



Chester County Council Meeting

R. Carlisle Roddey Government Building
1476 J A Cochran Bypass | Chester, SC 29706
Monday, April 15, 2024 | 6:00 PM

AGENDA

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE AND INVOCATION

3. APPROVAL OF MINUTES

- a) April 1, 2024 Council Meeting Minutes

4. CITIZEN'S COMMENTS

5. PUBLIC HEARING

6. ORDINANCES | RESOLUTIONS | PROCLAMATIONS

7. ADMINISTRATOR'S REPORT

8. OLD BUSINESS

- a) 2nd Reading of CCMA24-06 Michael R. Franklin requests Tax Map #079-04-02-002-000 at 651 Lancaster Hwy., Chester, SC 29706 to be rezoned from Single Family Residential District (RS-1) to Limited Commercial District (LC). The Planning Commission voted 5-0 to approve.
- b) Chester County Prioritized Community Needs
- c) Follow Up Discussion regarding Council Member attendance at Meetings
Brian Hester, County Administrator

9. NEW BUSINESS

- a) Fiscal Year 2023 Financial Statement Audit Report
Tommy Darby, Treasurer
Marc Wood, Auditor, Sheheen Hancock & Godwin, LLP
- b) Lutz Foundation Grant Match for Community Alters
Jessica Roof, Animal Control Director
- c) Assessor's Office Update
Rick Anderson, Assessor
- d) Chester County Welcome Sign Proposal
Harold Hayes, Project Manager

10. BOARDS AND COMMISSIONS

11. EXECUTIVE SESSION

- a) 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 the public body – Project P2410
- b) Discussion of personnel matter regarding Economic Development

12. ACTIONS FOLLOWING EXECUTIVE SESSION

- a) Action taken 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 the public body – Project P2410
- b) Action taken regarding Economic Development personnel matter

13. COUNCIL COMMENTS

14. ADJOURN

Pursuant to the Freedom of Information Act, the Chester News & Reporter, The Herald in Rock Hill, SC, WSOC-TV, Channel 9 Eyewitness News, the Mfg. Housing Institute of SC, WRHI Radio Station, C&N2 News, WCNC News and Capitol Consultants were notified, and a notice was posted on the bulletin board at the Chester County Government Building 24 hours prior to the meeting.

Guidelines for Addressing Council

Citizens Comments:

Each citizen will be limited to three minutes.

When introduced:

Approach the podium, state your name and address.
Speak loudly and clearly making sure that the microphone is not obstructed.
Do not address the audience – direct all comments to Council.
Do not approach the Council table unless directed.

Public Hearings:

Each speaker will be limited to three minutes.

Anyone addressing Council will be called out of order if you:

Use profanity.
Stray from the subject.
Make comments personally attacking an individual member of Council.



Chester County Council Meeting

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1476 J A Cochran Bypass | Chester, SC 29706
Monday, April 1, 2024 | 6:00 PM

MINUTES

Present: Chairman Joe Branham, Vice Chairman Pete Wilson, Councilman Mike Vaughn, Councilman Corey Guy, Councilman John Agee, Councilwoman Erin Mosley, Councilman William Killian (6:23pm arrival), Attorney John Marshal Mosser, Clerk to Council Kristie Donaldson

Absent: County Administrator Brian Hester, due to illness.

1. CALL TO ORDER

Chairman Branham called the meeting to order at 6:01pm.

2. PLEDGE OF ALLEGIANCE AND INVOCATION

The pledge was recited and Councilman Guy gave the invocation.

3. APPROVAL OF MINUTES

Chairman Branham announced the absence of County Administrator Hester and noted that we need to strike Administrator's Report from the Agenda.

Councilwoman Mosley made the motion to strike Administrator's Report from the agenda, second by Councilman Vaughn, 6-0 to approve.

- a) March 18, 2024 Council Meeting Minutes
Councilman Guy motioned to approve, second by second by Councilwoman Mosley.
Vote 7-0 to approve.
- b) March 23, 2024 Council Retreat Minutes
Councilman Vaughn motioned to approve, second by Councilwoman Mosley, Vote 6-0 to approve.

4. CITIZEN'S COMMENTS

John Massey, 171 E. Lacy Street, addressed council advocating for Chester County to create a first responder and veteran's website and virtual memorial.

5. PUBLIC HEARING

Chairman Branham declared the Public Hearing open, no one requested to speak on the matter, and the Public Hearing was closed.

- a) 3rd Reading of 2024-10
To amend Chapter 46 – Streets, Sidewalks, and Other Public Property, Article IV – Use of Public Roads, Sections 46-93 of the Code of Ordinances of the County of Chester, South Carolina, to provide for revisions to litter enforcement; and to provide for other related matters.

6. ORDINANCES | RESOLUTIONS | PROCLAMATIONS

a) 3rd Reading of 2024-10

To amend Chapter 46 – Streets, Sidewalks, and Other Public Property, Article IV – Use of Public Roads, Sections 46-93 of the Code of Ordinances of the County of Chester, South Carolina, to provide for revisions to litter enforcement; and to provide for other related matters.

Councilman Vaughn made the motion to approve, second by Councilman Agee. Vote 6-0 to approve. Councilman Vaughn stated that this measure was taken to get more serious about stopping litter in Chester County and cleaning up our beautiful county.

~~7. ADMINISTRATOR'S REPORT~~

8. OLD BUSINESS

9. NEW BUSINESS

a) 1st Reading of CCMA24-06 Michael R. Franklin requests Tax Map #079-04-02-002-000 at 651 Lancaster Hwy., Chester, SC 29706 to be rezoned from Single Family Residential District (RS-1) to Limited Commercial District (LC). The Planning Commission voted 5-0 to approve.

Councilman Agee made a motion to uphold the Planning Commission's vote to approve the rezoning, second by Councilwoman Mosley. Vote 6-0 to approve.

Councilman Guy questioned why the application stated "future development." Mr. Levister, Planning and Zoning Director was called forward to answer the question. Mr. Levister stated the applicant had no future plans at the moment, this rezoning is in case the property owner gets an offer in the future for a commercial buyer, the land will be zoned properly for that probability.

b) Proclamation in Support of Fair and Equitable Housing

Chairman Branham gave the Proclamation in Support of Fair and Equitable Housing and Proclaimed the Month of April as Fair Housing Month.

c) Proclamation for Major Charlton H. Blanks, USMC (Ret.)

Chairman Branham presented the Proclamation for Major Charlton Blanks and thanked him for his service. Major Blanks was unable to attend due to health reasons. Chairman Branham announced there will be a formal proclamation made to Major Blanks next Monday at the Veteran's Meeting at 5pm.

d) Emergency Management Update

Ed Darby, EMA Director

Mr. Darby updated council about the Emergency Management division's roles and responsibilities for Chester County. He offered all council members to come by the EMA Office for a tour. Mr. Darby informed Council that next week their department will be doing a nuclear exercise at Chester High School that will be graded by FEMA, AHEC, and National Regulatory Commission to make sure they can uphold their obligations in case of emergency with the Catawba Nuclear Plant. He also spoke with Council regarding how much of his department is funded by grants, the recent technology upgrades they have done, and the Mobile Command and UTV. Councilman Vaughn expressed his concern to Mr. Darby about difficulties locating people on the river and the need for a system for citizen's that are in distress. Mr. Darby acknowledged the need and informed him that the process for that was being worked on. Chairman Branham let Mr. Darby know he is highly recognized in the State for Emergency Management and thanked him for his service with Chester County.

e) Policy regarding Council Member attendance at Meetings

Chairman Branham announced that there would be discussion involving a policy around Council Members' attendance at meetings with other entities. Attorney John Marshall Mosser addressed council virtually and stated the laws of quorum and FOIA regarding more than three members attending an event and discussing business. Vice Chairman Wilson gave his thoughts regarding meetings and stated that he preferred if we had a major meeting it would be ideal to hold it as a workshop or special called meeting. He also stated that one or two members should attend meetings and gather information to be sent to the Clerk to share with council members. Councilwoman Mosley expressed concern about not wanting council members being excluded from meetings. Councilman Guy questioned attending the Chamber of Commerce banquet in which most council members were present versus a scheduled meeting. Vice Chairman Wilson explained that the banquet was not meant to discuss business or making decisions of Chester County. The attendance at the recent CWR meeting was discussed. Chairman Branham and Councilman Vaughn discussed the importance of which council members attend meetings can make a difference. Councilman Agee expressed the need for the appropriate council member to attend for information pertaining to their district. Councilman Guy expressed the need for the At-Large council member to be included because they represent the entire county. Chairman Branham stated that we should get with Mr. Hester and come up with a solution to this issue.

