00	41,000.00	26,320.56	41,000.00	41,000.00
2435	EQUIPMENT MAINTENANCE	23,000.00	23,000.00	26,654.09	35,000.00	35,000.00
2500	PEST CONTROL	660.00	660.00	.00	700.00	700.00
2607	MARKETING/DEVELOPMENT	11,000.00	11,000.00	864.01	15,000.00	15,000.00
2610	TRAVEL & TRAINING	2,400.00	2,400.00	4,204.40	5,500.00	5,500.00
2645	UNIFORMS	.00	.00	448.04	3,000.00	3,000.00
2820	PUBLIC BUILDING INSURANCE	6,200.00	6,200.00	4,534.74	6,200.00	6,200.00
2825	UTILITIES	15,000.00	15,000.00	23,927.81	20,000.00	20,000.00
3752	CAPITAL OUTLAY	.00	.00	.00	99,000.00	.00
3840	JET FUEL/AVI-GAS PURCHASES	194,400.00	194,400.00	126,395.38	155,800.00	155,800.00
3935	FUEL/GASOLINE LIABILITY INSURANCE	16,000.00	16,000.00	.00	19,000.00	19,000.00
4708	VEHICLE/EQUIP. LEASE PAYMENTS	24,000.00	24,000.00	.00	30,000.00	30,000.00
9500	AIRPORT CONSTRUCTION	350,000.00	350,000.00	175,000.00	350,000.00	350,000.00
Department 103 - RIDGELAND-CLAUDE DEAN AIRPORT		\$1,267,860.00	\$1,267,860.00	\$800,578.83	\$1,407,600.00	\$1,335,100.00
EXPENSE TOTALS		\$51,666,677.00	\$55,937,044.00	\$42,561,982.10	\$74,344,502.00	\$60,548,002.00
Fund 010 - GENERAL FUND Totals						
REVENUE TOTALS		\$51,666,677.00	\$55,937,044.00	\$40,826,014.62	\$49,529,949.00	\$60,548,002.00
EXPENSE TOTALS		\$51,666,677.00	\$55,937,044.00	\$42,561,982.10	\$74,344,502.00	\$60,548,002.00
Fund 010 - GENERAL FUND Totals						
		\$0.00	\$0.00	(\$1,735,967.48)	(\$24,814,553.00)	\$0.00
Net Grand Totals						
REVENUE GRAND TOTALS		\$51,666,677.00	\$55,937,044.00	\$40,826,014.62	\$49,529,949.00	\$60,548,002.00
EXPENSE GRAND TOTALS		\$51,666,677.00	\$55,937,044.00	\$42,561,982.10	\$74,344,502.00	\$60,548,002.00
Net Grand Totals						
		\$0.00	\$0.00	(\$1,735,967.48)	(\$24,814,553.00)	\$0.00

**Jasper County
Budget Ordinance
Fee Schedule
Fiscal Year 2024 - 2025**

FY24-25

<u>Department</u>	<u>Dept. #</u>	<u>Fee Description</u>	<u>Proposed Amount</u>
All Departments		Returned Check Fee (in addition to bank returned check fee)	35.00
		Copy Fee (per page)	0.50
		Certified Letter for returned checks (in addition to postage)	10.00
Coroner	75	Autopsy Report	100.00
	75	Toxicology Report	25.00
	75	Cremation Permit	20.00
	75	Coroner's Report	10.00
Tax Collector	53	Rollover from current to delinquent (occurs on March 17th)	10.00
	53	Certified mailings (occurs on or around May 2nd)	20.00
	53	Posting of property (occurs 1st Friday in September)	35.00
	53	Advertising properties (published in local newspaper for three consecutive weeks prior to tax sale)	10.00
	53	Deed Preparation Fee	150.00
	53	Bidder Registration Fee	10.00
Assessor	69	8.5 x 11 Map	3.00
	69	11 x 17 Map	5.00
	69	24 x 36 Map w/o aerials	15.00
	69	24 x 36 Map with aerials	20.00
	69	Manufactured home decal	5.00
Public Works	80	Container rentals (dismantlers, retailers)	300.00
	80	Culverts \$11.00/ft. plus tax (per joint)	95.92
	80	Dirt (self load) per yard	1.00
	80	Dirt (loaded) per yard	2.00
Ridgeland-Claude Dean Airport (3J1)			
Hours of Operation: Tues - Sat 9AM - 5PM			
	103	Fuel (Aviation Gasoline), Full-Service	Commodity Pricing
	103	Fuel (Jet-A), Full-Service	Commodity Pricing
	103	After Hours Fees (Prior Notice Requested)	200.00
	103	Crew/Pax Transport Fee (Flat Rate)	80.00
	103	Daily Outdoor Basing Fee Grass (Piston)	10.00
	103	Monthly Outdoor Basing Fee Grass (Piston)	60.00
	103	Monthly Outdoor Ramp Fee (Single-Engine Piston)	120.00
	103	Monthly Outdoor Basing Fee (Aircraft in Transport Trailer)	110.00
	103	Monthly Outdoor Basing Fee (Pole Barn, per stall)	70.00
	103	Monthly Outdoor Ramp Fee (Light Piston Twin)	150.00
	103	Monthly Outdoor Ramp Fee (Heavy Piston Twin)	550.00
	103	Monthly Outdoor Ramp Fee (Turbine)	550.00
	103	Daily Ramp Fee (SE Piston), waived with 15-gallon fuel purchase	40.00
	103	Daily Ramp Fee (ME Piston), waived with 20-gallon fuel purchase	70.00
	103	Daily Ramp Fee (Turbine), waived with 60-gallon fuel purchase	140.00
	103	Long-Term Vehicle Parking Fee, Monthly	60.00
	103	Vehicle Parking Fee, Daily	10.00
	103	Hangar Ground Lease Rate	0.28/sq. ft.
	103	Ice	7.00
Sargeant Jasper Park	77	SJP Banquet Hall (before 6pm)	400.00
	77	each additional hour from 6 pm - 10pm	30.00
	77	SJP Picnic Shelter (before 6pm)	100.00
	77	each additional hour from 6 pm - 10pm	30.00
	77	SJP Gazebo (before 6pm)	100.00
	77	each additional hour from 6 pm - 10pm	30.00
	77	Innova Disc rentals per Disc	2.00
	77	Discs for Purchase	9.00
	77	Discs for Purchase	10.00
	77	Discs for Purchase	13.00
	77	Fishing per Adult, from age 13 and up, 65 years and older are free	10.00

**Jasper County
Budget Ordinance
Fee Schedule
Fiscal Year 2024 - 2025**

			FY24-25
<u>Department</u>	<u>Dept. #</u>	<u>Fee Description</u>	<u>Proposed Amount</u>
	77	Fishing per Child 7-12 years old (all day) under 7 free	2.00
	77	Fishing Pass for 6 months	100.00
	77	Fishing Pass yearly	180.00
	77	Kayak/Canoe 1-2 hours per vessel	10.00
	77	Kayak/Canoe rental, each additional hour	5.00
	77	Life Vest Rental	3.00
	77	Refundable Deposit	100.00
Parks & Recreation	78	Community Centers 1-4 hours (Levy Limehouse, Tillman-Wagon Branch, Tarboro, and Roberstville)	200.00
	78	Community Center, each additional hour after 4 hours \up to 10pm	10.00
	78	Picnic Shelters at Small Community Parks 1-4 hours (Grays Hill and Cherry Hill)	50.00
	78	Picnic Shelters, each additional hour after 4 hours	10.00
	78	Refundable Deposit	100.00
	78	Fields and Courts--Baseball, Softball, Soccer and Basketball (all day) Includes the following: Airport Field, Cherry Hill Park Field, Tarboro Fields, Mitchellville Court, Coosawatchie Fields, JYRB Field, Kleckley Field, Tillman Wagon Branch, Robertville, and Levy.	50.00



Jasper County Finance Department

358 Third Avenue, Post Office Box 1149
Ridgeland, South Carolina 29936
Phone (843) 717-3692 Fax (843) 717-3626

Kimberly Burgess, CPA
Director of Administrative Services
kburgessr@jaspercountysc.gov

Jasper County Council 25-yard Containers (4) and 39-yard Compactor Bid Acceptance Recommendation

Meeting Date:	June 3, 2024
Subject:	Council acceptance of low bid for containers and compactor
Recommendation:	Council accepts the bid from FleetGenius of NC, Inc., in the amount of \$60,615.86 for the purchase of four (4) containers and one compactor for use at the solid waste collection centers, and to allow the purchase of additional containers not to exceed the budgeted amount of \$85,000, including shipping and sales taxes, and to authorize the County Administrator or his designee to execute all documents necessary to complete the purchase.

Description: Jasper County advertised for sealed bids for four (4) 25-yard containers and one (1) 39-yard compactor. The bids were due May 22, 2024, at 1:00 PM. Three (3) bids were received. The lowest bidder is FleetGenius of NC., Inc., with a bid of \$60,615.86 including shipping and applicable sales tax.

Recommendation: Staff recommends that the County Council accept the bid from FleetGenius of NC, Inc., in the amount of \$60,615.86. Also, since the bid was approximately \$24,384 less than the budgeted amount of \$85,000, and the demand for containers is a constant issue at the solid waste collection centers, staff would like to purchase additional containers at the quoted price not to exceed \$85,000, including shipping and sales taxes. Additionally, staff requests that the Council authorize the County Administrator or his designee to execute all documents necessary to complete the project.

Attachments:

Fleet Genius Bid
Monmouth Solutions, Inc. Bid
Technology International, Inc. Bid
Bid Tab Sheet
Invitation to Bid Advertisement
Invitation to Bid

NOTICE TO BIDDERS

Notice is hereby given that sealed bids will be received for four (4) 25 Yard Open-Top Containers and one (1) 39 Yard Self Contained Compactor, by Jasper County, South Carolina, until 1:00 p.m., the 22th day May of 2024, at which time all bids received be opened and read aloud in the Jasper County Council Chambers. To be deemed "received" a bid must be actually received by Finance Office at the Jasper County Government Building, 358 Third Avenue, Post Office Box 1149, Ridgeland, South Carolina 29936 prior to the time bids are to be opened. Bids delivered within the 30-minute period immediately preceding bid opening (as described above) must be hand-delivered to the Finance Director's Office in the Jasper County Government Building. Any bids delivered after the above time will not be accepted under any circumstances. Any uncertainty regarding the time a bid is delivered will be resolved against the Bidder.

Electronic bids will be accepted as well as mailed. To be deemed "received" an electronic bid must be submitted through the County's Vendor Registry webpage to ensure that it remains sealed until the scheduled bid opening date and time. A link to Jasper County's Vendor Registry webpage may be found under "What's New", Bids & Solicitations", on the County's website at www.jaspercountysc.gov

The County's point of contact for this project Dallas Lassiter, who can be reached at (843) 726-7740 or at dlassiter@jaspercountysc.gov

Description of Work:

Jasper County is seeking bids for four (4) 25-yard open-top containers. Containers should be made of 3/16 thick metal on sides and 1/4 thick on floors, with 3/16 x 2 x 6 main rails, 4" ground wheels and 4 x 5 channel on 34-inch centers for side braces and One (1) 39 Yard Self Contained Compactor. The Self-Contained Compactor should contain weather covers, 80% lights and pressure gauges. All bids should include South Carolina sales tax and delivery fees.

Bid Requirements:

Each Bidder must be qualified under the provisions of the most current State of South Carolina Contractor's Licensing Law Code. No bid will be considered unless the bidder is legally qualified under the provisions of the South Carolina Contractor's Licensing Law. By submitting a bid Bidder is certifying that it has independently determined that its licensure is adequate to authorize it to submit the bid.

All Bids will remain subject to acceptance for thirty (30) days after the day of the Bid opening. The County of Jasper (Owner) reserves the right to reject any or all bids, including without limitation the right to reject any or all nonconforming, non-responsive, unbalanced or conditional Bids. Owner also reserves the right to waive all informalities not involving price, time or changes in the Work and to negotiate contract terms with the Successful Bidder.

Bidders on this work will be required to comply with the President's Executive Order No. 11246 and Order No. 11375 which prohibit discrimination in employment regarding race, creed, color, sex or national origin; Title VI of the Civil Rights Act of 1964, the Davis-Bacon Act, the Anti-Kickback Act, the Contract Work Hours and Safety Standards Act, and 40 CFR 33.240



FleetGenius of NC, Inc

1808 Norwood Street SW
 Lenoir NC 28645
 United States

QUOTATION

Quote No.: QNC959
 Date: 5/16/2024
 Valid Until: 6/15/2024
 Customer No.: Jasper County
 Customer Ref. No.:
 Page No.: Page 1 of 2

BILL TO
C01569 Jasper County Jasper County P O Box 1244 Ridgeland SC 29936 United States

SHIP TO
Dallas 843-726-7740 Jasper County 623 Live Oak Drive Ridgeland SC 29936 United States

TOTAL
\$60,615.86

Sales Employee: Missi Templeton
 Contact Name:
 Terms: Net 30

Ship Via: FleetGenius Transport
 FOB:

Item No.	Description	Unit Price	Quantity	Total
TL-000000606	39yd SC Compactor (25') FN008 FG Tan Hydraulic Connections / Disconnects : Left Side No Load Option	\$23,625.00	1	\$23,625.00
PC-000000420	Power Unit 10HP/10GPM w/weather cover w/ key lock start, reverse, & e-stop controls in panel w/ 8ft hydraulic hoses 3 PH/ Voltage 240	\$0.00	1	\$0.00
80+100 Percent Light	80% + 100% warning lights option	\$185.00	1	\$185.00
PC-000000431	Pressure Gauge/liquid fld on Power Unit	\$58.00	1	\$58.00
Hold to Run	Hold to Run Start/Stop	\$110.00	1	\$110.00
Subtotal				\$23,978.00
TL-000000138	Roll Off 25 cu yd Rect. (22 ft x 48" sides) FN008 FG Tan 4 Wheels per Container	\$5,790.00	4	\$23,160.00
RO-1/4 Floor	1/4 floor upgrade	\$687.00	4	\$2,748.00
RO-Misc, Parts	7g Sides w/ 6" break at Bottom	\$887.00	4	\$3,548.00
PC-000000084	8"D x 6" Ground Wheel w/ Axles and welded Brackets	\$68.00	8	\$544.00
Subtotal				\$30,000.00

Missi Templeton

We Appreciate Your Interest In FleetGenius, And For This Opportunity To Do Business,

Missi Templeton
 South Region Sales Manager
 FleetGenius & Pinnacle Compactors
 828-448-8371 (cell)
 828-726-3001 (main office)
 mtempleton@fleetgenius.com (email)
 https://www.fleetgenius.com (website)

*Lead Time: Approx (4) Weeks After Receipt Of Order - Subject To Change At Time Of Order

*Prices Quoted Are Good For 30 Days From The Date Of The Quote

*Customer Is Responsible and Liable For Offloading Equipment Upon Delivery Unless Alternate Methods Have Been Arranged Prior To Delivery



FleetGenius of NC, Inc

1808 Norwood Street SW
Lenoir NC 28645
United States

QUOTATION

Quote No.: QNC959
Date: 5/16/2024
Valid Until: 6/15/2024
Customer No.: Jasper County
Customer Ref. No.:
Page No.: Page 2 of 2

We Appreciate Your Interest in FleetGenius, And For This Opportunity To Do Business

Order Terms and Conditions:

Order Confirmation - quotes are confirmed into orders based on customer verbal or written confirmtaion.

ALL INFORMATION CONTAINED IN A CONFIRMED QUOTE WILL BE CONSIDERED CORRECT AND ACCURATE AT THE TIME OF THE ORDER

Purchase Orders are required for order confirmation.

Prices will be subject to change based on any subsequent alteration to quantity, product design or specification, logistics, or delivery schedule.

Payment Terms - method and payment terms are confirmed at time of order. New and COD accounts will be subject to a 30% (nonrefundable) deposit, also 70% final payment due upon delivery.

All credit card payments will be subject to a convenience fee of 4% (excluding parts orders)

SHIPMENT AND F.O.B. POINT - All shipments will be made after completion of manufacture unless otherwise agreed to in writing.

In the event the equipment delivery is delayed or postponed by the Purchaser the Purchaser will be invoiced immediately for the equipment

(less freight), and such invoice shall be due and payable according to these terms.

Storage shall be at the risk of the Purchaser and FleetGenius shall be liable only for the ordinary care of the property.

Unless stated in writing, all prices quoted or otherwise listed are F.O.B. point of manufacture.

Shipping Damages - Any Damages must be noted at the time of delivery to the freight company delivering the product.

Customer is Responsible for Offloading Equipment and is liable for any damages incurred.

All Products are invoiced upon completion when the sales order has met its due date.

Payment must be received by the invoice due date. Any unpaid balances will be subject to a late fee of the maximum allowable rate, in accordance with any applicable statutory regulations.

Warranty - standard FG warranty applies to all new products sold. Warranty date begins on the date the product is received.

Subtotal	\$53,978.00
Discount	
Shipping	\$2,147.80
Tax Total	\$4,490.06
Total	\$60,615.86

Remarks: IVTB #2024-16
2 FGT TL



MONMOUTH SOLUTIONS
PROPOSAL

UEI: E474YENAVPB7
CAGE: 9DMG0
SDVOSB CERT #:
VSBC-52457208749



About Us

Monmouth Solutions, Inc is a Service-Disabled Veteran Owned Small Business that was formed in 2022 with a focus on logistical coordination, metal/steel manufacturing, equipment rentals, trailer and vehicle sales, and much more. As a veteran owned business, we know firsthand how important it is for vendors to offer efficient and effective products and services to the government. The founders of Monmouth consist of industry leaders with almost a century of combined experience. Using our diverse team of experts, we have been able to successfully complete over 100 contracts for state, local, and federal government agencies since inception.

Core Competencies

Equipment Lease

- Heavy Equipment
- Material Handling
- Rental Vehicles
- Mobile Structures

Trailer Manufacturing

- Travel Trailers
- Command/Hazmat Trailers
- Pressure Washer/Sprayer Trailers
- Dump, Flatbed, Gooseneck, Enclosed, ETC

Disaster Relief

- Rapid Deployment
- Logistical Support
- Product Sourcing

Lodging & Travel

- Hotel Sourcing
- Transportation Solutions
- Charters

Equipment & Vehicle Sales

- Computer and IT Parts and Services
- Recreational Vehicles
- Heavy Equipment

NAICS

336212 Truck Trailer Manufacturing

532412 Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing

532490 Other Commercial and Industrial Machinery and Equipment Rental and Leasing

335311 Power, Distribution, and Specialty Transformer Manufacturing

336214 Travel Trailer and Camper Manufacturing

532111 Passenger Car Rental

441210 Recreational Vehicle Dealers

332439 Other Metal Container Manufacturing

334111 Electronic Computer Manufacturing

333924 Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing

811310 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance

336211 Motor Vehicle Body Manufacturing

333120 Construction Machinery Manufacturing

333310 Commercial and Service Industry Machinery Manufacturing

721110 Hotels (except Casino Hotels)

337000 Furniture and Related Product Manufacturing.

Monmouth Solutions

PROPOSAL

FOUR (4) 25 YARD OPEN- TOP CONTAINERS AND ONE 39 YARD SELF- CONTAINED COMPACTOR

SOLICITATION #IVTB #2024-16

Monmouth Solutions will provide and deliver four (4) 25 Yard Open-Top Containers and one (1) 39 Yard Self-Contained Compactor with the following specifications to requested delivery site.

Please refer to Specifications and Technical Data below.

UEI: E474YENAVPB7

CAGE: 9DMG0

SDVOSB CERT #: VSBC-52457208749



Company Overview:

Monmouth Solutions, Inc. stands as a beacon of reliability and innovation in the government procurement sector. Our core values of integrity, efficiency, and customer satisfaction drive every facet of our operations. As a certified SDVOSB, we take pride in our ability to provide exceptional solutions while simultaneously fostering opportunities for veterans in the workforce.

Key Strengths:

Strategic Partnerships: We have cultivated strong relationships with suppliers globally, enabling us to procure the highest quality equipment and services for our clients.

Nationwide Coverage: With strategic locations and a robust fleet, we offer unparalleled coverage and rapid response times, ensuring timely delivery and service.

Veteran-Led Expertise: Our leadership team, comprised of veterans, brings a wealth of experience and dedication to every project we undertake.

Commitment to Excellence: We adhere to the highest standards of quality control and service delivery, ensuring that every client receives nothing but the best.

Services Offered:

Equipment Procurement: We specialize in sourcing a wide range of equipment, from technology to machinery, tailored to meet the specific needs of government agencies.

Logistics and Delivery: Leveraging our extensive fleet and logistics expertise, we provide efficient and reliable delivery services to ensure timely fulfillment of orders.

Consulting and Support: Our team of experts offers comprehensive consulting services, guiding clients through the procurement process and providing ongoing support to ensure optimal performance of acquired assets.

Contract Specific Company Data

Monmouth Solutions, Inc. is proud to be a licensed supplier of Wastequip and Toter products, the largest waste product manufacturer in America. With multiple manufacturing plants across the country and a robust logistics network, we offer a comprehensive selection of dumpsters and compactors for sale, catering to the needs of government agencies nationwide and beyond.

Key Strengths:

Leading Manufacturers: As a licensed supplier of Wastequip and Toter products, we offer access to industry-leading dumpsters and compactors known for their quality, durability, and innovation.

Extensive Inventory: Our inventory includes a wide range of dumpsters and compactors in various sizes, configurations, and materials, ensuring we have the perfect solution for every application and environment.

National Coverage: With manufacturing plants strategically located across the country and a robust logistics network, we provide prompt delivery of purchased dumpsters to any location, ensuring timely fulfillment of orders.

Expertise and Support: Our team of experts is dedicated to providing knowledgeable guidance and support to government agencies throughout the purchasing process, from product selection to installation and beyond.



SPECIFICATIONS AND TECHNICAL DATA

Monmouth Solutions will provide and four (4) 25 Yard Open-Top Containers and one (1) 40 Yard Self-Contained Compactor with the following specifications to Jasper County, South Carolina.

Product Specifications:

Four (4) 25 Yard Open-Top Containers

- **25YD OPEN TOP ROLL OFF CONTAINER**
- **18' DECK 62" SIDES**
- **3/16" SIDE SHEETS- 30YD 62" HIGH**
- **1/4 PIECED FLOOR PLATE**
- **16" FLOOR CHANNEL SPACING**



***Includes many color options**

UEI: E474YENAVPB7
CAGE: 9DMG0
SDVOSB CERT #: VSBC-52457208749



One (1) 40 Yard Self Contained Compactor

- SELF CONTAINED COMPACTOR 40YD
- PRESSURE GAUGE MOUNTED ON PU
- INCLUDES WEATHER COVERAGE FOR POWER UNIT. VOLTAGE TBD

CHARGE BOX CAP - MFG. RATING	2.0 CUBIC YARDS
NSWMA RATING	1.57 CUBIC YARDS
CYCLE TIME	33 SEC.
NORMAL RAM FORCE	39,900
MAXIMUM RAM FORCE	44,000
NORMAL OPERATING PRESSURE	1750
MAXIMUM OPERATING PRESSURE	2200
CYLINDER (BORE x STROKE x ROD)	(2) 4" X 30 - 88" X 2.5"
MOTOR	10 HP
PUMP SIZE	10.5 GPM
PACKER FLOOR	1/2" PLATE
PACKER SIZES	1/4" PLATE W/ 6" CHANNEL
RAM TOP	1/4" PLATE
RAM FACE	1/2" PLATE W/ 4" X 3" ANGLE
CHARGE BOX OPENING	40" X 60"
DIMENSION - A	104-1/2"
DIMENSION - B	306"
DIMENSION - C	228"
DIMENSION - D	67 - 3/4"
DIMENSION - E	41"
WEIGHT	10,100



*Includes many color options



QUOTATION

Monmouth Solutions, Inc

CAGE: 9DMG0

UEI: E474YENAVPB7

93 Butman Road
Lowell, MA 01852

Voice: (978) 735-3855

Quoted To:
<p>Clementa C. Pinckney Government Building 358 3rd Avenue Ridgeland, South Carolina 29936</p>

Customer ID	Good Thru	Payment Terms	Sales Rep
	06/22/24	Net 30 Days	

Quantity	Item	Description	Unit Price	Amount
4.00	25 Yard Open-Top Container	25YD OPEN TOP ROLL OFF CONTAINER 18' DECK 62" SIDES	\$7,750.00	\$31,000.00
1.00	40 Yard Self Contained Compactor	SELF CONTAINED COMPACTOR 40YD	\$32,000.00	\$32,000.00
	Delivery	2-4 weeks ARO		Included
			Subtotal	\$63,000.00
			Sales Tax	
			TOTAL	\$63,000.00



**NOTICE TO BIDDERS
JASPER COUNTY
INVITATION TO BID (IVTB #2024-16)
FOUR (4) 25 YARD OPEN-TOP CONTAINERS AND
ONE 39 YEAR SELF-CONTAINED COMPACTOR**

Notice is hereby given that sealed bids will be received for four (4) 25 Yard Open-Top Containers and One (1) 39 Yard Self-Contained Compactor, by Jasper County, South Carolina, until 1:00 p.m., Wednesday, May 22, 2024, at which time all bids received will be opened. Bids may be submitted electronically through the County's Vendor Registry webpage or may be received by the Director of Administrative Services Division (Director) at the Clementa C. Pinckney Government Building, 358 3rd Avenue, Post Office Box 1149, Ridgeland, South Carolina 29936 prior to the time bids are to be opened. Hardcopy bids delivered within the 30-minute period immediately preceding bid opening (as described above) must be hand-delivered to the Director's Office in the Clementa C. Pinckney Government Building. Hardcopy bids should be delivered to the following address:

****Please see our equipment proposal TII/SC/0524/36823 attached on Page 2**
Kimberly Burgess, Director of Administrative Services Division
Jasper County
Clementa C. Pinckney Government Building
358 3rd Avenue, Suite 304
P.O. Box 1149
Ridgeland, SC 29936

A link to the County's Vendor Registry webpage may be found under "What's New", "Bids & Solicitations", on the County's website at www.jaspercountysc.gov. All bids delivered should clearly indicate IVTB #2024-16 on the exterior of the envelope. Any bids submitted or delivered after the above stated date and time will not be accepted under any circumstances.

Bid opening will take place in the Jasper County Council Chambers at the address below:

**Clementa C. Pinckney Government Building
358 3rd Avenue
Ridgeland, South Carolina 29936**

Bidders should direct any questions to Dallas Lassiter at (843) 726-7740 or dlassiter@jaspercountysc.gov.

Description of Work:

Jasper County is seeking bids for four (4) 25-yard open-top containers. Containers should be made of 3/16 thick metal on sides and ¼ thick on floors, with 3/16 x 2 x 6 main rails, 4" ground wheels and 4 x 5 channel on 34-inch centers for side braces. The 39-yard self-contained compactor should contain weather covers, 80% lights and pressure gauges. All bids should include delivery fees, South Carolina sales tax (6%), and Jasper County sales tax (2%)

Bid Requirements:

Bids should be placed on company letterhead or on a document which provides Bidder name, address, phone number and other pertinent contact information. The successful Bidder will be required to furnish a W-9 and if the vendor performs any work on County property, a certificate of insurance with evidence of liability and workers compensation coverage.

All Bids will remain subject to acceptance for thirty (30) days after the day of the Bid opening. The County of Jasper (Owner) reserves the right to reject any or all bids, including without limitation the right to reject any or all nonconforming, non-responsive, unbalanced, or conditional Bids. The Owner also reserves the right to waive all informalities not involving price, time, or changes in the work and to negotiate contract terms with the successful bidder.



Technology International, Inc.
 1331 South International Parkway, Suite 2251
 Lake Mary, FL 32746
 Tel: (407) 359-2373
 Fax: (407) 359-2372
 E-mail: tii@tii-usa.com
 Website: www.tii-usa.com

Equipment Proposal

Description: 25 Card Open Top Containers and 3 Card Self-Contained Compactor

Solicitation ID: IT 2024 6

Agency: Casper County

TII Ref: TII/SC/0524/36823

Date: 05/22/2024

In response to our quote request for 25 Card Open Top Containers and 3 Card Self-Contained Compactor Technology International Inc is pleased to submit the following for consideration

ITEM NO.	QTY	DESCRIPTION/ MODEL NO.	UNIT PRICE	EXTD. PRICE
1	4	25'D Open Top Roll Over Container 8' deep 62" Sides Item 4426 Includes: <ul style="list-style-type: none"> • 3 / 6" Side Sheets 30'D 62" HIGH Item 442 • 4 Pieced Floor Plate Item 440 • 6" Floor Channel Spacing Item 4403 	15192.00	60768.00
2	1	RP4000S Self-Cont'd Compactor Item 3065 Includes: Pressure Gauge Mounted On Panel - Item 3230	3235.00	3235.00
See attached data sheets				
Total.....			\$62,075.80	
Sales Tax @ 8%.....			\$4,966.06	

Grand Total.....\$67,041.86

Warranty: Manufacturer's Standard Year Warranty applies

Delivery:

- Estimated delivery is **12 Weeks** after receipt of order and approved submittal
- *Please note, due to COVID-19 there may be unanticipated disruptions and delays in the supply chains globally, for parts, components, equipment and internal manufacturing services such as engineering, production allocation, and logistics. This may result in manufacturing & delivery delays out of our control. We will do our best to communicate all such impacts and reduce the effects of any such delays.*
- All delivery dates quoted are subject to manufacturer's confirmation at time of order.
- Submittal data will be provided for approval after receipt of order if applicable
- Customer to provide equipment and personnel to unload
- TII will provide MSO at time of payment confirmation. Customer is responsible for all titling and registration of trailer if applicable

Freight: Included to Ridgeland SC 2936

Quote Validity 30 days

Payment Terms T 30

Prompt Payment discount: 1/4 % 10 days

***** Notes:**

- Quoted price is not available on a line item basis. This is an offer for a lump sum contract
- Made in the US

Technology International, Inc. Corporate data:

We are a small business and our Taxpayer Identification Number is T100650342335. The above price quoted does not include an sales tax or similar taxes.

We trust that this proposal will meet your requirements and we look forward to hearing from you.

If you have any questions or need more information please contact us by phone at 40352333 fax at 40352332 or email us at tii@tiiusa.com

Respectfully submitted



Rijat Habib

Business Development Exec
Technology International Inc

COMPACTORS

Self-Contained Compactor

RP-3000SB
(SHOWN)



Available in 20, 30, 35 and
40 cubic yard capacities.

Ideal for food handling companies, processing plants,
supermarkets, fast food restaurants, hotels, casinos, and hospitals.

FEATURING:

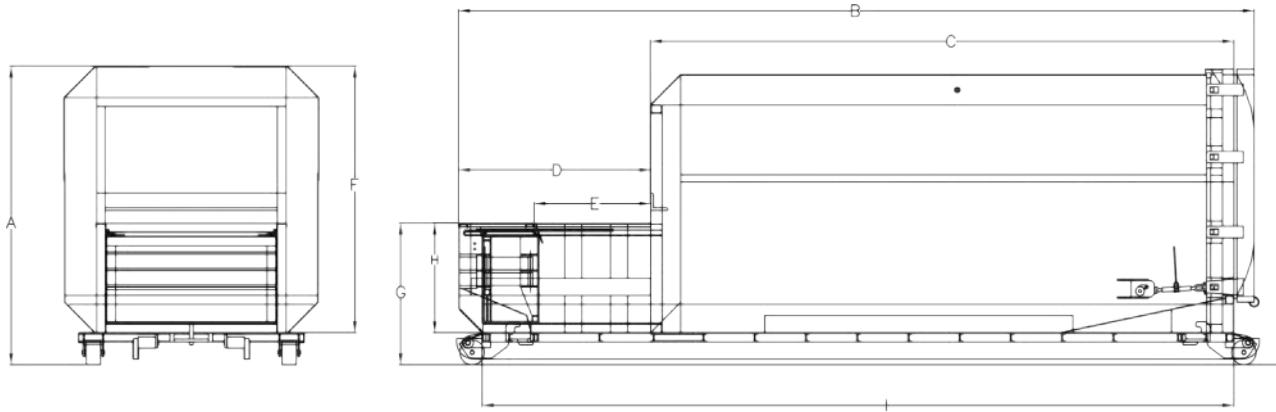
- Meets ANSI Standards
- Remote Power Units with Cover
- UL Listed Relay Control Box
- Quick Disconnect
- Two 3" Fire Ports
- Operator's Controls with 15' Sealite
- Oil Level Sight Gauge with Thermometer
- Double End Pick-Up
- TEFC Motors (Tri-Voltage)
- Easy closing semi-automatic slam lock door (standard)
- 5" Channel welded inside to the face of the container to give it greater strength and longevity (standard)
- All compactors are primed and painted in one of ten standard colors
- Two grease fittings located on each side of charge box for preventative maintenance (standard)
- Controls: push button start, dead man/hand key switch, forward-reverse selection switch, mushroom emergency stop and 80% and 100% container full light (standard and manual override)
- PLC operated power unit

ALL PRODUCTS ARE BUILT RUDCO TOUGH IN THE USA

R | **RUDCO**
PRODUCTS, INC



Rental Program And Financing Available



	RP-2000SB	RP-3000SB	RP-3500SB	RP-4000SB
CHARGE BOX CAP. - MFG. RATING	2.0 CUBIC YARDS	2.0 CUBIC YARDS	2.0 CUBIC YARDS	2.0 CUBIC YARDS
MSWMA RATING	1.57 CUBIC YARDS	1.57 CUBIC YARDS	1.57 CUBIC YARDS	1.57 CUBIC YARDS
CYCLE TIME	33 SEC.	33 SEC.	33 SEC.	33 SEC.
NORMAL RAM FORCE	39,900	39,900	39,900	39,900
MAXIMUM RAM FORCE	44,000	44,000	44,000	44,000
NORMAL OPERATING PRESSURE	1750	1750	1750	1750
MAX OPER. PRESSURE IN MANUAL MODE	2200	2200	2200	2200
MAX OPER. PRESSURE IN AUTO CYCLE	2000	2000	2000	2000
CYL (BORE X STROKE X ROD)	(2) 4"X30-88" X -2.5"	(2) 4"X30-88" X -2.5"	(2) 4"X30-88" X -2.5"	(2) 4"X30-88" X -2.5"
MOTOR	10 HP	10 HP	10 HP	10 HP
PUMP SIZE	10.5 GPM	10.5 GPM	10.5 GPM	10.5 GPM
PACKER FLOOR	1/2" PLATE	1/2" PLATE	1/2" PLATE	1/2" PLATE
PACKER SIZES	1/4" PLATE W/ 6" CHANNEL	1/4" PLATE W/ 6" CHANNEL	1/4" PLATE W/ 6" CHANNEL	1/4" PLATE W/ 6" CHANNEL
RAM TOP	1/4" PLATE	1/4" PLATE	1/4" PLATE	1/4" PLATE
RAM FACE	1/2" PLATE W/4"X3" ANGLE	1/2" PLATE W/4"X3" ANGLE	1/2" PLATE W/4"X3" ANGLE	1/2" PLATE W/4"X3" ANGLE
CHARGE BOX OPENING	41" X 60"	41" X 60"	41" X 60"	41" X 60"
DIMENSION - A	96 - 1/2"	96 - 1/2"	104 - 1/2"	104 - 1/2"
DIMENSION - B	222"	282"	282"	306"
DIMENSION - C	144"	204"	204"	228"
DIMENSION - D	67 - 3/4"	67 - 3/4"	67 - 3/4"	67 - 3/4"
DIMENSION - E	41"	41"	41"	41"
DIMENSION - F	85 - 1/2"	85 - 1/2"	93 - 1/2"	93 - 1/2"
DIMENSION - G	49 - 1/2"	49 - 1/2"	49 - 1/2"	49 - 1/2"
DIMENSION - H	38 - 3/8"	38 - 3/8"	38 - 3/8"	38 - 3/8"
DIMENSION - I	204"	264"	264"	288"
WEIGHT	10,565	10,987	11,331	11,566

AVAILABLE OPTIONS

- Guide Rail 40" x 44"
- Doghouse W/ 30"x40" Door On Each Side
- Hopper 45° (Cellar Type) With Doors
- Thru-Wall Chute Side 40"H x 96"L W/ Door (40" x 40" Free Standing Chute)
- Thru-Wall Chute Rear 40H x 96"L With Door (40" x 40" Free Standing Chute)
- Hinged Dock Extension
- Single Phase Power Unit
- Multi Cycle Timer
- Low Oil Shutdown
- Hi Temp - Low Oil Shutdown
- Color Pressure Gauge
- Oil Heater
- Ozone Odor Control System
- Additional Options Available

RUDCO RESERVES THE RIGHT TO REVISE, AMEND AND IMPROVE IT'S EQUIPMENT WITHOUT NOTICE



Jasper County Bid Sheet

25 yard open container ± 39-yard
 container bid opening
 May 22, 1PM

Company Name	Address	Amount of Bid	Remarks/Total
FleetGenius of NC Inc.	1808 Norwood St. SW Venoir, NC 28645	\$60,615.86	Includes shipping & taxes
Monmouth Solutions, Inc.	93 Butman Road Lowell, MA 01852	\$63,000.00	Includes delivery only
Technology International Inc.	1331 South International Pkwy. Ste. 225, Lake Mary FL 32716	\$67,041.86	Includes taxes and delivery

KB
5/22/24

From: [South Carolina Business Opportunities](#)
To: [Kimberly Burgess](#)
Subject: SCBO Advertisement Submission
Date: Wednesday, April 24, 2024 2:55:35 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

NOTICE:

Your SCBO password is good only for 90 days. **Upon receiving a reminder to renew your password, you have six (6) days to do so. If you wait any longer, you'll be locked out. Please avoid a lockout by renewing your password on time every 90 days or sooner!**

Your SCBO advertisement (**AD# 48478**) has been submitted and will be reviewed by a member of our staff prior to publication. Please retain a copy of this email to serve as a receipt of your ad submission.

