

**Culture & Heritage Commission
Board of Commissioners Meeting
February 27, 2024
6:00 PM
Museum of York County**

Person Presiding: Penny Sheppard

Members Present: Penny Sheppard, Ed Stewart, David Duncan, Jeff Lyon, and Margaret Parson-Willins

Members Absent: Annie Laurie Wheat

Ex Officio Members Present: Katie Rutland and Eddie Lee

Ex Officio Members Absent:

Staff Present: Richard Campbell, Dabney Scholler, Nicole Snider, Jillian Bingham

Others: Michelle Totherow

Call to Order

- Penny Sheppard called the meeting to order at 6:00pm
 - Agenda Amendment
 - Penny Sheppard stated that before the meeting starts she would like to amend the agenda to include under **New Business**: Capital Projects for the Foundation For the Carolinas.
- Penny Sheppard presented the minutes from the meeting and asked for changes or corrections.
 - No corrections to be made, minutes are accepted as written.

Presentation of the Audit Report

- Melissa Monahan, Elliott Davis
 - Presented report via Zoom
 - Melissa Monahan explained the audit as provided.
 - No issues with audit
 - Set Materiality
 - Evaluate Internal Controls
 - No issues found with Internal Controls
 - Management responsible for Financial Statements
 - New accounting standard implemented this year- no material impact occurred
 - No significant or unusual transactions
 - Account Estimates
 - No issues with Account Estimates
 - Very clean audit

[Note: A full copy of the Report to the Commission from Elliott Davis is attached to these minutes as Addendum A]

Calendar Review

- May- Notify Clerk to Council, Karen Brogdon, which Commissioners with expiring terms would like to continue serving.
 - Those terms expiring will do so on July 1, 2024.

Reports and Presentations

- Director's Report
 - *Presented by Richard Campbell*
 - Visitation
 - CHM site-wide visitation for the month of January totaled five thousand, six hundred and twenty-five. Visitation compared to the previous year is up 35.47%, which is two thousand and seventy-eight visitors in attendance.
 - The year-to-date total is at forty-two thousand, seven hundred and forty-five. Compared to the previous year, visitation has increased 21.19% or seven thousand, four hundred and seventy-three visitors in attendance.
 - School Groups
 - For the month of January, school group visitation totaled six hundred and thirty-four. Year-to-date school visitation is at six thousand, two hundred and fifty-four.
 - Historic Brattonsville did not host any school groups during the month of January due to the change of the State Standards, which affected the Academy program. Due to the school programs being mostly outside, schools do not like to book when the weather is below forty degrees. This has impacted our school group visitation for the First Quarter.
 - Membership
 - Membership has increased by one hundred and eighteen memberships with a total revenue of \$9,485. This brings our total year-to-date memberships to eight hundred and two with a revenue of \$58,715. The CHM overall memberships are at one thousand, four hundred and forty.
 - CHM 2024-2025 Operating Budget
 - The 2024-2025 Budget was due to York County on February 23rd, the Budget for the CHM was complete before the due date. Drafts of the departmental budgets were submitted by December 12, 2023 and department head meetings were held in mid-January. The preliminary budgets were entered into CSI by January 31st. The 2024-2025 Budget and Organizational Chart will be presented to the Commission at the March or April meeting.
 - The numbers will be consolidated for this year to be more reader-friendly for the Commission.
 - Past Events
 - Gnome Day

- This program celebrated Vernon Grant and his love of gnomes. It took place at the Main Street Children’s Museum on January 27th, with 238 visitors in attendance. Mother Goose shared nursery rhymes and correlating artwork as well as themed games for attendees.
 - Murder and Mayhem at the Museum!
 - This new member exclusive event took place at the Museum of York County on February 10th with a sold out attendance of 50 participants. The adults-only event invited attendees to enjoy refreshments as they solved the mystery.
 - By Way of the Back Door
 - This annual month-long event took place each Saturday in February at Historic Brattonsville. Focusing on the daily lives of the enslaved in the 18th century, this event hosted 206 visitors during the first three weekends. By Way of the Back Door concluded on February 24th. Upon conclusion, there was a total visitation of 259 visitors.
 - Community Heroes Day
 - Main Street Children’s Museum hosted Community Heroes Day at the Museum of York County on February 17th, with 245 visitors in attendance. Visitors were given the opportunity to meet and interact with the police and fire department, and understand what they do to keep our community safe.
- Upcoming Events
 - Harry Potter Science Saturday
 - This annual event will take place at the Museum of York County from 10:00am to 4:00pm on Saturday, March 2nd, and will invite visitors to explore connections between the magical world of Harry Potter and the real world. Visitors will have the opportunity to collect magical creatures, play in the Manywizard Masters Tournament of Magic, and attend the magical career fair. *The Sky Over Hogwarts* will also be shown in the planetarium. We will also be introducing a new soft-serve ice cream machine to make real Butterbeer.
 - Reconstruction – Living History Saturday
 - This event will take place at Historic Brattonsville on March 2nd from 10:00am to 4:00pm and will highlight the cultural, social, and political changes in York County during the Reconstruction Era. There will be an interpretation of the “Liberty and Resistance” exhibit in the Brattonsville Store, a demonstration of Federal Army camp life, historic hearth cooking, a quilting demonstration and make-and-take activities.
 - Living History Saturday: Founding Mothers
 - This new four-week event will take place at Historic Brattonsville on March 9th, 16th, 23rd, and 30th from 10:00am to 4:00pm and will focus on the lives of women during the 18th and 19th centuries. This event will

also emphasize the changing roles of women over the course of history and the daily lives of women from different social classes.

- Great Little Growers
 - This event will be held at the Museum of York County on March 23rd and will invite our younger visitors to learn about a variety of plants and flowers, and how to care for them. Each child will have the opportunity to decorate a plastic flower and pot an edible flower.
- Miocene Seminar Series
 - This three-part seminar series, led by Curator of Natural History Dr. Steve Fields, will provide a look at the Carolina Piedmont from twenty-five million years ago. This series will run from March to May and will showcase various animals, their migration and living patterns, as well as their newest ecosystem, the grassland.
- Gardening Series – Beekeeping
 - The Museum of York County will be hosting a three-part series from March through May, focusing on gardening and how anyone can do it. Senior Interpreter Angela Purcell will be leading this series. Tickets are \$25 for members and \$30 for non-members.
- CHM Project Updates
 - Lowry Family Theatre
 - On February 19th, County Council approved the contract between Midwest Maintenance Inc. and the CHM for the Lowry Family Theatre roof repair. We are currently in the process of requesting funds from the State and completing the required paperwork through County Procurement. In the coming weeks, we will schedule a pre-construction meeting with Bennett Preservation and Midwest Maintenance, then issue a Notice to Proceed. Once the project has begun, it should take eighteen months to complete.
 - Col. Bratton House Preservation Project
 - Midwest Maintenance Inc. and their roofing subcontractors will remobilize on March 4th to complete the exterior phase of work, including the hanging of gutters on the east elevation of the house. Preservation Specialist Sara Johnson and volunteers are hard at work removing the failed skim coat off the circa 1840 plaster and are testing materials for plaster conservation and repair. They also had the opportunity to visit Koons Sawmill in Laurens, SC to verify a wood source for repairs and replacements.
 - Homestead House Preservation Project
 - Midwest Maintenance Inc. expects to complete the final task list beginning March 4th, it should take two weeks to complete. The original and replacement shutters were painted and delivered on February 5th and will be hung as part of the remobilization. The replacement of the

gable end trim at the Assembly Hall will also be installed during the remobilization. The metal roofing materials were expected to be shipped on or around February 23rd.

- Watt Cemetery
 - All of the cameras at the cemetery have been installed and County IT is in the process of networking and testing the equipment. We have solicited quotes from multiple vendors for fencing and once all quotes have been received, we will chose a vendor. We are still waiting on a site map from John Fisher and hope that it will be received soon. All of the Corten steel for the grave markers that we have in-house has been cut. We have purchased additional steel to produce 430 markers. These markers are anticipated to be finished in late-April or early-May.
- Blacksmith Forge Shed Replacement
 - Assistant Site Director Joe Mester, Operations staff, and volunteers have erected the new heavy frame portion of the Blacksmithing Forge shed. Pine poles have also been prepared for cutting and will then be joined into rafters. In the coming days, the roofing boards will also be hung and the hearth will be rebuilt.
- Outbuildings
 - We are going to put new rooves on the outbuildings behind the Homestead House. We received a \$10,000 from Americana to do so.

[Note: A full copy of the Director's Report is attached to these minutes as Addendum B]

Committee Reports

- Collections Committee
 - *Presented by Jillian Bingham*
 - *Items for Accession*
 - TC404
 - (33) homemade buttons featuring
 - 8 White Rose Annuals, dating 1949-1956
 - 5 Class/Reunion photographs
 - Large collection of school photos, both identified and unidentified
 - "Jimmie Bratton" Name Card, RHHS 1957
 - "My Classmates" Photo Booklet, includes 47 portraits
 - Donor Name: Tami Gibby
 - TC408
 - . 001-1941 Bethany High School (Clover) class ring
 - State High School diploma for Bonnie Eloise Beamguard – May 30th 1941 in Clover, South Carolina from Bethany High School
 - "Memories" book – includes photos, notes, clubs, organizations, name cards, newspaper clipping for the Class of 1941

- A vote was taken and the motion passed.

[Note: Copy of the above Recommendations for Accession and Deaccession are attached to these minutes as Addendum C]

- Finance Committee
 - *Presented by Ed Stewart*
 - Audit was perfect, nothing to report.
- Governance Committee
 - *Presented by David Duncan*
 - Nothing to report.

Executive Session

- No Executive Session required.

Old Business

- None

New Business

- Ex-Officio committee seats
 - Richard Campbell stated that in December, York County Council was looking to remove ex-officio seats from County Boards. Ex-officio seats were being compared to “At Large” seats. Because our ex-officios are not on committees and do not vote, we get to keep our ex-officio seats.
 - Penny Sheppard said that our ex-officios are on committees but do not vote on them.
- Capital Projects Foundation For The Carolinas
 - Richard Campbell explained the history of the relationship between the Foundation For The Carolinas and the Culture and Heritage Museums.
 - We discussed developing a plan for the remaining unallocated assets in the CHC Capital Projects Fund, given several factors such as the unallocated balance, the CHC Capital Funds advisory board makeup and structure, the dissolution of the Culture and Heritage Foundation (CHF), and our anticipated future project needs.
 - The fund agreement states if the fund balance reaches \$1 million, the Succession Plan outlined in Addendum IV may be activated.
 - The total balance of the two CHC Capital Projects Funds as of January 31, 2024 are \$3,433,729.06
 - Outstanding award balance (awarded but not spent) are \$2,603,492.90
 - Total unallocated balance as of January 31, 2014 is \$830,236.16

- The Capital Projects Fund was created after a settlement between the County, the Culture and Heritage Foundation, and the Culture and Heritage Commission. The funds awarded was moved into the Capital Projects Fund for projects that we would request funds for.
 - Our current Capital Projects are the Homestead House and Colonel Bratton Cabin at Historic Brattonsville, the Fluid Preservation Room at the Museum of York County, and a History Museum at the McCelvey Center.
 - Succession Plan Options:
 - Option 1:
 - Unallocated fund balance is distributed to CHC, designated in furtherance of and with the requirement that such assets are used for the capital needs outlined in the CHC Capital Fund agreement.
 - CHC would place the balance in an Agency Fund at the Foundation For The Carolinas, retaining fund management and investment benefits.
 - CHC would be the fund advisor, with the ability to access funds for project expenses as they arise and without grant applications or evaluation requirements.
 - Option 2:
 - Unallocated fund balance establishes new permanently endowed fund for the CHC, with annual spendable designated for capital projects. CHC would have access to the spendable amount only (generally in the 4-5% range), not the full corpus of the fund.
 - Recommendation:
 - The Foundation For The Carolinas feels that Option 1 is more advantageous for the CHC and the fund, providing flexibility in accessing funds for capital needs, and it is prudent to move forward with one of these options as soon as possible.
 - Next Steps:
 - If the CHC approves, the Foundation For The Carolinas will conduct a vote among remaining CHC Capital Projects Fund advisory board members to distribute unallocated balance to the CHC.
 - The outstanding award balance will continue to be administered in accordance with the existing CHC Capital Projects Fund.
- For the remaining unallocated funds in the Capital Projects Fund
 - Ed Stewart made a motion that the CHC authorizes the establishment of a new Agency Fun at the Foundation For The Carolinas and the transfer of all remaining uncommitted funds into the new Agency Fund account- pending a vote and approval of the remaining CHC Capital Projects Fund advisory Board members to distribute the unallocated balance to the CHC.
 - David Duncan seconded the motion.
 - Penny Sheppard called for a vote, vote was taken, and the motion passed.

- Ed Stewart made a motion to state that upon establishment of the new Agency Fund at the Foundation For The Carolinas, CHC authorizes an increase of the budget for account number 5000-50028-000 (Fluid Preservation Room at the Museum of York County) by \$9,000 to cover the difference between the cost between the cost of the Catalyst Construction contract and the balance remaining in the 2022 award from the Foundation For The Carolinas for the project. The additional funds are to come from uncommitted funds from the CHC Capital Projects Fund, and transferred into the newly established Agency Fun account at the Foundation For The Carolinas.
 - David Duncan seconded the motion.
 - Penny Sheppard called for a vote, vote was taken, and the motion passed.

Commission Member New/Non-agenda Comments

- None

Adjourn

- Penny Sheppard entertained a motion to adjourn.
 - David Duncan made a motion to adjourn.
 - Ed Stewart seconded the motion.
 - Penny Sheppard called for a vote, vote was taken, and the motion passed.
 - Meeting adjourned at 6:57pm

Prepared by: Dabney Scholler

Submitted by: Ed Stewart, Secretary/Treasurer

**CULTURE AND HERITAGE
COMMISSION OF YORK COUNTY
(A Component Unit of York County)
ROCK HILL, SOUTH CAROLINA**

**FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

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CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
(A Component Unit of York County)

Rock Hill, South Carolina

Established

1997

BOARD OF COMMISSIONERS - June 30, 2023

DISTRICT 1 – Penny Sheppard, Chair

DISTRICT 2 – Ed Stewart, Secretary/Treasurer

DISTRICT 3 – David Duncan, Vice Chair

DISTRICT 4 – Vacant

DISTRICT 5 – Margaret Crawford Parson-Willins

DISTRICT 6 – Annie Laurie Wheat

DISTRICT 7 – Vacant

Ex Officio – Katie Rutland

Ex Officio – Dr. Edward Lee



Independent Auditor's Report

Board of Commissioners
The Culture and Heritage Commission of York County
Rock Hill, South Carolina

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of the Culture and Heritage Commission of York County (the "Commission"), a component unit of York County, South Carolina, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Commission as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by the reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate to those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Commission's basic financial statements. The supplementary information, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, are fairly state in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2023 on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Elliott Davis, LLC". The signature is written in a cursive, flowing style.

Charleston, South Carolina
December 4, 2023

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2023

This discussion and analysis of the Culture and Heritage Commission of York County's (the "Commission") financial performance provides an overview of the Commission's financial activities for the fiscal year ended June 30, 2023 ("2023"). The Commission is a component unit of York County (the "County"). The intent of this discussion and analysis is to present the Commission's financial performance as a whole; readers should also review the financial statements, the notes to the financial statements and the supplemental schedules to enhance their understanding of the Commission's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2023 are as follows:

- On the government-wide financial statements, the liabilities and deferred inflows of resources of the Commission exceeded its assets and deferred outflows of resources at June 30, 2023 by approximately \$1,892,000. The Commission reported a deficit in unrestricted net position of approximately \$2,541,000. This deficit was due to the net pension liability of approximately \$4,350,000 as required by Governmental Accounting Standards Board ("GASB") statement No. 68 and the total other postemployment benefit ("OPEB") liability of approximately \$1,675,000 as required by GASB statement No. 75.
- The General Fund reported ending fund balance of approximately \$3,373,000, an increase of approximately \$300,000 from the prior year ending fund balance. 89% of the total amount, or approximately \$2,997,000, is unassigned and available for spending at the government's discretion. The unassigned fund balance represents 54% of fiscal 2023 expenditures.
- Total revenues for the year ended June 30, 2023 were approximately \$6,240,000, of which over 69% came from appropriations from the County, compared to approximately \$4,949,000 in total revenues for the prior year. This increase of approximately \$1,291,000 (26%) was due primarily to an increase in grant revenues from the Foundation for the Carolinas received in the current year.
- Total expenditures for the year ended June 30, 2023 were approximately \$5,939,000 compared to approximately \$4,409,000 in the prior year, or an increase of approximately \$1,530,000 (35%) due primarily to an increase in grant related expenditures related to ongoing capital projects and an increase in salaries and benefits.
- The Commission's capital assets were approximately \$581,000 at June 30, 2023, a decrease of approximately \$37,000 from the prior year, as depreciation expense of approximately \$82,000 exceeded additions of approximately \$45,000. The majority of the Commission's facilities and equipment are owned and maintained by the County and are reported in the County's financial statements.
- The Commission does not have any outstanding indebtedness.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of two parts: the *Financial Section* (which includes management's discussion and analysis, the financial statements, and required supplementary information), and the *Compliance Section*.

Government-wide Financial Statements. The financial statements include two kinds of statements that present different views of the Commission. The first two statements are *government-wide financial statements* that provide a broad overview of the Commission's overall financial status, in a manner similar to a private-sector enterprise.

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

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

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Both of the government-wide financial statements distinguish functions of the Commission that are principally supported by intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Commission include general operations. The Commission does not report any business-type activities. The government-wide financial statements can be found as listed in the table of contents of this report.

Fund Financial Statements. The remaining financial statements are *fund financial statements* that focus on *individual parts* of the Commission, reporting the Commission's operations in more detail than the government-wide statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. There are three categories of funds that are typically used by state and local governments: governmental funds, proprietary funds, and fiduciary funds. The Commission utilizes only governmental funds in reporting the operations of the Commission.

Governmental Funds – Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Commission had only one governmental fund, the General Fund, as of June 30, 2023. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for this fund, which is a major fund. The governmental fund financial statements can be found as listed in the table of contents of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found as listed in the table of contents of this report.