10. BOARDS AND COMMISSIONS

a) Appointment to the Accommodations Tax Board (District 5)

Councilman Guy

Councilman Guy motioned to appoint Roxann James to the Accommodations Tax Advisory Board, second by Councilman Agee. Vote 7-0 to appoint.

- b) Appointment to the Hazel Pittman Board (District 4)
Vice Chairman Wilson
Vice Chairman Wilson motioned to appoint Ms. Carol Grant to the Hazel Pittman Board, second by Councilwoman Mosley. Vote 7-0 to appoint.

11. EXECUTIVE SESSION

Councilwoman Mosley made the motion to enter into Executive Session, second by Councilman Guy. Vote 7-0 to enter.

- a) Discussion of negotiations incident to proposed contractual arrangements and proposed sale or purchase of property – Tax Map # 201-11-06-015-000
- b) Discussion of negotiations incident to proposed contractual arrangements and proposed sale or purchase of property – Tax Map # 079-03-07-019-000
- c) Receipt of legal advice where the legal advice relates to a pending, threatened, or potential claim or other matters covered by the attorney-client privilege, settlement of legal claims – Landfill

12. ACTIONS FOLLOWING EXECUTIVE SESSION

Councilwoman Mosley made the motion to come out of Executive Session, second by Councilman Vaughn. Vote 7-0 to return to regular session.

- a) Action taken regarding negotiations incident to proposed contractual arrangements and proposed sale or purchase of property – Tax Map # 201-11-06-015-000
- b) Action taken regarding negotiations incident to proposed contractual arrangements and proposed sale or purchase of property – Tax Map # 079-03-07-019-000
- c) Action taken regarding legal advice where the legal advice relates to a pending, threatened, or potential claim or other matters covered by the attorney-client privilege, settlement of legal claims – Landfill

Vice Chairman Wilson motioned by Consent Agenda to approve Mr. Hester to continue negotiations for Item A regarding Tax Map # 201-11-06-015-000, Item B regarding Tax Map # 079-03-07-019-000, and Item C regarding the Landfill. Second by Councilwoman Mosley. Vote 7-0 to approve.

13. COUNCIL COMMENTS

Chairman Branham stated to be in prayer for Mr. Hester to overcome his illness. Councilwoman Mosley reminded everyone about the North Chester Fire Department's Open House this Saturday from 11am-1pm.

14. ADJOURN

Councilman Guy made the motion to adjourn, second by Councilwoman Mosley. Vote 7-0 to adjourn.

7:25pm

Kristie Donaldson

Clerk to Council

Pursuant to the Freedom of Information Act, the Chester News & Reporter, The Herald in Rock Hill, SC, WSOC-TV, Channel 9 Eyewitness News, the Mfg. Housing Institute of SC, WRHI Radio Station, C&N2 News, WCNC News and Capitol Consultants were notified, and a notice was posted on the bulletin board at the Chester County Government Building 24 hours prior to the meeting.
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Chester County, South Carolina
 Department of Planning, Building & Zoning
 1476 J.A. Cochran Bypass
 Chester, SC 29706

Zoning Map Amendment (Rezoning) Application

Fee: Residential \$150.00, Non-Residential \$300.00, Planned Development \$1000.00

Meeting Date: 3-19-24 Case # CCMA24-06 Invoice # 7726

The applicant hereby requests that the property described to be rezoned from RS1 to GC LC ^{MRE} 2/13/2024

Please give your reason for this rezoning request:
THIS REQUEST IS FOR POSSIBLE FUTURE DEVELOPEMENT IN THIS AREA.

Copy of plat must be presented with the application request

Designation of Agent (complete only if owner is not applicant): I (we) hereby appoint the person named as applicant as my (our) agent to represent me (us) in this request for rezoning. A Corporate Resolution letter or a permission letter must be presented at the time of application request. NAICS CODE: _____

Property Address Information

Property address: 651 LANCASTER HIGHWAY/CHESTER SC 29906
 Tax Map Number: 79-04-02-002 Acres: 1.35

Any structures on the property: yes no . If you checked yes, draw locations of structures on plat or blank paper.

PLEASE PRINT:

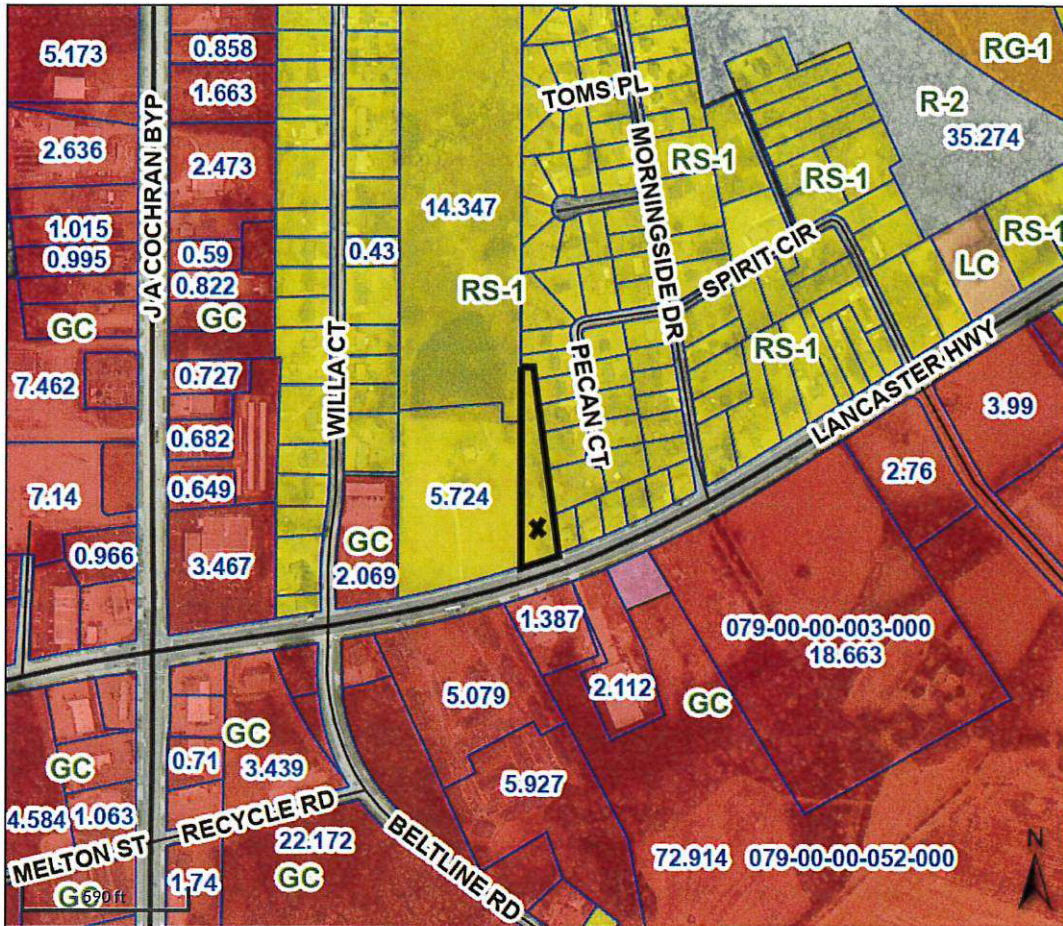
Applicant (s): MICHAEL R. FRANKLIN
 Address 651 LANCASTER HIGHWAY/CHESTER S.C. 29906
 Telephone: [REDACTED] cell [REDACTED] work _____
 E-Mail Address: _____