Please note that ads submitted after 12:00 pm may not be reviewed/published until the next business day.

The information you submitted for the advertisement is included below:

Category: Equipment

Advertisement Date: Wed, 04/24/2024 - 00:00

Ad Title: 25 YARD OPEN-TOP CONTAINERS AND 39 YARD SELF-CONTAINED COMPACTOR

Description:

Jasper County is seeking sealed bids for four (4) 25-yard open-top containers and one (1) 39-yard self-contained compactor.

Solicitation #: IVTB #2024-16

Submit Offer By: Wed, 05/22/2024 - 13:00

Direct Inquiries To: Dallas Lassiter

Buyer Phone Number: (843) 726-7740

Buyer Email: dlassiter@jaspercountysc.gov

Pre-Bid Information:

Full Details / Download Form (URL): <https://www.jaspercountysc.gov/financial-administrative-services/bids-so...>

Ad Creation Date: Wed, 04/24/2024 - 14:55



**NOTICE TO BIDDERS
JASPER COUNTY
INVITATION TO BID (IVTB #2024-16)
FOUR (4) 25 YARD OPEN-TOP CONTAINERS AND
ONE 39 YEAR SELF-CONTAINED COMPACTOR**

Notice is hereby given that sealed bids will be received for four (4) 25 Yard Open-Top Containers and One (1) 39 Yard Self-Contained Compactor, by Jasper County, South Carolina, until 1:00 p.m., Wednesday, May 22, 2024, at which time all bids received will be opened. Bids may be submitted electronically through the County's Vendor Registry webpage or may be received by the Director of Administrative Services Division (Director) at the Clementa C. Pinckney Government Building, 358 3rd Avenue, Post Office Box 1149, Ridgeland, South Carolina 29936 prior to the time bids are to be opened. Hardcopy bids delivered within the 30-minute period immediately preceding bid opening (as described above) must be hand-delivered to the Director's Office in the Clementa C. Pinckney Government Building. Hardcopy bids should be delivered to the following address:

Kimberly Burgess, Director of Administrative Services Division
Jasper County
Clementa C. Pinckney Government Building
358 3rd Avenue, Suite 304
P.O. Box 1149
Ridgeland, SC 29936

A link to the County's Vendor Registry webpage may be found under "What's New", "Bids & Solicitations", on the County's website at www.jaspercountysc.gov. All bids delivered should clearly indicate IVTB #2024-16 on the exterior of the envelope. Any bids submitted or delivered after the above stated date and time will not be accepted under any circumstances.

Bid opening will take place in the Jasper County Council Chambers at the address below:

**Clementa C. Pinckney Government Building
358 3rd Avenue
Ridgeland, South Carolina 29936**

Bidders should direct any questions to Dallas Lassiter at (843) 726-7740 or dlassiter@jaspercountysc.gov.

Description of Work:

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Jasper County
Community Development Block Grant (CDBG)
Needs Assessment Ranking Summary

1. Public Facilities/ Community Enrichment Activities to Include:
 - Public Safety Buildings (Renovation/Replacement)
 - Consolidated Sheriff Facilities
 - Coosawhatchie Fire Station/Community Center
 - Public Services Buildings (Replacement)
 - Department of Social Services (DSS)
 - Election & Voter Registration
 - Fire Station (Equipment)
 - Community Centers (Renovation)
 - Boat Landings (Renovation)
2. Water, Sewer, Drainage Infrastructure Improvements as determined by studies, CIP plans etc., focusing on Low-Moderate Income (LMI) areas such as:
 - Levy Limehouse
 - Wagon Branch
 - Tillman
 - Other areas; as identified in future
3. Economic Development (projects as they are developed)
4. Neighborhood Revitalization
 - Affordable Housing



Jasper County Finance Department

358 Third Avenue, Post Office Box 1149
Ridgeland, South Carolina 29936
Phone (843) 717-3692 Fax (843) 717-3626

Kimberly Burgess, CPA
Director of Administrative Services
kburgessr@jaspercountrysc.gov

Jasper County Council Debris Removal at Coosawhatchie Community Center Site Bid Acceptance Recommendation

Meeting Date:	June 3, 2024
Subject:	Council acceptance of low bid for the removal of debris and a concrete slab and rough grading of the debris field area.
Recommendation:	Council accepts the bid from MB Demolition in the amount of \$24,500.00 for the removal and proper disposal of all demolition debris currently located at the site of the former Coosawhatchie Community Center, including the equipment and labor to load the bidder's dump trucks and transport the debris the Waste Management Construction and Debris landfill in Jasper County and to break up and remove the concrete slab under the debris field. The bid shall also include the equipment and labor necessary to rough grade the debris field site. The Council also authorizes the County Administrator or his designee to execute all documents necessary to complete the purchase.

Description: Jasper County advertised for sealed bids for the removal and disposal of demolition debris at the former Coosawhatchie Community Center located at 200 Old Step School Road, Ridgeland, SC. The invitation to bid was for the removal and proper disposal of all demolition debris currently located at the site of the former Coosawhatchie Community Center, including a concrete slab that the debris currently sits on. The invitation required that the bidder(s) provide the equipment and labor to remove the debris and that the bidder provide its own dump trucks to transport the debris to the Waste Management Construction and Debris landfill in Jasper County. The invitation to bid also required that the debris field area should be rough graded leaving a smooth site. The bids were due May 16, 2024, at 2:00 PM. Ten (10) bids were received. The lowest bidder is MB Demolition, Summerville, SC with a bid of \$24,500.

Recommendation: Staff recommends that the County Council accept the bid from MB Demolition in the amount of \$24,500 and authorize the County Administrator or his designee to execute all documents necessary to complete the project.

Attachments:

- MB Demolition Bid
- Chaney Contracting Bid
- East Coast Construction Bid
- Opterra Solutions Bid

ES Integrated Bid
Cleland Constructors, Inc. Bid
Willie Keitt & Sons, LLC Bid
Stevenson's Bobcat Services Bid
Masterful Enterprises, LLC Bid
TG Trucking, LLC Bid
Bid Tab Sheet
Invitation to Bid Advertisement
I Invitation to Bid



QUOTE

MB Demolition

Summerville, SC 29483
Phone (843) 489-6443
mbdemolitionsc@gmail.com

QUOTE # 383
DATE: MAY 16, 2024

TO Jasper County
Bid for "Removal and Disposal of Demolition Debris"
358 3rd Avenue
Ridgeland, SC 29936

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
Marcus Brown	383		

#	DESCRIPTION	UNIT PRICE	LINE TOTAL
1	Provide labor and equipment for removal and disposal of Demolition Debris at 200 Step School Road, Ridgeland SC 29936.	\$24,500.00	\$24,500.00
		SUBTOTAL	\$24,500.00
		SALES TAX	
		TOTAL	\$24,500.00

THANK YOU FOR YOUR BUSINESS!



May 14, 2024
Jasper County, SC

We would like to take this opportunity to submit our bid for the Removal and Disposal of Demolition Debris at Coosawhatchie Community Center, 200 Step School Road, Ridgeland, SC 29936 (IVTB #2024-15).

Mobilize

Equipment to load trucks

Hauling debris to indicated facility

Removal and disposal of concrete slab

Labor

Rough grading site

Total

\$39,700.00

Courtney Woods
Sales and Project Manager
ChaneyContractingSC@gmail.com
843-469-4961
472 Schinger Ave.
Ridgeland, SC 29936

East Coast Construction

9506 Tarboro Rd
Ridgeland, SC 29936 US
eastcoastconstruction20@gmail.com



Estimate

ADDRESS
Jasper County

ESTIMATE 1010
DATE 05/10/2024

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Equipment & Labor			
	-Excavators x2	1	38,500.00	38,500.00
	Buckets/Grapple/Hydraulic Hammers			
	- Skid Steer & Loaders			
	- Trucks			
	- Trucking			
	Mobilization			
	- Lowboys Transport & Trucks	1	1,500.00	1,500.00
	- Gooseneck Transport			
	- Crew Trucks			

Coosawhatchie Community Center:

- Remove all debris and concrete from the demo on site
- Process and break up existing slab still present under the concrete rubble pile and haul off all concrete & debris to designated site assigned by customer
- No concrete debris shall be on site following clean-up
- Dirt work: Rough grade (smooth out) demo area following debris/concrete removal
- Debris disposal is to be covered by customer

TOTAL

\$40,000.00

Accepted By

Accepted Date



Opterra Solutions

Proposal #36934

Proposal Date: 05/14/2024
Proposal Valid Through: 07/18/2024
Service Valid Through: 06/30/2024
Terms: Net 30
PO#:

Total
USD 44,800.00

Sales Rep: Steadman, Trevor
Sales Rep
Email: trevor.steadman@opterrasolutions.com
Sales Rep Phone: (843) 898-0202

Bill To:
Jasper County Government
PO Box 653
Ridgeland SC 29936
United States

Ship To:
Coosawhatchie Community Center
Jasper County Development
200 Step School Road
Ridgeland SC 29936
United States

Customer Contact: Lucas, Danny

Description	Quantity	Total
Coosawhatchie Community Center Debris Removal: Remove and haul 4 piles of concrete, dirt, and tree debris to approved disposal facility. Pile 1: 29' 4" x 36' 9" Pile 2: 42' 1" x 53' 1" Pile 3: 86' 6" x 30' 8" Pile 4: 37' 6" x 29' 8" Cost includes labor and equipment to load and haul debris to location provided by Jasper County.	1	44,800
Subtotal		44,800.00
Tax		0.00
Total		USD 44,800.00

Thank you for the opportunity to provide this proposal. Included, you will find our scope of work and pricing. We ask that you review, approve, and return this proposal at your earliest convenience.

Terms and Conditions:

- Prices include labor, materials, and transportation. Subject to Change.
- Pricing valid for 30 days from the date of proposal.
- Invoices due Net30 from the date of the invoice unless otherwise specified.
- Opterra Solutions will maintain adequate insurance.
- All products used are EPA-approved.

We are excited about the opportunity to partner with you. Don't forget to inquire about Opterra Solutions' Customer Portal. If any changes are required to your service or billing contacts on this proposal, please include that information with your approval for service. If you have any questions, please don't hesitate to call or email.

Approved by/Date: _____



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/3/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Arthur J. Gallagher Risk Management Services, LLC 115 Central Island Street Suite 100 Charleston SC 29492	CONTACT NAME: Joy St. Martin PHONE (A/C, No, Ext): 843-972-4721 E-MAIL ADDRESS: joy_st.martin@ajg.com	FAX (A/C, No): 843-577-5062	
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Opterra Solutions, Inc. fka NaturChem, Inc. 270 Bruner Rd. Lexington, SC 29072	INSURER A: National Union Fire Insurance Company of Pittsburg		19445
	INSURER B: Commerce and Industry Insurance Company		19410
	INSURER C: SiriusPoint Specialty Insurance Corporation		16820
	INSURER D:		
	INSURER E:		
INSURER F:			

COVERAGES

CERTIFICATE NUMBER: 663683438

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			5268252	6/30/2023	6/30/2024	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COMP/OP AGG	\$ 2,000,000
								\$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			4489734	6/30/2023	6/30/2024	COMBINED SINGLE LIMIT (Ea accident)	\$ 3,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			BE038296201	6/30/2023	6/30/2024	EACH OCCURRENCE	\$ 10,000,000
							AGGREGATE	\$ 10,000,000
							Prod/CO Aggregate	\$ 10,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	015893849	6/30/2023	6/30/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
C	Pollution Liability			CPLS00029530	6/30/2023	6/30/2024	Ea Occurrence Policy Limit Deductbl-Ea Incident	\$1,000,000 \$2,000,000 \$25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

For Information Only

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Proposal for Jasper County, South Carolina – IVTB #2024-15

Due Date: May 16, 2024

Internal Job Number: ENV.910161

EnviroSmart dba ES Integrated
1629 Meeting Street Road
Charleston, SC 29405
www.es-integrated.com



May 16, 2024

Jasper County
358 3rd Avenue, Suite 304
P.O. Box 1149
Ridgeland, SC 29936

Attn: Ms. Kimberly Burgess

Subject: IVTB #2024-15

Dear Ms. Burgess,

EnviroSmart, doing business as ES Integrated, appreciates the opportunity to submit this proposal for performing the Loading transportation and disposal of demolition debris at your facility located at 200 Old Step School Rd. Ridgeland, South Carolina. ES Integrated solves operational facility challenges with a focus on Environmental, Industrial, and Construction Services to clients across the United States. We deliver turn-key solutions to our customer's operational requirements, projects and objectives. By successfully finishing our projects safely, on budget and on time, we represent a dependable partner with proven experience and past performance.

The enclosed quote includes our project understanding, value to the client, schedule, and pricing to perform the scope of work.

Please do not hesitate to contact me at 843-722-0062 if you have any questions or need additional information.

Sincerely,



Bryon Snow
Environmental Director

Integrated Services Overview

ES Integrated measures success through the Safety, Quality, and Value we provide to our customers, on every job and at all times. Excellence in all three of these areas of performance must be met in order for ES Integrated to consider the effort a success. Our integrated Environmental, Construction, and Industrial service capabilities provides a partnership proposition that is unique in our industry. A single point of contact (account manager) will be assigned to manage all of your service requirements and only personnel properly trained/familiar to your operational procedures will be deployed for work.

Environmental Services:

- Remediation & Restoration
- Waste Management - Transportation & Disposal
- Liner / Cap Construction & Maintenance
- Pond Maintenance and Cleaning
- Wetland Restoration & Mitigation
- Groundwater System Installation & Monitoring
- Facility Decontamination and Demolition
- Stabilization/Solidification
- Emergency Response
- Licensed Hazardous Waste Hauler
- Wastewater Operators

Industrial Services:

- Wet and Dry Vacuuming
- Specialized 10k, 20k, and 40k with tooling
- Tube Sheet Cleaning
- Sludge Solidification
- Low and High-Pressure Water Blasting
- Video Pipe Inspection
- Emergency Spill Response and Cleanup
- Industrial Tank Cleaning
- Hydro-excavation
- High Pressure Water Cutting of Metals
- Chemical Cleaning

Safety Services:

- Confined Space Rescue
- Safety and EMS Personnel
- Safety/Compliance Training: OSHA, DOT, RCRA, MSHA
- HASP Development
- Facility Audits
- Fit Testing

Construction Services:

- General Construction
- WWT System Maintenance & Repair
- Storm Water System & Control Installation
- Mechanical Construction
- Mass Excavation and Grading
- Process / Conveyance Piping
- Utility Installation – Sewer, Water

Project Specifics:

ES Integrated will furnish all labor, equipment and materials necessary to remove demolition debris from the Coosawhatchie Community Center located at 200 Old Step School Road in Ridgeland, South Carolina. ES integrated will mobilize a 210 series excavator with a hydraulic thumb, tracked skid steer, roll off containers, roll off trucks and a concrete hammer. Demolition materials will be live loaded into roll off containers and transported to Waste Management's Construction and Demolition landfill in Jasper County. ES Integrated will utilize a concrete hammer to break apart the concrete foundation found underneath the piles of debris and rough grade the area to promote positive drainage.

Schedule:

ES Integrated anticipates 6-7 working days to complete the removal activities. We can mobilize with 10-business days following award and notice to proceed.

Assumptions:

- 1) ES Integrated estimates the volume of material for removal at 1,000 cubic yards.
- 2) ES Integrated's cost does not include any disposal or tipping fees at the landfill, and it is understood that Jasper County will incur these costs directly.
- 3) Free and clear access to the site will be made available Monday – Friday from 07:00-17:00.

Pricing:

Description	Quantity	Unit Price	Extended Price
Mobilization/Demobilization	1	\$7,500.00	\$7,500.00
Demolition Debris Removal and Transportation	1	\$45,117.00	\$45,117.00

Total Price

\$52,617.00

CLELAND CONSTRUCTORS, INC.

PO Box 3822
Bluffton, SC 29910
(843) 987-0500

Proposal Date

05.16.2024

JOB # 24033

JOB : Debris Removal Form Coosawhatchie Community Center

Item	Item Description	Qty	Um	Total
<u>Remove Concrete Debris & Rough Grade Existing Area</u>				
	Remove Existing Concrete Debris & Rough Grade Existing Area	1	Ls	
	<u>Subtotal</u>			<u>\$ 55,519.00</u>

<u>TOTAL AMOUNT THIS PROPOSAL</u>				<u>\$ 55,519.00</u>
-----------------------------------	--	--	--	---------------------

NOTES & CLARIFICATIONS

- › Subject to mutually agreeable contract terms and conditions
- › Permits, fees, allowances, and construction testing are excluded.
- › Unless an item of work is herein stated, it is not included, but can be quoted upon request.
- › Cleland Constructors, Inc. is not responsible for repairs of existing road caused by construction traffic.
- › It has been assumed that all material is suitable for its intended use. CCI will utilize all soils on site for grading.
- › No Asbestos Abatement, No hazardous materials.
- › Proposal includes a sweeping tractor on site only during the haul in/out of our work.

Willie Keitt and Sons LLC.

671 Woodbine Drive, Orangeburg, SC 29115

Tel :803-614-5605 or 803-747-7144

Website :www.williekeittandsonslc.org

Email : williekeittandsonslc@gmail.com

BBB ACCREDITED BUSINESS A+

Quotation No. 25

Date: 05/13/2024

Customer: Jasper County

Description Of Work	Amount
----------------------------	---------------

Thank you for the opportunity to quote. We are pleased to quote as follows :

The Proposed Project **Jasper County SC**, The project consists of the following components.

1. Removal and Disposal of Demolition Debris

- a. Equipment – 210 Excavator with hammer and bucket
- b. Equipment – 650 Bulldozer or Skid steer for Grading
- c. Dump Truck – Tri Axle

Labor rate for the Tri axle dump truck will be \$115 per hour. We will use the excavator to ensure the debris is loaded safely, and we use the bulldozer or skid steer to rough grade the property.

TOTAL \$58,000

Willie Keitt and Sons LLC will ensure that 811 and underground utilities companies be called.

We will make sure the staff and equipment are in safe working conditions.

We will follow all rules and regulations Ridgeland County, SC in accordance with local and state Municipality and OR/DOT Standards.



CDBE
CERTIFIED



Small & Minority Business

Contracting & Certification

Certificate of Minority Owned Business

WILLIE KEITT AND SON'S, LLC

located at

ORANGEBURG, SOUTH CAROLINA

has been determined to be a

minority owned business operating in

the State of South Carolina



Director, Office of Small & Minority
Business Contracting & Certification

Certification Number: 202216

Date: FEBRUARY 25, 2022

Expiration Date: FEBRUARY 28, 2027



Stevenson's Bobcat Services

4558 Bees Creek Road

Ridgeland, SC 29936

(843) 258-0380

Email: Donsldstevenson55@gmail.com



May 15, 2024

Ms. Kim Burgess

Dir. Of Administrative Services Div.

Jasper County Clementa C. Pinckney Government Building

358 3rd Avenue, Suite 304, P.O. Box 1149

Ridgeland, SC 29936

**RE: Bid (IVTB #2024-15) for REMOVAL AND DISPOSAL OF
DEMOLITION DEBRIS, at the former Coosawhatchie Community
Center, 200 Step School Road, Ridgeland, SC 29936**

Dear Ms. Kim Burgess,

Please find listed below my Bid for (IVTB #2024-15) for the removal and disposal of demolition debris at the former Coosawhatchie Community Center located at 200 Old Step School Road, Ridgeland, SC.

My bid is \$60,000.00.

Sincerely,

Donald D. Stevenson, Owner



**JASPER COUNTY
IVTB #2024-15**

**Masterfull Enterprises LLC
1600 Staley Ave Savannah Ga 31405
Office: 912-777-7571
Cell: 912-271-5036 / 803-842-0230**

Masterfull Enterprises is thrilled about the opportunity to help you achieve Removal and Disposal of Demolition Debris at The former Coosawatchie Community Center. We Believe Masterfull Enterprises would have a tremendous impact on your company's overall productivity.

BID: \$75,500.00



T G Trucking, LLC
360 Old Wire Road.
West Columbia, SC 29172
(803) 800-9084, (803)446-4314
Fax: (803) 661-6259
Email: tgtrucking2@gmail.com

Date: 05/16/2024

Kimberly Burgess Dir. Of Administrative
Jasper County
Clementa C. Pinckney Government Building
358 3rd Avenue, Suit 304
PO Box 1149
Ridgeland, SC 29936

TG Trucking would like to bid \$82,459.00 for The Removal and Disposal of Demolition Debris, at the former Coosawhatchie Community Center.

Thank You,

Veronica Johnson, Owner
803-800-9084
803-446-4314
tgtrucking2@gmail.com



Jasper County Bid Sheet

Debris Removal IUTB #2024-15
5/16/24 2:00 PM

Company Name	Address	Amount of Bid	Remarks/Total
Cleland Constructors Inc.	P.O. Box 3822 Bluffton SC 29910	\$55,519.00	
East Coast Const.	9506 Tarboro Road Ridgeland, SC 29936	\$40,000.00	
ES Integrated	1629 Meeting St. Charleston, SC 29405	\$52,617.00	
Masterful Enterprises, LLC	1600 Staley Avenue Savannah GA 31405	\$75,500.00	
MB Demolition	Summerville, SC 29483	\$24,500.00	

Pg. 1 of 2
KB
5/16/24



Jasper County Bid Sheet

Debris Removal IVB #2024-15

5/14/24 2:00 PM

Company Name	Address	Amount of Bid	Remarks/Total
Opterra Solutions	270 Bruner Road Lexington, SC 29072	\$44,800.00	
TCS Trucking, LLC	360 Old Wire Road W. Colar, SC 29172	\$82,459.00	
Chaney Contracting	472 Schinger Ave. Ridgeland, SC 29936	\$39,700.00	
Willie Keitt & Sons, LLC	671 Woodbine Dr. Orangeburg, SC 29115	\$58,000	
Stevenson's Bobcat Services	4558 Bees Creek Rd. Ridgeland, SC 29936	\$60,000	

5/16/24

From: [South Carolina Business Opportunities](#)
To: [Kimberly Burgess](#)
Subject: SCBO Advertisement Submission
Date: Wednesday, April 24, 2024 4:57:25 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

NOTICE:

Your SCBO password is good only for 90 days. **Upon receiving a reminder to renew your password, you have six (6) days to do so. If you wait any longer, you'll be locked out. Please avoid a lockout by renewing your password on time every 90 days or sooner!**

Your SCBO advertisement (**AD# 48487**) has been submitted and will be reviewed by a member of our staff prior to publication. Please retain a copy of this email to serve as a receipt of your ad submission.

Please note that ads submitted after 12:00 pm may not be reviewed/published until the next business day.

The information you submitted for the advertisement is included below:

Category: Minor Construction

Advertisement Date: Wed, 04/24/2024 - 00:00

Project Name: REMOVAL AND DISPOSAL OF DEMOLITION DEBRIS

Project Number: IVTB #2024-15

Project Location: Ridgeland, SC

Description of Project/Services:

Notice is hereby given that Jasper County is seeking sealed bids for the REMOVAL AND DISPOSAL OF DEMOLITION DEBRIS, at the former Coosawhatchie Community Center, 200 Step School Road, Ridgeland, SC 29936.

Quote Due Date/Time: Thu, 05/16/2024 - 14:00

Construction Cost Range: 10,0000 - 100,0000

Agency Project Coordinator: Rose Dobson-Elliott

Email: rdelliott@jaspercountysc.gov

Telephone: (843) 726-7740

Project Details: <https://www.jaspercountysc.gov/financial-administrative-services/bids-solicitati...>

Ad Creation Date: Wed, 04/24/2024 - 16:57



**JASPER COUNTY
IVTB #2024-15
NOTICE TO BIDDERS**

Notice is hereby given that sealed bids will be received for the REMOVAL AND DISPOSAL OF DEMOLITION DEBRIS, at the former Coosawhatchie Community Center, 200 Step School Road, Ridgeland, SC 29936, by Jasper County, South Carolina, until 2:00 p.m., May 16, 2024, at which time all bids received will be opened. Bids may be submitted electronically through the County's Vendor Registry webpage or may be received by the Director of Administrative Services Division (Director) at the Clementa C. Pinckney Government Building, 358 3rd Avenue, Post Office Box 1149, Ridgeland, South Carolina 29936 prior to the time bids are to be opened. Hardcopy bids delivered within the 30-minute period immediately preceding bid opening (as described above) must be hand-delivered to the Director's Office in the Clementa C. Pinckney Government Building. Hardcopy bids should be delivered to the following address:

Kimberly Burgess, Dir. of Administrative Services Div.
Jasper County
Clementa C. Pinckney Government Building
358 3rd Avenue, Suite 304
P.O. Box 1149
Ridgeland, SC 29936

A link to the County's Vendor Registry webpage may be found under "What's New", "Bids & Solicitations", on the County's website at www.jaspercountysc.gov. All bids delivered should clearly indicate IVTB #2024-15 on the exterior of the envelope. Any bids submitted or delivered after the above stated date and time will not be accepted under any circumstances.

Bid opening will take place in the Jasper County Council Chambers at the address below:

**Council Chambers (3rd floor)
Clementa C. Pinckney Government Building
358 3rd Avenue
Ridgeland, South Carolina 29936**

Bidders should send any questions to Rose Dobson-Elliott, Dir. of Engineering Services, at (843) 726-7740 or rdelliott@jaspercountysc.gov.

Description of Work:

Jasper County is seeking bids for the removal and disposal of demolition debris at the former Coosawhatchie Community Center located at 200 Old Step School Road, Ridgeland, SC. The bid is for the removal and proper disposal of all demolition debris currently located at the site of the former Coosawhatchie Community Center. The bid should include the equipment and labor necessary to load the bidder's dump trucks and transport the debris to the Waste Management Construction and Debris landfill in Jasper County. Jasper County will be responsible for the landfill or tipping fees. The existing concrete slab still present under the debris pile should be processed, broken up and removed with the debris. No concrete debris should remain on site after removal. The debris field area should also be rough graded leaving a smooth site. Bidder shall provide all equipment and labor necessary to break up the concrete slab and grade the debris field.



**JASPER COUNTY
IVTB #2024-15
NOTICE TO BIDDERS**

Bid Requirements:

Bids should be placed on company letterhead or on a document which provides Bidder name, address, phone number and other pertinent contact information. The successful Bidder will be required to furnish a W-9, a Jasper County business license and a certificate of insurance with evidence of liability and workers compensation coverage.

All Bids will remain subject to acceptance for sixty (60) days after the day of the Bid opening. The County of Jasper (Owner) reserves the right to reject any or all bids, including without limitation the right to reject any or all nonconforming, non-responsive, unbalanced, or conditional Bids. The Owner also reserves the right to waive all informalities not involving price, time, or changes in the work and to negotiate contract terms with the successful bidder.

All Bids will remain subject to acceptance for thirty (30) days after the day of the Bid opening. The County of Jasper (Owner) reserves the right to reject any or all bids, including without limitation the right to reject any or all nonconforming, non-responsive, unbalanced, or conditional Bids. The Owner also reserves the right to waive all informalities not involving price, time or changes in the Work and to negotiate contract terms with the Successful Bidder.

Insurance Requirements:

The Bidder shall provide, prior to commencing work, a certificate of liability insurance as evidence of the following insurance requirements:

- a. Workers' Compensation - The vendor shall provide coverage for its employees with statutory workers' compensation limits, and no less than \$1,000,000.00 for Employers' Liability. Said coverage shall include a waiver of subrogation in favor of the OWNER and its agents, employees, and officials.
- b. Commercial General Liability - The vendor shall provide coverage for all operations including, but not limited to Contractual, Products and Completed Operations, and Personal Injury. The limits shall be no less than \$ 1,000,000.00, per occurrence, with a \$2,000,000.00 aggregate.
- c. Business Automobile Liability - The vendor shall provide coverage for all owned, non- owned and hired vehicles with limits of not less than \$1,000,000.00, per occurrence, Combined Single Limits (CSL) or its equivalent.



Jasper County Finance Department

358 Third Avenue, Post Office Box 1149
Ridgeland, South Carolina 29936
Phone (843) 717-3692 Fax (843) 717-3626

Kimberly Burgess, CPA
Director of Administrative Services
kburgessr@jaspercountysc.gov

Jasper County Council Audit Services Proposal Acceptance Recommendation

Meeting Date:	June 3, 2024
Subject:	Council acceptance of the audit services proposal from Thompson, Price, Scott, Adams & Co. P.A.
Recommendation:	The Council accepts the proposal from Thompson, Price, Scott, Adams & Co., P.A., Whiteville, NC, for the Jasper County financial audit and single audit, if necessary, for the fiscal year ended June 30, 2024, for a total all-inclusive fee not to exceed \$65,000.

Description: Jasper County advertised for sealed proposals for audit services for fiscal year ended June 30, 2024 with an additional two year contract extension. A mandatory proposer meeting was held May 8, 2024. Two audit firms attended the proposer’s conference—Thompson, Price, Scott, Adams & Co., PA and Mauldin & Jenkins Certified Public Accountants. Proposals were due May 22, 2024, at 3:00 PM. Two proposals were received.

Recommendation: Staff recommends that the County Council accept the proposal from Thompson, Price Scott, Adams & Co., P.A., for a total all-inclusive fee of \$65,000 for the annual financial audit and single audit, if necessary. Additionally, staff requests that the Council authorize the County Administrator or his designee to execute all documents necessary to complete the project.

Attachments:

- Thompson, Price, Scott, Adams & Co., P. A. audit services proposal
- Mauldin & Jenkins Certified Public Accountants audit services proposal
- Request for Proposal advertisement
- Request for Proposal

Proposal to Provide Professional Auditing Services

RFP #2024-13



Jasper
County
South Carolina

Due Date : May 22, 2024 3:00 PM

Prepared By:
Thompson, Price, Scott, Adams & Co., P.A.

**Jasper County
South Carolina**

RFP #2024-13

**Proposal to Provide Auditing Services
For the Years Ending June 30, 2024-2026**

PROPOSER:

Thompson, Price, Scott, Adams & Co., P.A.

CONTACT PERSON:

Alan W. Thompson, Partner

**PO Box 398
1626 S. Madison Street
Whiteville, NC 28472
910-642-2109**

DUE DATE: May 22, 2024 3:00 PM



THOMPSON, PRICE, SCOTT, ADAMS & CO., P.A.

TABLE OF CONTENTS

	<u>LETTER OF TRANSMITTAL</u>	1-2
	<u>PROFILE OF THE FIRM</u>	
1.	Local, Regional, National or International Firm	3
2.	Location of Office Preparing Audit	3
3.	Activities Performed at Local Office	3
	<u>MANDATORY CRITERIA</u>	
1.	Properly Licensed	4
2.	Meeting Independence Standards	4
	Copy of Peer Review	5
3.	Discrimination of Employment	4
	<u>SUMMARY OF THE PROPOSER'S QUALIFICATIONS</u>	
1.	Identify Staff Working on Audit Resumes - See Appendix A	6
2.	Current and Prior Audit Clients	6-9
	References	9
	<u>PROPOSER'S APPROACH TO THE EXAMINATION</u>	10-12
	<u>FINANCIAL AUDIT</u>	
1.	Examination Made in Accordance with Audit Standards	13
2.	Purpose of Examination	13
	<u>COMPENSATION</u>	14
	<u>ADDITIONAL DATA</u>	15
	<u>APPENDIX</u>	A



Thompson, Price, Scott, Adams & Co, P.A.

P.O. Box 398

1626 S Madison Street

Whiteville, NC 28472

Telephone (910) 642-2109

Fax (910) 642-5958

Alan W. Thompson, CPA

R. Bryon Scott, CPA

Gregory S. Adams, CPA

May 9, 2024

Audit Proposals RFP #2024-13

Attn: Ms. Kimberly Burgess, Director of Administrative Services

Jasper County

358 Third Avenue

Ridgeland, SC 29936

Dear Ms. Burgess:

Thompson, Price, Scott, Adams & Co, P.A is pleased to submit this proposal to provide financial and compliance auditing services for Jasper County. It is our understanding that the County is requesting proposals from qualified firms of certified public accountants to establish a contract for the financial and compliance examination of the County's CAFR, beginning with the fiscal year ended June 30, 2024, with the option to renew for two additional years, based on annual negotiation after the first year is complete. We have read the RFP and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the County, and fully intend to satisfy all objectives. As professionals serving the public sector, our objective is to ensure that accurate information is reported to the County. Given the complexities of financial operations and the ongoing significant changes in accounting standards, we feel that it is extremely important that you select an auditor that is focused and extremely experienced in the governmental industry to serve you, and we believe we are qualified to do so with superior resources and service at a competitive and fair price.

The total all-inclusive fee for performing the audit for Jasper County will not exceed \$65,000.00 for the year ended June 30, 2024. Any services to be rendered outside the scope of the RFP will be billed separately at \$135.00 per hour, with prior approval from the County.

Alan W. Thompson, managing partner, is authorized to bind, and make representation for the Proposer. Mr. Thompson will be the ultimate party responsible for the quality of the report and working papers. He can be contacted at 910-642-2109, 1626 S. Madison St., PO Box 398, Whiteville, NC 28472, or alanthompson@tpsacpas.com, if you have any questions regarding our proposal or any related matters.

