

County of Lexington

SOUTH CAROLINA

COMPREHENSIVE

ANNUAL

FINANCIAL

REPORT



Fiscal Year Ending June 30, 2019

**COUNTY OF LEXINGTON
SOUTH CAROLINA**

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2019

**Issued By
Lexington County
Department of Finance**

**RANDOLPH C. POSTON
CHIEF FINANCIAL OFFICER**

**JOSEPH G. MERGO
COUNTY ADMINISTRATOR**

County of Lexington, South Carolina
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2019
TABLE OF CONTENTS

INTRODUCTORY SECTION	Page No.
LETTER OF TRANSMITTAL	15
GFOA CERTIFICATE OF ACHIEVEMENT	34
COUNTY OF LEXINGTON ORGANIZATION CHART	35
COUNTY MAPS	36
PRINCIPAL OFFICERS	38
FINANCIAL SECTION	
INDEPENDENT AUDITORS' REPORT	41
MANAGEMENT'S DISCUSSION AND ANALYSIS	45
BASIC FINANCIAL STATEMENTS	
<u>Exhibits</u>	
Government-wide Financial Statements	
1	Statement of Net Position 56
2	Statement of Activities 58
Fund Financial Statements	
3	Balance Sheet - Governmental Funds 59
4	Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 60
5	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds 61
6	Reconciliation of the Statement of Revenues, Expenditures, And Changes in Fund Balances of Governmental Funds to the Statement of Activities 62
7	Statement of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual 63
8	Statement of Net Position - Proprietary Funds 66
9	Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds 68
10	Statement of Cash Flows - Proprietary Funds 69
11	Statement of Fiduciary Net Position 71
Notes to the Financial Statements	72

	Page No.	
Required Supplementary Information		
RSI 1	Schedule of Changes in the County’s Total OPEB Liability and Related Ratios	124
RSI 2	Schedule of Proportionate Share of Retirement Systems Net Pension Liabilities	125
RSI 3	Schedule of Retirement Systems Contributions	126

COMBINING FUND STATEMENTS AND SUPPORTING SCHEDULE

Supplementary Information:
General Fund

A-1	Comparative Balance Sheets	130
A-2	Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	131
A-3	Schedule of Revenues - Budget and Actual	132
A-4	Schedule of Expenditures - Budget and Actual	135

Special Revenue Funds
Major funds

B-1	Summarized Balance Sheet - Library Programs	150
B-2	Summarized Schedules of Revenues, Expenditures, and Changes in Fund Balance - Library Programs	151
B-3	Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Library Programs	152
B-4	Summarized Balance Sheet – “C” Fund Programs	153
B-5	Summarized Schedule of Revenues, Expenditures, and Changes in Fund Balance – “C” Fund Programs	154
B-6	Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – “C” Fund Programs	155

Nonmajor funds

B-7	Combining Balance Sheet - Nonmajor Governmental Funds	158
-----	---	-----

<u>Exhibits</u>	Page No.	
B-8	Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds	159
B-9	Combining Balance Sheet – Special Revenue Funds	160
B-10	Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Special Revenue Funds	161
B-11	Summarized Balance Sheet - Circuit Solicitor’s Programs	162
B-12	Summarized Statement of Revenues, Expenditures, and Changes in Fund Balance - Circuit Solicitor’s Programs	163
B-13	Summarized Balance Sheet - Law Enforcement Programs	164
B-14	Summarized Statement of Revenues, Expenditures, and Changes in Fund Balance - Law Enforcement Programs	166
B-15	Summarized Balance Sheet - Other Designated Programs	168
B-16	Summarized Statement of Revenues, Expenditures, and Changes in Fund Balance - Other Designated Programs	169
B-17	Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual - Budgeted Special Revenue Funds	170
B-18	Special Revenue Fund - Drug Court	171
B-19	Special Revenue Fund - Victim Witness Program	172
B-20	Special Revenue Fund - Community Juvenile Arbitration	173
B-21	Special Revenue Fund – Solicitor’s Forfeiture Funds (Narc.)	174
B-22	Special Revenue Fund – Solicitor’s State Fund	175
B-23	Special Revenue Fund - Pretrial Intervention	176
B-24	Special Revenue Fund - Worthless Check Unit	177
B-25	Special Revenue Fund - Alcohol Education Program	178
B-26	Special Revenue Fund - Title IV-D DSS Process Server	179

<u>Exhibits</u>		Page No.
B-27	Special Revenue Fund - Multi-Jurisdictional Narcotics Task Force	180
B-28	Special Revenue Fund - Gray Collegiate Academy School Resource Officer	181
B-29	Special Revenue Fund -Violence Against Women Act	182
B-30	Special Revenue Fund - Victims of Crime Act	183
B-31	Special Revenue Fund - Child & Vulnerable Adult Abuse	184
B-32	Special Revenue Fund – Multi Crime Scene Investigation	185
B-33	Special Revenue Fund - Forfeiture Funds (Narcotics)	186
B-34	Special Revenue Fund - Inmate Services	187
B-35	Special Revenue Fund - School Resource Officer and Crossing Guard Contracts	188
B-36	Special Revenue - Civil Process Server	189
B-37	Special Revenue Fund - Off Duty Program	190
B-38	Special Revenue Fund – Body Cameras	191
B-39	Special Revenue Fund - Urban Entitlement Community Development	192
B-40	Special Revenue Fund - HOME Program	193
B-41	Special Revenue Fund - Clerk of Court Title IV-D DSS Child Support	194
B-42	Special Revenue Fund - LEMPG/Citizens Corp Grant (CERT)	195
B-43	Special Revenue Fund - DHEC/EMS Grant-In-Aid	196
B-44	Special Revenue Fund - Economic Development	197
B-45	Special Revenue Fund - Rural Development Act	198
B-46	Special Revenue Fund - Economic Development – CCED Grants	199

<u>Exhibits</u>		Page No.
B-47	Special Revenue Fund - Economic Development Project Fund	200
B-48	Special Revenue Fund - Accommodations Tax	201
B-49	Special Revenue Fund - Tourism Development Fee	202
B-50	Special Revenue Fund –Temporary Alcohol Beverage License Fee	203
B-51	Special Revenue Fund - Minibottle Tax	204
B-52	Special Revenue Fund - Indigent Care Program	205
B-53	Special Revenue Fund - Clerk of Crt Professional Bond Fees	206
B-54	Special Revenue Fund - Emergency Telephone System E-911	207
B-55	Special Revenue Fund – SCE&G Support Fund	208
B-56	Special Revenue Fund - Public Defender	209
B-57	Special Revenue Fund - Victims’ Bill-of-Rights	210
B-58	Special Revenue Fund - Campus Parking	211
B-59	Special Revenue Fund - Personnel/Employee Committee	212
B-60	Special Revenue Fund - Delinquent Tax Collection	213
B-61	Special Revenue Fund - Grants Administration	214
B-62	Special Revenue Fund - Pass-Thru Grants	215
Debt Service Funds		
C-1	Combining Balance Sheet	218
C-2	Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	219
Capital Projects Funds		
D-1	Combining Balance Sheet	223

<u>Exhibits</u>		Page No.
D-2	Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	224
	Proprietary Fund Types	
	Enterprise Funds	
E-1	Combining Statement of Net Position	228
E-2	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	230
E-3	Combining Statement of Cash Flows	232
E-4	Comparative Statements of Net Position – Red Bank Crossing Rental Properties	234
E-5	Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position – Red Bank Crossing Rental Properties	235
E-6	Comparative Statements of Cash Flows – Red Bank Crossing Rental Properties	236
E-7	Combining Schedules of Net Position - Solid Waste	238
E-8	Combining Schedules of Revenues, Expenses, and Changes in Fund Net Position - Solid Waste	240
E-9	Combining Schedules of Cash Flows - Solid Waste	242
E-10	Combining Schedules of Operating Expenses by Department - Solid Waste	244
E-11	Comparative Statements of Net Position - Solid Waste	250
E-12	Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position - Solid Waste	252
E-13	Comparative Statements of Cash Flow - Solid Waste	254
E-14	Comparative Statements of Net Position - Solid Waste/Tires	256
E-15	Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position - Solid Waste/Tires	257
E-16	Comparative Statements of Cash Flow - Solid Waste/Tires	258

<u>Exhibits</u>		Page No.
E-17	Comparative Statements of Net Position - Solid Waste/DHEC Grant	259
E-18	Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position - Solid Waste/DHEC Grant	260
E-19	Comparative Statements of Cash Flow - Solid Waste/DHEC Grant	261
E-20	Comparative Statements of Net Position - Pelion Airport	262
E-21	Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position - Pelion Airport	263
E-22	Comparative Statements of Cash Flow -Pelion Airport	264
 Internal Service Funds		
F-1	Combining Statement of Net Position	268
F-2	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	269
F-3	Combining Statement of Cash Flows	270
F-4	Comparative Statements of Net Position - Employee Insurance	271
F-5	Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position - Employee Insurance	272
F-6	Comparative Statements of Cash Flows - Employee Insurance	274
F-7	Comparative Statements of Net Position – Post-Employment Ins.	276
F-8	Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position – Post-Employment Insurance	277
F-9	Comparative Statements of Cash Flows – Post-Employment Ins.	278
F-10	Comparative Statements of Net Position - Workers Compensation	279
F-11	Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position - Workers Compensation	280
F-12	Comparative Statements of Cash Flows - Workers Compensation	281
F-13	Comparative Statements of Net Position - Risk Management	283

<u>Exhibits</u>		Page No.
F-14	Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position - Risk Management	284
F-15	Comparative Statements of Cash Flows - Risk Management	285
F-16	Comparative Statements of Net Position - Motor Pool	287
F-17	Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position - Motor Pool	288
F-18	Comparative Statements of Cash Flows - Motor Pool	289

Fiduciary Fund Types

Agency Funds

G-1	Statement of Changes in Assets and Liabilities	292
G-2	Statement of Changes in Assets and Liabilities – All Agency Funds	293

Capital Assets used in the Operation of Governmental Funds

H-1	Comparative Schedules of Capital Assets - By Source	308
H-2	Schedule of Capital Assets - By Function	309
H-3	Schedule of Changes in Capital Assets - By Function	310

SUPPLEMENTAL SCHEDULES

Schedules

1	Schedule of Enterprise Fund Capital Assets	314
2	Schedule of Changes in Enterprise Fund Capital Assets	315
3	General Obligation Bonds	316
3-A	Summary of Debt Service Requirements to Maturity - General Obligation Bonds Payable from Ad Valorem Taxes	317
3-A1-A7	Schedule of Principal and Interest Payments to Maturity	318

<u>Schedules</u>		Page No.
4	Schedule of Court Fines, Fees, Assessments and Surcharges	323

STATISTICAL SECTION

Tables

1	Net Position by Component – Last Ten Years	328
2	Changes in Net Position – Last Ten Years	329
3	Fund Balances of Governmental Funds – Last Ten Years	331
3-A	Five Year Analysis of General Fund Revenues and Expenditures	332
4	Changes in Fund Balance, Governmental Funds – Last Ten Years	333
5	General Governmental Revenues, Other Financing Sources, and Equity Transfers by Funds – Primary Government	334
5-A	General Governmental Revenue Funds – Revenues by Source	334
6	General Governmental Expenditures, Other Financing Uses, and Equity Transfers by Funds – Primary Government	335
6-A	General Governmental Expenditures Funds – Expenditure by Function	335
7	Summary of Revenue, Expenses, and Changes in Fund Net Position - Solid Waste Enterprise Fund	336
8	Assessed and Estimated Actual Value of Taxable Property	338
9	Schedule of Millage Levied By District	339
9-A	Property Tax Rates - All Governmental Funds	341
9-B	Direct and Overlapping Property Tax Rates	342
10	Principal Taxpayers	343
11	Property Tax Levies and Collections	344
12	County Wide Assessment Table – Last Ten Years	345

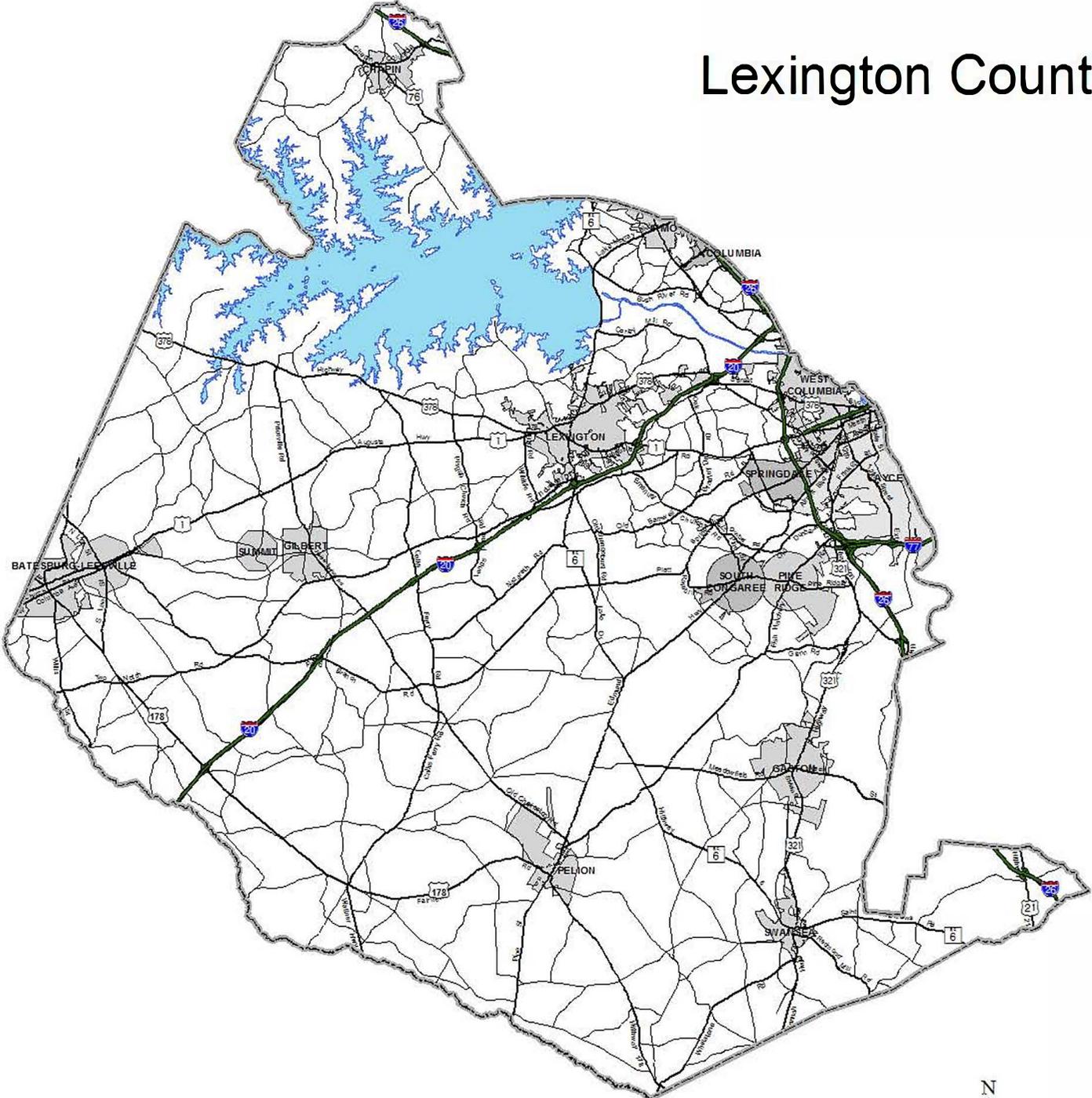
<u>Tables</u>		Page No.
13	Ratios of Outstanding Debt by Type	346
14	Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita	347
15	Direct and Overlapping Governmental Activities Debt - General Obligation Bonds	348
16	Legal Debt Margin Information	349
16-A	Computation of Legal Debt Margin	350
17	Demographic Statistics	351
18	Principal Employers	352
19	Full-Time Equivalent County Government Employees by Function	353
20	Operating Indicators by Function	354
21	Capital Asset Statistics by Function	355

SUPPLEMENTARY SINGLE AUDIT AND GOVERNMENTAL AUDITING STANDARDS REPORTS AND SCHEDULES

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	359
Independent Auditors' Report on Compliance for each Major Program and on Internal Control over Compliance Required by Uniform Guidance	361
Schedule of Findings and Questioned Cost	364
Schedule of Expenditures of Federal Awards	366
Corrective Action Plan	369

Introduction Section

Lexington County



 Map Published By: Lexington County
Department of Planning & GIS
View Maps Online: www.lex-co.com
Link: GIS Property Mapping



County of Lexington

Department of Finance

212 South Lake Drive, Suite 605 • Lexington, South Carolina 29072 • (803) 785-8105
December 17, 2019

To the Members of County Council and Citizens of the County of Lexington, South Carolina:

State law requires that all general-purpose local governments publish at the close of each fiscal year a complete set of financial statements, presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to this requirement, we hereby issue the comprehensive annual financial report (CAFR) of the County of Lexington, South Carolina for the fiscal year ending June 30, 2019.

This report has been prepared by the County's Finance Department, and the responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds and account groups; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs are included.

The County of Lexington's financial statements have been audited by The Brittingham Group, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County of Lexington for the fiscal year ended June 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County of Lexington's financial statements for the fiscal year ended June 30, 2019, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County of Lexington was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing the Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County of Lexington's Single Audit Report section.

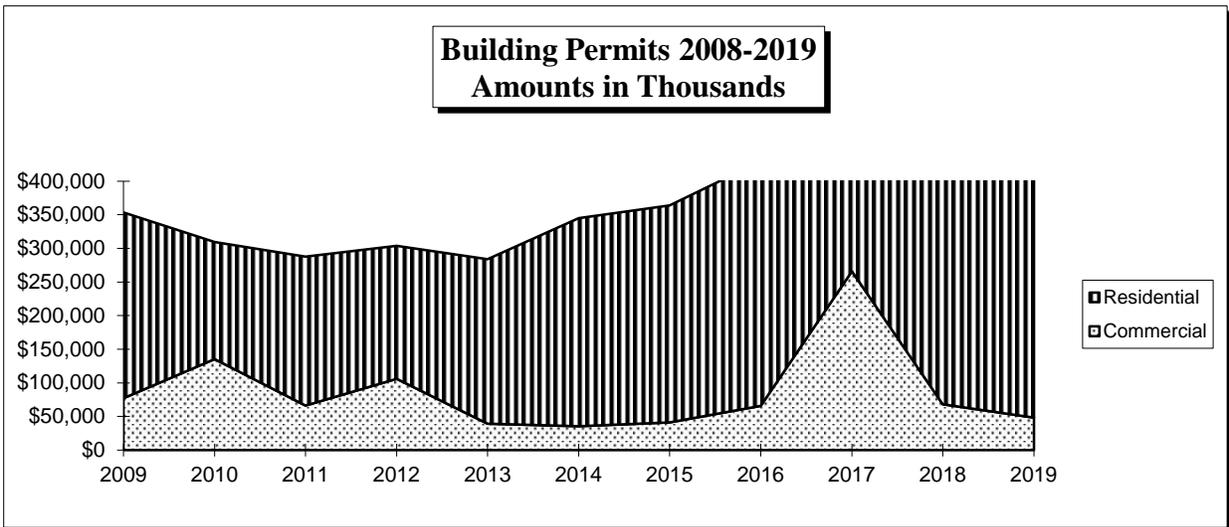
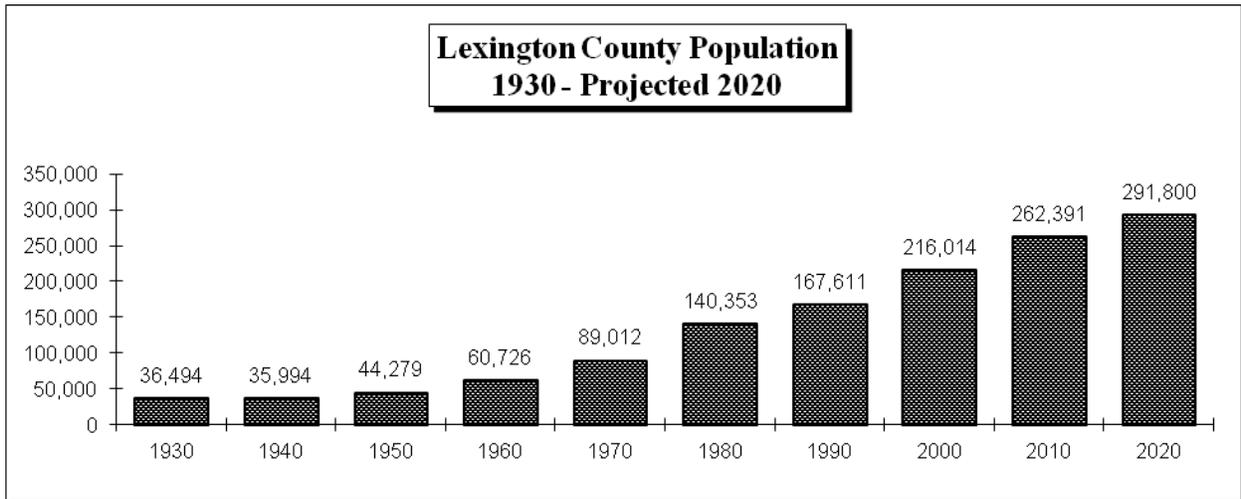
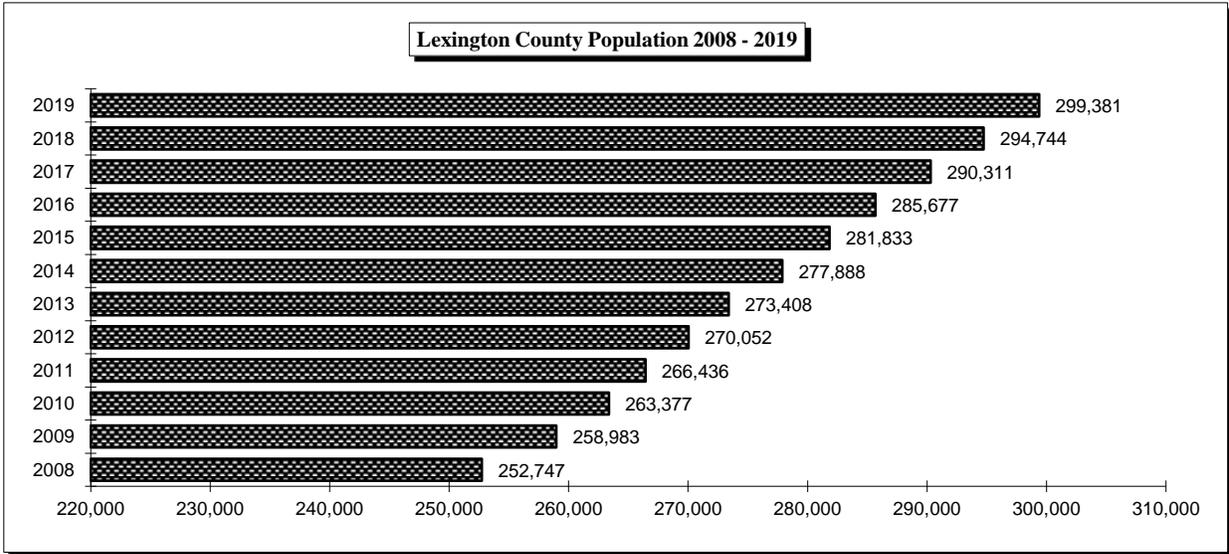
GAAP require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County of Lexington's MD&A can be found immediately following the report of the independent auditors.

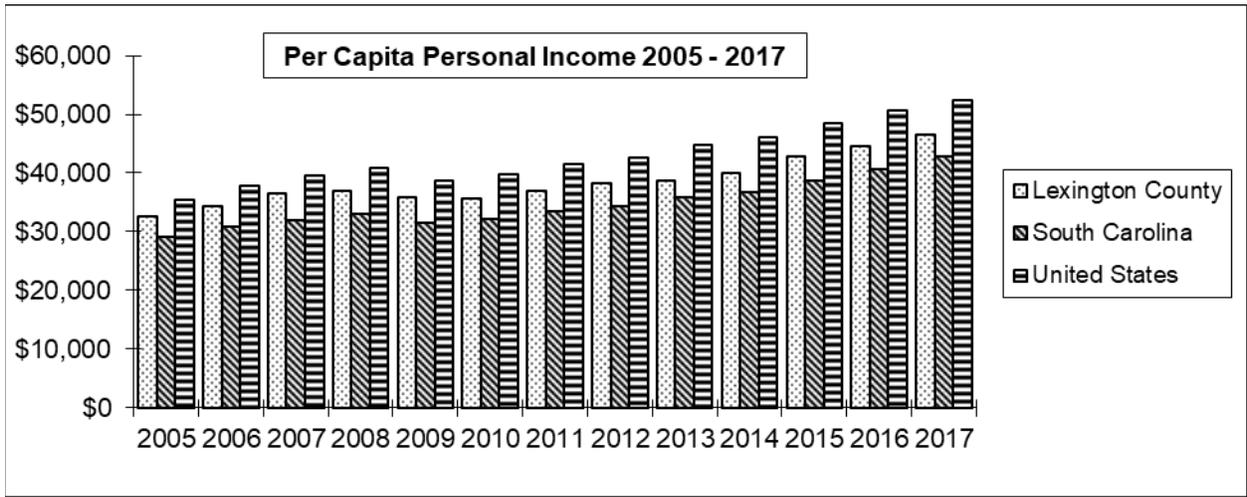
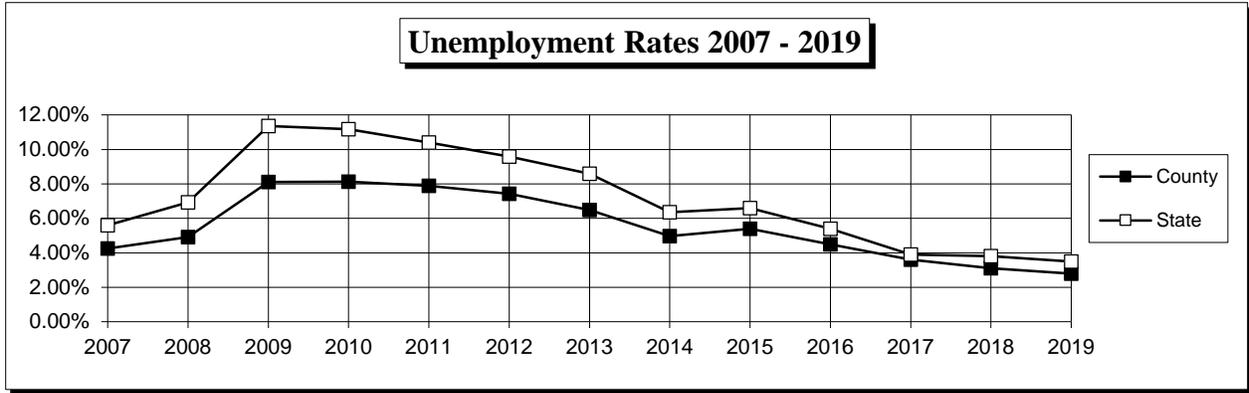
Lexington County operates under the Council-Administrator form of government with council members elected for four-year terms from each of nine single-member districts. This report includes all funds and account groups of Lexington County that are controlled by this governing body, and are considered to be the "reporting entity." The services provided by this reporting entity, and therefore reflected in this financial report, include law enforcement, fire and emergency medical services, sanitation, health and social services, road maintenance, judicial and court facilities, planning and zoning, general administrative services, and the County Library operations. Conversely, the other political subdivisions, including the five school districts, two recreation districts, various commissions and municipalities, are excluded from the Lexington County reporting entity because each entity has sufficient discretion in the management of its own affairs. However, the County Treasurer is responsible for collection of property taxes, intergovernmental and other revenues for the political subdivisions. The year-end balances and results of that fiduciary responsibility are included as agency funds in the combined financial statements. The organizational chart that is included in this introductory section illustrates the reporting entity.