Owner(s) if other than applicant(s): same as applicant
 Address: _____
 Telephone: _____ cell _____ work _____
 E-Mail Address: _____

I (we) hereby agree that this information I (we) have presented is correct. Insufficient information may result in a denial of your request.

Owner's signature: Michael R. Frankl Date: 2/5/2024
 Applicant signature: Michael R. Frankl Date: 2/5/2024

CANCELLATION MAY RESULT IN AN ADDITIONAL FEE OF \$150.00. SOMEONE MAY REPRESENT YOU AT THE MEETING.



Overview



Parcel ID	079-04-02-002-000	Alternate ID	n/a	Owner Address	FRANKLIN MICHAEL R
Sec/Twp/Rng	n/a	Class	R		651 LANCASTER HIGHWAY
Property Address	651 LANCASTER HWY	Acreage	1.27		CHESTER SC 29706
District	02				
Brief Tax Description	LANCASTER R				
	(Note: Not to be used on legal documents)				

Date created: 2/6/2024
 Last Data Uploaded: 2/6/2024 2:12:13 AM

RESIDENTIAL APPRAISAL CARD

SOUTH CAROLINA

CARD _____ OF _____ CARDS

COUNTY _____

TAX MAP 79-4-2-2 Michael R Franklin 651 Lancaster Rd Chester SC 29706	DISTRICT <u>2</u>		DATE OF APPRAISAL				APPRAISER			
	TRANSFERRED FROM			Deed Book	Deed Page	Acres or Lots	Plat Book	Plat Page	Date of Sale	SALES PRICE
	Viola P. Franklin (b int.)			507	856	1.5ac	428	255	2-9-90	\$6,000.00
	John G. Franklin - Deed of Dist. ^{rec'd 11-14-96}			706	348	1.5ac			11-12-96	
	John Reid Franklin			752	200	1.35c	2	99	2-19-99	\$20,000.00

PROPERTY DATA		COST DATA		MOBILE HOME		INCOME APPROACH	
St., Rt. & No. <u>Lancaster Rd.</u>	Yr. Built	Land	Make			Monthly Rental	
City	Economic Life	Imp.	Model			G. M. M.	
Use	Condition	L. H.	Yr. Built			Indicated Value	
Subdivision	Quality	Total	Condition				
Legal Description	Annual Rent	Stamps	Size				
	Bldg. Permit	Old Map Ref.					
	Mort.	File No.					

STANDARD CLASSIFICATION		PROPERTY DATA			LAND CLASSIFICATION			
NEIGHBORHOOD	TRANSPORTATION	LAND IMP.	UTILITIES	TOPOGRAPHY	LAND CLASS	NO. OF ACRES	VALUE PER ACRE	VALUE PER CLASS
Progressive	Paved Road	Buildings	Electricity	Level	Open Land			
Static	Earth Road	Pavement	Water	High				
Regressive	Railroad	Fence	Gas	Low				
Old	Water	Landscaping	Sewer	Rolling				
New	Airport	Well	All Utilities	Swampy				

LAND		LOT SIZE	FRONT	DEPTH	REAR	OTHER
Number of Acres <u>2ac</u>	Number of Lots					
Per Acre Value	Number of Front Ft.					
Value for Acres	Per Lot Value					
Returned Area <u>2ac</u>	Per Front Ft. Value					
Legal Area <u>1 1/2 A</u>	Value for Lots					
Planimetered Area <u>1 1/2 A</u>	Value for Fr. Ft.					
Total Land Value						

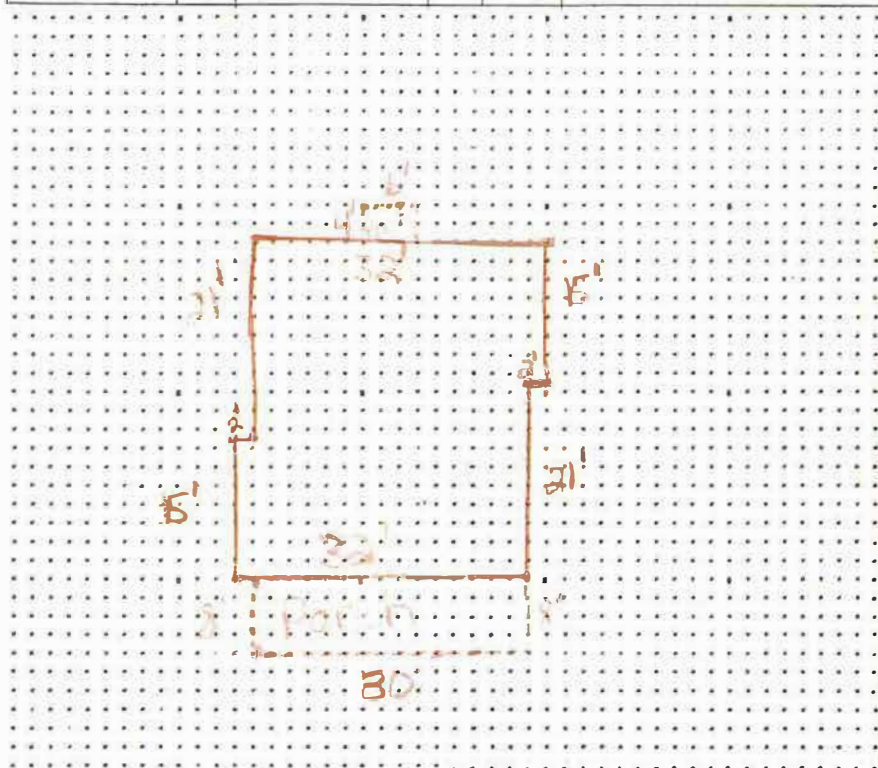
ESTIMATED MARKET VALUE			
	Land Acres or Lots	Improvement	Total
Number	<u>1 lot</u>		
Cost Approach <u>7000 R</u>	<u>15,000</u>	<u>22,600</u>	<u>37,600</u>
Market Approach			
Income Approach <u>R</u>	<u>15,000</u>	<u>27,600</u>	<u>42,600</u>
Correlated Value			
Assessed %			
Reviewed by	Date		

Remarks & Description

Zoning R2

b15

DESIGN	OCCUPANCY	Ref. No.	Class or Type	Yr. Built	Cond.	Area	Rate	1st Cost	Additions	Replacement Cost	Dep.	Improved Cost
Ranch	Single Family	1913	Class III			1140	37.37	42,624	5192	47,816	55%	21,517
Split Level	Fam. Rented											
Colonial	Fam. Duplex		2000 Class III			1140	44.45	50,673	5728	56,401	60	22,500
Cape Code	Condominiums											
Conventional												
Modern												