While there are many reasons for the County to choose Thompson, Price, Scott, Adams & Co., P. A. as auditor for this examination, we feel some of the most compelling reasons for us to serve the County are:

Experience. Our professionals are thoroughly versed in the complex governmental arena and have consistently provided the highest quality of service to our government clients. Our knowledge of the operations and financial activities of counties will be used on a proactive basis to work with the County in identifying potential issues and concerns before they become serious problems. This will be especially important to the County as future GASB statements are required to be implemented. We are committed to providing on-site service and will be a valuable technical resource to the County on a regular basis.

Members

American Institute of CPAs - N.C. Association of CPAs - AICPA Division of Firms



*Jasper County
Proposal to Provide Auditing Services*

Dedicated Team. The Proposer has a dedicated group of audit professionals focused on providing the highest quality professional services possible. The goal of our staff is to help the County improve their financial processes and strategies so that they can continue to achieve their goal of being extraordinarily successful.

Responsiveness. We pride ourselves in responding to our clients' needs and meeting their deadlines. The open communications and good working relationship we have with our clients enhances our ability to be responsive. We have the flexibility to meet your needs and to perform our services in an efficient and effective manner.

We are incredibly grateful for the opportunity to submit our proposal and we would be honored to serve Jasper County.

Respectfully Yours,

Alan W. Thompson, Partner



Profile of the Proposer

1. State whether the firm is local, regional, national, or international.

The firm is local. We have offices in Whiteville, Shallotte, Southport, Elizabethtown, Wilmington, Cary, Goldsboro, North Carolina. We also have an office in Cleveland, Tennessee.

2. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.

The audit would be prepared by the Whiteville office. The partner and staff in the Wilmington office are also available if needed.

WHITEVILLE OFFICE STAFF	
Partners	1
Audit Managers	1
Senior Auditors	6
Staff Auditors	1
Auditor Secretary	1
Tax Manager	2
Tax Preparers	4
Bookkeeping Manager	1
Bookkeepers	2
Front Desk	2
Office Manager	1
Medical Billing Specialist	1
Financial Advisor	1
Financial Advisor Assistant	1
	24

3. Describe the range of activities performed by the local office such as auditing, accounting, Tax service, or management services.

In addition to audit services, we provide bookkeeping and payroll services for several local municipalities and 2 ABC Boards, as well as preparation of individual, business, and non-profit tax returns, medical billing services, and financial advisory services. Auditing makes up 45% of services provided.



Mandatory Criteria

- 1. Affirm that the proposer is a properly licensed certified public accountant.***

The Proposer is a properly licensed certified public accounting firm licensed in the State of North Carolina, South Carolina, and Tennessee.

- 2. Affirm that the proposer meets the independence standards of the GAO's Government Auditing Standards.***

The Proposer has met the peer review standards of the AICPA and Government Auditing Standards.

See Copy of Peer Review on following page.

- 3. Affirm that the proposer does not discriminate in employment of persons upon the basis of race, Color, creed, national origin, sex, age, or physical handicap.***

The Proposer believes that all persons are entitled to equal employment opportunity and does not discriminate against its employees or applicants because of race, color, religion, sex, sexual orientation, pregnancy, marital status, national origin, citizenship, veteran status, ancestry, age (over 40), physical or mental disability, or medical condition, or any other consideration made unlawful by applicable laws. Equal employment opportunity will be extended to all persons in all aspects of the employer-employee relationship, including recruitment, hiring, upgrading, training, promotion, transfer, discipline, layoff, recall and termination.



Bernard Robinson & Company, L.L.P.

Report on the Firm's System of Quality Control

June 27, 2023

To the Partners of Thompson, Price, Scott, Adams & Co, P.A.
and the Peer Review Committee of the North Carolina
Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Thompson, Price, Scott, Adams & Co, P.A. (the firm) in effect for the year ended December 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Thompson, Price, Scott, Adams & Co, P.A. in effect for the year ended December 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Thompson, Price, Scott, Adams & Co, P.A. has received a peer review rating of *pass*.

Bernard Robinson & Company, L.L.P.

BERNARD ROBINSON & COMPANY, L.L.P.

1501 Highwoods Blvd., Ste. 300 (27410)

P.O. Box 19608 | Greensboro, NC 27419

P: 336-294-4494 • F: 336-294-4495

brccpa.com



Summary of the Proposer's Qualifications

- 1. Identify the supervisors who will work on the audit, including staff from other than the local office. Resumes including relevant experience and continuing education for each supervisory person to be assigned to the audit should be included. (The resumes may be included as an appendix).***

AUDIT TEAM

Alan W. Thompson, CPA	Engagement Partner
Greg Adams, CPA	Partner (available if needed)
Brandy Turbeville, CPA	Audit Manager- oversees both financial and compliance audits
Ronnie Creech	Senior Staff- assists in financial audit testing
Stuart Hill, CPA	Senior Staff –assists in financial audit testing
Sophie Chen, CPA	Compliance auditor
Patrick Pfiffner, CPA	Medicare auditor

*See Appendix A for staff resumes.

- 2. Describe the recent local and regional offices auditing experience similar to the type of audit requested and give names of client officials responsible for three of the audits listed.***

See following pages.



CURRENT & PRIOR AUDIT CLIENTS

GOVERNMENT	AUDIT TYPE	YEARS AUDITED
Anson County	SA	2015-2023
Beaufort County	SA	2019-2023
Caswell County	SA	2017-2022
Cleveland County	SA	2018-2023
Craven County	SA	2020-2023
Edgecombe County	SA	2020-2023
Georgetown County (SC)	SA	2020-2023
Granville County	SA	2020-2023
Hertford County	SA	2017-2023
Hyde County	SA	2015-2023
Johnston County	SA	2003-2023
Lee County	SA	2015-2023
Nash County	SA	2017-2023
Northampton County	SA	2016-2023
Richmond County	SA	1999-2023
Stanly County	SA	2017-2023
Vance County	SA	2017-2023
Washington County	SA	2019-2023
Yadkin County	SA	2018-2023
Town of Caswell Beach	YB	2010-2023
Town of Cerro Gordo	YB	2001-2023
Town of East Arcadia	STD	1997-2023
Town of Godwin	STD	2019-2023
Town of Hope Mills	YB	2013-2022
Town of Lake Waccamaw	YB	2003-2023
Town of Leland	SA	2015-2023
Town of Smithfield	SA	2017-2023
Town of Woodland	STD	2021-2023



CURRENT & PRIOR AUDIT CLIENTS (Cont.)

City of Henderson	SA	2018-2023
City of Lumberton	SA	2020-2022
City of New Bern	SA	2019-2023
City of Southport	YB	2019-2022
City of Whiteville	YB	2010-2023
Granville County TDA	STD	2020-2023
Johnston County Tourism	STD	2003-2023
Nash County TDA	STD	2017-2023
Northampton TDA	STD	2016-2023
Ocracoke Township TDA	STD	2015-2023
Town of Leland TDA	STD	2017-2023
Vance County TDA	STD	2020-2023
Yadkin County TDA	STD	2018-2023
Albemarle Regional Solid Waste	STD	2021-2023
SE Brunswick Sanitary District	SA	1999-2023
Stanly County Water & Sewer	STD	2017-2023
Albemarle Commission	STD	2009-2023
High-Country COG	SA	2015-2023
Mid-Carolina Council of Govts	STD	2003-2023
Upper Coastal Plain COG	SA	2015-2023
Clay County Schools	SA	2020-2023
Edgecombe Co Board of Ed	SA	2012-2022
Florence School District Two (SC)	SA	2023
Hertford County Schools	SA	2009-2023
Hyde County Schools	SA	2020-2023
Marion County Schools (SC)	SA	2023
Thomas Academy	SA	2014-2023
Whiteville City Schools	SA	2006-2023
Memorial Gardens (Granville)	SA	2020-2023
Johnston County Airport	STD	2003-2023
Lumberton Airport Commission		2020-2022
App Health District	SA	2018-2023
Albemarle Regional Health System	SA	2021-2023



CURRENT & PRIOR AUDIT CLIENTS (Cont.)

Stanly County Visitors Bureau	NP	2017-2023
Lumbee Regional Development	NP	2019-2023
Brunswick Transit Authority	NP-SA	2018-2023
Boys & Girls Homes	NP	1987-2023
SCC Foundation	YB	2002-2023

Georgetown County
Karis Langston – Finance Director
843-545-3069
klangston@gtcounty.org

Florence County School District Two
Tracey Coward – Finance Director
843-493-2502
tcoward@flo2.k12.sc.us

City of Conover
Kurt Beal – Finance Director
828-464-1191
Kurt.Beal@conoverncc.gov



Proposer’s Approach to the Examination

Submit a work plan to accomplish the scope defined in the RFP. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. When possible, individual staff members should be named. The planned use of specialists should be specified.

The Proposer is not aware of the need for the use of computer audit specialists in the engagement. However, if we determine that a computer audit specialist is needed, we have in-house IT available.

Accounts Payable & Expenditures	Managers, Senior Staff	Turbeville, Hill, Creech	75
Capital Outlay	Senior Staff, Partner	Hill, Thompson	51
Debt	Senior Staff, Partner	Creech, Thompson	60
Equity	Managers, Senior Staff	Turberville, Hill	50
Compliance Auditing	Manager, Senior Staff	Chen, Piffner	100
Financial Statements & Reporting	Managers, Senior Staff	Turbeville	115
			451

Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the County’s prior financial statements, budgets, request for proposal, and other information available:

- Segment 1 – Planning and Interim Procedures
- Segment 2 – Final Audit Fieldwork Procedures
- Segment 3 – Review, Completion & Delivery Procedures

Segment 1: The Auditor will:

- Obtain a signed engagement letter for the financial and compliance audit.
- Discuss the scope of the audit, timing of our work, and preparation of client schedules and address any concerns with County management.
- Review previously issued financial reports, comment letters, monitoring reports, and other supporting workpapers.
- Familiarize ourselves with the organizational structure of the County.
- Read Board Meeting minutes.
- Review the County’s current year budget.
- Review debt agreements, and other various documentations.
- Gain understanding of the County’s accounting policies and procedures, including the financial and other management information systems utilized by the County.
- Obtain an in-depth knowledge of the EDP equipment, software, and systems in use.
- Perform analytical reviews to determine critical areas and assess risks.
- Perform a preliminary evaluation of the internal control structure at the account and assertion level.
- Make fraud inquiries and assess the risks of material misstatement.
- Obtain a list of cash, investment, debt, and selected revenue account for confirmations purposes, as applicable.
- Determine audit strategies for balance sheet and operating statement accounts based on audit risk.



- Obtain a preliminary schedule of expenditures of Federal awards to initiate planning, and internal control testing for the Single Audit.
- Prepare year-end audit programs.
- Meet with appropriate County personnel to discuss the results of our preliminary audit work.

Segment 2: The Auditor will:

- Conduct an analytical review of account balances based on closing balances.
- Test the valuation, restrictions and cut-offs of cash and investment balances, as applicable.
- Test receivable cut-offs and balances, including an analysis of subsequent receipts.
- Test cut-off and valuation of inventory is applicable.
- Review and testing supporting documentation for the allowance for doubtful accounts, prepaid items, and other assets.
- Vouch capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation.
- Test accounts payable cut-off and balances, including an analysis of subsequent disbursements.
- Test accrued payroll, compensated absences, claims payable, and other accrued liability cut-offs and
- Test compliance with applicable laws and regulations.
- Test the classification of net position (unrestricted, restricted, and net investment in capital assets).
- Perform analytical procedures and substantive testing of revenues and expenditures/expenses.
- Obtain and audit the final schedule of expenditures of Federal and State awards.
- Complete compliance tests for the major programs selected for testing as required by the Uniformed Guidance and State Single Audit Act, as applicable.
- End of fieldwork exit conference.

Segment 3: The Auditor will:

- Review workpapers to ensure quality and thoroughness of audit procedures.
- Summarize the results of audit procedures.
- Obtain attorney letters.
- Evaluate commitments, contingencies, and subsequent events.
- Propose audit adjustments.
- Summarize and evaluate passed audit adjustments.
- Evaluate compliance exceptions.
- Review draft financial statements and related note disclosures.
- Perform financial condition assessment procedures.
- Prepare drafts of audit reports and management letter.
- Deliver drafts of audit reports and letters to appropriate client officials.
- Finalize all reports and management letter.
- Obtain signed representation letter and the County's approval of the final financial statements.
- Draft the Data Collection Form and obtain the County's approval.
- Prepare and provide the County with a PDF document of the audited financial statements.
- Hold final exit conference a presentation with appropriate County officials.



<u>Pre-Planning Conference</u>	To be held by July 2024.
<u>Interim Fieldwork</u> May (1 week)	To be completed by July 31, 2024. 1. Prepare all confirmation and obtain appropriate personnel signatures. 2. Begin preliminary fieldwork to include: a. Review of internal control procedures. b. Testing internal control procedures. c. Assembling necessary permanent file documents. d. Perform compliance tests of those programs subject to single audit.
<u>Detailed Audit Plan</u>	To be delivered to the County by July 31, 2024.
<u>Fieldwork</u> Aug.-Sept. (2 weeks)	Year-end fieldwork will begin by mid-September and be completed by October 31, 2024. Finish all fieldwork, present the client representation letter and attorney legal letter to the County. Agreed upon post-closing balance will be provided October 31, 2024.
<u>Draft Report</u>	The exit conference will be scheduled with the County at an agreed upon date, but no later than December 1, 2024. The draft report will be supplied to the Finance Office by December 1, 2024.
<u>Final Report</u>	The final audit will be provided to the County by December 15, 2024.

This tentative schedule is based on receiving timely information from the finance staff to aid in performing the audit.



Financial Audit

- 1. State whether the examination will be made in accordance with generally accepted auditing standards.***

The Proposer will conduct the audit in accordance with generally accepted auditing standards and the standards applicable to financial statement audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, appropriate AICPA Industry Standards, Audits of Local Governments, and the Single Audit Act Amendment of 1996, if applicable.

- 2. State that the primary purpose of the examination is to express an opinion on the financial statements and that such an examination is subject to the inherent risk that errors may not be detected. State that if conditions are discovered which lead to the belief that material errors, fraud, or other irregularities may exist, or if any other circumstances are encountered that require extended services, the auditor will promptly advise the County. And, finally, state that no extended services will be performed unless the County authorizes them in writing.***

The primary purpose of the examination is to express an opinion on the financial statements. Such an examination is subject to the inherent risk that errors or irregularities may not be detected.

If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the County to receive authorization for such services.

There will not be any extended services performed unless the County authorizes them in writing.



*Jasper County
Proposal to Provide Auditing Services*

Compensation

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee, including out of pocket costs, for which the requested work will be done.

A. Personnel Costs – Jasper County Audit for Year Ending June 30, 2024

	<u>Governmental</u>	<u>Number of Hours</u>				
	<u>Auditing</u>	<u>On-site</u>	<u>Year-end</u>	<u>Work in</u>		
	<u>Standard</u>	<u>Interim Work</u>	<u>On-site Work</u>	<u>Auditor's Office</u>		<u>Total</u>
	<u>Rate per Hour</u>					
Partners	\$ 160.00	40	40	30	\$	17,600.00
Managers	\$ 130.00	55	50	65		22,100.00
Senior Staff	\$ 110.00	55	50	66		18,810.00
Less: Discou Discount						6,490.00
Sub-Total	Total				<u>\$</u>	<u>65,000.00</u>

Our total fee for the audit for Jasper County will not exceed \$65,000.00 for the year ending June 30, 2024. Any other services to be rendered outside the scope of the RFP will be billed separately at \$135.00 per hour, with prior approval from the County.

- B. No travel costs.
- C. No supplies cost.
- D. Other costs: If we incur any costs in obtaining required audit evidence (such as bank confirmations), we will bill separately, after getting prior approval from the County.
 - 1. We estimate that our fees for the two additional years would be as follows:

2025	\$65,000.00	2026	\$65,000.00
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Any increases after the initial year will be based on inflationary pressures. However, any changes in fees would be negotiated with the County.



Additional Data

Since the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be included in this section. The proposer's general information publications, such as directories or client lists, should not be included unless specifically requested. If there is no additional information to present, state "There is no additional information we wish to present."

There is no additional information we wish to present.

ALAN W. THOMPSON

CPA, PFS

Managing Partner

EXECUTIVE SUMMARY:

- Certification Issued July 17, 1989
- Practice Since February 1985
- Member of AICPA, NCACPA, SCACPA and TSCPA
- Graduate of UNC-Pembroke with a B.S. in Accounting
- Licensed to practice in NC, SC, GA and TN
- Certificate of Educational Achievement of Government and Non-Profit Accounting

SUMMARY

Over thirty-nine years of experience in public accounting. Experienced in hiring, training, and supervising staff, budgeting, scheduling, performing risk analyzes, directing multiple on-going complex audits and facilitating the inclusion of proper internal controls as part of the system's development process.

PROFESSIONAL EXPERIENCE

Partner

Thompson, Price, Scott, Adams & Co., P.A. (June 1, 1993 to Present)

- Conduct financial, compliance, governmental, non-profit and operational audits.
- Supervise staff auditors on audit engagements.
- Hire and supervise staff.
- Developed an internal audit training program to train staff.
- Prepare individual, partnership, and corporate tax returns.
- Work on compilations, reviews and audits of businesses, governments, and charitable organizations.

Staff Accountant

Moore & Price CPAs

(February 1985 to June 1993)

- Prepared individual, partnership and corporate tax returns.
 - Worked on compliance, reviews, and audits of businesses, governments, and charitable organizations.
 - Developed audit plans and schedules.
 - Suprvised staff auditors on audit engagements.
-

ALAN W. THOMPSON

CPA, PFS

Managing Partner

CONTINUING EDUCATION IN GOVERNMENT/NON-PROFIT CPE AREA:

- NC County Single Audit Bootcamp 2019
 - Professional Ethics and Conduct 2019
 - Data Collection Form - Do your Submissions Pass the Test 2019
 - Common Questions Posed on Pensions & OPEB 2019
 - Major Program Determination 2019
 - Sampling - How May Do I Test 2019
 - GASB Leases Part1- Understanding Statement 87 2019
 - GASB Leases Part 2 - How to Apply It 2019
 - Evaluating & Reporting Findings in A Single Audit 2019
 - CAFR Goofs 2019
 - What is Happening with GASB Financial Reporting Model 2019
 - GASB Implementation Guides-What Good Are They? 2019
 - Auditing Developments 2019
 - Review of Recent Tax Legislation & IRA Tax Relief Due to Covid 19 2020
 - In House CPE 2020
 - Not-For-Profit Accounting Conference 2020
 - Governmental & Not-For-Profit Conference 2020
 - LGC Conference 2020
 - AICPA - Estate Planning, Taxes 2020
 - AICPA - Grantor Trust, Cares Act 2020
 - AICPA - NFP Update 2020
 - AICPA - Life Insurance Panel 2020
 - AICPA - Audit Strategies for Better Efficiency 2020
 - AICPA - Remote Auditing - Best Practices 2020
 - AICPA - How to Build & Grow a Profitable Nich 2020
 - AICPA - Best Tax Ideas Panel 2020
 - Federal Tax Update 2020
 - Beyond the Code - The Science of Ethics 2020
 - Financial Reporting for NFP 2020
 - Business Valuation School 2020
 - The New Coronavirus Stimulus Package: Update & Analysis of Individual and Business Tax Changes 2020
 - GAGAS & Single Audit 2021
 - NASACT - Various Topics 2021
 - Local Government Conference 2022
 - How to Get Better Return on Yellow Book & single Audits 2022
 - 2022 Local Government Independent Auditors Conference
 - Governmental Accounting & Auditing Conference 2022
 - Local Government Conference 2022
 - Jen Louis - In House CPE 2023
 - 2023 LGC Independent Auditor's Conference
 - YB & SA How to Stay in Good Graces & Out of Bad Place With Your Peer Reviews 2023
 - Independent Requirements for Auditors 2023
 - Governmental Auditing Update 2023
 - Governmental & SAS Auditing Update 2023
 - Internal Control Weaknesses & Fraud 2023
 - Reporting Findings in YB & SA 2023
 - Capital Asset Management for Local Governments 2023
-

ALAN W. THOMPSON

CPA, PFS

Managing Partner

GOVERNMENT	YEARS	POSITION
Anson County	8	Engagement Partner
Beaufort County	4	Engagement Partner
Cleveland County	5	Engagement Partner
Craven County	3	Engagement Partner
Edgecombe County	3	Engagement Partner
Georgetown County SC	3	Engagement Partner
Granville County	3	Engagement Partner
Hertford County	6	Engagement Partner
Hyde County	8	Engagement Partner
Johnston County	19	Engagement Partner
Lee County	7	Engagement Partner
Nash County	6	Engagement Partner
Northampton County	7	Engagement Partner
Person County	1	Engagement Partner
Richmond County	20	Engagement Partner
Rockingham County	1	Engagement Partner
Scotland County	1	Engagement Partner
Stanly County	6	Engagement Partner
Vance County	6	Engagement Partner
Washington County	4	Engagement Partner
Yadkin County	5	Engagement Partner
Town of Blowing Rock	1	Engagement Partner
Town of Butner	1	Engagement Partner
Town of Caswell Beach	12	Engagement Partner
Town of Cerro Gordo	21	Engagement Partner
Town of East Arcadia	25	Engagement Partner
Town of Godwin	3	Engagement Partner
Town of Hope Mills	9	Engagement Partner
Town of Lake Waccamaw	19	Engagement Partner

ALAN W. THOMPSON

CPA, PFS

Managing Partner

GOVERNMENT	YEARS	POSITION
Town of Smithfield	5	Engagement Partner
Town of Troutman	1	Engagement Partner
Town of Woodland	2	Engagement Partner
City of Conover	1	Engagement Partner
City of Henderson	4	Engagement Partner
City of Lumberton	3	Engagement Partner
City of Morganton	1	Engagement Partner
City of New Bern	4	Engagement Partner
City of Whiteville	13	Engagement Partner
Clay County Schools	3	Engagement Partner
Edgecombe County BOE	11	Engagement Partner
Hertford County BOE	14	Engagement Partner
Hyde County Schools	3	Engagement Partner
Old Main Stream Acad.	1	Engagement Partner
Pender County BOE	14	Engagement Partner
Thomas Academy	9	Engagement Partner
Whiteville City Schools	13	Engagement Partner
Albemarle Commission	14	Engagement Partner
High Country COG	8	Engagement Partner
Mid-Carolina COG	16	Engagement Partner
Upper Coastal COG	8	Engagement Partner
Western Piedmont COG	1	Engagement Partner
Albemarle Reg.Waste	1	Engagement Partner
SBSD	23	Engagement Partner
Stanly Co. Water & Sewer	6	Engagement Partner
Granville Co. TDA	3	Engagement Partner

GREGORY S. ADAMS CPA

Partner

EXECUTIVE SUMMARY:

- Certification Issued September 16, 1996
- Practice Since July 1994
- Member of AICPA, NCACPA's
- Graduate of UNC-Wilmington with a B.S. in Accounting

SUMMARY

Over thirty years of experience in public accounting. Experienced in hiring, training and supervising staff, budgeting, scheduling, performing risk analysis, directing multiple on-going complex audits and facilitating the inclusion of proper internal controls as part of the system's development process.

PROFESSIONAL EXPERIENCE

Partner
Thompson, Price, Scott, Adams & Co., P.A. ,
(January 1999 to Present)

- Conduct financial, compliance, governmental, non-profit and operational audits.
- Supervise staff auditors on audit engagements.
- Hire and supervise staff.
- Developed an internal audit training program to train staff.
- Prepare individual, partnership, and corporate tax returns.
- Work on compilations, reviews and audits of businesses, governments, and charitable organizations.

Senior Accountant/Audit Manager
Thompson, Price, Scott, Adams & Co., P.A.
(June 2008-Present)

Staff Accountant
Thompson, Price, Scott, Adams & Co., P.A.
(April 2005-June 2008)

- Prepare individual, partnership, and corporate tax returns.
- Work on compilations, reviews and audits of businesses, governments, and charitable organizations.

GREGORY S. ADAMS CPA

Partner

CONTINUING EDUCATION IN GOVERNMENT/NON-PROFIT CPE AREA:

- NC Single Audit Bootcamp 2019
- Ethical Considerations for the CPA 2019
- Complete Guide to the New Yellow Book 2019
- Essential Course for Performing Single Audits Under the Uniform Guidance 2019
- Fraud and Abuse In Not For Profit Entities and Governments 2019
- The Most Dangerous Elements of a GAAS Audit 2019
- Avoiding Deficiencies in Peer Review: Focus on Engagement Quality 2021
- Auditing Not-for-Profit Entities 2021
- Examining the New Lease Accounting Standard 2021
- How to Get a Better Return on Yellow Book & Single Audits 2022
- Performing an Effective Audit Risk Assessment in the COVID-19 Environment 2022
- Lease Accounting - The Impact of Changing Standards on Both Lessors & Lessees 2022
- Government & Nonprofit Frauds & Controls to Stop Them 2022
- Ethical Considerations for the CPA 2022
- Understanding & Testing Control & Compliance in a Single Audit 2022
- Guide & Update to Compilations, Reviews, & Preparations 2022
- Fundamentals of Internal Controls 2022
- Essentials of Audit Sampling 2022

CONTINUING EDUCATION IN GOVERNMENT/NON-PROFIT CPE AREA:

- Testing Internal Controls & Reporting Deficiencies 2022
- Fraud & Abuse in Not-for-Profit Entities & Governments. Stealing from Everyone 2022
- Jen Louis In House CPE 2023
- Government Risk Assessments 2023
- Monthly Government A&A Update 2023
- Auditing Revenue Recognition 2023
- A Complete Guide to the YB 2023
- Give Me a Little Credit - Understanding the YP CPE 2023
- Government/Not-for-Profit Update 2023
- Auditor Reporting 2023
- YB Performance & Reporting Requirements for a Financial Audit 2023
- Latest Developments in Government & Nonprofit A&A 2023
- 10 Ways to Improve the Audit Process 2023

BRANDY TURBEVILLE

CPA, CFE

Audit Manager

EXECUTIVE SUMMARY:

- Practice since April, 2005
- CPA Certification issued May 18, 2006
- CFE Certification issued August 18, 2014
- Member of NCACPA and AICPA, ACFE
- Graduate of UNC-Wilmington, with B.S. and M.S. in Accounting
- Licensed to Practice in NC and SC

SKILLS AND EXPERTISE:

Over twenty years experience - public accounting, one year experience as payroll clerk for County. Experienced in planning and performing audits for various governments, including school district, counties, towns, council of governments, as well as non-profits and for-profit entities. Experience in preparing tax returns for various entities, and preparing compilations and reviews.

PROFESSIONAL EXPERIENCE

- Audit Manager
- Develop audit plans and schedules
- Supervise staff auditors on audit engagements
- Write-up Audits

CONTINUING EDUCATION IN GOVERNMENT/NON-PROFIT CPE AREA:

- NC County Single Audit Bootcamp 2019
- LGC Conference 2019
- Understanding Complexities of Fraud to Mitigate Risk 2019
- Professional Ethic & Conduct 2019
- Compilation & Review Standards - SSARS 21-24 2019
- GASB Update 2019
- The New Yellow Book Audio 2019
- Recent GAAP Developments 2019
- Advanced Topics in Single Audit
- Internal & External Fraud; Understanding It & Working to Control It 2020
- Addressing Common Documentation Deficiencies 2020
- Audit Deficiencies 2020
- Government Audit Update: YB & Uniform Guidance 2020
- Combatting Internal Fraud 2020
- LGC Conference 2020
- How Fraud Can Affect Smaller Businesses 2020
- Independence Issues 2020
- Forensic Accounting - Uncovering Schemes & Scams 2020
- Consideration of Fraud 2020
- In House CPE 2020
- Review of Recent Tax Legislation & IRS Tax Relief Due to Covid 19 2020

BRANDY TURBEVILLE

CPA, CFE

Audit Manager

CONTINUING EDUCATION IN GOVERNMENT/NON-PROFIT CPE AREA:

- Assessing the Risk of Fraud in a Financial Statement Audit 2022
 - Understanding & Testing Control & Compliance in a Single Audit 2022
 - Govt. & NFP Frauds & Controls to Stop Them 2022
 - The Most Critical Challenges in Governmental Auditing 2022
 - Avoiding Deficiencies in Peer Reviews - Focus on Engagement Quality 2022
 - Jen Louis In House CPA 2022
 - Introduction to Biometrics & Fraud Prevention 2022
 - Local Government Independent Auditor's Conference 2022
 - Winning the Fraud Battle in the Digital Age - Prevention & Detection 2022
 - LGC Conference 2022
 - Fraud 101: Understanding Basic Fraud Detection & Prevention 2022
 - How Can I Spot Fraud? 2022
 - Government & NP Frauds & Controls to Stop Them 2023
 - Fraud Environment 2023
 - Fraud Risk Assessment Basics 2023
 - Avoiding Risk of Fraud in FS Audit 2023
 - Jen Louis In House CPE 2023
 - 2023 LGC Independent Auditors Conference
 - YB & SA How to Stay in Good Graces & Out of Bad Places with Your Peer Reviewer 2023
-

BRANDY TURBEVILLE

CPA, CFE

Audit Manager

GOVERNMENT AUDITS:	YEARS:	POSITION:
Anson County	8 Years	Audit Manager
Beaufort County	4 Years	Audit Manager
Caswell County	6 Years	Audit Manager
Cleveland County	5 Years	Audit Manager
Person County	1 Year	Audit Manager
Hertford County	6 Years	Audit Manager
Hyde County	8 Years	Audit Manager
Johnston County	17 Years	Audit Manager
Lee County	8 Years	Audit Manager
Nash County	6 Years	Audit Manager
Northampton County	7 Years	Audit Manager
Person County	1 Year	Audit Manager
Richmond County	17 Years	Audit Manager
Stanly County	6 Years	Audit Manager
Vance County	6 Years	Audit Manager
Washington County	4 Year	Audit Manager
Yadkin County	5 Years	Audit Manager
Town of Caswell Beach	13 Years	Audit Manager
Town of Hope Mills	10 Years	Audit Manager
Town of Leland	8 Years	Audit Manager
Town of Smithfield	6 Years	Audit Manager
City of Henderson	5 Years	Audit Manager
City of Whiteville	13 Years	Audit Manager
Albemarle Commission	14 Years	Audit Manager
High Country COG	8 Years	Audit Manager
Mid-Carolina COG	17 Years	Audit Manager
Upper Coastal Plain COG	8 Years	Audit Manager
Edgecombe County Schools	11 Years	Audit Manager
Hertford County Schools	14 Years	Audit Manager
Pender County Schools	14 Years	Audit Manager
Thomas Academy	9 Years	Audit Manager
Whiteville City Schools	17 Years	Audit Manager
Appalachian District Health Dept.	5 Years	Audit Manager
Boys and Girls Homes of NC (Non-Profit)	17 Years	Audit Manager

STUART HILL CPA

Senior Auditor

EXECUTIVE SUMMARY:

- Graduate of UNC-Chapel Hill
- CPA Certification Issued 1983
- Practice Since May 1981

SKILLS AND EXPERTISE:

Over thirty-nine years of experience in public accounting

PROFESSIONAL EXPERIENCE

**CPA, Senior Staff -
Thompson, Price, Scott, Adams & Co., P.A.
(June 2013-Present).**

- Prepare individual, partnership, and corporate tax returns.
- Work on compilations, reviews, and audits of businesses, governments, and charitable organizations.
- Conduct financial, compliance, governmental, non-profit, and operational audits.

**Chief Financial Officer (CFO)
Wayne Bailey, Inc.
(April 1990-May 2013)**

Job Duties Consisted of the following:

- Managed Accounting Department Including:
 - Accounting Personnel
 - Human Resources (all Personnel)
 - Payroll
 - Accounts Receivable
 - Accounts Payable
 - Inventory
 - Financial Reporting
 - Analysis and Planning
 - Tax Planning and Reporting
 - Accounting Methods and Systems
 - Internal Control
 - Compliance issues, such as Payroll, Retirement Plans, Dept. of Labor, IRS, NCDR, etc.
 - Shareholder and Management Consultant/Auditor

Senior Auditor

Staff Accountant

**Pittman, Casey, Price & Co., CPA's
(May 1981-March 1990)**

- Prepared individual, partnership and corporate tax returns,.
- Worked on compliance, reviews, and audits of businesses, governments, and charitable organizations.
- Conducted financial, compliance, governmental, non-profit, and operational audits.

**CONTINUING EDUCATION IN
GOVERNMENT/NON-PROFIT CPE
AREA:**

- Avoiding Deficiencies in Peer Reviews: 2022
- Compilations, Review, & Preparations: Engagement Performance & Annual Update 2022
- In House CPE 2022
- Examining ASC 842 Leases: More than Meets the Eye 2022
- Local Government Independent Auditor Conference 2022
- Ethical Considerations for CPAs 2022
- Local Government Conference 2022
- Government & Non-Profit Frauds & Controls to Stop Them 2022

**CONTINUING EDUCATION IN
GOVERNMENT/NON-PROFIT CPE
AREA:**

- Performing Single Audits Under the Uniform Guidance for Federal Awards 2021
- Performing an Effective Audit Risk Assessment in the COVID-19 Environment 2021
- GAGAS & Single Audit 2021
- Leases - Implementing GASB 87 2021
- Local Government Conference 2021
- Latest Developments in Gov. & NFP Accounting & Auditing 2021
- In House CPE 2020
- Advanced Topics in Single Audits 2020
- LGC Conference 2020
- Performing Single Audits Under the Uniform Guidance for Federal Awards 2020
- The Most Critical Challenges in Governmental Accounting Today 2020
- Recent GAAP Developments Part 1 2019
- Recent GAAP Developments Part 2 2019
- SSARS 21 - Statement on Standards for Accounting 2019
- Threats to Independence 2019
- Behavioral Ethics: An Overview for All Accountants 2019
- LGC Conference 2019

Senior Auditor

- **2023 LGC Independent Auditors Conference 2023**
 - **YB & SA How to Stay in Good Graces & Out of Bad Places with Your Peer Reviews 2023**
 - **Latest Developments in Government & NP Accounting & Auditing 2023**
 - **Performing SA Under the Uniform Guidance for Federal Awards 2023**
 - **Update on the AICPA's New Ethics & Quality Control**
 - **Auditing Not-for-Profit Entities: Superior Skills for an Effective & Efficient Audit 2023**
 - **Apply the YB to a FS Audit 2023**
-

STUART HILL CPA

Senior Auditor

GOVERNMENT AUDITS:	YEARS:	POSITION:
Anson County	4 Years	Financial Auditor
Caswell County	3 Years	Financial Auditor
Columbus County	7 Years	Financial Auditor
Hyde County	5 Years	Financial Auditor
Johnston County	7 Years	Financial Auditor
Lee County	5 Years	Financial Auditor
Nash County	3 Years	Financial Auditor
Pender County	3 Years	Financial Auditor
Richmond County	6 Years	Financial Auditor
Stanly County	2 Years	Financial Auditor
Vance County	3 Years	Financial Auditor
Yadkin County	2 Years	Financial Auditor
Town of Hope Mills	7 Years	Financial Auditor
Town of Leland	5 Years	Financial Auditor
Town of Red Springs	6 Years	Financial Auditor
Town of Smithfield	3 Years	Financial Auditor
City of Henderson	2 Years	Financial Auditor
Mid-Carolina COG	7 Years	Financial Auditor

SOPHIE CHEN

CPA, MBA

Senior Auditor

EXECUTIVE SUMMARY:

Practice since May 2018
CPA Certification issued March 17, 2020
Member of NCACPA
Graduate of UNC-Pembroke with B.S. in
Finance and MBA in Accounting

SKILLS AND EXPERTISE:

Six years of experience in public accounting and four years of experience in private sector. Experienced in planning and performing compliance audits on Federal and State programs for various governments including counties, towns, council of governments, as well as non-profit organizations.