Other Information. The Commission adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided as required supplementary information for the General Fund. In addition, information on the Commission's participation in the State's pension plan is presented as required supplementary information along with a schedule of the Commission's changes in the OPEB liability and related ratios. A schedule of functional expenses has been provided as supplementary information for the General Fund. This schedule can be found as listed in the table of contents of this report.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

| Figure A-1 | | |
|---|---|---|
| Major Features of the Commission's Government-Wide and Fund Financial Statements | | |
| | Government-Wide Statements | Fund Financial Statements General Fund (only fund) |
| Scope Required Financial Statements | Entire Commission. ▪ Statement of Net Position ▪ Statement of Activities | The activities of the Commission. ▪ Balance Sheet ▪ Statement of Revenues, Expenditures, and Changes in Fund Balances |
| Accounting Basis and Measurement Focus | Accrual accounting and economic resources focus. | Modified accrual accounting and current financial resources focus. |
| Type of Balance Sheet Information | All assets and deferred outflows of resources and liabilities and deferred inflows of resources, both financial and capital, and short-term and long-term. | All assets and deferred outflows of resources that are expected to be used up and liabilities and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included. |
| Type of Inflow/Outflow Information | All revenues and expenses during the year, regardless of when cash is received or paid. | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter. |

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Below is a summary of the Commission's net position for its governmental activities at June 30, 2023 and 2022:

Statement of Net Position

| | <u>June 30, 2023</u> | <u>June 30, 2022</u> |
|---------------------------------------|-----------------------|-----------------------|
| Assets | | |
| Current Assets | \$ 4,724,990 | \$ 3,433,396 |
| Capital Assets, Net | 580,685 | 618,039 |
| Total Assets | <u>5,305,675</u> | <u>4,051,435</u> |
| Deferred Outflows of Resources | | |
| Deferred Pension Charges | 602,547 | 658,236 |
| Deferred OPEB Charges | - | 19,450 |
| Total Deferred Outflows of Resources | <u>602,547</u> | <u>677,686</u> |
| Liabilities | | |
| Current Liabilities | 1,352,184 | 361,054 |
| Net Pension Liability | 4,349,833 | 3,893,884 |
| Total OPEB Liability | 1,675,088 | 1,866,880 |
| Long-Term Liabilities | 256,106 | 214,190 |
| Total Liabilities | <u>7,633,211</u> | <u>6,336,008</u> |
| Deferred Inflows of Resources | | |
| Deferred Pension Credits | 50,137 | 616,408 |
| Deferred OPEB Credits | 117,089 | 160,771 |
| | <u>167,226</u> | <u>777,179</u> |
| Net Position | | |
| Net Investment in Capital Assets | 580,685 | 618,039 |
| Restricted | 68,486 | 69,978 |
| Unrestricted (Deficit) | (2,541,386) | (3,072,083) |
| Total Net Position | <u>\$ (1,892,215)</u> | <u>\$ (2,384,066)</u> |

The Commission's total assets and deferred outflows of resources at June 30, 2023 increased approximately \$1,179,000 compared to the prior year primarily due to an increase in current assets of approximately \$1,292,000 which consisted primarily of cash and the intergovernmental receivable from York County, partially offset by a decrease in deferred pension and OPEB charges of approximately \$75,000 due to changes in actuarial assumptions from year to year. Total liabilities and deferred inflows of resources at June 30, 2023 increased approximately \$687,000 compared to the prior year primarily due to an increase in the net pension liability the Commission carries as required by GASB No. 68 and an increase in deferred revenue related to the ongoing capital projects and their associated grant revenues.

The Commission's net position (assets and deferred outflows of resources minus liabilities and deferred inflows of resources) increased by approximately \$492,000 during the current fiscal year due primarily to an increase in the Commission's fund balance. See the table below for additional information on the changes in net position in fiscal year 2023.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

A significant portion of the Commission's net position is reflected in its investment in capital assets totaling approximately \$581,000 at June 30, 2023. The Commission uses these assets to provide services to citizens; these assets are not available for future spending. In addition, approximately \$68,000 of the Commission's net position represents resources that are subject to external restrictions on how they may be used. The remaining portion of the Commission's net position is a deficit of approximately \$2,541,000 due primarily to unfunded OPEB obligations of approximately \$1,675,000 and pension obligations of approximately \$4,350,000 at June 30, 2023.

The table below shows the changes in net position for Commission's governmental activities for fiscal years 2023 and 2022:

| | Statement of Activities | |
|---------------------------------|--------------------------------|-----------------------|
| | <u>2023</u> | <u>2022</u> |
| Revenues | | |
| Program Revenues: | | |
| Charges for Services | \$ 505,729 | \$ 444,465 |
| Operating Grants | 94,788 | 130,167 |
| Capital Contributions | 1,207,810 | 83,883 |
| General Revenues: | | |
| County Appropriation | 4,320,000 | 4,197,000 |
| Other | 111,370 | 93,369 |
| Total Revenues | <u>6,239,697</u> | <u>4,948,884</u> |
| Program Expenses | | |
| Museum Services/Operations | 5,747,846 | 4,239,542 |
| Total Program Expenses | <u>5,747,846</u> | <u>4,239,542</u> |
| Change in Net Position | 491,851 | 709,342 |
| Net Position, Beginning of Year | <u>(2,384,066)</u> | <u>(3,093,408)</u> |
| Net Position, End of Year | <u>\$ (1,892,215)</u> | <u>\$ (2,384,066)</u> |

The Commission's positive change in net position of approximately \$492,000 was the result of current year revenues of approximately \$6,240,000 exceeding current year expenditures of approximately \$5,748,000. The increase in revenues of approximately \$1,291,000 is primarily due to increased County appropriations of approximately \$123,000 and capital grants and contributions of approximately \$1,124,000. The increase in expenses is due primarily to an increase in grant expenditures.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2023

FINANCIAL ANALYSIS OF THE COMMISSION'S FUNDS

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

Governmental Fund – The analysis of governmental funds serves the purpose of determining available fund resources, how they were spent and what is available for future expenditures. Did the government generate enough revenue to pay for current obligations? What is available for spending at the end of the year?

At June 30, 2023, the Commission's General Fund reported a fund balance of approximately \$3,373,000 as compared to the prior year amount of approximately \$3,072,000. Unassigned fund balance was approximately \$2,997,000 at June 30, 2023, representing 89% of the total fund balance and 50% of expenditures for the year ended June 30, 2023.

Revenues of approximately \$6,240,000 exceeded expenditures of approximately \$5,939,000 by approximately \$300,000 for 2023. Appropriations from the County were approximately \$4,320,000 for 2023, compared to approximately \$4,197,000 for the prior year. Appropriations from the County represented over 69% of total revenues for the Commission for 2023. Total expenditures were approximately \$5,939,000 for 2023. Salaries and benefits were approximately \$3,420,000, representing 58% of total expenditures.

General Fund Budgetary Highlights

The Board of Commissioners adopts an annual budget for the Commission's General Fund. Amendments to the Commission's General Fund revenue and expenditure budget for the fiscal year 2023 totaled approximately \$3,430,000 related primarily to increase in grant funding. The Commission budgeted to use approximately \$195,000 in accumulated fund balance for fiscal year 2023. However, fund balance increased by approximately \$300,000 in fiscal year 2023, or a difference of approximately \$495,000. This is due to Carolina Foundation Grant Expenses coming in under budget by approximately \$2,222,000, salaries and benefits coming in under budget by approximately \$154,000, capital outlay coming in under budget by approximately \$122,000, and positive variances in all other expenditures totaling approximately \$637,000. These positive variances in expenditures were partially offset by grant revenues coming in under budget by \$2,232,000 and all other revenues coming in under budget by approximately \$407,000 due to continuing to try to engage the public for memberships and admissions.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Commission's investment in capital assets includes building improvements and equipment and totaled approximately \$581,000 at June 30, 2023, a decrease of approximately \$37,000 from the prior year. During 2023, the Commission capitalized approximately \$45,000 in additions and recorded depreciation expense of approximately \$82,000. The majority of the Commission's facilities and equipment are owned and maintained by the County and are reported in the County's financial statements. The Commission does not capitalize collections consisting of works of art, historical treasures, archives furnishings and similar assets held for public exhibition, education and research services as it is not cost beneficial to establish or estimate the amount at which the collection should be capitalized. For more detailed information on the Commission's capital assets, see Note III.B to the financial statements.

Debt Administration

At June 30, 2023, the Commission had no outstanding debt. The Commission had other long-term obligations outstanding at year end which consisted of compensated absence liabilities of approximately \$256,000. For more detailed information on all of the Commission's long-term obligations, see Note III.C to the financial statements.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2023

ECONOMIC FACTORS AND FISCAL YEAR 2024 BUDGET

Many factors were considered by the Commission's administration during the process of developing the FY 2024 budget which was approximately \$166,000 or 3% more than the FY 2023 original budget. The most significant reason for the increase from the FY 2023 budget was the increase in county appropriations and appropriation of fund balance for capital projects. The Commission's top two goals were to balance the budget, while providing resources needed to carry out the mission of the Commission.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide those interested with a general overview of the Commission's finances and to show the Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the York County Department of Finance at kevin.madden@yorkcountygov.com or call (803) 684-8528.

Basic Financial Statements

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
 ROCK HILL, SOUTH CAROLINA

STATEMENT OF NET POSITION

JUNE 30, 2023

| | PRIMARY GOVERNMENT |
|--|------------------------------------|
| | Governmental Activities |
| ASSETS | |
| Cash and Cash Equivalents | \$ 3,453,940 |
| Accounts Receivable | 16,130 |
| Due From York County | 1,147,663 |
| Inventory | 43,404 |
| Prepays | 63,853 |
| Capital Assets: | |
| Depreciable, Net | 580,685 |
| TOTAL ASSETS | 5,305,675 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred Pension Charges | 602,547 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 602,547 |
| LIABILITIES | |
| Accounts Payable and Accrued Expenses | 309,901 |
| Accrued Salaries, Fringe, Benefits, and Other Accrued Expenses | 54,141 |
| Unearned Revenue | 988,142 |
| Non-Current Liabilities: | |
| Total Other Postemployment Benefits Liability | 1,675,088 |
| Net Pension Liability | 4,349,833 |
| Long-Term Obligations - Due Within One Year | 122,931 |
| Long-Term Obligations - Due in More Than One Year | 133,175 |
| TOTAL LIABILITIES | 7,633,211 |
| DEFERRED INFLOWS OF RESOURCES | |
| Deferred Pension Credits | 50,137 |
| Deferred OPEB Credits | 117,089 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 167,226 |
| NET POSITION | |
| Net Investment in Capital Assets | 580,685 |
| Restricted For: | |
| Cultural Programs | 68,486 |
| Unrestricted/(Deficit) | (2,541,386) |
| TOTAL NET POSITION | \$ (1,892,215) |

The notes to the financial statements are an integral part of this statement.
 See accompanying independent auditor's report.

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
 ROCK HILL, SOUTH CAROLINA

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2023

| <u>FUNCTIONS/PROGRAMS</u> | <u>PROGRAM REVENUES</u> | | | | <u>NET (EXPENSE)</u> |
|----------------------------------|-------------------------|-----------------------------|---|---|---|
| | <u>Expenses</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>REVENUE & CHANGE IN NET POSITION</u> |
| PRIMARY GOVERNMENT: | | | | | <u>Primary Government</u> |
| Governmental Activities: | | | | | <u>Governmental</u> |
| Culture and Recreation | \$ 5,747,846 | 505,729 | 94,788 | 1,207,810 | \$ (3,939,519) |
| TOTAL PRIMARY GOVERNMENT | <u>\$ 5,747,846</u> | <u>505,729</u> | <u>94,788</u> | <u>1,207,810</u> | <u>(3,939,519)</u> |
| General Revenues: | | | | | |
| County Appropriation | | | | | 4,320,000 |
| Unrestricted Investment Earnings | | | | | 42,307 |
| Miscellaneous | | | | | 69,063 |
| Total General Revenues | | | | | <u>4,431,370</u> |
| CHANGE IN NET POSITION | | | | | 491,851 |
| NET POSITION, Beginning of Year | | | | | <u>(2,384,066)</u> |
| NET POSITION, End of Year | | | | | <u>\$ (1,892,215)</u> |

The notes to the financial statements are an integral part of this statement.
 See accompanying independent auditor's report.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

BALANCE SHEET - GOVERNMENTAL FUND

JUNE 30, 2023

| | GENERAL FUND |
|---|-------------------------|
| ASSETS | |
| Cash and Cash Equivalents | \$ 3,453,940 |
| Accounts and Grants Receivable | 16,130 |
| Due From York County | 1,147,663 |
| Inventory | 43,404 |
| Prepays | 63,853 |
| TOTAL ASSETS | \$ 4,724,990 |
| LIABILITIES | |
| Accounts Payable | \$ 309,901 |
| Accrued Salaries, Fringe and Benefits | 53,459 |
| Accrued Expenses | 682 |
| Unearned Revenue | 988,142 |
| TOTAL LIABILITIES | 1,352,184 |
| FUND BALANCE | |
| Nonspendable: | |
| Inventory | 43,404 |
| Prepays | 63,853 |
| Restricted for: | |
| Cultural Programs | 68,486 |
| Committed for: | |
| Capital Outlay | 200,000 |
| Unassigned | 2,997,063 |
| TOTAL FUND BALANCE | 3,372,806 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 4,724,990 |

The notes to the financial statements are an integral part of this statement.
See accompanying independent auditor's report.

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2023

| | |
|--|------------------------------|
| TOTAL FUND BALANCE - GOVERNMENTAL FUND | \$ 3,372,806 |
| Amounts reported for the governmental activities in the Statement of Net Position are different because of the following: | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental fund. The cost of the assets was \$2,470,436, and the accumulated depreciation was \$1,889,751. | 580,685 |
| The Commission's proportionate shares of the net pension liability, deferred outflows of resources, and deferred inflows of resources related to its participation in the State pension plan are not recorded in the governmental funds but are recorded in the Statement of Net Position. | (3,797,423) |
| The Commission's total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to the Commission's other postemployment benefit plan are not recorded in the governmental funds but are recorded in the Statement of Net Position. | (1,792,177) |
| Long-term liabilities are not due or payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consisted of the following: Compensated Absences | (256,106) |
| TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES | <u>\$ (1,892,215)</u> |

The notes to the financial statements are an integral part of this statement.
See accompanying independent auditor's report.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND

YEAR ENDED JUNE 30, 2023

| | GENERAL FUND |
|-----------------------------------|-------------------------|
| REVENUES | |
| York County Appropriations | \$ 4,320,000 |
| Other Support | 121,471 |
| Program Revenues | 1,798,226 |
| TOTAL REVENUES | 6,239,697 |
| EXPENDITURES | |
| Current: | |
| Operations and Programs | 5,588,786 |
| Capital Outlay | 350,447 |
| TOTAL EXPENDITURES | 5,939,233 |
| NET CHANGE IN FUND BALANCE | 300,464 |
| FUND BALANCE, Beginning of Year | 3,072,342 |
| FUND BALANCE, End of Year | \$ 3,372,806 |

The notes to the financial statements are an integral part of this statement.
See accompanying independent auditor's report.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2023

| | |
|--|--------------------------|
| TOTAL NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND | \$ 300,464 |
| Amounts reported for the governmental activities in the Statement of Activities are different because of the following: | |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. | (41,916) |
| Changes in the Commission's total other postemployment benefits liability, deferred outflows of resources, and deferred inflows of resources for the current year are not reported in the governmental fund but are reported in the Statement of Activities. | 216,024 |
| Changes in the Commission's proportionate shares of the net pension liability, deferred outflows of resources, and deferred inflows of resources for the current year are not reported in the governmental funds but are reported in the Statement of Activities. | 54,633 |
| The governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense of \$81,879 exceeded capital asset additions of \$44,525 for the current period. | (37,354) |
| TOTAL CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES | <u>\$ 491,851</u> |

The notes to the financial statements are an integral part of this statement.
See accompanying independent auditor's report.

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

On October 20, 1997, the York County Council formally adopted an ordinance to amend the York County Code to create a new commission to be known as *Culture and Heritage Commission of York County* (the "Commission"). The Commission assumed the duties and responsibilities of the Museum of York County and the York County Historical Commission. Additionally, the assets and property of the Museum of York County and the York County Historical Commission were transferred to the Commission. York County Council appoints all of the members of the Commission's Board of Commissioners, which is the Commission's governing authority. The County also provides the Commission with an annual appropriation, which is the majority of the Commission's operating revenues. Accordingly, the Commission is considered to be a component unit of the County and the Commission's financial position and activities are reported in the financial statements of the County as a discretely presented component unit.

The accompanying financial statements present the financial position and results of operations of the Commission only and do not include any financial information for the County or any other component unit of the County. The Commission does not have any component units. The financial statements of the Commission have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Commission.

Governmental activities, which normally are supported by County appropriations and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Commission does not report any business-type activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Appropriations from the County and other items not properly included among program revenues are reported instead as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each business segment, or governmental function, is self-financing or draws from the general revenues of the Commission.

The **government-wide financial statements** are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All assets and liabilities associated with the operation of the Commission are included on the statement of net position.

The government-wide statements are prepared using a different measurement focus from the manner in which governmental funds financial statements are prepared (see further detail below). Governmental funds financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

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

County appropriations, intergovernmental revenues, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash has been received by the government.

The accounts of the government are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. There are a minimum number of funds maintained to keep the accounts consistent with legal and managerial requirements. The following fund type is used by the Commission.

Governmental fund types are those through which all of the governmental functions of the Commission are financed. The Commission's expendable financial resources and related assets and liabilities are accounted for through governmental funds. The Commission only has one fund:

The *General Fund, a major fund*, is the general operating fund of the Commission and accounts for all revenues and expenditures of the Commission. All County appropriations and other receipts are accounted for in the General Fund. General operating expenditures are paid from the General Fund. This is a budgeted fund, and any fund balance is considered a resource available for use.

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity

1. *Cash, Cash Equivalents, and Investments*

The Commission considers all highly liquid investments (including restricted assets) with original maturities of three months or less when purchased to be cash equivalents. Securities with an initial maturity of more than three months (from when initially purchased) are reported as investments.

The Commission's investment policy is designed to operate within existing statutes (which are identical for all funds, fund types and component units within the State of South Carolina) that authorize the Commission to invest in the following:

- (a) Obligations of the United States and its agencies, the principal and interest of which is fully guaranteed by the United States;
- (b) Obligations issued by the Federal Financing Bank, Federal Farm Credit Bank, the Bank of Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the Farmers Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations;

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

1. Cash, Cash Equivalents, and Investments (Continued)

- (c) (i) General obligations of the State of South Carolina or any of its political units; or (ii) revenue obligations of the State of South Carolina or its political units, if at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations;
- (d) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government;
- (e) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (a) and (b) above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government;
- (f) Repurchase agreements when collateralized by securities as set forth in this section; and
- (g) No load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (a), (b), (c), and (f) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

The Commission's cash investment objectives are preservation of capital, liquidity, and yield. The Commission reports its investments at fair value, which is normally determined by quoted market prices. The Commission did not have any investments during the year ended June 30, 2023.