FOUNDATION - 1		FLOORS - 4			PLUMBING - 6			TOTAL																	
Masonry Walls	Concrete	B	1	2	3	B	1	2	3	2000															
Masonry Walls	Concrete									22,600															
BASEMENT AREA - 9		FLOORS - 4			PLUMBING - 6			ADDITIONS OR DEDUCTIONS																	
None	Full	Earth	Hardwood	Bathroom No.	St. Sh. Bath	Two Fix. Bath	St. Shower	Water Closets	Lavatories	Kitch Sinks	No Plumbing														
Part	Sq. Ft.	Pine	Single Fl.	Asphalt Tile	Terrazzo	W. W. Carp.	Reinf. Conc.	Wood Joist	Rubber Tile	INT. FIN. - 5	B	1	2	3	TILING - 5	C	1	2	3						
Finished		Asbestos Shingles	Stucco on Frame	Stucco on Tile or C.B.	Face Brk. Veneer	Face Brk. on Tile or C.B.	Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front						
Rec.		Asbestos Shingles	Stucco on Frame	Stucco on Tile or C.B.	Face Brk. Veneer	Face Brk. on Tile or C.B.	Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front						
Apt.	Sq. Ft.	Asbestos Shingles	Stucco on Frame	Stucco on Tile or C.B.	Face Brk. Veneer	Face Brk. on Tile or C.B.	Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front						
Garage		Asbestos Shingles	Stucco on Frame	Stucco on Tile or C.B.	Face Brk. Veneer	Face Brk. on Tile or C.B.	Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front						
EXTERIOR WALLS - 2		ENVIRONMENTAL			OUT BUILDINGS			MISCELLANEOUS																	
Siding or Sheathing	Single Siding	Wood Shingles	Asbestos Shingles	Stucco on Frame	Stucco on Tile or C.B.	Face Brk. Veneer	Face Brk. on Tile or C.B.	Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front					
Wood Shingles	Asbestos Shingles	Stucco on Frame	Stucco on Tile or C.B.	Face Brk. Veneer	Face Brk. on Tile or C.B.	Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front							
Asbestos Shingles	Stucco on Frame	Stucco on Tile or C.B.	Face Brk. Veneer	Face Brk. on Tile or C.B.	Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front								
Stucco on Frame	Stucco on Tile or C.B.	Face Brk. Veneer	Face Brk. on Tile or C.B.	Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front									
Face Brk. Veneer	Face Brk. on Tile or C.B.	Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front											
Face Brk. on Tile or C.B.	Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front												
Com. Brk. Veneer	Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front													
Com. Brk. on Tile or C.B.	Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front														
Compo. Shingles	Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front															
Solid Com. Brk.	Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front																
Face Br. on Com. Br.	Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front																	
Cement or Conc. Blk.	Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front																		
Reinforced Concrete	Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front																			
Aluminum Siding	Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front																				
Cut Stone Facing	Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front																					
Terra Cotta Facing	Stone or T.C. Trim	Party Walls	Plate Glass Front																						
Stone or T.C. Trim	Party Walls	Plate Glass Front																							
Party Walls	Plate Glass Front																								
Plate Glass Front																									
ROOF TYPE - 3		ENVIRONMENTAL			OUT BUILDINGS			MISCELLANEOUS																	
Hip	Gable	Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.					
Mansard	Flat	Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.					
Gambrel		Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.					
ROOFING - 3		ENVIRONMENTAL			OUT BUILDINGS			MISCELLANEOUS																	
Asphalt Shingles	Slate	Asbestos Shingles	Metal Deck	Roll Roofing	Tar & Gravel	Composition	Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.
Asphalt Shingles	Slate	Asbestos Shingles	Metal Deck	Roll Roofing	Tar & Gravel	Composition	Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.
Slate	Asbestos Shingles	Metal Deck	Roll Roofing	Tar & Gravel	Composition	Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.	
Asbestos Shingles	Metal Deck	Roll Roofing	Tar & Gravel	Composition	Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.		
Metal Deck	Roll Roofing	Tar & Gravel	Composition	Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.			
Roll Roofing	Tar & Gravel	Composition	Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.				
Tar & Gravel	Composition	Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.					
Composition	Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.						
Warm Air	Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.							
Steam	Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.								
Hot Water or Vapor	Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.									
Forced Air	Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.										
Unit Heaters	Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.											
Air Cond.	No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.												
No Heating	Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.													
Heat Pump	Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.														
Electric	Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.															
Wall Fdn.	Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.																
Single Siding	Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.																	
Double Siding	Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.																		
Shingle Walls	Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.																			
Stucco On.	Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.																				
Cement Bik.	Brick	Concrete Ftr	Earth Fir	Fin. Int.																					
Brick	Concrete Ftr	Earth Fir	Fin. Int.																						
Concrete Ftr	Earth Fir	Fin. Int.																							
Earth Fir	Fin. Int.																								
Fin. Int.																									

Item No.	Area or Quant.	Unit Cost
1913	24x	196
Stoop	8.19 =	196
Porch	240x	3376
FD	14.15 =	3376
2000		
Stoop	24x10.22 =	245
Porch	240x14.15 =	3378
Place		1900
		3728
Total Additions		
REMARKS		

SALE NO.	1	2	3	4
Adt.				
Sale	2005 Same			
Tim				
Lo				
Ph				
Ch				
Si				
Ac				
Sales Price				

MEASURED BY _____ DATE _____

Current Year (2024) Changes



Search Options

[Map Number](#)

[Name 1](#)

Alerts

Owner Information

Post Initials	<input type="text" value="CW"/>	Reason for Change	<input type="text"/>	Activity Date	<input type="text" value="06/04/2021"/>
Name 2	<input type="text"/>			Land Value	<input type="text" value="15,000"/>
Address 1	<input type="text" value="651 LANCASTER HIGHWAY"/>			Building Value	<input type="text" value="34,800"/>
Address 2	<input type="text" value="CHESTER SC"/>			Total Market Value	<input type="text" value="49,800"/>
Zip Code	<input type="text" value="29706"/>			Total Tax Value	<input type="text" value="49,800"/>

Codes

District	<input type="text" value="02"/>	Fire Code	<input type="text" value="CS"/>	<input type="text" value="CITY SUB"/>
Town	<input type="text"/>	Neighborhood	<input type="text" value="RS1"/>	<input type="text" value="SINGLE FAMILY RES"/>
Subdivision	<input type="text"/>	Use Class	<input type="text"/>	
Description	<input type="text" value="LANCASTER R"/>			
Legal	<input type="text"/>			

Location

Additional Information


Appraisal Appeal	<input type="text"/>	Owner Occupied	<input type="text"/>	TIF	<input type="checkbox"/>	Base	<input type="text"/>
Agricultural Use	<input type="text"/>	Reappraisal Notice	<input type="text"/>	MCIP	<input type="checkbox"/>	Industrial Park ID	<input type="text"/>
Rollback	<input type="text"/>			Exempt	<input type="checkbox"/>		

Scroll by: MAP#

Next Year (2025) Changes



Search Options

Map Number Real History Year 

Name 1 Other Map Number

Alerts

Owner Information

Post Initials Reason for Change Activity Date

Name 2

Address 1 Land Value

Address 2 Building Value

Zip Code Total Market Value

Total Tax Value

Codes

District Fire Code CITY SUB

Town

Subdivision

Neighborhood SINGLE FAMILY RES

Use Class

Description

Legal

Location

Street Number Street Name Suffix Direction

Additional Information

Appraisal Appeal Owner Occupied TIF

Agricultural Use Reappraisal Notice MCIP Base

Rollback Exempt Industrial Park ID

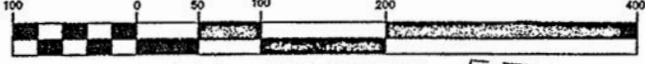
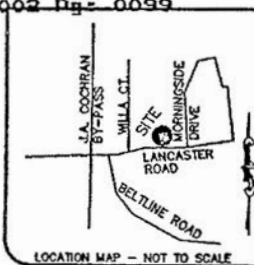
Scroll by: MAP#