PROFESSIONAL EXPERIENCE

**CPA, Senior Staff -
Thompson, Price, Scott, Adams & Co., P.A.
(May 2018-Present).**

- Compliance audits on Federal and State programs for various governments.
- Assist with financial statement audits.

CONTINUING EDUCATION IN GOVERNMENT/NON-PROFIT CPE AREA:

- NC County Single Audit Bootcamp 2019
- Local Government Audit Workshop 2019
- Local Government Conference 2019
- In-House CPE 2020
- Advanced Topics in Single Audit 2020
- LGC Conference 2020
- Guidance for Federal Awards 2021
- Performing an Effective Audit Risk Assessment in the COVID-19 Environment 2021
- Compliance, Reviews, and Preparations 2021
- GAGAS & Single Audit 2021
- Implementing GASB 87 2021
- LGC Conference 2021
- Understanding and Testing Control and Compliance in a Single Audit 2022
- The Most Critical Challenges in Governmental Accounting Today 2022
- NC Ethics for CPAs 2022
- Reporting Internal Control Deficiencies Under Yellow Book 2022
- Essential Audit Sampling 2022
- Reviewing Audit Workpapers 2022
- A Complete Guide to Yellow Book 2022
- Preparing and Reviewing Client Prepared Financial Statements 2022

SOPHIE CHEN
CPA, MBA

Senior Auditor

**CONTINUING EDUCATION IN
GOVERNMENT/NON-PROFIT CPE
AREA:**

- **Avoiding Deficiencies in Peer Reviews:
Focus on Engagement Quality 2022**
 - **Jen Louis In House CPE 2022**
 - **2022 Local Government Independent
Auditor's Conference**
 - **Advanced Topics in a Single Audit 2022**
 - **LGC Conference 2022**
 - **Jen Louise In House CPE 2023**
 - **2023 LGC Independent Auditor's
Conference**
 - **Avoiding Deficiencies in Peer Reviews
2023**
 - **YB & SA How to Stay in Good Graces &
Out of Bad Places with Your Peer
Reviews 2023**
 - **A Complete Guide to the YB 2023**
 - **Latest Developments in Governmental
Accounting & Auditing 2023**
 - **Ethical Considerations for CPAs 2023**
-

SOPHIE CHEN
CPA, MBA

Senior Auditor

GOVERNMENT AUDITS:

YEARS:

POSITION:

Anson County	4 Years	Compliance Auditor
Beaufort County	3 Years	Compliance Auditor
Caswell County	4 Years	Compliance Auditor
Cleveland County	2 Years	Compliance Auditor
Craven County	2 Years	Compliance Auditor
Edgecombe County	2 Years	Compliance Auditor
Granville County	4 Years	Compliance Auditor
Hertford County	4 Years	Compliance Auditor
Hyde County	4 Years	Compliance Auditor
Johnston County	4 Years	Compliance Auditor
Lee County	4 Years	Compliance Auditor
Nash County	4 Years	Compliance Auditor
Northampton County	4 Years	Compliance Auditor
Richmond County	4 Years	Compliance Auditor
Stanly County	4 Years	Compliance Auditor
Vance County	4 Years	Compliance Auditor
Washington County	4 Years	Compliance Auditor
Yadkin County	3 Years	Compliance Auditor
Town of Leland	4 Years	Compliance Auditor
Town of Smithfield	4 Years	Compliance Auditor
City of Henderson	4 Years	Compliance Auditor
City of Whiteville	4 Years	Compliance Auditor
City of Lumberton	2 Years	Compliance Auditor
City of New Bern	3 Years	Compliance Auditor
Albemarle Regional Health	1 Year	Compliance Auditor
Appalachian District Health	4 Years	Compliance Auditor

SOPHIE CHEN

CPA, MBA

Senior Auditor

GOVERNMENT AUDITS:

YEARS:

POSITION:

Anson County	4 Years	Compliance Auditor
Caswell County	3 Years	Financial Auditor
Hyde County	5 Years	Financial Auditor
Johnston County	7 Years	Financial Auditor
Lee County	5 Years	Financial Auditor
Nash County	3 Years	Financial Auditor
Pender County	3 Years	Financial Auditor
Richmond County	6 Years	Financial Auditor
Stanly County	2 Years	Financial Auditor
Vance County	3 Years	Financial Auditor
Yadkin County	2 Years	Financial Auditor
Yadkin County	7 Years	Financial Auditor
Town of Hope Mills	5 Years	Financial Auditor
Town of Leland	6 Years	Financial Auditor
Town of Red Springs	3 Years	Financial Auditor
Town of Smithfield	2 Years	Financial Auditor
City of Henderson	2 Years	Financial Auditor
Mid-Carolina COG	7 Years	Financial Auditor

RONNIE CREECH

Senior Auditor

EXECUTIVE SUMMARY:

- Graduate of UNC-Wilmington 1985
- Practice Since 1985
- Member of NCACPA

SKILLS AND EXPERTISE:

Over thirty-nine years of experience in public accounting.

PROFESSIONAL EXPERIENCE

Senior Staff

Thompson, Price, Scott, Adams & Co., P.A.
(January 1999-Present).

- Prepare individual, partnership, and corporate tax returns.
- Work on compilations, reviews, and audits of businesses, governments, and charitable organizations.
- Conduct financial, compliance, governmental, non-profit, and operational audits.

Staff Accountant

S. Preston Douglas & Associates, LLC
(1985-1998)

- Prepared individual, partnership and corporate tax returns.
 - Worked on compliance, reviews, and audits of businesses, governments, and charitable organizations.
 - Conducted financial, compliance, governmental, non-profit and operational audits.
-

RONNIE CREECH

Senior Auditor

CONTINUING EDUCATION IN GOVERNMENT/NON-PROFIT CPE AREA:

- In House CPE 2022
- Local Government Independent Auditors Conference 2022
- Local Government Conference 2022
- A Complete Guide to Yellowbook 2022
- Annual Accounting & Auditing Update 2022
- Government & Nonprofit Frauds & Controls to Stop Them 2022
- Leases - Implementing GASB 87 2021
- Local Government Conference 2021
- Performing an Effective Audit Risk Assessment in the COVID-19 Environment 2021
- GAGAS & Single Audit 2021
- Compilations, Reviews & Preparation: Engagement Performance 2021
- Performing Single Audits Under the Uniform Guidance for Federal Awards 2021
- NC County Single Audit Bootcamp 2019
- LGC Conference 2019
- The New Yellow Book 2019
- SAS 117 Compliance Audits 2019
- Behavioral Ethics: An Overview for All Accountants 2019
- SSARS 21 - Statement on Standards for Accounting 2019
- Recent GAAP Developments Part 1 2019
- Recent GAAP Developments Part 2 2019
- In House CPE 2020
- Advanced Topics in Single Audit 2020
- LGC Conference 2020
- Jen Louis In House CPE 2023
- 2023 LGC Independent Auditors Conference
- YB & SA How to Stay in Good Graces & Out of Bad Places with Your Peer Reviewer 2023
- Latest Developments in Government & Non-Profit Accounting & Auditing 2023
- Performing Single Audits Under the Uniform Guidance for Federal Awards 2023
- A Complete Guide to the YB 2023

RONNIE CREECH

Senior Auditor

GOVERNMENT AUDITS:

YEARS:

POSITION:

Caswell County		Financial Auditor
Columbus County	3 Years	Financial Auditor
Hyde County	20 Years	Financial Auditor
Johnston County	4 Years	Financial Auditor
Nash County	10 Years	Financial Auditor
Yancey County	2 Years	Financial Auditor
Richmond County	2 Years	Financial Auditor
Stanly County	20 Years	Financial Auditor
Vance County	3 Years	Financial Auditor
Yadkin County	3 Years	Financial Auditor
Town of Hope Mills	2 Years	Financial Auditor
Town of Leland	7 Years	Financial Auditor
Town of Red Springs	5 Years	Financial Auditor
Town of Smithfield	20 Years	Financial Auditor
City of Henderson	3 Years	Financial Auditor
	2 Years	

PATRICK PFIFFNER

CPA

Medicaid Auditor

EXECUTIVE SUMMARY:

- Practicing in audit since 2009
- CPA Certification Received in 2017
- Licensed in NC, TN and LA
- Member of NCACPA
- Graduate of Southeastern Louisiana University (Hammond, LA) - B.S. in Accounting

SUMMARY

Eleven years of experience in public accounting. Experienced in planning and performing financial and compliance audits, including Yellow Book and Single Audits, for various governments, including state agencies and counties, as well as non-profits, including charter schools, and for-profit organizations. Experienced in preparing compilations and reviews, risk identification, data analysis, and reviewing informational reports and presentations for legislative committees.

PROFESSIONAL EXPERIENCE

Senior Auditor

**Thompson, Price, Scott, Adams & Co., P.A. ,
(June 2020 - Present)**

- Performed Various County audits in NC, including: Anson, Beaufort, Caswell, Cleveland, Columbus, Craven, Edgecombe, Granville, Hertford, Hyde, Johnston, Nash, Northampton, Richmond, Stanly, Vance, Washington, and Yadkin.
- Georgetown County - SC

Senior Auditor

**Cherry Bekaert - Nashville, TN
(2018-2020)**

- Audited: Knowledge Academies Charter School (2 years)
 - Lead Academy Charter Schools (2 years)
 - Memphis Scholars Charter Schools (2 years)
 - Valor Collegiate Academy charter Schools (2 years)
 - Operation Stand Down Tennessee (1 year)
 - Various other non-profits and quasi-public entities that receive state and/or federal grants, including churches, volunteer organizations, and advocacy associations (1-2 years)
-

PATRICK PFIFFNER CPA

Medicaid Auditor

Senior Auditor

**Legislative Auditor (Baton Rouge, LA
(2009-2018)**

- Louisiana's Department of Labor (2 years)
- Louisiana's Department of Transportation and Development (2 years)
- Louisiana's Department of Corrections (4 years)
- Louisiana's Department of Health and Hospitals (5 years)

CONTINUING EDUCATION IN GOVERNMENT/NON-PROFIT CPE AREA:

- Concern Uncertainty 2019
 - GAAP & Audit Issues 2019
 - Annual GAAP Update 2019
 - Single Audit Update 2019
 - Single Audit Bootcamp 2019
 - Best Practices in Data Analytics 2019
 - Required Auditor Communications 2019
 - Financial Statements Audits: Audit Planning 2020
 - ASC 606 Crash Course 2020
 - Global Support Services 2020
 - ASC 606 Implementations 2020
 - LGC - Cyber Security: Threats, Challenges, and Opportunities 2020
 - LGC - LGC Update 2020
 - LGC - GASB Update 2020
 - LGC - The New Yellow Book Deep Dive 2020
 - LGC - Single Audit Update 2020
 - LGC - GASB 87 Leases 2020
 - LGC - Unconscious Bias in Audit 2020
 - LGC - Ongoing Local Government Utility Compliance with EO 124 2020
 - LGC - Professional Ethics & Conduct 2020
 - NC Accountancy Law: Ethics, Principles & Professional Responsibilities 2020
 - Communicating IC Control Deficiencies 2020
 - Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit 2020
 - Fraud in Not-for-Profit Entities:and Governments: Stealing from Everyone 2020
 - GAGAS & Single Audit 2021
 - Preventing Workplace Harassment 2021
 - 2021 Audit Update
 - 2021 YB & Single Audit Update
 - Analytical Procedures Used by Auditors 2021
 - Enhancing Audit Quality 2021
 - Financial Reporting Challenges for 2021
 - Latest Developments in Government & Nonprofit Accounting & Auditing 2022
 - A Complete Guide to the Yellow Book 2022
 - Assessment in the COVID-19 Environment 2022
 - North Carolina Ethics for CPAs 2022
 - Annual Accounting & Auditing Update 2022
 - Determining Major Programs in a Single Audit 2022
 - Avoiding Deficiencies in Peer Review: Focus on Engagement Quality 2023
 - Jen Louis In House CPE 2023
 - 2023 Independent Auditors Conference
 - The Complete Guide to Payroll Taxes & 1099 Issues 2023
-

MAULDIN & JENKINS

mjcpa.com

6600 Abercorn Street

Suite 200

Savannah, GA 31405

Jasper County, South Carolina

Request for Proposal for Auditing Services

Fiscal Years June 30, 2024 through 2026

Mauldin & Jenkins Certified Public Accountants

Contact Person: David Irwin, CPA, Partner

Phone: (800) 277-0050

Email: dirwin@mjcpa.com



Going Further.



VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

*Over 725 Governmental Units Served
Throughout the Southeast*



Going Further.

Table of Contents

<i>Transmittal Letter</i>	1
<i>Scope of Work to be Performed</i>	3
- <i>Scope of Our Work and Required Audit Reports</i>	
- <i>Irregularities and Illegal Acts</i>	
<i>Independence</i>	4
<i>License to Practice in South Carolina</i>	5
<i>Firm Qualifications and Experience</i>	6
- <i>Organization and Size – Regional Firm</i>	
- <i>A Century of Service</i>	
- <i>Location of the Office from which the Work is to be Performed</i>	
<i>Quality Control Review</i>	8
- <i>External Peer Review</i>	
- <i>No Terminated Contracts</i>	
- <i>No Disciplinary Actions or Pending Litigation</i>	
- <i>Desk Reviews or Field Reviews</i>	
<i>Similar Engagements with Other Governmental Entities</i>	12
- <i>Client Transitions</i>	
- <i>Governments Served in the Past Three Years</i>	
- <i>Certificates of Achievement & Excellence in Financial Reporting</i>	
- <i>PAFR Experience</i>	
- <i>Municipal Bond Experience</i>	
- <i>Audits of Federally Funded Programs (Single Audits)</i>	
- <i>Governmental Attestation Services</i>	
- <i>Governmental IT Solutions</i>	
- <i>Governmental Advisory Services</i>	
- <i>Similar Clients</i>	
<i>Partner, Supervisory and Staff Qualifications and Experience</i>	29
- <i>Proposed Staffing and Qualifications</i>	
- <i>Other Resources for Non-Audit Services (Advisory Services, Information Technology Services & Fraud Examinations)</i>	
- <i>Other Staff Auditors & Accountants</i>	
- <i>Diversity and Inclusion</i>	
- <i>Affirmative Action</i>	
- <i>Consideration of the Use of Disadvantaged Business Enterprises</i>	
- <i>Partner & Staff Continuity</i>	
- <i>Continuing Education of Partners and Staff</i>	
- <i>Planned Use of Outside Specialists</i>	

Table of Contents (Continued)

<i>Specific Audit Approach</i>	43
<ul style="list-style-type: none"> - <i>Proposed Segmentation of Audit Engagement and Level of Staff Assigned</i> - <i>Assistance Requested from the County Staff</i> - <i>High Percentage of Partner and Manager Involvement</i> - <i>Our Request List Management Software – Suralink</i> - <i>Extent of the Use of EDP Software – Including Artificial Intelligence</i> - <i>Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement</i> - <i>Type and Extent of Analytical Procedures to be Used in the Engagement</i> - <i>Approach to be Taken to Gain and Document an Understanding of the County’s Internal Control</i> - <i>Approach to be Taken in Determining Laws and Regulations to be Subject of Audit Test Work</i> - <i>Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance</i> - <i>Methodology to be Used in Performing the “Risk Based” Approach in Determining Major Federal Programs</i> - <i>Remote Audit Approach As Requested</i> 	
<i>Identification of Anticipated Potential Audit Problems</i>	58
<ul style="list-style-type: none"> - <i>Single Audits</i> - <i>Other Potential Problems</i> 	
<i>Additional Information of Value Added Services</i>	59
<ul style="list-style-type: none"> - <i>Upcoming GASB Statements</i> - <i>Free Continuing Education for Governmental Clients</i> - <i>Governmental Newsletters</i> - <i>Auditor’s Discussion & Analysis</i> - <i>Mauldin & Jenkins Partner Joel Black Appointed GASB Chairman</i> 	
<i>Compensation</i>	64
<ul style="list-style-type: none"> - <i>Important Notes to be Considered</i> 	
<i>Closing</i>	66

Transmittal Letter

May 22, 2024

Jasper County, South Carolina
358 Third Avenue
Ridgeland, South Carolina 29936
Attn: Kimberly Burgess, Director of Administrative Services Division

Ladies and Gentlemen:

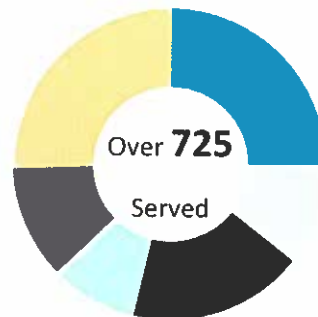
We appreciate the opportunity to propose on providing audit services to Jasper County, South Carolina (the "County"), and we are pleased to submit a qualifications package to provide annual financial and compliance auditing services for the County. The contract for such audit services will be for fiscal years ending June 30, 2024 through 2026.

We have read the Request for Proposal ("RFP") and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the County and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the County. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the Council, management, and its citizens. Given the complexities of the County's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:

❖ **Experience with Governments.** As auditors for more governments in the Southeast than any other firm, our professionals are thoroughly versed in the complex governmental arena, and have consistently provided the highest quality of service to our government clients. We serve:

- 725+ state and local governments across the Southeastern U.S.A.;
- 175+ water & sewer systems, 35+ airport operations, 25+ gas systems, 20+ electrical utilities, & 25 transit services;
- 11 communities in the Municipal Electric Authority of Georgia ("MEAG");
- 175 governments awarded the GFOA's and/or ASBO's Financial Reporting Certificates.
- 220+ of Single Audits as required by the Uniform Guidance.



■ Cities	180+
■ Counties	90+
■ School Districts & Charter Schools	125+
■ State Entities	65+
■ Utility Authorities	85+
■ Special Purpose	180+

Mauldin & Jenkins provides over 155,000 hours of service to over 725 governmental units in the Southeast on an annual basis utilizing over 150 professionals.

- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of Certified Public Accountants ("AICPA"), Governmental Audit Quality Center's ("GAQC") Executive Committee in 2022; the AICPA's State and Local Government Expert Panel in 2021; the AICPA's sole representative to Government Accounting Standards Advisory Council ("GASAC"); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants ("IFAC") in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board ("GASB"). Mauldin & Jenkins is a leader nationally. 
- ❖ **Remote Audits and Suralink.** If management elects for a remote audit, Mauldin & Jenkins is very effective in working from a remote environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Information Technology Services.** Mauldin & Jenkins is one of 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution ("DAS"). We also have resources to address the evolving cybersecurity threats to your government with Certified Information Systems Auditors ("CISA") on staff and certified by the AICPA to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.
- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.

This proposal represents a firm offer for 90 days from the date of the proposal. As a member of Mauldin & Jenkins, David Irwin is authorized to bind, and make representations for the Firm, and he will be the ultimate party responsible for the quality of the report and working papers. We welcome the opportunity to meet with you to present our proposal and our qualifications. Please contact us at (800) 277-0050. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,
MAULDIN & JENKINS, LLC



David Irwin, Partner

Scope of Work to be Performed

The following pages attempt to demonstrate to you our understanding of the nature of the audit services and our general plan for meeting your needs.

Scope of Our Work and Required Audit Reports

The overall objective in serving the County is to determine whether the financial statements present fairly the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the major governmental funds in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



The audit will be conducted in accordance with auditing standards generally accepted in the United States of America, promulgated by the AICPA and in accordance with: *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of the Federal Single Audit Act, 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”) standards.

Our audit will consider the County’s internal controls over financial reporting in order to determine the auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide an opinion on the internal control over financial reporting.

We will perform tests of compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Providing an opinion on compliance with these provisions is not an objective of the audits. However, the results of the tests disclosing instances of noncompliance and other matters will be reported as required under *Government Auditing Standards*.

Following the completion of the audit of the fiscal year's financial statements, we shall prepare the required audit reports (if applicable) including those required by *Government Auditing Standards* and the Single Audit:

- 1) A report on the fair presentation of the financial statements in conformity with generally accepted accounting Principles. This report shall include Required Supplemental Schedules ("RSI") as required by GASB 34.
- 2) A report on Internal Control over Financial Reporting and on Compliance and on Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- 3) A report on Compliance for Each Major Federal Program and on Internal Control Over Compliance required by the Uniform Guidance.
- 4) A Schedule of Findings and Questioned Costs in accordance with the Uniform Guidance.

Irregularities and Illegal Acts

We will make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware, to the following parties:

- The Jasper County Council
- The Jasper County Attorney
- The Jasper County Administrator
- The Director of Administrative Services

Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to Jasper County, its component units and its joint ventures, and related outside entities as defined by generally accepted auditing standards.

We meet the independence standards of generally accepted auditing standards and the U.S. General Accounting Office *Government Auditing Standards* (2018 revision). We are also independent with respect to the County within the meaning of Part 1.200 of the Code of Professional Conduct of the American Institute of CPAs and the applicable published rules and interpretations thereunder.

To further understand the above paragraph, we have not:

- Prepared or performed reconciliation services;
- Performed bookkeeping services; or
- Provided other consulting services

for the County during the past year or any time prior. Independence is very important to the integrity of an audit, and we are independent with respect to the County. Further, we have no conflicts of interest or local bias.

We have had no business relationships or made payments to any officer or employee of the governing board members of the County who is or has been in a policy making or significant management position relating to any aspect of the proposed work in the past five years. Our Firm, nor any partner or employee, has made any contributions to any political campaigns of any person serving as County Council of the County. We have made no payments or commitments to make payments to any person, Firm or corporation for services rendered in soliciting business for the County. Written notice will be provided to the County provided any professional relationships are entered into with the County during the period of this agreement.

We will conduct our audits objectively and will report findings, opinions, and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

License to Practice in South Carolina

We hereby affirm that Mauldin & Jenkins, LLC is properly registered as a certified public accounting firm licensed to practice in the State of South Carolina by the South Carolina Board of Accounting. Our South Carolina license number is 3408. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting with the State of South Carolina.

Recently, a client provided a compliment (to a large audience) describing her experience with Mauldin & Jenkins:

“They Speak Our Language”

***Cynthia Wood, Director of Accounting
Charleston (SC) Water System***

Firm Qualifications and Experience

Organization and Size – Regional Firm

Mauldin & Jenkins was formed in approximately 1918 and has been actively engaged in governmental auditing since its inception. Mauldin & Jenkins is one of the largest certified public accounting firms in the Southeast and in the U.S.A., and a leading provider of audit and accounting services. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following communities:



- **Atlanta, GA**
- **Macon, GA**
- **Albany, GA**
- **Savannah, GA**
- **Birmingham, AL**
- **Athens, AL**
- **Florence, AL**
- **Huntsville, AL**
- **Chattanooga, TN**
- **Raleigh, NC**
- **Columbia, SC**
- **Bradenton, FL**
- **Sarasota, FL**

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **515,000** - approx. total hours of service provided annually to clients of the Firm
- **155,000** - approx. total hours of service provided annually to governmental clients
- **55%** - percentage of governmental practice as compared to Firm's attestation practice
- **31%** - percentage of governmental practice as compared to Firm's overall practice
- **725** - approx. total governmental entities served in past three (3) years
- **540** - total number of Firm personnel
- **175** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$76 million
- **77** - total number of Firm partners
- **25** - total number of full-time governmental partners & directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **50%** - percentage of Firm offices led by governmental partners

A Century of Service



Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, **Mauldin & Jenkins employs 45 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.

Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

As noted in our transmittal letter, we currently serve over 725 governments in the Southeast. We know of no other regional firm that can match our governmental experience.

I was apprehensive when the decision was made to go with Mauldin & Jenkins thinking our city was too small for a larger firm. I couldn't be more pleased with their helpful attitude and professionalism. The audit process is now smooth and painless.

Pam Herring,
City of Rockmart,
Clerk/Finance Officer

Location of the Office from which the Work is to be Performed

The Savannah office will act as the lead in providing services to the County with additional staff roles coming from the Columbia office as needed. The Savannah Columbia offices act as the Firm's lead office on all governmental engagements in South Carolina. We have a working relationship between all our offices that we utilize quite often in serving the governmental sector, and it works quite well for all of our clients.

The individuals mentioned in this proposal, Mr. David Irwin, Mr. Trey Scott, and Mr. Grant Davis, are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting, and will play significant roles in providing ongoing services to the County.

Quality Control Review

External Peer Review

In the mid 70s, the Private Companies Practice Section (“PCPS”) was founded by the AICPA to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm’s quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from inception.



The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer’s latest report dated November 12, 2020, our reviewing firm gave a rating of “pass” which is the highest form of assurance they can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements, including compliance audits under the Single Audit Act.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm.





REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

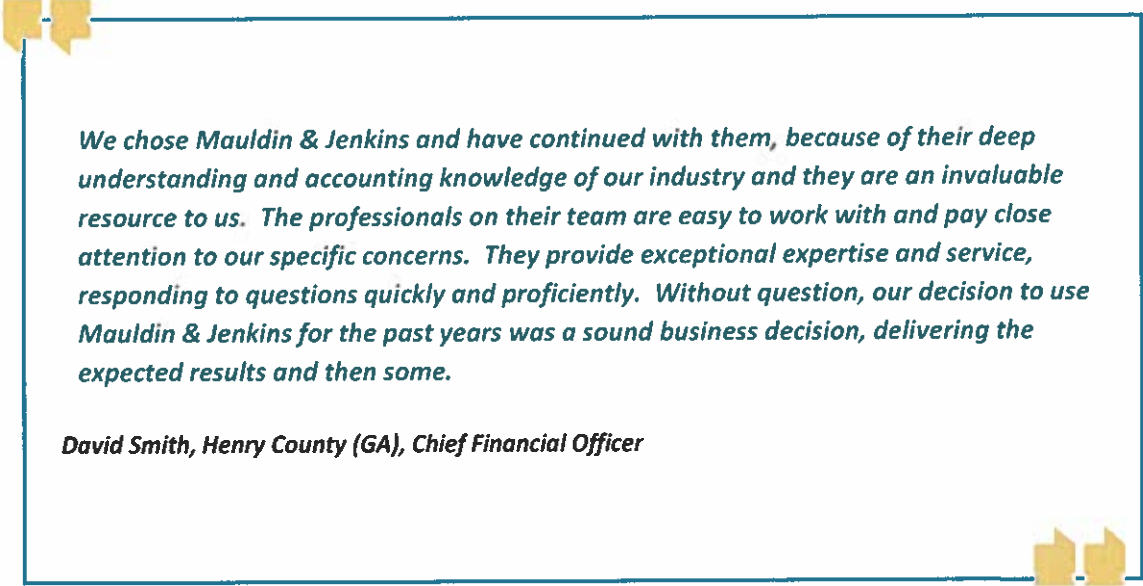
As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia



We chose Mauldin & Jenkins and have continued with them, because of their deep understanding and accounting knowledge of our industry and they are an invaluable resource to us. The professionals on their team are easy to work with and pay close attention to our specific concerns. They provide exceptional expertise and service, responding to questions quickly and proficiently. Without question, our decision to use Mauldin & Jenkins for the past years was a sound business decision, delivering the expected results and then some.

David Smith, Henry County (GA), Chief Financial Officer

No Terminated Contracts

Mauldin & Jenkins has not had any contracts terminated for default during the past ten years. Additionally, Mauldin & Jenkins does not have a record of substandard work.

No Disciplinary Actions or Pending Litigation

Mauldin & Jenkins has not had any disciplinary action taken (nor are any pending) or pending litigation against the Firm during the past ten years with any state or Federal regulatory bodies or professional organization.

Desk Reviews or Field Reviews

Mauldin & Jenkins audits most of the largest school districts in the State of Georgia. Based on that fact, the State of Georgia's Department of Audits & Accounts ("DoAA") periodically performs a review of a sample of our local school district audits. No report has ever been formally issued, and no matters or issues have ever been noted by this annual effort.


As part of the review process, the DoAA has asked to send teams of auditors to review our workpapers in their own effort to better approach financial and compliance audits from a risk based perspective.

With the exception of the above paragraph's thoughts, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three years.

Regarding one of our past Federal desk reviews or field reviews, we would like to provide the following details of that review, as we believe its results further distinguish Mauldin & Jenkins from other firms.

As part of the Federal Department of Education's random testing of the audits of local boards of education, a review was performed by the Federal Office of Inspector General ("OIG") regarding a Single Audit engagement of a local board of education. We are quite pleased to note the examiner provided Mauldin & Jenkins a letter of high marks for the performance of the respective Single Audit and this comes at a time when Federal regulators are condemning the profession for poor performance of such Single Audits. **Unofficially and orally provided, the examiner noted this Single Audit engagement to be the best such engagement reviewed in his experience.**

We at Mauldin & Jenkins are quite proud of our Firm's governmental practice and appreciate the efforts of state and Federal inspectors and examiners, and their kind words of our doing things right and doing the right things in our attestation engagements.



In the six years that I've gone through internal and external audits this has been by far the best experience with auditors. Your personalities make a huge difference and we haven't regretted changing auditors.

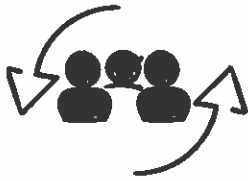
*Crystal Coleman,
Edgefield County (SC),
Former Finance Director*



Similar Engagements with Other Governmental Entities

Client Transitions

Mauldin & Jenkins has experienced over 725 governmental client transitions in the past 25 years.



We recognize changing audit organizations creates an opportunity as well as a challenge to governmental units. Our method effectively minimizes the impact of transition, and our goal is to make such a change painless and a positive experience.

We accomplish successful transitions by taking the following ten steps:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process, and avoid disruptions to client personnel.
- **Not Recreating the Wheel.** We also consider client's processes and reports generated on a regular basis for possible use in our audit process to minimize the need for clients to spend additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.



The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials, especially being a first time audit..... We are looking forward to next year's audit.

Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager



- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so the engagement is essentially complete when fieldwork ends.
- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or generally accepted accounting principles (“GAAP”) pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter so our clients do not have to work harder.

Governments Served in the Past Three Years

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients.

The following governmental client listings are provided to demonstrate Mauldin & Jenkins’ vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represent clients we have served in the past three years (and not over a lifetime).



Cities. Cities we have served within the past three years:

<u>Georgia</u>		
1) Albany	49) Kingsland	98) Union City
2) Alpharetta	50) LaGrange	99) Valdosta
3) Americus	51) Lake Park	100) Villa Rica
4) Ashburn	52) Lawrenceville	101) Waycross
5) Atlanta	53) Leesburg	102) West Point
6) Austell	54) Lilburn	103) Willacoochee
7) Avondale Estates	55) Lone Oak	
8) Bainbridge	56) Lyons	<u>Alabama / Mississippi</u>
9) Baldwin	57) Manchester	104) Athens, AL
10) Ball Ground	58) Mansfield	105) Huntsville, AL
11) Barnesville	59) Milledgeville	106) Tuscaloosa, AL
12) Bloomingdale	60) Milner	107) Gulfport, MS
13) Brookhaven	61) Milton	108) Meridian, MS
14) Brunswick	62) Monroe	109) Prattville, AL
15) Butler	63) Morrow	110) Sheffield, AL
16) Byron	64) Nashville	
17) Cartersville	65) Newton	<u>Florida</u>
18) Cedartown	66) Norcross	111) Apopka
19) Centerville	67) Oxford	112) Callaway
20) Chamblee	68) Palmetto	113) Clewiston
21) Chattahoochee Hills	69) Peachtree City	114) Crystal River
22) Clarkston	70) Peachtree Corners	115) Destin
23) College Park	71) Pearson	116) Gulf Stream
24) Colquitt	72) Perry	117) Fernandina Beach
25) Conyers	73) Pooler	118) Ft. Myers Beach
26) Cordele	74) Powder Springs	119) Haines City
27) Covington	75) Port Wentworth	120) Hallandale Beach
28) Dacula	76) Reynolds	121) Indiantown
29) Dalton	77) Richmond Hill	122) Islamorada
30) Decatur	78) Riverdale	123) Jupiter Inlet Colony
31) Doraville	79) Rockmart	124) Jupiter Island
32) Douglasville	80) Rome	125) LaBelle
33) Duluth	81) Roswell	126) Lake Placid
34) Dunwoody	82) Sandy Springs	127) Longboat Key
35) Fairburn	83) Savannah	128) Marco Island
36) Fayetteville	84) Sharpsburg	129) Naples
37) Flovilla	85) Social Circle	130) New Port Richey
38) Forest Park	86) South Fulton	131) North Port
39) Forsyth	87) St. Marys	132) Palmetto
40) Garden City	88) Stockbridge	133) Pensacola
41) Grovetown	89) Stonecrest	134) Pinecrest
42) Griffin	90) Suwanee	135) Plant City
43) Hapeville	91) Temple	136) Tarpon Springs
44) Hinesville	92) Thunderbolt	137) Tequesta
45) Holly Springs	93) Tifton	138) Wildwood
46) Jefferson	94) Toccoa	139) Winterhaven
47) Johns Creek	95) Tucker	
48) Kennesaw	96) Turin	<u>North Carolina</u>
	97) Tybee Island	140) Black Mountain
		141) Garner
		142) Hendersonville
		143) Jacksonville
		144) Rocky Mount
		145) Selma
		146) Zebulon
		147) Wilkesboro
		<u>South Carolina</u>
		148) Aiken
		149) Beaufort
		150) Cayce
		151) Chapin
		152) Charleston
		153) Clemson
		154) Clinton
		155) Clover
		156) Fountain Inn
		157) Hanahan
		158) Hardeeville
		159) Hemingway
		160) Hilton Head Island
		161) Hollywood
		162) Georgetown
		163) Greenwood
		164) Goose Creek
		165) Johnsonville
		166) Kiawah Island
		167) Mount Pleasant
		168) North Augusta
		169) North Charleston
		170) Orangeburg
		171) Pamplico
		172) Rock Hill
		173) Seabrook Island
		174) Seneca
		175) Summerville
		176) Winnsboro
		<u>Tennessee</u>
		177) Bristol
		178) Clarksville
		179) Jackson
		180) Lebanon
		181) Morristown
		182) Spring Hill

Counties. Counties we have audited or are in the process of serving within the past three years:

<u>Georgia</u>		
1) Athens-Clarke	7) Camden	14) Dougherty
2) Augusta-Richmond	8) Charlton	15) Douglas
3) Bacon	9) Chatham	16) Emanuel
4) Barrow	10) Clayton	17) Floyd
5) Bryan	11) Columbus-Muscogee	18) Forsyth
6) Butts	12) Crisp	19) Gwinnett
	13) DeKalb	20) Henry
		21) Irwin
		22) Jackson
		23) Jeff Davis
		24) Jenkins
		25) Jones
		26) Lamar
		27) Lee

28) Liberty	47) Talbot	62) Columbus	79) Fairfield
29) Long	48) Tattnall	63) Gates	80) Florence
30) Lumpkin	49) Taylor	64) Greene	81) Greenville
31) Macon	50) Toombs	65) Halifax	82) Hampton
32) Macon-Bibb	51) Troup	66) Madison	83) Horry
33) McIntosh	52) Turner	67) Montgomery	84) Jasper
34) Meriwether	53) Walton	68) Moore	85) Lancaster
35) Mitchell	54) Whitfield	69) Orange	86) Laurens
36) Monroe	55) Wilkes	70) Wake	87) Newberry
37) Morgan			88) Oconee
38) Newton	<u>Florida</u>	<u>South Carolina</u>	89) Orangeburg
39) Paulding	56) Alachua	71) Aiken	90) Richland
40) Pierce	57) Hernando	72) Beaufort	91) Sumter
41) Polk	58) Union	73) Berkeley	
42) Rockdale	59) Walton	74) Calhoun	<u>Tennessee</u>
43) Spalding		75) Colleton	92) Hamilton
44) Stephens	<u>North Carolina</u>	76) Darlington	
45) Stewart	60) Bertie	77) Dorchester	<u>Alabama</u>
46) Sumter	61) Buncombe	78) Edgefield	93) Jefferson