ECONOMIC CONDITION AND OUTLOOK

The County of Lexington is located in the central portion of South Carolina, adjacent to the capital city of Columbia. It is one of the fastest growing counties in the state. From 2000 to 2010, the state's population increased by 15.3 percent, while Lexington County's increased by 21.5 percent. The county's 2019 population, adjusted from the 2010 census core, was 299,381 and is ranked sixth in the state. The county had a per capital income of \$46,513 to rank it fourth in that category in 2016 (the latest year for which statistics are available). Lexington County's June 2019 unemployment rate was 2.80 percent compared to the state unemployment rate of 3.50 percent.

Lexington County issued 1,717 building permits during fiscal year 2018-19. Permits for residential buildings totaled 1,644 with the buildings valued at \$424 million. A total of 73 commercial permits were issued with the buildings valued at \$102 million. Permits issued for new single-family detached housing for calendar year 2019 is projected to be 1,700. This is a 1.1 percent increase from the 1,585 permits that were projected to be issued last calendar year. These economic conditions indicate there is stability in the economy.





PUBLIC INSTITUTIONS

Lexington County Public Library System –

The Lexington County Public Library System consists of the Main Library, 9 branches and 1 Bookmobile. Over half of the population – 156,483 citizens are active library card holders. Citizens have access to a multitude of technological resources including, computers, online databases and eBooks, as well as, traditional print and audio/visual materials. The Library System continues to add to its downloadable collection and has upwards of 700,000 downloadable titles. Patrons checked out almost 2 million items and eBook usage increased 31%.



Library staff presented 4,974 programs and workshops to over 180,635 patrons. The Library was awarded 5 grants to further library services especially programs related to family and nutritional literacy, such as, *SC Plants the Seed*, a nutritional and financial literacy program for families.

Other partnerships launched in FY 2019 include hosting *On the Table* at 5 branches. This program brought



diverse groups together to discuss community strengths and weaknesses and resulted in a grant award to improve outdoor space for families at 1 branch. Other unique milestones include the resurrection of income tax assistance at a rural branch through a partnership with AARP and the culmination of sewing classes promoting numeric and spatial literacy that resulted in an international outreach project benefitting youth in Africa.

The Library is both a literary and technology hub for local residents. In order to provide the best technology available Mobile/Wi-Fi printing service was added to Batesburg-Leesville, Chapin and South Congaree-Pine Ridge, and smart boards were added to 2 branch meeting rooms, providing a versatile learning environment for programs and training.

The Library provides informational resources and services to advance the quality of life that Lexington County residents expect to achieve. The Library continues to develop its current facilities ensuring they are a center point the local community. The Library has a key role in the economic growth and sustainability of the County and has built over 250 partnerships, including developing programs with small businesses and local schools. The Library branches are the hub of each community - a central location for citizens to freely access quality information and resources for their occupational, educational and personal needs.

Riverbanks Zoo and Garden – The award-winning Riverbanks Zoo and Garden is home to more than 2,000 animals from around the world and one of America’s best public gardens. The lush 170-acre site features dynamic natural habitat exhibits, scenic river views, spectacular overlooks and significant historic landmarks.



Riverbanks is South Carolina’s largest gated tourist attraction. The park consistently ranks as one of the top zoos in the nation, and most recently Riverbanks was named the seventh best zoo in North America by USA Today.

Guests visiting the Zoo will discover an array of wild adventures from an interactive Outback encounter to a safari through the plains of Africa to a diving expedition on a Pacific coral reef. In addition, the Botanical Garden showcases more the 4,300 species of native and exotic plants. Hailed by *Horticulture* magazine as one of 10 gardens that inspire and by HGTV as one of 20 great public gardens across America, Riverbanks Botanical Garden boasts 70 acres of unparalleled beauty.



Midlands Technical College – The College enrolls approximately 14,000 credit students annually. The College also provides noncredit professional training to more than 14,000 individual’s area businesses annually. Midlands Technical College offers approximately one hundred twenty degree, diploma, and certificate programs of study. In 2019, Midlands

Technical College partnered with the University of South Carolina to make it easier and less expensive for students to enter high-demand, high-paying engineering fields. The agreement creates a clear path for students earning associate degrees at MTC to transfer into bachelor's degree programs at the University in multiple engineering and computing disciplines.

Columbia Metropolitan Airport–

The Columbia Metropolitan Airport is situated on 2,200 acres, and has more than 50 agencies and businesses located on the property. The airport serves more than 1.2 million passengers and handles more than 132,430 tons of air cargo a year for an overall increase of 2.77% in 2016. Air passenger and cargo service is provided by scheduled airlines, jet freight carriers, two fixed base operators, and various charter flights. Air operations are conducted on an 8,600' x 150' runway and an 8,000' x 150' runway.



The airport serves more than 1.2 million passengers and processes more than 132,430 tons of air cargo annually. The airport has continued its economic growth as shown by its fifth consecutive year of growth, an achievement that hasn't been seen in 30 years. Columbia Metropolitan Airport is the premier air travel provider for South Carolina's Midlands Region. Columbia Metropolitan Airport currently offers thirty non-stop flight to nine major airports nationwide. The airport recently announced its plans in 2017 to attract a low-cost airline by spending \$10 million on renovations that will help revise the airport's main lobby.

INDUSTRIES

Department of Economic Development – In conjunction with Central SC Alliance, the State's Department of Commerce and local municipalities, Lexington County continues to provide and promote the development of the existing industry base with our industrial Now Program in addition to the recruitment of National and International businesses to the County. The Economic Development staff plays a crucial role in the site selection process for industry prospects, market research, labor analysis and corporate relocation assistance. The Department is routinely involved with prospective companies' initial introduction to the County and to Central South Carolina.

Lexington County Council has an experienced Economic Development Committee that reviews all business opportunities presented to the county. Collaborating with the Department of Commerce and Central SC Alliance, we answer the inquiries of businesses that have expressed an interest in expanding or relocating to Lexington County. Expansions and relocations of new industries help to manifest a spirit of opportunity for those living in Lexington County and across Central South Carolina. The key to our success is the continued display of the County's brand—industrial now. It is this brand awareness that will enable us to encourage growth in the communities that Lexington County has enjoyed for the last decade.

Lexington County is pleased to report the following economic development activity for fiscal year 2018/2019:

Amazon Logistics, a new addition to Amazon's network of delivery providers, opened a location in West Columbia. While the capital investment has remained confidential, the new facility is expected to employ approximately 150 employees. This addition marks the third facility associated with the Amazon brand located in Lexington County.

Harsco Rail, a global supplier for railway track maintenance and construction, is expanding their operations in Lexington County. With a minimum capital investment of \$6,966,816 and the creation of at least 10 jobs, the manufacturer continues to thrive in our community.

Domino's Pizza, founded in 1960 and headquartered in Michigan, is opening a processing facility in Lexington County aimed at supplying dough and other ingredients to its regional franchise stores. The 67,000 sq. ft. facility will be located in the Lexington County Industrial Park in West Columbia. Domino's investment is estimated to be at \$20 million accompanied with the creation of 75 jobs.

Laguna Tools, a new tenant within the Lexington County Industrial Park, is distributing CNC and woodworking machinery out of their 50,000 sq. ft. leased space. With an expected creation of 20 new jobs and an investment of \$1.75 million, the company based out of Irvine, California has been in business since 1983.

Garden State Lumber, a premier distributor of quality moldings, trim boards, sheet goods and architectural accents, has leased 150,000 sq. ft. of distribution space within the Lexington County Industrial Park. This location is the second one for the company that has resided in Oakland, New Jersey. Garden State Lumber is expected to employ 58 individuals at their West Columbia facility with an anticipated investment of \$10,282,500.

Terminix, having outgrown their current regional headquarters in Lexington County, has decided to expand their facility in order to serve their more than 200,000 customers. The company, founded in 1947, has approximately 52 locations throughout the Carolinas, Georgia and the Central Savannah River Area (CSRA). The \$19.1 million expansion is estimated to create 40 new jobs.

CMC Steel has once again expanded their Lexington County operations. The longstanding employer has committed to an additional \$40 million investment accompanied by the creation of 10 new jobs. CMC Steel's continual investment in the community speaks volumes to the business friendly environment this County offers.

Savage Craft Ale is expected to open a new brewery in West Columbia's River District area in the spring of 2020. The brewery will be located in the old Brookland Fire Station/City Hall building in an effort to further revitalize this area of the City. Savage Craft Ale is expected to create at least 20 jobs associated with this project and invest around \$6.58 million.

C.R. Jackson has announced plans to expand their operations and build a new asphalt mixing plant in the Batesburg-Leesville Industrial Park. The new location for the company will officially serve as the first project located within this Park. C.R. Jackson will invest approximately \$5 million into this new venture and will hire at least five (5) additional employees.

JUUL Labs, initially established to help adult smokers switch from combustible cigarettes, is anticipated to cause more than \$125 million to be invested in a new manufacturing facility at 375 Metropolitan Drive. This plant will assemble and package JUUL products using advanced production techniques and is expected to aid in the creation of more than 500 jobs.

Ferrous Engineering and Tool, a newly formed expansion project created out of an existing industry in Lexington County, is planning an investment of approximately \$12,858,969 accompanied by the creation of at least 33 new jobs. The company will focus primarily on designing, engineering and machining custom firearms components from raw materials using a variety of CNC machines.

Nucor Building Systems South Carolina, a longstanding employer in Lexington County since 1995, has embarked on a facility expansion. Known as a leading manufacturer of custom, pre-engineered metal building systems, the company has committed to an additional investment of \$9 million and the creation of 60 new, full-time jobs.

MAJOR INITIATIVES

Fire Service

Lexington County Fire Service, a Division of Lexington Department of Emergency Services, continually evaluates its programs in an effort to provide cost effective and efficient fire protection to the citizens of Lexington County. To help accomplish this, the Fire Service maintains a five-year Strategic Plan outlining the operating, capital and staffing levels currently needed, as well as identifying future needs of our rapidly growing communities within the County. Fire Service continues to study and implement a 20-year Capital Improvement Plan for the purpose of documenting fire station remodeling, fire station relocations, new fire station buildings, fire apparatus and other capital items. An updated “Resource Allocation Study” depicts all station infrastructure needs along with projected costs and a 5-year priority.

Training Division 2018-2019 Fiscal Year and others as applicable.

CAPITAL

The Training Center classroom is equipped with multi-media equipment for the delivery of training programs. Other functions of the classroom are video conferencing, organizational development meetings, strategic planning sessions, and occasionally utilized as a scaled down Emergency Operations Center for complex Fire Service incidents that do not warrant a county level EOC activation. It is critical that the equipment in these classrooms is up to date and functioning.

Administrative Division

Personnel and Operating – The Administrative Division encompasses the Human Resources, Planning and Logistics Divisions within the Department. The Administrative Division oversees budgeted Funding that is allocated to personnel expenses as well as multiple operating expenditures.

In FY 18-19, Salaries and Wages for Personnel (to include Overtime, Benefits, and Volunteer Firefighter Subsistence, et al.) totaled \$17,280,354.

Larger expenditures managed by the Administrative Division are items such as “Contracted Maintenance” in the amount of \$84,663; Firefighter Medical Screening Physicals (OSHA Requirement) budgeted in the amount of \$76,325; Self Contained Breathing Apparatus supplies in the amount of \$46,152; Building Repairs and Maintenance in the amount of \$95,000; and Vehicle Repairs and Maintenance in the amount of \$325,000. The amounts provided are “Approved” amounts, not necessarily the amount expended in the 18-19 Fiscal Year. Expenditures were reported out in the FY 19-20 Budget through May of 19.

In Fiscal Year 18-19, the fire service was approved to buy and install twenty-four (24) 800 MHz station alerting systems at a cost of \$205,516. The system allows a signal to be generated from communications (no additional job function required by the dispatcher) to the radio console in each station. The signal will utilize the 6 site Palmetto 800MHz simulcast system that is already in place. Communication is the first line of emergency services for the county. When the federal government narrow banded the VHF frequency, our paging system deteriorated. We are encountering problems on a regular basis with the system going down. We owe it to our citizens to have a reliable way to alert our fire stations without the worry of not receiving the call. This solution would allow a redundant alert to our stations and still page out the volunteer members.

Ten (10) 800 MHz Radio Replacements were approved at \$55,262 in FY 18-19.

Two Hundred Sixty (260) carbon Self Contained Breathing Apparatus Cylinders were replaced for a cost of \$228,167 in FY 18-19. These cylinders are 45 minute breathe time cylinders. This is the 2nd year of a 5 year self-contained breathing air project.

One (1) Fire Truck Pumper replacement that was rolled over from the FY 17-18, was approved and purchased in 18-19 for \$434,790.

One (1) Fire Truck Pumper replacement in FY 18-19 was approved for the amount of \$510,000.

One (1) Pumper was approved to undergo a re-powering maintenance process. This was budgeted as a capital purchase in the amount of \$90,000.

All hydraulic extrication / rescue equipment was placed into a three year replacement cycle in FY 17-18. FY 18-19's approved funding was \$150,068. FY 19-20 will continue the cycle with approved funding in the amount of \$157,571.

In FY 18-19, funding was approved for the amount of \$260,005, to remodel of the old fleet services building and turn it into the Emergency Services Logistics Building.

In FY 18-19 Red Bank Fire Station was approved for a HVAC replacement amounting to \$10,670. The Amicks Ferry Fire Station was also approved for a HVAC replacement amounting to \$10,670. In the Fiscal Year 19-20, funding has been approved for HVAC replacements at the Swansea Fire Station in the amount of \$8,360 and Crossroads Fire Stations in the amount of \$9,900.

Boiling springs and Fairview Fire Stations were approved in FY 18-19 for station generator replacements for \$35,079 each.

Funding was approved to rehabilitate the concrete pad at Hollow Creek Fire Station for \$63,216 in FY 18-19.

Funding was approved to contribute to the purchase of land for Station 34 (Hope Ferry Station) in the amount of \$250,000.

Funding was approved to contribute to the purchase of land for the West Region Service Center in the amount of \$30,000

Three (3) Fire Stations were identified to require renovations for mold and mildew problems (Sandy Run, Boiling Springs, and Gaston). The funding for this project was acquired from the Contingency Account:

Sandy Run	\$175,744
Gaston	\$79,457
Boiling Springs	\$37,487
TOTAL	\$292,688

Personnel

Twenty two (22) Firefighters were approved in the FY 18-19 budget at a total expenditure of \$1,355,553 (including \$192,193 in capital purchases for these positions).

Operations Division

The Operations Division is primarily responsible for emergency call responses within the county. Within the Operations Division are special response teams such as Wildland Fire teams, HazMat Teams, and Special Rescue Teams.

Each year Fire Service is required to test all fire hose. Each section of hose is pressure tested and leak tested. The National Fire Protection Agency (NFPA) also requires replacement of hose produced prior to 1987. During FY 18-19, due to testing failures and hose that needed to be replaced due to age and years in service, it was necessary to purchase replacement fire hose in the amount of \$44,412. Fire nozzle replacements were approved in the amount of \$43,500 for a total line item of \$87,912 (as noted in May 2019 budget report expenditure).

In FY 18-19, the Operations Division was approved several capital purchases of significance: Ten (10) Wetsuits were replaced in the amount of \$10,674 One (1) Smith Detection LCD 3.3 Gas Detector was purchased in the amount of \$4,280.

FINANCIAL INFORMATION

Lexington County management is responsible for developing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met.

The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit

As a recipient of federal and state financial assistance, Lexington County also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the County's internal audit staff. As a part of Lexington County's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations.

Budgetary Control

Budgetary control is maintained at the department level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in an overrun of departmental balances are not released until additional appropriations are made available.

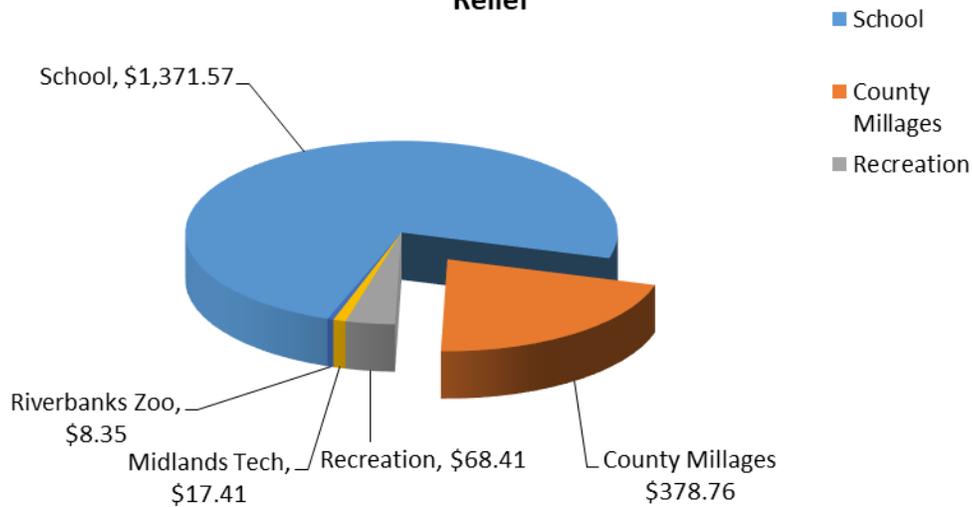
Encumbrances lapse at year end, but are generally reappropriated in the following fiscal year for capital items. Debt service expenditures are controlled by bond issuance requirements and corresponding revenues are set by the County through millage levies on an annual basis. Project length financial estimates are calculated for capital projects funds.

General Governmental Functions

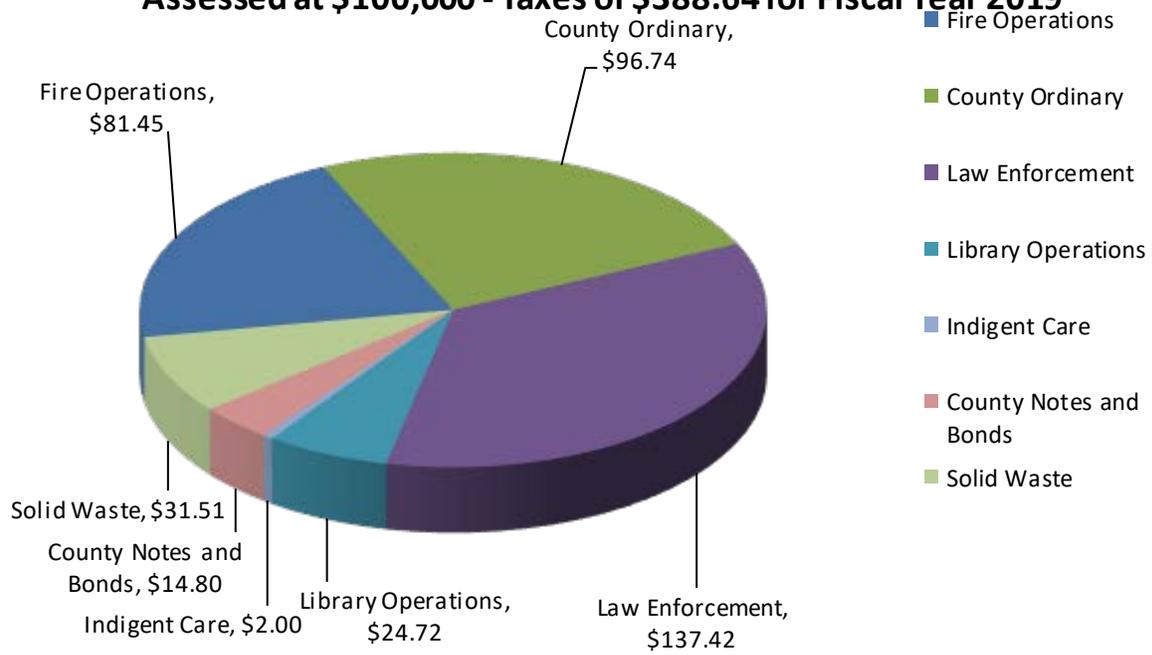
Assessed valuations of \$1,321,485,240 represented an increase in the tax base of 2.90 percent over the preceding year's assessed value of \$1,286,795,490. Tax levy rates for general governmental funds remained at 85.583 mills for operations. Debt service decreased to 3.700. Millage levies for other political subdivisions, such as schools and municipalities remained fairly constant or have slightly increased. Total taxes levied for all taxing agencies increased 4.12 percent, from \$593,625,942 to \$618,103,936 while the corresponding net tax collections within the fiscal year increased 4.02 percent, from \$572,666,842 to \$595,680,821. The collection percentage for fiscal year 2018-19 was 96.37 percent. Lexington County's property tax collection percentage has averaged between 96 and 97 percent during the last 10 years with total collections to date over 99%.

A typical tax bill for an owner-occupied residence assessed at \$100,000 is charted on the next page. It should be noted that this tax bill of \$1,854.35 does not include any municipal taxes. Of the \$1,371.57 billed for school taxes, \$603.40 is provided on behalf of the taxpayer through State Property Tax Relief, an exemption which applies to ad valorem taxes levied for school operating budgets.

**Typical Residential Tax Bill on a Home Assessed at \$100,000 -
Total Tax of \$1,854.35 for Fiscal Year 2019
School Tax Portion Includes \$603.40 Provided from State Property Tax
Relief**

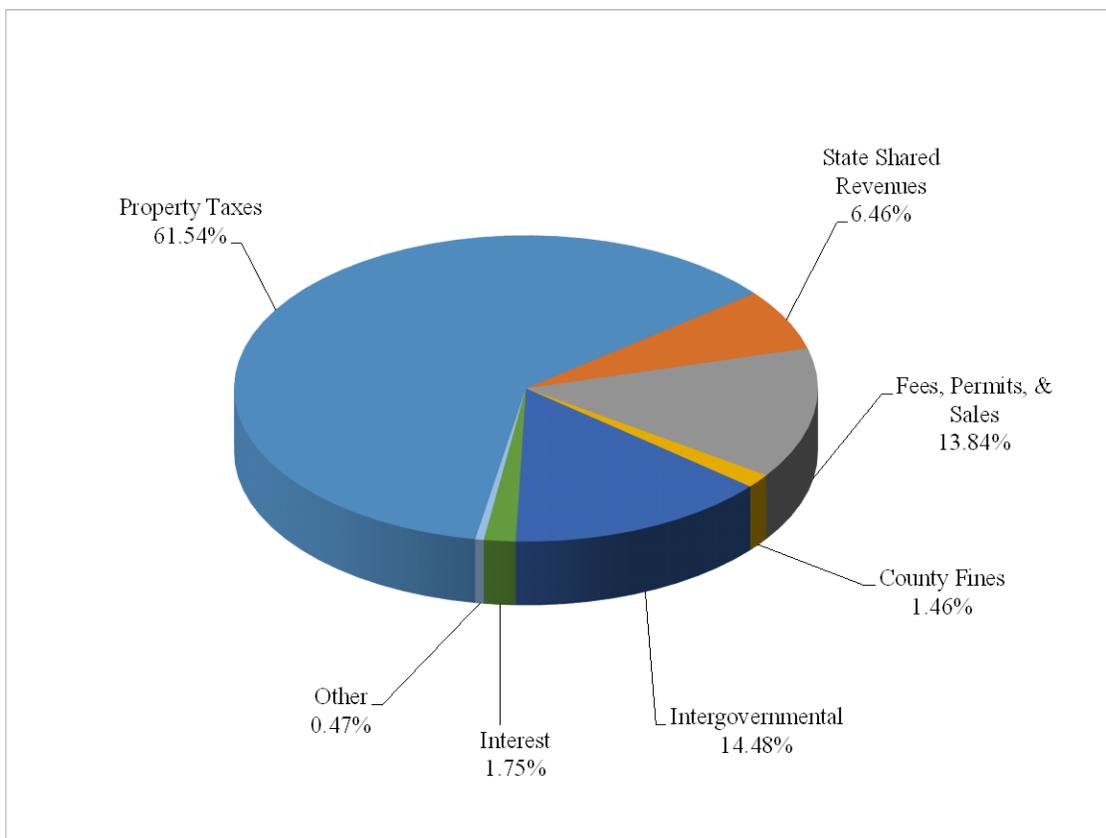


**Typical County Millage Portion of a Residential Tax Bill on a
Home
Assessed at \$100,000 - Taxes of \$388.64 for Fiscal Year 2019**



**COUNTY OF LEXINGTON: GOVERNMENTAL FUNDS
REVENUES BY SOURCE
FISCAL YEAR ENDED JUNE 30, 2019**

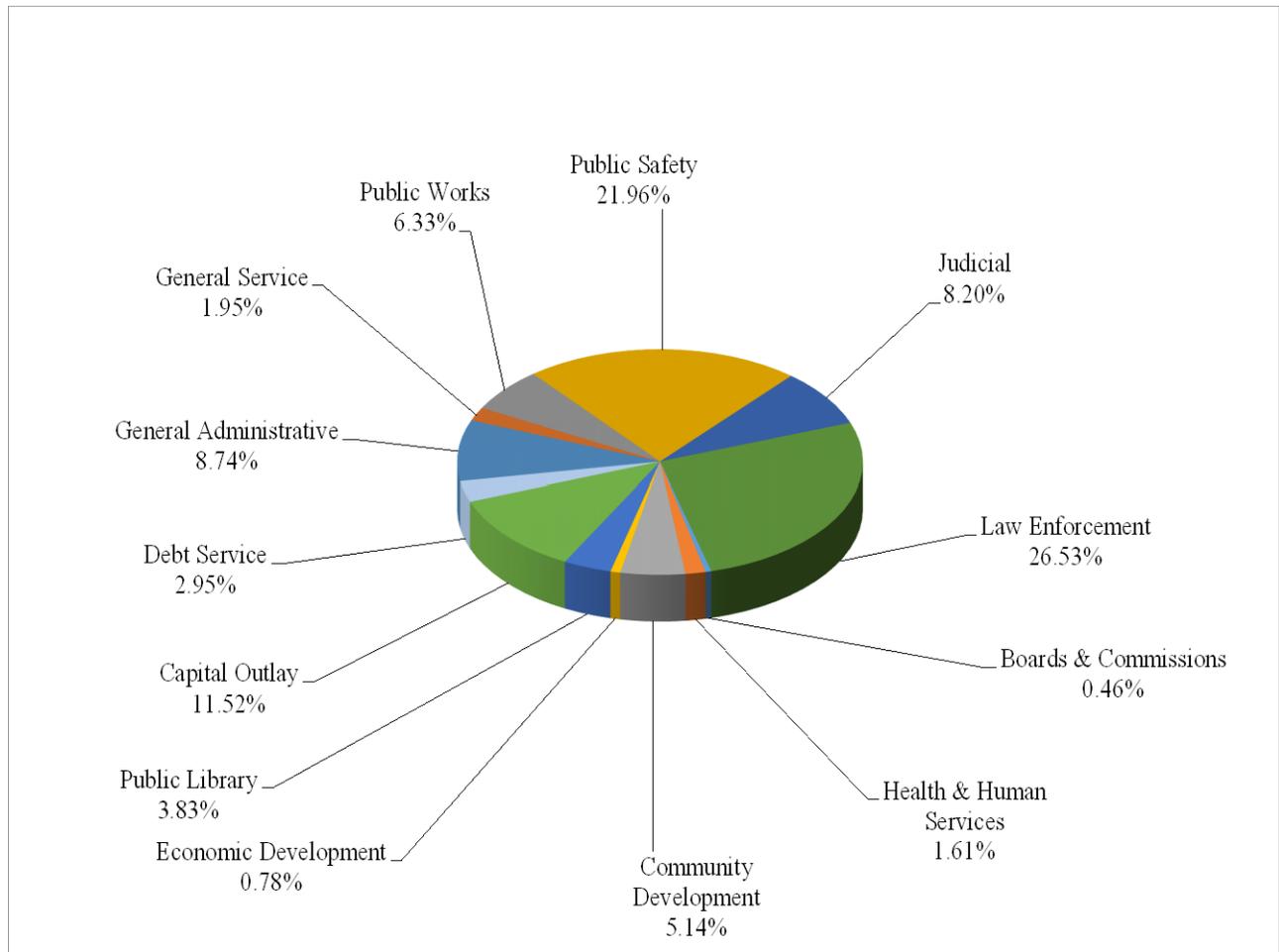
Revenue Source	Current Fiscal Year		Prior Fiscal Year Amount	Increase (Decrease) From FY 2018
	Amount	Percent of Total		
Property Taxes	\$ 110,605,468	61.54%	\$ 105,585,297	5,020,171
State Shared Revenues	11,601,658	6.46%	11,424,637	177,021
Fees, Permits, & Sales	24,879,123	13.84%	26,548,661	(1,669,538)
County Fines	2,620,089	1.46%	2,699,085	(78,996)
Intergovernmental	26,024,753	14.48%	21,090,708	4,934,045
Interest	3,141,814	1.75%	1,700,406	1,441,408
Other	843,571	0.47%	1,122,491	(278,920)
	<u>\$ 179,716,476</u>	<u>100.00%</u>	<u>\$ 170,171,285</u>	<u>9,545,191</u>



The schedule above presents a summary of revenues for the primary governmental funds (general, special revenue, debt service and capital projects) for the fiscal year ended June 30, 2019. Revenues for general governmental operations totaled \$179,716,476 fiscal year 2018-19, an increase of 9.6 percent from fiscal year 2017-18. Property tax revenues increased \$5,020,171 (2.48 percent) and accounted for 61.54 percent of general governmental revenues.