0014576-DH-0002-DG-0099

REFERENCE TAX MAP #79-04-02-002
DEED BOOK 706, PAGE 348
PLAT BOOK 428, PAGE 255

PLAT OF SURVEY FOR MICHAEL R. FRANKLIN BEING THE PROPERTY OF JOHN REID FRANKLIN

LOCATED ON LANCASTER ROAD
CHESTER TOWNSHIP, CHESTER COUNTY, SOUTH CAROLINA
FEBRUARY 13, 1999



1 inch = 100 ft. (IN FEET)
GRAPHIC SCALE

- LEGEND**
- RETAL POLE
 - COMPUTED POINT C.P.
 - #5 REBAR (F)
 - 1/2" I.ROD (F)
 - 1" PIPE (F)

JEANETTE B. DARBY ETAL
TAX MAP #79-04-02-03
DEED BOOK 724, PAGE 53

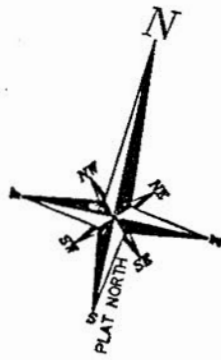
The subdivision plat shown hereon has been found to conform with the Chester County Land Ordinance and has been APPROVED by the Clerk of Court of C.

James P. Hinson
Chester County Planning

1.35 ACRES

3000+-- TO CHESTER BY-PASS

S.C. HWY. NO. 9



- 1 DONALD E. LAW JR.
079-04-02-032
D.B. 677, PAGE 174
CAB. "C" SLIDE 48 PG. 2A
- 2 MARY B. ROSE
079-04-02-060
D.B. 661, PAGE 181
CAB. "C" SLIDE 29 PG. 2B
- 3 ALAN L. RAKES
079-04-02-053
D.B. 720, PAGE 57
CAB. "B" SLIDE 5 PG. 2A
- 4 FRED J. MINTER
079-04-02-048
D.B. 563, PAGE 99
- 5 MARK A. McNEIL
079-04-02-049
D.B. 681, PAGE 282
CAB. "C" SLIDE 54 PG. 3A
- 6 THOMAS M. PETTUS JR.
079-04-02-050
D.B. 687, PAGE 197
CAB. "C" SLIDE 62 PG. 3A

Map Prepared By:
PETE HINSON LAND SURVEYING AND MAPPING
Land Surveying and Mapping Services

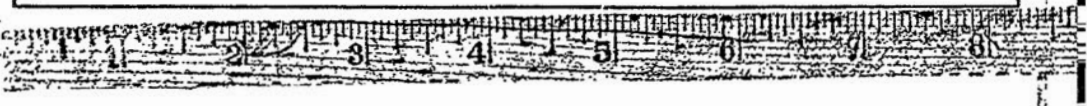
JAMES P. HINSON, P.L.S.
P.O. BOX 983
CHESTER S.C. 29706
Mobile: (803)519-8615
Phone: (803)581-5867

THE INFORMATION SHOWN HEREON IS THE RESULT OF A SURVEY PERFORMED UNDER THE SUPERVISION OF JAMES P. HINSON AND WAS COMPLETED ON THE DATE SHOWN ABOVE. THE SURVEY WAS PERFORMED IN ACCORDANCE WITH THE MINIMUM STANDARDS MANUAL FOR THE PRACTICE OF LAND SURVEYING AS ADOPTED UNDER THE CODE OF LAWS OF SOUTH CAROLINA, TITLE 40, CHAPTER 21, AND IS OF CLASS-A STANDARD. THE AREA (IF SHOWN) WAS DETERMINED USING THE D.M.D. METHOD. BEARINGS WERE RECKONED AS SHOWN. ENCROACHMENTS ARE AS SHOWN, UNLESS NOTED. STRUCTURES ARE NOT WITHIN A SPECIAL FLOOD HAZARD ZONE ACCORDING TO FEMA MAPS.

NO NEW LOT LINES ESTABLISHED.
NOTES: SURVEY MADE USING EXISTING PHYSICAL EVIDENCE FOUND AT TIME OF SURVEY.
SUBJECT PROPERTY MAY BE SUBJECT TO RECORDED OR UNRECORDED EASEMENTS, RIGHT-OF-WAYS, SETBACKS AND/OR RESTRICTIVE COVENANTS NOT SHOWN

James P. Hinson
JAMES P. HINSON P.L.S. 18265

FILED, RECORDED, INDEXED
02/19/1999 04:01:45PM
Rec Feet 5.00 St Feet 0.00
Ca Feet 0.00 Pages 1
Clerk of Court
Sue K. Carpenter



CHESTER COUNTY, SC

PRIORITIZED COMMUNITY NEEDS

MARCH 2024

The following lists the top priority needs of Chester County:

1. Upgrade water, sanitary sewer, and storm sewer infrastructure and services in low and moderate income areas including infrastructure upgrades in the East Chester, Lancaster Street, Saluda Street, and McClure Street areas in the City of Chester: water upgrades in Lincolnville Street neighborhood; and storm drainage in the Cedar Grove area of Chester County. This also includes the upgrade of the Sandy River Wastewater Treatment Plant.
2. Renovate or construct the following facilities:
 - Facility for the joint location of services to include SC DHEC, SC Works, and the Chester County Board of Disabilities and other agencies
 - Probate Judge Offices – Federal Building
 - County recreation facilities to include the Republic Park on Dawson Drive.
 - County jail
3. Undertake streetscape improvements to enhance the main entrances into the City of Chester, to include SC Highway 72 (Saluda Street) and SC Highway 9 (Lancaster Street). Improvements can include road improvements; lighting; sidewalks; landscaping; and water, sewer, or other infrastructure.
4. Address slums and blighted areas. This includes the clearance of Brownfield areas as well as the following abandoned mills: Great Falls Mill Numbers 2 and Number 3, Eureka Mill, and the Gayle Mill. This also includes the demolition of dilapidated buildings and residences in low and moderate income areas.
5. Create a strategic plan for housing
6. Support additional Chester County Library facilities to provide education and training for low and moderate income citizens in order to enhance employment opportunities.
7. Expand water, sanitary sewer, and storm sewer services to low and moderate income areas currently not being served.
8. Construct and upgrade of infrastructure to promote economic development through the expansion of existing industries and location of new industries.
9. Extend water, sewer, and other infrastructure services to affordable housing sites in order to promote housing opportunities for low and moderate income persons.
10. Extend water and sewer along the I-77 corridor, including the SC Highway 97 interchange at Exit 55.
11. Implement improvements to make the I-77 and SC Highway 9 interchange less dangerous, including the addition of turning lanes.
12. Upgrade sidewalks to include Ashford Street from Ella to the J.A. Cochran Bypass, the area from Parkway Avenue to the J.A. Cochran Bypass, York Street, the Gayle Mill neighborhood, Brendale Street, areas along J.A. Cochran Bypass, and sidewalks in the Town of Fort Lawn.
13. Continue to further fair housing in Chester County.

* Items highlighted in blue will be removed--additions are highlighted in yellow.