2. Inventories and Prepaid Assets

Inventories consist of consumable supplies and are valued at cost, using the first-in, first-out method. The costs of inventories are recorded as expenses/expenditures when consumed rather than when purchased or produced. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid assets in both the government-wide and fund financial statements.

3. Capital Assets

Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Commission as assets with an initial individual cost of more than \$5,000 and an estimated useful life of two years or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Donated capital assets are recorded at estimated acquisition value at the date of donation. The majority of the Commission's facilities and equipment are owned and maintained by the County and are reported in the County's financial statements. The Commission does not capitalize collections consisting of works of art, historical treasures, archives furnishings and similar assets held for public exhibition, education and research services as it is not cost beneficial to establish or estimate the amount at which the collections should be capitalized.

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

3. *Capital Assets (Continued)*

All reported capital assets, except land and construction in progress, are depreciated. Depreciation is provided using the straight-line method over the following estimated useful lives:

| | |
|-----------------------------------|-------------|
| Buildings and Improvements | 10-30 years |
| Furniture, Fixtures and Equipment | 3-7 years |

4. *Compensated Absences*

It is the Commission's policy to permit employees to accumulate earned but unused personal leave benefits. Vacation benefits are paid when taken up to a 45-day maximum that may be accumulated; any unused portion of vacation leave (45-day maximum) is payable upon termination, retirement or death. No liability is reported for unpaid accumulated sick leave as the Commission does not pay any unused sick leave upon separation of service. All vacation pay is accrued when incurred in the government-wide financial statements. A liability is recorded in the governmental fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

5. *Accrued Liabilities and Long-Term Obligations*

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental funds financial statements regardless of whether they will be liquidated with current resources. However, long-term obligations that will be paid from governmental funds are reported as a liability in the funds financial statements only to the extent that they have matured (i.e., due and payable).

6. *Deferred Outflows/Inflows of Resources*

In addition to assets, the Statement of Net Position and the Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Commission currently has one type of deferred outflows of resources: (1) The Commission reports deferred pension charges in its Statement of Net Position in connection with its participation in the South Carolina Retirement System. The deferred pension charges are either (a) recognized in the subsequent period as a reduction of the net pension liability (which includes contributions made after the measurement date) or (b) amortized in a systematic and rational method as pension expense in future periods in accordance with GAAP.

In addition to liabilities, the Statement of Net Position and the Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission currently has two types of deferred inflows of resources: (1) The Commission reports deferred pension credits in its Statement of Net Position in connection with its participation in the South Carolina Retirement System. (2) The Commission reports deferred OPEB credits in its Statement of Net Position in connection with the Agent Multiple-Employer Defined benefit OPEB plan. The deferred pension and OPEB credits are amortized in a systematic and rational method and recognized as a reduction of pension expense in future periods in accordance with GAAP.

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

7. *Fund Balance*

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*, the Commission classifies governmental fund balances as follows:

Nonspendable – includes amounts that inherently cannot be spent either because it is not in spendable form (i.e., prepaid assets, inventories, etc.) or because of legal or contractual requirements (i.e., principal on an endowment, etc.).

Restricted – includes amounts that are constrained by specific purposes which are externally imposed by (a) other governments through laws and regulations, (b) grantors or contributions through agreements, (c) creditors through debt covenants or other contracts, or (d) imposed by law through constitutional provisions or enabling legislation.

Committed – includes amounts that are constrained for specific purposes that are internally imposed by the government through formal action made by the Board of Commissioners before the end of the reporting period. The Board of Commissioners must commit fund balance by formal action before the end of the reporting period for this portion of fund balance to qualify for this category. Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use of the committed fund balance by the same action.

Assigned – includes amounts that are intended to be used for specific purposes that are neither considered restricted or committed and that such assignments are made by the highest level of decision making authority, or by parties delegated this authority, before the report issuance date. The Board of Commissioners assigns fund balance by an approved motion by the Board before report issuance for fund balance to qualify in this category.

Unassigned – includes amounts that do not qualify to be accounted for and reported in any of the other fund balance categories. This classification represents the amount of fund balance that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The Commission generally uses restricted amounts first when both restricted and unrestricted (committed, assigned, and unassigned) fund balance is available unless there are legal documents, contracts, or agreements that prohibit doing such. Additionally, the Commission generally would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

8. *Net Position*

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in the Statement of Net Position. Net position is classified as net investment in capital assets; restricted; and unrestricted. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Outstanding debt which has not been spent is included in the same net position component as the unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments.

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

9. *Pensions and Other Postemployment Benefits*

In government-wide financial statements, pensions and OPEB are required to be recognized and disclosed using the accrual basis of accounting (see Note IV.A and Note IV.D and the required supplementary information immediately following the notes to the financial statements for more information), regardless of the amounts recognized as pension and OPEB expenditures on the modified accrual basis of accounting. The Commission recognizes net pension and net OPEB liabilities for each plan in which it participates, which represent the excess of the total pension and OPEB liabilities over the fiduciary net position of the qualified plans, or the Commission's proportionate share thereof in the case of a cost-sharing multiple-employer plan, measured as of the Commission's fiscal year-end. Changes in the net pension and OPEB liabilities during the period are recorded as pension and OPEB expenses, or as deferred outflows or inflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension and OPEB liabilities that are recorded as deferred outflows or inflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants in the respective qualified plan and recorded as a component of pension and OPEB expense beginning with the period in which they are incurred. Any projected earnings on qualified pension and OPEB plan investments are recognized as a component of pension and OPEB expense. Differences between projected and actual investment earnings are reported as deferred outflows or inflows of resources and amortized as a component of pension and OPEB expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

10. *Accounting Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and deferred outflows of resources (if any) and liabilities and deferred inflows of resources (if any) and disclosure of these balances as of the date of the financial statements. In addition, they affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates and assumptions.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. **Budgetary Information**

The Board of Commissioners adopts a budget for General Fund revenues and expenditures prior to the beginning of each fiscal year. During the year, the Board of Commissioners made supplementary budget appropriations. The budget is presented in the required supplementary section of the financial statements. The budget is presented on the modified accrual basis of accounting, which is consistent with GAAP, and is based on funding expectations and past experience.

III. DETAILED NOTES ON ALL FUNDS AND ACTIVITIES

A. **Deposits and Investments**

Deposits

Custodial Credit Risk for Deposits: Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Commission's deposits might not be recovered. The Commission does not have a deposit policy for custodial credit risk but follows the investment policy statutes of the State of South Carolina. As of June 30, 2023, none of the Commission's bank balances of approximately \$3,449,000 (which had a carrying value of approximately \$3,449,000) were exposed to custodial credit risk.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

III. DETAILED NOTES ON ALL FUNDS AND ACTIVITIES (CONTINUED)

B. Capital Assets

Governmental capital asset activity for the year ended June 30, 2023, is as follows:

| | Beginning Balance | Additions | Disposals | Ending Balance |
|---|----------------------|-----------|-----------|-------------------|
| Capital Assets, Non-Depreciable: | | | | |
| Construction in Progress | \$ - | - | - | \$ - |
| Total Capital Assets, Non-Depreciable | - | - | - | - |
| Capital Assets, Depreciable: | | | | |
| Buildings and Improvements | 1,426,323 | - | - | 1,426,323 |
| Furniture, Fixtures, and Equipment | 999,588 | 44,525 | - | 1,044,113 |
| Total Capital Assets, Depreciable | 2,425,911 | 44,525 | - | 2,470,436 |
| Less: Accumulated Depreciation For: | | | | |
| Buildings and Improvements | 999,465 | 24,975 | - | 1,024,440 |
| Furniture, Fixtures, and Equipment | 808,407 | 56,904 | - | 865,311 |
| Total Accumulated Depreciation | 1,807,872 | 81,879 | - | 1,889,751 |
| Total Capital Assets, Depreciable, Net | 618,039 | (37,354) | - | 580,685 |
| Governmental Activities Capital Assets, Net | \$ 618,039 | (37,354) | - | \$ 580,685 |

C. Long-Term Obligations

The following is a summary of changes in long-term obligations for the year ended June 30, 2023:

| Long-Term Obligations | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---------------------------------|----------------------|-----------|------------|-------------------|------------------------|
| Governmental Activities: | | | | | |
| Compensated Absences | \$ 214,190 | 144,893 | (102,977) | 256,106 | \$ 122,931 |
| Total Governmental Activities | \$ 214,190 | 144,893 | (102,977) | 256,106 | \$ 122,931 |

General Fund resources are used to fund compensated absences payable.

IV. OTHER INFORMATION

A. Retirement Plans

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

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

A. Retirement Plans (Continued)

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

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

Plan Description

The South Carolina Retirement System ("SCRS"), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts and participating charter schools, public higher education institutions, other participating local subdivisions of government and first-term individuals elected to the South Carolina General Assembly.

Plan Membership

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

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

Plan Benefits

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

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

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

A. Retirement Plans (Continued)

Plan Benefits (Continued)

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

Plan Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (“UAAL”) over a period that does not exceed the number of years scheduled in state statute. The Retirement Funding and Administration Act of 2017 increased, but also established a ceiling for SCRS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS. The legislation also increased employer contribution rates beginning July 1, 2017 for the SCRS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year in accordance with state statute. The General Assembly postponed the one percent increase in the SCRS employer contribution rates that was scheduled to go into effect beginning July 1, 2020. In accordance with the legislative funding schedule, employer contribution rates will continue to increase by one percentage point each year until reaching 18.56 percent for the SCRS but may be increased further, if the scheduled contributions are not sufficient to meet the funding periods set for the applicable year. The PEBA Board shall increase the employer contribution rates as necessary to meet the amortization period set in statute.

Pension reform legislation modified statute such that the employer contribution rates for the SCRS to be further increased, not to exceed one-half of one percent in any one year if necessary, in order to improve the funding of the plan. The statute set rates intended to reduce the unfunded liability of the SCRS to the maximum amortization period of twenty years from thirty years over a ten-year schedule, as determined by the annual actuarial valuation of the plan. Finally, under the revised statute, the contribution rates for the SCRS may not be decreased until the plan is at least 85 percent funded.

Required employer and employee contribution rates for the past three years are as follows:

| | SCRS Rates | | |
|--------------------------------|---------------|---------------|---------------|
| | 2021 | 2022 | 2023 |
| Employer Contribution Rate: ^ | | | |
| Retirement | 15.41% | 16.41% | 17.41% |
| Incidental Death Benefit | 0.15% | 0.15% | 0.15% |
| Accidental Death Contributions | 0.00% | 0.00% | 0.00% |
| | <u>15.56%</u> | <u>16.56%</u> | <u>17.56%</u> |
| Employee Contribution Rate ^ | <u>9.00%</u> | <u>9.00%</u> | <u>9.00%</u> |

^ Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

A. Retirement Plans (Continued)

Plan Contributions (Continued)

The required contributions and percentages of amounts contributed to the Plan for the past three years were as follows:

| Year Ended June 30, | SCRS Contributions | |
|------------------------|--------------------|---------------|
| | Required | % Contributed |
| 2023 | \$ 421,587 | 100% |
| 2022 | 353,825 | 100% |
| 2021 | \$ 316,479 | 100% |

In an effort to help offset a portion of the burden of the increased contribution requirement for employers, the State General Assembly (“State”) funded 1 percent of the SCRS contribution increase for the year ended June 30, 2022. The State’s budget appropriated these funds directly to the PEBA for the South Carolina Retirement System Trust Fund. The amount of funds appropriated by the State (nonemployer contributing entity) for the year ended June 30, 2022 (measurement date) to the Commission were approximately \$16,000 for the SCRS.

The Commission recognized contributions (on-behalf benefits) from the State of approximately \$16,000 for the year ended June 30, 2023. These contributions by the State are recognized as intergovernmental revenues and pension expenditures in the Commission’s governmental fund financial statements.

Eligible payrolls covered under the Plan for the past three years were as follows:

| Year Ended June 30, | SCRS Pay roll |
|------------------------|---------------|
| 2023 | \$ 2,400,838 |
| 2022 | 2,136,622 |
| 2021 | \$ 2,033,928 |

Actuarial Assumptions and Methods

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

The June 30, 2022 total pension liability (“TPL”), net pension liability (“NPL”), and sensitivity information shown in this report were determined by the consulting actuary, Gabriel, Roeder, Smith and Company (“GRS”), and are based on an actuarial valuation performed as of July 1, 2021. The TPL was rolled-forward from the valuation date to the Plans’ fiscal year end, June 30, 2022, using generally accepted actuarial principles. There was no legislation enacted during the 2022 legislative session that had a material change in the benefit provisions for any of the systems.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

A. Retirement Plans (Continued)

Actuarial Assumptions and Methods (Continued)

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2022 (measurement date) for the SCRS.

| | SCRS |
|-----------------------------|-----------------------------------|
| Actuarial Cost Method | Entry Age Normal |
| Actuarial Assumptions: | |
| Investment Rate of Return* | 7.00% |
| Projected Salary Increases* | 3.0% to 11.0% (varies by service) |
| Benefit Adjustments | Lesser of 1% or \$500 annually |

* Includes inflation at 2.25%.

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumptions, the 2020 Public Retirees of South Carolina Mortality table ("2020 PRSC"), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using 80% of Scale UMP projected from the year 2020.

Assumptions used in the determination of the June 30, 2022, TPL are as follows.

| Former Job Class | Males | Females |
|---|---------------------------------------|---|
| Educators | 2020 PRSC Males multiplied by 95% | 2020 PRSC Females multiplied by 94% |
| General Employees and Members of the General Assembly | 2020 PRSC Males multiplied by 97% | 2020 PRSC Females multiplied by 107% |
| Public Safety and Firefighters | 2020 PRSC Males multiplied by 127% | 2020 PRSC Females multiplied by 107% |

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

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2022 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the following table. For actuarial purposes, the 7.00 percent assumed annual investment rate of return used in the calculation of the TPL includes a 4.75 percent real rate of return and a 2.25 percent inflation component.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

A. Retirement Plans (Continued)

Long-Term Expected Rate of Return (Continued)

| Allocation/Exposure | Policy Target | Expected Arithmetic Real Rate of Return | Long-Term Expected Portfolio Real Rate of Return |
|----------------------------------|---------------|--|--|
| Public Equity | 46.0% | 6.79% | 3.12% |
| Bonds | 26.0% | -0.35% | -0.09% |
| Private Equity | 9.0% | 8.75% | 0.79% |
| Private Debt | 7.0% | 6.00% | 0.42% |
| Real Assets | 12.0% | | |
| Real Estate | 9.0% | 4.12% | 0.37% |
| Infrastructure | 3.0% | 5.88% | 0.18% |
| Total Expected Real Return | <u>100.0%</u> | | <u>4.79%</u> |
| Inflation for Actuarial Purposes | | | <u>2.25%</u> |
| Total Expected Nominal Return | | | <u>7.04%</u> |

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB No. 67 less that System's fiduciary net position. NPL totals, as of the June 30, 2022 measurement date, for the SCRS, are presented in the following table:

| System | Total Pension Liability | Plan Fiduciary Net Position | Employers' Net Pension Liability (Asset) | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|--------|-------------------------|--------------------------------|---|---|
| SCRS | \$ 56,454,779,872 | 32,212,626,932 | \$ 24,242,152,940 | 57.1% |

The TPL is calculated by the Systems' actuary, and each Plans' fiduciary net position is reported in the Systems' financial statements. The NPL is disclosed in accordance with the requirements of GASB No. 67 in the Systems' notes to the financial statements and required supplementary information. Liability calculations performed by the Systems' actuary for the purpose of satisfying the requirements of GASB Nos. 67 and 68 are not applicable for other purposes, such as determining the Plans' funding requirements.

At June 30, 2023, the Commission reported liabilities of approximately \$4,350,000 for its proportionate share of the NPL for the SCRS. The NPL were measured as of June 30, 2022, and the TPL for the Plan used to calculate the NPL were determined based on the most recent actuarial valuation report of July 1, 2021 that was projected forward to the measurement date. The Commission's proportion of the NPL were based on a projection of the Commission's long-term share of contributions to the Plan relative to the projected contributions of all participating South Carolina state and local governmental employers, actuarially determined. At the June 30, 2022 measurement date, the Commission's SCRS proportion was 0.017943 percent, which was a decrease of 0.000050 from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Commission recognized pension expense of approximately \$367,000 for the SCRS. At June 30, 2023, the Commission reported deferred outflows of resources (deferred pension charges) and deferred inflows of resources (deferred pension credits) related to pensions from the following sources:

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

A. Retirement Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

| Description | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| SCRS | | |
| Differences Between Expected and Actual Experience | \$ 37,792 | \$ 18,956 |
| Change in Assumptions | 139,509 | - |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | 6,708 | - |
| Changes in Proportion and Differences Between the Employer's Contributions and Proportionate Share of Contributions | 13,357 | 31,181 |
| Employer Contributions Subsequent to the Measurement Date | 405,181 | - |
| Total SCRS | <u>\$ 602,547</u> | <u>\$ 50,137</u> |

Approximately \$405,000 that was reported as deferred outflows of resources related to the Commission's contributions subsequent to the measurement date to the SCRS, will be recognized as a reduction of the NPL in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources (deferred pension charges) and deferred inflows of resources (deferred pension credits) related to the SCRS will increase (decrease) pension expense as follows:

| Year Ended June 30, | SCRS |
|------------------------|-------------------|
| 2024 | \$ 78,215 |
| 2025 | 60,811 |
| 2026 | (105,238) |
| 2027 | 113,441 |
| Total | <u>\$ 147,229</u> |

Discount Rate

The discount rate used to measure the TPL was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in the SCRS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

A. Retirement Plans (Continued)

Sensitivity Analysis

The following table presents the sensitivity of the Commission’s proportionate share of the NPL of the Plan to changes in the discount rate, calculated using the discount rate of 7.00 percent, as well as what it would be if it were calculated using a discount rate that is 1% point lower (6.00 percent) or 1% point higher (8.00 percent) than the current rate:

| System | 1% Decrease (6.00%) | Current Discount Rate (7.00%) | 1% Increase (8.00%) |
|--|------------------------|----------------------------------|------------------------|
| Commission’s proportionate share of the net pension liability of the SCRS | \$ 5,577,023 | 4,349,833 | \$ 3,329,584 |

Plan Fiduciary Net Position

Detailed information regarding the fiduciary net position of the Plan administered by the PEBA is available in the separately issued comprehensive annual financial report containing financial statements and required supplementary information for the SCRS. The comprehensive annual financial report is publicly available through the Retirement Benefits’ link on the PEBA’s website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223.