State Governmental Entities. States have many entities as part of financial reporting: agencies, departments, colleges, university foundations, and other component units that are audited. Please see the following for a listing of State governmental entities we have served in the past three years:

- | | |
|---|---|
| 1) Abraham Baldwin Agri. College Foundation | 34) University of Chattanooga Foundation |
| 2) Aiken Technical College | 35) Trident Technical College |
| 3) Athens State University, AL | 36) Kennesaw State Univ. Athletic Department |
| 4) Calhoun Community College | 37) Kennesaw State Univ. Athletic Foundation |
| 5) Central Carolina Technical College | 38) Kennesaw State Univ. Research Foundation |
| 6) College of Coastal Georgia Foundation | 39) Kennesaw State Univ. Foundation |
| 7) Denmark Technical College | 40) Medical College of Georgia Foundation |
| 8) Drake State Community and Technical College | 41) Mississippi College of Georgia Foundation |
| 9) Francis Marion University | 42) New College of Florida |
| 10) Ga. Building Authority ("GBA") | 43) Northeast Alabama Community College |
| 11) Ga. Business Success Center | 44) Northeastern Technical College |
| 12) Ga. College & State Univ. Foundation | 45) Northwest Florida College Foundation |
| 13) Ga. Dept. of Behavioral Health | 46) Northwest Shoals Community College |
| 14) Ga. Dept. of Economic Development | 47) Polytechnic Foundation of Kennesaw State Univ. |
| 15) Ga. Education Authority | 48) REACH Georgia (of the GSFC) |
| 16) Ga. Environmental Finance Auth. ("GEFA") | 49) Snead State Community College |
| 17) Ga. Higher Education Assistance Corp. | 50) South Carolina Education Lottery Commission |
| 18) Ga. Higher Education Facilities Authority | 51) South Carolina Transportation Infrastructure Bank |
| 19) Ga. Highlands College Foundation | 52) South Carolina Infrastructure Bank |
| 20) Ga. Lottery Corporation ("LOTTO") | 53) South Carolina Insurance Reserve Fund |
| 21) Ga. Military College Foundation | 54) South Carolina Department of Transportation |
| 22) Ga. Ports Authority ("GPA") | 55) South Carolina Jobs-Economic Development Auth |
| 23) Ga. Southern Univ. Athletic Foundation | 56) South Carolina Office of the State Auditor |
| 24) Ga. Southern Univ. Foundation | 57) Southern Polytechnic Applied Research Foundation |
| 25) Ga. State Financing & Investment Com. ("GSFIC") | 58) State College of Florida Sarasota-Manatee |
| 26) Ga. State Univ. Athletic Foundation | 59) Stone Mountain Memorial Association |
| 27) Ga. State Univ. Foundation | 60) Tri County Technical College |
| 28) Ga. Student Finance Authority ("GSFA") | 61) University of North Alabama |
| 29) Ga. Superior Court Clerk's Cooperative Auth. | 62) University of North Georgia Foundation |
| 30) Ga. Technology Authority | 63) University of West Alabama |
| 31) Ga. World Congress Center Authority | 64) University of West Georgia Foundation |
| 32) Gadsden State Community College | 65) University System of Georgia |
| 33) Greenville Technical College | 66) Williamsburg Technical College |

School Systems. Boards of Education we have served within the past three years:

Georgia

- 1) Atlanta Independent Schools
- 2) Barrow County Schools
- 3) Bartow County Schools
- 4) Bibb County Schools
- 5) Buford City Schools
- 6) Butts County Schools
- 7) Camden County Schools
- 8) Carroll County Schools
- 9) Carrollton City Schools
- 10) Cartersville City Schools
- 11) Clayton County Schools
- 12) Cobb County Schools
- 13) Colquitt County Schools
- 14) Commerce City Schools
- 15) Coweta County Schools
- 16) Dawson County Schools
- 17) Decatur City Schools
- 18) DeKalb County Schools
- 19) Dodge County Schools
- 20) Dougherty County Schools
- 21) Douglas County Schools
- 22) Dublin City Schools
- 23) Effingham County Schools
- 24) Fannin County Schools
- 25) Fayette County Schools
- 26) Floyd County Schools
- 27) Forsyth County Schools
- 28) Fulton County Schools
- 29) Gilmer County Schools
- 30) Glynn County Schools

- 31) Gordon County Schools
- 32) Greene County Schools
- 33) Griffin-Spalding County Schools
- 34) Gwinnett County Schools
- 35) Habersham County Schools
- 36) Hancock County Schools
- 37) Henry County Schools
- 38) Houston County Schools
- 39) Jefferson City Schools
- 40) Laurens County Schools
- 41) Lumpkin County Schools
- 42) Marietta City Schools
- 43) Marion County Schools
- 44) Newton County Schools
- 45) Oconee County Schools
- 46) Peach County Schools
- 47) Pickens County Schools
- 48) Polk County Schools
- 49) Putnam County Schools
- 50) Rockdale County Schools
- 51) Rome City Schools
- 52) Savannah-Chatham Co. Schools
- 53) Stephens County Schools
- 54) Thomas County Schools
- 55) Troup County Schools
- 56) Twiggs County Schools
- 57) Union County Schools
- 58) Walton County Schools
- 59) Ware County Schools
- 60) White County Schools

Alabama

- 61) Athens City Schools

Florida

- 62) Hardee County Schools
- 63) Highland County Schools
- 64) Manatee County Schools
- 65) Lee County Schools

South Carolina

- 66) Beaufort County Schools
- 67) Berkeley County School District
- 68) Calhoun County Schools
- 69) Charleston County Schools
- 70) Clarendon Co. School Dist. 1
- 71) Colleton County Schools
- 72) Florence School Dist. 1
- 73) Florence School Dist. 3
- 74) Horry County Schools
- 75) Marlboro County Schools
- 76) Orangeburg County School District
- 77) Richland Co. School Dist. 1
- 78) South Carolina Public Charter School District
- 79) Sumter County Schools

Tennessee

- 80) Bristol City Schools
- 81) Hamilton County Schools

Charter School Systems. Charter schools we have served within the past three years:

- 1) Academy for Classical Education ("ACE")
- 2) Atlanta Classical Charter Academy
- 3) Atlanta Heights Charter Academy
- 4) Brookhaven Innovation Academy
- 5) Coastal Empire Montessori Academy
- 6) Cherokee Charter Academy
- 7) Cirrus Academy
- 8) Coweta Charter Academy
- 9) East Point Academy of South Carolina
- 10) Florida School for the Deaf and Blind
- 11) Furlow Charter School
- 12) Gwinnett County BOE Charter Schools
- 13) Gwinnett Online Campus
- 14) Graduation Achievement Charter High School
- 15) International Charter Academy of Georgia
- 16) International Charter Community School
- 17) Just for Girls Academy
- 18) Kendezi School
- 19) KIPP Metro Atlanta Collaborative
- 20) KIPP Opportunity Fund
- 21) KIPP South Fulton Academy
- 22) Lighthouse Academies
- 23) Manatee School of Arts & Sciences
- 24) Montessori School of Camden, SC
- 25) Northwest Classical Charter Academy
- 26) NW Florida St. College – Collegiate High School
- 27) Pataula Charter Academy
- 28) Pensacola State College Charter Academy
- 29) Phoenix Center Community Service Board
- 30) Provost Academy of Georgia
- 31) School for Arts Infused Learning
- 32) Scintilla Charter Academy
- 33) SKY Academy Englewood
- 34) SKY Academy Venice
- 35) SLAM Academy
- 36) Spring Creek Charter Academy
- 37) SW Georgia STEM Charter School
- 38) St. Petersburg Collegiate High School
- 39) Susie King Taylor Community School
- 40) Troup County College & Career Academy
- 41) Tybee Island Maritime Academy

Business-Type Special Purpose Governments. Please see the following for a listing of business-type stand-alone special purpose business-type governments we have served in the past three years:

Water/Sewer & Electric Utility

- 1) Albertville Municipal Utilities Board
- 2) Athens Electric Utility
- 3) Athens Water and Sewer Utility
- 4) Atlanta Watershed
- 5) Augusta Utilities (Water/Sewer Ops)
- 6) Barrow County Water & Sewer Authority
- 7) Beaufort Jasper Water & Sewer Authority
- 8) Berkeley County Water & Sanitation
- 9) Bristol Essential Services
- 10) Bristol Joint Sewer System
- 11) Broad Creek Public Service District
- 12) Brunswick - Glynn Joint Water & Sewer Comm.
- 13) Butts County Water & Sewer Authority
- 14) Cape Fear Public Utility Authority
- 15) Catawba River Water Supply Project
- 16) CDE Lightband
- 17) Charleston Water System
- 18) Chatsworth Water Works Commission
- 19) City of Sheffield Utilities
- 20) Clarksville Gas, Water & Wastewater
- 21) Clayton County Water Authority
- 22) Cobb County - Marietta Water Authority
- 23) Dutton Waterworks
- 24) Eatonton-Putnam Water & Sewer Authority
- 25) Edgefield County Water & Sewer Authority
- 26) Electric Power Board of Chattanooga
- 27) Englewood Water District
- 28) Gladeville Utility District
- 29) Grand Strand Water & Sewer Authority
- 30) Greenwood Commissioners of Public Works
- 31) Greenville Water System
- 32) Guntersville Water and Sewer Board
- 33) Gwinnett County Water and Sewerage Authority
- 34) Hamilton Co. Water & Wastewater Treatment
- 35) Henry County Water Authority
- 36) Huntsville Utilities
- 37) Limestone County Water and Sewer Authority
- 38) Lumpkin County Water & Sewerage Authority
- 39) Macon Water Authority
- 40) Middle Georgia Regional Water & Sewer Authority
- 41) Mount Pleasant Waterworks
- 42) Newton County Water & Sewerage Authority
- 43) North Charleston Sewer District
- 44) Onslow Water & Sewer Authority
- 45) Orangeburg Department of Public Utilities

- 46) Peace River/Manasota Reg. Water Supply Auth.
- 47) Peachtree City Water & Sewerage Authority
- 48) Polk County Water Authority
- 49) Susanville Sanitary District
- 50) Seabrook Island Utility Commission
- 51) Seacoast Utility Authority
- 52) Section Waterworks
- 53) Sheffield Utilities
- 54) Tampa Bay Water
- 55) Waterworks & Sewer Board of the Town of Parrish
- 56) Warren County Utility District
- 57) Crisp County Power Commission
- 58) Electric Power Board of Chattanooga, TN
- 59) Emerald Coast Utilities Authority
- 60) Greer Commission of Public Works

Airports

- 61) Atlanta Hartsfield-Jackson International Airport
- 62) Augusta-Richmond County Regional Airport
- 63) Charleston County Aviation Authority
- 64) Glynn County Airport Commission
- 65) Gwinnett Airport Authority
- 66) Halifax-Northampton Regional Airport Authority
- 67) Horry County Airport
- 68) Moore County (Pinehurst) Airport Authority
- 69) Paulding County Airport Authority
- 70) Walterboro-Colleton County Airport Commission

Transit

- 71) Chatham Area Transit Authority
- 72) Chattanooga Area Reg. Transportation Authority
- 73) Jackson Transit Authority, TN
- 74) Lakeland Area Mass Transit District
- 75) Lowcountry Regional Transit Authority
- 76) Macon-Bibb County Transit Authority
- 77) Pee Dee Regional Transit Authority
- 78) Santee Wateree Regional Transit Authority
- 79) South Florida Regional Transportation Authority
- 80) Waccamaw Regional Transportation Authority

Gas

- 81) Athens Gas Utility
- 82) Austell Natural Gas System
- 83) Natural Gas Acquisition Corp.

Other Governments. Other governmental entities we have audited within the past three years:

- 1) Alabama Elk River Development Agency
- 2) Albany - Dougherty Inner City Authority
- 3) Albany - Dougherty County Land Bank
- 4) Amelia Island Convention & Visitors Bureau
- 5) Amelia Island Mosquito District
- 6) Allendale County Hospital
- 7) Athens Limestone 911 District
- 8) Athens Limestone Hospital
- 9) Athens Limestone Industrial Development Board
- 10) Athens Limestone Landfill
- 11) Atlanta Firefighters Pension Plan
- 12) Atlanta General Employees' Pension Plan
- 13) Atlanta Police Pension Plan
- 14) Atlanta Development Authority
- 15) Atlanta Economic Renaissance Corporation
- 16) Atlanta Housing Opportunity

- 17) Avita Community Partners
- 18) Bayshore Gardens Park & Recreation District
- 19) Berkeley County Water & Sanitation
- 20) Bledsoe County Nursing Home
- 21) Bradenton Downtown Development Authority
- 22) Bristol Development Board
- 23) Bristol Essential Services
- 24) Bristol Public Library
- 25) Buncombe County Tourism Development Authority
- 26) Camden County Joint Development Authority
- 27) Camden County Public Service Authority
- 28) Captiva Erosion Prevention District
- 29) Central Community Redevelopment Agency
- 30) Central Georgia Joint Development Authority
- 31) Central Midlands Council of Govts.
- 32) Central Savannah River Area Regional Comm.
- 33) Charleston Co. Parks & Recreation Authority
- 34) Chatham County Jail Complex
- 35) Chatham County Tax Commissioner
- 36) Chatham County-Savannah Metro Planning Comm.
- 37) Chattahoochee River 911 Authority
- 38) Chattanooga Area Regional Council of Govts.
- 39) Citrus County Mosquito District
- 40) City of Albany- Chehaw Park Authority
- 41) City of East Point Retirement Plan
- 42) City of Sandy Springs Development Authority
- 43) Classic Center Auth. of Clarke County
- 44) Clayton Center Community Service Board
- 45) Clayton Co. Pension Fund
- 46) Clayton Co. Sheriff's Office
- 47) Coastal Heritage Society
- 48) Cobb Center Community Service Board
- 49) Cobb County-Marietta Water Auth. Pension
- 50) Colleton County Commission on Drug & Alcohol Abuse
- 51) Columbia Development Corp.
- 52) Columbia Empowerment Zone
- 53) Columbia Housing Development Corp.
- 54) Columbus County Tourism Development Authority
- 55) Community Housing Services Agency (CHSA)
- 56) Convention and Visitors Bureau of Dunwoody
- 57) Crisp Co.- Cordele Industrial Development Authority
- 58) Crisp Co.- Cordele Industrial Development Council
- 59) Cumberland Community Improvement District
- 60) Decide DeKalb
- 61) DeKalb County Public Library
- 62) Dev. Auth. of City of Jeffersonville & Twiggs Co.
- 63) Development Authority of City of Roswell
- 64) Development Authority of Lumpkin County
- 65) Development Authority of Peachtree City
- 66) Development Authority of Warner Robins
- 67) Disabilities Board of Charleston County
- 68) Downtown Atlanta Revitalization
- 69) Downtown Chattanooga Alliance
- 70) East Alabama Regional Planning & Development Comm
- 71) Eau Development Corporation
- 72) E.G. Fisher Public Library
- 73) Ensor Forest Apartments
- 74) Fairfield County Library
- 75) Fayette County Development Authority
- 76) Fifth Circuit Solicitor of Richland County
- 77) Florida Bar
- 78) Florida Bar Retiree Health Plan
- 79) Foundation for the Mental Health Center of NC Ala
- 80) Forsyth County Public Library
- 81) Georgia Charter Educational Foundation
- 82) Georgia Mountains Regional Commission
- 83) Georgia Pines Community Service Board
- 84) Georgia Ports Auth. DB & OPEB Plan
- 85) Georgia Ports Auth. Defined Contribution Plan
- 86) Grand Strand W&S Auth OPEB Plan
- 87) Griffin Spalding County Land Bank Authority
- 88) Gwinnett Civic/Cultural Center Operations
- 89) Gwinnett Convention and Visitors Bureau
- 90) Gwinnett County Development Authority
- 91) Gwinnett County Public Facilities Authority
- 92) Gwinnett County Public Library
- 93) Gwinnett County Recreation Authority
- 94) Hallandale Beach CRA
- 95) Halifax County Tourism Development Authority
- 96) Hardee County Industrial Development Authority
- 97) Heart of Georgia Altamaha Regional Commission
- 98) Hospital Authority of St. Marys
- 99) Housing Authority of Clayton County
- 100) Houston County Library System
- 101) Islamorada, City of Islands, Florida
- 102) Jacksonville, NC Tourism Development Authority
- 103) Jefferson Co. Economic and Industrial Dev Authority
- 104) Keep Peachtree City Beautiful Commission
- 105) Kennesaw State University Athletic Department
- 106) Lamar County Recycling Authority
- 107) Lawrence County Health Care Authority
- 108) Lebanon Senior Center
- 109) Legacy Community Health Services
- 110) Liberty Consolidated Planning Commission
- 111) Liberty County Development Authority
- 112) Live Oak Public Library
- 113) Lumpkin County Hospital Authority
- 114) Macon-Bibb County Land Bank Authority
- 115) Madison Tourism Development Authority
- 116) Manatee County Mosquito Control Dist
- 117) Manatee Technical Institute
- 118) Manchester Development Authority
- 119) MARTA/ATU Local 732 Employees Retirement
- 120) McIntosh Trail Community Service Board
- 121) McMinn County Library
- 122) McPherson Implementing Local Redev. Authority
- 123) McPherson Planning Local Redevelopment Authority
- 124) Mental Health Center of North Central Alabama

- | | |
|---|---|
| 125) Meriwether County Industrial Development Authority | 154) Private Colleges and Universities Authority |
| 126) Metropolitan Planning Commission (MPC) | 155) Public Bldg. Auth. of Knox Co. & City of Knoxville |
| 127) Miami Beach Employees Retirement Plan | 156) Redevelopment Agency of Warner Robins |
| 128) Middle Flint Regional E-911 Authority | 157) Richland County Libraries |
| 129) Middle Georgia Community Service Board | 158) Riverdale Downtown Development Authority |
| 130) Milledgeville-Baldwin County Dev. Authority | 159) River's Edge Community Service Board |
| 131) Moore County Convention & Visitors Bureau | 160) Saluda Nursing Center |
| 132) NE Corridor, LLC | 161) Sandy Springs Hospitality Board |
| 133) Newton County Industrial Development Auth | 162) Santee-Lynches Reg. Council of Governments |
| 134) North Charleston District | 163) Santee-Lynches Reg. Development Corp. |
| 135) North Fulton Regional Radio Authority | 164) Sarasota General Employees' Pension |
| 136) Northeast Georgia Regional Commission | 165) Sarasota Firefighters Pension |
| 137) Northwest Florida State College Foundation | 166) Sarasota Police Officers Pension |
| 138) North Port Fire Pension | 167) Savannah Chatham County Land Bank Authority |
| 139) North Port Police Pension | 168) Savannah Development & Renewal Authority |
| 140) Ocean Highway and Port Auth. of Nassau County | 169) Seacoast Utility Authority |
| 141) Oconee Center Community Service Board | 170) Serenity Behavioral Health Systems |
| 142) Orangeburg Co. Dept. of Disabilities & Special Needs | 171) South Carolina Centers of Economic Excellence |
| 143) Orangeburg Co. Development Commission | 172) South Island Public Service District |
| 144) Orangeburg County Library | 173) SOWEGA Council on Aging |
| 145) Palm Bay Police & Fire Pension Plan | 174) St. Augustine Municipal Firefighters Pension |
| 146) Palm Tran Amalgamated Transit Union Pension | 175) Talbot County Development Authority |
| 147) Palm Beach Gardens Firefighters Pension | 176) Toccoa-Stephens County Public Library |
| 148) Paulding County Industrial Development Authority | 177) Trailer Estates (FL) |
| 149) Peace River/Manasota Regional Water Supply Authority | 178) Two Notch Development Corp. |
| 150) Peachtree City Convention & Visitor's Bureau | 179) Tybee Island Maritime Academy |
| 151) Phoenix Center Community Service Board | 180) Vidalia Onion Committee |
| 152) Pooler Chamber of Commerce | 181) Walterboro-Colleton County Airport Commission |
| 153) Port Authority of Corpus Christi & Nueces County | 182) Waycross/Ware County Development Authority |
| | 183) Wilson County/Lebanon Development Board |

Water & sewer operations. Below is a listing of water/sewer operations we have served within the past three years:

- | | | |
|--------------------------|-----------------------------|----------------------------|
| 1) Aiken County | 24) City of Canton | 47) City of Gulfport |
| 2) Athens-Clarke County | 25) City of Cartersville | 48) City of Gulf Stream |
| 3) Augusta-Richmond Co. | 26) City of Cayce | 49) City of Haines City |
| 4) Barrow County | 27) City of Clarksville | 50) City of Hendersonville |
| 5) Berkeley County, SC | 28) City of Clemson | 51) City of Hinesville |
| 6) Bertie County | 29) City of Clinton | 52) City of Islamorada |
| 7) Calhoun County | 30) City of Clover | 53) City of Jackson |
| 8) Camden County | 31) City of College Park | 54) City of Jacksonville |
| 9) Chatham County | 32) City of Colquitt | 55) City of Jefferson |
| 10) City of Aiken | 33) City of Conyers | 56) City of Johnsonville |
| 11) City of Albany | 34) City of Cooper City | 57) City of Kingsland |
| 12) City of Americus | 35) City of Cordele | 58) City of Lagrange |
| 13) City of Arcadia | 36) City of Covington | 59) City of Lake Placid |
| 14) City of Ashburn | 37) City of Crystal River | 60) City of Lawrenceville |
| 15) City of Bainbridge | 38) City of Fairburn | 61) City of Lebanon |
| 16) City of Ball Ground | 39) City of Fayetteville | 62) City of Leesburg |
| 17) City of Barnesville | 40) City of Fernandina | 63) City of Long Boat Key |
| 18) City of Bloomingdale | 41) City of Forsyth | 64) City of Manchester |
| 19) City of Bradenton | 42) City of Ft. Myers Beach | 65) City of Mansfield |
| 20) City of Brunswick | 43) City of Garden City | 66) City of Marco Island |
| 21) City of Butler | 44) City of Georgetown | 67) City of Milledgeville |
| 22) City of Byron | 45) City of Goose Creek | 68) City of Monroe |
| 23) City of Callaway | 46) City of Griffin | 69) City of Morristown |

- | | | |
|----------------------------|--------------------------|-----------------------------|
| 70) City of Naples | 92) City of Thunderbolt | 114) Montgomery County |
| 71) City of North Augusta | 93) City of Tifton | 115) Monroe County |
| 72) City of North Port | 94) City of Toccoa | 116) Moore County |
| 73) City of Palmetto | 95) City of Tuscaloosa | 117) Orange County |
| 74) City of Perry | 96) City of Tybee Island | 118) Orangeburg County |
| 75) City of Plant City | 97) City of Union City | 119) Paulding County |
| 76) City of Pooler | 98) City of Valdosta | 120) Richland County, SC |
| 77) City of Port Wentworth | 99) City of Villa Rica | 121) Rockdale County |
| 78) City of Powder Springs | 100) City of Wildwood | 122) Spalding County |
| 79) City of Reynolds | 101) Columbia Co. | 123) Talbot County |
| 80) City of Richmond Hill | 102) Crisp County | 124) Taylor County |
| 81) City of Rock Hill, SC | 103) DeKalb County | 125) Walton County |
| 82) City of Rockmart | 104) Floyd County | 126) Town of Black Mountain |
| 83) City of Rocky Mount | 105) Forsyth County | 127) Town of Chapin |
| 84) City of Rome | 106) Gates County | 128) Town of Hemingway |
| 85) City of Roswell | 107) Greene County | 129) Town of Pamplico |
| 86) City of Savannah | 108) Halifax County | 130) Town of Selma |
| 87) City of Seneca, SC | 109) Lee County | 131) Town of Wilkesboro |
| 88) City of St. Marys | 110) Liberty County | 132) Town of Winnsboro |
| 89) City of Stockbridge | 111) Lincoln County | 133) Village of Tequesta |
| 90) City of Suwanee | 112) McIntosh County | |
| 91) City of Thomasville | 113) Mitchell County | |

Gas operations. Below is a listing of gas operations served within the past three years:

- | | |
|-------------------------------|-----------------------------|
| 1) Athens-Clarke County | 15) City of Lagrange |
| 2) Austell Natural Gas System | 16) City of Lawrenceville |
| 3) Barrow County | 17) City of Lebanon |
| 4) City of Albany | 18) City of Pensacola |
| 5) City of Americus | 19) City of Perry |
| 6) City of Ashburn | 20) City of Rock Hill, SC |
| 7) City of Bainbridge | 21) City of Rocky Mount, NC |
| 8) City of Cartersville | 22) City of Social Circle |
| 9) City of Clarksville | 23) City of Thomasville |
| 10) City of Colquitt | 24) City of Tifton |
| 11) City of Cordele | 25) City of Toccoa |
| 12) City of Covington | 26) Town of Winnsboro |
| 13) City of Fountain Inn, SC | |
| 14) City of Jackson | |

Electric operations. Below is a listing of electrical operations served within the past three years:

- | | |
|-------------------------------|-----------------------------------|
| 1) Bristol Essential Services | 13) City of Lawrenceville |
| 2) City of Albany | 14) City of Mansfield |
| 3) City of Barnesville | 15) City of Morristown |
| 4) City of Cartersville | 16) City of Monroe |
| 5) City of Clewiston | 17) City of Rock Hill |
| 6) City of Clinton | 18) City of Rocky Mount, NC |
| 7) City of College Park | 19) City of Seneca |
| 8) City of Fairburn | 20) City of Thomasville |
| 9) City of Forsyth | 21) Crisp County Power Commission |
| 10) City of Griffin | 22) Town of Selma |
| 11) City of Jackson | 23) Town of Winnsboro |
| 12) City of Lagrange | |

Transit operations. Below is a listing of transit operations served within the past three years:

- | | |
|-----------------------------------|---|
| 1) Chatham Area Transit Authority | 9) Birmingham-Jefferson County Transit Auth. |
| 2) City of Albany | 10) Chattanooga Area Regional Transp. Auth. |
| 3) City of Clarksville | 11) Lakeland Area Mass Transit District |
| 4) City of Clemson, SC | 12) Macon Transit Authority |
| 5) City of Hinesville | 13) Polk Transit Authority |
| 6) City of Huntsville, AL | 14) South Florida Regional Transportation Auth. |
| 7) City of Jackson | 15) Whitfield Transit |
| 8) City of Rock Hill, SC | |

Airport operations. Below is a listing of airport operations served within the past three years:

- | | |
|---|---|
| 1) Athens-Clarke County | 15) Fairfield County, SC |
| 2) Augusta-Richmond County Regional Airport | 16) Floyd County |
| 3) Barrow County | 17) Glynn County Airport Commission |
| 4) Beaufort Co., SC - City of Hilton Head | 18) Gwinnett Airport Authority |
| 5) Beaufort Co., SC - Lady's Island | 19) Henry County |
| 6) City of Aiken | 20) Lancaster Co., SC |
| 7) City of Albany | 21) Macon-Bibb Co. - Downtown Airport |
| 8) City of Covington | 22) Macon-Bibb Co. - Mid. Ga. Regional Airport |
| 9) City of Fernandina | 23) Newberry County, SC |
| 10) City of Griffin | 24) Oconee Co., SC |
| 11) City of Orangeburg, SC | 25) Paulding County Airport Authority |
| 12) City of Pensacola | 26) Richland County, SC |
| 13) Darlington County, SC | 27) Taylor County |
| 14) DeKalb County | 28) Walterboro-Colleton County Airport Commission |

Certificates of Achievement & Excellence in Financial Reporting



Mauldin & Jenkins has served over 725 governments in the past several years, and 175 governmental units who obtained the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and/or the ASBO's Certificate of Excellence in Financial Reporting).



Mauldin & Jenkins' clients have never failed to obtain the Certificate! Every Annual Comprehensive Financial Report submitted has received the award. The following are current clients:

- | | | | |
|-----------------------|--------------------|------------------------|---------------------|
| Counties: | 19) Forsyth | 38) Rockdale | 55) Brookhaven |
| 1) Aiken, SC | 20) Glynn | 39) Spalding | 56) Brunswick |
| 2) Athens-Clarke | 21) Greenville, SC | 40) Wake, NC | 57) Callaway, FL |
| 3) Augusta-Richmond | 22) Gwinnett | 41) Walton | 58) Cartersville |
| 4) Barrow | 23) Halifax, NC | 42) Whitfield | 59) Cayce, SC |
| 5) Beaufort, SC | 24) Hamilton, TN | | 60) Chamblee |
| 6) Buncombe, NC | 25) Henry | Cities: | 61) Charleston, SC |
| 7) Butts | 26) Horry, SC | 43) Aiken, SC | 62) Chamblee |
| 8) Camden | 27) Jackson | 44) Albany | 63) Chapin, SC |
| 9) Cartersville | 28) Lancaster, SC | 45) Alpharetta | 64) Clarksville, TN |
| 10) Chatham | 29) Liberty | 46) Americus | 65) Clemson, SC |
| 11) Clayton | 30) Macon-Bibb | 47) Apopka, FL | 66) College Park |
| 12) Colleton, SC | 31) Morgan | 48) Austell | 67) Conyers |
| 13) Columbus-Muscogee | 32) Moore, NC | 49) Ball Ground | 68) Cooper City, FL |
| 14) DeKalb | 33) Newton | 50) Beaufort, SC | 69) Covington |
| 15) Douglas | 34) Oconee, SC | 51) Black Mountain, NC | 70) Decatur |
| 16) Edgefield, SC | 35) Orange, NC | 52) Bluffton, SC | 71) Douglasville |
| 17) Florence, SC | 36) Paulding | 53) Bradenton, FL | 72) Dunwoody |
| 18) Floyd | 37) Richland, SC | 54) Bristol, TN | 73) Fayetteville |

- | | | | |
|------------------------|-------------------------|----------------------|-------------------------|
| 74) Fairburn | 91) John's Creek | 108) North Port, FL | 125) Roswell |
| 75) Forest Park | 92) Kennesaw | 109) Palmetto | 126) St. Marys |
| 76) Forsyth | 93) Kiawah Island | 110) Peachtree City | 127) Sandy Springs |
| 77) Garden City | 94) Kingsland | 111) Pensacola, FL | 128) Savannah |
| 78) Garner, NC | 95) Marco Island, FL | 112) Perry | 129) Social Circle |
| 79) Georgetown | 96) Lagrange | 113) Pinecrest, FL | 130) Stockbridge |
| 80) Griffin | 97) Lawrenceville | 114) Plant City, FL | 131) Suwanee |
| 81) Gulfport, MS | 98) Longboat Key, FL | 115) Pooler | 132) Thunderbolt |
| 82) Haines City, FL | 99) Milledgeville | 116) Port Wentworth | 133) Tarpon Springs, FL |
| 83) Hallandale Bch, FL | 100) Milton | 117) Powder Springs | 134) Thomasville |
| 84) Hapeville | 101) Monroe | 118) Prattville | 135) Tuscaloosa, AL |
| 85) Hardeeville, SC | 102) Morristown, TN | 119) Richmond Hill | 136) Union City |
| 86) Hendersonville, NC | 103) Morrow | 120) Riverdale | 137) Valdosta |
| 87) Hinesville | 104) Mount Pleasant, SC | 121) Rockhill | 138) Villa Rica |
| 88) Holly Springs | 105) Naples, FL | 122) Rockmart | 139) Zebulon, NC |
| 89) Huntsville, AL | 106) N. Augusta, SC | 123) Rocky Mount, NC | |
| 90) Jacksonville, NC | 107) N. Charleston, SC | 124) Rome | |

Boards of Education:

- 140) Atlanta Public Schools
- 141) Beaufort County Schools
- 142) Bibb County Schools
- 143) Cartersville City Schools
- 144) Cobb County Schools
- 145) Fayette County Schools
- 146) Fulton County Schools
- 147) Gwinnett County Schools
- 148) Horry County Schools
- 149) Lee County School District
- 150) Marietta City Schools
- 151) Richland Co. School District One
- 152) Savannah-Chatham County Schools

State Governmental Entities:

- 153) Ga. Environ. Fin. Auth. ("GEFA")
- 154) Ga. Ports Authority

Other Governmental Entities:

- 155) Beaufort Jasper Water & Sewer Authority

- 156) Cape Fear Public Utility Authority
- 157) Central Savannah River Area Regional Comm.
- 158) Charleston Water System
- 159) Clayton County Water Authority
- 160) Cobb County - Marietta Water Authority
- 161) Emerald Coast Utilities Authority
- 162) Greenville Technical College
- 163) Greenville Water System
- 164) Greenwood Commissioners of Public Works
- 165) Greer Commission of Public Works
- 166) Henry County Water Authority
- 167) Lowcountry Regional Transportation Authority
- 168) Macon Water Authority
- 169) Mount Pleasant Waterworks
- 170) North Charleston Sewer District
- 171) Onslow Water & Sewer Authority
- 172) Port of Corpus Christi Authority
- 173) Public Building Authority of Knox Co. & Knoxville
- 174) South Florida Transportation Authority
- 175) Tampa Bay Water Authority

Client Testimony on Results of 1st Attempt. "We received the Certificate of Achievement from GFOA this week. This was a team effort and I want to share with you how much I appreciate you and the rest of the staff from Mauldin & Jenkins. You have an excellent team and should be very proud of them. I look forward to continuing our relationship in the future."

Tim Schroer, Augusta - Richmond Co. (GA), Assistant Director of Finance

PAFR Experience

The GFOA established the Popular Annual Financial Report (“PAFR”) Awards Program in 1991 to encourage and assist state and local governments to extract information from their Annual Comprehensive Financial Report to produce a high quality PAFR. PAFR’s are specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. The GFOA’s award program recognizes individual governments that are successful in achieving that goal.

Mauldin & Jenkins currently serves numerous local governments who prepare a PAFR on an annual basis. We assist our clients in planning, developing and reviewing their PAFR’s, and believe such deliverables to be extremely valuable to governments communicating their finances to the general public.

Should the County be interested in preparing such a report, we would enjoy the opportunity to assist.

Municipal Bond Experience

In case the County plans to issue and refund bonds in the coming years, we have elected to share with the County some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least \$75 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

Additionally, we audit the Georgia State Finance and Investment Commission (“GSFIC”) who has issued several billions of general obligation bonds on behalf of the State of Georgia.

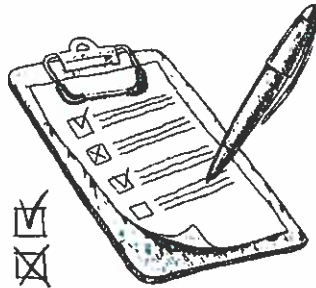


Please see the following list for a sample of clients we have performed bond procedures, and/or audited the financial statements for in the past three years whose publicly issued debts are in excess of \$76,000,000.