**COUNTY OF LEXINGTON: GOVERNMENTAL FUNDS
EXPENDITURES BY FUNCTION
FISCAL YEAR ENDED JUNE 30, 2019**

Expenditures Function	Current Fiscal Year		Prior Fiscal Year Amount	Increase (Decrease) From FY 2018
	Amount	Percent of Total		
General Administrative	\$ 15,266,075	8.74%	\$ 15,030,199	\$ 235,876
General Service	3,400,150	1.95%	3,124,521	275,629
Public Works	11,057,118	6.33%	11,922,313	(865,195)
Public Safety	38,363,989	21.96%	35,568,789	2,795,200
Judicial	14,330,270	8.20%	13,753,067	577,203
Law Enforcement	46,354,399	26.53%	43,601,266	2,753,133
Boards & Commissions	808,154	0.46%	903,143	(94,989)
Health & Human Services	2,815,093	1.61%	2,727,805	87,288
Community Development	8,981,176	5.14%	7,301,626	1,679,550
Economic Development	1,362,317	0.78%	741,024	621,293
Public Library	6,695,041	3.83%	6,690,450	4,591
Capital Outlay	20,132,415	11.52%	22,293,992	(2,161,577)
Debt Service	5,146,525	2.95%	5,052,033	94,492
	<u>\$ 174,712,722</u>	<u>100.00%</u>	<u>\$ 168,710,228</u>	<u>\$ 6,002,494</u>



Expenditures during fiscal year 2018-19 for general governmental functions are scheduled on the previous page. The current year's total of \$174,712,722 represents 1.04 percent increase over last year's total of \$168,710,228. Law Enforcement expenditures totaled \$46,354,399 and accounted for 26.53 percent of total expenditures. This is largely due to personnel and their associated costs.

General Fund Balance

The balance of the general fund stood at \$89,940,655 as of June 30, 2019. However, this included a nonspendable amount of \$898,865 and an assigned balance of \$51,550,638 which leaves an unassigned balance of \$37,491,152.

Cash Management

The management of cash and investments is the responsibility of the County Treasurer. A negotiated rate of interest is paid daily on cash held in checking accounts. Other investments are made in the State Treasurer's Local Government Investment Pool, U.S. Government Agency Securities, and/or Certificates of Deposit. All investments are made in compliance with S.C. Codes 6-5-10 and 12-45-220. During the fiscal year ended June 30, 2019, interest earnings totaled \$4,693,088 for the governmental, proprietary funds and internal service funds as detailed below:

Fund Type	Investment Interest	
General	\$ 2,049,971	
Special Revenue	895,319	
Debt Service	17,242	
Capital Projects	<u>179,282</u>	\$ 3,141,814
Enterprise Funds		621,208
Internal Service Funds		<u>930,066</u>
Total		<u>\$ 4,693,088</u>

Enterprise Operations

Solid Waste Management - In previous years, the Lexington County Solid Waste Management operations were included within the Public Works Division, but beginning in fiscal year 1990-91, it is a separate fund being accounted for as an enterprise fund. With the increased complexity of solid waste management, County Council needed more accountability to determine user service charges and tax levy subsidies. This fund accounts for all landfill construction, operation and maintenance, as well as the operation of the eleven collection and recycling centers located throughout the County and one transfer station. Current goals of this operation include providing long-term solid waste collection for County residents and increased awareness of recycling through the convenience stations. Operations for the fiscal year included operating revenues of \$3,677,498 and operating expenses of \$13,780,157 resulting in an operating loss of \$10,102,659. The fund had an increase in its operating loss of \$1,822,093 compared to the prior fiscal year.

Debt Administration

In accordance with State law, Lexington County must maintain its general obligation bonded debt within a limit of 8 percent of total assessed value of real and personal property. Table 16-A in the Statistical Section of this CAFR explains this calculation further and presents the following data:

Total Outstanding General Obligation Bonded Debt	Ratio to Assessed Value	General Obligation Debt Per Capita
\$ 30,793,373	2.33%	\$ 102.86

Lexington County's total debt, however, includes more than just its bonded debt. As of June 30, 2019, the County's total gross general long-term outstanding debt amounted to \$35,671,906. This consisted of \$30,793,372 in general obligation bonds and \$4,878,534 in compensated absences (accrued vacation benefits). There were debt service monies on hand as of June 30 to pay this debt in the amount of \$835,776. Therefore, this leaves the County with a total net general long-term debt of \$34,836,130. Ratios are presented as follows:

Net General Long-term Debt	Ratio to Assessed Value	Amount Per Capita
\$34,836,130	2.66%	\$ 116.36

Lexington County's general obligation bonds continue to be rated highly by the bond-rating agencies. Most recently, the County received a rate of "Aa1" by Moody's Investors Service and a rating of "AA" by Standard & Poor's.

General Capital Assets

The general capital assets of the County are those capital assets used in the performance of governmental activities and exclude the capital assets of the enterprise funds. As of June 30, 2019, the general capital assets of the primary reporting entity amounted to \$535,440,340.

Risk Management

The County maintains an employee health insurance plan for all regular employees working at least thirty hours per week, with individual stop-loss coverage of \$300,000 and an aggregate specific of \$50,000. Coverage currently is maintained for workers' compensation claims through the South Carolina Counties Workers' Compensation Trust (SCCWCT). This fund covers all medical claims for work-related injuries within an elected \$300,000 per occurrence deductible, as well as providing disability payments for loss of time from work for periods lasting in excess of seven calendar days. All accidents should be submitted to claims administration within three days and accidents must be investigated using an effective written program with corrective actions documented. Driver's training classes are provided for employees who drive County equipment in an effort to minimize accident-related losses and all employees who operate a county vehicle are subject to the County Driving Record Policy.

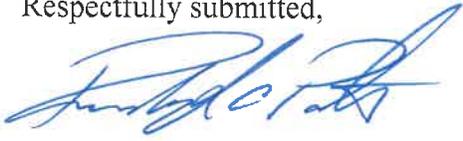
AWARDS & ACKNOWLEDGMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Lexington for its comprehensive annual financial report for the fiscal year ended June 30, 2019. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one (1) year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

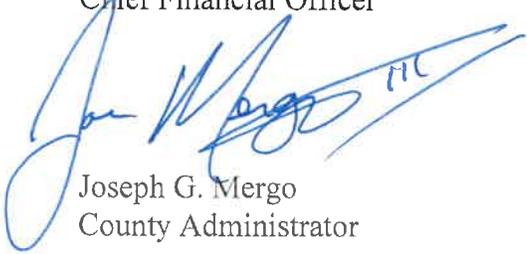
Preparation of the Comprehensive Annual Financial Report could not have been accomplished without the professional and dedicated services of the entire staff of the Finance Department throughout the fiscal year. We sincerely appreciate the efforts of each member of the department who assisted in and contributed to the preparation of this CAFR. We also would like to thank the employees of various other County departments for their assistance in compiling this report.

In closing, the Finance Department would like to express its appreciation to the Administrator and County Council for their support and understanding of the benefits of professional and timely financial reporting.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Randolph C. Poston".

Randolph C. Poston
Chief Financial Officer

A handwritten signature in blue ink, appearing to read "Joe Mergo" with "HC" written in the upper right of the signature.

Joseph G. Mergo
County Administrator



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Lexington
South Carolina**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

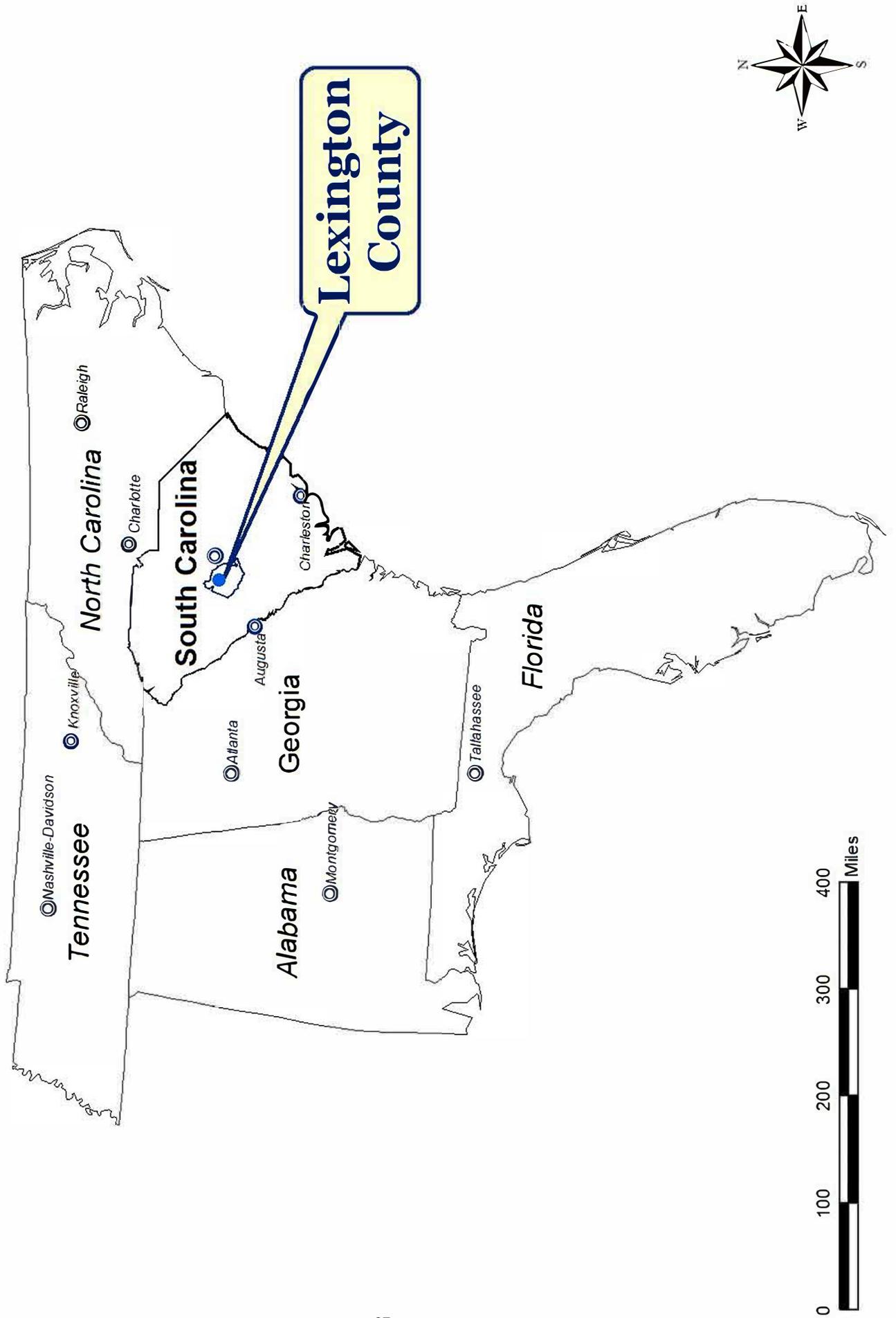
June 30, 2018

Christopher P. Morill

Executive Director/CEO

COUNTY OF LEXINGTON, SOUTH CAROLINA

Location Map



**COUNTY OF LEXINGTON , SOUTH CAROLINA
PRINCIPAL OFFICERS
FISCAL YEAR 2018-19**

MEMBERS OF COUNTY COUNCIL

Scotty R. "Scott" Whetstone	District	1	Chairman, County Council
Paul Lawrence "Larry" Brigham, Jr.	District	2	Vice-Chairman, County Council
Darrell C. Hudson	District	3	Member, County Council
Debra B. "Debbie" Summers	District	4	Member, County Council
Bobby C. Keisler	District	5	Member, County Council
Erin Long Bergeson	District	6	Member, County Council
Beth A. Carrigg	District	7	Member, County Council
Glen M. Conwell	District	8	Member, County Council
M. Todd Cullum	District	9	Member, County Council

ELECTED OFFICIALS

Christopher J. Harmon	Auditor
Lisa M. Comer	Clerk of Court
Margaret W. Fisher	Coroner
Daniel R. Eckstrom	Judge of Probate
Tina R. Guerry	Register of Deeds
B. Jay Koon	Sheriff
S. Richard Hubbard, III	Solicitor
James R. Eckstrom	Treasurer

APPOINTED OFFICIALS

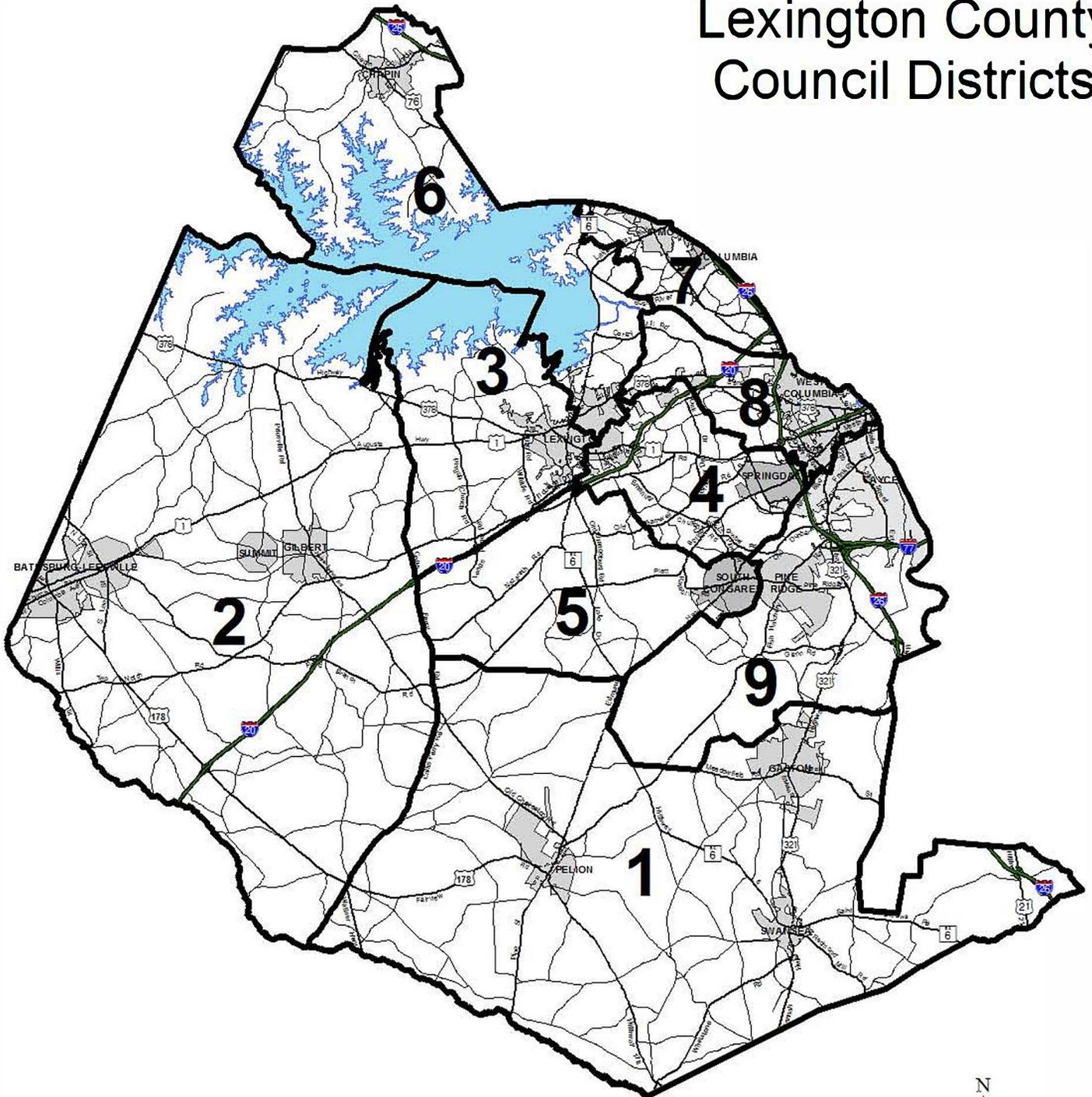
Diana W. Burnett	Clerk of Council
Jeff M. Anderson	County Attorney
Joseph G. Mergo	County Administrator

DEPARTMENT HEADS

Randolph C. Poston	Chief Financial Officer
Christopher W. Murrin	Human Resources Director
Holland J. Leger	Planning/GIS Director
Charles A. Garren	Community Development Director
Richard W. Dolan	Assessment & Equalization Director
Cecil L. Sturkie	Information Services Director
Michael W. Spires	Public Works Director
David W. Kerr	Public Safety Director
J. Michael Eades	Economic Development Director
David L. Eger	Solid Waste Director

Financial Section

Lexington County Council Districts



 Map Published By: Lexington County
Department of Planning & GIS
View Maps Online: www.lex-co.com
Link: GIS Property Mapping

THE BRITTINGHAM GROUP, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

501 STATE STREET
POST OFFICE BOX 5949
WEST COLUMBIA, SOUTH CAROLINA 29171

PHONE: (803) 739-3090

FAX: (803) 791-0834

INDEPENDENT AUDITORS' REPORT

The Honorable Chairman and Members
Of The County Council For
County of Lexington, South Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Lexington, South Carolina (hereafter referred to as the County) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 45 through 53, the Schedule of Changes in the County's Total OPEB Liability and Related Ratios on Page 124, the Schedule of Proportionate Share of Retirement Systems Net Pension Liabilities on Page 125, and the Schedule of Retirement Systems Contributions on Page 126, 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, the supplementary exhibits A-1 through H-3, the supplementary schedules 1 through 4, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposed of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary exhibits A-1 through H-3, the supplementary schedules 1 through 4 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary exhibits A-1 through H-3, the supplementary schedules 1 through 4 and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2019 on our consideration of the County'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 County's internal control over financial reporting and compliance.

The Brittingham Group LLP

December 17, 2019
West Columbia, South Carolina

Management's Discussion and Analysis

The County of Lexington's discussion and analysis offers readers of the financial statements a narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, the financial statements and the notes to the financial statements.

Financial Highlights

Key financial highlights for fiscal year 2019 are as follows:

*The assets \$484,449,114 of Lexington County exceeded its liabilities \$224,545,214 at June 30, 2019, net position of \$259,903,900 compared to \$251,301,660 for fiscal year 2018, increased by \$8,602,240. The net positions in the governmental activities of \$229,768,082 compared to \$222,900,175 for fiscal year 2018, increased by \$6,867,907. The net positions in the business-type activities of \$30,135,818 compared to \$28,401,485 for fiscal year 2018 increased by \$1,734,333. The net positions is more fully described in the Statement of Activities on page 58.

*At June 30, 2019, the County's governmental fund balance sheet reported a combined ending fund balance of \$141,505,366 as compared to \$136,263,425 for fiscal year 2018 resulting in an increase of \$5,241,941. Of the \$141,505,366 fund balance of \$51,550,638, is assigned for general fund, \$50,728,935 special revenue funds and capital projects and debt services \$835,776 are restricted funds that are mandated by other governments, and \$898,865 are non-spendable funds that are inventories and long-term notes and \$37,491,152, is available for spending at the discretion of the County.

* The General Fund reported a fund balance of \$89,940,655, which was increase from last fiscal year of \$2,472. This ending fund balance equates to 66.3% that is 1.3% lower than last fiscal year of General Fund expenditures and transfers out for the year.

* The General Fund reported decreases in revenue of \$1,490,195 under the final budget, and a decrease in expenditures of \$17,845,071 of final budgeted appropriations, \$16,592,857 are capital items that were not purchased during the year and will be carried forward.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County of Lexington's basic financial statements. The basic financial statements are comprised of three components:

1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

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

Both of the government-wide financial statements distinguish functions of the County of Lexington that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The County's governmental activities include general administration, police, fire, and public works. The County's business-type activities include rental properties, solid waste system and airport. Financial information in the government-wide financial statements distinguishes discretely-presented internal service funds information for the primary government itself.

The government-wide financial statements can be found on Exhibits 1 and 2 of this report.

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

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable 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 balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County of Lexington maintains 203 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Library Fund and C Funds each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The County of Lexington adopts an annual appropriated budget for its governmental funds. Budgetary comparison statements have been provided for these funds to demonstrate compliance with the budget.

Proprietary funds - County of Lexington maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its rental properties, solid waste system and the Lexington County Airport at Pelion. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its insurance fund, workers compensation fund, risk management fund, and motor pool fund. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Financial statements of proprietary funds provide the same type of information as the government-wide financial statements, but in greater detail. The proprietary fund financial statements provide separate information for the Red Bank Crossing (rental properties), County of Lexington Solid Waste System and the Lexington County Airport at Pelion, which are considered to be major funds of the County. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report. The basic proprietary fund financial statements can be found on Exhibits 8, 9 and 10 of this report.

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. These funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's operations. County of Lexington has a number of these funds, which are used to account for assets held by the County as agent of other governmental units. Property taxes and other revenue are collected, temporarily retained and distributed by the County Treasurer in accordance with Acts of the General Assembly of South Carolina. Each governmental unit for which an agency fund is maintained is administered by a governing body independent of the County Council. The basic fiduciary fund financial statements can be found on Exhibit 11 of this report.

Notes to the financial statements – As noted earlier, net position may serve over time as our useful indicator of a government's financial position. The assets and deferred outflows of resources of the County's governmental activities exceeded liabilities and deferred inflows of resources for the governmental activities by \$229,768,082 at June 30, 2019 and by \$222,900,175 at June 30, 2018. The notes can be found on pages 72 -122.

By far the largest portion, \$184,907,289 or 80.5% which reflects its net investment in capital assets (land, buildings, infrastructure, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending.

County of Lexington Net Position

	Governmental Activities		Business-type Activities		Total	
	2018	2019	2018	2019	2018	2019
Current and other assets	\$ 193,062,173	\$ 199,240,235	\$ 24,443,712	\$ 24,838,879	\$ 217,505,885	\$ 224,079,114
Capital assets	215,962,232	215,700,661	14,838,815	17,372,065	230,801,047	233,072,726
Total assets	409,024,405	414,940,896	39,282,527	42,210,944	448,306,932	457,151,840
Deferred outflows of resources						
Deferred pension outflows	25,852,699	26,889,851	416,183	407,423	26,268,882	27,297,274
Total assets and Deferred Outflows of Resources	434,877,104	441,830,747	39,698,710	42,618,367	474,575,814	484,449,114
Current liabilities	14,001,398	20,524,565	1,529,572	2,678,319	15,530,970	23,202,884
Non-Current Liabilities-						
Compensated Absences	4,701,106	2,407,488	58,662	31,781	4,759,768	2,439,269
General Obligation Bonds	34,834,905	26,484,999	-	-	34,834,905	26,484,999
Post-Closure Care Cost	-	-	6,707,217	6,734,123	6,707,217	6,734,123
Net opeb Liability	10,497,595	9,572,602	-	-	10,497,595	9,572,602
Net pension Liability	145,813,746	150,318,064	2,973,819	3,011,796	148,787,565	153,329,860
Total liabilities	209,848,750	209,307,718	11,269,270	12,456,019	221,118,020	221,763,737
Deferred inflows of resources						
Deferred charge on refunding	1,052,690	897,003	-	-	1,052,690	897,003
Deferred opeb inflows	122,259	1,082,050	-	-	122,259	1,082,050
Deferred pension inflows	953,230	775,894	27,955	26,530	981,185	802,424
Total liabilities and Deferred Outflows of Resources	211,976,929	212,062,665	11,297,225	12,482,549	223,274,154	224,545,214
Net position:						
Net investment in capital assets	181,127,327	184,907,289	14,838,816	17,372,065	195,966,143	202,279,354
Restricted	11,199,051	7,585,158	325,481	373,948	11,524,532	7,959,106
Unrestricted-unfunded						
opeb obligation	(10,619,854)	(10,355,699)	-	-	(10,619,854)	(10,355,699)
pension obligation	(120,914,277)	(124,507,159)	(2,585,591)	(2,630,903)	(123,499,868)	(127,138,062)
Unrestricted	162,107,928	172,138,493	15,822,779	15,020,708	177,930,707	187,159,201
Total net position	\$ 222,900,175	\$ 229,768,082	\$ 28,401,485	\$ 30,135,818	\$ 251,301,660	\$ 259,903,900

The changes in net position displayed below shows the governmental and business-type activities during the fiscal year. Governmental Activities and the Business-type activities increase in 2019.