B. Risk Management

The Commission is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, job related illness and injuries and errors and omissions. The Commission is insured against such risk by the County, which carries commercial insurance. The Commission (through the County) carries employee health insurance. It also carries general liability and property insurance through the South Carolina Insurance Reserve Fund, which represents South Carolina government entities joined together in a public entity risk pool. The Commission purchases workers’ compensation insurance from the South Carolina State Accident Fund, a public entity risk pool.

The South Carolina Insurance Reserve Fund and the South Carolina Accident Fund promise to pay to or on behalf of the insured for covered economic losses sustained during the policy period in accord with insurance policy and benefit program limits. The Commission pays annual premiums to the South Carolina Insurance Reserve Fund and the South Carolina State Accident Fund for its insurance coverage. These funds are self-sustaining through member premiums and by purchases of commercial insurance coverage on a portion of its liabilities. The state accumulates assets to cover risks that its members incur in their normal operations. Specifically, the state assumes substantially all of the risk of the above. Management believes such coverage is sufficient to preclude any significant uninsured losses for the covered risks. There has been no significant reduction in coverage and amounts of settlements have not exceeded coverage in any of the last three years.

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

C. Contingencies

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial. Management has not been informed of any significant matters of noncompliance with grant provisions or planned grantor audits.

D. Other Postemployment Benefit Plan

Plan Description

The Commission provides certain post-employment health care benefits for eligible retired employees and their dependents through a defined benefit other postemployment benefits plan (the "Plan") administered by York County. The Commission has the authority to establish and amend the benefit terms and financing requirements of the Plan. Participation in the Plan is optional. In accordance with the terms of the Plan effective January 1, 2015, the Commission will contribute a defined amount of funds into the Retiree Health Reimbursement Arrangement ("RHRA") for eligible employees.

Eligibility requirements are as follows:

- Employees hired before October 1, 2008 must meet the following eligibility criteria: (1) have at least ten years of continuous Commission service, (2) be eligible for retirement benefits under the South Carolina Retirement System regulations, and (3) be a Commission employee at the time of retirement.
- Employees hired after October 1, 2008 must meet the following criteria: (1) have twenty-five years of credible service with the South Carolina Retirement System, (2) have ten years of service as a Commission employee, (3) be eligible for retirement benefits under the South Carolina Retirement System regulations, and (4) be a Commission employee at the time of retirement.
- Employees hired after August 31, 2011 are not entitled to coverage of the employer cost of medical or dental coverage paid by the Commission at the time of retirement. Eligible retirees may continue coverage under the Plan, but they are required to pay both the employer and employee premiums.

Plan Membership

As of June 30, 2023, the last actuarial valuation, the following employees were covered by the OPEB Plan's benefit terms:

| | |
|--|-----------|
| Inactive Members or Beneficiaries Currently Receiving Benefit Payments | 9 |
| Active Members | <u>20</u> |
| Total Membership | <u>29</u> |

Plan Benefits and Contributions

The Commission's contributions to the Plan are neither guaranteed nor mandatory. The Commission has retained the right to unilaterally modify its payments toward retiree health care benefits at any time. The Plan does not issue a stand-alone financial report.

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefit Plan (Continued)

Plan Benefits and Contributions (Continued)

The Commission, as a component unit of the County, joined the South Carolina Counties Other Post Employment Benefit Trust (“SCCOPEBT”), an agent multiple employer investment trust administered by the South Carolina Association of Counties. A copy of the report may be obtained through the Controller at the South Carolina Association of Counties Office, Post Office Box 8207, Columbia, SC 29202-8207. Assets are held separately and may be used only for the payment of benefits to the members of the plan. The aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities. Employees are not required to contribute to this plan. The Commission has not made any contributions to date to the SCCOPEBT.

Upon retirement, employees who meet retiree eligibility requirements based on Commission policy and elect either continued coverage under the State Health plan or an individual policy such as Medicare Supplement and Part D plan purchased through representatives of Plan Benefit Services, Inc. are eligible. Eligible retirees are required to pay the full age adjusted premium for all coverage. In order to offset the cost associated with coverage, the Commission will establish an RHRA account for each eligible retiree and make monthly contributions to the account as follows: Pre-65 retirees (Retiree Only - \$675 monthly/ Retiree & Spouse - \$1,350 monthly), Post-65 retirees (Retiree Only - \$350 monthly/ Retiree & Spouse - \$700 monthly), and Retirees who only elect Dental (Retiree Only - \$11.72 monthly/ Retiree and Spouse - \$11.72 monthly).

The Commission will contribute funds to the RHRA for Pre-65 retirees for as long as the retiree or any covered dependent is under age of 65 and continues to be covered under the State Health plan or other eligible coverage. The Commission will contribute funds to the RHRA for Post-65 retirees for as long as the retiree has coverage through the State Health Plan or Medicare Supplemental Coverage and Part D coverage purchased through representatives of Plan Benefit Services, Inc. The Commission will make monthly contributions to the surviving spouse’s RHRA for a period of one year from the retiree’s date of death. The amount contributed to the surviving spouse’s RHRA will be the same amount the “retiree only” class mentioned above.

Actuarial Assumptions and Method

Actuarial valuations of the Plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, inflation, healthcare cost trend rates, and future salary changes. Amounts determined regarding the net OPEB liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive Plan (the plan as understood by the employer and its members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following table provides a summary of the significant actuarial assumptions and methods used in the latest actuarial valuation for the OPEB Plan.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefit Plan (Continued)

Actuarial Assumptions and Method (Continued)

| | |
|-------------------------------|--|
| Actuarial Valuation Date | June 30, 2023 |
| Actuarial Cost Method | Entry Age Normal |
| Actuarial Assumptions: | |
| Inflation | 2.50% |
| Discount Rate | 3.65% - Changed from 3.54% in the PY. |
| Healthcare Cost Trend Rate | N/A - Future County RHRA contributions will not increase and |
| Coverage Elections | 100% of eligible retirees and 35% of spouses will elect to receive coverage upon retirement. |
| Active Participation/Marriage | All active employees who are potentially eligible to receive healthcare benefits as a retiree. Former employees and their spouses or their survivors who are receiving benefits. |
| Mortality Table | July 1, 2022 SCRS and PORS Valuations. |

Demographic assumptions were based on the results of an actuarial experience study for the five-year period ending June 30, 2022, as conducted for the SCRS.

OPEB Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The Commission's total OPEB liability was measured as of June 30, 2023 and the total OPEB liability was determined by an actuarial valuation as of June 30, 2023.

| | <u>Total OPEB Liability</u> |
|---|---------------------------------|
| Balances as of June 30, 2022 | \$ 1,866,880 |
| Changes for the year: | |
| Service Cost | 18,892 |
| Interest | 63,839 |
| Difference Between Expected/Actual Experience | (145,547) |
| Changes of Assumptions or Other Inputs | (826) |
| Benefit Payments | <u>(128,150)</u> |
| Net Changes | <u>(191,792)</u> |
| Balances as of June 30, 2023 | <u>\$ 1,675,088</u> |

For the year ended June 30, 2023, the Commission recognized OPEB expense of approximately (\$88,000). At June 30, 2023, the Commission reported deferred outflows of resources (deferred OPEB charges) and deferred inflows of resources (deferred OPEB credits) related to OPEB from the following sources:

| <u>Description</u> | <u>Deferred Inflows of Resources</u> |
|--|--|
| Differences Between Expected and Actual Experience | \$ 73,753 |
| Changes of Assumptions | <u>43,336</u> |
| Total | <u>\$ 117,089</u> |

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefit Plan (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources (deferred OPEB charges) and deferred inflows of resources (deferred OPEB credits) related to the OPEB Plan will increase (decrease) OPEB expense as follows:

| Year Ended June 30, | Total |
|---------------------|-------------------|
| 2023 | \$ 115,118 |
| 2024 | 1,971 |
| Total | <u>\$ 117,089</u> |

Discount Rate

The discount rate used to measure the total OPEB liability was 3.65%. Because the Plan is not funded, a single discount rate that approximates the municipal bond rate was considered appropriate for this valuation.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following table presents the sensitivity of the Commission’s total OPEB liability to changes in the discount rate, calculated using the discount rate of 3.65%, as well as what it would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

| | 1% Decrease (2.65%) | Current Discount Rate (3.65%) | 1% Increase (4.65%) |
|--------------------|------------------------|----------------------------------|------------------------|
| Net OPEB Liability | \$ 1,840,128 | 1,675,088 | \$ 1,533,214 |

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following table presents the sensitivity of the Commission’s total OPEB liability to changes in the healthcare cost trend rate, calculated using the healthcare cost trend rate, as well as what it would be if it were calculated using a healthcare cost trend rate that is 1% point lower or 1% point higher than the current rate:

| | 1% Decrease | Current Healthcare Cost Trend Rate | 1% Increase |
|----------------------|--------------|---------------------------------------|--------------|
| Total OPEB Liability | \$ 1,675,088 | 1,675,088 | \$ 1,675,088 |

The Commission contributes a monthly amount to an RHRA account for all eligible retirees that does not fluctuate with healthcare trend. Therefore, the total OPEB liability does not change with a 1% decrease or 1% increase in healthcare trend rates.

E. Economic Dependence

The Commission receives a substantial amount of its support from state and local governments, including approximately \$4,320,000 (over 69% of total revenues) from the County for the year ended June 30, 2023. A significant reduction in the level of the County’s support could have a negative effect on the Commission’s programs and activities. In addition, the County provides certain administrative services to the Commission, including performing all of the accounting (approximately 90% of accountant salary is paid by the Commission), human resources and purchasing functions, at no charge to the Commission.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

F. Foundation for the Carolinas

In fiscal year 2015, the Commission's Capital Projects Fund was established at the Foundation for the Carolinas ("FFTC") with an initial deposit of approximately \$8,000,000 as a result of a favorable settlement agreement. The Fund is to be used exclusively for capital projects (including planning and design) of the Commission. The Commission generates requests for funding annually which are reviewed by a special Advisory Board set up for that purpose by the agreement. By terms of the agreement, the seven-member Advisory Board includes the Executive Director of the Commission, three York County citizens appointed by the Commission, and three York County citizens appointed by the Culture and Heritage Foundation, Inc. The Advisory Board only considers requests from the Commission and makes a recommendation on the request to the FFTC that is within the guidelines established by the agreement. Up to 20% of the balance of the principle on January 1st plus an annual spendable allowance established by the FFTC (around 4% to 6%) is available each calendar year. If all of the 20% is not used in a given year, it is added to the total available in future years.

The Commission was awarded a grant by the FFTC for approximately \$939,000 in fiscal year 2016. The grant was for the Phase I Capital Improvements associated with the Historic Brattonville Interpretive Plan. Approximately \$4,000 was expended in fiscal year 2016, approximately \$110,000 was expended in fiscal year 2017, approximately \$236,000 was expended in fiscal year 2018, approximately \$25,000 was expended in fiscal year 2019, approximately \$198,000 was expended in fiscal year 2020, approximately \$0 was expended in fiscal year 2021, approximately \$0 was expended during fiscal year 2022, and an additional \$0 was expended in fiscal year 2023 with the remaining approximate amount of \$345,000 to be expended in fiscal year 2024 as an approximate \$18,000 was reclassified to the 2019 award for historic Brattonville and approximately \$2,000 has been reclassified for future grant projects.

The Commission was awarded a grant by the FFTC for approximately \$1,068,000 in fiscal year 2017. The grant was for the Phase II Capital Improvements associated with the Historic Brattonville Interpretive Plan and Pleistocene Hall Phase I. No funds were expended in fiscal year 2017, approximately \$203,000 was expended in fiscal year 2018, approximately \$184,000 was expended in fiscal year 2019, approximately \$93,000 was expended in fiscal year 2020, approximately \$35,000 was expended in fiscal year 2021, approximately \$24,000 was expended in fiscal year 2022, and approximately \$4,000 was expended in fiscal year 2023 with the remaining approximate amount of \$467,000 to be expended in fiscal year 2024 as an approximate \$58,000 has been reclassified for future grant projects.

The Commission was awarded a grant by the FFTC for approximately \$1,999,000 in fiscal year 2019. The grant was for the Pleistocene Hall Phase II. Approximately \$39,000 was expended in fiscal year 2019, approximately \$1,499,000 was expended in fiscal year 2020, approximately \$128,000 was expended in fiscal year 2021, and approximately \$42,000 was expended in fiscal year 2022 leaving the remaining approximate amount of \$0 as an approximate \$291,000 has been reclassified for future grant projects.

The Commission was awarded a grant by the FFTC for approximately \$2,630,000 in fiscal year 2019. An additional approximately \$18,000 was reallocated from the 2016 award to the 2019 projects bringing the 2019 total to \$2,648,000. The grant was for the Phase III Capital Improvements associated with the Historic Brattonville Interpretive Plan. Approximately \$500,000 was expended in fiscal year 2019, approximately \$405,000 was expended in fiscal year 2020, approximately \$164,000 was expended in fiscal year 2021, approximately \$37,000 was expended in fiscal year 2022, and approximately \$1,073,000 was expended in fiscal year 2023 leaving the remaining approximate amount of \$470,000 to be expended in fiscal year 2024.

The Commission was awarded a grant by the FFTC for approximately \$437,000 in fiscal year 2021. The grant was for Hightower Hall: Tower Preservation/Stabilization projects. Approximately \$261,000 was expended in fiscal year 2021 and approximately \$0 was expended in fiscal year 2022 leaving the remaining approximate amount of \$0 as an approximate \$176,000 has been reclassified for future grant projects.

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

IV. OTHER INFORMATION (CONTINUED)

F. Foundation for the Carolinas (Continued)

The Commission was awarded a grant by the FFTC for approximately \$920,000 in fiscal year 2023. The grant was for the Historic Brattonsville Interpretive Plan. Approximately \$18,000 was expended in fiscal year 2023 leaving the approximate amount of \$902,000 to be expended in fiscal year 2024.

The Commission was awarded a grant by the FFTC for approximately \$153,000 in fiscal year 2023. The grant was for the Museum of York County Fluid Specimen Room. Approximately \$0 was expended in fiscal year 2023 leaving the approximate amount of \$153,000 to be expended in fiscal year 2024.

The Commission was awarded a grant by the FFTC for approximately \$840,000 in fiscal year 2023. The grant was for the McCelvey History Museum. Approximately \$0 was expended in fiscal year 2023 leaving the approximate amount of \$840,000 to be expended in fiscal year 2024.

The Commission was awarded a grant by the FFTC for approximately \$700,000 in fiscal year 2023. The grant was for the Main Street Children's Museum Expansion. Approximately \$0 was expended in fiscal year 2023 leaving the approximate amount of \$700,000 to be expended in fiscal year 2024.

G. Commitments

As of June 30, 2023 the Commission had approximately \$1,235,000 in open architectural, construction, and design contracts for Historic Brattonsville projects, McCelvey Center roof repair, and other smaller ongoing projects.

Required Supplementary Information

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

YEAR ENDED JUNE 30, 2023

| | BUDGET AMOUNTS | | ACTUAL | VARIANCE WITH REVISED BUDGET |
|---|------------------|------------------|------------------|------------------------------------|
| | ORIGINAL | REVISED | | |
| REVENUES | | | | |
| York County Appropriations | \$ 4,320,000 | 4,320,000 | 4,320,000 | \$ - |
| Other Support: | | | | |
| Memberships | 127,900 | 127,900 | 83,885 | (44,015) |
| Gifts | 69,600 | 69,600 | 21,180 | (48,420) |
| Miscellaneous | 16,406 | 16,406 | 16,406 | - |
| Total Other Support | 213,906 | 213,906 | 121,471 | (92,435) |
| Program Revenues: | | | | |
| Admissions and Tours | 272,000 | 272,000 | 185,136 | (86,864) |
| Sales - Shops and Gallery | 122,000 | 122,000 | 126,035 | 4,035 |
| Public Programs | 55,000 | 55,000 | 600 | (54,400) |
| Educational Programs and Trip Income | 188,100 | 188,100 | 106,023 | (82,077) |
| Grants | 223,890 | 221,390 | 71,108 | (150,282) |
| Grants - FFTC | 10,000 | 3,442,604 | 1,210,310 | (2,232,294) |
| Building Rentals | 28,000 | 28,000 | 4,050 | (23,950) |
| Interest and Investment Income | 9,000 | 9,000 | 42,307 | 33,307 |
| Miscellaneous Income | 7,000 | 7,000 | 52,657 | 45,657 |
| Total Program Revenues | 914,990 | 4,345,094 | 1,798,226 | (2,546,868) |
| TOTAL REVENUES | 5,448,896 | 8,879,000 | 6,239,697 | (2,639,303) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Operational and Program Expenditures: | | | | |
| Salaries | 2,333,228 | 2,466,680 | 2,415,586 | 51,094 |
| Payroll Taxes | 178,109 | 188,317 | 177,318 | 10,999 |
| Health Insurance | 490,262 | 490,262 | 410,384 | 79,878 |
| Retirement | 408,287 | 428,459 | 416,736 | 11,723 |
| Professional Services | 131,300 | 176,412 | 76,313 | 100,099 |
| Maintenance and Service Contracts | 85,336 | 89,966 | 78,920 | 11,046 |
| Vehicle Maintenance and Operations | 12,140 | 12,140 | 15,669 | (3,529) |
| Carolina Foundation Grant Expenses | - | 3,432,604 | 1,210,310 | 2,222,294 |
| Building Repairs and Maintenance | 140,675 | 155,156 | 116,429 | 38,727 |
| Rentals and Leases | 11,070 | 11,222 | 7,498 | 3,724 |
| Insurance - General Liability and Workers' Comp | 134,025 | 134,025 | 118,349 | 15,676 |
| Utilities | 161,000 | 161,000 | 164,637 | (3,637) |
| Telephone | 60,679 | 62,210 | 53,288 | 8,922 |
| Advertising | 189,990 | 189,990 | 55,303 | 134,687 |
| Printing and Binding | 27,815 | 24,315 | 18,145 | 6,170 |
| Travel and Training | \$ 45,460 | 45,768 | 15,582 | \$ 30,186 |

(Continued)

**CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
ROCK HILL, SOUTH CAROLINA**

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

YEAR ENDED JUNE 30, 2023

| | BUDGET AMOUNTS | | ACTUAL | VARIANCE WITH REVISED BUDGET |
|--|----------------------------|-------------------------|-------------------------|------------------------------------|
| | ORIGINAL | REVISED | | |
| Postage | \$ 16,290 | 10,890 | 3,353 | \$ 7,537 |
| Membership Dues | 14,670 | 14,472 | 11,615 | 2,857 |
| Office Supplies and Small Equipment | 44,866 | 48,248 | 14,761 | 33,487 |
| Books and Publications | 3,883 | 3,773 | 329 | 3,444 |
| Hospitality | 14,950 | 15,026 | 8,532 | 6,494 |
| Computer Hardware and Software | 7,470 | 7,470 | 5,158 | 2,312 |
| Uniforms and Clothing | 10,200 | 10,354 | 6,062 | 4,292 |
| Specialized Department Supplies | 580,498 | 281,812 | 49,846 | 231,966 |
| Archival Supplies | 5,000 | 5,000 | 1,239 | 3,761 |
| Film and Processing | 100 | 14,330 | 10,459 | 3,871 |
| Cost of Sales | 70,686 | 77,686 | 78,403 | (717) |
| Exhibition Supplies | 13,750 | 13,750 | 13,342 | 408 |
| Cleaning Supplies | 7,250 | 7,250 | 5,565 | 1,685 |
| Licenses and Permits | 3,260 | 3,260 | 1,462 | 1,798 |
| Miscellaneous | 17,546 | 19,529 | 28,193 | (8,664) |
| Total Operational and Program Expenditures | <u>5,219,795</u> | <u>8,601,376</u> | <u>5,588,786</u> | <u>3,012,590</u> |
| Capital Outlay | 424,101 | 472,624 | 350,447 | 122,177 |
| TOTAL EXPENDITURES | <u>5,643,896</u> | <u>9,074,000</u> | <u>5,939,233</u> | <u>3,134,767</u> |
| NET CHANGE IN FUND BALANCE | (195,000) | (195,000) | 300,464 | 495,464 |
| FUND BALANCE, Beginning of Year | <u>3,072,342</u> | <u>3,072,342</u> | <u>3,072,342</u> | <u>-</u> |
| FUND BALANCE, End of Year | <u>\$ 2,877,342</u> | <u>2,877,342</u> | <u>3,372,806</u> | <u>\$ 495,464</u> |

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
 ROCK HILL, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION - OPEB PLAN SCHEDULES

SCHEDULE OF CHANGES IN THE COMMISSION'S TOTAL OPEB LIABILITY AND RELATED RATIOS

LAST SIX FISCAL YEARS

| | Year Ended | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| | June 30, 2023 | June 30, 2022 | June 30, 2021 | June 30, 2020 | June 30, 2019 | June 30, 2018 |
| Total OPEB Liability: | | | | | | |
| Service Cost | \$ 18,892 | 24,824 | 31,527 | 23,160 | 32,216 | \$ 31,127 |
| Interest | 63,839 | 45,919 | 48,695 | 68,681 | 65,954 | 67,549 |
| Differences Between Expected and Actual Experience | (145,547) | - | (42,422) | - | 107,639 | - |
| Changes of Assumptions | (826) | (264,877) | 11,174 | 270,618 | - | - |
| Benefit Payments, Including Refunds of Member Contributions | (128,150) | (129,000) | (124,000) | (118,475) | (137,150) | (151,159) |
| Net Change in Total OPEB Liability | (191,792) | (323,134) | (75,026) | 243,984 | 68,659 | (52,483) |
| Total OPEB Liability - Beginning of Year | 1,866,880 | 2,190,014 | 2,265,040 | 2,021,056 | 1,952,397 | 2,004,880 |
| Total OPEB Liability - End of Year | \$ 1,675,088 | 1,866,880 | 2,190,014 | 2,265,040 | 2,021,056 | \$ 1,952,397 |
| Covered-Employee Payroll | \$ 470,922 | 510,186 | 510,186 | 618,735 | 618,735 | \$ 741,403 |
| Net OPEB Liability as a Percentage of Covered-Employee Payroll | 355.70% | 365.92% | 429.26% | 366.08% | 326.64% | 263.34% |

Notes to Schedule:

The Commission adopted GASB #75 during the year ended June 30, 2018. Information is not available for prior years.

None

Significant Benefit Changes:

The discount rate was increased from 3.54% to 3.65% in FY 2023.

Significant Changes of Assumptions:

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
 ROCK HILL, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COMMISSION'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 SOUTH CAROLINA RETIREMENT SYSTEM

LAST TEN FISCAL YEARS

| | Year Ended June 30, | | | | | | | | | |
|--|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
| Commission's Proportion of the Net Pension Liability | 0.017943% | 0.017993% | 0.017878% | 0.018288% | 0.017900% | 0.017677% | 0.016609% | 0.016185% | 0.016797% | 0.016797% |
| Commission's Proportionate Share of the Net Pension Liability | \$ 4,349,833 | \$ 3,893,884 | \$ 4,568,264 | \$ 4,175,798 | \$ 4,010,834 | \$ 3,979,377 | \$ 3,547,658 | \$ 3,069,563 | \$ 2,891,887 | \$ 3,012,783 |
| Commission's Covered Payroll | \$ 2,136,622 | \$ 2,033,928 | \$ 1,994,585 | \$ 1,931,112 | \$ 1,861,588 | \$ 1,809,098 | \$ 1,608,408 | \$ 1,517,549 | \$ 1,524,918 | \$ 1,513,767 |
| Commission's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 203.58% | 191.45% | 229.03% | 216.24% | 215.45% | 219.96% | 220.57% | 202.27% | 189.64% | 199.03% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 57.06% | 60.75% | 50.71% | 54.40% | 54.10% | 53.34% | 52.91% | 56.99% | 59.92% | 56.39% |

Notes to Schedule:

The amounts presented for each fiscal year were determined as of June 30th of the preceding year.
 The Commission implemented GASB #68/71 during the year ended June 30, 2015. Information before 2014 is not available.
 The discount rate was lowered from 7.50% to 7.25% beginning with the year ended June 30, 2017 measurement date.
 The discount rate was lowered from 7.25% to 7.00% beginning with the year ended June 30, 2022 measurement date.

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
 ROCK HILL, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CONTRIBUTIONS
 SOUTH CAROLINA RETIREMENT SYSTEM

LAST TEN FISCAL YEARS

| | Year Ended June 30, | | | | | | | | | |
|---|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
| Contractually Required Contribution | \$ 421,587 | 353,825 | 316,479 | 310,257 | 281,170 | 252,614 | 209,817 | 177,890 | 165,413 | \$ 161,641 |
| Contributions in Relation to the Contractually Required Contribution: | | | | | | | | | | |
| Contributions from the Commission | 405,181 | 337,419 | 300,073 | 293,951 | 264,764 | 236,208 | 209,817 | 177,890 | 165,413 | 161,641 |
| Contributions from the State | 16,406 | 16,406 | 16,406 | 16,406 | 16,406 | 16,406 | - | - | - | - |
| Contribution Deficiency (Excess) | \$ - | - | - | - | - | - | - | - | - | \$ - |
| Commission's Covered Payroll | \$ 2,400,838 | 2,136,622 | 2,033,928 | 1,994,585 | 1,931,112 | 1,861,588 | 1,809,098 | 1,608,408 | 1,517,549 | \$ 1,524,918 |
| Contributions as a Percentage of Covered Payroll | 17.56% | 16.56% | 15.56% | 15.56% | 14.56% | 13.57% | 11.60% | 11.06% | 10.90% | 10.60% |

Notes to Schedule:

The Commission implemented GASB #68/71 during the year ended June 30, 2015. Information before 2014 is not available.

Supplementary Information

CULTURE AND HERITAGE COMMISSION OF YORK COUNTY
 ROCK HILL, SOUTH CAROLINA

SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2023

| | PROGRAM SERVICES | | SUPPORTING SERVICES | | TOTAL EXPENSES |
|--|-------------------|----------------------|------------------------|-------------|----------------|
| | EDUCATION PROGRAM | CULTURAL ART PROGRAM | MANAGEMENT AND GENERAL | FUNDRAISING | |
| Expenditures - Modified Accrual Basis | | | | | |
| Salaries | \$ 517,183 | 1,375,341 | 459,863 | 63,199 | \$ 2,415,586 |
| Payroll Taxes | 38,007 | 100,613 | 34,044 | 4,654 | 177,318 |
| Health Insurance | 65,500 | 167,438 | 169,195 | 8,251 | 410,384 |
| Retirement | 88,764 | 237,418 | 79,552 | 11,002 | 416,736 |
| Professional Services | 7,540 | 60,389 | 8,254 | 131 | 76,313 |
| Maintenance and Service Contracts | 13,759 | 32,424 | 31,723 | 1,013 | 78,920 |
| Vehicle Maintenance and Operations | 2,746 | 8,715 | 3,885 | 323 | 15,669 |
| Carolina Foundation Grant Expenses | 230,632 | 636,305 | 317,008 | 26,364 | 1,210,310 |
| Building Repairs and Maintenance | 20,238 | 65,183 | 28,628 | 2,381 | 116,429 |
| Rentals and Leases | 1,598 | 5,900 | - | - | 7,498 |
| Insurance - General Liability and Workers' Comp | - | - | 118,349 | - | 118,349 |
| Utilities | 30,649 | 87,026 | 43,356 | 3,606 | 164,637 |
| Telephone | 857 | 3,424 | 48,531 | 476 | 53,288 |
| Advertising | - | 55,303 | - | - | 55,303 |
| Printing and Binding | 1,550 | 7,502 | 9,093 | - | 18,145 |
| Travel and Training | 6,472 | 5,298 | 3,355 | 458 | 15,582 |
| Postage | - | 2,502 | 651 | 200 | 3,353 |
| Membership Dues | 635 | 4,249 | 6,550 | 181 | 11,615 |
| Office Supplies and Small Equipment | 397 | 11,748 | 2,576 | 40 | 14,761 |
| Books and Publications | 201 | 128 | - | - | 329 |
| Hospitality | 337 | 7,188 | 470 | 537 | 8,532 |
| Computer Hardware and Software | - | - | 5,158 | - | 5,158 |
| Uniforms and Clothing | 485 | 5,577 | - | - | 6,062 |
| Specialized Department Supplies | 9,697 | 37,119 | 2,037 | 994 | 49,847 |
| Archival Supplies | 264 | 975 | - | - | 1,239 |
| Film and Processing | - | 10,459 | - | - | 10,459 |
| Cost of Sales | - | 5,666 | 72,738 | - | 78,403 |
| Exhibition Supplies | 1,978 | 11,365 | - | - | 13,342 |
| Cleaning Supplies | 1,036 | 2,942 | 1,466 | 122 | 5,565 |
| Licenses and Permits | 194 | 1,268 | - | - | 1,462 |
| Miscellaneous | 1,437 | 2,189 | 24,545 | 21 | 28,192 |
| Capital Outlay | 63,503 | 187,781 | 93,042 | 6,122 | 350,447 |
| Total Expenditures - Modified Accrual Basis | 1,105,657 | 3,139,432 | 1,564,070 | 130,075 | 5,939,233 |
| Conversion to Accrual Basis: | | | | | |
| Depreciation | 15,243 | 43,281 | 21,562 | 1,793 | 81,879 |
| Capital Asset Additions/(Disposals) | (8,289) | (23,536) | (11,725) | (975) | (44,525) |
| Changes in the OPEB Liability and Related Accounts | (40,215) | (114,189) | (56,889) | (4,731) | (216,024) |
| Changes in the Compensated Absences Liability | 7,803 | 22,156 | 11,038 | 918 | 41,916 |
| Changes in Pension Liability and Related Accounts | (10,170) | (28,879) | (14,387) | (1,197) | (54,633) |
| Total Expenses - Accrual Basis | \$ 1,070,028 | 3,038,266 | 1,513,669 | 125,883 | \$ 5,747,846 |



**Independent Auditor’s Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards***

Board of Commissioners
The Culture and Heritage Commission of York County
Rock Hill, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the major fund of the Culture and Heritage Commission of York County (the “Commission”), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission’s basic financial statements, and have issued our report thereon dated December 4, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission’s internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Elliott Davis, LLC". The signature is written in a cursive style with a large, sweeping initial "E".

Charleston, South Carolina
December 4, 2023

Culture and Heritage Museums Director's Report February 27, 2024

Mission: to communicate and preserve the natural and cultural histories of the Carolina Piedmont, inspiring a lifetime of learning.

Visitation – January 2024

- Total visitation: 5,625 +2,078 or +35.47%
 - Museum of York County: 3,233
 - Historic Brattonsville: 255
 - Main Street Children's Museum: 2,101
 - Historical Center of York County: 36
- Total year-to-date: 42,745 (+7,473 or +21.19%)
 - Museum of York County: 19,913
 - Historic Brattonsville: 7,572
 - Main Street Children's Museum: 13,168
 - Historical Center of York County: 2,092

School Groups – January 2024

- Total school group visitation: 634
 - Museum of York County: 564
 - Historic Brattonsville: 0
 - Main Street Children's Museum: 36
- Year-to-date: 6,254 students
 - Museum of York County: 3,080
 - Historic Brattonsville: 2,603
 - Main Street Children's Museum: 571

Membership – January 2024

- New memberships: 118
- Membership revenue: \$9,485
- Year-to-date memberships: 802
- Year-to-date membership revenue: \$58,715
- Total Memberships: 1,440

CHM 2024-2025 Operating Budget

- Draft departmental budgets were submitted December 12, 2023.
- Department head budget meetings were held in mid-January.
- Preliminary budgets were entered into CSI by January 31.
- Budget and organizational chart to be presented at the March or April Commission Meeting.

Past Events

Gnome Day (MSCM)

- The program was a celebration of Vernon Grant and his love for Gnomes!
- Mother Goose shared some of her rhymes and showed artwork that Vernon Grant made to go along with them.
- Little visitors experienced some of those rhymes by exploring the museum and played themed games.
- Gnome Day took place on January 27 with 238 in attendance.

Murder and Mayhem at the Museum! (MYCO)

- The new member exclusive event took place on February 10 at the Museum of York County.
- The adult-only program invited members to solve the mystery of what happened to the curator.
- Attendees enjoyed charcuterie and champagne as they interviewed staff and sorted clues.
- Tickets were capped at 50 and the event was sold out.

By Way of the Back Door (HB)

- By Way of the Back Door took place every Saturday in February at Historic Brattonsville.
- The living history program focused on the daily lives of enslaved people in the 18th century, examining how people of African descent were involved in the American Revolution.
- With one Saturday remaining, attendance for the first three weekends was 206.

Community Heroes Day (MYCO & MSCM)

- The program took place on Feb 17 at Museum of York County.
- Main Street Children's Museum staff were on site at MYCO to welcome local community heroes.
- This collaboration between MSCM staff and local police and fire departments gave parents and children the opportunity to meet and understand the people who make our community safe.
- Children spoke with local law enforcement, saw firetrucks, and made thank-you-cards to show our community heroes how much we appreciate them.
- There were 245 visitors in attendance for this event.

Upcoming Events

Harry Potter Science Saturday (MYCO)

- The annual event invites visitors to visit MYCO's School of Witchcraft and Wizardry to explore connections between the magical world of Harry Potter and the real world.
- This year's event occurs on March 2 from 10am to 4pm at the Museum of York County.
- Visitors will collect magical creatures, play the Manywizard Masters Tournament of Magic, and learn about the fantastic beasts in our world.
- The Ministry of Magic and St. Bumbo's Hospital for Magical Maladies and Injuries will host our first career fair.
- *The Sky Over Hogwarts* will be shown in the planetarium.

Reconstruction – Living History Saturday (HB)

- Will take place on March 2 from 10am to 4pm at Historic Brattonsville.
- The annual Living History Saturday program highlights the cultural, social, and political changes in York County during the Reconstruction Era.
- Staff interpreters and costumed volunteers will demonstrate and interpret how the Reconstruction Era fundamentally changed culture, society, and politics in York County.
- There will be an interpretation of the “Liberty and Resistance” exhibit in the Brattonsville Store, a demonstration of Federal Army camp life, and historic hearth cooking from recipes in What Mrs. Fisher Knows About Old Southern Cooking (1881), one of the earliest cookbooks published by an African-American woman, and Mrs. Hill’s New Cook Book (1867).
- There will also be a quilting demonstration and make-and-take activities.

Living History Saturday: Founding Mothers (HB)

- Occurs on the remaining four Saturdays in March (9, 16, 23, 30), from 10am to 4pm.
- Historic interpreters and costumed volunteers will lead a series of new Living History Saturdays that focus on the lives of women in the Brattonsville community, emphasizing the important and changing roles of women in the development of Brattonsville through the 18th and 19th centuries, highlighting the daily activities of women in different centuries and social classes.
 - March 9 - Founding Mothers: A Home in the Wilderness
 - March 16 - Slave House, Farm House, Big House: Women in the 19th Century.
 - March 23 – Founding Mothers: Train Her Up
 - March 30 – Founding Mothers: Work and Play

Great Little Growers (MYCO)

- Takes place on March 23 at the Museum of York County.
- Young visitors are invited to join us to learn about the importance of gardening.
- Guests will get a chance to learn about different plants and flowers, and how to care for them.
- Each child will get a chance to decorate a plastic flower pot and plant an edible flower.

Miocene Seminar Series (MYCO)

- The three-class series will provide a fascinating look at the natural history of the Carolina Piedmont.
- CHM Curator of Natural History Dr. Steve Fields will explore North America twenty-five million years ago.
- Participants will learn how, over the course of the Miocene Epoch, changes in climate altered the landscape and prompted large-scale adaptation, migration, and extinction of lifeforms.
- During this time rhinos, elephant-like gomphotheres, and giant “pigs” were residents of the day.
- Along with horses, camels, and bizarre horned beasts, they had to contend with the world’s newest ecosystem – the grassland.
- The Miocene Seminar Series will begin in March and run through May.

Gardening Series – Beekeeping (MYCO)

- Occurs March 16, April 20, and May 11 from 1pm to 3pm at the Museum of York County.
- Our Gardening Series will discuss how to start producing honey and learning about urban gardening with a specialist from Victory Gardens.
- Our Senior Interpreter will demonstrate how to identify pests and control them naturally.
- Tickets are \$25 for members and \$30 for non-members.

CHM Project Updates

Lowry Family Theatre (McC)

- On February 19, York County Council approved the contract between Midwest Maintenance Inc. (MMI) and CHM for the structural repair of the auditorium roof.
- We are in the process of requesting the funding from the State and completing the required paperwork through York County Procurement.
- We will schedule and conduct a pre-construction meeting with Bennett Preservation Engineering, MMI, and CHM in the coming weeks, then issue a Notice to Proceed.