Governmental Entity		Amount	Governmental Entity		Amount
1	Jefferson County	\$ 2,512,564,000	25	City of Pensacola	173,600,000
2	South Car. Transportation Infrastructure Bank	1,408,180,000	26	City of Marco Island	173,000,000
3	Georgia Ports Authority	1,328,668,000	27	City of Sandy Springs	172,230,000
4	Gwinnett County Board of Education	1,171,193,000	28	Charleston County Airport District	172,000,000
5	DeKalb County	1,051,950,000	29	City of College Park	165,683,000
6	Tampa Bay Water	988,700,000	30	Atlanta Development Authority	164,277,000
7	City of Huntsville	738,933,000	31	City of Savannah	151,712,000
8	Gwinnett County	727,267,000	32	Henry County Water & Sewer Authority	151,021,000
9	Charleston Water System	605,734,000	33	Douglas County Board of Education	132,690,000
10	Augusta-Richmond County	549,068,000	34	Clayton County Water Authority	130,018,000
11	Richland County School District 1	408,840,000	35	City of Charleston	126,518,000
12	Forsyth County	396,049,000	36	City of Alpharetta	120,985,000
13	Emerald Coast Utilities Authority	378,200,000	37	Macon-Bibb County	111,774,000
14	Henry County Board of Education	370,827,000	38	Columbus Consolidated Government	109,870,000
15	Hamilton County, Tennessee	360,180,000	39	South Carolina Dept. of Transportation	109,839,000
16	Forsyth County Board of Education	359,256,000	40	Islamorada, Village of Islands	99,900,000
17	Richland County	342,177,000	41	Rockdale County	93,346,000
18	Paulding County	312,923,000	42	Clayton County	86,864,000
19	Electric Power Board of Chattanooga	280,000,000	43	City of Hallandale Beach	85,400,000
20	GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	44	Sumter School District	80,000,000
21	Beaufort County	218,159,000	45	Orange County, North Carolina	78,429,000
22	Athens-Clarke County	214,831,000	46	Macon Water Authority	76,806,000
23	City of Decatur	179,959,000	47	Atlanta Public Schools	76,740,000
24	City of Tuscaloosa	177,068,000			<u>\$ 15,312,745,000</u>

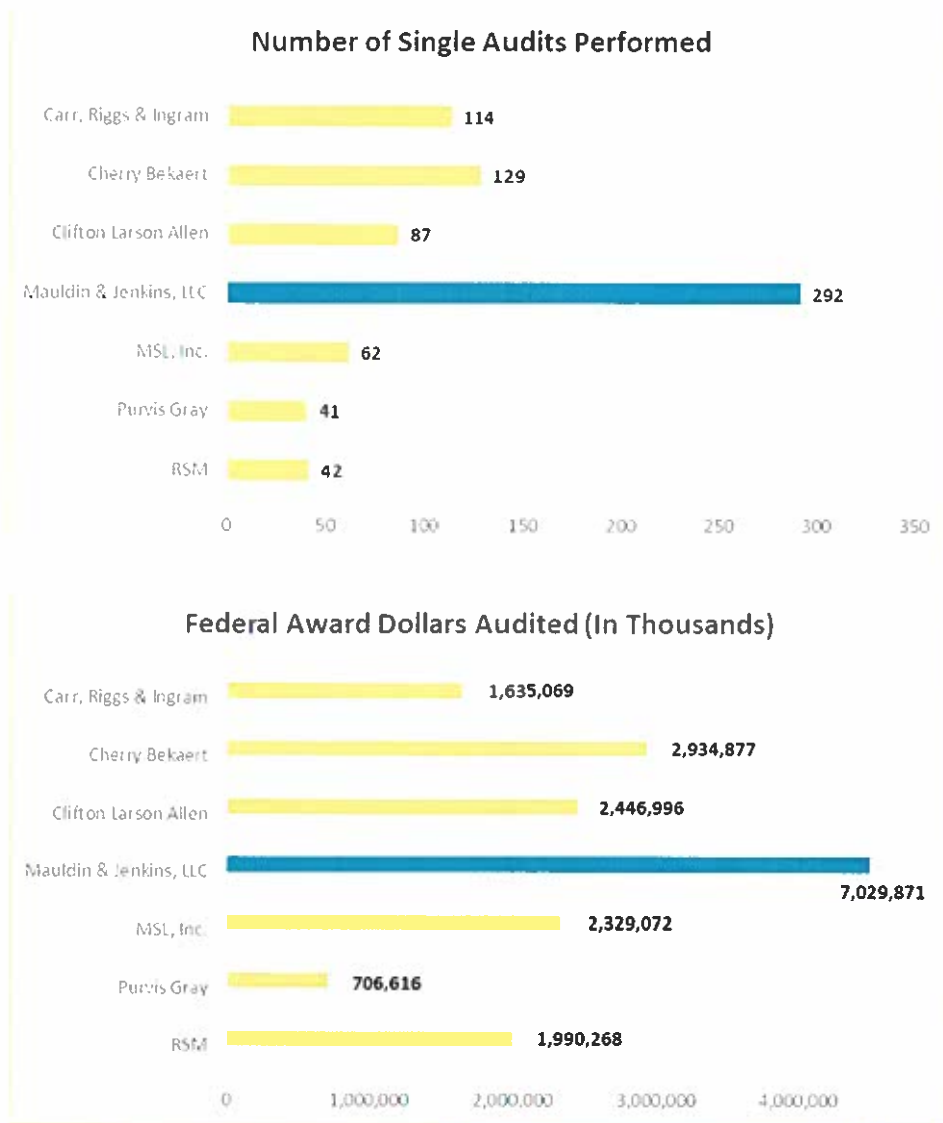


Audits of Federally Funded Programs (Single Audits)



Based on data provided by the Federal Audit Clearinghouse (FAC) through March 31, 2024 which is for calendar year 2023, Mauldin & Jenkins audits **220 entities** representing approximately **\$6 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2023 (the last year for which complete information is available) for states in which our Firm has offices.

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity Assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

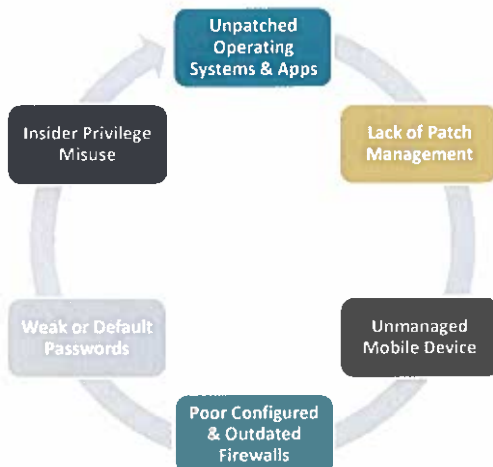
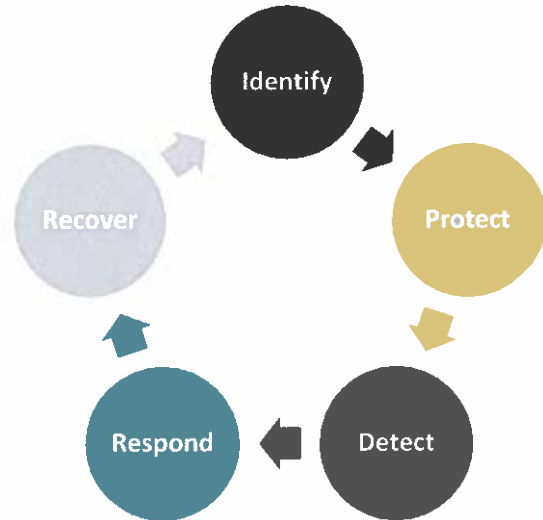
Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services.

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large and small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: 1) attestation engagements, or 2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (“SOC”) reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and network infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to networks with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and the government's ability to identify and respond to security incidents.



We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship.

Angela Jackson, City of Fairburn (GA), Finance Director

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles.

<p>Strategy</p> <hr style="width: 20%; margin: 5px auto;"/> <p><i>Develop & define future visions, goals, and objectives.</i></p>	<p>Transformation</p> <hr style="width: 20%; margin: 5px auto;"/> <p><i>Allow for the successful change from current to desired environment or outcome</i></p>	<p>Operational Efficiency & Effectiveness</p> <hr style="width: 20%; margin: 5px auto;"/> <p><i>Ensure business processes and service delivery are provided in a manner maximizing targeted goals.</i></p>	<p>Performance & Management</p> <hr style="width: 20%; margin: 5px auto;"/> <p><i>Ensure outputs & outcomes are producing desired results.</i></p>
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Similar Clients

In addressing the County's interest in the qualifications and client references of Mauldin & Jenkins and the request for audits performed for local governmental units in the last five years, we have elected to report on four counties which most closely resemble the County in size and/or services. Should management of the County need some additional references, we would be happy to provide such data. The four counties we audit which most closely resemble the County are noted as follows:

1) Richland County, South Carolina

Initial Date's Delivery of Services Started: June 30, 2021
Date of Most Recent Project: Current – June 30, 2023
List of Services Performed: Financial Audits, Compliance Audits (UG), Transportation
Sales Tax Examinations
Jeff Kososki, Controller
2020 Hampton Street, Columbia, SC 29204
(803) 576-1338
kososki.jeff@richlandcountysc.gov

2) Greenville County, South Carolina

Initial Date's Delivery of Services Started: June 30, 2019
Date of Most Recent Project: Current – June 30, 2023
List of Services Performed: Financial Audits, Compliance Audits (UG)
Angela Roache, Director of Financial Operations
301 University Ridge, Suite 200, Greenville, SC 29601
(864) 467-7026
aroache@greenvillecounty.org

3) Berkeley County, South Carolina

Initial Date's Delivery of Services Started: June 30, 2020
Date of Most Recent Project: Current – June 30, 2023
List of Services Performed: Financial Audits, Compliance Audits (UG),
Allen Milburn, Controller
1003 US Highway 52, Moncks Corner, SC 29461
(843) 719-4831
allen.milburn@berkeleycountysc.gov

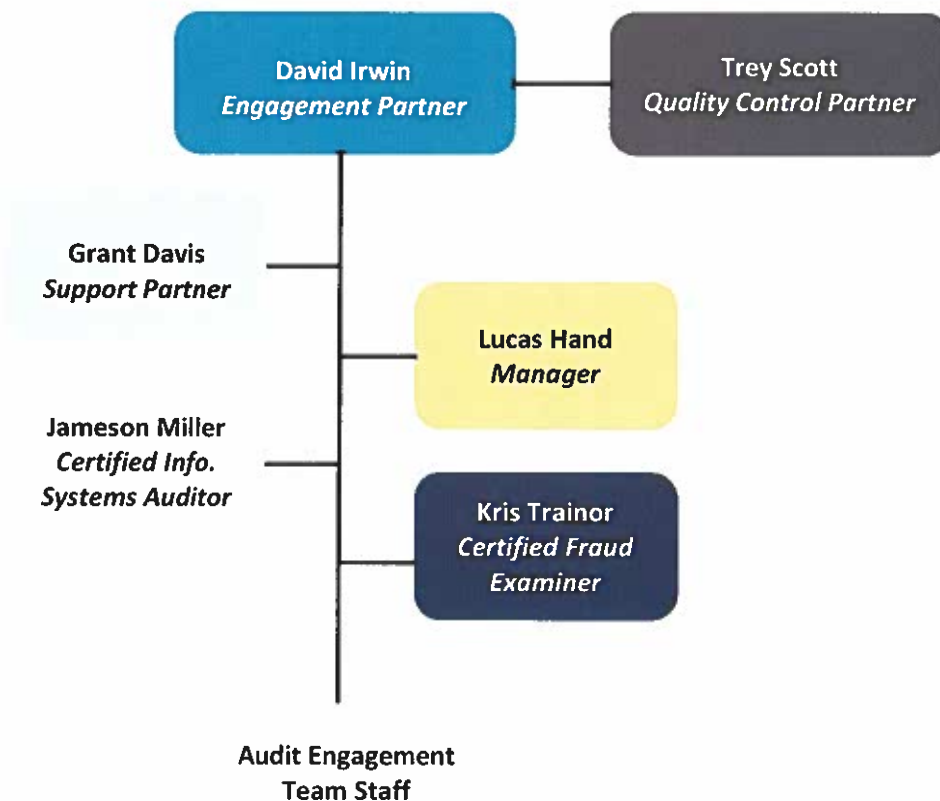
4) Beaufort County, South Carolina

Initial Date's Delivery of Services Started: June 30, 2018
Date of Most Recent Project: Current – June 30, 2023
List of Services Performed: Financial Audits, Compliance Audits (UG)
Denise Christmas, Finance Director
Post Office Box 1228, Beaufort, South Carolina 29901
(843) 255-2307
Denise.christmas@bcgov.net

Partner, Supervisory and Staff Qualifications and Experience

Proposed Staffing and Qualifications

In order to provide the highest quality service in the most cost efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit, and would represent a superb assortment of talent and experience for the audit of the County. The unit would be assembled as:



The above team dedicated to audit the County will include (at a minimum): two partners, one full-time manager, and at least two staff professionals. The manager (Lucas Hand) and the staff professionals will be substantially on-site full time throughout the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with County management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the County throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

David Irwin, CPA
Lead Partner & Ultimate Partner Responsible

David Irwin is a partner and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. David is licensed to practice in the State of Georgia and South Carolina. His in-charge experience as a partner and client executive with the firm covers a variety of state and local governmental organizations in Alabama, Georgia, Mississippi, and South Carolina. He spends 100% of his time serving local governments.



Years of Professional Experience and Years with Firm

David has 20 years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of governmental clients.

List of Governmental Clients Served in the Last Three Years

David serves both large and small governmental units, and is involved in serving over 100 such governmental entities. The following is a current summary of governmental clients served by David in the capacity of Engagement Partner or Quality Control Partner.

Cities:

Aiken, South Carolina
 Barnesville, Georgia
 Beaufort, South Carolina
 Bluffton, South Carolina
 Brunswick, Georgia
 Centerville, Georgia
 Chapin, South Carolina
 Charleston, South Carolina
 Clover, South Carolina
 Conyers, Georgia
 Covington, Georgia
 Flovilla, Georgia
 Georgetown, South Carolina
 Goose Creek, South Carolina
 Griffin, Georgia
 Grovetown, Georgia
 Gulfport, Mississippi
 Hanahan, South Carolina
 Hinesville, Georgia
 Hollywood, South Carolina
 Jeffersonville, Georgia
 Kiawah Island, South Carolina
 Kingsland, Georgia
 Loris, South Carolina
 Lyons, Georgia
 Meridian, Mississippi
 Milledgeville, Georgia
 Milner, Georgia

Morrow, Georgia
 Mount Pleasant, South Carolina
 Nashville, Georgia
 North Charleston, South Carolina
 Orangeburg, South Carolina
 Peachtree City, Georgia
 Pooler, Georgia
 Port Wentworth, Georgia
 Union City, Georgia
 Rock Hill, South Carolina
 Seabrook Island, South Carolina
 Sharpsburg, Georgia
 St. Marys, Georgia
 Summerville, South Carolina
 Turin, Georgia
 Tuscaloosa, Alabama
 Waycross, Georgia

Counties:

Augusta-Richmond County, Georgia
 Bacon County, Georgia
 Beaufort County, Georgia
 Berkeley County, South Carolina
 Calhoun County, South Carolina
 Chatham County, Georgia
 Colleton County, South Carolina
 Columbus Consolidated Government
 Darlington County, South Carolina
 Dorchester County, South Carolina

Edgefield County, South Carolina
Emanuel County, Georgia
Hampton County, South Carolina
Horry County, South Carolina
Irwin County, Georgia
Jeff Davis County, Georgia
Jones County, Georgia
Lancaster County, South Carolina
Laurens County, South Carolina
Lincoln County, Georgia
Long County, Georgia
Newton County, Georgia
Oconee County, South Carolina
Rockdale County, Georgia
Stephens County, Georgia
Tattnall County, Georgia
Toombs County, Georgia
Turner County, Georgia

Other Governmental Units:

Brunswick-Glynn Joint W&S Commission
Butts County, et al. Water & Sewer Authority
Catawba Water River Supply Project
Central Carolina Technical College
Central Midlands Regional Transit Authority
Charleston County Airport District
Charleston Water System
Dorchester County Board of DSN
Development Authority of Jeffersonville & Twiggs
Development Authority of Warner Robins
Downtown Development Authority of Warner Robins

Griffin Spalding Land Bank
Greenwood Commissioners of Public Works
Greer Commissioners of Public Works
Housing Authority of Clayton County
Liberty Consolidated Planning Commission
Lowcountry Regional Transit Authority
Macon-Bibb County Transit Authority
Milledgeville-Baldwin County Development Authority
Mount Pleasant Waterworks
Newton County Industrial Development Authority
Newton County Water Authority
North Charleston District
North Charleston Sewer District
Peachtree City Convention & Visitors Bureau
Peachtree City Development Authority
Peachtree City Water and Sewer Authority
Pillars4Hope
Redevelopment Agency of Warner Robins
Seabrook Island Utility Commission
Santee Wateree Regional Transit Authority
Tri-County Technical College
Trident Technical College
Vidalia Onion Committee
Waccamaw Regional Transit Authority
Walterboro-Colleton County Airport Commission
Williamsburg Technical College

State of Georgia Entities:

Georgia Building Authority
Georgia Ports Authority

Degree/Certifications and Audit Training

David graduated from Georgia College and State University with a MAcc and a B.B.A. in Accounting. David has obtained a significant amount of continuing professional education over the last three years including:

- 2023 M&J Quarterly CPEs
- 2022 GGFOA – GASB 87 Implementation
- 2022 GFOASC Conference – Various Topics
- 2022 M&J Quarterly CPEs
- 2022 M&J Governmental Conference – Various topics – Instructor and Participant
- 2022 Octane Conference – Team Performance – Instructor
- 2022 M&J Annual Governmental Conference, Various Information Presented and Received – Virtual (1 day)
- 2021 AICPA Governmental & Nonprofit Annual Update 2020-2021 Edition
- 2021 M&J Annual Governmental Conference

Professional and Civic Activities

David is a certified public accountant with a license to practice in Georgia and South Carolina. David is a member of the American Institute of Certified Public Accountants ("AICPA"), the Georgia Society of CPAs, the Government Finance Officers Association, the Georgia Government Finance Officers Association ("GGFOA"), and the South Carolina Association of Certified Public Accountants ("SCAPA").



David Irwin

Trey Scott, CPA
Quality Control Partner



Trey Scott is a director and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. Trey's experience with the firm covers a variety of state and local governmental organizations in Georgia, South Carolina and Florida.

Trey spends 100% of his time serving local governments emphasizing cities, counties, school districts, business-type entities and state government entities, and special purpose entities and authorities.

Years of Professional Experience and Years with Firm

Trey has 15 years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of governmental clients. Trey has specific experience with client computer systems (most commonly Tyler Munis and BS&A, among others). He is also thoroughly versed in Federal and State grant programs. Trey would be in the field during the entire conduct of the audit.

List of Audits Performed for Governments in the Last Three Years

Trey serves both large and small governmental units, and is involved in serving over 35 such governmental entities. The following is a current summary of governmental clients served by Trey in the capacity of engagement manager:

Cities:

- Aiken, South Carolina
- Cooper City, Florida
- Covington
- Conyers
- Crystal River, Florida
- Fayetteville
- Garden City
- Griffin
- Hallandale Beach, Florida
- Hardeeville, South Carolina
- Hollywood, South Carolina
- Hinesville
- Kingsland
- Morrow
- Peachtree City

- Pensacola, Florida
- Pooler
- Port Wentworth
- Richmond Hill
- Savannah
- St. Mary's
- Thunderbolt
- Tybee Island
- Village of Pinecrest, Florida
- Union City

Counties:

- Augusta-Richmond County
- Bryan County

Charlton County
Chatham County
Colleton County, South Carolina
Liberty County
McIntosh County
Oconee County, South Carolina
Peach County
Rockdale County
Stephens County
Tattnall County
Toombs County

Peachtree City Water and Sewer Authority
Henry County Water and Sewerage Authority
Toccoa-Stephens County Public Library
Central Midlands Regional Transit Authority
Live Oak Libraries (Savannah)
Lowcountry Regional Transportation Authority
Hardee County, FL Industrial Development Authority
Ocean Highway and Port Authority
Tampa Bay Water
Lakeland Area Mass Transit District
Polk Transit Authority

Other Governmental Units:

Clayton County Water Authority
Newton County Water Authority
Peachtree City Convention & Visitors Bureau
Peachtree City Development Authority

State Entities:

Georgia Building Authority
Georgia State Road and Tollway Authority
Georgia Ports Authority
Georgia Student Finance Authority
South Florida Regional Transportation Authority

Degree/Certifications and Audit Training

Trey graduated from Austin College, in Sherman Texas with a Bachelor of Arts degree, majoring in Business Administration. Trey also has a Master of Public Accounting degree from the University of West Georgia in Carrollton. He is in his 15th year of public accounting and auditing, with an emphasis on state and local governments.

Trey has obtained a significant amount of continuing professional education over the last three years including:

- 2023 GGFOA – GASB 87 Implementation - Instructor
- 2023 M&J Governmental Conference – Various topics – Instructor and Participant
- 2023 Octane Conference – Team Performance – Instructor
- 2022 FGFOA School of Governmental Finance – Presenting your Financial Report Card to Non-financial People - Instructor
- 2022 GFOASC – Governmental Financial Report Card – Instructor
- 2022 Georgia Fiscal Management Council Conference – GASB Update - Instructor
- 2022 South Carolina Association of Public Accountants – Evaluating Gov Financial Stmtts – Instructor
- 2022 Governmental Client CPE – Various topics - Instructor
- 2022 M&J Governmental In-charge Training – Various - Instructor
- 2022 M&J Governmental Conference – Various – Participant / Instructor
- 2022 Octane Conference – Your Govts Financial Report Card – Instructor
- 2022 Carl Vinson Institute of Local Government ACFR class – Instructor
- 2021 GSCPA Governmental A&A Conference – Yellow Book and GASB Update – Instructor
- 2021 Annual GASBO Conference – GASB Update and GASB Upcoming Projects – Instructor
- 2021 GGFOA Conference – Financial Report Card: Where Does Your Govt Stand? – Instructor
- 2021 M&J Governmental In-charge Training – Various – Instructor
- 2021 M&J Governmental Conference – Various – Participant
- 2021 Octane Conference – GASB Update – Instructor

Professional and Civic Activities

Trey is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association, the Florida Government Finance Officers Association, and the Georgia Government Finance Officers Association.



Trey Scott

Grant Davis, CPA
Technical Support Partner



Mr. Grant Davis is a manager and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities.

Grant spends 100% of his time serving state and local governments, and he works exclusively in the governmental sector of the Firm's audit practice. Grant moved to our Columbia office several years ago to lead our team on the ground serving the governmental sector. He has a wide range of experience at the local and state levels.

Years of Professional Experience and Years with Firm

Grant has over ten years of experience with Mauldin & Jenkins in public accounting serving a wide range of government clients.

List of Governmental Clients Served in the Last Three Years

Counties:

- Aiken County, SC
- Augusta-Richmond County, GA
- Columbus-Muscogee Co., GA
- Macon-Bibb County, GA
- Beaufort County, SC
- Calhoun County, SC
- Colleton County, SC
- Darlington County, SC
- Edgefield County, SC
- Fairfield County, SC
- Florence County, SC
- Greenville County, SC
- Halifax County, NC
- Henry County, GA
- Jones County, GA
- Lancaster County, SC
- Laurens County, SC
- Liberty County, GA
- McIntosh County, GA
- Montgomery County, NC
- Newberry County, SC
- Oconee County, SC
- Richland County, SC

- Spalding County, GA
- Sumter County, SC
- Toombs County, GA
- Wake County, NC
- Wilkes County, GA

Cities:

- Aiken, SC
- Beaufort, SC
- Black Mountain, NC
- Bluffton, SC
- Brunswick, GA
- Cayce, SC
- Charleston, SC
- Clemson, SC
- Clinton, SC
- Conyers, GA
- Cordele, GA
- Goose Creek, SC
- Gulfport, MS
- Hardeeville, SC
- Hemingway, SC
- Hendersonville, NC
- Hinesville, GA

- Hollywood, SC
- Johnsonville, SC
- Kiawah Island, SC
- Kingsland, GA
- Morrow, GA
- Orangeburg, SC
- Peachtree City, GA
- Rock Hill, SC
- St. Mary's, GA
- Tifton, GA
- Union City, GA
- Chapin, SC
- Clover, SC
- Summerville, SC
- Wilkesboro, NC

State Government Entities:

Georgia Building Auth. (“GBA”)
Georgia Ports Authority (“GPA”)
South Carolina Insurance Reserve Fund (“IRF”)
South Carolina Jobs-Economic Dev. Auth. (“JEDA”)
South Carolina Dept. of Transportation (“SCDOT”)
South Carolina Transportation Infrastructure Bank (“SCTIB”)
Aiken Technical College
Central Carolina Technical College
Denmark Technical College
Greenville Technical College
Northeastern Technical College
Tri-County Technical College
Trident Technical College
Williamsburg Technical College
Francis Marion University

Cape Fear (NC) Utility Authority
Catawba Water River Supply Project
Central Midlands Regional Transit Authority
Charleston County Airport District
Charleston Water System
Clayton County (GA) Water Authority
East Point Academy
Edgefield County Water & Sewer Authority
Fifth Judicial Circuit Solicitor
Georgetown County Water & Sewer District
Grand Strand Water & Sewer Authority
Greenville Water System
Greenwood Commission of Public Works
Greer Commission of Public Works
Henry County (GA) Water and Sewerage Authority
Horry County School District
Jackson (TN) Transit Authority
Lowcountry Regional Transit Authority

Marlboro County School District
Montessori School of Camden
Mount Pleasant Waterworks
Orangeburg County School District
Pee Dee Regional Transit Authority
Richland County School District One
Santee-Lynches Regional Council of Governments
Santee-Lynches Development Corporation
Santee-Wateree Regional Transit Authority
SC Centers of Economic Excellence
Snead State Community College (AL)
Sumter County School District
Waccamaw Regional Transit Authority

Other Governmental Units:

Broad Creek Public Service District
Bibb County (GA) Board of Education
Brunswick-Glynn County (GA) Joint Water and Sewer Commission

Degree/Certifications and Audit Training

Grant graduated from Georgia Southern University with a Bachelor of Business Administration in Accounting, and a Master of Accountancy.

Grant has obtained a significant amount of continuing professional education over the last three years including:

- 2023 Spring Mauldin & Jenkins Quarterly CPE - **Instructor**
- 2022 GFOASC Fall Conference - **Instructor**
- 2022 GFOASC Spring Conference - **Instructor**
- 2022 Octane Accounting Conference - **Instructor**
- 2022 SCACPA Spring Splash – Spartanburg - **Instructor**
- 2021 SCAPCA Fall Fest – Columbia - **Instructor**
- 2021 Compliance Supplement Addendum Webinar
- 2021 Update Basic Financial Statements for State and Local Governments
- 2021 Single Audit Update
- 2021 Yellow Book and Single Audit Deficiencies
- 2021 Mauldin & Jenkins Quarterly CPE – **Panelist**

- 2020 Update Audits of State and Local Governments
- 2020 Mauldin & Jenkins Annual Governmental Industry Conference
- 2020 Mauldin & Jenkins Leadership 1 training
- 2020 Governmental Accounting Update

Professional and Civic Activities

Grant is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants (“AICPA”), the Georgia Society of Certified Public Accountants (“GSCPA”), and the South Carolina Association of Certified Public Accountants (“SCACPA”).



Grant Davis

Other Resources For Non-Audit Services (Advisory Services, Information Technology Services & Fraud Examinations)

David Roberts
Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David’s experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction. David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.



David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has completed hundreds of projects over his career. Below are representative sample management consulting projects demonstrating David’s depth and breadth completed within the past 12 months:

Operational and Performance Assessment – Walton County, Georgia

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – City of Rocky Mount, North Carolina

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of: 1) maintaining the hybrid model, 2) performing all services in-house, and 3) performing all services externally.

Finance Functional Assessment – Richland County Library, South Carolina

David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Technology Utilization Assessment – Mt. Pleasant Waterworks, South Carolina

David led an objective evaluation of the organization's system usage and governance related to the existing financial system (Microsoft Dynamics) and the existing workorder management system (Maximo). The organization wanted to maximize the efficiency and effectiveness of both systems while maintaining internal controls and system of record. The project consisted of numerous interviews, data review, system mapping, and a collaborative workshop among stakeholders to define a future state.

Grant Compliance Audit – Decide DeKalb, Georgia

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low income occupants. The project identified areas of compliance, noncompliance, and recommendations for remediation.

Forensic Audit – Confidential City

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our Government Advisory Practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.



David Roberts

Jameson Miller, CPA, CISA, CISSP, CCSFP, CHQP
Partner in Charge, Technology Services Office,
Cybersecurity Advisory Services

Jameson Miller is a partner and has been with Mauldin & Jenkins since graduation from the University of Tennessee at Chattanooga.

For over 15 years, Jameson has provided information technology consulting and attest services to public and private entities throughout the Southeast. Jameson’s experience includes audits of general controls, application controls, and cybersecurity risk management programs.



Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (“NACHA”) Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (“GLBA”) compliance programs. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson:

- Maintains current and relevant information technology and financial accounting continuing professional education credits (“CPE”);
- Holds the American Institute of Certified Public Accountants’ (“AICPA”) “Cybersecurity Advisory Services” and “Blockchain for Accounting and Finance” Certificates;
- Served as a Cybersecurity panelist and speaker at the 2020 Octane Conference and GGFOA’s 2019 Annual Conference;
- Presented a firm sponsored eight-hour session entitled, “All Things IT – Are You Protected?”; and
- Has spoken at other various conferences on topics, including:
 - Managing Cybersecurity Risk Through an Effective Vendor Management Program;
 - Technologies Transforming Accounting; and,
 - Data Analytics: Balancing the Good and the Ugly



Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants, ISACA, and ISC2. Jameson is a licensed Certified Public Accountant with the State of Tennessee, a Certified Information Systems Auditor (“CISA”) through ISACA, a Certified Information Systems Security Professional (“CISSP”) through ISC2, a Certified Cybersecurity Framework Practitioner (“CCSFP”) and Certified HITRUST Quality Professional (“CHQP”) through the HITRUST Alliance.



Jameson Miller

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.

Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (“SOC”) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA’s Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J’s NEXt Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal & External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University’s certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.



Brandon Smith

Kris Trainor, CPA and CFE
Certified Fraud Examiner

Kris Trainor is a partner with Mauldin & Jenkins with over 25 years' experience. Kris received his BBA in Accounting from Georgia Southern University.

Since joining Mauldin & Jenkins in 1995, Kris has worked primarily on audit and consulting engagements. His experience ranges from fraud examinations, agreed-upon procedures, internal audits, financial statement audits, lender compliance, mortgage company audits, governmental audits and loan servicing compliance audits.



Kris also has audit and inventory experience in the manufacturing industry. He is available to perform forensic audits should it be determined that such audits are needed in lieu of other traditional audits (financial, compliance, performance, agreed-upon procedures, etc.).

Kris is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Association of Certified Fraud Examiners, Beta Gamma Sigma, and Beta Alpha Psi.

Considering the fact that Kris only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal to provide services.

Other Staff Auditors & Accountants

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the County's engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the County will be on-site throughout the entire engagement.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the "learning curve" on most all audits by reducing the amount of "on-site training" that occurs at most national accounting firms. This is very evident in our proposed hours, which are typically much less than that of other firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to governmental entities. We also normally have more high-level hours of service by our partners and managers (in the conduct of fieldwork) than other firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.

Diversity and Inclusion

At Mauldin & Jenkins, we believe the word inclusive should apply to everything we do. We strive to maintain a workplace where everyone's differences are celebrated and valued. We recognize that our ability to maintain a sustainable business model will depend largely on attracting, retaining and promoting individuals that share our common vision of success but do so with a multitude of different backgrounds, views and life experiences. We embrace this diversity and recognize it is critical to current and future generations that will operate our Firm and support our profession. By specifically placing an emphasis on these initiatives, the Firm will intentionally work towards a workplace with a broader inclusion of talent that celebrates equal access and equal opportunities, thereby strengthening the impact on the communities we serve.

Mauldin & Jenkins' commitment to diversity and inclusion created a need and interest for a Committee that organizes and promotes various activities and themes around maintaining a safe, professional, and inclusive atmosphere for everyone in the firm. Our commitment primarily focuses on how staff and management can continue to provide equal opportunities and experiences to everyone inside and outside of our firm. The Committee also uses the opportunity to help mentor our employees, as well as youth, within the communities we serve. This allows everyone to evolve into exceptional professionals. Not only do participants attend diversity and inclusion related events on a local level, they also are able to apply for opportunities to participate and engage on a national level as well. The Committee meets quarterly and strives to host three to four events each year.

The Firm is also committed to providing opportunities to the next generation of accounting professionals. Annually, Mauldin & Jenkins provides scholarships to eligible accounting students that have a strong desire to work in one of our current markets. Additionally, the Firm has doubled its contribution and impact by providing additional scholarships specifically targeted to first-generation and minority student populations.

Affirmative Action

Mauldin & Jenkins is committed to the hiring of men and women and minorities representing any and all races, ethnic origins, religious affiliations, codes and creeds. Mauldin & Jenkins' policy is to prohibit discrimination in all elements of its operations. We are proud of our reputation as an equal employment opportunity business. We have partners, as well as staff, in our Firm representing a wide variety and background.

Consideration of the Use of Disadvantaged Business Enterprises

Mauldin & Jenkins is a large regional firm and we have significant experience with local governments and their specific accounting environments. We do not currently outsource any audit procedures to companies, including any outside of the United States of America, nor do we anticipate the need to begin such outsourcing. All of the proposed engagement team for the County's audit will be full-time employees or partners from Mauldin & Jenkins.

Partner & Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the County as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

Retention > 85%

This indicates that we retain 87% of our staff for a minimum of five years.

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audits, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the Mauldin & Jenkins Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years of experience. Further, every July, staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports.

All staff associated with the annual audit of the County will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

Planned Use of Outside Specialists

At this time, we do not plan on the use of any outside specialists. All work to be conducted will be performed by Mauldin & Jenkins’ partners and staff. Of course, certain staff has certain specialties, and they will be called on as needed. We do plan on using the results of reports provided to the County from their specialists. This would include, when applicable, the following types of specialists:

- Actuaries
- Engineers
- Healthcare providers
- Third-party administrators
- Retirement plan administrators
- Fixed asset valuation professionals
- Bond underwriters and counsel
- Consulting attorneys & outside counsel

Specific Audit Approach

Proposed Segmentation of Audit Engagement and Level of Staff Assigned

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit is enhanced by our utilization of advanced technology tools. With those tools, we continue to evolve and modernize our audit process. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our experience serving the County in previous years.

The below time frames are estimates based on our understandings with the County as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the County. As noted in the table below, we want to work with County personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the County as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The following table attempts to depict the timing and key elements of the planned audit process:



Timing of Audit Process & Procedures								
Segments	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
Segment I - Planning and Interim Procedures								
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).	■							
Meet management to discuss audit risks and scopes.	■							
Engagement team planning meetings and performance of interim audit procedures.	■	■						
Update understanding of significant processes & key controls.		■	■					
Perform testing of key controls with goal of reducing substantive audit testing.		■	■					
Determine nature, timing and extent of substantive tests to be performed.		■	■					
Finalize audit plan based on results to-date.		■						
Segment II - Final Audit Fieldwork Procedures								
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).				■				
Conduct a final evaluation of risk assessments.				■				
Conduct of progress meetings with management as needed and as often as desired.				■				
Preparation and delivery of draft annual comprehensive financial report (ACFR), reports, findings, management letter comments, and any other deliverables.				■	■			
Meeting with management to discuss draft deliverables and final completion and presentation time frames.					■			
Segment III - Review, Completion & Delivery Procedures								
Upon management's review, delivery of ACFR, internal control reports, and management letter to management.						■		
Presentation of audit deliverables to the governing board.							■	

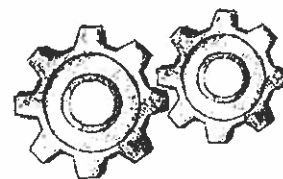


Segment I - Planning and Interim Procedures:

- Meet with the prior auditor to review prior year workpapers and obtain appropriate prior year information;
 - Obtain a signed engagement letter for the financial and compliance audit;
 - Prior to our planning visit, creation of an “Interim Procedures PBC” listing in Suralink, our request list management software (more information about Suralink in the section immediately following);
 - Meet with County management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Review previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
 - Familiarize ourselves with the organizational structure of the County;
 - Read minutes of County meetings;
 - Review the County’s current year budget, as adopted and revised;
 - Review debt agreements, and other various documentation;
 - Gain an understanding of the County’s accounting policies and procedures, including the financial and other management information systems utilized by the County;
 - Obtain an in-depth knowledge of the EDP equipment, software and systems in use;
 - Obtain interim financial data from the general ledger for establishing the appropriate coding in Mauldin & Jenkins’ trial balance software and Artificial Intelligence (Ai) program;
 - Utilize Ai program and interim data to perform analytical reviews to determine critical areas and assess risks;
 - Perform a preliminary evaluation of the internal control structure at the account and assertion level;
 - Design and perform applicable tests of controls related to the financial statements and internal accounts;
 - Make fraud inquiries and assess the risks of material misstatement;
 - Obtain a list of cash, investment, receivables, debt, and selected revenue accounts for confirmation purposes, as applicable;
 - Determine audit strategies for balance sheet and operating statement accounts based on audit risk;
 - Obtain a preliminary schedule of expenditures of Federal awards to initiate planning and internal control testing for the Single Audit;
 - Prepare year-end audit programs;
 - Meet with appropriate County personnel to discuss the results of our preliminary audit work; and
 - Finalize the “Final Fieldwork PBC Listing” and upload to Suralink.