	Governmental Activities		Business-type Activities		Total	
	2018	2019	2018	2019	2018	2019
Program revenues						
Charges for services	\$ 49,091,519	\$ 50,811,308	\$ 3,746,570	\$ 4,107,271	\$ 52,838,089	\$ 54,918,579
Operating grants & contribution	11,579,961	5,632,996	64,961	45,851	11,644,922	5,678,847
Capital grants & contribution	288,381	7,706,781	2,962,192	847,609	3,250,573	8,554,390
General revenues						
Property taxes	105,728,096	111,147,649	9,983,537	10,255,367	115,711,633	121,403,016
Other taxes	394,151	420,457	-	-	394,151	420,457
State shared revenues	10,480,657	10,582,225	-	-	10,480,657	10,582,225
Gain on capital asset	-	-	160,000	25,358	160,000	25,358
Other	-	-	143,950	-	143,950	-
Investment interest	2,010,422	4,071,880	257,608	621,208	2,268,030	4,693,088
Total revenues	179,573,187	190,373,296	17,318,818	15,902,664	196,892,005	206,275,960
Expenses						
General administrative	33,483,810	31,403,277	-	-	33,483,810	31,403,277
General service	3,793,506	3,813,096	-	-	3,793,506	3,813,096
Public works	18,713,536	17,369,282	-	-	18,713,536	17,369,282
Public safety	38,502,186	43,887,446	-	-	38,502,186	43,887,446
Judicial	13,963,914	14,164,890	-	-	13,963,914	14,164,890
Law enforcement	45,483,470	46,298,854	-	-	45,483,470	46,298,854
Boards and commission	894,361	806,715	-	-	894,361	806,715
Health and human service	2,961,798	3,085,392	-	-	2,961,798	3,085,392
Community development	7,295,703	8,973,571	-	-	7,295,703	8,973,571
Economic development	1,111,856	3,954,207	-	-	1,111,856	3,954,207
Public library	8,713,718	8,778,453	-	-	8,713,718	8,778,453
Interest and fiscal charges	1,095,994	945,206	-	-	1,095,994	945,206
Red bank crossing	-	-	52,036	58,953	52,036	58,953
Soild waste	-	-	11,835,882	13,780,157	11,835,882	13,780,157
Pelion airport	-	-	303,621	354,221	303,621	354,221
Total expenses	176,013,852	183,480,389	12,191,539	14,193,331	188,205,391	197,673,720
Excess (deficiency) before transfers	3,559,335	6,892,907	5,127,279	1,709,333	8,686,614	8,602,240
Transfers	(50,000)	(25,000)	50,000	25,000	-	-
Increase (decrease) in net position	3,509,335	6,867,907	5,177,279	1,734,333	8,686,614	8,602,240
Net position - beginning	230,983,679	222,900,175	23,224,206	28,401,485	254,207,885	251,301,660
Change in accounting principle (gasb 75)	(11,592,839)	-	-	-	(11,592,839)	-
Net position - beginning, as restated	219,390,840	222,900,175	23,224,206	28,401,485	242,615,046	251,301,660
Net position - ending	\$ 222,900,175	\$ 229,768,082	\$ 28,401,485	\$ 30,135,818	\$ 251,301,660	\$ 259,903,900

Total revenues as of June 30, 2019 increase by \$9,383,955 over the previous fiscal year. Program revenues for operations increase of \$1,418,232 over previous year, property revenues showed an increase by \$5,691,383 over previous year, other taxes showed an increase by \$26,306 and state share revenue showed an increase by \$101,568 over previous year, investment interest increase by \$2,425,058 over previous year, gain on capital assets and other decrease by \$278,592 over previous year.

Operating expenses as of June 30, 2019, increased by \$9,468,329 over the same period in the previous fiscal year.

Financial Analysis of County of Lexington Funds

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

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

The General Fund is the primary operating fund of the County. At June 30, 2019, total fund balance in the general fund was \$89,940,655, of which \$51,550,638 is assigned and \$37,491,152 was unassigned. As a measure of the general fund's liquidity, the total fund balance to total fund expenditures and transfers out shows percentages of 66.3%. The fund balance in general fund increased by \$2,472 during the current fiscal year. This increase is a result of decreases in operations.

The Library special revenue fund has a total fund balance of \$7,594,424, which reflects increase of \$635,562 over the prior year. The increase is the result of the decrease in capital purchases.

The C fund special revenue fund has a total fund balance of \$13,793,015, which reflects an increase of \$2,721,284 over the prior year due to decrease in infrastructure projects and road maintenance expenditures.

Proprietary funds - The County's proprietary funds provide the same type of information found in the government-wide financial statements, but with greater detail. At June 30, 2019, total net position of the Red Bank Crossing amounted to \$934,729 as compared to \$879,587 at June 30, 2018. Net changes are the result of an increase in interest income.

Solid Waste System amounted to \$23,262,889 as compared to \$22,237,015 at June 30, 2018. Net changes are the result of increase in revenues and an adjustment in post-closure care cost estimates expense, resulting in an increase in net position.

Lexington County Airport at Pelion amounted to \$5,938,200 as compared to \$5,284,803 at June 30, 2018. Net changes are the results of increase in fuel sales, rental revenue and capital contribution from FAA for reimbursements of capital construction expenses, resulting in an increase in net position.

General Fund Budgetary Highlights

A budget to actual statement is provided for the General Fund, Library Fund, and C Funds that are major funds. Columns for both the original budget adopted for fiscal year 2019 as well as the final budget are presented. Differences between the original budget and the final amended budget were relatively minor.

* Amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available.

*Amendments made to recognize new funding amounts from external sources, such as Federal and State grants.

*Increase in appropriations that become necessary to maintain services.

Even with these adjustments, actual general fund expenditures were \$34,437,928 below final budget amounts due to unspent capital items of \$16,592,857 and saving in personnel and operations of \$17,845,071 that were appropriated. Revenues came in \$1,490,195 less than estimated. This is due to increases in interest revenues. The short fall was in property taxes and state share revenues, fees and permits, county fines, and other revenues.

Capital Assets and Debt Administration

Capital assets - County of Lexington investments in capital assets for its governmental and business type activities as of June 30, 2019 amount to \$233,072,726 (net accumulated depreciation). The investments in capital assets include land, buildings, improvements, machinery and equipment, books, and infrastructure. The roads added during the current fiscal year are also included. Major capital asset events in the fiscal year included the following:

* Ongoing projects to development of the industrial parks (Saxe Gotha Park, Batesburg/Leesville Park, and Chapin Park) within Lexington County at an estimated cost of \$17,297,668.

* Public Safety logistics building renovations facility project under construction at an estimated cost of \$917,476 to be finished early fiscal year 19/20.

* Road widening and paving projects were continued at a project cost of \$2,869,153 during the fiscal year.

* East Region Service Center estimated cost \$4,606,362. To be finished year 19/20.

* Tax Billing Collection System cost of \$2,079,881 to be finish fiscal year 20/21.

* Fleet Service Project estimated cost \$7,777,975 to be finished fiscal year 19/20.

* Solid Waste Scale complex facility project under construction at an estimated cost of \$725,000.

* Solid Waste Landfill C & D Landfill Transfer Station Expansion estimated cost \$7,085,045.

* Pelion Airport Runway Widening and Strengthening project total estimated cost \$3,980,330.

* Pelion Airport North Apron reconstruction total estimated cost \$115,000.

Lexington County's Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2018	2019	2018	2019	2018	2019	2018-2019
Land	\$ 24,282,949	\$ 25,058,164	\$ 1,756,611	\$ 1,756,611	\$ 26,039,560	\$ 26,814,775	3%
Buildings	62,047,013	62,392,531	1,215,822	1,108,611	63,262,835	63,501,142	0%
Improvements	1,396,622	1,234,676	3,344,225	3,035,130	4,740,847	4,269,806	(10%)
Machinery and equipment	8,920,489	9,506,790	3,574,937	4,035,149	12,495,426	13,541,939	8%
Office furniture & equip.	2,547,752	4,245,647	-	9,526	2,547,752	4,255,173	67%
Vehicles	13,508,980	14,664,626	551,635	382,581	14,060,615	15,047,207	7%
Books	2,678,767	2,189,977	-	-	2,678,767	2,189,977	(18%)
Infrastructure	67,542,483	65,436,162	-	-	67,542,483	65,436,162	(3%)
Construction in progress	33,037,177	30,972,088	4,395,585	7,044,457	37,432,762	38,016,545	2%
Total	215,962,232	215,700,661	14,838,815	17,372,065	230,801,047	233,072,726	1%

Additional information on the County's capital assets can be found in note 6 on pages 93 – 95.

Long-term debt - At the end of the current fiscal year, the County of Lexington had total bonded debt outstanding of \$30,793,372. The full amount of outstanding debt is backed full faith and credit by the county.

South Carolina statutes limit the amount of general obligation debt that a unit of government may issue (without referendum) to 8 percent of the total assessed value of taxable property located within that government's boundaries. The County's debt limit and debt margin were \$105,413,532 and \$74,628,532 respectively in Table 16-A for the fiscal year ending June 30, 2019.

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2018	2019	2018	2019	2018	2019	2018-2019
General obligation bonds	\$ 34,834,905	\$ 30,793,372	\$ -	\$ -	\$ 34,834,905	\$ 30,793,372	(12%)
Total	\$ 34,834,905	\$ 30,793,372	\$ -	\$ -	\$ 34,834,905	\$ 30,793,372	(12%)

The County currently has ratings of AA by Standard & Poor's and Aa1 by Moody's Investors Service on general obligation bond issues. As of June 30, 2019, the County's general obligation debt per capita approximated \$102.86.

Additional information on the long-term debt can be found in note 8 on pages 96 – 98.

Economic Factors and Next Year's Budgets and Rates

* Unemployment rate for County of Lexington is currently 3.5% which is a decrease from a rate of 3.6% a year ago. This compares favorable with the state's rates.

* On the expenditure side, increases are expected in health insurance premiums, as well as pension and other employee benefits costs.

These indices were taken into account when adopting the general budget for 2020. Amounts available for appropriation in the general fund budget are nearly \$144,872,753, an decrease of \$4,476,597 over the final 2019 budget of \$149,349,350. Property taxes (benefiting from increases in assessed valuations) are expected to lead to increases. The County will use these increases to finance programs along with the use of the unassigned fund balance.

Budgeted expenditures are expected to rise over the actual 2019 expenditures.

As for the County's business-type activities, rates increase by the CPI each year for Red Bank Crossing (rental), Solid Waste System and the Lexington County Airport at Pelion.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Randolph C. Poston, County of Lexington Chief Financial Officer, 212 South Lake Drive, Lexington, South Carolina 29072.

Basic Financial Statements

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2019

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Cash and cash equivalents	\$ 60,483,764	\$ 5,399,072	\$ 65,882,836
Investments	111,714,343	18,158,739	129,873,082
Receivables (net of allowances for uncollectibles):			
Property taxes	5,390,195	517,852	5,908,047
Accounts	12,741,440	313,246	13,054,686
Due from other governments:			
State shared revenue	2,526,551	54,298	2,580,849
State and federal grants	5,386,111	404,989	5,791,100
Other	187,231		187,231
Internal balances	35,925	(35,925)	-
Inventory	774,675	21,708	796,383
Restricted assets, cash and cash equivalent:			
Customer deposits		4,900	4,900
Capital assets:			
Land	25,058,164	1,756,611	26,814,775
Buildings	101,130,931	2,848,787	103,979,718
Improvements other than buildings	3,200,275	6,912,693	10,112,968
Machinery and equipment	27,732,805	8,850,890	36,583,695
Office furniture and equipment	12,473,475	19,478	12,492,953
Vehicles	42,055,952	1,691,528	43,747,480
Books	2,189,977		2,189,977
Infrastructure assets	290,626,673		290,626,673
Construction in process	30,972,088	7,044,457	38,016,545
Accumulated depreciation	(319,739,679)	(11,752,379)	(331,492,058)
Total capital assets net of depreciation	215,700,661	17,372,065	233,072,726
DEFERRED OUTFLOWS OF RESOURCES			
Deferred opeb outflows	298,953		298,953
Deferred pension outflows	26,586,799	407,423	26,994,222
Deferred change on refunding outflows	4,099		4,099
Total deferred outflows of resources	26,889,851	407,423	27,297,274
Total assets and deferred outflows of resources	\$ 441,830,747	\$ 42,618,367	\$ 484,449,114

The notes to financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2019

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
LIABILITIES			
Current liabilities:			
Accounts payable and accrued payables	\$ 12,571,431	\$ 2,363,822	\$ 14,935,253
Retainage payable	444,334	274,225	718,559
Customer deposits payable		4,900	4,900
Due to other governments	735,687		735,687
Compensated absences	2,407,485	31,780	2,439,265
Unearned revenue	57,255	3,592	60,847
Closure/post-closure care cost		336,706	336,706
Bonds (due within one year)	4,308,373		4,308,373
Total current liabilities	20,524,565	3,015,025	23,539,590
Noncurrent liabilities:			
Compensated absences due beyond a year	2,407,488	31,781	2,439,269
Closure/post-closure care cost		6,397,417	6,397,417
Bonds (amounts due beyond one year)	26,484,999		26,484,999
Net opeb liability	9,572,602		9,572,602
Net pension liability	150,318,064	3,011,796	153,329,860
Total noncurrent liabilities	188,783,153	9,440,994	198,224,147
Total liabilities	209,307,718	12,456,019	221,763,737
DEFERRED INFLOWS OF RESOURCES			
Deferred opeb inflows	1,082,050		1,082,050
Deferred pension inflows	775,894	26,530	802,424
Deferred charge on refunding inflows	897,003		897,003
Total deferred inflows of resources	2,754,947	26,530	2,781,477
Total liabilities and deferred inflows of resources	212,062,665	12,482,549	224,545,214
NET POSITIONS			
Net investment in capital assets	184,907,289	17,372,065	202,279,354
Restricted for:			
Debt service	835,776		835,776
Capital projects	6,749,382		6,749,382
Solid waste - state tire fund		373,948	373,948
Unrestricted - unfunded opeb obligation	(10,355,699)		(10,355,699)
Unrestricted - unfunded pension obligation	(124,507,159)	(2,630,903)	(127,138,062)
Unrestricted	172,138,493	15,020,708	187,159,201
Total net position	\$ 229,768,082	\$ 30,135,818	\$ 259,903,900

The notes to financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Net (Expense) Revenue and Changes in Net Position					
	Program Revenues			Primary Government Business		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
PRIMARY GOVERNMENT						
Government activities						
General administrative	\$ 31,403,277	\$ 15,274,834	\$ -	\$ (16,128,443)	\$ -	\$ (16,128,443)
General service	3,813,096	41,183	-	(3,771,913)	-	(3,771,913)
Public works	17,369,282	6,064,635	3,917,418	(7,387,229)	-	(7,387,229)
Public safety	43,887,446	12,301,030	954,215	(30,598,480)	-	(30,598,480)
Judicial	14,164,890	6,656,814	-	(7,508,076)	-	(7,508,076)
Law enforcement	46,298,854	6,837,236	730,240	(38,669,282)	-	(38,669,282)
Boards and commissions	806,715	190,835	-	(615,880)	-	(615,880)
Health and human services	3,085,392	655,090	-	(2,430,302)	-	(2,430,302)
Community development	8,973,571	1,847,342	7,410,964	313,490	-	313,490
Economic development	3,954,207	699,899	200,000	(3,054,308)	-	(3,054,308)
Public library	8,778,453	242,410	-	(8,533,675)	-	(8,533,675)
Interest and fiscal charges	945,206	-	-	(945,206)	-	(945,206)
Total governmental activities	183,480,389	50,811,308	7,706,781	(119,329,304)	-	(119,329,304)
Business-type activities						
Red Bank Crossing	58,953	104,340	-	-	45,387	45,387
Solid Waste	13,780,157	3,847,965	32,351	-	(9,853,990)	(9,853,990)
Pelton Airport	354,221	154,966	815,258	-	616,003	616,003
Total business-type activities	14,193,331	4,107,271	847,609	-	(9,192,600)	(9,192,600)
Total primary government	\$ 197,673,720	\$ 54,918,579	\$ 8,554,390	\$ (119,329,304)	\$ (9,192,600)	\$ (128,521,904)
GENERAL REVENUES:						
Property taxes levied for:						
General purpose				\$ 33,115,525	\$ -	\$ 33,115,525
Fire service				20,052,196	-	20,052,196
Law enforcement				44,297,927	-	44,297,927
Indigent care				715,936	-	715,936
Library				8,031,161	-	8,031,161
Debt services				4,934,904	-	4,934,904
Solid waste				10,255,367	-	10,255,367
Accommodations tax				420,457	-	420,457
Interest and investment income				4,071,880	-	4,071,880
Gain on capital asset				-	25,358	25,358
Other				-	-	-
Unrestricted State share revenue				10,582,225	-	10,582,225
Transfers (see Note 10)				(25,000)	-	(25,000)
Total general revenue and transfers				126,197,211	10,926,933	137,124,144
Change in net position				6,867,907	1,734,333	8,602,240
Net position beginning of year				222,900,175	28,401,485	251,301,660
Net position end of year				\$ 229,768,082	\$ 30,135,818	\$ 259,903,900

The notes to financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	General	Library	"C" Funds	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 26,035,232	\$ 1,338,982	\$ 5,125,577	\$ 8,428,554	\$ 40,928,345
Investments	55,895,199	6,670,394	6,667,560	21,403,861	90,637,014
Receivables (net of allowances for uncollectibles):					
Property taxes	4,680,755	403,462		305,978	5,390,195
Accounts	10,794,173	47		1,676,156	12,470,376
Due from other governments:					
Federal	30,994	985		2,197,854	2,229,833
State			2,384,894	771,384	3,156,278
State share revenue	2,526,551				2,526,551
Other	172,595			14,636	187,231
Due from other funds	52,222			25,371	77,593
Interfund receivables	1,418,909		6,250		1,425,159
Inventory	774,675				774,675
Total assets	\$ 102,381,305	\$ 8,413,870	\$ 14,184,281	\$ 34,823,794	\$ 159,803,250
LIABILITIES					
Accounts payable and accrued payables	\$ 7,605,021	\$ 399,312	\$ 385,007	\$ 2,532,130	\$ 10,921,470
Retainage payable				444,334	444,334
Due to other governments	735,687				735,687
Due to other funds	1,443	1,781	9	38,873	42,106
Interfund payable			6,250	1,418,909	1,425,159
Unearned revenue				57,255	57,255
Total liabilities	8,342,151	401,093	391,266	4,491,501	13,626,011
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	4,098,499	353,770		219,604	4,671,873
Total deferred inflows of resources	4,098,499	353,770	-	219,604	4,671,873
FUND BALANCES					
Nonspendable	898,865				898,865
Restricted				835,776	835,776
Assigned	51,550,638	7,659,007	13,799,265	29,387,030	102,395,940
Unassigned	37,491,152		(6,250)	(110,117)	37,374,785
Total fund balance	89,940,655	7,659,007	13,793,015	30,112,689	141,505,366
Total liabilities, deferred inflows and fund balance	\$ 102,381,305	\$ 8,413,870	\$ 14,184,281	\$ 34,823,794	\$ 159,803,250

The notes to financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
 RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2018

Total fund balances - Governmental funds	\$	141,505,366
<p>Amount reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of: (includes Internal Service Fund)</p>		
Land	\$	25,058,164
Buildings and other structures		101,130,931
Improvements other than buildings		3,200,275
Machine and equipment		27,732,805
Office furniture and equipment		12,473,475
Vehicles		42,055,952
Books		2,189,977
Construction in progress		290,626,673
Infrastructure assets		30,972,088
Accumulated depreciation		<u>(319,739,679)</u>
		215,700,661
<p>Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds:</p>		
Property taxes		4,671,873
<p>Internal service funds are used by management to charge the costs of certain activities, such as insurance, workers compensation, risk management, and motor pool, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.</p>		
		39,252,474
<p>Long-term bonded debt and some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of: (includes Internal Service Fund)</p>		
General obligation debt		(30,793,372)
Net deferred charge on bond refunding		(892,904)
Net opeb liability		(9,572,602)
Net pension liability		(150,318,064)
Deferred outflows - pension		26,586,799
Deferred inflows - pension		(775,894)
Deferred outflows - opeb		298,953
Deferred inflows - opeb		(1,082,050)
Compensated absences		<u>(4,813,158)</u>
		<u>(171,362,292)</u>
Net position of governmental activities	\$	<u><u>229,768,082</u></u>

The notes to financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	General	Library	"C" Funds	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 95,867,736	\$ 8,031,161	\$	\$ 6,706,571	\$ 110,605,468
State shared revenues	10,146,075	480,923		974,660	11,601,658
Fees, permits, and sales	20,050,413	45,967		4,782,743	24,879,123
County fines	2,117,343	192,599		310,147	2,620,089
Intergovernmental revenues	5,052,469	1,985	5,425,104	15,545,195	26,024,753
Interest (net of increase (decrease)) in the fair value of investments	2,049,971	192,140	251,027	648,676	3,141,814
Other	332,996	4,227	24,150	482,198	843,571
Total revenues	135,617,003	8,949,002	5,700,281	29,450,190	179,716,476
Expenditures:					
General administrative	12,332,387			2,933,688	15,266,075
General services	3,398,866			1,284	3,400,150
Public works	8,052,271		3,004,847		11,057,118
Public safety	36,877,688			1,486,301	38,363,989
Judicial	10,174,077			4,156,193	14,330,270
Law enforcement	42,189,153			4,165,246	46,354,399
Boards & commissions	808,154				808,154
Health and human services	1,568,339			1,246,754	2,815,093
Library		6,695,041			6,695,041
Community development				8,981,176	8,981,176
Economic development				1,362,317	1,362,317
Capital outlay:					
General administrative	751,899			1,805	753,704
General services	490,592			34,295	524,887
Public works	1,292,247			689,826	1,982,073
Public safety	5,334,997			5,810,042	11,145,039
Judicial	516,527			172,622	689,149
Law enforcement	1,977,121			511,278	2,488,399
Boards & commissions	31,880				31,880
Health and human services	108,892			9,859	118,751
Library		1,618,399			1,618,399
Community development				2,167	2,167
Economic development				777,967	777,967
Debt service:					
Principal retirement				4,041,533	4,041,533
Interest and fiscal charges				1,104,140	1,104,140
Other				852	852
Total expenditures	125,905,090	8,313,440	3,004,847	37,489,345	174,712,722
Excess (deficiency) of revenue over expenditures	9,711,913	635,562	2,695,434	(8,039,155)	5,003,754
Other financing sources (uses):					
Sale of capital assets				263,187	263,187
Transfer in	144,921		25,850	14,454,616	14,625,387
Transfer out	(9,854,362)			(4,796,025)	(14,650,387)
Total other financing sources (uses)	(9,709,441)	-	25,850	9,921,778	238,187
Net change in fund balance	2,472	635,562	2,721,284	1,882,623	5,241,941
Fund balance, beginning of year	89,938,183	7,023,445	11,071,731	28,230,066	136,263,425
Fund balance, end of year	\$ 89,940,655	\$ 7,659,007	\$ 13,793,015	\$ 30,112,689	\$ 141,505,366

The notes to financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Net change in fund balances - total government funds	\$	5,241,941
<p>Amounts reported for governmental activities in the statement of activities are different because: (includes Internal Service Fund)</p>		
Capital outlay	\$	15,913,661
Depreciation expense	<u>(15,824,213)</u>	89,448
<p>The proceeds from the disposal of capital assets are reported as revenues in the governmental funds. The cost of the capital assets are removed from the capital assets account on the statement of net position and is offset against the proceeds from the sale of capital assets resulting in gain or loss on disposal of capital assets on the statement of activities</p>		
Loss on disposal of capital assets		(316,798)
<p>Because some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered as "available" revenues in the governmental funds.</p>		
Property taxes		542,181
<p>Internal service funds are used by management to charge the costs of certain activities, such as insurance, workers compensation, risk management, and motor pool to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.</p>		
		550,804
<p>Repayment of long-term debt is reported as an expenditure in governmental funds. But the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consisted of:</p>		
Bond principal retirement		4,041,533
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Interest and Fiscal charges	159,786	
Change in compensated absences	(116,348)	
Change in net OPEB obligation	264,155	
Change in net pension obligation	<u>(3,588,795)</u>	<u>(3,281,202)</u>
Change in net position of government activities	\$	<u>6,867,907</u>

The notes to financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 97,505,566	\$ 97,505,566	\$ 95,867,736	\$ (1,637,830)
State shared revenues	10,458,857	10,458,857	10,146,075	(312,782)
Fees, permits, and sales	21,641,822	21,659,322	20,050,413	(1,608,909)
County fines	2,447,860	2,447,860	2,117,343	(330,517)
Intergovernmental revenues	3,423,917	3,889,871	5,052,469	1,162,598
Interest (net of increase (decrease) in the fair value of investments)	910,000	910,000	2,049,971	1,139,971
Other revenues	151,953	235,722	332,996	97,274
Total revenues	<u>136,539,975</u>	<u>137,107,198</u>	<u>135,617,003</u>	<u>(1,490,195)</u>
Expenditures:				
General administrative	17,195,182	27,966,777	13,084,286	14,882,491
General services	4,258,449	4,940,699	3,889,458	1,051,241
Public works	11,010,466	13,856,346	9,344,518	4,511,828
Public safety	46,903,455	48,648,116	42,212,685	6,435,431
Judicial	11,653,512	11,957,173	10,690,604	1,266,569
Law enforcement	47,876,409	50,161,013	44,166,274	5,994,739
Boards and commissions	948,790	1,007,664	840,034	167,630
Health and human	1,632,062	1,805,230	1,677,231	127,999
Total expenditures	<u>141,478,325</u>	<u>160,343,018</u>	<u>125,905,090</u>	<u>34,437,928</u>
Excess (deficiency) of revenues over expenditures	(4,938,350)	(23,235,820)	9,711,913	32,947,733
Other financing sources (uses):				
Transfer in	144,921	144,921	144,921	-
Transfer out	(7,871,025)	(9,855,812)	(9,854,362)	1,450
Total other financing sources (uses)	<u>(7,726,104)</u>	<u>(9,710,891)</u>	<u>(9,709,441)</u>	<u>1,450</u>
Excess of revenues and other sources over (under) expenditures and uses	(12,664,454)	(32,946,711)	2,472	32,949,183
Fund balance, beginning of year	89,938,183	89,938,183	89,938,183	-
Fund balance, end of year	<u>\$ 77,273,729</u>	<u>\$ 56,991,472</u>	<u>\$ 89,940,655</u>	<u>\$ 32,949,183</u>