Col. Bratton House Preservation Project (HB)

- Midwest Maintenance Inc. (MMI) and their roofing subcontractors will remobilize on March 4 to complete the exterior phase of work, including the hanging of gutters on the east elevation of the house.
- Preservation Specialist Sara Johnson and preservation volunteers are removing the failed skim coat off the circa 1840 plaster and are testing materials for plaster conservation and repair.
- The preservation team visited Koons Sawmill in Laurens, SC on February 12 to verify a source of wood for repairs and replacement.

Homestead House Preservation Project (HB)

- Midwest Maintenance Inc. (MMI) expects to complete the final task list over the course of two weeks starting March 4.
- The replacement and original shutters were painted by McNeely Brothers Painting of York, SC and delivered on February 5. The shutters will be hung as part of the remobilization.
- Replacement of trim at the rake on the gable ends of the Assembly Hall, will be installed during MMI's remobilization.
- Metal roofing materials are expected to be shipped from the manufacturer on or around February 23.

Watt Cemetery (HB)

- All of the cameras have now been installed and County IT is in the process of networking and testing the equipment.
- We have solicited quotes from multiple vendors to install fencing around the cemetery. Once all of the quotes have been received we will select a vendor.

- Unfortunately, we have not received the site map from John Fisher and are hoping to receive it shortly.
- All of the Corten steel that we have in-house has been cut.
- 230 markers have been welded and polished, 110 have welded and are currently unpolished, and 80 square tubes have been cut but require additional materials.
- We have purchased additional Corten steel needed to produce 430 markers.
- The markers should be finished in late-April or early-May.

Blacksmith Forge Shed Replacement (HB)

- Assistant Site Director and Preservation Specialist Joe Mester, preservation volunteers, and Brattonsville Operations have erected the new heavy frame portion of the shed, and pine poles have prepared to be cut and joined into rafters.
- In the coming days they will set the pine pole rafters, hang the roofing boards, and rebuild the hearth of forge.



RECOMMENDATION FOR ACCESSION

| Temporary Custody ID: | Collection Type: | Method of Acquisition: |
|------------------------------|-------------------------|-------------------------------|
| TC404 | Archives/History | Gift |

Name of Donor:
 Tami Gibby

Description of Accession:

Collections:
 33 homemade buttons featuring the names and faces of York High School students, c. 1955

Archives:
 8 White Rose Annuals, dating 1949-1956
 5 Class/Reunion photographs
 Large collection of school photos, both identified and unidentified
 "Jimmie Bratton" Name Card, RHHS 1957
 "My Classmates" Photo Booklet, includes 47 portraits

***Itemized inventory on pages 4-7*

Overall Condition: Excellent Good Fair Poor

General/Comparable Size of Collection

The annuals will fit into existing White Rose Annual Collection in Rare Books.
 The photos will fit in an existing record box with other school photos.
 The buttons will fit in a box with other buttons

Significance/Ownership History Mission Rating: 5 (Scale of 1 – 5; 5 matches mission 100%)

The donor’s mother was Nancy Jonas who made all 33 buttons for a high school reunion and whose name is inscribed on the inside cover of most of the annuals. Nancy Jonas (1936-2020) was the daughter of Ernestine and Marion Jonas. She married John Templeton Dickson Sr. in 1955. John was in the Air Force, with he and Nancy living around in a number of places including, Southeast Asia, Japan, Iceland and several US states. They moved back to South Carolina when John retired, building a home in York on Adkins Rd.

The White Rose Annual is the yearbook for York High School. The Yorkville Female College was founded in 1852 on the grounds of 212 E Jefferson Street (McCelvey Center) and continued until it became the Yorkville Graded School in 1889. The original building burned on November 16, 1900 due to a chimney fire with a new building being erected in 1902. The central portion and east wing of the building were added in 1922. It became the York Elementary School in 1951 when grades 9 – 12 moved to the newly built high school (now Harold C. Johnson Middle). The building underwent renovations in 1956 when the annex was built. In 1973, the school was renamed McCelvey Elementary School in honor of Mr. George C. McCelvey, who was principal from 1912 – 1948. The last day of



school held in the building was June 4, 1987.

Potential Uses: X Research X Exhibition X Loan

The collection are good candidates for research, loan, and exhibition on topics related to York County Schools and the history of McCelvey.

Restrictions:


N/A

Unusual Costs:

N/A


Staff Recommendation (Signature & Title):

Date:

| | |
|---|----------|
|  DIRECTOR OF COLLECTIONS | 2/6/2024 |
|---|----------|

Executive Director Recommends (Signature):

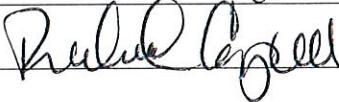
Date:

| | |
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|  | 2/6/2024 |
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Approved by the Culture and Heritage Commission on:

Executive Director Signature:

Date:

| | |
|---|---------|
|  | 2/28/24 |
|---|---------|



TC404 Inventory

.001-.033- 33 Buttons of York High School students c. 1955

8 White Rose Annuals 1949-1956

- 1949 White Rose Annual, Nancy Jonas
- 1950 White Rose Annual, Nancy Jonas, 7th Grade
- 1951 White Rose Annual, Nancy Jonas
- 1952 White Rose Annual, Nancy Jonas
- 1953 White Rose Annual, Nancy Jonas
- 1954 White Rose Annual, Nancy Jonas
- 1955 White Rose Annual, Nancy Jonas
- 1956 White Rose Annual, Mrs. J. C. Moore

Unidentified Photographs:

- Young white girl in white graduation cap and gown, thick curly brown hair
- Young white girl in white graduation cap and gown, slightly curly brown hair
- Young white girl in white graduation cap and gown, short curly brown hair
- Young white girl in white graduation cap and gown, very short hair
- Young white boy in white collar shirt
- Young white boy in suit and tie
- Young white boy in stripped collar shirt
- Young white girl with ascot
- Young white girl with white collar shirt and black mini tie
- Two white female children standing in dresses standing at the back of a car, young white child in shorts and suspenders to the right
- Young white woman in bathing suit on beach
- Two young white women with head scarfs on a bridge

Identified Photographs:

- Monty DuBose, age 12, 6th Grade, 1950-1951
- Eddie Warlick, 7th Grade, 1951-1952
- Mary Jane Hope, 13 years old, April 11, 1952, Grade 7
- Carolyn Senn, 7th Grade, 1951-1952
- Wayne Burton
- Lyn Senn, Junior Year, 1955-1956 (Carolyn Senn?)
- Coby Alexander, Junior Year, 1955-1956
- Onyra Warren, age 10, Grade 6, 1950-1951

- Anne Mason Morton, Junior Year, 1954-1955
- Virginia Martin
- Virginia Martin, 1955-1956
- Herbert Stacy, Junior Year, 1955-1956
- Lucille Normon, Tenth Grade, 1954-1955
- Coby Alexander, 1956-1957
- “Love, Johnny”
- Martha Raines, 7th Grade, 1951-1952
- Flore Ramsey, Junior Year, 1955-1956
- Joe Petty
- Mary Nelson
- Warrenette Duncan, 1956-1957
- Junior Ledgeford, Elventh Grade, 1954-1955
- Lucille Norman, Junior Year, 1955-1956
- Louise Rhodes, Junior Year, 1955-1956
- Jimmy Branch, Junior Year, 1955-1956
- Don Plexico, Tenth Grade, 1954-1955
- Don PLEXICO, 1956-1957
- Jimmie Bratton “To the very best girl I know Nelle Moore Jonas. Don’t forget I always love you. Love you always, Jimmie Bratton”
- Judy McDowell
- Coby Alexander, 1954-1955
- Tracy Ferguson, Junior Year, 1955-1956
- Annette Scism, Sophomore Year, 1955-1956
- Joyce Dillingham, Junior Year, 1955-195
- Bernice Buckner – Hemlock Station, Chester, S. C.
- Coby Alexander, 1951-1952, Grade 7
- Jerry Robinson, 1956-1957
- Albert Harris, Age 11, Grade 6, 1950-1951
- Melvin Propst, 7th Grade, 1951-1952
- Jerry Smith, 7th Grade, 1951-1952
- Pansy Smith, age 11, Grade 6
- Becky Oates, Freshman Picture 1954, Sharon High School
- Larry Nichols, age 14, Cramerton, North Carolina
- Imogene Mills, age 13, Grade 6, 1950-1951
- Bernice Buckner, 1956-1957, Chester High “Lots of love to a swell friend, Bernice”
- Warrenette Duncan, Junior Year, 1955-1956
- Phillis Peetnam, Junior Year, 1955-1956
- Ag 11, Grade 6 (Possibly Monty DuBose?)
- Bobby Joe Neely, Sophomore Year, 1955-1956

- Patricia Moss, 1951-1952, Grade 7
- Lyn Senn, 1956-1957
- Frieda Smart, Tenth Grade, 1954-1955
- Monty DuBose, 7th Grade, 1951-1952
- Bobby Stewart (group of multiple boys standing with an officer)
- Charleen Blanton, 9 months, November 22, 1951
- Betty Jo Evans
- Ferris Marshall, Lancaster, SC
- Brad Hildebrand, Vernon Carroll, Charles Bright, Jerry Robinson, 1951-1952, Grade 7
- Nancy Harris, 1952-1953
- Carolyn Baoth, Grade 7, 1954-1955
- Lawrence Ramsey, 1952-1953
- Aunt Agnas Jonas (Price?)
- Kenneth Howell, 1952-1953
- Lois Bright, 1952-1953
- Paul Albert Romeo, Beta Convention, March 2-3, 1956
- Tommy Faulkner, 1952-1953
- Ronnie Hutchinson, 1952-1953
- Ned Pryor, 1952-1953
- Jayce Dillingham, 1952-1953
- Jane Hope, Mrs. Larry E. Davis
- Les Burns, 1952-1953
- Becky Oates, Sophomore Year, 1954-1955, Sharon High School
- Virginia Martin, 1952-1953
- Mary Faye Towery
- Flore Ramsey, 1952-1953
- Dan Wilson, 8th Grade, 1952-1953
- Virginia Martin, ninth Grade, 1953-1954
- Don Plexico, 1952-1953
- Patricia Moss, 1953-1954, Ninth Grade / Coby Alexander, 1953-1954, Ninth Grade / Lucille Norman, 1953-1954, Ninth Grade / Frieda Smart, 1953-1954, Ninth Grade
- Carolyn Senn, 1952-1953 / Anne Marton, 1953-1954 Tenth Grade
- Jimmy Branch, 8th Grade, 1952-1953 / Buddy Smith, 8th Grade, 1952-1953
- Myra Warren, 1952-1953 / Patricia Moss, 1952-1953 / Coby Alexander 1952-1953
- Imogene Mills, 1952-1953 / Lots of Love, Bernice / Jane Hope, 1952-1953 / Nelle Jonas, 1952 – 1953
- Myra Warren, 1953-1954, Ninth Grade / Nancy Pryor, 1953-1954, Ninth Grade / Jane Hope, 1953-1954, Ninth Grade / Joyce Dillingham, 1953-1954, Ninth Grade



Reunion/School Photos

- Fifth Grade – 1947-1948
- Class of 1955 Reunion, June 21, 1975
- Class of 1955 – 25th Reunion – June 21, 1980
- June 23, 1990
- GA (Girls Auxiliary) Coronation Central Baptist Church

Jimmie Bratton Name Card, RHHS 1957

"My Classmates" Photo Booklet, includes 47 portraits

RECOMMENDATION FOR ACCESSION

| Temporary Custody ID: | Collection Type: | Method of Acquisition: |
|-----------------------|------------------|------------------------|
| TC408 | History/Archives | Gift |

Name of Donor:

Jennifer Wheeler

Description of Accession:
Collections:

.001-1941 Bethany High School (Clover) class ring

Archives:

State High School diploma for Bonnie Eloise Beamguard – May 30th 1941 in Clover, South Carolina from Bethany High School

“Memories” book – includes photos, notes, clubs, organizations, name cards, newspaper clipping for the Class of 1941

“A History of the Kings Mountain Chapel United Methodist Church 1864-1999 York, South Carolina: A Compilation of Histories, Ministers, Membership Rolls, Statistics, and Pictures in the Life and Ministry of the Kings Mountain Chapel United Methodist Church” by Robert Leslie Black

Overall Condition: Excellent Good Fair Poor

General/Comparable Size of Collection

The Diploma and Memories book will fit in a box while the King’s Mountain Book can fit on a bookshelf with like subjects.

The class ring will fit in a small box with other class rings and school related items.

Significance/Ownership History Mission Rating: 5 (Scale of 1 – 5; 5 matches mission 100%)

The Bethany High School items belonged to the donor’s mother, Bonnie Eloise Beamguard Wheeler (1925-2012). Bonnie was born in York, SC to farmers, Walter Jackson Beamguard and Mattie Lineburger Beamguard. Bonnie graduated from Bethany High School in 1941. She married Lt. Owen Edward Wheeler of Huntington, WV in 1949. Owen was a Navy pilot stationed in Norfolk, VA. They lived there until 1963 when Owen retired and they moved back to South Carolina. Bonnie was a member of the DAR and was active in Girl Scouts leadership in Charleston, SC. She was also an active member of Incarnation Lutheran Church, S.C. Synod Social Ministry Committee.

According to Bethany Elementary School’s website, Bethany High School was originally located at 337 Maynard Grayson Road in Clover, SC, where Bethany Elementary School stands today. In the 1940s, it was one of the only rural high schools in York County. A school has been on Maynard Grayson grounds since 1898, when a Presbyterian boarding school was built. A brick building was constructed in the early 1920s to house the high school department. This building was later used for the elementary school program when Bethany High School was consolidated with Clover High School.



The old high school building was used to house Bethany Elementary School until increased enrollment required the construction of a new facility. The new (and current) facility opened in December 1987. Additions to the facility were completed in 1993 and in 1999.

Potential Uses: Research Exhibition Loan

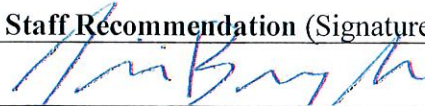
This donation will be an excellent resource for researching the Clover area and those who attended Bethany High School.

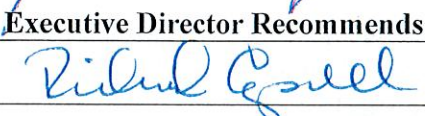
Restrictions:

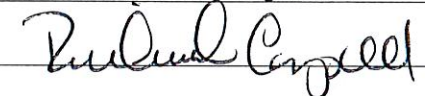
N/A

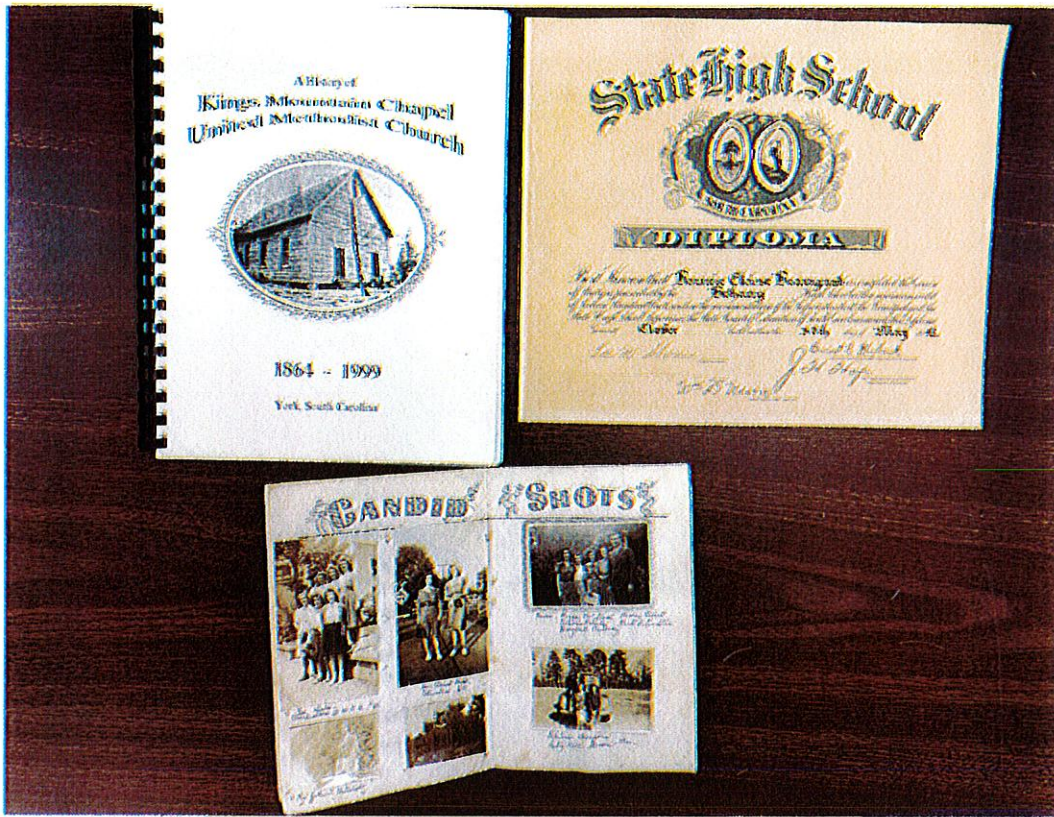
Unusual Costs:

N/A

| | |
|---|--------------------------|
| Staff Recommendation (Signature & Title):  DIRECTOR OF COLLECTIONS | Date: 2/6/2024 |
|---|--------------------------|

| | |
|---|--------------------------|
| Executive Director Recommends (Signature):  | Date: 2/6/2024 |
|---|--------------------------|

| | |
|---|--------------|
| Approved by the Culture and Heritage Commission on: Executive Director Signature: | Date: |
|  | 2/28/2024 |



RECOMMENDATION FOR ACCESSION

| Temporary Custody ID: | Collection Type: | Method of Acquisition: |
|------------------------------|-------------------------|-------------------------------|
| TC410 | Archives | Donation |

Name of Donor:
Susan Lowry Mason

Description of Accession:
Mary R. Lowry social security card, laminated

Overall Condition: Excellent Good Fair Poor

General/Comparable Size of Collection
Will fit into an acid free letter size folder and added to RG-21 Lowry Family Papers

Significance/Ownership History Mission Rating: 5 (Scale of 1 – 5; 5 matches mission 100%)

This item belonged to the donor's mother. The donor's mother Mary "Andy" R. Lowry had donated family memorabilia in 2000, 2008, and 2012 which was added to RG-21 Lowry Family Papers. The donor also donated her parent's marriage license in 2020. This item contributes to the information on the family members.