Segment II - Final Audit Fieldwork Procedures:

- Utilize Ai program on final general ledger data and scan transactions for unusual transactions, data, or analytical relationships;
- Use data scanned above in various substantive analytical reviews of account balances (such as reasonableness tests, trend analysis, and predictive tests) to reduce other substantive tests of details;
- Test the valuation, restrictions and cut-offs of cash and investment balances, as applicable;



- Test receivable cut-offs and balances, including an analysis of subsequent receipts;
- Test cut-off and valuation of inventory;
- Review and test supporting documentation for the allowance for doubtful accounts, any material prepaid items and other assets;
- Vouch capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Test accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Test accrued payroll, compensated absences, claims payable, and other accrued liability cut-offs and balances;
- Review actuarial methodologies, assumption, and census data and determine the appropriateness and accounting of the pension and OPEB liabilities;
- Test debt balances and debt covenant compliance;
- Test compliance with applicable laws and regulations;
- Test the classification of net position (unrestricted, restricted and net investment in capital assets) and fund balance (nonspendable, restricted, committed, assigned, unassigned);
- Perform analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtain and audit the final Schedule of Expenditures of Federal Awards;
- Complete compliance tests for the major programs selected for testing as required by the Uniform Guidance, as applicable;
- Review the PBC listings in Suralink for any outstanding items and hold an end of fieldwork exit conference with management.

Segment III - Review, Completion & Delivery Procedures:



- Review workpapers to ensure quality and thoroughness of audit procedures;
- Summarize the results of audit procedures;
- Obtain attorney letters;
- Evaluate commitments, contingencies and subsequent events;
- Propose audit adjustments;
- Summarize and evaluate passed audit adjustments;
- Evaluate compliance exceptions;
- Review draft financial statements and related note disclosures;
- Perform financial condition assessment procedures;
- Prepare drafts of audit reports and management letter;
- Deliver drafts of audit reports and letters to appropriate client officials;
- Finalize all reports and management letter;
- Obtain signed representation letter and the County's approval of the final financial statements;
- Draft the Data Collection Form and obtain the County's approval;
- Prepare and provide the County a final PDF document of the audited financial statements;
- Hold final exit conferences and presentations with appropriate County officials.

Assistance Requested from the County Staff

The audit is an annual process that we know the County prepares for each year. However, we also know that the regular, ongoing operations and day-to-day requirements do not stop just because the annual audit is occurring. The assistance that will be requested from the County staff will be clearly communicated by Mauldin & Jenkins during the preliminary/interim procedures to allow for maximum lead time so that our requests can be met with as little disruption to the County’s operations as possible.

Our expectation for assistance from the County staff includes the following: preparation of cash, investment, debt, and other audit confirmations; provision of access to the County’s system or response to requests to provide reports, reconciliations, queries, etc.; preparation of certain elements of the Annual Comprehensive Financial Report (transmittal letter, organizational chart, etc.); and availability via telephone, video conference, and in-person to respond to various questions and inquiries.

Based on the County’s request for qualifications, we have also prepared a schedule, including level of staff and number of hours to be assigned, to each proposed segment of the engagement, which is representative of the expected 2024 audit in the following tabular presentation:

Segmented Hours by Staff Level					
Segments	Engagement Team Members by Level				
	Partner	Manager	Senior	Staff	Total
Segment I - Planning and Interim Procedures	20	20	10	5	55
Segment II - Final Audit Fieldwork Procedures	40	80	80	80	280
Segment III - Review, Completion & Delivery Procedures	20	20	20	5	65
Total Engagement	80	120	110	90	400

Mauldin & Jenkins believes that we are uniquely qualified to perform the audit of the County. In a time in which very significant changes continue to be implemented in the County’s financial reporting model, it is imperative for the County’s auditors to understand the County’s financial reporting environment and processes and utilize advanced technology and tools in performing your audit. The team proposed to serve you is made up of individuals who have significant experience in auditing local governments of various sizes in the Southeast.

Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (“AICPA”);
- “Government Auditing Standards” issued by the Comptroller General of the United States;
- “Audits of State and Local Government Units” prepared by the State and Local Government Committee and published by the AICPA.

Our audit will include advanced methodologies and technology, tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances, which include, but are not limited to, those procedures necessary to test compliance and to disclose non-compliance with specified laws, regulations, and contracts.

We will use Firm manuals specifically designed for governments to develop audit programs tailored to the County which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the County present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities exist which might prohibit us from expressing an unqualified opinion or if any other circumstances are encountered that require extended services, we will promptly advise the County. No extended services will be performed unless they are authorized in a contractual agreement or in an amendment to the agreement.

Upon notification of obtaining the audit contract with the County, we would determine with County management a more detailed timetable for the audit process, and a detailed audit plan leading up to a list of all schedules to be prepared by the County. Adequate supervision and lead time will be provided by the auditor with respect to assistance needed by the County staff.

High Percentage of Partner & Manager Involvement

Partner and manager involvement varies with different firms. At Mauldin & Jenkins, we believe it is important for our partners and managers to be highly involved in the audit process, including fieldwork. This is a value-added concept most firms do not employ. That being said, we believe it is important to note that our proposal includes the following:

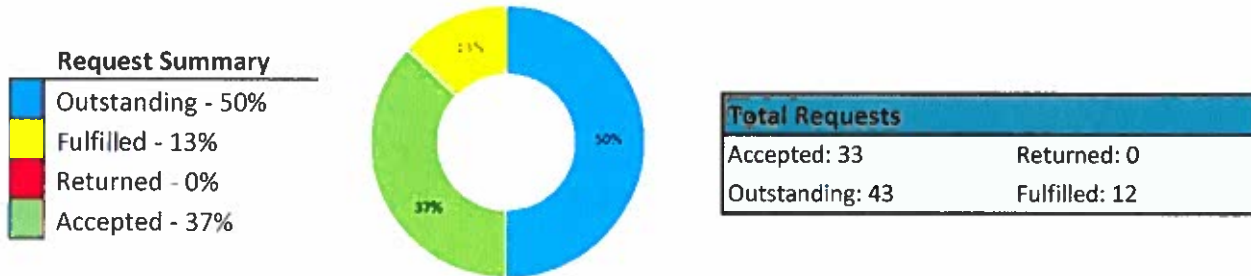
- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 50% of all anticipated hours of service are partner and manager hours which means our partners and managers are heavily involved during the audit process, and not just the front end and back end of the audits.

Our Request List Management Software – Suralink

For all of our governmental audit engagements, we use Suralink. Suralink is the leader in PBC request list management software, helping all of our audit teams stay on track throughout the engagement and improving the overall client experience.

Prior to our visit to the County's offices for interim/planning work, we will create an account for the County. We can add as many people to the County's account as requested – and even have the ability to limit which people can see which items in the portal for security of sensitive information.

All requests for the audit will run through Suralink which our audit team members will update throughout fieldwork. Our periodic audit status meetings will start with a review of the Suralink portal and a general discussion of the progress to date. Suralink will provide a summary status that looks similar to the diagram below, and will also include details of the specific items for each category.



By using Suralink, we will: 1) eliminate inefficient and unsecured email exchange of audit information; 2) ensure that all members of the Mauldin & Jenkins team as well as the County’s team remain on the same page throughout the conduct of the audit; and 3) encourage the efficient assignment of audit tasks on both the audit team and client team for the engagement.

Extent of the Use of EDP Software – Including Artificial Intelligence

Artificial Intelligence (“AI”)

Mauldin & Jenkins is excited to be one the **first accounting firms in the Southeast to utilize an artificial intelligence tool as part of our audit process** – the Ai Auditor from Mindbridge. The Ai Auditor allows for us to scan 100% of your transactions and provide new risk based insights during the audit (such as anomalous transaction patterns found). These risk based insights can be opportunities to correct mistakes or point to areas where there may be malicious activity. As part of our audit methodology, Ai systems are becoming what sampling used to be. Sampling was a coping mechanism for big data; the new coping mechanism for big data is Artificial Intelligence (“AI”). As the amount of data in the County increases, tools like these are more and more necessary to ensure we can provide you the highest quality audits and advice.

The MindBridge Ai Auditor was selected as one of the top new products by Accounting Today Magazine.

The Achilles' heel of auditing has always been sampling —the inability to look at more than a portion of the information available to the auditor. Advances in artificial intelligence and advanced data analytics raise the possibility of incorporating more — and eventually all — of a company's data into the audit, and for pioneering that, MindBridge Auditor Analytics' Ai is a Top New Product this year."

- Accounting Today Magazine

At the start of the engagement during our planning phase, we will assess the computer systems used by the County and plan how to utilize the Ai Auditor along with our trial balance software. This knowledge and utilization of our trial balance software will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach and utilization of both programs will allow for more effective audits resulting in a fast sort, filter and analysis of transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are as follows:

- Full coverage, 100% transaction analysis;
- Use of transaction analysis to provide new risk based insights during the audit (such as anomalous transaction patterns found) and allow for directed audit effort of unusual or outlier transactions;
- Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- Searching check register listings for unrecorded items or checks written during the fiscal year;
- Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- Downloading trial balances, detail journals, and selected transaction files into our software;
- Quick reporting and dashboards for the engagement team.

The trial balance downloaded will then be used to agree to the ultimate draft of the County's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and provide a clean audit trail for review and support of the County's financial statements.

Should the County desire a need for our Ai Auditor software for non-audit purposes, we would be happy to assist management with our expertise in data analysis.

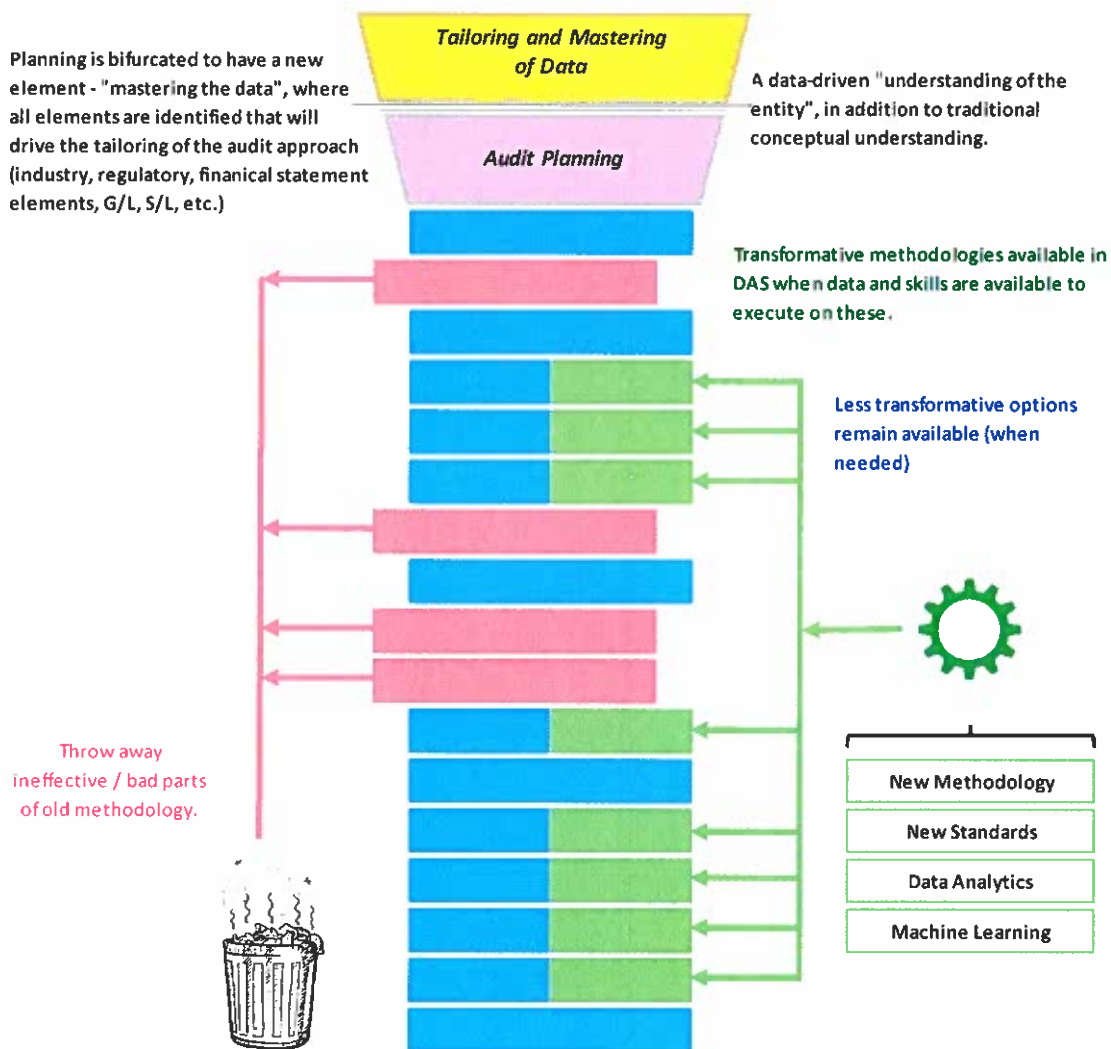
Dynamic Audit Solution in Development

Mauldin & Jenkins is one of only 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution (“DAS”). The DAS is a transformational audit methodology brought to life through an innovative, cloud-based technology solution. It includes the AICPA evolving the auditing standards and creating new innovative audit methodologies to advance the financial statement audit using evolving technologies. This project is ongoing and was started in 2018. It is estimated to be completed in the next one to two years. Below is a picture of how the audit methodology will involve: the addition of a step prior to or during the planning phase of the audit in which we will “tailor and master” the auditee’s data, remove old outdated audit procedures, and add transformational audit procedures (data analytics, AI, and Machine Learning).

The DAS will be an interactive tool with a “guided audit engagement process”. The auditee and auditor will both have access to the tool with requests for information being made through the tool along with responses and uploaded data. The confirmation process, including the use of confirmation.com, will be integrated with the DAS tool. Both auditee and auditor would be able to see progress and status

updates using the tool creating a collaborative environment for bringing the audit to conclusion. Many functions, forms, and even financial statements within the tool will be “smart” forms, with data being input only once and populating in many places throughout the audit documentation – making for an efficient and effective audit. Given the timeframe of the request for proposal, it is expected that this transformational new audit tool will be utilized on the audit of the County in later years of the initial contract period.

The following diagram attempts to animate the above thoughts.



Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement

As discussed above, our approach is evolving to utilize Ai tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit

procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances
- Substantive tests of details of transactions
- Tests of controls
- Tests of compliance with laws and regulations

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Type and Extent of Analytical Procedures to be Used in the Engagement



Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

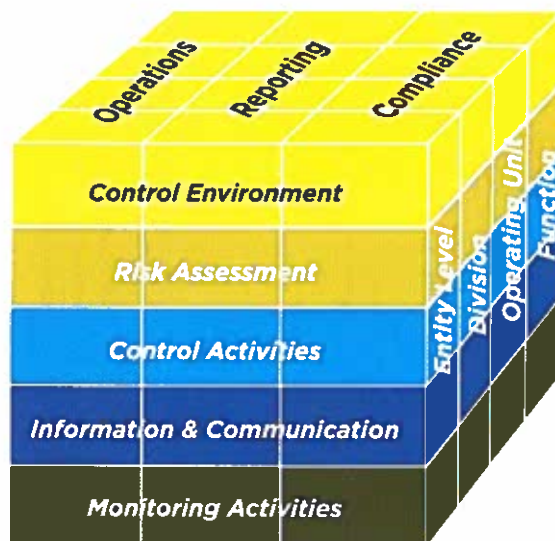
Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

Approach to be Taken to Gain and Document an Understanding of the County’s Internal Control

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the County’s control structure consists of the following five elements as they relate to the County’s ability to conduct operations and use resources in accordance with management’s authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: the control environment; risk assessment, control activities, information and communication processes/systems, and monitoring.



The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the County’s internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the County is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity’s internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specifically designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Approach to be Taken in Determining Laws and Regulations to be Subject of Audit Test Work

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements. The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:



- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The County's compliance with laws and regulations.
 - The County's policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the County and periodic representations obtained by the County from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.

Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are non-statistical and statistical. AU-C Section 530 *Audit Sampling* indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details are deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach. Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the



sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or non-statistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and non-statistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the County above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items
- Unusual items (that is, items that have audit significance by their nature)

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or non-statistical), systematic (can be statistical or non-statistical), or haphazard (non-statistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.



The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and non-statistical sampling. In the two non-statistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

Methodology to be Used in Performing the “Risk Based” Approach in Determining Major Federal Programs

The Uniform Guidance of 2 CFR 200 (the “Uniform Guidance”), which replaced OMB Circular A-133 in implementing the audit requirements of the Single Audit Act, states that the auditor should use a risk-based approach to determine which federal programs are major programs. The Uniform Guidance also places the responsibility for identifying major programs on the auditor, and provides criteria for the auditor to use in applying a risk-based approach. In evaluating risk, we will utilize the prescribed approach which considers, among other things:

- The current and prior audit experience with the County,
- Oversight by the federal agencies and pass-through entities, and
- Changes in personnel or systems.

We will utilize Firm governmental manuals and the Uniform Guidance to apply the risk-based approach as illustrated in the following steps:

- We will obtain the government’s schedule of expenditures of federal awards identifying each program/cluster.
- We will identify the programs/clusters with expenditures that meet the dollar threshold for Type A.

- We will perform risk assessment of the Type A programs/clusters to determine if any are low-risk programs and if they are not low-risk, they will be identified as major programs under the risk based approach.
- For programs/clusters with expenditures that do not meet the dollar threshold for Type A, they will be identified as Type B programs and evaluated as to whether each Type B has expenditures that meet the dollar threshold for risk assessment and whether the Type B is considered a high-risk program.
- The total dollar amount of major programs determined in steps 3 and 4 above will be compared to the total federal expenditures to ensure the appropriate coverage is obtained. The major program expenditures must be at least 20% of total federal expenditures if the County is deemed a low-risk auditee and at least 40% if the County is not considered low-risk.

The standards allow for the risk criteria described above to be waived in the first year after a change in auditors. Exercising the waiver would result in all Type A programs/clusters being audited as major programs. We would consider this option and compare the major program determination using this method to that of the risk based approach in performing the Single Audit of the County for the first year a Single Audit is required.

Remote Audit Approach As Requested

Governmental organizations are choosing remote audits with increasing frequency, and Mauldin & Jenkins is very effective in working from a remote environment. The spring of 2020 brought an increasing demand for remote audits due to the spread of COVID-19 and the inability for work to be conducted on site. However, even before the complexities brought on by the spread of COVID-19, many organizations opted for remote audits for a variety of reasons. It will be the County's preference whether to conduct the audit remotely, but should you desire this service delivery option, Mauldin & Jenkins is trained to conduct remote audits while maintaining all professional standards.

Remote audit engagements offer significant advantages over those that follow a more traditional format: faster results, less disruption, and reduced stress for governmental finance personnel. Current technology allows our clients and their audit teams to stay in regular communication, securely share information, and collaborate effectively. Our staff professionals have grown accustomed to being provided read-only access to client systems to run reports, view purchase orders, invoices, reconciliations, etc. As a result, work that used to require extended on-site time can be performed anywhere, easing the burden on the audit process for both the auditor and auditee.

Though audits can still require some on-site time, reconfiguring the County's audit engagement to maximize efficiency and to take advantage of technological tools can dramatically reduce the amount of time spent on-site. While the remote audit can generate far less disruption for the organization undergoing the audit, it does not necessarily reduce client contact very much – or even at all. As we leverage the technological tools at our disposal (Suralink, Zoom, LeapFile, Google Hangouts, etc.), we maintain consistent contact with our clients throughout the process and find that in many ways, communication between our teams and clients are as good, if not better, in the remote working environment than during traditional onsite engagements.

A successful audit experience requires careful planning, timely preparation and strong communication, regardless of where the work takes place. That is especially true for a remote engagement, so preparing for this type of audit sometimes helps organizations identify ways to improve their internal data management strategies – a welcome bonus! We are proud of the strong governmental practice we've built and it's upon that foundation that we can leverage these technological tools to conduct remote audits as the environment demands or the client chooses.

Identification of Anticipated Potential Audit Problems



Single Audits

Single audits can be quite cumbersome - especially during a time when new programs are being created and new funding streams are available from the Federal government. Since 2020, we have seen a significant amount of new Federal funding made available via the Coronavirus Aid, Relief, and Economic Security ("CARES") Act, the Omnibus Appropriations and Coronavirus Relief Package, the American Rescue Plan Act ("ARPA"), and most recently, the Infrastructure Investment and Jobs Act.

Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing the audit of the County if a Single Audit is required. However, we do believe that with proper planning and communication by all sides, and with the assistance of County personnel, all potential problems should be easily overcome.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the "Uniform Guidance"), entails more than 100 pages of regulations in applying for, managing, and auditing federal grants and cooperative agreements. The Uniform Guidance includes many complex requirements for you as the auditee to adhere to – including those related to procurement (which seemingly continue to evolve), sub recipient monitoring, and indirect costs. We have a very good understanding of both the auditor and grant recipient requirements of the Uniform Guidance, and are available to assist you in adhering to the provisions thereof.

Additionally, we are active members of the AICPA's Government Audit Quality Center ("GAQC") which continues to provide significant updates and guidance to the funding created by the Federal government in response to the COVID-19 pandemic. As members of the GAQC, we have direct access to the information as soon as it is made available and can be a valued resource to the entity as a recipient of any of this new funding.

Other Potential Problems



In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins' stance would be based on reporting meaningful information to the financial statement users, but understanding that the financial statements are the County's representations. To do less would compromise our independent status.

We use the following approach to seek a mutually agreeable resolution of accounting & reporting issues.

- Step 1** Define and understand the issue through discussion with the County's management and verified audit information.
- Step 2** Make an initial assessment of the impact of alternative accounting treatments.
- Step 3** If the impact has significant potential, gather research which may include the following: obtain the County's research and rationale for their position; gather additional details; draw on common practices within other similar sized governments; utilize recognized Firm experts.
- Step 4** Discuss with County staff the Firm's preferred position and rationale.
- Step 5** Resolve the issue.

Additional Information of Value Added Services

Upcoming GASB Statements

As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards for which we will utilize our continuing education trainings and governmental newsletters. Additionally, we regularly assist our clients with understanding and implementing these new standards. The standards which will be implemented in the near future include:

Statement No. 91, *Conduit Debt Obligations*

Statement No. 93, *Replacement of Interbank Offered Rates*

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

Statement No. 96, *Subscription-Based Information Technology Arrangements*

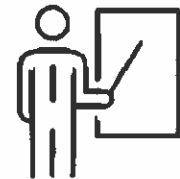
Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*

As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

Re-Examination of the Financial Reporting Model
Revenue and Expense Recognition
Compensated Absences
Prior-Period Adjustments, Accounting Changes, and Error Corrections

Free Continuing Education for Governmental Clients

We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions **several times per quarter virtually** and at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100-200 people per quarter. We obtain the input and services of experienced outside speakers along with our in-house professionals.



“I’ve been a CPA for 32 years. Today’s CPE class by Mauldin & Jenkins has been the best of my career”. Terry Nall, CPA, City of Dunwoody (GA) Council Member

“They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization”. Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director

Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Best Practices in Banking
- Budget Preparation
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)



You are the best auditors I have ever worked with over my career. It is a big difference having a group that is dedicated to governmental accounting.

***Wesley Ropp,
Charleston Water System,
Chief Financial Officer***



- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance



Governmental Newsletters

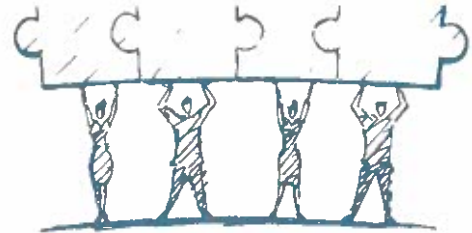
We produce quarterly newsletters tailored to meet the needs of governments. We also provide additional timely newsletters and announcements as necessary on any emerging topics to ensure governments stay informed of current developments in the government finance environment. The newsletters are authored by Mauldin & Jenkins governmental industry specialists and have addressed a variety of subjects.

In the past several years, the following topics have been addressed in our newsletters:

- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB Invitation to Comment – the New Financial Reporting Model
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.'s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- General Data Protection Regulation (GDPR)



- Grants Management
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What’s Happening with Property Tax Assessments



Auditor’s Discussion & Analysis

During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year, and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as the availability to answer questions and provide advice to the government.

We believe such communication is a key to providing timely value-added service to our clients.

At the conclusion of the audit process, Mauldin & Jenkins prepares an Auditor’s Discussion & Analysis (formerly called the Audit Agenda) which provides auditor insight and summarizes the audit process, conclusions, and year-end financial analysis all under one cover.

Elements of the Auditor’s Discussion & Analysis include the following:

- Information about the Firm, and the respective personnel serving the government;
- Results of the audit and other matters which should be emphasized to the governing board;
- An overview of the government’s year-end financial results and auditor insights relative to key financial elements of the government;
- An understanding of the internal control/compliance audit reports and the results of our testing of internal controls and compliance with laws and regulations;

- A summary of certain audit scopes and procedures utilized by Mauldin & Jenkins during the audit process;
- Documentation of certain required communications as required by auditing standards;
- If applicable, a summary of any findings (material weaknesses and/or significant deficiencies) and management recommendations resulting from the audit;
- Practical information regarding upcoming new financial reporting and auditing standards and pronouncements affecting the government;
- A summary of the free continuing education and newsletters made available to the government during the past year.

Mauldin & Jenkins Partner Joel Black Appointed GASB Chairman



In 2020, the Financial Accounting Foundation’s board of trustees appointed Joel Black, partner-in-charge of Mauldin & Jenkins audit practice, the next Chairman of the Governmental Accounting Standards Board.

“I am very excited to take on this new professional challenge. I have been immersed my entire adult life in the important, complex world of governmental accounting. I am eager to join my new colleagues in the mission to establish and improve accounting standards, and to engage with the remarkably diverse groups of stakeholders who care so much about public sector financial reporting.”

“Joel Black has a longstanding and demonstrated commitment to the mission and work of the GASB and will make an excellent chair,” said Financial Accounting Foundation Chairman Kathy Casey in a statement. “He brings extensive knowledge and experience to the role and has genuine appreciation for the opportunities and challenges that our stakeholders face as accounting standards change. We are pleased to welcome him to the organization and look forward to his future leadership.”

Compensation

As requested by the County, we have enclosed on the following pages an all-inclusive maximum fee for the financial and compliance audit services for the fiscal years ended June 30, 2024 through 2026.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2024 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	80	\$280	\$ 22,400
Managers	120	230	27,600
Staff Professionals	200	205	41,000
Total for Services Described in RFP	400		91,000
Out-of-pocket expenses:			
Meals and lodging			500
Transportation			500
Mauldin & Jenkins discount from standard fees and expenses			(17,000)
Total all inclusive not to exceed price for 2024 audit			\$ 75,000
Amount of Professional Services, in hours, allowed for 2024 year without additional cost (such services include phone calls & continuing education)			30

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2025 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	80	\$285	\$ 22,800
Managers	110	235	25,850
Staff Professionals	185	210	38,850
Total for Services Described in RFP	375		87,500
Out-of-pocket expenses:			
Meals and lodging			500
Transportation			500
Mauldin & Jenkins discount from standard fees and expenses			(11,000)
Total all inclusive not to exceed price for 2025 audit			\$ 77,500
Amount of Professional Services, in hours, allowed for 2025 year without additional cost (such services include phone calls & continuing education)			30

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2026 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	80	\$285	\$ 22,800
Managers	100	235	23,500
Staff Professionals	175	210	36,750
Total for Services Described in RFP	<u>355</u>		<u>83,050</u>
Out-of-pocket expenses:			
Meals and lodging			500
Transportation			500
Mauldin & Jenkins discount from standard fees and expenses			<u>(5,050)</u>
Total all inclusive not to exceed price for 2026 audit			<u>\$ 79,000</u>
Amount of Professional Services, in hours, allowed for 2026 year without additional cost (such services include phone calls & continuing education)			<u>30</u>

Important Notes to be Considered:

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins’ policy to not charge for simple discussions and conversations that occur between the governmental entity and Mauldin & Jenkins that are only simple discussions (i.e., a phone call to ask certain questions that do not require additional research).

Note (2) – Free Periodic/Quarterly Continuing Education: As noted in our technical proposal, we provide free quarterly continuing education classes to our clients. This could amount to approximately \$3,000 of estimated annual savings for the County’s finance department per person.

Note (3) – Additional Services: If it should become necessary for the County to request Mauldin & Jenkins to provide any additional services (such as bond issuances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the County and Mauldin & Jenkins.

Note (4) – No Hidden Fees or Costs: The pricing schedules contain all pricing information relative to performance of the audit as required by the County including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations or the number of major programs of the County and/or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

Note (5) – Single Audit: The County’s Request for Proposal (RFP) noted the possibility of a Single Audit being required from time to time. For years in which a Single Audit is required to be audited, we propose a fee of \$7,000 per major program.

Closing

We appreciate the opportunity to serve Jasper County, South Carolina. We believe Mauldin & Jenkins is the “right” Firm for the County. Our experience and knowledge in the governmental sector of accounting is vast and ever-improving. We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the County.

We would greatly appreciate your recommending us for your audit, accounting, and financial reporting needs. Should you or anyone at the County have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.





800-277-0050

www.mjcpa.com



From: [South Carolina Business Opportunities](#)
To: [Kimberly Burgess](#)
Subject: SCBO Advertisement Submission
Date: Wednesday, April 17, 2024 12:59:59 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

NOTICE:

Your SCBO password is good only for 90 days. **Upon receiving a reminder to renew your password, you have six (6) days to do so. If you wait any longer, you'll be locked out. Please avoid a lockout by renewing your password on time every 90 days or sooner!**

Your SCBO advertisement (**AD# 48268**) has been submitted and will be reviewed by a member of our staff prior to publication. Please retain a copy of this email to serve as a receipt of your ad submission.

Please note that ads submitted after 12:00 pm may not be reviewed/published until the next business day.

The information you submitted for the advertisement is included below:

Category: Consultant/Professional

Advertisement Date: Wed, 04/17/2024 - 00:00

Ad Title: Audit Services

Description:

Jasper County is seeking proposals for Audit Services. Those interested may obtain a proposal package on the County website at <https://www.jaspercountysc.gov/financial-administrative-services/bids-so...> A mandatory proposer conference is scheduled for 10:00 AM, Wednesday, May 8th at the Clementa C. Pinckney Government Building, 358 3rd Avenue, Ridgeland, SC 29936

Solicitation #: RFP #2024-13

Submit Offer By: Wed, 05/22/2024 - 15:00

Direct Inquiries To: Kimberly Burgess

Buyer Phone Number: 18437173692

Buyer Email: kburgess@jaspercountysc.gov

Pre-Bid Information:

Property field_prebid

Full Details / Download Form (URL): <https://www.jaspercountysc.gov/financial-administrative-services/bids-so...>

Ad Creation Date: Wed, 04/17/2024 - 12:59



**JASPER COUNTY, SOUTH CAROLINA
REQUEST FOR PROPOSAL
FOR AUDIT SERVICES
APRIL 16, 2024**

RFP #2024-13

REQUESTER'S ADDRESS AND RECIPIENT PROPOSALS

The requester is:

Jasper County, South Carolina
Post Office Box 1149
358 Third Avenue
Ridgeland, South Carolina 29936
843-717-3692

Questions concerning the proposal should be directed to:

Kimberly Burgess
Director of Administrative Services Division
Post Office Box 1149
Ridgeland, South Carolina 29936
843-717-3692

To qualify for consideration, three copies of your proposal must be received at Jasper County's office by 3:00 PM. on May 22, 2024. The proposal should be addressed as follows: Audit Proposals RFP #2024-13, Director of Administrative Services at the address above. Your proposal should comply strictly to the required format.

NATURE OF SERVICES REQUIRED

Each proposal must address itself to the conduct of an examination and an expression of opinion upon Jasper County's (County) comprehensive annual financial report for the years ended June 30, 2024, 2025, and 2026. The comprehensive annual financial report will be prepared by the County and available for audit in mid-October after the end of the fiscal year. Lead schedules and trial balances will be prepared by the County that support the balances in the financial statements.

The examination must be performed in accordance with generally accepted auditing standards of (a) United States General Accounting Office, the Comptroller General of the

United States, *Government Auditing Standards*, (b) appropriate AICPA Industry Standards, *Audits of Local Governments*, (c) Single Audit Act Amendment of 1996, if applicable.

The successful proposer shall provide Jasper County with opinion letters regarding the audit of the comprehensive financial report, compliance with laws and regulations, and awards of federal expenditures at the address previously given. The County will be responsible for printing the required number of reports.

A formal exit conference is to be held with the appropriate officials of the County. This exit conference should be held once preliminary typed drafts of the opinion letters are available. The County is to be given an opportunity to provide a written response to any findings and questioned costs.

The successful proposer is required to make a presentation to the County Council after the audit work is completed.

DESCRIPTION OF ENTITY AND RECORDS TO BE AUDITED

Jasper County, South Carolina is in the lowcountry of South Carolina. The County maintains four major funds: the General Fund, Debt Service Fund, Capital Projects Fund, and Economic Development Fund and five nonmajor funds and ten agency funds. The County budgets for the General Fund. The County's operating budget for the year 2024 General Fund is \$51,666,677. The County has over 300 employees. The County is using New World/Tyler Technologies computer software. The administrative offices are located at 358 Third Avenue in Ridgeland, South Carolina.

Baird & Company CPAs, LLC, 4210 Columbia Road, Augusta, Georgia 30907 audited the comprehensive annual financial report for June 30, 2023.

TIME CONSIDERATION AND REQUIREMENTS

Previous audit work papers will be made available to the successful proposer. Arrangements must be made with Baird & Company CPAs, LLC. Their telephone number is 706-855-9500. A mandatory proposer's conference will be held at 10:00 am on May 8, 2024, in the Council Chambers of Jasper County at 358 Third Avenue in Ridgeland. It is mandatory that all proposers must attend this conference to be considered a successful proposer. Copies of the June 30, 2023, audit report will be available for inspection at the proposer's conference. Representatives of Jasper County will meet with prospective proposers to answer questions about the RFP, the proposed audit, and the records to be audited. The proposal must be received at Jasper County by May 22, 2024, by 3:00 pm.