CHESTER COUNTY, SOUTH CAROLINA

COMMUNICATION WITH COUNTY COUNCIL AT

CONCLUSION OF FINANCIAL AUDIT

For the Fiscal Year Ended June 30, 2023

CHESTER COUNTY, SOUTH CAROLINA
COMMUNICATION WITH COUNTY COUNCIL AT
CONCLUSION OF FINANCIAL AUDIT
For the Fiscal Year Ended June 30, 2023

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**CHESTER COUNTY, SOUTH CAROLINA
EXECUTIVE AUDIT SUMMARY
For the Fiscal Year Ended JUNE 30, 2023**

1. Outline of Audit Report		<u>Page</u>
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	5. Compliance Section	141-149
2. Analysis of Financial Position		Proprietary
	Fund Statements (Exhibits C and G)	General Fund Funds
	Total Assets/Deferred Outflows	<u>\$ 33,813,221 \$ 3,313,267</u>
	Total Liabilities/Deferred Inflows	<u>14,528,827 2,267,220</u>
	Fund Balance/Net Position	<u>\$ 19,284,394 \$ 1,046,047</u>
3. Analysis of Fund Balance/Net Position		
	Invested in Capital Assets, net of related debt	\$ - \$ 821,274
	Unassigned/Unrestricted	<u>19,284,394 224,773</u>
	Total Fund Balance/Net Position	<u>\$ 19,284,394 \$ 1,046,047</u>
4. Analysis of Activity		
	Fund Statements (Exhibits E and H)	
	Total Revenues	\$ 30,610,202 \$ 1,786,653
	Expenditures - Operating	(25,762,794) (1,923,772)
	Expenditures - Other	- -
	Excess of Revenue over Expenditures	<u>4,847,408 (137,119)</u>
	Transfers and Other Sources	<u>(210,961) 87,666</u>
	Change in Fund Balance/Net Position	<u>\$ 4,636,447 \$ (49,453)</u>
5. Summary of Significant Issues		
	1. Revenues exceeded budgeted amounts by:	\$ 2,058,344
	2. Expenditures were under budgeted amounts by:	\$ 2,603,458
	3. Transfers In/Out were (under)/over budgeted amounts by:	\$ (23,355)

SHEHEEN, HANCOCK & GODWIN, LLP

CERTIFIED PUBLIC ACCOUNTANTS

1011 FAIR STREET
P.O. DRAWER 428

CAMDEN, SOUTH CAROLINA 29021
FOUNDED 1959

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AMANDA B. BUCKELEW
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SOUTH CAROLINA ASSOCIATION OF CPA'S

TELEPHONE
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February 29, 2024

The Honorable Chairman and
Members of the County Council
Chester County, South Carolina

We have audited the financial statements of the governmental activities, the business-type activities, aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Chester County for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 8, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Chester County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by Chester County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the General Fund's financial statements were:

Management's estimate of the allowance for doubtful accounts is based on a percentage from management's review of the individual accounts and the collectability of those accounts. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the useful lives of capital assets and the resulting depreciation expense are used on historical data and industry standards. We evaluated the key factors and assumptions

used to develop the estimated useful lives of capital assets and depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. For purposes of this communication, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgement, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the County's financial reporting process (that may or may not cause future financial statements to be materially misstated). Since it is inherently judgmental to determine what adjustments would or would not have been detected except through our auditing procedures, a schedule of all adjusting journal entries is attached, including those prepared by the County as part of their closing process after we obtained the initial trial balance.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 29, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Chester County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Chester County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule, Schedule of County's Proportionate Share of the Net Pension Liability (SCRS) and (PORS), Schedule of County's Contributions (SCRS) and (PORS) and Schedule of Change in Total OPEB Liability and Related Ratios, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of County Council and management of Chester County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Sheheen, Hancock & Godwin, LLP

Sheheen, Hancock & Godwin, LLP
Camden, South Carolina

Client: CHESTER COUNTY
Engagement: 06.30.23 Audit
Current Period: 06/30/2023
Workpaper: Proposed Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
AIRPORT-1				
TO ADJUST SC RETIREMENT PENSION AND DEFERRED INFLOWS/OUTFLOWS TO ACTUAL				
995-995-6040	Payroll & Benefits	0.00	22,733.94	
995-995-1800	Deferred Outflows	18,418.54	0.00	
995-995-2200	Deferred Inflows	12,079.00	0.00	
995-995-2400	Pension Liability	0.00	7,763.60	
Total		30,497.54	30,497.54	22,733.94
AIRPORT-2				
TO RECORD EXP THAT WERE PAID BY COUNTY ON BEHALF OF AIRPORT				
995-995-6042	Property Insurance	16,850.00	0.00	
995-995-6050	Supplies	751.84	0.00	
995-995-6050	Supplies	1,207.12	0.00	
995-995-6050	Supplies	699.83	0.00	
995-995-6050	Supplies	923.78	0.00	
995-995-8010	Other Income	0.00	20,432.57	
Total		20,432.57	20,432.57	0.00
AIRPORT-3				
TO RECORD DEPRECIATION EXPENSE				
995-995-6012	Depreciation Expense	176,257.04	0.00	
995-995-1600	Accumulated Depreciation	0.00	176,257.04	
Total		176,257.04	176,257.04	(176,257.04)
AJE 01				
TO RECLASS AMOUNTS BETWEEN THE DUE TO/DUE FROM ACCOUNTS				
100-000-1303	DUE FROM SPECIAL REVENUE FUND	0.00	77,634.97	
100-000-1305	DUE FROM ENTERPRISE FUND	77,634.97	0.00	
Total		77,634.97	77,634.97	0.00
AJE 02				
TO RECORD THE TRANSFER OUT OF THE GENERAL FUND				
100-000-9000	OPERATING TRANSFER OUT	32,000.00	0.00	
100-189-5224	County Allocation	0.00	32,000.00	
Total		32,000.00	32,000.00	0.00
AJE 03				
TO RECORD CP OF COMPENSATED ABSENCES				
100-101-5101	Salaries	792.86	0.00	
100-105-5101	Salaries	881.28	0.00	
100-106-5101	Salaries	2,024.98	0.00	
100-110-5101	Salaries	1,177.87	0.00	
100-115-5101	Salaries	536.21	0.00	
100-120-5101	Salaries	0.00	546.78	
100-125-5101	Salaries	305.23	0.00	

Client: CHESTER COUNTY
Engagement: 06.30.23 Audit
Current Period: 06/30/2023
Workpaper: Proposed Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
100-130-5101	Salaries	876.99	0.00	
100-135-5101	Salaries	460.29	0.00	
100-140-5101	Salaries	4,245.73	0.00	
100-145-5101	Salaries	2,439.44	0.00	
100-150-5101	Salaries	1,305.52	0.00	
100-155-5101	Salaries	0.00	398.09	
100-160-5101	Salaries	1,492.88	0.00	
100-170-5101	Salaries	219.88	0.00	
100-175-5224	County Allocation	532.43	0.00	
100-176-5101	Salaries	1,441.56	0.00	
100-199-5101	Salaries	0.00	77.17	
100-255-5101	Salaries	280.28	0.00	
100-260-5101	Salaries	1,485.39	0.00	
100-265-5101	Salaries	2,006.52	0.00	
100-275-5101	Salaries	0.00	861.59	
100-301-5101	Salaries	0.00	12,542.49	
100-340-5101	Salaries	581.91	0.00	
100-345-5101	Salaries	0.00	762.54	
100-355-5101	Salaries	1,220.62	0.00	
100-360-5101	Salaries	0.00	1,219.79	
100-401-5101	Salaries	0.00	785.43	
100-402-5101	Salaries	1,224.53	0.00	
100-405-5101	Salaries	0.00	375.62	
100-501-5101	Salaries	1,801.27	0.00	
100-505-5101	Salaries	0.00	601.44	
100-000-3001	FUND BALANCE	111,389.03	0.00	
100-000-2142	Compensated Absences Liability	0.00	120,551.76	
Total		138,722.70	138,722.70	(9,162.73)