RG-21 Lowry Family Papers

The Lowry Collection primarily contains family histories, correspondence, property records, reunion records, and newspaper clippings relating to the activities of the Lowry family. The collection also includes photographs, publications, AV materials, Barnett and Bennett Bros. Circus papers, and some documents relating to the history of York, York County, South Carolina. The family papers document the Lowry – Avery Clan but also include information about the Arthur, Avery, Betrill, Bratton, Brice, Carroll, DeLoache, Dunovant, Gardner, Gaston, Hay, McClure, Miller, Moore, Starr, Twitty, Vaughan, Walker, Wilson, and Witherspoon families.

Susan Lowry Mason is the daughter of Mary Anne "Andy" Robinson Lowry (1927-2012) and Samuel Kenneth "Bo" Lowry, Jr. (1925-2020). Her parents were married by E. Gettys Nunn, probate judge on September 7, 1949. They had a church wedding September 15, 1949 in the Episcopal Church of the Good Shepherd at York.

Mary Anne "Andy" Robinson Lowry (1927-2012) is the daughter of Rev. Clayton Earle Bullis Robinson (1890-1979) and Susan Jeannette Chase Robinson (1889-1976). Andy graduated from Margaret Hall Episcopal High School in Versailles, KY and Woman's College of the University of NC in Greensboro. She was a member of the Tau Psi Omega sorority and Cornelian Society. Andy served as president of the Episcopal Churchwomen of Upper South Carolina in the late 1970s. She married Samuel Kenneth "Bo" Lowry, Jr. (1925-2020) on September 7, 1949. They had two sons and two daughters.

Samuel Kenneth "Bo" Lowry, Jr. (1925-2020) is the son of Samuel Kenneth "Bo" Lowry, Sr (1891-1978) and Mary Starr Lowry (1890-1979). He attended York High School and Darlington Academy in Rome, GA. He served as a Pharmacist Mate in the Navy during WWII from 1943 to 1946. He then earned a pharmacy degree from the Medical University of SC in 1950. He owned and operated the York Drug Store for 37 years; he was instrumental in developing Kennedy's Mixture with his father. He was a founding member of the York Jaycees and served on the York District School Board and with P.A.T.H. of York County.

Social Security Numbers

The Social Security Administration (SSA) began life as the Social Security Board (SSB). The SSB was created at the moment President Roosevelt inked his signature on the Social Security Act (August 14, 1935 at 3:30 p.m.). The SSB was an entirely new entity, with no staff, no facilities and no budget. The initial personnel were donated from existing agencies, and a temporary budget was obtained from Harry Hopkins and the Federal Emergency Relief Administration. Information copied from:

<https://www.ssa.gov/history/orghist.html>

Since the Social Security Board did not have a network of field offices in late 1936, it contracted with the U.S. Postal Service to distribute and assign the first batch of Social Security numbers through its 45,000 local post offices around the country. Of these 45,000 post offices, 1,074 were also designated as "typing centers" where the cards themselves were prepared. The procedure for issuing the first SSNs were that the SS-4 application forms were to be distributed by the post offices to employers beginning Monday, November 16, 1936. These forms asked the employers to indicate how many employees they had at their place of business. Using the data from the SS-4 forms, the post offices then supplied an SS-5 form for each employee and these forms (on which the assignment of an SSN was based) were to be distributed by the post offices beginning Tuesday, November 24, 1936. The completed SS-5 forms were returned to the post office where an SSN would be assigned and a card typed with the name and SSN. This step could happen on one of several ways. The person could return the card in person and wait while the "typing center" prepared their card, or they could hand the form to their local letter carrier, or they could put it in the mail. Once the SSN was assigned and the card typed, the local letter carrier then returned the card to the place of business as a piece of regular mail. The record of the SSN assignment was sent to Social Security headquarters in Baltimore, Maryland, where the master file of SSNs would be kept. Information copied from:

<https://www.ssa.gov/history/ssn/firstcard.html#:~:text=So%20the%20first%20card%20was,of%20cards%20showing%20earlier%20dates.>

Many of the federal and state programs that provide income security to U.S. families have their roots in the Social Security Act (the Act) of 1935. This Act provided for unemployment insurance, old-age insurance, and means-tested welfare programs. The Great Depression was clearly a catalyst for the Social Security Act of 1935, and some of its provisions—notably the means-tested programs—were intended to offer immediate relief to families. However, the old-age insurance program—the precursor to today's Old-Age, Survivors, and Disability Insurance, or Social Security, program—was not designed specifically to deal with the economic crisis of that era. Indeed, monthly benefit payments, under the original Act, were not scheduled to begin until 1942. In addition, from the beginning, the Social Security program has embodied social insurance principles that were widely discussed even before the onset of

the Great Depression. Information copied from :
<https://www.ssa.gov/policy/docs/ssb/v66n1/v66n1p1.html#:~:text=This%20Act%20provided%20for%20Unemployment,offer%20immediate%20relief%20to%20families.>

Potential Uses: Research Exhibition Loan

Adding this primary document to the Lowry Family Papers provides information for family historians and genealogists. In addition this item could be useful for researchers interested in the history of Social Security, President Roosevelt, and federal programs.

Restrictions:

none

Unusual Costs:

None

Staff Recommendation (Signature & Title):

Date:

Nancy Sambets Director of Archives

2-6-2024

Executive Director Recommends (Signature):

Date:

Richard Ogilby

2/6/2024

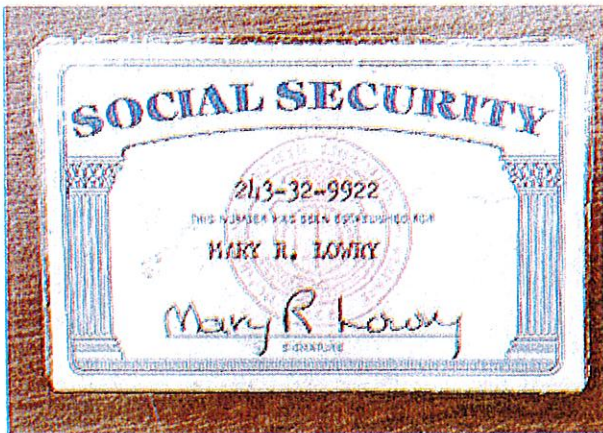
Approved by the Culture and Heritage Commission on:

Executive Director Signature:

Date:

Richard Ogilby

2/28/2024



RECOMMENDATION FOR ACCESSION

| Temporary Custody ID: | Collection Type: | Method of Acquisition: |
|-----------------------|------------------|------------------------|
| TC411 | Archives | Donation |

Name of Donor:
Cathy Walsh

Description of Accession:
c. 1915 Rock Hill Buggy Company catalogue with c. 1916 clippings of tatting patterns glued to some of the pages.

Overall Condition: Excellent Good Fair Poor

General/Comparable Size of Collection
Will fit into 1 legal size document folder.

Significance/Ownership History Mission Rating: (Scale of 1 – 5; 5 matches mission 100%)

The donor received this from her great aunt, Genevieve (Ginny) Smathers Holt Gaddy Capps in the 1980s. Ginny used this c. 1915 catalog to save her c. 1916 tatting patterns such as Butterfly design, spiderweb border, star pattern table mat, and silk lace baby booties. Tatting was a thread art accomplished by using a small hand shuttle.

The **Rock Hill Buggy Company catalogue** for “pleasure and business vehicles” states that it is in its 28th year of operation and includes drawings of various vehicles: ice wagon, butchers wagon, organ wagon, milk wagon, parcel wagon, delivery wagon, platform delivery wagon and more. Descriptions include size and accessories for each vehicle but no prices. The final page of the 58 paged catalogue includes a list of available colors the prospective buyer could choose from.

Genevieve “Ginny” Smathers Holt Gaddy Capps (1922-2003) the daughter of Hack Arnold Smathers (1896-1956) and Jennie Ann Netherton Smathers (1900-2000) was born in Canton, NC. She was a native of Haywood County and lifelong resident of Buncombe County, NC. She was married three times: in 1939-? to William Edgar Holt, Jr. (1915-1979), 1953-1965 to Orville Woodrow Gaddy (1912-1974), 1975-2003 to Jack Anderson Capps (1926-2004). She had four daughters and one son. She is buried at Western Carolina State Veterans Cemetery with her husband Jack Anderson Capps, a veteran of World War II who served in both the Army and Air Force.

Tatting, or frivolite, the French name, originated in Europe in the late eighteenth century. It is the art of making fine lace edgings and material, which are characterized by the tiny rings and picots, or loops, which both decorate the work and hold the rings together. The edgings were sewn on ladies' handkerchiefs, dresser scarves and linens. They decorated dresses, babies clothes, blouses, underclothing and many other places where lace was desired. Whole caps, scarves, tablecloths and other items were made entirely of tatting.

Tatting information copied from:

<https://thelibrary.org/lohist/periodicals/bittersweet/su79h.htm#:~:text=Tatting%2C%20or%20frivolite%2C%20the%20French,and%20hold%20the%20rings%20together.>

THE ROCK HILL BUGGY COMPANY

By Michael C. Scoggins, CHM Historian

Following the end of the American Civil War, the city of Rock Hill, situated on the Charlotte, Columbia & Augusta Railroad, became a mecca for bankers, cotton brokers, merchants, and tradesmen. One of these men was Adley Holler, a native of Catawba County, North Carolina, who served in the 6th South Carolina Infantry Regiment and the 28th North Carolina Infantry Regiment during the war. Holler moved to Rock Hill about 1871 and set up shop as a house carpenter. He constructed Rock Hill's first two-story commercial building, and in 1880 he was hired to build the woodwork for the Rock Hill Cotton Factory, York County's first textile mill. The mill helped boost Rock Hill's postwar economy, and it was followed in rapid succession by the city's other first-generation cotton mills: the Highland Park Mill, the Arcade Mill, the Victoria Mill, and the Manchester Mill, all of which were constructed by Adley Holler. It is a tribute to Holler's skills that many of these buildings are still standing and still in use.

During this same period, the enterprising Holler opened a furniture store on the corner of Main and Caldwell Streets in downtown Rock Hill with his brother, A. E. Holler. In order to supplement his income, Adley Holler—who began to refer to himself as “Adlai Holler” or “A. D. Holler”—manufactured brick and tile, and he also repaired wagons and buggies, which were mostly made of wood, in the rear of his furniture shop. In 1884, Holler's daughter, Alice, married a young Rock Hill entrepreneur named John Gary Anderson, a union that was to have important ramifications for the future of Rock Hill.

Like A.D. Holler, John Gary Anderson was also a native of North Carolina, and after the death of his parents he moved to Rock Hill to live with his grandfather Gary Anderson, who worked on the Mount Gallant plantation. With little formal education but a great business sense and a drive to succeed, Anderson purchased a grocery store in downtown Rock Hill and began selling farm implements and dry goods as well. After marrying Alice Holler, Anderson closed his store and entered into a partnership with his father-in-law to build buggies and wagons. The Holler and Anderson Buggy Company was chartered in 1886 and capitalized in 1889 with \$8,000 of stock. Horse-drawn buggies, carriages and wagons were immensely popular then, and the company grew rapidly, offering an ever increasing variety of standard models as well as custom-built vehicles and modifications. By 1892 the company had outgrown its original quarters and was ready to expand with public investment. The owners changed the name to the Rock Hill Buggy Company and incorporated with \$75,000 in stock. With fresh capital in hand, Holler and Anderson constructed a new factory on Laurel Street that eventually covered five acres, adjacent to the Charleston, Cincinnati & Chicago (“Three C's”) Railroad. There were separate buildings for woodwork, ironwork, goldsmithing, painting, trimming, drying, and warehousing.

Among the new investors were Rock Hill Cotton Factory owner David Hutchinson and local developer and businessman James Milton Cherry. These partners took over some of the corporate stewardship, and Holler retired from the business soon afterwards, selling his interest in the company to J. M. Cherry. By now the Rock Hill buggies and wagons had acquired an enviable reputation for quality and reliability,

and Anderson advertised his products nationwide with the slogan “A Little Higher in Price, But...” Anderson’s vehicles were sold not only in the United States, but overseas as well, in places like Mexico, Cuba, Europe, and the British Isles, helping to make the name “Rock Hill” famous world-wide. The company sold buggies, carriages, surreys, hacks, phaetons, and gigs, and a wide variety of wagons designed for all types of agricultural, industrial and commercial use. The only parts not made in Rock Hill were the wheels, and by the first decade of the twentieth century the Rock Hill Buggy Company was producing a complete vehicle every twenty-five minutes of each work day.

Always looking ahead, Anderson’s buggy business incorporated a number of technological innovations. In 1887 he ran Rock Hill’s first telephone line from his shop to the Three C’s freight station so that he could quickly learn when his orders arrived. The telephone generated a great deal of interest, and soon other businessmen in Rock Hill wanted one too. This interest inspired Anderson, along with J. M. Cherry and A. R. Smith, to establish the Rock Hill Telephone Company in 1895. Another innovation took place in early 1904, when the buggy company became the first factory in Rock Hill to convert to electrically powered machinery. At its height the Rock Hill Buggy Company employed 125 people—carpenters, painters, mechanics, assemblers, packers and shippers and was manufacturing 6,000 vehicles per year. By 1910, however, the United States was beginning to embrace the automobile, and demand for horse-drawn buggies and carriages started to wane. Wagons, however, remained a strong commodity, as the automobile was not yet powerful and robust enough to transport heavy loads.

The Rock Hill Buggy Company catalog for 1915 features an amazing 51 standard wagon models, all made from “the best air-seasoned hardwoods” harvested in the York County area. There were light delivery wagons, full or heavy delivery wagons, milk delivery wagons, furniture wagons, coal wagons, bottlers’ wagons, ice wagons, panel wagons, laundry or parcel wagons, butchers’ wagons, organ wagons, farmers’ combination delivery wagons, and rural school wagons. Many were available in covered and open versions, with or without panels, and there were 28 standard colors to choose from, ranging from carmillion, azure blue and chrome green to claret wine, lemon yellow, cobalt blue and French gray. The catalog also notes that, “If you do not find the style suited to your particular needs, we can make it for you, but special orders *will be* filled only at additional prices.”

Customer satisfaction was paramount with the Rock Hill Buggy Company, and the 1915 catalog includes a page of glowing testimonials from delighted customers. The Bennett-Terry Company of Lancaster, SC, wrote: “This is the second wagon bought from you, so, hereafter, when in need of a good wagon we will call on you.” Rock Spring Bottling Works in Spartanburg was equally supportive: “Please accept our thanks for the good job. Count on us for a ‘booster’ for the Rock Hill Buggy Company.” After receiving his wagon, Walter Toms Wray of Asheville, NC, exulted that “I have examined it carefully and find it superior in quality and workmanship to any wagon of its kind I have ever seen.”

In spite of their success making wagons, it was clear to Anderson and his associates that the glory days of horse- and mule-drawn vehicles were ending. The automobile was steadily gaining in popularity and the demand for buggies was rapidly diminishing. Nothing reinforced that notion more so than the outbreak of World War I in 1914. It soon became apparent that the war in Europe would be the world’s first fully mechanized war, and by the fall of 1915 orders for Rock Hill buggies were almost nonexistent. The time had come to embrace the automobile if the company was to survive.

Potential Uses: Research Exhibition Loan

The catalogue is useful for researching Rock Hill Buggy Company, c. 1915 vehicles, history of advertising as well as scrapbooking, tating, and women's history.

Restrictions:

None

Unusual Costs:

None

Staff Recommendation (Signature & Title):

Date:

Nancy Amuletts Director of Archives

2-6-2024

Executive Director Recommends (Signature):

Date:

Richard Coyle

2/6/2024

Approved by the Culture and Heritage Commission on:

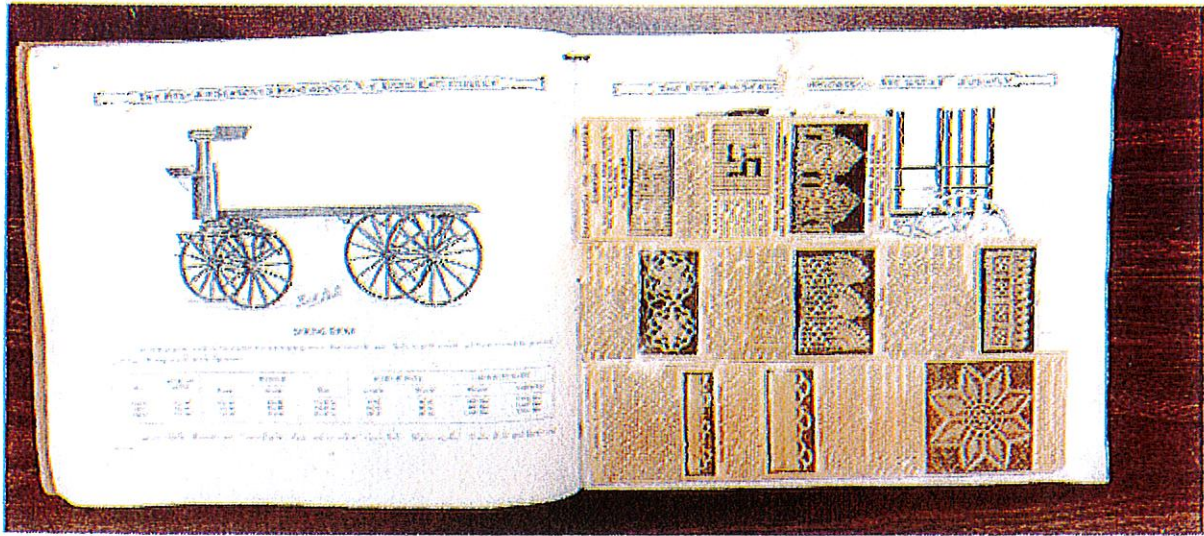
Executive Director Signature:

Date:

Richard Coyle

2/28/24





RECOMMENDATION FOR ACCESSION

| Temporary Custody ID: | Collection Type: | Method of Acquisition: |
|-----------------------|------------------|------------------------|
| TC413 | Archives | Donation |

Name of Donor:
Paulajo Gross

Description of Accession:
Thursday Afternoon Book Club minutes 2007 – 2023 which include meeting notes, funeral pamphlet, book suggestions, yearbooks, email correspondence and member information.

Overall Condition: Excellent Good Fair Poor

General/Comparable Size of Collection

These items will fit into 1 letter sized document box and added to the existing collection RG-201.