The notes to financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
LIBRARY FUND
STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 8,184,128	\$ 8,184,128	\$ 8,031,161	\$ (152,967)
State shared revenues	459,185	480,924	480,923	(1)
Fees, permits, and sales	39,250	39,250	45,967	6,717
County fines	250,000	250,000	192,599	(57,401)
Intergovernmental revenue		2,000	1,985	(15)
Interest (net of increase (decrease) in the fair value of investments)	75,200	75,200	192,140	116,940
Other revenues	2,000	6,011	4,227	(1,784)
Total revenues	9,009,763	9,037,513	8,949,002	(88,511)
Expenditures:				
Personnel	5,804,890	5,804,890	5,565,926	238,964
Operating	1,495,823	2,132,381	1,129,115	1,003,266
Capital outlay	1,959,050	2,962,958	1,618,399	1,344,559
Total expenditures	9,259,763	10,900,229	8,313,440	2,586,789
Excess (deficiency) of revenues over expenditures	(250,000)	(1,862,716)	635,562	2,498,278
Fund balance, beginning of year	7,023,445	7,023,445	7,023,445	-
Fund balance, end of year	\$ 6,773,445	\$ 5,160,729	\$ 7,659,007	\$ 2,498,278

The notes to financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
'C' FUNDS
STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 5,101,377	\$ 5,821,734	\$ 5,425,104	\$ (396,630)
Interest (net of increase (decrease) in the fair value of investments)	73,020	73,020	251,027	178,007
Other	24,150.00	24,150	24,150	-
 Total revenues	 5,198,547	 5,918,904	 5,700,281	 (218,623)
Expenditures:				
Public works				
Personnel	150,554	150,554	35,865	114,689
Operating	5,068,394	16,280,468	2,968,982	13,311,486
Capital outlay	7,000	7,000	7,000	7,000
 Total expenditures	 5,225,948	 16,438,022	 3,004,847	 13,433,175
Excess (deficiency) of revenues over expenditures	(27,401)	(10,519,118)	2,695,434	(13,214,552)
Other financing sources (uses):				
Transfer in	25,850	25,850	25,850	-
 Total other financing sources (uses)	 25,850	 25,850	 25,850	 -
Excess of revenues and other sources over (under) expenditures and uses	(1,551)	(10,493,268)	2,721,284	(13,214,552)
Fund balance, beginning of year	11,071,731	11,071,731	11,071,731	-
Fund balance, end of year	\$ 11,070,180	\$ 578,463	\$ 13,793,015	\$ (13,214,552)

The notes to financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019

	Business-type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport	Total	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 64,262	\$ 5,249,821	\$ 84,839	\$ 5,398,922	\$ 19,555,419
Petty cash		150		150	-
Investments	450,071	17,203,149	505,519	18,158,739	21,077,329
Receivables (net of allowance for uncollectibles):					
Property taxes		517,852		517,852	-
Accounts		312,666	580	313,246	271,064
Due from other funds :					
General fund				-	1,322
Special revenue fund				-	2
Due from state shared revenue		54,298		54,298	-
Due from DHEC		25,425		25,425	-
Due from other agencies			379,564	379,564	-
Inventory - aviation fuel			21,708	21,708	-
Restricted assets, cash and cash equivalent:					
Customer deposits	4,900			4,900	-
Total current assets	519,233	23,363,361	992,210	24,874,804	40,905,136
Non-current assets:					
Capital assets					
Land		1,566,494	190,117	1,756,611	-
Buildings	546,070	1,468,906	833,811	2,848,787	-
Improvements	51,345	5,261,533	1,599,815	6,912,693	-
Machinery and equipment		8,637,878	213,012	8,850,890	-
Office furniture and equipment		19,478		19,478	-
Vehicles		1,691,528		1,691,528	284,818
Construction in progress		3,000,551	4,043,906	7,044,457	-
Total capital assets	597,415	21,646,368	6,880,661	29,124,444	284,818
Less: accumulated depreciation	(173,326)	(9,705,246)	(1,873,807)	(11,752,379)	(234,032)
Total non-current assets	424,089	11,941,122	5,006,854	17,372,065	50,786
Total assets	943,322	35,304,483	5,999,064	42,246,869	40,955,922
Deferred outflows of resources					
Deferred pension outflows		407,423		407,423	46,902
Total assets and deferred outflows of resources	\$ 943,322	\$ 35,711,906	\$ 5,999,064	\$ 42,654,292	\$ 41,002,824

The notes to the financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019

	Business-type Activities Enterprise Funds			Total	Governmental
	Red Bank Crossing	Solid Waste Management	Pelion Airport		Activities Internal Service Funds
LIABILITIES					
Current liabilities (payable from current assets):					
Accounts payable	\$ 3,693	\$ 2,235,219	\$ 59,346	\$ 2,298,258	\$ 429,286
Retainage payable		274,225		274,225	
Accrued salaries		50,474		50,474	4,299
Compensated absences		31,780		31,780	907
Accrued payroll fringes		14,998		14,998	1,027
Accrued sales tax		92		92	(7)
Unearned revenue		2,074	1,518	3,592	-
Insurance claims due				-	1,215,356
Due to other funds:					
General fund		35,925		35,925	886
Internal service fund				-	-
Enterprise fund				-	-
Interfund payable				-	-
Customer deposits payable	4,900			4,900	-
Total current liabilities (payable from current assets)	8,593	2,644,787	60,864	2,714,244	1,651,754
Non-current liabilities:					
Compensated absences due beyond a year		31,781		31,781	908
Closure/post-closure care cost payable		6,734,123		6,734,123	-
Pension liability		3,011,796		3,011,796	356,719
Total non-current liabilities	-	9,777,700	-	9,777,700	357,627
Total liabilities	8,593	12,422,487	60,864	12,491,944	2,009,381
Deferred inflows of resources					
Deferred pension inflows		26,530	-	26,530	4,100
Total liabilities and deferred inflows of resources	8,593	12,449,017	60,864	12,518,474	2,013,481
NET POSITION					
Net investment in capital assets	424,089	11,941,122	5,006,854	17,372,065	50,786
Restricted per state mandate (tires)		373,948		373,948	-
Unrestricted - unfunded pension liability		(2,630,903)		(2,630,903)	(313,917)
Unrestricted	510,640	13,578,722	931,346	15,020,708	39,252,474
Total net position	\$ 934,729	\$ 23,262,889	\$ 5,938,200	\$ 30,135,818	\$ 38,989,343

The notes to the financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Business-type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport	Total	
Operating revenues:					
Charges for services	\$ 104,340	\$ 3,677,498	\$ 154,966	\$ 3,936,804	\$ 29,255
Employer contributions				-	15,787,071
Employee contributions				-	3,852,321
Other premiums and reimbursements				-	897,581
Total operating revenues	<u>104,340</u>	<u>3,677,498</u>	<u>154,966</u>	<u>3,936,804</u>	<u>20,566,228</u>
Operating expenses:					
Personnel		1,804,983		1,804,983	153,887
Operating	39,276	10,797,097	154,987	10,991,360	20,757,382
Depreciation	19,677	1,178,077	199,234	1,396,988	34,221
Total operating expenses	<u>58,953</u>	<u>13,780,157</u>	<u>354,221</u>	<u>14,193,331</u>	<u>20,945,490</u>
Operating income (loss)	<u>45,387</u>	<u>(10,102,659)</u>	<u>(199,255)</u>	<u>(10,256,527)</u>	<u>(379,262)</u>
Non-operating revenues:					
Property taxes		10,255,367		10,255,367	-
Over/short		(19)		(19)	-
Local government - tires		169,691		169,691	-
DHEC/SW management grants		45,851		45,851	-
Interest income (Net of increase (decrease) in the fair value of investments)	9,755	599,139	12,314	621,208	930,066
Gain on disposal of capital assets		25,358		25,358	-
Miscellaneous reimbursements		795		795	-
Total nonoperating revenues :	<u>9,755</u>	<u>11,096,182</u>	<u>12,314</u>	<u>11,118,251</u>	<u>930,066</u>
Income (loss) before contributions and transfers	<u>55,142</u>	<u>993,523</u>	<u>(186,941)</u>	<u>861,724</u>	<u>550,804</u>
Capital contributions		32,351	815,258	847,609	-
Transfers in		485,768	25,000	510,768	172,894
Transfers out		(485,768)		(485,768)	(172,894)
Total transfers	<u>-</u>	<u>32,351</u>	<u>840,258</u>	<u>872,609</u>	<u>-</u>
Change in net position	55,142	1,025,874	653,317	1,734,333	550,804
Net position, beginning of year	<u>879,587</u>	<u>22,237,015</u>	<u>5,284,883</u>	<u>28,401,485</u>	<u>38,438,539</u>
Net position, end of year	<u>\$ 934,729</u>	<u>\$ 23,262,889</u>	<u>\$ 5,938,200</u>	<u>\$ 30,135,818</u>	<u>\$ 38,989,343</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Business-Type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport	Total	
Cash flows from operating activities:					
Cash received from customers and users	\$ 105,340	\$ 3,649,117	\$ 154,933	\$ 3,909,390	\$ 4,746,770
Cash received from interfund services provided & used				-	15,816,760
Cash payments to suppliers for goods and services	(37,143)	(9,288,088)	(513,328)	(9,838,559)	(20,291,449)
Cash payments to employees for services		(1,753,304)		(1,753,304)	-
Net cash provided (used) by operating activities	68,197	(7,392,275)	(358,395)	(7,682,473)	272,081
Cash flows from noncapital financing activities:					
Cash received from taxes		10,201,282		10,201,282	-
Operating grants received		56,997		56,997	-
State shared revenue		150,190		150,190	-
Miscellaneous reimbursements		795		795	-
Transfer in					172,894
Transfer out					(172,894)
Net cash provided by noncapital financing activities:	-	10,409,264	-	10,409,264	-
Cash flows from capital and related financing activities:					
Federal funds (FAA) received			435,693	435,693	-
Transfer in			25,000	25,000	-
Acquisition and construction of capital assets		(3,621,652)	(125,774)	(3,747,426)	-
Proceeds from sale of capital assets		25,359		25,359	-
Net cash used by capital and related financing activities	-	(3,596,293)	334,919	(3,261,374)	-
Cash flows from investing activities:					
Receipt of interest (Net increase (decrease) in the fair value of investments)	9,755	599,139	12,314	621,208	930,064
Proceeds from sale of investments					7,729,878
Purchase of investments	(109,709)	(81,277)	(12,251)	(203,237)	(200,725)
Net cash (used) by investing activities	(99,954)	517,862	63	417,971	8,459,217
Net increase (decrease) in cash and cash equivalents	(31,757)	(61,442)	(23,413)	(116,612)	8,731,298
Cash and cash equivalents at beginning of the year	100,919	5,311,413	108,252	5,520,584	10,824,121
Cash and cash equivalents at end of the year	\$ 69,162	\$ 5,249,971	\$ 84,839	\$ 5,403,972	\$ 19,555,419

The notes to the financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Business-Type Activities Enterprise Funds			Total	Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport		
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 45,387	\$ (10,102,659)	\$ (199,255)	\$ (10,256,527)	\$ (379,262)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	19,677	1,178,077	199,234	1,396,988	34,221
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable		(70,693)	(33)	(70,726)	(4,662)
(Increase) decrease in interfund receivable		27,352		27,352	-
(Increase) decrease in pension outflow		8,760		8,760	-
Increase (decrease) in accrued salaries/fringes		6,367		6,367	-
Increase (decrease) in pension obligation		37,977		37,977	4,087
(Increase) decrease in due from other funds	1,000	14,960	187	16,147	1,964
(Increase) decrease in inventory			5,903	5,903	-
Increase (decrease) in accounts payable	2,320	1,228,646	(364,799)	866,167	315,867
Increase (decrease) in unearned revenue		1,999	368	2,367	-
Increase (decrease) in retainage payable		274,225		274,225	-
Increase (decrease) in insurance claims due				-	300,633
Increase (decrease) in interfund payable		(27,352)		(27,352)	-
Increase (decrease) in due to other funds	(187)	4,493		4,306	(767)
Increase (decrease) in pension inflow		(1,425)		(1,425)	-
Increase (decrease) in accrued sales tax		92		92	-
Increase (decrease) in long term payables		26,906		26,906	-
Total adjustments	22,810	2,710,384	(159,140)	2,574,054	651,343
Net cash provided (used) by operating activities	\$ 68,197	\$ (7,392,275)	\$ (358,395)	\$ (7,682,473)	\$ 272,081
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets	\$ -	\$ 32,351	\$ -	\$ 32,351	\$ -

The notes to the financial statements are an integral part of this statement.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF FIDUCIARY NET POSITIONS
JUNE 30, 2019

ASSETS

Cash and cash equivalents	\$ 19,304,525
Investments	240,281,523
Property taxes receivable	22,376,339
Interfund receivable	8,953,135
Due from other government - agencies	<u>954,811</u>
Total assets	<u>\$ 291,870,333</u>

LIABILITIES

Interfund payable	\$ 8,953,135
Due to other government - agencies	341,003
Escrow funds held	40,192,095
Due to taxing units	<u>242,384,100</u>
Total liabilities	<u>\$ 291,870,333</u>

The notes to the financial statements are an integral part of this statement.

County of Lexington, South Carolina

Notes to the Financial Statements

June 30, 2019

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County of Lexington, South Carolina have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity

As required by generally accepted accounting principles, these financial statements represents the County of Lexington (the primary government) and its potential component units. The primary government includes all funds and entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

Excluded from the reporting entity:

Lexington County Recreation District and Irmo/Chapin Recreation District

Both recreation districts provide services and recreational facilities for the County citizens within special service districts chartered by the South Carolina legislature. The County Legislative Delegation appoints the members of the two boards who govern their respective district activities. The boards approve contracts, designate management, hold title to all assets, select their own independent auditors, and determine the use of the facilities. Although the County Council reviews the annual budgets for each recreation district, they have no responsibility for any funding deficits nor do they control the disposition of surplus funds. The County has no involvement in the fiscal management of either commission. The County Council does approve the property tax levy for their general operating budgets and/or bonded debt; however state statute establishes a minimum tax levy. Also, a material amount of operating revenues is in the form of user fees and state and federal grants.

Lexington Medical Center

The Lexington Medical Center is a hospital complex established on land titled to Lexington County. The Hospital provides medical services to the County's residents as well as persons outside the geographic boundaries of the County. A twenty-one member Health Services Board designates management of the Hospital; twenty members of this board are appointed by the Lexington County council. The board independently reviews, approves, and revises the Hospital's budget and the board has the sole responsibility for financing deficits and operating deficiencies, and for disposition of surplus funds. The board designates management, selects its own auditors, and exercises control over use of facilities and determination of services provided.

The Hospital's operations are financed through user fees and state and federal funds. The County has no control or involvement in the Hospital's fiscal management. The land is a part of the reporting entity.

Richland/Lexington Riverbanks Park, Columbia Metropolitan Airport, Midlands Technical College and Lexington School Districts One, Two, Three, Four, and Five

These potential component units have separate elected or appointed boards and provide services for the County citizens as well as the general public. These potential component units are excluded from the County's reporting entity because the County does not have the ability to exercise influence over their daily operations, approve budgets, or designate management. Conversely, these boards are responsible for funding deficits, have control over the use of surplus funds, determine user fees, hold title to all assets, select their own independent auditors, sign contracts as the contracting authority, and exercise control over use of facilities and determination of services provided. The County Treasurer collects taxes for these units as represented in the County's agency funds, although a substantial portion of their revenue is federal and state funds and user fees.

B. Basis of Presentation, Basis of Accounting Measurement Focus

Government-wide financial statements

The government-wide statements, consisting of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. For the most part, the effect of interfund activity has been removed from the statements that distinguish between those activities of the county that are governmental and those that are considered business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely significantly on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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) capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous financial reporting model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds are summarized into a single column. The County reports the following major governmental funds: General Fund, Library Fund, "C" Funds, and for the Business Type Activities are Red Bank Crossing Rental Properties, Solid Waste Funds and the Lexington County Airport at Pelion.

Internal service funds of a government are presented, in summary form, as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. The cost of these services is allocated to the appropriate functional activity. When appropriate, surplus or deficits in the internal service funds are allocated back to the various users within the entity-wide Statement of Activities.

The County's fiduciary funds are presented in the fund financial statement by type. Since, by definition, these assets are being held for the benefit of third parties and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

The focus of the entity-wide financial statements under the new reporting model is to present the County as a whole. The focus of the Fund Financial Statements is on the major individual funds of the governmental and business-type categories, as well as the fiduciary funds.

Fund Financial Statements

Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds

Governmental funds are used to account for the government's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, interest and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year end on behalf of the government are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time. Entitlement and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises when resources are received by the County before it has a legal claim to them, as when grant money is received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the County has a legal claim to the resources, the liability for the unearned revenue is removed from the balance sheet and revenue is recognized.

The County reports the following major governmental funds:

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

Special Revenue Funds – Library. This fund is used to account for the operations of the libraries and related activities.

Special Revenue Funds – “C” Funds. This fund is used to account for the operations of road paving and repairs and other related activities.

Proprietary Funds

Proprietary funds reporting focuses on the determination of operating income, changes in financial position and cash flows. They are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, accrual basis of accounting is utilized, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred. All assets and liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (i.e. revenue) and decreases (i.e. expenses) in net positions by distinguishing operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's ongoing operations. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on all capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The County reports the following major enterprise funds:

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County maintains three Enterprise Funds which provides rental service, solid waste service and the airport at Pelion.

Additionally, the County reports the following fund types:

Internal service funds account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The County's internal service funds report on self-insurance programs, worker's compensation, risk management, and motor pool services.

Fiduciary Funds

GAAP states that fiduciary funds should be used "to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds and agency funds. The key distinction between trust funds and agency funds is that trust funds normally are subject to a "trust agreement that affects the degree of management involvement and the length of time that the resources are held."

Agency funds are used to account for situations where the government's role is simply custodial, such as the receipts, temporary investment, and remittance of fiduciary resources to individuals, private organizations or other governments. The County uses agency funds to account for taxes collected on behalf of other governmental units. It is common practice for separately levied taxes to be billed and collected by a single government when multiple local governments have the power to levy taxes on the same property. Property taxes are collected, temporarily retained and distributed by the County Treasurer in accordance with Acts of the General Assembly of South Carolina. Each governmental unit for which an agency fund is maintained is administered by a governing body independent of the County Council. The County's only fiduciary funds are agency funds for taxing units and escrow funds for respective programs. Fiduciary funds are omitted from the County's government-wide financial statements.

Measurement Focus **Government-wide Financial Statements**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the Statement of Net Positions.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus, and only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources and uses of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net positions. The statement of changes in fund net positions presents increases and decreases in net positions. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting

Basis of accounting determines when transactions are reported in the financial records on the financial statements. Government-wide financial statements are prepared using the accrual basis accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.

Revenues - Exchange and Non-Exchange Transactions

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlement and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, grants, interest, fees and charges for services.

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants received before eligibility requirements are met are recorded as unearned revenue. In governmental fund financial statements, receivables that will not be collected within the available period are reported as unearned revenue.

On governmental fund financial statements, other receivables that will not be collected within the available period have been reported as unearned revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation are not recognized in the governmental funds.

C. Cash and Investments (see note 3)

The county's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. All short-term cash surpluses are maintained in a cash and investment pool and allocated to each fund based on month-end deposit and investment balances.

South Carolina statutes authorize Lexington County to invest in obligations of the U.S. Government and agencies thereof, general obligations of the State of South Carolina or any of its political subdivisions, banks and savings and loan associations to the extent they are secured by the Federal Deposit Insurance Corporation. The County can also hold cash in certificates of deposit where the certificates are collaterally secured by the preceding securities held in a third party arrangement.

Investments are stated at amortized cost or fair value. It is the policy of the County to hold investments to maturity. The following investments are reported at fair value: participating interest-earning investments contracts that have a remaining maturity at time of acquisition of more than one year; and debt securities. The investments in the 2a-7-like external investment pool are determined by the pool's share price which is the same as the value of the pool. Money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less are reported at amortized cost.

The County invests through the SC Local Government Investment Pool, which was established by the State Treasurer pursuant to South Carolina law. The pool is a 2a-7-like pool that is not registered with the Securities and Exchange Commission as an investment company. The pool has a formal policy that it will operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940. The pool is included as an investment trust fund in the State of South Carolina Comprehensive Annual Financial Report and is subject to the audit procedures of the State Auditor.

D. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

E. Restricted Assets

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet, because their use is limited by applicable bond covenants. The "revenue bond construction" account is used to report those proceeds of revenue bond issuances that are restricted for use in construction. The "revenue bond current debt service" account is used to segregate resources accumulated for debt service payments over the next twelve months. The "revenue bond future debt service" account is used to report resources set aside to make up potential future deficiencies in the revenue bond current debt service account. The "revenue bond renewal and replacement" account is used to report resources set aside to meet unexpected contingencies or to fund asset renewals and replacements.

F. Capital Assets

Capital assets, which include land, buildings, equipment and infrastructure assets, are reported in the governmental-wide statements and applicable proprietary fund financial statements. Capital assets that are used for governmental activities are only capitalized in the government-wide statements and fully expended in the government funds. The County has established capitalization thresholds for capital assets of \$2,500. Capital assets are stated at acquisition cost or, if donated, at estimated acquisition value at the time of donation. In some instances, capital asset historical costs were not available; therefore, the costs of these assets at the dates of acquisitions have been estimated. Expenditures materially extending the life of capital assets are capitalized. Capital assets are depreciated over their useful life, using the straight-line depreciation method.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Public domain ("infrastructure") capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, sewer systems, and lighting systems are capitalized.

Depreciation of buildings, equipment and vehicles in the proprietary fund types is computed using the straight-line method. A summary of the estimated useful lives is as follows:

Buildings	20 to 50 years
Vehicles	4 to 5 years
Furniture and Equipment	7 to 15 years
Machinery and Equipment	3 to 20 years
Infrastructure	10 to 50 years

G. Compensated Absences

County employees earn annual leave, based upon years of service, at the rates of 10, 15, or 20 days per year with the maximum accumulation being 45 days. Further, under no circumstances will employees be paid in excess of their maximum authorized accumulation in the case of termination.

Vested or accumulated vacation leave is not accrued in governmental funds as Lexington County intends to fund such costs from future operations, i.e. from assets not representing expendable available resources at year end. Based on a last-in, first-out (LIFO) flow assumption for the use of compensated absences, amounts of vested or accumulated vacation leave are reported in the government-wide statement. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits are accrued. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulation rights to receive sick pay benefits.

H. Short-term Interfund Receivables/Payables

Governmental funds during the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables or payables". Within the government-wide financial statement internal balances are eliminated along with the interfund receivables and payables between funds.

I. Deferred outflows/inflows of revenues

In addition to assets, the statement of net position will also 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 periods and so will not be recognized as an outflow of resources (expense) until then.

In additional to liabilities, the statement of net position will also 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 periods and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred charge on current refunding on the 2013 bond

A deferred charge on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price, this amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Pensions and Other Post-Employment Benefits

Pensions

For the purpose on measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the South Carolina Retirement System (SCRS) and the South Carolina Police Officers Retirement System (PORS) and additions to/deductions from SCRS and PORS fiduciary net position have been determined on the same basis as they are reported by SCRS or PORS. For this purpose, benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, revenues are recognized when earned and expenses are recognized when incurred. Therefore, benefits and administrative expenses are recognized when due and payable. Investments are reported at fair value.

J. Net Position and Fund Balance

In the government-wide financial statements, the difference between the County's total assets and total liabilities represents net position. Net position for both governmental funds and proprietary fund types displays three components – net investment in capital assets; restricted(distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represent the net position available for future operations.

Net position flow assumption:

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

Fund balance flow assumption:

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. In governmental fund financial statements, fund balances are classified as follows:

Nonspendable fund balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long-term amounts of loans and notes receivable, as well as property acquired for resale.

Restricted fund balance

The restricted fund balance classification includes amounts that are either restricted externally by creditors, grantors, contributors, or laws or regulations of other governments or restricted by law through constitutional provisions or enabling legislation.

Committed fund balance

The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County’s highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

Assigned fund balance

The assigned fund balance classification includes amounts that are constrained by the County’s intent to be used for specific purposes but are not restricted or committed. The authority for making an assignment is not required to be the County’s highest level of decision-making authority and as such, the nature of the actions necessary to remove or modify an assignment does not require the County’s highest level of authority. Assigned fund balance amounts in the County’s financial statements represent amount approved by County Council to be transferred and spent after year end. In the special revenue fund, assigned fund balances represent amounts to be spent for specific purposes.

Unassigned fund balance

The unassigned fund balance classification includes amounts that are not reported as nonspendable, restricted, committed or assigned. The General Fund is the only fund that may report a positive unassigned fund balance amount. However, in governmental funds, other than the General Fund, it may be necessary to report a negative unassigned fund balance if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned to those purposes.

K. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenue in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. On the accrual and modified accrual basis of accounting, repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

L. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding in the County's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

M. Budgets

Budgets, which are adopted on a basis consistent with generally accepted accounting principles, are annually appropriated for the general fund. The County has various special revenue funds. The ones budgeted are shown below.

Library	LEMPG/Citizens Corp. Grant
“C” Funds	DHEC/EMS Grant-In-Aid
Drug Court	Economic Development
Victim Witness Program	Rural Development Act
Community Juvenile Arbitration	Economic Development - CCED Grant
Solicitor’s Forfeiture Funds (Narcotics)	Accommodations Tax
Solicitor’s State Fund	Tourism Development Fee
Pretrial Intervention	Temporary Alcohol Beverage Licenses
Worthless Check Unit	Mini-bottle Tax
Alcohol Education Program	Indigent Care Program
Title IV-D DSS Process Server	Clerk of Court Professional Bond Fees
Multi-Jurisdiction Narcotics Task Force	Emergency Telephone System E-911

Gray Collegiate Academy School Resource Off.	SCE&G Support Fund
Violence Against Women Act	Public Defender
Victims of Crime Act	Victim's Bill of Rights
Child & Vulnerable Adult Abuse	Campus Parking
LE Forfeiture Funds (Narcotics)	Personnel / Employee Committee
Inmate Service	Delinquent Tax Collection
School Resources Officer & Crossing Guard Ct.	Grants Administration
Civil Process Server	Pass-Thru Grants
Multiple Crime Scene Investigation	
Body Cameras	
Off Duty Program	
Urban Entitlement Community Development	
Home Program	
Clerk of Court Title IV-D DSS Child Support	
Economic Development Project Fund	

The Council has granted the County Administrator the authority to approve budgetary line item transfers as needed throughout the year without regard to amount. Any supplemental appropriations necessary throughout the year must be authorized by Council. All annual appropriations lapse at fiscal year end.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year end are canceled; therefore these commitments must be re-appropriated in the subsequent year.