AJE 04

TO ADJUST A/P TO ACTUAL

100-140-5204	Professional Services	15,403.26	0.00	
100-177-5211	Public Utility Services	41,455.41	0.00	
100-350-5211	Public Utility Services	136.30	0.00	
100-510-5220	Direct Assistance	1,674.69	0.00	
100-515-5220	Direct Assistance	1,260.47	0.00	
301-000-5211	PUBLIC UTILITY SERVICES	1,205.01	0.00	
324-000-5400	EXPENDITURES	69,251.34	0.00	
312-000-5400	EXPENDITURES (65%)	11,000.00	0.00	
402-002-5400	North Chester Substation	172,972.06	0.00	
402-009-5400	City Hall ADA Compliant Restrooms	46,608.00	0.00	
402-027-5400	EMA Building Improvements	124,416.52	0.00	
441-000-5402	Fort Lawn Pump Station	10,000.00	0.00	
100-000-2002	ACCRUED ACCOUNTS PAYABLE	0.00	59,930.13	
301-000-2002	ACCRUED ACCOUNTS PAYABLE	0.00	1,205.01	
312-000-2002	ACCRUED ACCOUNTS PAYABLE	0.00	11,000.00	
324-000-2002	ACCRUED ACCOUNTS PAYABLE	0.00	69,251.34	
402-000-2002	ACCRUED ACCOUNTS PAYABLE	0.00	343,996.58	
441-000-2002	ACCRUED ACCOUNTS PAYABLE	0.00	10,000.00	
Total		495,383.06	495,383.06	(495,383.06)

Client: CHESTER COUNTY
Engagement: 06.30.23 Audit
Current Period: 06/30/2023
Workpaper: Proposed Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
AJE 05				
TO ADJUST ARPA DEFERRED REVENUES TO ACTUAL				
403-000-3001	FUND BALANCE	5,570,239.00	0.00	
403-000-2080	DEFERRED REVENUE	0.00	3,384,571.00	
403-000-4500	APPROPRIATION OF FUND BALANCE	0.00	2,185,668.00	
Total		5,570,239.00	5,570,239.00	2,185,668.00
AJE 06				
TO ADJUST BEGINNING BALANCES TO ACTUAL PENSION LIABILITY				
501-000-1600	DEFERRED OUTFLOWS OF RESOURCES	34,734.76	0.00	
501-000-2500	NET PENSION LIABILITY	0.00	11,709.35	
501-000-2600	DEFERRED INFLOWS OF RESOURCES	0.00	22,533.14	
501-000-3001	RETAINED EARNINGS	0.00	492.27	
Total		34,734.76	34,734.76	0.00
AJE 07				
TO ADJUST FUND 501 PENSION LIABILITY AND DEFERRED OUTFLOWS/INFLOWS PER SC REPORTS				
501-000-5104	SCRS-COUNTY SHARE	514.39	0.00	
501-000-1600	DEFERRED OUTFLOWS OF RESOURCES	0.00	4,088.60	
501-000-2600	DEFERRED INFLOWS OF RESOURCES	10,004.00	0.00	
501-000-2500	NET PENSION LIABILITY	0.00	6,429.79	
Total		10,518.39	10,518.39	(514.39)
AJE 08				
TO RECLASSIFY ALL CAPITAL OUTLAY				
100-155-5231	Reimbursable Expense	0.00	2,242.14	
100-155-9999	Capital Outlay	2,242.14	0.00	
100-170-5203	General Maintenance & Rep	0.00	32,550.09	
100-170-5302	Machines And Equipment	0.00	61,500.00	
100-170-9999	Capital Outlay	94,050.09	0.00	
100-190-5224	County Allocation	0.00	50,691.30	
100-190-9999	Capital Outlay	50,691.30	0.00	
100-301-5202	Operating Supplies	0.00	17.00	
100-301-5226	Vehicle/Equipment Maint	0.00	119.00	
100-301-5301	VEHICLES	0.00	24,158.25	
100-301-9999	Capital Outlay	24,294.25	0.00	
100-340-5202	Operating Supplies	0.00	21,994.61	
100-340-5203	General Maintenance & Repair	0.00	41,412.00	
100-340-5214	Maint And Serv Contracts	0.00	21,880.83	
100-340-9999	Capital Outlay	85,287.44	0.00	
100-365-5202	Operating Supplies	0.00	490.00	
100-365-9999	Capital Outlay	490.00	0.00	
100-401-5226	Vehicle/Equipment Maint	0.00	7,735.37	
100-401-9999	Capital Outlay	7,735.37	0.00	
100-501-5202	Operating Supplies	0.00	517.00	
100-501-5207	Professional Development	0.00	7,000.00	
100-501-5301	Vehicles	0.00	82,800.00	

Client: CHESTER COUNTY
Engagement: 06.30.23 Audit
Current Period: 06/30/2023
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Account	Description	Debit	Credit	Net Income Effect
100-501-9999	Capital Outlay	90,317.00	0.00	
100-601-5232	Recreation Expense	0.00	17,500.00	
100-601-9999	Capital Outlay	17,500.00	0.00	
311-000-5400	EXPENDITURES	0.00	24,769.00	
311-000-9999	Capital Outlay	24,769.00	0.00	
337-000-5400	EXPENDITURES	0.00	11,266.34	
337-000-9999	Capital Outlay	11,266.34	0.00	
346-000-5400	EXPENDITURES	0.00	23,142.81	
346-000-9999	Capital Outlay	23,142.81	0.00	
358-000-5400	EXPENDITURES	0.00	45.00	
358-000-9999	Capital Outlay	45.00	0.00	
360-023-5400	EXPENDITURES	0.00	7,270.00	
360-023-9999	Capital Outlay	7,270.00	0.00	
374-022-5400	EXPENDITURES	0.00	5,550.30	
374-022-9999	Capital Outlay	5,550.30	0.00	
381-000-5400	EXPENDITURES	0.00	127,015.44	
381-000-9999	Capital Outlay	127,015.44	0.00	
382-000-5400	EXPENDITURES	0.00	90,031.36	
382-000-9999	Capital Outlay	90,031.36	0.00	
402-033-5400	W Chester FD-Breathing Air Comp Sys	0.00	80,000.00	
402-033-9999	Capital Outlay	80,000.00	0.00	
402-048-5400	Courthouse-Access Control Impr	0.00	1,609.55	
402-048-9999	Capital Outlay	1,609.55	0.00	
423-000-5400	EXPENDITURES	0.00	14,400.34	
423-000-9999	Capital Outlay	14,400.34	0.00	
427-002-5400	Ambulance	0.00	258,305.00	
427-002-9999	Capital Outlay	258,305.00	0.00	
428-004-5400	Voter Registration Security	0.00	5,989.19	
428-004-9999	Capital Outlay	5,989.19	0.00	
428-014-5400	Detention Center Bathroom/Plumbing	0.00	22,000.00	
428-014-9999	Capital Outlay	22,000.00	0.00	
429-003-5400	Mig Welder & Accessories	0.00	5,360.90	
429-003-9999	Capital Outlay	5,360.90	0.00	
429-004-5400	Maintenance - Boom Lift	0.00	52,000.00	
429-004-9999	Capital Outlay	52,000.00	0.00	
429-005-5400	Replace Library Units with Gas	0.00	49,274.64	
429-005-9999	Capital Outlay	49,274.64	0.00	
429-007-5400	Maintenance - Boom Lift	0.00	20,000.00	
429-007-9999	Capital Outlay	20,000.00	0.00	
429-013-5400	Sheriff - 5 Patrol Vehicles	0.00	344,492.45	
429-013-9999	Capital Outlay	344,492.45	0.00	
429-020-5400	Rossville Fire - Extrication Tool	0.00	8,880.40	
429-020-9999	Capital Outlay	8,880.40	0.00	
429-024-5400	EMA - 8' Fence & Metal Shed	0.00	18,613.80	
429-024-9999	Capital Outlay	18,613.80	0.00	
429-025-5400	Animal Control - 1 Used 6 Box Truck	0.00	26,000.00	
429-025-9999	Capital Outlay	26,000.00	0.00	
429-026-5400	Roads - New 100 HP Tractor	0.00	50,945.00	
429-026-9999	Capital Outlay	50,945.00	0.00	
435-000-5400	EXPENDITURES	0.00	4,597,422.00	
435-000-9999	Capital Outlay	<u>4,597,422.00</u>	<u>0.00</u>	