Significance/Ownership History Mission Rating: 5 (Scale of 1 – 5; 5 matches mission 100%)

These materials are an excellent addition to RG-201 Thursday Afternoon Book Club Collection donated to the archives in 2016.

The Thursday Afternoon Book Club was organized in York, SC in 1920 by Margaret Marshall and 25 ladies. Rachel Wylie served as the first president. The Club belonged to the north central district of the Federation of Women's Clubs. As a book club, they were civic-minded and over the years supported many causes such as the library in the York Graded School, sold tuberculous seals, beautified the cemetery, sponsored lighting of the Christmas tree, served Christmas dinners for the York Crustbreakers Club, donated over 400 dolls to less fortunate children at Christmas, supported many beautification efforts in York, and hosted several book signings. They met twice a month until recently and now only once a month. Over the years, programs included guest speakers, food, games, and sometimes travel to see museum exhibits. The Thursday Afternoon Book Club is still in existence and is older than the Tea & Topics Book Club and the York Book Club (both are still active).

Members check in to meetings by naming off the current book they are reading.

These particular documents do discuss the Club's response to COVID-19 and how it has affected them as an organization and as individuals.

Potential Uses: Research Exhibition Loan

The Thursday Afternoon Book Club minutes and membership lists provide helpful information to genealogists or others researching female citizens of York as well as social causes and events that their members have been involved in over the years.

Restrictions:

None

Unusual Costs:

None

Staff Recommendation (Signature & Title):

Date:

Trancy Sambuto Director of Archives

2-6-2024

Executive Director Recommends (Signature):

Date:

Richard Cogwell

2/6/2024

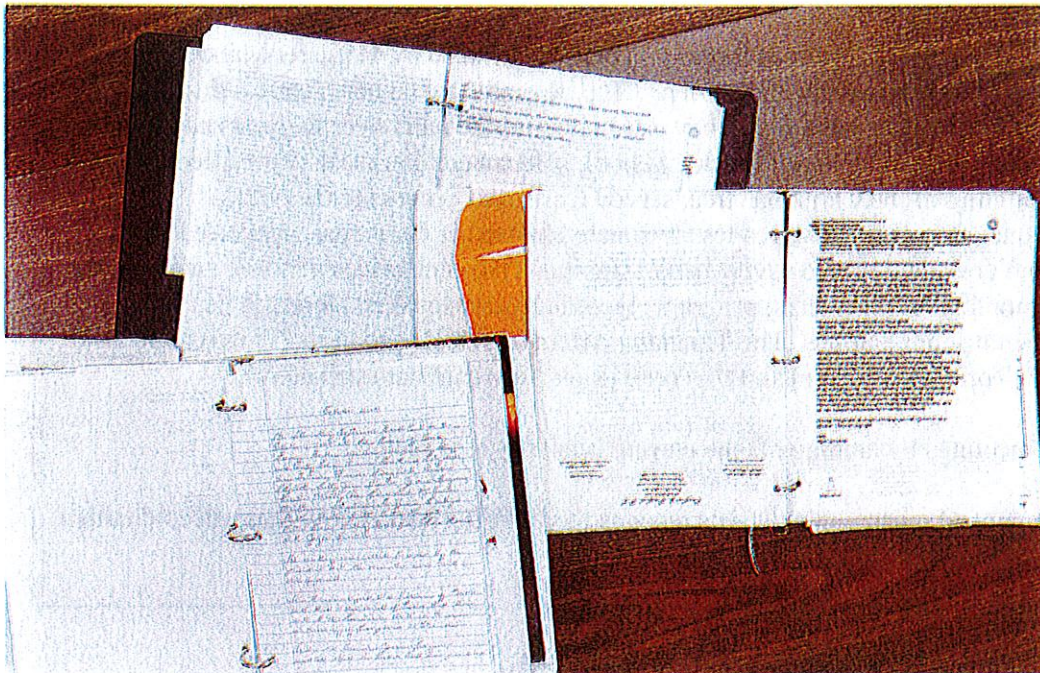
Approved by the Culture and Heritage Commission on:

Executive Director Signature:

Date:

Richard Cogwell

2/28/24



RECOMMENDATION FOR ACCESSION

| Temporary Custody ID: | Collection Type: | Method of Acquisition: |
|-----------------------|------------------|------------------------|
| TC415 | Archives | Donation |

Name of Donor:
Robert "Bob" D. Alexander

Description of Accession:
Undated, autographed photo of Harry Carey on a horse in dressed parade attire. It is unknown where the photo was taken.

Overall Condition: Excellent Good Fair Poor

General/Comparable Size of Collection
Will fit into one letter size acid free folder into the existing circus collection.

Significance/Ownership History Mission Rating: 5 (Scale of 1 – 5; 5 matches mission 100%)

The item belonged to the donor's maternal uncle James "Jimmy" Rodney Scott Jr. It is unknown how or when his uncle acquired the photograph.

In 1934, western film star Harry Carey was hired for a 12 week contract as the feature attraction for the Barnett Bros. Circus from April 30 to July 21. His most recent film "Trader Horn" had been released in 1931. He traveled with the circus in Ohio, Pennsylvania, Illinois, Iowa, Wisconsin, Indiana, and then back to Ohio. Although Carey did not come to York, residents like James "Jimmy" Rodney Scott, Jr. managed to obtain autographed photographs of their Hollywood star.

James "Jimmy" Rodney Scott Jr. (1910-1947) was the son of James Rodney Scott Sr. (1886-1969) and Elizabeth Deviney Scott (1890-1970). He grew up in the Philadelphia area of York County and attended York High School and then the Ashville Farm School in North Carolina. He was married to Ima Diamond Scott (1918-1981) from Barnwell, South Carolina and they had one son, James Rodney Scott III (1945-2020). During World War II he served as an Army Corporal in the Philippines.

Henry "Harry" DeWitt Carey II (January 16, 1878 - September 21, 1947), was the son of Henry DeWitt Carey and Ella Josephine Ludium, and his nickname was "Harry Carey." His father was Justice Henry DeWitt Carey of New York. He graduated from New York University and about 1921 he grew into one of the most popular Western movie stars of early motion pictures, where he occasionally wrote and directed films. In the early 1930's he was nominated for an Oscar for one of his films, "Mr. Smith Goes to Washington." He married Olive Fuller Golden (1896-1988) at All Saints Episcopal Church in Beverly Hills. She was an actress that he met in 1920 while on the set of a movie. As a silent film star and western hero in 1934, he was hired by **Barnett Bros. Circus** for 12 weeks (April 30 – July 21) in order to draw more people to the shows through his celebrity status. He was a tremendous asset to the show and was Master of Ceremonies for the Wild West Concert put on by the circus band. His son, Henry Carey, III, (Dobe), was also an actor.

Potential Uses: Research Exhibition Loan

This item is useful for researchers interested in Harry Carey, early motion pictures, western film stars, Barnett Bros. Circus, cowboys, and local history.

Restrictions:

None

Unusual Costs:

None

Staff Recommendation (Signature & Title):

Date:

Nancy Samuels Director of Archives

2-6-2024

Executive Director Recommends (Signature):

Date:

Richard Cignell

2/6/2024

Approved by the Culture and Heritage Commission on:

Executive Director Signature:

Date:

Richard Cignell

2/28/2024



RECOMMENDATION FOR DEACCESSION

| Accession number: | Collection Type: | Date of Accession: |
|-------------------|------------------|--------------------|
| HB1977.136 | History | 1977 |

Description of Object(s) & Condition: Pine reproduction table with Hepplewhite legs.

Method of Acquisition: Purchased from Wade Fairey

Legal Status

Appropriate museum staff has consulted to ascertain whether there are any legal restrictions that would limit CHM's right to deaccession and dispose of the object(s).

Restrictions: N/A

Justification

Specific reasons for recommending the deaccession of the object(s): Due to AAM professional standards and requirements for the care of items in the permanent collection, CHM is evaluating every object on display at HB.

Reproduction made by Brattonsville staff for use onsite. Table would be better suited onsite where it can be on permanent display in accordance with the 2019 furnishing plan.

Does it complement another collection? No

Exhibit History

Desk was on display in HB:Col. Bratton's:Parlor since 2006, if not earlier, as documented in inventories. It remained on-site until 2021 when all furniture was removed from Col. Bratton's in preparation for building restoration.

Does the object have possible future value as a loan or for exhibition? No due to the fact that it is a modern reproduction to be used specifically at HB.

Can the object be used as part of a study collection? No due to the fact that it is a modern reproduction to be used specifically at HB.

Publication History

N/A

Value:

Current estimated value and determining source: \$150 when purchased in 1977



Proposed Disposition:

Transfer to: Historic Brattonsville living history/education collection where it can be permanently displayed in accordance with the 2019 furnishing plan.

Transfer via: CHM Collections Dept.

| Sale | Donation | Exchanged for |
|------|----------|---------------|
| | | |

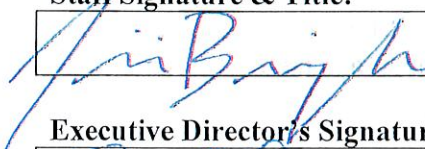
If transferred to public sector, transfer will occur via:


| Public Auction | Dealer |
|----------------|--------|
| | |

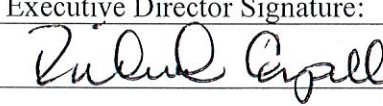
Physical Destruction

Method & Explanation:

In accordance with CHM's Collection Policy and AAM Code of Ethics, any proceeds derived from the sale of deaccessioned objects will be placed into a fund for the acquisition or direct care of CHM's collection.

| | |
|--|--------------------------|
| Staff Signature & Title:  DIRECTOR OF COLLECTIONS | Date: 2/5/2024 |
|--|--------------------------|

| | |
|---|--------------------------|
| Executive Director's Signature:  | Date: 2/6/2024 |
|---|--------------------------|

| | |
|--|---------------------------|
| Approved by the Culture and Heritage Commission on: Executive Director Signature:  | Date: 2/28/2024 |
|--|---------------------------|

ACTION TAKEN ON CURATOR'S RECOMMENDATION

Disposition of Object(s):



RECOMMENDATION FOR DEACCESSION

| Accession number: | Collection Type: | Date of Accession: |
|-------------------|------------------|--------------------|
| HB1977.045 | History | 1977 |

Description of Object(s) & Condition: five drawer mahogany chest of drawers, English style, c. 1780, in fair condition

Method of Acquisition: Donated by Chestnut Gallery of Spartanburg, SC, specifically for use onsite.

Legal Status

Appropriate museum staff has consulted to ascertain whether there are any legal restrictions that would limit CHM's right to deaccession and dispose of the object(s).

Restrictions: N/A

Justification

Specific reasons for recommending the deaccession of the object(s): Due to AAM professional standards and requirements for the care of items in the permanent collection, CHM is evaluating every object on display at HB.

No local provenance. A Spartanburg, SC antique dealer donated it to HB for use onsite in 1977. Dresser/chest of drawers would be better suited onsite where it can be on permanent display in accordance with the 2019 furnishing plan.

Does it complement another collection? No

Exhibit History

Desk was on display in HB:Col. Bratton's:Bedroom since 2006, if not earlier, as documented in inventories. It remained on-site until 2021 when all furniture was removed from Col. Bratton's in preparation for building restoration.

Does the object have possible future value as a loan or for exhibition? No, without knowing who specifically made the piece or which family owned it, its loan potential is extremely limited.

Can the object be used as part of a study collection? No, without knowing who specifically made the piece or which family owned it, the research potential is extremely limited.

Publication History

N/A

Value:

Current estimated value and determining source: N/A



Proposed Disposition:

Transfer to: Historic Brattonsville living history/education collection where it can be permanently displayed in accordance with the 2019 furnishing plan.

Transfer via: CHM Collections Dept.

| Sale | Donation | Exchanged for |
|------|----------|---------------|
| | | |

If transferred to public sector, transfer will occur via:

| Public Auction | Dealer |
|----------------|--------|
| | |


Physical Destruction

Method & Explanation:

In accordance with CHM's Collection Policy and AAM Code of Ethics, any proceeds derived from the sale of deaccessioned objects will be placed into a fund for the acquisition or direct care of CHM's collection.


Staff Signature & Title:

Date:

| | |
|---|----------|
|  DIRECTOR OF COLLECTIONS | 2/5/2024 |
|---|----------|

Executive Director's Signature:

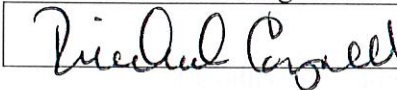
Date:

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|  | 2/6/2024 |
|---|----------|

Approved by the Culture and Heritage Commission on:

Executive Director Signature:

Date:

| | |
|---|-----------|
|  | 2/28/2024 |
|---|-----------|

ACTION TAKEN ON CURATOR'S RECOMMENDATION

Disposition of Object(s):



RECOMMENDATION FOR DEACCESSION

| Accession number: | Collection Type: | Date of Accession: |
|---------------------------|------------------|--------------------|
| HB1982.022 (1982.042.001) | History | 1982 |

Description of Object(s) & Condition: Reproduction desk with one drawer and tapered legs in good condition.

Method of Acquisition: Purchased from a dealer in Spartanburg, SC for us at HB

Legal Status

Appropriate museum staff has consulted to ascertain whether there are any legal restrictions that would limit CHM's right to deaccession and dispose of the object(s).

Restrictions: N/A

Justification

Specific reasons for recommending the deaccession of the object(s): Due to AAM professional standards and requirements for the care of items in the permanent collection, CHM is evaluating every object on display at HB.

No local provenance as the table was made in Charleston, SC in c. 1900. A Charleston dealer purchased it from the original family who then sold it to a dealer in Spartanburg, SC. The desk would be better suited onsite at Historic Brattonville in Col. Bratton's/Female Seminary where it can be used in the living history collection for interpretation in accordance with the 2019 furnishing plan.

Does it complement another collection? No

Exhibit History

Desk was on display in HB:Homestead:2nd Floor Bedroom since 2006, if not earlier, as documented in inventories. It remained on-site until 2021 when all furniture was removed from Homestead in preparation for building restoration.

Does the object have possible future value as a loan or for exhibition? No, without knowing who specifically made the piece or what Charleston family had it made, its loan potential is limited.

Can the object be used as part of a study collection? No, without knowing who specifically made the piece or what Charleston family had it made, its research potential is limited.

Publication History

N/A



Value:

Current estimated value and determining source: \$175 when acquired in 1982

Proposed Disposition:

Transfer to: Historic Brattonsville living history/education collection where it can be permanently displayed in accordance with the 2019 furnishing plan.

Transfer via: CHM Collections Dept.

| Sale | Donation | Exchanged for |
|------|----------|---------------|
| | | |

If transferred to public sector, transfer will occur via:

| Public Auction | Dealer |
|----------------|--------|
| | |


Physical Destruction

Method & Explanation:

In accordance with CHM's Collection Policy and AAM Code of Ethics, any proceeds derived from the sale of deaccessioned objects will be placed into a fund for the acquisition or direct care of CHM's collection.

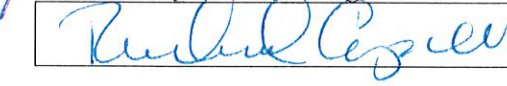
Staff Signature & Title:

Date:

| | |
|--|----------|
|  DIRECTOR OF COLLECTIONS | 2/5/2024 |
|--|----------|

Executive Director's Signature:

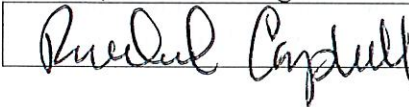
Date:

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|---|----------|
|  | 2/6/2024 |
|---|----------|

Approved by the Culture and Heritage Commission on:

Executive Director Signature:

Date:

| | |
|---|-----------|
|  | 2/23/2024 |
|---|-----------|

ACTION TAKEN ON CURATOR'S RECOMMENDATION

Disposition of Object(s):



RECOMMENDATION FOR DEACCESSION

| Accession number: | Collection Type: | Date of Accession: |
|--------------------|------------------|--------------------|
| 1991.036 (partial) | History | |

Description of Object(s) & Condition: 19 nitrate x-ray film slides

Method of Acquisition: Gift

Legal Status

Appropriate museum staff has consulted to ascertain whether there are any legal restrictions that would limit CHM's right to deaccession and dispose of the object(s).

Restrictions: N/A

Justification

Specific reasons for recommending the deaccession of the object(s): Nitrate film burns at a very high temperature making a fire very difficult to put out. Deaccessioning and disposing of the nitrate film would eliminate any risk for the collection, staff, or first responders in the event that a fire ever occurs in HC:Oversize Storage. Archival standards are to store nitrate film in a freezer and/or in a fireproof safe. Because the film was never used and offers no research options, staff believe disposing of the film is easier and safer than finding proper storage within the Historical Center. Other nitrate film that was previously found in the archival collection was disposed of years ago by the Archives Dept.

Does it complement another collection? No. The only dental items in the permanent collection were acquired with this donation which includes the first dental x-ray machine ever used in York County. There are examples of "Safety" film that was not processed with nitrate, and therefore safe for the collection, that will remain in the collection along with the original 1930 cardboard box the nitrate slides were purchased in. In the event that a dental exhibit is created in the future, the box and safety film would be great candidate for display alongside the x-ray machine.

Exhibit History

N/A

Does the object have possible future value as a loan or for exhibition? No

Can the object be used as part of a study collection? No, the film was never used as it is blank.

Publication History

N/A

Value:



Current estimated value and determining source: N/A

Proposed Disposition:

Transfer to:

Transfer via:

| Sale | Donation | Exchanged for |
|------|----------|---------------|
| | | |

If transferred to public sector, transfer will occur via:

| Public Auction | Dealer |
|----------------|--------|
| | |

Physical Destruction

Method & Explanation: Collections Staff will reach out to York Fire Department for help in proper disposal. There is a chance that they could use the film for training purposes.

In accordance with CHM's Collection Policy and AAM Code of Ethics, any proceeds derived from the sale of deaccessioned objects will be placed into a fund for the acquisition or direct care of CHM's collection.

| | |
|---|--------------------------|
| Staff Signature & Title: <i>[Signature]</i> DIRECTOR OF COLLECTIONS | Date: 2/5/2024 |
|---|--------------------------|

| | |
|--|--------------------------|
| Executive Director's Signature: <i>[Signature]</i> | Date: 2/6/2024 |
|--|--------------------------|

| | |
|---|---------------------------|
| Approved by the Culture and Heritage Commission on: Executive Director Signature: <i>[Signature]</i> | Date: 2/28/2024 |
|---|---------------------------|

ACTION TAKEN ON CURATOR'S RECOMMENDATION

Disposition of Object(s):