N. Capital Contributions

The County received donations of land, right of way, road and bridges and other infrastructure. The County accounts for these contributions under GASB Statement No. 33, *Accounting and Financial Reporting for NonExchange Transactions*.

Note 2 - Legal Compliance

Budgets

All agencies of the County of Lexington submit requests for appropriation to the County's administration so that a proposed budget may be formulated. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

Before June 30, the proposed budget is presented to County Council for review. Council holds three readings and a public hearing and may change or delete any budget recommendation before they give final approval to the legal budget ordinance.

The County Administrator is authorized to transfer budgeted amounts within departments or between departments. Revisions that alter total expenditures of a fund must be approved by County Council.

Budgetary integration is employed as a management control device during the year for all funds of the County; however, legal budgets are adopted only for General Fund and 46 Special Revenue Funds listed under note 1 section M. Budgets.

Excess of Expenditures Over Appropriations in Individual Departments

Expenditures exceeded appropriations for the following departments for the fiscal year as follows:

General Fund:

Law Enforcement – Security Services	\$ 5,994
-------------------------------------	----------

Special Revenue Fund:

Accommodation Tax	\$ 1,041
Tourism Development	\$ 99,550
Mini-Bottle Tax	\$ 82,952
Public Defender	\$ 28,620

The above expenditures were properly authorized, but were recognized too late within the fiscal year to revise the budget ordinance.

Note 3 - Deposits and Investments

As of June 30, 2019, the County of Lexington had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
State Treasurer's investment pool	\$ 332,154,642	0.25
FHLB	9,999,963	1.78
FNMA	2,000,000	1.38
FHLMC	23,000,000	2.26
FFCB	3,000,000	0.84
Total Fair Value	<u>\$ 370,154,605</u>	

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its investment portfolio to short periods of time.

Credit risk. State Statute (SC Code Section 12-45-220) outlines acceptable investment vehicles and limits the level of risk that may be accepted by a governmental entity. Lexington County's internal investment policy as documented by the County Treasurer's office is more restrictive than the prescribed state statute. Investments are limited to investments in the State Treasurer's investment pool, and / or investments in the debt securities of Government Sponsored Enterprises (GSE); also known as agency securities. The State Treasurer's investment pool is not rated, but generally, investments in the State Treasurer's investment pool are collateralized by debt securities in corporate obligations, state or political subdivision obligations of investment grade or higher quality and in federal agency securities. Investments in the debt securities of GSE's, while authorized by congress are not obligations of the US government, and therefore, are not guaranteed by the US Government. These securities are issued by privately owned companies and carry AAA ratings.

Concentration of Credit Risk. The concentration of credit risk is limited as regards to investment in the State Treasurer's investment pool via allocation of investments over a broad range of securities. Similarly, investments in GSE debt securities are allocated across multiple federal agencies including: the Federal Home Loan Mortgage Corporation (FHLMC); the Federal National Mortgage Association (FNMA); the Federal Home Loan Bank (FHLB); Federal Farm Credit Bank (FFCN).

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. It is the policy of the County to obtain adequate collateralization on all deposits that exceed FDIC insurance coverage. As of June 30, 2019, the county had cash-on hand of \$2,700; and cash deposits in demand, savings, money market and certificate of deposit accounts equal to \$85,192,262. Of the deposit amounts all the deposit amounts were covered by FDIC insurance or were properly collateralized in accordance with state law.

Custodial credit risk-investments. For an investment, this is the risk that, in the event of the failure of the counter party, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. As of June 30, 2019, all investments in agency securities, as noted above, are book entry and held by third parties in the County's name. All investments in the State Treasurer's investment pool are collateralized by underlying securities held by third party financial institutions for the investment pool.

Note 4 - Property Taxation and Assessment

Effective November 30, 1977, Article X, Section 1 of the Constitution requires equal and uniform assessments of property throughout the State for the following classes of property and at the following ratios:

(1) Real and personal property owned by or leased to manufacturers, utilities and mining operations and used in the conduct of such business - 10.5% of fair market value;

(2) Real and personal property owned by or leased to companies primarily engaged in transportation for hire of persons or property and used in the conduct of such business - 9.5% of fair market value;

(3) Legal residence and not more than five contiguous acres - 4% of fair market value (if the property owner makes proper application and qualifies);

(4) Agricultural real property used for such purposes owned by individuals and certain corporations - 4% of use value (if the property owner makes proper application and qualifies);

(5) Agricultural property and timberlands belonging to corporations having more than 10 share-holders - 6% of use value (if property owner makes proper application and qualifies);

(6) All other real property - 6% of fair market value;

(7) All other personal property - 10.5% of fair market value.

Prior to the ratification of the present Article X of the Constitution, the General Assembly of the State of South Carolina, during its 1975 session, enacted Act 208 which requires all counties within the State to initiate an equalization program during calendar year 1975 to insure that all taxable properties are assessed on a uniform basis and to insure that all taxable properties are appraised at current market values. The property classification and assessment ratios provided by Act 208 are similar to those contained in Article X. Prior to the enactment of Act 208, there was little or no uniformity in the assessment of property in South Carolina and the appraised value of taxable properties in many counties had become outdated.

The County is required to reassess all property in 5 year cycles, beginning with the 2010 reassessment project with subsequent programs following in 2015, 2020, 2025, etc. Following a complete reassessment, subsequent additions to the property tax roll must be appraised based on the market value at the time of the last reassessment. The most recent reassessment of all taxable property in the County was completed as of December 31, 2015.

South Carolina code of laws 12-37-251(E): “In the year of reassessment the millage rate for all real and personal property must not exceed the rollback millage, except that the rollback millage may be increased by the percentage increase in the consumer price index for the year immediately preceding the year of reassessment.”

Rollback millage is calculated by dividing the prior year property tax revenue by the adjusted total assessed value applicable in the values derived from a county wide equalization and reassessment program are implemented. The amount of assessed value must be adjusted by deducting assessment added for property or improvements not previously taxed for new construction and for renovation of existing structures.

Act 208 provides that upon completion of the reassessment program, the increase in total ad valorem taxes for any county or any other political subdivision of the State shall not exceed 1% of the prior year total ad valorem tax of such county or political subdivision if such increase is caused by the reassessment program. The Act provides further, however, that the counties and other political subdivisions of the State are not prohibited from increasing ad valorem taxes as a result of assessments for property or improvements not previously taxed, for new construction, nor are they prohibited from increasing the millage on all taxable property for the purpose of providing increased or new services or for providing debt service on future or then outstanding bonded indebtedness.

The County Assessor maintains appraisals and assessments of real property and mobile homes located within the County and certify the results to the County Auditor. The County Auditor appraises and assesses all motor vehicles, marine equipment, business personal property, and airplanes. The South Carolina Department of Revenue furnishes guides for use by the County in the assessment of automobiles, automotive equipment, and certain other classes of property and directly assesses the real and personal property of public utilities, manufacturers, and business equipment.

Property taxes are levied on real and personal properties owned on the preceding December 31 of each County fiscal year ended June 30. Liens attach to the property at the time the taxes are levied. These taxes are due without penalty through January 15. Penalties are added to taxes depending on the date paid as follows:

January 16 through February 1 - 3% of tax
 February 2 through March 16 - 10% of tax
 March 17 and thereafter - 15% of tax plus collection cost

Current year real and personal taxes go into execution on March 17. The levy date for motor vehicle taxes is the first day of the month in which the motor vehicle license expires. These taxes are due by the last day of the same month. Property tax revenues are recognized when due or past due and collectible within the current period or soon enough thereafter (defined as sixty days) to pay liabilities of the current period. An allowance is provided for an estimated amount of taxes billed which may ultimately prove to be un-collectible. Deferred revenue (property taxes) for governmental funds represents that portion of delinquent property taxes which is deemed not available to pay current expenditures.

Agency funds, however, are purely custodial in nature (i.e., assets equal liabilities) and thus do not focus on the measurement of operations. Therefore, since agency funds have no operations per se, no unavailable revenues (property taxes) are reported.

Property taxes receivable for the County of Lexington and the related allowance for un-collectible accounts at June 30, 2019 were as follows:

	General Fund	Library Special Revenue Fund	Special Revenue Fund	Debt Service Fund	Capital Project Fund	Governmental Activities Sub Total	Business Type Activities	Total
Property taxes receivable	\$ 5,923,104	\$ 508,271	\$ 52,173	\$ 313,432	\$ 14,072	\$ 6,811,052	\$ 651,880	\$ 7,462,932
Allowance for uncollectible	1,242,349	104,809	9,848	63,851	-	1,420,857	134,028	1,554,885
Net property taxes receivable	<u>\$ 4,680,755</u>	<u>\$ 403,462</u>	<u>\$ 42,325</u>	<u>\$ 249,581</u>	<u>\$ 14,072</u>	<u>\$ 5,390,195</u>	<u>\$ 517,852</u>	<u>\$ 5,908,047</u>

In addition to the information above, Agencies total net property taxes of \$22,376,339 are stated on Exhibit 11. Total of all property taxes are \$28,284,386 for County of Lexington.

The County's property tax recognition criteria define the "due date" as the day before any penalties arise from the non-payment of property taxes.

Note 5 – Interfund Receivables and Payable

Individual fund interfund assets/liabilities balances as of June 30, 2019, related to the primary government were as follows:

A. Due To / From Other Funds:

GOVERNMENTAL ACTIVITIES	ASSET <u>Due from</u>	LIABILITY <u>Due to</u>
General	\$ 52,222	\$ 1,443
Library	-	1,781
"C" Fund Program	-	9
Nonmajor Governmental Funds	25,371	38,873
Motor Pool	1,324	886
	<u>78,917</u>	<u>42,992</u>
BUSINESS-TYPE ACTIVITIES		
Solid Waste	-	35,925
TOTAL	<u><u>\$ 78,917</u></u>	<u><u>\$ 78,917</u></u>

When goods and services are provided or reimbursable expenses occur, transactions are recorded and payments between funds are made.

B. Interfund Receivable / Payable:

GOVERNMENTAL ACTIVITIES	ASSET <u>Interfund</u> <u>Receivable</u>	LIABILITY <u>Interfund</u> <u>Payable</u>
General	\$ 1,418,909	\$ -
"C" Funds	6,250	6,250
Nonmajor Governmental Funds	-	1,418,909
TOTAL	<u><u>\$ 1,425,159</u></u>	<u><u>\$ 1,425,159</u></u>

The County's General Fund made advances of \$1,418,909 to Non-major Governmental Funds.

Note 6 - Capital Assets

A summary of changes in capital assets, including internal fund capital assets, excluding assets reflected in the proprietary funds, follows:

	July 1, 2018 Balance	Transfer/ Adjustment	Additions	Deletions	June 30, 2019 Balance
Governmental Activities					
Capital assets, not being depreciated					
Land	\$ 24,282,949	\$ -	\$ 775,215	\$ -	\$ 25,058,164
Construction in progress	33,037,177	(7,265,917)	5,200,828	-	30,972,088
Books	2,678,767	-	1,183,511	1,672,301	2,189,977
Total capital assets, not being depreciated	<u>59,998,893</u>	<u>(7,265,917)</u>	<u>7,159,554</u>	<u>1,672,301</u>	<u>58,220,229</u>
Capital assets, being depreciated					
Buildings	98,268,750	-	2,862,331	150	101,130,931
Improvements other than buildings	3,200,276	-	-	1	3,200,275
Machinery and equipment	25,264,665	-	3,049,076	580,936	27,732,805
Office furniture and equipment	9,932,178	-	2,913,308	372,011	12,473,475
Vehicles	38,975,177	-	4,950,195	1,869,420	42,055,952
Infrastructure	287,109,800	-	4,198,490	681,617	290,626,673
Total capital assets, being depreciated	<u>462,750,846</u>	<u>-</u>	<u>17,973,400</u>	<u>3,504,135</u>	<u>477,220,111</u>
Less accumulated depreciation					
Buildings	36,221,737	-	2,516,741	78	38,738,400
Improvements other than buildings	1,803,654	-	161,945	-	1,965,599
Machinery and equipment	16,344,176	-	2,190,602	308,763	18,226,015
Office furniture and equipment	7,384,426	-	1,211,981	368,579	8,227,828
Vehicles	25,466,197	-	3,753,427	1,828,298	27,391,326
Infrastructure	219,567,317	-	6,023,738	400,544	225,190,511
Total accumulated depreciation	<u>306,787,507</u>	<u>-</u>	<u>15,858,434</u>	<u>2,906,262</u>	<u>319,739,679</u>
Total capital assets, being depreciated, net	<u>155,963,339</u>	<u>-</u>	<u>2,114,966</u>	<u>597,873</u>	<u>157,480,432</u>
Governmental activity capital assets, net	<u>\$ 215,962,232</u>	<u>\$ (7,265,917)</u>	<u>\$ 9,274,520</u>	<u>\$ 2,270,174</u>	<u>\$ 215,700,661</u>

A summary of proprietary fund type capital assets at June 30, 2019 follows:

	July 1, 2018 Balance	Transfer/ Adjustments	Additions	Deletions	June 30, 2019 Balance
Business-type Activities					
Capital assets, not being depreciated					
Land	\$ 1,756,611	\$ -	\$ -	\$ -	\$ 1,756,611
Construction in progress	4,395,585	(82,646)	2,731,518	-	7,044,457
Total capital assets, not being depreciated	<u>6,152,196</u>	<u>(82,646)</u>	<u>2,731,518</u>	<u>-</u>	<u>8,801,068</u>
Capital assets, being depreciated					
Buildings	2,841,436	-	7,351	-	2,848,787
Improvements other than buildings	6,766,360	-	146,333	-	6,912,693
Machinery and equipment	7,840,793	-	1,052,809	42,712	8,850,890
Office furniture and equipment	8,893	-	10,585	-	19,478
Vehicles	1,818,892	-	87,980	215,344	1,691,528
Total capital assets, being depreciated	<u>19,276,374</u>	<u>-</u>	<u>1,305,058</u>	<u>258,056</u>	<u>20,323,376</u>
Less accumulated depreciation					
Buildings	1,625,614	-	114,562	-	1,740,176
Improvements other than buildings	3,422,135	-	455,428	-	3,877,563
Machinery and equipment	4,265,856	-	591,160	41,275	4,815,741
Office furniture and equipment	8,893	-	1,059	-	9,952
Vehicles	1,267,257	-	234,780	193,090	1,308,947
Total accumulated depreciation	<u>10,589,755</u>	<u>-</u>	<u>1,396,989</u>	<u>234,365</u>	<u>11,752,379</u>
Total capital assets, being depreciated, net	<u>8,686,619</u>	<u>-</u>	<u>(91,931)</u>	<u>23,691</u>	<u>8,570,997</u>
Business-type activity capital assets, net	<u>\$ 14,838,815</u>	<u>\$ (82,646)</u>	<u>\$ 2,639,587</u>	<u>\$ 23,691</u>	<u>\$ 17,372,065</u>

Depreciation expense was charged to function/programs of primary government as follows:

Governmental Activities:

General Administration	\$ 712,257
General Services	146,746
Public Works	7,464,878
Public Safety	3,580,280
Judicial	513,900
Law Enforcement	2,692,156
Boards & Commissions	3,161
Health & Human Services	235,151
Economic Development	4,481
Library	<u>505,424</u>
Total depreciation expense governmental activities	<u>\$ 15,858,434</u>

Construction in progress is composed of the following at June 30, 2019:

	<u>Total Project Cost</u>	<u>Cost to 06-30-19</u>	<u>Cost to Complete</u>
<u>Government Activities:</u>			
Industrial Parks	17,297,668	16,011,464	1,286,204
Tax Billing Collection System	2,079,881	1,742,150	337,731
East Region Service Center	4,606,362	3,710,328	896,034
Fleet Services Project	7,777,975	7,253,449	524,526
Public Safety Logistics Building	917,476	382,749	534,727
Infrastructure - Roads	2,869,153	1,871,948	997,205
Total Governmental Activities	<u>\$ 35,548,515</u>	<u>\$ 30,972,088</u>	<u>\$ 4,576,427</u>
<u>Business-Type Activities:</u>			
Solid Waste:			
Transfer Station Expansion Project	7,085,045	2,830,846	4,254,199
Scale Complex	725,000	169,705	555,295
Pelion Airport:			
Runway Widening & Strengthening	3,980,330	3,965,737	14,593
North Apron Reconstruction	115,000	78,169	36,831
Total Business-Type Activities	<u>\$ 11,905,375</u>	<u>\$ 7,044,457</u>	<u>\$ 4,860,918</u>

Note 7 - Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Paid claims resulting from these risks have not exceeded the County's insurance coverage in any of the past three years.

The County of Lexington maintains an employee health insurance plan for all full-time employees. Premiums are paid into the Employee Insurance Internal Service Fund, and are available to pay claims, excess loss, co-insurance premiums, and administrative costs. During fiscal year 2019 total expenses were \$ 18,388,864. An excess coverage insurance policy (stop-loss insurance) covers individual claims in excess of \$300,000. Interfund premiums are based primarily upon the claims experience of the Employee Insurance Internal Service Fund and are reported as interfund services provided and used interfund transactions. Liabilities include an amount for claims incurred but not reported (IBNRs). The accrual of claim liability incurred but not paid at year end is based on a 60-day analysis of claims subsequent to June 30, 2019. Changes in the balances of claims liabilities during the past year are as follows:

	<u>FY 2018-19</u>	<u>FY 2017-18</u>	<u>FY 2016-17</u>
Unpaid claims, beginning of fiscal year	\$ 914,723	\$ 1,141,976	\$ 1,138,107
Incurred claims (including IBNRs)	15,302,868	11,123,450	13,181,421
Claim payments	<u>(15,002,235)</u>	<u>(13,180,149)</u>	<u>(15,461,504)</u>
Unpaid claims, end of fiscal year	<u>\$ 1,215,356</u>	<u>\$ 914,723</u>	<u>\$ 1,141,976</u>

Note 8 - Long-term Debt

A. Summary of Changes in Long-term Debt

	Long-term Debt as of 07/01/18			Long-term Debt as of 06/30/19		Amount Due in One Year
		Additions	Retired			
I. Governmental Activities						
Long-term debt:						
Governmental Fund:						
General Obligation Bonds	\$ 34,834,905	\$ -	\$ (4,041,533)	\$ 30,793,372	\$ 4,308,373	
Compensated Absences	4,696,810	4,813,158	(4,696,810)	4,813,158	2,406,578	
Pension Liability Obligation	145,460,322	4,501,023	-	149,961,345	-	
OPEB Liability	10,497,595	-	(924,993)	9,572,602	-	
Internal Service Fund:						
Compensated Absences	4,296	1,815	(4,296)	1,815	907	
Pension Liability Obligation	353,424	3,295	-	356,719	-	
Total Governmental Activities long-term debt	<u>\$ 195,847,352</u>	<u>\$ 9,319,291</u>	<u>\$ (9,667,632)</u>	<u>\$ 195,499,011</u>	<u>\$ 6,715,858</u>	
II. Business-type Activities						
Long-term debt:						
Compensated Absences	\$ 58,662	\$ 63,561	\$ (58,662)	\$ 63,561	\$ 31,780	
Closure/post-closure cost	6,707,217	26,906	-	6,734,123	336,706	
Pension Liability Obligation	2,973,819	37,977	-	3,011,796	-	
Total Business-type Activities long-term debt	<u>9,739,698</u>	<u>128,444</u>	<u>(58,662)</u>	<u>9,809,480</u>	<u>368,486</u>	
Total Primary Governmental Activities	<u>\$ 205,587,050</u>	<u>\$ 9,447,735</u>	<u>\$ (9,726,294)</u>	<u>\$ 205,308,491</u>	<u>\$ 7,084,344</u>	

B. General Obligation Bonds

The County has issued General Obligation Bonds to fund the Building programs and for Economic Development Projects of the County and other governmental organizations. The County has assumed complete liability for the retirement of these obligations. Principal payments on all bonds are due annually and interest is due semi-annually. The bonds are generally subject to early redemption after specified dates in reverse order of maturity at premiums of up to 3 1/2 percent.

The South Carolina Constitution limits local unit borrowing power to 8 percent of its assessed property value. The limitation excludes bonded indebtedness existing prior to November 30, 1977 (date of the Constitutional amendment), and certain special levies assessed on properties located in an area receiving special benefits and other prescribed indebtedness approved by the voters. County bonds issued subsequent to November 30, 1977 (and legally applicable to the debt limit) had an outstanding total of \$30,793,372 on June 30, 2019. Based on the December 31, 2018, adjusted property valuation of \$1,317,669,150, the legal debt limit is \$105,413,532 leaving a legal debt margin as of June 30, 2019 of \$74,628,532.

General obligation bonds outstanding as of June 30, 2019 are as follows:

\$99,527 Lexington County General Obligation Bond Proceeds to: Isle of Pines – Water System Four Installments of \$1,908 through 01-01-2020 Interest Rate: 1%	\$ 3,562
\$120,145 Lexington County General Obligation Bond Proceeds to: Isle Pines – Sewer System Four Installments of \$ 2,494 through 01-1-2020 Interest Rate: 3%	4,810
\$5,425,000 Lexington County General Obligation Bond Proceeds to: Economic Development (Saxe Gotha Ind. Pk.) Annual Installments of \$250,000 to \$560,000 through 02-01-2021 Interest Rate: 3.87%	1,085,000
\$25,748,176 Lexington County General Obligation Bond Proceeds to: Courthouse & Campus Plan Construction (Advance Refunding of 11-15-01) Annual Installments of \$150,000 to \$2,100,000 through 02-01-26 Interest Rate: 2.00% to 3.125%	15,915,000
\$24,885,000 Lexington County General Obligation Bond Proceeds to: County Industrial Parks, 911 Communication Center (Saxe Gotha Advance Refunding of 12-01-2006) Annual Installments of \$1,310,000 to \$2,985,000 through 02-01-28 Interest Rate: 1.99%	13,785,000
	\$30,793,372
Total General Obligation Bonds Payable	<u>\$30,793,372</u>

Closure/Post-closure care cost increased by \$26,906 reflecting new estimates on the capacity of the site and from the engineers (sampling & review) monthly charges, inspections, maintenance.

C. Future Debt Service Requirements:

Annual requirements to amortize all long-term debt and interest (excluding accrued vacation benefits outstanding as of June 30, 2019 and payable in the fiscal year indicated, are summarized as follows:

	General Obligation Bonds	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 4,308,372	\$ 939,147
2021	4,590,000	767,749
2022	3,525,000	615,759
2023	3,720,000	515,546
2024	3,930,000	409,871
2025-2028	<u>10,720,000</u>	<u>632,212</u>
Total	<u>\$ 30,793,372</u>	<u>\$ 3,880,284</u>

D. Compensated Absences:

Each of the funds listed below have typically been used in prior periods to liquidate compensated absences.

Governmental Activities:

General Fund	\$ 4,813,158
Internal Service Fund	1,815

Business-Type Activities:

Enterprise Fund	<u>63,561</u>
	<u>\$ 4,878,534</u>

Note 9 - Deficit Fund Balances or Net Positions

A. Special Revenue Funds:

SCDOT/S-48	\$ (6,250)
Victim Witness Program	(4,536)
Advanced Impaired Driver Enforcement	(5,082)
SHSP Incident Mgt. Team	(7,616)
Civil Process Server	(3,137)
Gaston Substation	(295)
CDBG-Disaster Recovery	(108,675)
Homeland Security Grants	(6,358)

B. Capital Project Funds:

Farmers Market Project	\$ (110,117)
------------------------	--------------

C. Internal Service Funds:

Risk Management	\$ (171,342)
-----------------	--------------

The Special Revenue Funds, Capital Project Funds and Internal Service Fund deficits resulted from the accrued liabilities as of June 30, 2019. The county has funded this activity on the basis of cash flow requirements, and any deficits are covered by adjustment of matching funds. These funds are based on reimbursement process.

Note 10 - Transfers

Transfers in and out between various funds are as follows:

Transfer in:

General Fund	\$ 144,921
'C' Funds	25,850
Non-major Special Revenue Fund	7,207,735
Capital Project Funds	7,246,881
Enterprise Funds	
Solid Waste	485,768
Internal Service Funds	<u>172,894</u>
Total Governmental Fund Types	<u>15,284,049</u>

Enterprise Funds:

Pelion Airport	<u>25,000</u>
Total	<u>\$15,309,049</u>

Transfer Out:

General Fund	\$ 9,854,362
Non-major Special Revenue Fund	788,327
Capital Project Funds	4,007,698
Enterprise Funds	
Solid Waste	485,768
Internal Service Fund	<u>172,894</u>
Total Governmental Fund Types	<u>\$15,309,049</u>

Transfers are used to move grant portions and operating funds for each governmental fund type. Each of the transfers cancels out each other on the primary statement of activities. The \$25,000 transfer between the primary and business-type activities is shown on the statement of activities.

Note 11 - Closure and Post-closure Care Cost

State and federal laws and regulations require that Lexington County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized in the Solid Waste Enterprise Fund based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the actual cost for the landfill's final cover.

The estimated liability for landfill closure and post-closure care costs has a balance of \$6,734,123 as of June 30, 2019. Landfills are closed to MSW waste. The landfill has the capacity of 1,330,938 cubic yards to receive C&D waste and has used 868,776 cubic yards as of June 30, 2019.

Lexington County is required by state and federal laws to make annual contributions to finance closure and post-closure care. The County intends to fund the liability from cash and cash equivalents at June 30, 2019, to be held for these purposes. It is anticipated that future inflation costs will be financed in part from earnings on these annual contributions. However, if earnings are inadequate or additional post-closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users, taxpayers, or both.

Note 12 - Condensed Proprietary Fund Information

The County has three enterprise funds: Red Bank Crossing (rental properties), Solid Waste (convenience stations & landfill) and Lexington County Airport at Pelion. These funds are intended to be self-supporting through user fees charged to the public for services but are subsidized with property taxes. Information for the year ended June 30, 2019, is presented below.