Client: CHESTER COUNTY
Engagement: 06.30.23 Audit
Current Period: 06/30/2023
Workpaper: Proposed Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
Total		<u>6,216,991.11</u>	<u>6,216,991.11</u>	<u>0.00</u>
AJE 09				
TO RECLASS CIP TO CAPITAL OUTLAY				
401-001-9999	Capital Outlay	510.00	0.00	
401-001-5400	EXPENDITURES-North Chester Fire	0.00	510.00	
402-002-9999	Capital Outlay	570,904.90	0.00	
402-002-5400	North Chester Substation	0.00	570,904.90	
402-003-9999	Capital Outlay	24,477.00	0.00	
402-003-5400	Rodman Complex Soccer Improvements	0.00	24,477.00	
402-004-9999	Capital Outlay	2,000.00	0.00	
402-004-5400	Detention Center Access Control	0.00	2,000.00	
402-006-9999	Capital Outlay	362,625.00	0.00	
402-006-5400	Rodman Sports Complex Improvements	0.00	362,625.00	
402-016-9999	Capital Outlay	217,080.00	0.00	
402-016-5400	Countywide Emergency Comm Project	0.00	217,080.00	
402-036-9999	Capital Outlay	269,363.08	0.00	
402-036-5400	Courthouse Building Improvements	0.00	269,363.08	
402-038-9999	Capital Outlay	55,170.94	0.00	
402-038-5400	Gateway I77 High Mast Lighting	0.00	55,170.94	
402-047-9999	Capital Outlay	102,891.59	0.00	
402-047-5400	Gateway Hwy 9 Masterplan-lighting	0.00	102,891.59	
429-006-9999	Capital Outlay	46,097.92	0.00	
429-006-5400	Health Dept HVAC Replacement	0.00	46,097.92	
Total		<u>1,651,120.43</u>	<u>1,651,120.43</u>	<u>0.00</u>
AJE10				
TO RECORD LOAN ACTIVITY TO ACTUAL				
205-000-5403	INTEREST EXPENSE	0.00	21,225.00	
205-000-8000	OPERATING TRANSFERS	21,225.00	0.00	
900-000-9000	OPERATING TRANSFERS	0.00	21,225.00	
900-000-2400	LONG TERM LIABILITIES	21,225.00	0.00	
900-000-5600	BOND ISSUANCE COSTS	10,000.00	0.00	
900-000-2400	LONG TERM LIABILITIES	0.00	10,000.00	
Total		<u>52,450.00</u>	<u>52,450.00</u>	<u>11,225.00</u>
AJE11				
TO EXPENSE ASSET IN CURRENT YEAR				
428-017-5400	North Chester Fire Engine	537,000.00	0.00	
428-000-3001	FUND BALANCE	0.00	537,000.00	
Total		<u>537,000.00</u>	<u>537,000.00</u>	<u>(537,000.00)</u>
AJE12				
TO MOVE LOAN ACTIVITY TO THE COMPONENT UNIT				
314-000-8002	Proceeds from bonds	850,000.00	0.00	
314-000-8000	OPERATING TRANSFERS	0.00	850,000.00	
900-000-9000	OPERATING TRANSFERS	850,000.00	0.00	
900-000-8002	PROCEEDS FROM BONDS	0.00	850,000.00	
Total		<u>1,700,000.00</u>	<u>1,700,000.00</u>	<u>0.00</u>

Client: CHESTER COUNTY
Engagement: 06.30.23 Audit
Current Period: 06/30/2023
Workpaper: Proposed Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
AJE13				
TO RECOGNIZE BOND ISSUANCE COSTS				
435-000-5600	BOND ISSUANCE COSTS	195,500.00	0.00	
435-000-8002	Proceeds from bonds	<u>0.00</u>	<u>195,500.00</u>	
Total		<u>195,500.00</u>	<u>195,500.00</u>	<u>0.00</u>
AJE14				
TO ADJUST FOR LANDFILL POST CLOSURE EXPENSE PBC ENTRY				
501-000-5240	CLOSURE/POST CLOSURE EXPENSE	315,490.00	0.00	
501-000-2430	CLOSURE/POST CLOSURE CARE	<u>0.00</u>	<u>315,490.00</u>	
Total		<u>315,490.00</u>	<u>315,490.00</u>	<u>(315,490.00)</u>
RFD-01				
TO RECLASS CURRENT PORTION OF DEBT				
950-002-8001	Lease Payable	4,924.94	0.00	
950-025-0500	Note Payable	32,238.09	0.00	
950-025-0501	Note Payable (USDA #2)	15,219.15	0.00	
950-025-0499	Current Portion-LTD	<u>0.00</u>	<u>52,382.18</u>	
Total		<u>52,382.18</u>	<u>52,382.18</u>	<u>0.00</u>
GRAND TOTAL		<u>17,307,353.75</u>	<u>17,307,353.75</u>	<u>685,819.72</u>



AWARD CONTRACT

Ms. Jessica Roof, Interim Director
Chester County Animal Control
2714 Dawson Drive
Chester, South Carolina 29706

THE AWARDED FUNDS WILL BE USED ONLY FOR THE STATED PURPOSE AS DESCRIBED BELOW:

\$11,000.00 For The Spay and Neuter Program

THE GRANT PERIOD WILL BEGIN ON JANUARY 8, 2024 AND END ON AUGUST 1, 2024.

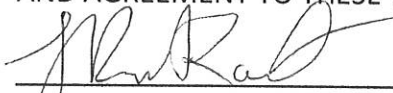
ANY GRANT FUNDS NOT USED FOR THIS STATED PURPOSE WILL BE RETURNED TO THE LUTZ FOUNDATION.

GRANTEES MUST PROVIDE PAID RECEIPTS FOR ALL GRANT FUNDS ON OR BEFORE AUGUST 1, 2024.

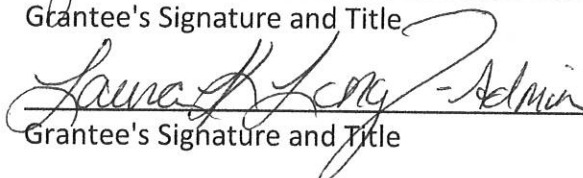
A SITE VISIT WILL BE MADE AFTER THE COMPLETION OF THE PROGRAM/PROJECT.

MEDIA COVERAGE MUST BE MADE TWICE (2) - ONCE TO ACKNOWLEDGE THIS GRANT AND AGAIN WHEN THE PROGRAM/PROJECT IS COMPLETE.

YOUR SIGNATURES ON THIS DOCUMENT CONSTITUTE THE GRANTEE'S ACCEPTANCE AND AGREEMENT TO THESE TERMS AND CONDITIONS



Grantee's Signature and Title Date 1-11-24



Grantee's Signature and Title Date 1-11-24