The date for a preliminary report completion and exit conference must be no later than December 1st. Final report completion must be prior to December 15th for consideration of the GFOA certificate qualification.

County council meetings are scheduled for the first and third Monday of each month. Presentation of the audit is anticipated during the first quarter of the following calendar year.

CONTRACTUAL ARRANGEMENTS

Jasper County will issue an award letter to the successful proposer. The award letter will specify the maximum fee to be paid for performance of the proposed audit set forth in the successful proposal to audit the County and will be for the fiscal years ended June 30, 2024, 2025, and 2026.

Any expansion of services resulting in an increase in the maximum fee must have prior written approval of the County. Jasper County will be responsible for payment of the audit fee. Jasper County is an equal opportunity employer/contractor.

WORKING PAPERS

Working papers will be retained by the successful proposer for five years or until advised otherwise by Jasper County in writing. The working papers must be made available for examination by the representative of any grantor of the County or its designee. In addition, the successful proposer must make all working papers physically available at the audit site to the auditor who audits the subsequent fiscal year.

RIGHT TO REJECT

Jasper County reserves the right to reject any and all proposals submitted and to request additional information from all proposers. An award will be made based on the factors included in the Evaluation of Proposals.

RIGHT TO TERMINATE CONTRACT

The County reserves the right to terminate any contract entered into for auditing services during the three-year period for any reason. Reasonable notice shall be given if the County deems it necessary to terminate the contract.

INFORMATION REQUESTED FROM THE PROPOSER

To simplify the review process and obtain the maximum degree of comparison, we require that proposals be organized in the manner specified by the RFP. The following outline suggests how a proposal can be organized to include all the information requested in the RFP.

Title Page

Show the RFP subject, the name of the proposer's firm, local address, telephone number, name of the contact person, and the date.

Table of Contents

Include a clear identification of the material by section and by page number.

Letter of Transmittal

Limit to one or two pages.

1. Briefly state the proposer's understanding of the work to be done and make a positive commitment to perform the work within the time period.
2. State the all-inclusive fee for which the work will be done including out of pocket costs.
3. State the names of the persons who will be authorized to make representations for the proposer, their titles, addresses, and telephone numbers.
4. State that the person signing the letter will be authorized to bind the proposer.

Profile of the Proposer

1. State whether the firm is local, regional, national, or international.
2. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
3. Describe the range of activities performed by the local office such as auditing, accounting, tax service, or management services.

Mandatory Criteria

1. Affirm that the proposer is a properly licensed certified public accountant licensed.
2. Affirm that the proposer meets the independence standards of the GAO's *Government Auditing Standards*.
3. Affirm that the proposer does not discriminate in employment of persons upon the basis of race, color, creed, national origin, sex, age, or physical handicap.

Summary of the Proposer's Qualifications

1. Identify the supervisors who will work on the audit, including staff from other than the local office. Resumes including relevant experience and continuing

- education for each supervisory person to be assigned to the audit should be included. (The resumes may be included as an appendix.)
2. Describe the recent local and regional offices auditing experience similar to the type of audit requested and give names of client officials responsible for three of the audits listed.

Proposer's Approach to the Examination

Submit a work plan to accomplish the scope defined in the RFP. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. When possible, individual staff members should be named. The planned use of specialists should be specified.

Financial Audit

1. State whether the examination will be made in accordance with generally accepted auditing standards.
2. State that the primary purpose of the examination is to express an opinion on the financial statements and that such an examination is subject to the inherent risk that errors may not be detected. State that if conditions are discovered which lead to the belief that material errors, fraud, or other irregularities may exist, or if any other circumstances are encountered that require extended services, the auditor will promptly advise the County. And, finally, state that no extended services will be performed unless the County authorizes them in writing.

Compensation

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee, including out of pocket costs, for which the requested work will be done.

Additional Data

Since the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be included in this

section. The proposer's general information publications, such as directories or client lists, should not be included unless specifically requested. If there is no additional information to present, state "There is not additional information we wish to present".

EVALUATION OF PROPOSALS

The following factors will be considered during our evaluation.

Technical Factors

1. To be considered responsive, the proposal must clearly state an understanding of the work to be performed. Factors that will be considered:
 - a. Appropriateness and adequacy of proposed procedures
 - b. Necessity of procedures
 - c. Reasonableness of time estimates
 - d. Appropriateness of assigned staff levels.
 - e. Timeliness of expected completion

2. Technical experience of the firm
 - a. General audit experience
 - b. References from other engagements

3. Qualifications of staff
 - a. Familiarity with governmental entities
 - b. Familiarity with comprehensive annual financial reports
 - c. Familiarity with GFOA Certificate of Excellence Program
 - d. Familiarity with Single Audit Requirements

Cost Factors

Although cost is a significant factor, it will not be the dominant factor. Cost will be given more importance when all the other evaluation criteria are relatively equal. If there is reason to believe that an unreasonably low proposal has been made, it will be rejected. One method of measuring reasonableness is to divide the proposed cost by a reasonable average hourly rate to show hours of effort that might be expected.



Jasper County Finance Department

358 Third Avenue, Post Office Box 1149
Ridgeland, South Carolina 29936
Phone (843) 717-3692 Fax (843) 717-3626

Kimberly Burgess, CPA
Director of Administrative Services
kburgessr@jaspercountysc.gov

Jasper County Council South Carolina Department of Public Safety Body Armor Assistance Grant No. 1BA24008

Meeting Date:	June 3, 2024
Subject:	Council acceptance of Body Armor Assistance Grant No. 1BA24008 award from the SC Department of Public Safety in the amount of \$54,681.
Recommendation:	The Council accepts Body Armor Assistance Grant No. 1BA24008 award from the SC Department of Public Safety in the amount of \$54,681 and authorize the County Administrator or his designee to execute all necessary documents.

Description: The SC Department of Public Safety has awarded Jasper County, as a subgrantee and on the basis of the application submitted, a grant in the amount of \$54,681 for the project specified in the application and within the purposes and categories authorized for the Body Armor Assistance Grant. The award period is January 1, 2024 to December 31, 2024.

Recommendation: Staff recommends that the County Council accept the Body Armor Assistance Grant No, 1BA24008, as a subgrantee, from the SC Department of Public Safety in the amount of \$54,681 and authorize the County Administrator or his designee to execute all necessary documents.

Attachments:

- Body Armor Assistance Grant #1BA24008 Award Document
- Body Armor Assistance Grant #1BA24008 Special Conditions
- Body Armor Assistance Grant Application



May 28, 2024

Mr. Andrew Fulghum
County Administrator
Jasper County
Post Office Box 1149
Ridgeland, SC 29936

RE: Body Armor Assistance Grant No. 1BA24008

Dear Mr. Fulghum:

I am pleased to provide you with a cash award in the amount of \$54,681 for the above-referenced grant project. This funding must be applied to the initial purchase or reimbursement of eligible body armor expenditures occurring January 1, 2024 – December 31, 2024, as indicated in the attached version of the application. To complete the contract for this award, it is necessary for you, as the Official Authorized to Sign, to return the signed award within 30 days from the date of this award.

The Office of Highway Safety and Justice Programs (OHSJP) offers subgrantees the option to use electronic or digital signatures to execute OHSJP award documents. Signed award documents may be emailed to Mrs. Amy Kingston at AmyKingston@scdps.gov.

Please contact your Program Coordinator, Mrs. Amy Kingston, at 803-896-4742 with any questions regarding this award.

Sincerely,

Phil Riley
Director

Attachments

c: Chief Deputy Jeff Crosby
Body Armor Assistance Grant Official File

SOUTH CAROLINA DEPARTMENT OF PUBLIC SAFETY
OFFICE OF HIGHWAY SAFETY AND JUSTICE PROGRAMS
POST OFFICE BOX 1993
BLYTHEWOOD, SOUTH CAROLINA 29016

CASH AWARD

Subgrantee: Jasper County Sheriff's Office
Grant No.: 1BA24008
Award Period: 1/1/2024 - 12/31/2024
Date of Award: 5/28/2024
Amount of Award: \$54,681

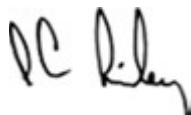
In accordance with the provisions of the Body Armor Assistance Grant, and on the basis of the application submitted, the South Carolina Department of Public Safety (SCDPS) hereby awards to the foregoing subgrantee a grant in the amount shown above, for the project specified in the application and within the purposes and categories authorized for the Body Armor Assistance Grant.

The grant shall become effective, as of the date of the award, upon the return of this form to the Office of Highway Safety and Justice Programs signed by the Official Authorized to Sign in the space provided below. This award must be accepted within thirty (30) days from the date of the award, and documentation required by the South Carolina Department of Public Safety must be submitted in accordance with regulations.

ACCEPTANCE FOR THE SUBGRANTEE

ACCEPTANCE FOR THE SCDPS

Mr. Andrew Fulghum
Jasper County



Phil Riley, Director
Office of Highway Safety and Justice Programs

THIS AWARD IS SUBJECT TO THE ATTACHED CONDITIONS.

BODY ARMOR ASSISTANCE GRANT (BAAG) CONDITIONS

SUBGRANTEE: Jasper County Sheriff's Office

GRANT NO: 1BA24008

AWARD DATE: 5/28/2024

1. This award is contingent upon approval and availability of funds from the state funding source.
2. All information required by Conditions must be submitted to the Office of Highway Safety and Justice Programs within 30 days of the award.

The OHSJP offers subgrantees the option to use electronic or digital signatures to execute OHSJP award documents. Any of the electronic signature processes available in Adobe Acrobat Reader, or similar software, are generally acceptable (e.g., a signature image applied to the PDF, or a digital credential.) See the attachment entitled "OHSJP Electronic and Digital Signature Tutorials for Adobe Acrobat Reader" if additional information is needed.

Documents with signatures may be emailed to Amy Kingston at AmyKingston@scdps.gov.

Please contact Amy Kingston, Program Coordinator, at (803) 896-4742 or AmyKingston@scdps.gov for further clarification.

3. Please note that the grant period for this award is from 1/1/2024 - 12/31/2024.
4. Documentation of purchases for vests and/or carriers for the period of January 1, 2024 – December 31, 2024, including those partially funded by the Patrick Leahy Bulletproof Vest Partnership (BVP) Program, must be submitted after all items have been ordered, received, and paid, to the OHSJP as soon as possible, but no later than February 1, 2025. Documentation should demonstrate clearly that any and all procurement procedures operative within your agency have been followed. If the agency participates in the BVP, documentation should be provided to clearly demonstrate the amount BVP funded and the remaining balance being applied to the BAAG program.
5. Funds awarded to the agency may only be used for the intended purpose (i.e., purchase of body armor and/or carriers) of the award. Funds awarded will be monitored by the awarding agency.
6. Any funding received from any sale or trade-in agreement including grant funded body armor and/or carriers, must use any and all monies collected for the same intended purpose (i.e., purchase of body armor and/or carriers) of the award.
7. Any and all items purchased with BAAG Program Funds not authorized for the BAAG program will be the responsibility of the awarded agency.
8. Submit the Certification Pages of the grant application with the appropriate signatures of the current Project Director, Financial Officer and the Official Authorized to sign within 30 days. The Project Director, Finance Officer and Authorized Official cannot be the same person. Please contact Amy Kingston, Program Coordinator, at (803) 896-4742 or AmyKingston@scdps.gov for further information.

BODY ARMOR ASSISTANCE GRANT (BAAG) CONDITIONS

FOR OHSJP USE ONLY

NO.	ASSIGNED TO	CLEARED BY	DATE
1	AK		
2	N/A		
3	N/A		
4	N/A		
5	N/A		
6	N/A		
7	N/A		
8	AK		

Overview

**STATE OF SOUTH CAROLINA
DEPARTMENT OF PUBLIC SAFETY
Office of Highway Safety and Justice Programs
Body Armor Assistance Grant**

The South Carolina General Assembly has designated non-recurring state funds for the purpose of providing financial assistance to local units of government for the purchase of body armor for its law enforcement officers. The South Carolina Department of Public Safety's Office of Highway Safety and Justice Programs (OHSJP) is charged with the responsibility of the administration of the state-appropriated Body Armor Assistance Grant (BAAG) Program. Visit <https://scdps.sc.gov/ohsjp> to view the BAAG Solicitation document for additional program details, including eligibility information.

Version: 0

Application Deadline: 2024-03-15

Application #: ABA24008

Award #: 1BA24008

Award Date: 2024-05-28

State Start Date: 2024-01-01

State End Date: 2024-12-31

Project Details

Project Title: BAAG

Project Summary
(max. 300
characters):

Type of Application: Continuation

Year of Funds: 1

Other (explain):

Agency Details

Agency Name: Jasper County Sheriff's Office

Address: 12008 N Jacob Smart Blvd

City: Ridgeland

State: SC

9 Digit Zip: 29936

(Area) Phone #: (843) 726-7777

(Area) Fax #: (843) 726-7778

County: Jasper

**Other county/counties this
project will serve:**

Organization Type: County

Other (specify):

U.S. Congressional District: 6

**Has your agency registered in
the System for Award
Management (SAM)?** yes no
(<https://sam.gov/content/home>):

Funding Request

CATEGORIES			TOTAL
Reimbursement for Previously Purchased Vests:			
(Include separate line items for vests, taxes, and shipping)			
Description	Cost	Quantity	
			\$ 0
		TOTAL:	\$ 0
New/Replacement Vests:			
(Include separate line items for vests, taxes, and shipping)			
Description	Cost	Quantity	
Vest that are expired / need replacement	1200	43	\$51,600
Taxes (6%)	71.64	43	\$3,081
Shipping / Freight Costs	0	43	\$ 0
		TOTAL:	\$54,681
		TOTAL COST:	\$54,681

Additional Information

Total number of certified officers in the agency: 52

Total number of officers whose vests are due for replacement during the eligibility period: 13

Anticipated number of new vest purchases during the eligibility period (e.g. new hires): 43

Has your agency been awarded Patrick Leahy Bulletproof Vest Partnership (BVP) funds or other grants for vest purchases during the eligibility period? If so, please explain and upload supporting documentation to the Documents Tab:

Yes. We have participated in the BVP grant from 2022 to this date. We did not reapply last year because we still have funds available to use. Documentation uploaded to documents tab. There have been no vest purchases yet in 2024, so we have not used any BVP funds in the eligibility period.

We have also provided an excel indicating which vest are expiring in 2024 (sheet 2) and therefore will need replacing. We are asking for 30 new hires this fiscal year for our budget from County Council, which is provided in an Letter of Intent also uploaded in the document tab.

Certification by Project Director

CERTIFICATION BY PROJECT DIRECTOR *

I certify that I understand and agree to comply with the general and fiscal conditions of this application including special conditions; to comply with provisions of the Act governing these funds and all other state or federal laws; that all information presented is correct; that there has been appropriate coordination with affected agencies; that I am duly authorized by the Applicant to perform the tasks of Project Director as they relate to the conditions of this award application; and, that costs incurred prior to award approval may result in expenses being absorbed by the awardee.

Prefix: Mr.

Name: Jeff Crosby

Suffix:

Title: Chief Deputy

Agency: Jasper County Sheriff's Office

Mailing Address: 12008 N Jacob Smart Blvd

City: Ridgeland

State: SC

9 Digit Zip: 29936

(Area) Phone Number: (843) 726-7777

(Area) Fax Number: (843) 726-7778

E-Mail Address: jcrosby@jaspercountysc.gov

Signature: Jeff Crosby

Bonded: yes[☐] no[☐]

* **NOTE:** THE PROJECT DIRECTOR, FINANCIAL OFFICER AND OFFICIAL AUTHORIZED TO SIGN CANNOT BE THE SAME PERSON.

Certification by Financial Officer

CERTIFICATION BY FINANCIAL OFFICER *

I certify that I understand and agree to comply with the general and fiscal conditions of this application including special conditions; to comply with provisions of the Act governing these funds and all other state or federal laws; that all information presented is correct; that there has been appropriate coordination with affected agencies; that I am duly authorized by the Awardee to perform the tasks of Financial Officer as they relate to the conditions of this award application; and, that costs incurred prior to award approval may result in expenses being absorbed by the awardee.

Prefix: Ms.

Name: Kimberly Burgess

Suffix:

Title: Finance Director

Agency: Jasper County

Mailing Address: PO Box 1149, 358 Third Avenue

City: Ridgeland

State: SC

9 Digit Zip: 29936

(Area) Phone Number: (843) 717-3692

(Area) Fax Number: (843) 717-3626

E-Mail Address: kburgess@jaspercountysc.gov

Signature: Kimberly Burgess

Bonded: yes no

* **NOTE:** THE PROJECT DIRECTOR, FINANCIAL OFFICER AND OFFICIAL AUTHORIZED TO SIGN CANNOT BE THE SAME PERSON.

Certification by Official Authorized to Sign

CERTIFICATION BY OFFICIAL AUTHORIZED TO SIGN *

I certify that I understand and agree to comply with the general and fiscal conditions of this application including special conditions; to comply with provisions of the Act governing these funds and all other state or federal laws; that all information presented is correct; that there has been appropriate coordination with affected agencies; that I am duly authorized to commit the applicant to these requirements; and, that costs incurred prior to award approval may result in expenses being absorbed by the awardee.

Prefix: Mr.

Name: Andrew Fulghum

Suffix:

Title: Jasper county Administrator

Agency: Jasper County

Mailing Address: PO Box 1149, 358 Third Avenue

City: Ridgeland

State: SC

9 Digit Zip: 29936

(Area) Phone Number: (843) 717-3690

(Area) Fax Number: (843) 726-7800

E-Mail Address: afulghum@jaspercountysc.gov

Signature: Andrew Fulghum

Bonded: yes[☐] no[☐]

* **NOTE:** THE PROJECT DIRECTOR, FINANCIAL OFFICER AND OFFICIAL AUTHORIZED TO SIGN CANNOT BE THE SAME PERSON.

Review

Revise

Make modifications to the submitted application

Pending Funds

Put application into Pending Funds status

Award

Put application into Awarded status

Reason for Denial:

Deny

Deny this application and put in Denied (Pending) status



Jasper County Finance Department

358 Third Avenue, Post Office Box 1149
Ridgeland, South Carolina 29936
Phone (843) 717-3692 Fax (843) 717-3626

Kimberly Burgess, CPA
Director of Administrative Services
kburgessr@jaspercountysc.gov

Jasper County Council M. B. Kahn Construction Co., Inc. Capital Planning Services Extension

Meeting Date:	June 3, 2024
Subject:	Council acceptance of M. B. Kahn Construction Co., Inc., (M. B. Kahn) capital planning services extension
Recommendation:	The Council accepts M. B. Kahn capital planning services extension in an amount not to exceed \$20,000 for services that do not fall under a specific work authorization and authorize the County Administrator or his designee to execute all documents necessary.

Description: Jasper County has a construction management at risk contract with M. B. Kahn and throughout the year requests services from M. B. Kahn for future planning or project support services. These services fall under a capital planning services agreement for which there is a current not to exceed (NTE) amount of \$40,000. In 2023 and 2024, the County has made numerous requests of M. B. Kahn for services not included in specific work authorizations, and the current NTE amount is at or near the limit. Therefore, M. B. Kahn has requested an extension of the capital planning services agreement for an additional amount NTE \$20,000.

Recommendation: Staff recommends that the County Council accept the M. B. Kahn Construction Co., Inc., capital plan extension request not to exceed \$20,000 and authorize the County Administrator or his designee to execute all necessary documents.

Attachments:

M. B. Kahn Construction Co., Inc. Capital Planning Extension Request



January 18, 2024

Andrew P. Fulghum, ICMA-CM, County Administrator
Jasper County
PO Box 1149
Ridgeland, South Carolina 29936

Re: Jasper County Capital Planning Extension
Dear Mr. Fulghum:

M. B. Kahn is excited to be a part of the continued growth of Jasper County, and look forward to continuing to support your staff with planning and management as capital projects are developed and brought from ideas to reality. We have prepared the following proposal for future planning and project support services. These services include:

- Review new/potential capital projects identified by County officials (approx. 10-12 projects)
- Define scopes based on facility walk-throughs and information provided by County officials
- Develop conceptual budgets for each project based on agreed upon scope
- Provide project detail sheets and photos for each project (per format established in original plan report)
- Option for annual update of original report

M. B. Kahn will provide these services based on an hourly cost basis with a not-to-exceed total cost:

Estimator - 80 hours @ \$80.00/hr
Senior Estimator - 40 hours @ \$125.00/hr
Project Executive - 40 hours @ \$175.00/hr

Current NTE amount	\$40,000
Added NTE for capital planning services extension (2024)	<u>\$20,000</u>
Total revised NTE amount	\$60,000
Optional NTE for Annual update of original report	\$5,000

Please indicate your acceptance of this proposal by signing below and returning a copy to us for our files. We look forward to continuing this successful and exciting program!

Sincerely,

M. B. KAHN CONSTRUCTION CO., INC.

Jasper County

William W. Cram
Executive Vice President

Andrew W. Fulghum ICMA-CM
County Administrator



JASPER COUNTY COUNCIL COUNCIL MEETING

Jasper County Clementa C. Pinckney Government Bldg.
358 3rd Avenue, Ridgeland, SC 29936

Monday, April 1, 2024

Minutes

Budget Workshop:

- 14th Circuit Public Defender's Office – *Stephanie Smart-Gittings, Public Defender – Did not attend the workshop.*
- Jasper County Coroner's Office – *Willie Aiken, County Coroner – Did not attend the workshop.*

Officials Present: Chairman L. Martin Sauls IV, Councilman Pastor Alvin Adkins, Councilman John Kemp
Councilman Coy Garbade Absent: Vice Chairwoman Barbara B. Clark

Staff Present: County Administrator Andrew Fulghum, Clerk to Council Wanda Giles, County Attorney David Tedder, Kimberly Burgess, Lisa Wagner, Danny Lucas and the Videographer.

Call to Order:

Chairman Sauls called the Council Meeting to order. The Report of Compliance with the Freedom of Information Act was read for the records as follows: *In compliance with the Freedom of Information Act, notice of meetings and agendas were posted and furnished to all news media and persons requesting notification.*

2. Executive Session SECTION 30-4-70.

(a) A public body may hold a meeting closed to the public for one or more of the following reasons:

(1) Discussion of employment, appointment, compensation, promotion, demotion, discipline, or release of an employee, a student, or a person regulated by a public body or the appointment of a person to a public body – **Administrative Services Division**

(2) Discussion of negotiations incident to proposed contract arrangements and proposed purchase or sale of property, the receipt of legal advice where the legal advice related to pending, threatened, or potential claim or other matters covered by the attorney-client privilege, settlement of legal claims, or the position of the public agency in other adversary situations involving the assertion against the agency of a claim – **Tax Map # 063-26-14-001 and Map # 063-26-14-002; Airport Matters – Heddings Lawsuit; Beaufort County Autopsies**

(5) Discussion of matters relating to the proposed location, expansion, or the provision

of services encouraging location or expansion of industries or other businesses in the area served by a public body – [Prospect Update](#); [Project Peaches](#); [Project Icarus](#)

ANY EXECUTIVE SESSION MATTER ON WHICH DISCUSSION HAS NOT BEEN COMPLETED MAY HAVE DISCUSSION SUSPENDED FOR PURPOSES OF BEGINNING THE OPEN SESSION AT ITS SCHEDULED TIME, AND COUNCIL MAY RETURN TO EXECUTIVE SESSION DISCUSSION AFTER THE CONCLUSION OF THE OPEN SESSION AGENDA ITEMS.

Motion to go into Executive Session: Councilman Adkins

Second: Councilman Kemp

Vote: Unanimous

The motion passed.

3. Return to Open Session:

Motion to return to Regular Session: Councilman Adkins

Second: Councilman Kemp

Vote: Unanimous

The motion passed.

o Action coming out of Executive Session:

Motion to authorize the administrator to amend the option contract on the Weathersby Property to extend the option date buy a period not to exceed 45 days: Councilman Adkins

Second: Councilman Kemp

Vote: Unanimous

The motion passed.

4. Pledge of Allegiance and Invocation: The Pledge to the Flag was given and the Invocation was given by Councilman Adkins.

5. Approval of the Consent Agenda Items:

Motion to approve: Councilman Kemp

Second: Councilman Adkins

Vote: Unanimous

The motion passed.

6. Approval of the Regular Agenda:

Motion to approve: Councilman Adkins

Second: Councilman Kemp

Vote: Unanimous

The motion passed.

PRESENTATIONS AND PROCLAMATIONS

7. Kristin Dubrowski, Hopeful Horizons, CEO - Proclamation Recognizing April as Sexual Assault Awareness Month. Ms. Dubrowski could not be present to attend the meeting at this time.

RESOLUTIONS

8. David Tedder – Consideration of Resolution #R-2024-12 Committing to Negotiate A Fee-In-Lieu Of *AD VALOREM TAXES* Agreement Between Jasper County and Project Icarus; Identifying The Project; and Other Matters Related Thereto.

Mr. Tedder was present to review and discuss the consideration of Resolution #R-2024-12 committing to negotiate a Fee-In-Lieu of *AD VALOREM TAXES* Agreement between Jasper County and Project Icarus. Originally this item's resolution number was listed on the agenda incorrectly and was numbered as R-2024-11, however the information in the resolution document was correct for this item aside from the resolution number. The resolution number was correctly listed on the document as R-2024-12 for recording in the Record of Deeds office.

Motion to approve: Councilman Adkins

Second: Councilman Garbade

Vote: Unanimous

The motion passed.

9. Andrew Fulghum – Consideration of Resolution #R-2024-11 to designate April 2023 as Fair Housing Month in Jasper County, South Carolina.

Mr. Fulghum was present to review and discuss the consideration of Resolution #R-2024-11 to designate April 2023 as Fair Housing Month in Jasper County, South Carolina. Originally this item's resolution number was listed on the agenda incorrectly and was numbered as R-2024-12, however the information in the resolution document was correct for this item aside from the resolution number. The resolution number was correctly listed on the document as R-2024-11 for recording in the Record of Deeds office.

Motion to approve: Councilman Kemp

Second: Councilman Adkins

Vote: Unanimous

The motion passed.

PUBLIC HEARINGS, ORDINANCES AND ACTION ITEMS

10. David Tedder – Consideration of the 2nd reading and Public Hearing of Ordinance #O-2024-06 Authorizing the Execution and Delivery of a Fee-In-Lieu Of *Ad Valorem* Taxes and Incentive Agreement By and Among Jasper County, South Carolina, Hardeeville Jasper Lecangs LLC, and Lecangs LLC for an Economic Development Project formerly known as “Project Peaches”; To Provide for Payment of a Fee-In-Lieu Of Taxes; Authorizing Certain Infrastructure Credits; and Other Related Matters. (1st reading 03.04.2024)

Mr. Tedder was present to review and discuss the consideration of 2nd reading and Public Hearing of Ordinance #O-2024-06 authorizing the execution and delivery of a Fee-In-Lieu Of *Ad Valorem* Taxes and Incentive Agreement by and among Jasper County, South Carolina, Hardeeville Jasper Lecangs LLC, and Lecangs LLC for an Economic Development Project formerly known as “Project Peaches”; to provide for payment of a Fee-In-Lieu Of Taxes; and authorizing Certain Infrastructure Credits. The public hearing for this item was called to order but there were no comments, so the public hearing was closed.

Motion to approve: Councilman Adkins

Second: Councilman Garbade

Vote: Unanimous

The motion passed.

11. David Tedder – Consideration of the 2nd reading and Public Hearing of Ordinance #O-2024-07 to amend the Jasper County Code of Ordinances by repealing Chapter 2, Article IV, Division 6, *Economic Development Alliance*. (1st reading 03.04.2024)

Mr. Tedder was present to review and discuss the consideration of the 2nd reading and public hearing of Ordinance #O-2024-07 to amend the Jasper County Code of Ordinances by repealing Chapter 2, Article IV, Division 6, Economic Development Alliance. The public hearing for this item was called to order but there were no comments, so the public hearing was closed.

Motion to approve: Councilman Kemp

Second: Councilman Garbade

Vote: Unanimous

The motion passed.

12. David Tedder – Consideration of the 2nd reading and public hearing of Ordinance #O-2024-08 to amend the Jasper County Code of Ordinances by deleting existing Chapter 26, *Taxation*, Article I and Article II in their entirety, and adopting a new Article I and Article II in their stead. (BOA) (1st reading 03.04.2024)

Mr. Tedder was present to review and discuss the consideration of the 2nd reading and public hearing of Ordinance #O-2024-08 to amend the Jasper County Code of Ordinances by deleting existing Chapter 26, Taxation, Article I and Article II in their entirety, and adopting a new Article I and Article II in their stead. Mr. Tedder noted that there had been no changes since the first reading. The public hearing for this item was called to order but there were no comments, so the public hearing was closed.

Motion to approve: Councilman Kemp

Second: Councilman Garbade

Vote: Unanimous

The motion passed.

13. David Tedder – Consideration of the 2nd reading and public hearing of Ordinance #O-2024-09 to amend the Jasper County Code of Ordinances by repealing Chapter 28, *Utilities*, Articles II through IV in their entirety and replacing them with a new Article II. (BJWSA) (1st reading 03.04.2024)

Mr. Tedder was present to review and discuss the consideration of the 2nd reading and public hearing of Ordinance #O-2024-09 to amend the Jasper County Code of Ordinances by repealing Chapter 28, *Utilities*, Articles II through IV in their entirety and replacing them with a new Article II. Mr. Tedder noted that there had been no changes since the first reading. The public hearing for this item was called to order but there were no comments, so the public hearing was closed.

Motion to approve: Councilman Adkins

Second: Councilman Garbade

Vote: Unanimous

The motion passed.

14. Kim Burgess – Consideration of the 1st Reading of an Ordinance Authorising the Execution and Delivery of Certain Instruments Relating to the Acquisition, Construction, Renovation, Equipping, Use, and Leasing of Certain County Facilities; Approving the Issuance of St. Peters Parish/Jasper County Public Facilities Corporation Installment Purchase Revenue Bonds and Bond Anticipation Notes; Consenting to the Form of Trust Agreements Between St. Peters Parish/Jasper County Public Facilities Corporation and the Corporate Trustee; the Lease Of Certain Personal Property, Real Property and the Buildings and Other Site Improvements Located Thereon, By Jasper County, South Carolina to St. Peters Parish/Jasper County Public Facilities Corporation, including Authorising the Execution and Delivery of a Base Lease Agreement, Between Jasper County and St. Peters Parish/Jasper County Public Facilities Corporation; Authorising the Execution And Delivery Of A Public Facilities Purchase and Occupancy Agreement Between Jasper County and St. Peters Parish/Jasper County Public Facilities Corporation; Authorising the Execution and Delivery of a Lease Agreement Between Jasper County and St. Peters Parish/Jasper County Public Facilities Corporation; and Other Matters Relating Thereto.

Ms. Burgess was present to review and discuss the consideration of the 1st Reading of an Ordinance authorising the execution and delivery of certain instruments relating to the acquisition, construction, renovation, equipping, use, and leasing of certain county facilities; approving the issuance of St. Peters Parish/Jasper County Public Facilities Corporation Installment Purchase Revenue Bonds and Bond Anticipation Notes; Consenting to the Form of Trust Agreements between St. Peters Parish/Jasper County Public Facilities Corporation and the Corporate Trustee; the Lease Of Certain Personal Property, Real Property and the Buildings and Other Site Improvements located thereon, by Jasper County, South Carolina to St. Peters Parish/Jasper County Public Facilities Corporation, including authorising the execution and delivery of a Base Lease Agreement, between Jasper County

and St. Peters Parish/Jasper County Public Facilities Corporation; Authorising the execution and delivery of a Public Facilities Purchase and Occupancy Agreement between Jasper County and St. Peters Parish/Jasper County Public Facilities Corporation; Authorising the execution and delivery of a Lease Agreement between Jasper County and St. Peters Parish/Jasper County Public Facilities Corporation.

Motion to approve: Councilman Adkins

Second: Councilman Garbade

Vote: Unanimous

The motion passed.

15. David Tedder – Consideration of the **1st Reading** of an Ordinance authorizing the sale of a right of way easement over approximately 0.34 acres, 14,878 sq. ft., being a portion of TMS 042-00-05-040 adjacent to the Interstate Highway I-95, to the South Carolina Department of Transportation in order to facilitate the widening, in exchange for the amount of \$20,000.00 in just compensation, and to authorize the Jasper County Administrator to execute such right of way easement and other documents as may be necessary and appropriate to effect the transfer to the South Carolina Department of Transportation, or its assigns, and matters related thereto. (I95 widening project).

Mr. Tedder was present to review and discuss the consideration of the 1st Reading of an Ordinance authorizing the sale of a right of way easement over approximately 0.34 acres, 14,878 sq. ft., being a portion of TMS 042-00-05-040 adjacent to the Interstate Highway I-95, to the South Carolina Department of Transportation in order to facilitate the widening, in exchange for the amount of \$20,000.00 in just compensation, and to authorize the Jasper County Administrator to execute such right of way easement and other documents as may be necessary and appropriate to effect the transfer to the South Carolina Department of Transportation, or its assigns, and matters related

Motion to approve: Councilman Garbade

Second: Councilman Adkins

Vote: Unanimous

The motion passed.

CITIZEN COMMENTS

16. Open Floor to the Public per Ordinance 08-17 Any citizen of the County may sign to speak in person at the Council Meeting (before the Council Meeting's 6:30PM start time on the Sign-In Sheet on the Podium), to address Council on matters pertaining to County Services and Operations. Presentations will be limited to three (3) minutes per person and total public input will be limited to 30 minutes.

Verna Garvin discussed the concerns she had regarding the special audit of the Treasurer's Office and noted that she wondered if nothing had been entered since 2023, how a budget could be set.

Ms. Frazier discussed the Coosawhatchie Community Center.

Ms. Horton noted that if Ms. Garvin had not finished her statement, she would yield her time to Ms. Garvin, so Ms. Garvin came back to finish her concerns. She noted she had been in office for 24 years and the Treasurer's Office was an elected position. She discussed how the office was setup during her tenure.

Mr. Sullivan noted they (Civil Air Patrol) were set to come up on the 15th.
Mr. Lee Logan discussed recommendations for the Airport leases, federal funding and the airport.

17. Administrator's Report - Mr. Fulghum reviewed the information from his report. He noted that he wanted to address one item not on his report. He noted that the CDBG grant had been awarded to the Town of Ridgeland and that LCOG requires that the County be a Co-Applicant or have an IGA Agreement. Motion to approve by Councilman Adkins with a second by Councilman Garbade and the motion unanimously passed. There were no other Action Items requiring a vote from the Council in the Administrator's Report.

CONSENT AGENDA

18. Andrew Fulghum – Acceptance of an Economic Development Set-Aside Grant from the SC Department of Commerce in the amount of \$50,000.00 for Master Steel LLC and authorization for the County Administrator to sign the Grant Award Agreement and Related Documents.

19. Approval of the Minutes 02.22.2024

END OF CONSENT AGENDA

20. Council Members Comments: Councilmember Comments were given but there were no comments that required action.

Possible Return to Executive Session to Continue Discussion on Matters Regarding Agenda Item II. **Council may act on any item appearing on the agenda including items discussed in executive session.* There was no need to return to executive session for this meeting. For additional information on this meeting please visit our website for this meeting's agenda E-Packet or for the video go to https://www.youtube.com/channel/UCBmloqX05cKAsHm_ggXCjIA

21. Adjournment:

Motion to adjourn: Councilman Adkins

Second: Councilman Garbade

Vote: Unanimous

The motion passed.

Respectfully submitted:

Wanda H. Giles, Clerk to Council

L. Martin Sauls IV, Chairman

AGENDA

ITEM # 23

Councilmember Comments