	<u>Red Bank Crossing</u>	<u>Solid Waste</u>	<u>Pelion Airport</u>	<u>Total</u>
Operating revenues	\$ 104,340	\$ 3,677,498	\$ 154,966	\$ 3,936,804
Property tax revenues	-	10,255,367	-	10,255,367
Local government – tires	-	169,691	-	169,691
Operating grants	-	45,851	-	45,851
Depreciation expense	19,677	1,178,077	199,234	1,396,988
Operating income (loss)	45,387	(10,102,659)	(199,255)	(10,256,527)
Change in net position	55,142	1,025,874	653,317	1,734,333
Increase (decrease) in property, Plant, and equipment	-	3,270,100	125,774	3,395,874
Net working capital	510,640	20,718,574	931,346	22,160,560
Total assets	943,322	35,711,906	5,999,064	42,654,292
Close/post-closure care				
Cost payable	-	6,734,123	-	6,734,123
Pension Liability	-	3,011,796	-	3,011,796
Total net position	\$ 934,729	\$ 23,262,889	\$ 5,938,200	\$ 30,135,818

Note 13 – Deferred Inflows of Resources/Unearned Revenues

The balance in deferred inflows of resources on the governmental fund financial statements and unearned revenues on the government-wide statements at year-end is composed of the following elements:

Governmental Funds

	Deferred Inflows of Resources	Unearned Revenue
Unavailable revenue property taxes net (General)	\$ 4,098,499	\$ -
Unavailable revenue property taxes net (Special)	353,770	-
Unavailable revenue property taxes net (Debt)	219,604	-
Unearned revenue (Special Revenue)	-	57,255
TOTAL	<u>\$ 4,671,873</u>	<u>\$ 57,255</u>

Note 14 – Pension Plan

South Carolina Retirement System

Substantially all employees of the County are covered by a retirement plan through the South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan administered by the Retirement Benefits Division of the South Carolina Public Employee Benefit Authority (PEBA), a public employee retirement system. The PEBA has the authority to establish and amend benefits and funding policy. Generally, all full-time or part-time equivalent State employees in a permanent position are required to participate in and contribute to the SCRS as a condition of employment unless exempted by law as provided in Section 9-1-480 of the South Carolina Code of Laws, as amended, or are eligible and elect to participate in the State Optional Retirement Program (ORP). The SCRS plan provides life-time monthly retirement annuity benefits to eligible members as well as disability, survivor options, annual benefit adjustments, death benefits, and incidental death benefits to eligible employees and retired members.

The Retirement Division (Division) maintains five independent defined benefit plans and issues its own publicly available Comprehensive Annual Financial Report (CAFR) which includes financial statements and required supplementary information. The CAFR is available online at www.retirement.sc.gov, or a copy may be obtained by writing to the South Carolina Public Employee Benefit Authority, P.O. Box 11960, Columbia, South Carolina 29211-1960.

Under the SCRS, Class II members are eligible for a full service retirement annuity upon reaching age 65 or completion of 28 years of credited service regardless of age. Employees who first became members of the System after June 30, 2012 are considered Class III members and are eligible for a full service retirement annuity upon reaching age 65 or upon meeting the rule of the 90 requirement (i.e., the members age plus the years of service add up to a total of at least 90). The benefit formula for full benefits effective since July 1, 1989 for the SCRS is 1.82 percent of an employee's average

final compensation (AFC) multiplied by the number of years of credited service. For Class II members, AFC is the average annual earnable compensation during 12 consecutive quarters and includes an amount for up to 45 days termination pay at retirement for unused annual leave. For Class III members, AFC is the average annual earnable compensation during 20 consecutive quarters and termination pay for unused annual leave at retirement is not included. Early retirement options with reduced benefits are available as early as age 55 for Class II members and age 60 for Class III members. Class II members are vested for a deferred annuity after five years of earned service. Class III members are vested for a deferred annuity after eight years of earned service. Members qualify for a survivor's benefit upon completion of 15 years of credited service (five years effective January 1, 2002).

Disability annuity benefits are available to Class II members if they have permanent incapacity to perform regular duties of the member's job and they have at least 5 years of earned service (this requirement does not apply if the disability is a result of a job related injury). Class III members can apply for disability annuity benefits provided they have a permanent incapacity to perform the regular duties of the member's job and they have a minimum of eight years of credited service. Members of SCRS have to be approved for disability benefits from the Social Security Administration in order to be eligible for SCRS disability retirement benefits.

An incidental death benefit equal to an employee's annual rate of compensation is payable upon the death of an active employee with a minimum of one year of credited service or to a working retired contributing member. There is no service requirement for death resulting from actual performance of duties for an active member. For eligible retired members, a lump-sum payment is made to the retiree's beneficiary of up to \$6,000 based on years of service at retirement. TERI participants and retired contributing members are eligible for the increased death benefit equal to their annual salary in lieu of the standard retired member benefit.

Effective July 1, 2018, employees participating in the SCRS were required to contribute 9.00% of all earnable compensation. The employer contribution rate for SCRS was 14.56%. Included in the total SCRS employer contribution rate is a base retirement contribution of 14.41% and 0.15% contribution rate for the incidental death program. The County's contributions for the years ended June 30, 2019, 2018 and 2017 are as follows:

Year Ended June 30,	Employer Contribution Rate			Employer Contributions		
	Base	Incidental Death	Total	Base	Incidental Death	Total
2019	14.41%	0.15%	14.56%	\$ 5,847,696	\$ 60,871	\$ 5,908,567
2018	13.41%	0.15%	13.56%	5,292,308	59,198	5,351,506
2017	11.41%	0.15%	11.56%	4,305,325	56,599	4,361,924

Police Officers Retirement System

The South Carolina Police Officers Retirement System (PORS) is a cost-sharing multiple employer defined benefit public employee retirement system. Generally, all full-time employees whose

principal duties are the preservation of public order or the protection or prevention and control of property destruction by fire are required to participate in and contribute to PORS as a condition of employment.

This plan provides lifetime monthly annuity benefits as well as disability, survivor benefits and incidental benefits to eligible employees and retirees. In addition, participating employers in the PORS contribute to the accidental death fund which provides annuity benefits to beneficiaries of police officers and firemen killed in the actual performance of their duties. These benefits are independent of any other retirement benefits available to the beneficiary.

Under the PORS, Class II members are eligible for a full service retirement annuity upon reaching age 55 or completion of 25 years of credited service regardless of age. Class III members are eligible for a full service retirement annuity upon reaching age 55 or 27 years of credited service. The benefit formula for full benefits effective since July 1, 1989 for the SCRS is 2.14 percent of an employee’s average final compensation (AFC) multiplied by the number of years of credited service. For Class II members, AFC is the average annual compensation during 12 consecutive quarters and includes an amount for up to 45 days termination pay for unused annual leave. For Class III members, AFC is the average annual earnable compensation during 20 consecutive quarters and termination pay for unused annual leave at retirement is not included. PORS does not have an early retirement option. Class II members are vested for a deferred annuity after five years of earned service. Class III members are vested for a deferred annuity after eight years of earned service. Members qualify for a survivor’s benefit upon completion of 15 years of credited service (five years effective January 1, 2002).

Effective July 1, 2018, employees participating in the PORS were required to contribute 9.75% of all earnable compensation. The employer contribution rate for PORS was 17.24%. Included in the total PORS employer contribution rate is a base retirement contribution of 16.84%, a 0.20% contribution rate for the incidental death benefit program, and a 0.20% contribution rate for the accidental death benefit program. The County’s contributions for the years ended June 30, 2019, 2018 and 2017 are as follows:

Year Ended	Employer Contribution Rate				Employer Contributions			
	Base	Incidental Death	Accidental Death	Total	Base	Incidental Death	Accidental Death	Total
June 30, 2019	16.84%	0.20%	0.20%	17.24%	\$ 5,941,301	\$ 70,562	\$ 70,562	\$ 6,082,425
2018	15.84%	0.20%	0.20%	16.24%	5,244,327	66,216	66,216	\$ 5,376,759
2017	13.84%	0.20%	0.20%	14.24%	4,377,931	63,265	63,265	\$ 4,504,461

As an alternative to membership in the SCRS, newly hired employees of the Fund may elect to participate in the State Optional Retirement Program (ORP), a defined contribution retirement plan. The County did not have any employees participating in the ORP during the 2019, 2018 or 2017 fiscal years.

Article X, Section 16, of the South Carolina Constitution requires that all State-operated retirement systems be funded on a sound actuarial basis. Title 9 of the South Carolina Code of Laws of 1976, as amended, prescribes requirements relating to membership, benefit, and employee/employer contributions for each retirement system. Employee and employer contribution rates to SCRS and PORS are actuarially determined.

At June 30, 2019, the County reported \$85,430,909 and \$67,898,951 for its proportionate share of the net pension liabilities of SCRS and PORS, respectively. The net pension liability of the SCRS defined benefit pension plan was determined based on the July 1, 2017 actuarial valuations, using membership data as of July 1, 2018, projected forward to June 30, 2019, and financial information of the pension trust funds as of June 30, 2018, using generally accepted actuarial procedures. The County's portion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2019, the Commission's SCRS proportion was 0.381272% and its PORS proportion was 2.39626%. For the year end of June 30, 2019 the County recognized pension expense of \$8,359,610 and \$9,128,400 for SCRS and PORS, respectively.

At June 30, 2019 the state reported deferred outflows of resources and deferred inflows of resources to pensions from the following sources:

Deferred Outflows of Resources	SCRS	PORS
Differences between expected and actual experience	\$ 154,213	\$ 2,092,076
Assumption changes	3,389,421	4,476,909
Net difference between projected and actual investment earnings	1,357,072	1,357,816
Differences between employer contributions and proportionate share	1,352,994	1,024,724
Contributions made from measurement date to June 30, 2019	5,847,696	5,941,301
Total deferred outflow of resources	\$ 12,101,396	\$ 14,892,826
Deferred Inflows of Resources		
Differences between expected and actual experience	\$ 502,737	\$ -
Differences between employer contributions and proportionate share	81,991	217,696
Total deferred inflows of resources	\$ 584,728	\$ 217,696
Net deferred outflows/(inflows)	\$ 11,516,668	\$ 14,675,130

Deferred outflows of \$5,847,696 and \$5,941,301 for SCRS and PORS, respectively, reported as resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expenses as follows:

<u>Year ended June 30,</u>	<u>SCRS</u>	<u>PORS</u>	<u>Net</u>
2020	\$ (3,802,192)	\$ (4,465,689)	\$ (8,267,881)
2021	(2,577,345)	(3,279,947)	(5,857,292)
2022	597,197	(824,324)	(227,127)
2023	113,368	(163,869)	(50,501)
	<u>\$ (5,668,972)</u>	<u>\$ (8,733,829)</u>	<u>\$ (14,402,801)</u>

The total pension liabilities in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

	<u>SCRS</u>	<u>PORS</u>
Actuarial Cost Method	Entry Age	Entry Age
Actuarial Assumptions:		
Investment Rate or Return	7.25%	7.25%
Projected Salary Increases	3.0% to 12.5%	3.5% to 9.5%
Inflation Rate	2.25%	2.25%
Benefit Adjustments	Lesser of 1% or \$500	Lesser of 1% or \$500

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 as of July 1, 2016.

The post-retiree mortality assumption is dependent upon the member's job category and gender. This base mortality assumptions, the 2016 Public Retirees of South Carolina Mortality table (2016 PRSC), was developed using the System's mortality experience. These base rates are adjusted for future improvement in mortality using published Scale AA projected from the year 2016. Assumptions used in the determination of the June 30, 2018 TPL for SCRS and PORS are as follows:

<u>Former Job Class</u>	<u>Males</u>	<u>Females</u>
Educators and Judges	2016 PRSC Males Multiplied by 92%	2016 PRSC Females Multiplied by 98%
General Employees and Members of the General Assembly	2016 PRSC Males Multiplied by 100%	2016 PRSC Females Multiplied by 111%
Public Safety and Firefighters	2016 PRSC Males Multiplied by 125%	2016 PRSC Females Multiplied by 111%

The long-term expected rate of return on pension plan investments for actuarial purposes is based upon the 30-year capital market assumptions. The actuarial long-term expected rates of return represent assumptions developed using an arithmetic building block approach, primarily based on consensus expectations and market based inputs. Expected returns are net of investment fees.

For actuarial purposes, the long-term expected rate of return, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2018 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table below. For actuarial purposes, the 7.25 percent assumed annual investment rate of return used in the calculation of the total pension liability includes a 5.00 percent real rate of return and a 2.25 percent inflation component.

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Expected Arithmetic Real Rate of Return</u>	<u>Long Term Expected Portfolio Real Rate of Return</u>
Global Equity	47.0%		
Global Public Equity	33.0%	6.99%	2.31%
Private Equity	9.0%	8.73%	0.79%
Equity Options Strategies	5.0%	5.52%	0.28%
Real Assets	10.0%		
Real Estate (Private)	6.0%	3.54%	0.21%
Real Estate (REITs)	2.0%	5.46%	0.11%
Infrastructure	2.0%	5.09%	0.10%
Opportunistic	13.0%		
GTAA/Risk Parity	8.0%	3.75%	0.30%
Hedge Funds (non-PA)	2.0%	3.45%	0.07%
Other Opportunistic Strategies	3.0%	3.75%	0.11%
Diversified Credit	18.0%		
Mixed Credit	6.0%	3.05%	0.18%
Emerging Markets Debt	5.0%	3.94%	0.20%
Private Debt	7.0%	3.89%	0.27%
Conservative Fixed Income	12.0%		
Core Fixed Income	10.0%	0.94%	0.09%
Cash and Short Duration (Net)	2.0%	0.34%	0.01%
Total Expected Return	100%		5.03%
Inflation for Actuarial Puposos			2.25%
Total Expected Nominal Return			7.28%

The projection of cash flows used to determine the discount rate assumed that the funding policy specified in the South Carolina State Code of Laws will remain unchanged in future years. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table represents the County’s proportionate share of the net SCRS and PORS pension liabilities as of June 30, 2019 calculated using the discount rate of 7.25 percent, as well as what the Commission’s respective net pension liabilities would be if it were calculated using a discount rate of 1.00 percent lower (6.25 percent) or 1.00 percent higher (8.25 percent) than the current rate.

Plan	1% Decrease 6.25%	Current Rate 7.25%	1% Increase 8.25%
SCRS	\$ 109,164,837	\$ 85,430,909	\$ 68,463,424
PORS	\$ 91,536,272	\$ 67,898,951	\$ 48,538,001

Note 14 - Deferred Compensation Plan

The County offers its employees a State sponsored deferred compensation plan (created in accordance with Internal Revenue Code Section 457) available through the South Carolina State Treasurer's Office. The plan, available to all County employees, permits them to defer a portion of their salary until future years. In effect, the employee temporarily loses access to the resources in exchange for the right to defer federal taxes. The deferred compensation cannot be withdrawn by employees until termination, retirement, death, disability, or an approved hardship.

Empower (under state contract) is the program administrator of the 457 plan, as well as the other available 401K plan. The choice of deferred compensation option(s) is selected by the participant.

Note 15 - Post Employment Health Care Benefits

Effective July 1, 2009, Lexington County significantly modified its Post Employment Health Plan. At that time, the benefit structure for a substantial number of active participants was modified, and thereafter those participants received benefits under the terms of a new plan (referred to as the “2009 Plan”). Certain active employees and retirees who met age and service requirements as of July 1, 2009 were “grandfathered” under the old plan (referred to as the “1995 Plan”) and are provided benefits pursuant to that arrangement. Details of the eligibility and benefit provisions for the 1995 Plan are set forth below.

1995 Plan Description

The County provides a single-employer defined benefit healthcare medical & dental insurance coverage (“the 1995 A & B Plan”) for employees retiring under the South Carolina Retirement systems and for employees terminating their employment with the County after having worked for the County for 10 years with the last 5 years being consecutive. As amended on October 28, 2008, the eligibility requirements change from 10 years with last 5 being consecutive to 20 years consecutive of county services. Employees retiring with reduced retirement benefits or disability after 10 years of County service, pay COBRA rates. The plan design for former employees covered under the plan is the same as for active employees. Coverage terminates if other insurance is acquired through participants or spouses employment or upon Medicare eligibility.

Funding Policy

The contribution requirements of participants and the County are established and may be amended by the County Council. The required contribution is based on projected pay-as-you-go financing requirements. The County has elected not to fund the plan and will utilize healthcare benefits on an as pay as you go basis for plan.

The following summarizes the membership of the plan as of June 30, 2019, the valuation Date:

	<u>Number</u>
Active participants	0
Retired participants	31
Total participants	<u>31</u>

Change in OPEB Liability

Change in OPEB liability from June 30, 2018 to June 30, 2019 is shown below in a table.

	<u>Total OPEB Liability</u>
Balance as of June 30, 2018	\$ 1,996,149
Service cost	-
Interest on net obligation	69,775
Change of benefit terms	-
Differences between expected and actual experience	78,615
Changes of assumptions or other inputs	88,169
Benefit payments and implicit subsidy Fulfillment	<u>(386,375)</u>
Net changes	<u>(149,816)</u>
Balance as of June 30, 2019	<u>\$ 1,846,333</u>

Actuarial Methods and Assumptions

County of Lexington for the 1995 plan OPEB liability of \$ 1,846,333 was measured as of June 30, 2019 and the OPEB liability was determined by a biennial actuarial valuation of the plan, as of June 30, 2019, using the following key actuarial assumptions and other inputs:

Valuation date: June 30, 2019

Census date: June 30, 2019

Measurement date: June 30, 2019

Reporting date: June 30, 2019

Inflation Rate: 2.25%

Salary Rate: none (retired)

Mortality Rates: Rates used for the July 1 2016 SCRS and PORS valuations.

Municipal Bond Rate: 3.50% (based on the daily rate closest to but not later than the measurement date of the Bond Buyer "20-Bond GO Index")

Health Care Trend Rate: 6.50% for 2019 decreasing to an ultimate rate of 4.15% by 2032.

Discount Rate: Pursuant to GASB 75, for unfunded plans the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa. The bond buyer 20-bond GO index is often cited as an appropriate benchmark. That index was 3.50% on June 30, 2019. A discount rate of 3.87% was used at the prior measurement date.

Per Capita Cost, Health care trends, Rate of Plan Participates: There were no benefit changes during the year.

Sensitivity Analysis:

The following presents the total OPEB liability as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	<u>Health Care Cost Trend Rate Sensitivity</u>		
	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,782,838	\$ 1,846,333	\$ 1,913,120

The following presents the total OPEB liability, calculated using the discount rate of 3.5%, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.5%) or 1-percentage point higher (4.5%) than the current rate:

	<u>Discount Rate Sensitivity</u>		
	<u>1% Decrease (2.5%)</u>	<u>Current Discount Rate (3.5%)</u>	<u>1% Increase (4.5%)</u>
Total OPEB liability	\$ 1,923,932	\$ 1,846,333	\$ 1,774,382

Deferred outflows of resources and deferred inflows of resources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ -
Changes of assumptions or other inputs	-	-
Total	<u>\$ -</u>	<u>\$ -</u>

Pursuant to GASB 75, because all participants are inactive any gains or losses and/or assumption changes are recognized immediately. Therefore, the deferred inflows and outflows are \$0.

2009 Plan Description

Effective July 1, 2009, Lexington County significantly modified its Post Employment Health Plan. At that time, the benefit structure for a substantial number of active participants was modified, and thereafter those participants received benefits under the terms of a new plan (referred to as the “2009 Plan”). Details of the eligibility and benefit provisions of the 2009 Plan are set forth. It’s provides a single-employer defined benefit plan. Eligibility for the 2009 Plan requires full retirement under SCRS (at least age 65 or 28 years of service) or PORS (at least age 55 or 25 years of service) and 25 years of service with Lexington County. Under the plan’s grandfather clause, employees with 10 years of service with the County as of October, 1, 2008 are eligible for benefits once they reach age 55, and after completing 15 years of service.

The benefit allows coverage under the County Health Insurance until Medicare eligibility. Spouse benefit coverage is also available when the retiree becomes Medicare eligible up to five years from the date of retirement or until spouse becomes Medicare eligible. The County replaced the County paid medical coverage with a retiree healthcare reimbursement arrangement (RHRA) for employees who retire from the County. All other participants in the RHRA are based on the applicable age-rated premiums. Retirees may request reimbursements for premiums until reimbursement credits are depleted.

Funding Policy

The contribution requirements of participants and the County are established and may be amended by the County Council. The required contribution is based on projected pay-as-you-go financing requirements. The County has elected not to fund the plan and will utilized healthcare benefits on as pay as you go basis for plan.

The following summarizes the membership of the plan as of June 30, 2019, the valuation Date:

	<u>Number</u>
Active participants	1,212
Retired participants	<u>39</u>
Total participants	<u><u>1,251</u></u>

Change in OPEB Liability

Change in OPEB liability from June 30, 2018 to June 30, 2019 is shown below in a table.

	<u>Total OPEB Liability</u>
Balance as of June 30, 2018	\$ 8,501,446
Service cost	249,784
Interest on net obligation	317,226
Change of benefit terms	325,479
Differences between expected and actual experience	(1,058,875)
Changes of assumptions or other inputs	-
Benefit payments and implicit subsidy Fulfillment	<u>(608,791)</u>
Net changes	<u>(775,177)</u>
Balance as of June 30, 2019	<u>\$ 7,726,269</u>

Actuarial Methods and Assumptions

County of Lexington for the 1995 plan OPEB liability of \$ 1,996,049 was measured as of June 30, 2019 and the OPEB liability was determined by a biennial actuarial valuation of the plan, as of June 30, 2019, using the following key actuarial assumptions and other inputs:

Valuation date: June 30, 2019

Census date: June 30, 2019

Measurement date: June 30, 2019

Reporting date: June 30, 2019

Inflation Rate: 2.25%

Salary Increase Rate: 3.00%

Mortality Rates: Rates used for the July 1 2016 SCRS and PORS valuations.

Municipal Bond Rate: 3.50% (based on the daily rate closest to but not later than the measurement date of the Bond Buyer "20-Bond GO Index")

Health Reimbursement Arrangement: Healthcare is provided to retirees, their spouses and dependents through a self-insured arrangement maintained by the county. Spouses and dependent premiums are not eligible for reimbursement.

Health Care Trend Rate: 6.50% for 2019 decreasing to an ultimate rate of 4.15% by 2032.

Discount Rate: Long-term expected rate of return on OPEB plan investments and the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA/Aa credit rating as of the measurement date.

Per Capita Cost, Health care trends, Rate of Plan Participates: There were no benefit changes during the year.

Sensitivity Analysis:

The following presents the total OPEB liability as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	<u>Health Care Cost Trend Rate Sensitivity</u>		
	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 7,517,563	\$ 7,726,269	\$ 7,899,184

The following presents the total OPEB liability, calculated using the discount rate of 3.5%, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.5%) or 1-percentage point higher (4.5%) than the current rate:

	<u>Discount Rate Sensitivity</u>		
	<u>1% Decrease (2.5%)</u>	<u>Current Discount Rate (3.5%)</u>	<u>1% Increase (4.5%)</u>
Total OPEB liability	\$ 8,342,635	\$ 7,726,269	\$ 7,141,612

Deferred outflows of resources and deferred inflows of resources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ (972,577)
Changes of assumptions or other inputs	<u>298,953</u>	<u>(109,473)</u>
Total	<u>\$ 298,953</u>	<u>\$ (1,082,050)</u>

Collective amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense in future years as follows:

Year Ended June 30	Outflows of Resources	Inflows of Resources
2020	\$ 26,526	\$ (99,084)
2021	26,526	(99,084)
2022	26,526	(99,084)
2023	26,526	(99,084)
2024	26,526	(99,084)
Thereafter	166,323	(586,630)
Total	\$ 298,953	\$ (1,082,050)

County of Lexington reserves funds to cover both plans under Internal Service Fund Post-Employment. As of June 30, 2019 the fund has fund balance of \$ 19,451,895.

Note 16 - Net Positions Restricted

The government-wide statement of net position reports \$7,959,106 of restricted net positions.

Debt service	\$ 835,776
Capital projects	6,749,382
S/W – state tire fund	373,948

Note 17- Tax Abatement Disclosures

The County provides tax abatements under four programs: Fee-in-Lieu of Tax Program (FILOT), Special Source Revenue Credit Program (SSRC), Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC), Infrastructure Program (IP), Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP), Special Source Revenue Credit and Infrastructure Program (SSRC + IP), and Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP).

1. The Fee-in-Lieu of Tax Program (FILOT) offers individual incentive packages by abating property taxes to attract new business to the County and to retain current businesses. The FILOT program was established by the SC Code Title 12, Chapter 44 and Title 4, Chapter 12. Generally, for taxpayers to be approved for this program they must agree to invest the statutory minimum (A higher amount may be negotiated) the investment period. The investment period begins on the day in which the property described in the agreement is entered into service and ends at an agreed upon point in time. Once the investment period begins, the taxpayer will receive a reduction of assessed value, reduction in millage rate and elimination of (or reduction in) the number of times the millage rates change for the property over the length of the agreement. Repayments of any savings in property taxes are required by state law if the taxpayer fails to maintain the conditions set forth in the agreement. Other recapture provisions may be negotiated on a case by case basis.
2. The Special Source Revenue Credit Program (SSRC) offers individual incentive packages by abating property taxes to attract new business to the County and to retain current businesses. The SSRC program was established by the SC Code Sections 4-29-68, 4-1-170, and 12-44-70. Generally, for taxpayers to be approved for this program they must agree to incur costs of designing, acquiring, constructing, improving, or expanding improved or unimproved real estate or personal property used in the operation of a manufacturing or commercial enterprise, infrastructure servicing the project, or certain aircraft within the investment period. The investment period begins on the day in which the property described in the agreement is entered into service and ends at an agreed upon point in time. Once the investment period begins, the taxpayer will receive a specified percentage refund of their property taxes for the property included in the agreement within 30 days of their property tax payment. If the taxpayer fails to maintain conditions set forth in the agreement, state law requires that the taxpayer pay two additional years of property tax if the SSRC was received on personal property. Other recapture provisions may be negotiated on a case by case basis.
3. Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC) offers individual incentive packages by offering a combination of benefits described in the FILOT program and SSRC program descriptions above. See FILOT program and SSRC program descriptions for further details.
4. Infrastructure Program (IP) offers individual incentive packages to attract new business to the County by offering one or more of the following: (1) abating property taxes through infrastructure credits or reimbursement of infrastructure spending to the County (2) giving infrastructure grants (3) giving infrastructure owned by the County. The IP program was established by the SC Code Sections 12-44-50(B) and 12-44-70. Generally, for taxpayers to be approved for this program they must agree to incur costs of designing, acquiring, constructing, improving, or expanding improved or unimproved real estate or personal property used in the operation of a manufacturing or commercial enterprise, infrastructure servicing the project, or certain aircraft within the investment period.

The investment period begins on the day in which the property described in the agreement is entered into service and ends at an agreed upon point in time. Generally, the taxpayer agrees to invest the statutory minimum and a job creation minimum within the investment period. Once the investment period begins, the taxpayer will receive one or more of the following benefits: (1) a specified percentage refund of their property taxes for the property included in the agreement within 30 days of their property tax payment for amount of years negotiated in the agreement. (2) infrastructure paid for by the County as negotiated in the agreement. The County is then reimbursed for the infrastructure purchased through taxpayer property tax payments. Once the County is reimbursed, the remaining property tax payments are allocated based on millage needs. (3) an infrastructure grant for an amount negotiated in the agreement. (4) infrastructure owned by the County is given to the taxpayer without reimbursement required. If the taxpayer fails to maintain conditions set forth in the agreement, the taxpayer will be required to (1) reimburse the County for any tax savings, infrastructure grants, or infrastructure purchased as well as interest based on the negotiated percentage in the agreement beginning on the day that the taxpayer does not meet the qualifications or obligations or the agreement. Other recapture provisions may be negotiated on a case by case basis.

5. Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP) offers individual incentive packages by offering a combination of benefits described in the FILOT program and IP program descriptions above. See FILOT program and IP program descriptions for further details.
6. The Special Source Revenue Credit and Infrastructure Program (SSRC + IP) offers individual incentive packages by offering a combination of benefits described in the SSRC program and IP program descriptions above. See SSRC program and IP program descriptions for further details.
7. Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP) offers individual incentive packages by offering a combination of benefits described in the FILOT program, SSRC program and IP program descriptions above. See FILOT program, SSRC program and IP program descriptions for further details.

Information relevant to the disclosure of those programs for the fiscal year ended June 30, 2019 is as follows:

County of Lexington portion of property tax revenues were reduced by \$10,620,630 under agreements entered into as of June 30, 2019. The State of South Carolina reimbursed the County \$290,422 of these property tax revenues.

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 1,291,417	\$ 80,396
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	2,499,547	26,089
Infrastructure Program (IP)	3,947	-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	2,445,069	150,344
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	2,049	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	4,378,601	33,593
	\$ 10,620,630	\$ 290,422

Governmental Entity Disclosures

School District One's property tax revenues were reduced by \$17,098,109 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$548,493 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 1,753,021	\$ 150,784
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	1,698,676	3,830
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	4,655,362	305,534
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	8,991,050	88,345
	\$ 17,098,109	\$ 548,493

School District Two’s property tax revenues were reduced by \$9,831,543 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$87,628 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 1,098,408	\$ -
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	5,096,116	58,699
Infrastructure Program (IP)	7,854	-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	1,197,680	28,929
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	4,078	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	2,427,407	-
	<u>\$ 9,831,543</u>	<u>\$ 87,628</u>

School District Three’s property tax revenues were reduced by \$238,521 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$4,677 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	\$ 238,481	\$ 4,677
Infrastructure Program (IP)	40	-
	<u>\$ 238,521</u>	<u>\$ 4,677</u>

School District Four’s property tax revenues were reduced by \$489,780 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$46,429 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 489,780	\$ 46,429
	<u>\$ 489,780</u>	<u>\$ 46,429</u>

School District Five’s property tax revenues were reduced by \$1,417,279 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$109,057 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 210,911	\$ 34,398
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	1,206,368	74,659
	<u>\$ 1,417,279</u>	<u>\$ 109,057</u>

Lexington Recreation Commission’s property tax revenues were reduced by \$1,747,095 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$42,520 of these property tax revenues, which the County disbursed back to the Commission. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 201,002	\$ 11,182
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	501,352	5,345
Infrastructure Program (IP)	688	-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	340,587	20,724
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	356	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	703,110	5,269
	<u>\$ 1,747,095</u>	<u>\$ 42,520</u>

Irmo Chapin Recreation Commission’s property tax revenues were reduced by \$91,912 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$7,073 of these property tax revenues, which the County disbursed back to the Commission. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 13,678	\$ 2,231
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	78,234	4,842
	<u>\$ 91,912</u>	<u>\$ 7,073</u>

Midlands Technical College’s property tax revenues were reduced by \$494,699 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$13,046 of these property tax revenues, which the County disbursed back to the Technical College. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 58,562	\$ 3,563
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	140,741	1,504
Infrastructure Program (IP)	196	6,621
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	109,223	
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	102	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	185,875	1,358
	<u>\$ 494,699</u>	<u>\$ 13,046</u>

Riverbanks Zoo’s property tax revenues were reduced by \$296,481 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$8,587 of these property tax revenues, which the County disbursed back to the Zoo. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 34,279	\$ 2,362
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	63,330	682
Infrastructure Program (IP)	79	-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	70,701	4,473
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	40	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	128,052	1,070
	<u>\$ 296,481</u>	<u>\$ 8,587</u>

City of Cayce’s property tax revenues were reduced by \$1,126,958 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$12,981 of these property tax revenues, which the County disbursed back to the City. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	\$ 1,126,958	\$ 12,981
	<u>\$ 1,126,958</u>	<u>\$ 12,981</u>

Town of Lexington’s property tax revenues were reduced by \$18,653 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$250 of these property tax revenues, which the County disbursed back to the Town. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	\$ 18,653	\$ 250
	\$ 18,653	\$ 250

Town of Pelion’s property tax revenues were reduced by \$73,783 under agreements entered into by the County as of June 30, 2019. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year
Infrastructure Program (IP)	\$ 73,783
	\$ 73,783

Town of Batesburg Leesville’s property tax revenues were reduced by \$42,707 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$1,612 of these property tax revenues, which the County disbursed back to the Fire Department. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	\$ 42,707	\$ 1,612
	\$ 42,707	\$ 1,612

District Five-Fire FD Department’s property tax revenues were reduced by \$82,434 under agreements entered into by the County as of June 30, 2019. The State of South Carolina reimbursed the County \$6,343 of these property tax revenues, which the County disbursed back to the Fire Department. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 12,267	\$ 2,001
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	70,167	4,342
	\$ 82,434	\$ 6,343

Note 18 - Commitments and Contingencies

Leases - The majority of the County's lease agreements are relatively minor commitments (generally for office machines and landfill equipment) and are cancelable within one year as required by state law.

Federal and state grants programs - Funds received from federal and state grants and programs are often subject to expenditure for designated purposes only and are subject to audit by various federal and state agencies. The County can be required to replace any funds not used for the purposes required by the grants.

Contingencies - There is a continuing possibility that the medical care for pre-trial detainees in the Lexington County Jail the County has a contract with the medical care provider for medical services to inmates. The County may be responsible for any medical care treatment beyond the medical services provided within the jail.

Contingencies - There is a continuing possibility that the County will be called upon to pay for expert defense costs and attorney fees for death penalty cases that are tried in Lexington County. Presently, the State has a fund that pays for such matters.

Contingencies - Lexington County is involved in the cleanup of the old 321 landfill which is on the superfund list. Lexington County has ongoing monitoring cost and EPA oversight costs which vary from year to year. The County does budget for these costs.

Contingencies - There are pending tort cases that are being defended through the Insurance Reserve Fund and the County attorney believes that there is adequate insurance coverage on these matters and that the South Carolina Tort Claims Act sufficiently protects the County against any verdicts in excess of the statutory limits.

Contingencies – There are several subdivisions where the developer has failed to complete the infrastructure for the subdivision. The developers are allowed by state law and County Ordinance to sell lots prior to the infrastructure being complete. If the developer fails to complete the infrastructure the County has some potential costs to complete the infrastructure.

Note 19 - Economic Dependency

The County of Lexington collects property taxes from five taxpayers whose assessed valuation represents 12.9 percent of the total assessed valuation (excluding vehicles) of the County.

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Percent of Assessed Valuation</u>
South Carolina Electric & Gas	Utilities	8.08%
Michelin North America	Tire Manufacturer	2.54%
SCANA Services	Utilities	1.00%
Mid-Carolina Electric Co-op	Utilities	.73%
Shaw Industries	Nylon Production	.55%

Note 20 – Subsequent Events

The Council has evaluated all events subsequent to the basic financial statements for year ended June 30, 2019 through December 17, 2019, which is the date the financial statements were available to be issued, and determined that there are no additional subsequent events requiring note disclosure.

Required Supplementary Information

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF CHANGES IN THE COUNTY'S
TOTAL OPEB LIABILITY AND RELATED RATIOS

	1995 Plan	2009 Plan	<u>2018</u> Total Plans	1995 Plan	2009 Plan	<u>2019</u> Total Plans
Total OPEB Liability						
Service cost at end of year	\$ -	\$ 240,478	\$ 240,478	\$ -	\$ 249,784	\$ 249,784
Interest	74,531	296,800	371,331	69,775	317,226	387,001
Difference between expected and actual	-	-	-	78,615	(1,058,875)	(980,260)
Changes of assumptions or other inputs	(26,086)	(135,045)	(161,131)	88,169	325,479	413,648
Benefit payments and implicit and other	<u>(266,006)</u>	<u>(379,221)</u>	<u>(645,227)</u>	<u>(386,375)</u>	<u>(608,791)</u>	<u>(995,166)</u>
Net change in total OPEB liability	(217,561)	23,012	(194,549)	(149,816)	(775,177)	(924,993)
Total OPEB liability - beginning	<u>2,213,710</u>	<u>8,478,434</u>	<u>10,692,144</u>	<u>1,996,149</u>	<u>8,501,446</u>	<u>10,497,595</u>
Total OPEB liability - ending	<u>\$ 1,996,149</u>	<u>\$ 8,501,446</u>	<u>\$ 10,497,595</u>	<u>\$ 1,846,333</u>	<u>\$ 7,726,269</u>	<u>\$ 9,572,602</u>
Covered-employee payroll	-	55,558,727	55,558,727	-	\$ 55,558,727	\$ 55,558,727
Total OPEB liability as a percentage of covered employee payroll	-	13.63%	13.63%	-	13.66%	13.66%

Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF PROPORTIONATE SHARE OF
RETIREMENT SYSTEMS NET PENSION LIABILITIES

LAST TEN FISCAL YEARS *

SOUTH CAROLINA RETIREMENT SYSTEM (SCRS)

	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability	0.381272%	0.374270%	0.372963%	0.370000%	0.381441%	0.381441%
County's proportionate share of net pension liability	\$ 85,430,909	\$ 84,254,196	\$ 79,664,346	\$ 70,172,284	\$ 65,671,495	\$ 68,416,908
County's covered payroll	\$ 39,465,381	\$ 37,732,912	\$ 36,011,253	\$ 34,724,138	\$ 34,663,845	\$ 33,183,823
County's proportionate share of the net pension liability as a percentage of its covered payroll	216.47%	223.29%	221.22%	202.09%	189.45%	206.18%
Plan fiduciary net position as a percentage of the total pension liability	54.10%	53.34%	52.91%	56.99%	59.92%	56.39%

POLICE OFFICERS RETIREMENT SYSTEM (PORS)

	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability	2.39626%	2.35561%	2.36828%	2.32986%	2.34610%	2.34610%
County's proportionate share of net pension liability	\$ 67,898,951	\$ 64,533,369	\$ 60,070,824	\$ 50,779,236	\$ 44,914,325	\$ 48,633,946
County's covered payroll	\$ 33,108,125	\$ 31,632,447	\$ 30,158,446	\$ 28,870,345	\$ 28,187,038	\$ 26,507,543
County's proportionate share of the net pension liability as a percentage of its covered payroll	205.08%	204.01%	199.18%	175.89%	159.34%	183.47%
Plan fiduciary net position as a percentage of the total pension liability	61.73%	60.94%	60.44%	64.57%	67.55%	62.98%

* The amounts presented for each fiscal year were determined as of June 30, using membership data as of that day. Additional, the implementation of GASB 68 occurred during fiscal year 2015, which does not provide for 10 years of data. Once this information is available, this schedule will show the 10 years of data.

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF RETIREMENT SYSTEMS CONTRIBUTIONS

LAST TEN FISCAL YEARS *

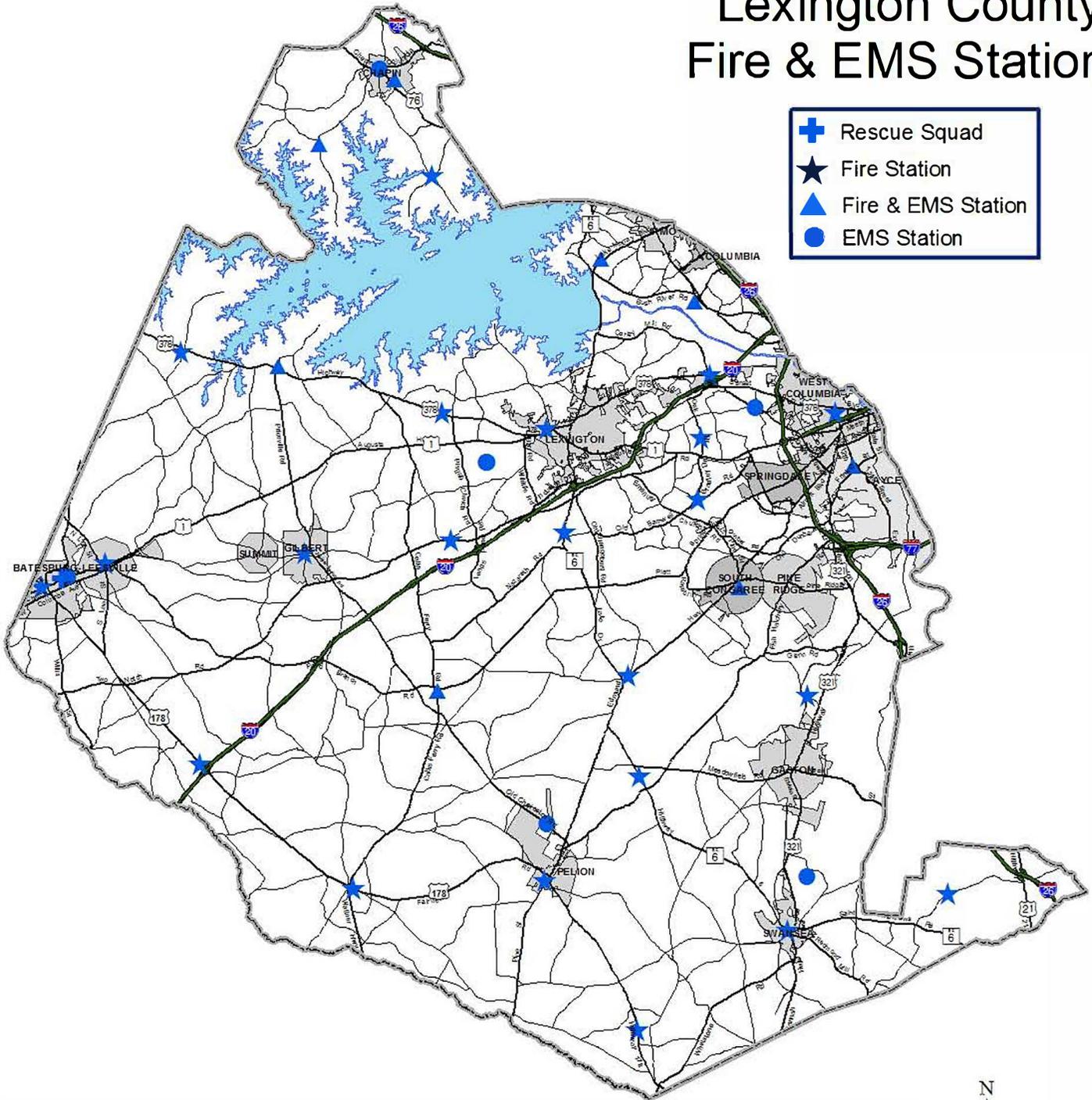
	2019	2018	2017	2016	2015	2014	2013	2012	2011
SOUTH CAROLINA RETIREMENT SYSTEM (SCRS)									
Contractual required contributions	\$ 5,908,569	\$ 5,351,506	\$ 4,361,925	\$ 3,982,845	\$ 3,784,931	\$ 3,674,368	\$ 3,517,485	\$ 3,273,752	\$ 3,015,745
Contributions in relation to the contractually required contribution	(5,908,569)	(5,351,506)	(4,361,925)	(3,982,845)	(3,784,931)	(3,674,368)	(3,517,485)	(3,273,752)	(3,015,745)
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County covered payroll	\$ 40,580,831	\$ 39,465,381	\$ 37,732,912	\$ 36,011,253	\$ 34,724,138	\$ 34,663,845	\$ 33,183,823	\$ 34,334,049	\$ 32,083,920
Contributions as a percentage of covered payroll	14.410%	13.410%	11.410%	10.910%	10.750%	10.450%	10.450%	9.385%	9.240%
POLICE OFFICERS RETIREMENT SYSTEM (PORS)									
Contractual required contributions	\$ 6,082,425	\$ 5,376,760	\$ 4,504,460	\$ 4,143,770	\$ 3,871,513	\$ 3,619,216	\$ 3,260,428	\$ 3,122,145	\$ 2,780,574
Contributions in relation to the contractually required contribution	(6,082,425)	(5,376,760)	(4,504,460)	(4,143,770)	(3,871,513)	(3,619,216)	(3,260,428)	(3,122,145)	(2,780,574)
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County covered payroll	\$ 35,280,884	\$ 33,108,125	\$ 31,632,447	\$ 30,158,446	\$ 28,870,345	\$ 28,187,038	\$ 26,507,543	\$ 26,542,084	\$ 24,115,992
Contributions as a percentage of covered payroll	16.840%	15.840%	13.640%	13.340%	13.010%	12.440%	11.900%	11.363%	11.130%

* This schedule is intended to show 10 years of data, but fiscal year 2010 is not available. Once the information becomes available, this schedule will show 10 years of data.

Governmental Funds

Lexington County Fire & EMS Stations

- +
 - ★
 - ▲
 -
- Rescue Squad
Fire Station
Fire & EMS Station
EMS Station



 Map Published By: Lexington County
Department of Planning & GIS
View Maps Online: www.lex-co.com
Link: GIS Property Mapping

General Fund

The general fund is used to account for resources traditionally associated with the County which are not required legally or by sound financial management to be accounted for in another fund.

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 26,035,232	\$ 46,059,744
Investments	55,895,199	36,786,331
Receivables (net of allowances for uncollectibles):		
Property taxes	4,680,755	4,128,341
Accounts	10,794,173	10,163,581
Due from other governments:		
State shared revenue	2,526,551	2,428,422
Federal	30,994	24,937
Other	172,595	251,431
Due from other funds:		
Special revenue	15,411	22,233
Enterprise fund	35,925	31,432
Internal service fund	886	1,653
Interfund receivables	1,418,909	1,907,097
Inventory	774,675	769,835
	<u>774,675</u>	<u>769,835</u>
Total assets	<u>\$ 102,381,305</u>	<u>\$ 102,575,037</u>
LIABILITIES		
Liabilities:		
Accounts payables and accrued payables	\$ 7,605,021	\$ 8,539,380
Due to other governments	735,687	444,113
Due to other funds:		
Special revenue	121	18,716
Enterprise fund	-	14,960
Internal service fund	1,322	3,275
	<u>1,322</u>	<u>3,275</u>
Total liabilities	<u>8,342,151</u>	<u>9,020,444</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	4,098,499	3,616,410
	<u>4,098,499</u>	<u>3,616,410</u>
Total deferred inflows of resources	<u>4,098,499</u>	<u>3,616,410</u>
FUND BALANCES		
Nonspendable	898,865	1,138,264
Assigned	51,550,638	54,321,350
Unassigned	37,491,152	34,478,569
	<u>37,491,152</u>	<u>34,478,569</u>
Total fund balance	<u>89,940,655</u>	<u>89,938,183</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 102,381,305</u>	<u>\$ 102,575,037</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Revenue:		
Property taxes	\$ 95,867,736	\$ 91,348,417
State shared revenues	10,146,075	10,047,540
Fees, permits, and sales	20,050,413	19,981,043
County fines	2,117,343	2,141,881
Intergovernmental revenues	5,052,469	4,210,024
Interest (net of increase (decrease) in the fair value of investments)	2,049,971	1,199,543
Other	332,996	258,680
Total revenue	<u>135,617,003</u>	<u>129,187,128</u>
Expenditures:		
Current:		
General administrative	12,332,387	12,213,285
General services	3,398,866	3,124,140
Public works	8,052,271	9,943,057
Public safety	36,877,688	34,134,179
Judicial	10,174,077	9,972,027
Law enforcement	42,189,153	40,030,252
Boards and commissions	808,154	903,143
Health and human services	1,568,339	1,526,300
Capital outlay	10,504,155	12,883,669
Total expenditures	<u>125,905,090</u>	<u>124,730,052</u>
Excess of revenues over expenditures	<u>9,711,913</u>	<u>4,457,076</u>
Other financing sources (uses):		
Sale of capital assets	-	50,006
Transfer in	144,921	47,479
Transfer out	(9,854,362)	(8,354,362)
Total other financing sources (uses)	<u>(9,709,441)</u>	<u>(8,256,877)</u>
Excess of revenues and other sources over (under) expenditures and uses	2,472	(3,799,801)
Fund balance, beginning of year	<u>89,938,183</u>	<u>93,737,984</u>
Fund balance, end of year	<u>\$ 89,940,655</u>	<u>\$ 89,938,183</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Property taxes:				
Current taxes - general	\$ 31,108,868	\$ 31,108,868	\$ 30,623,953	\$ (484,915)
Current taxes - fire service	19,897,264	19,897,264	19,535,716	(361,548)
Current taxes - law enforcement	44,131,934	44,131,934	43,094,556	(1,037,378)
Delinquent taxes - general	865,000	865,000	893,660	28,660
Delinquent taxes - fire service	432,500	432,500	516,480	83,980
Delinquent taxes - law enforcement	1,070,000	1,070,000	1,203,371	133,371
Total taxes	<u>97,505,566</u>	<u>97,505,566</u>	<u>95,867,736</u>	<u>(1,637,830)</u>
State shared revenues:				
Aid to subdivisions	10,414,258	10,414,258	10,101,302	(312,956)
Accommodations tax	44,599	44,599	44,773	174
Total state shared revenues	<u>10,458,857</u>	<u>10,458,857</u>	<u>10,146,075</u>	<u>(312,782)</u>
Fees, permits, and sales:				
Animal control - fees	49,800	67,300	41,151	(26,149)
Ambulance fees	12,353,264	12,353,264	10,138,366	(2,214,898)
Fire protection charges - f/s	45,000	45,000	57,627	12,627
Fire permits fees - f/s	10,000	10,000	17,957	7,957
Vehicle decal issuance fees	214,000	214,000	222,798	8,798
Cable T.V. franchise fees	1,667,976	1,667,976	1,798,887	130,911
Video service franchise fees	506,653	506,653	358,294	(148,359)
Worthless check fees	44,813	44,813	27,683	(17,130)
Clerk of court fees	234,000	234,000	234,553	553
General sessions court fees	22,000	22,000	20,147	(1,853)
Family court fees	465,000	465,000	376,156	(88,844)
Probate court fees	493,730	493,730	502,420	8,690
Coroner fees	65,000	65,000	69,552	4,552
Passport fees	18,000	18,000	21,935	3,935
RD recording fees	649,948	649,948	628,910	(21,038)
County recording fees	1,918,237	1,918,237	2,113,703	195,466
State recording fees	127,000	127,000	133,512	6,512
RD miscellaneous	10,000	10,000	902	(9,098)
Museum fees	4,425	4,425	4,760	335
Transportation network co. (TNC)	-	-	32,071	32,071
Posting/escheatable property charges	-	-	189,940	189,940
Building permits	1,510,000	1,510,000	1,865,067	355,067
Mobile home permits	5,915	5,915	5,290	(625)
Mobile home registration fees	7,900	7,900	8,075	175
Copy sales	103,736	103,736	102,339	(1,397)
Copy sales - l/e	10,616	10,616	15,358	4,742
Subdivision regulation fees	50,000	50,000	64,196	14,196
Stormwater mgmt/sediment ctrl fees	459,585	459,585	412,397	(47,188)
Map and book sales - planning & development	3,500	3,500	3,775	275
Zoning ordinance fees - planning & development	182,000	182,000	187,711	5,711
Landscape ordinance fees - planning & development	18,000	18,000	28,607	10,607
Sign and map sales - public works	10,213	10,213	18,038	7,825
Sign sales - f/s	2,625	2,625	3,975	1,350
Funeral escort fees - l/e	34,800	34,800	33,300	(1,500)

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Fees, permits, and sales (continued):				
Vending machine sales - l/e	3,000	3,000	2,054	(946)
Fingerprinting fees - l/e	9,240	9,240	9,710	470
Concealed weapons class fees - l/e	2,680	2,680	2,300	(380)
Auction sales/equipment sales	117,000	117,000	211,274	94,274
Auction sales/equipment sales - f/s	72,000	72,000	-	(72,000)
Auction sales/equipment sales - l/e	130,166	130,166	74,058	(56,108)
Miscellaneous	10,000	10,000	11,565	1,565
Total fees, permits, and sales	21,641,822	21,659,322	20,050,413	(1,608,909)
County fines:				
Sheriff's fines	1,500	1,500	480	(1,020)
Sex offender registry fee	22,360	22,360	24,118	1,758
Family court fines	11,000	11,000	16,301	5,301
Circuit court fines	40,000	40,000	29,759	(10,241)
Bond escheatment	130,000	130,000	34,494	(95,506)
Master-in-equity fines	362,000	362,000	434,853	72,853
Central traffic court fines	900,000	900,000	731,614	(168,386)
Criminal domestic violence court	7,000	7,000	1,707	(5,293)
Magistrates' courts fines	854,000	854,000	835,243	(18,757)
Pollution control fines - state (DHEC)	20,000	20,000	1,047	(18,953)
Hazmat incident fines - f/s	100,000	100,000	7,727	(92,273)
Total county fines	2,447,860	2,447,860	2,117,343	(330,517)
Intergovernmental revenues:				
Rent	62,532	62,532	68,472	5,940
DSS / operating reimbursements	140,000	140,000	44,267	(95,733)
FEMA / operating reimbursements	-	301,707	297,578	(4,129)
State disaster reimbursements	-	164,247	162,871	(1,376)
Registration election operating reimbursements	198,850	198,850	177,584	(21,266)
Salary supplements	23,915	23,915	27,166	3,251
DSS (Child support) state	65,000	65,000	27,654	(37,346)
Indirect cost reimbursement	20,000	20,000	14,785	(5,215)
Federal prisoner reimbursement	2,702,622	2,702,622	3,075,156	372,534
MS4 municipal portion	120,750	120,750	120,750	-
Outside agency (admin. Cost)	22,500	22,500	27,117	4,617
Federal grants and reimbursements - f/s	-	-	912,942	912,942
Federal grants and reimbursements - l/e	67,748	67,748	96,127	28,379
Total intergovernmental revenues	3,423,917	3,889,871	5,052,469	1,162,598

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other revenues:				
Interest (net of increase (decrease) in the fair value of investments	910,000	910,000	2,049,971	1,139,971
GM warranty work	-	-	21,718	21,718
Unclaim property	-	-	81,505	81,505
Unclaim property - f/s	-	-	7	7
Unclaim property - l/e	-	-	1,326	1,326
Gifts and donations	1,820	6,220	14,305	8,085
Gifts and donations - f/s	10,000	10,000	1,176	(8,824)
Gifts and donations - l/e	6,264	11,254	4,990	(6,264)
Sale of scrap metal	1,500	1,500	1,627	127
Sale of scrap metal - f/s	-	-	-	-
Sale of scrap metal - l/e	402	402	162	(240)
Municipal tax billings	106,667	106,667	109,450	2,783
Miscellaneous	25,300	45,128	38,388	(6,740)
Miscellaneous - f/s	-	-	958	958
Miscellaneous - l/e	-	54,551	57,384	2,833
Total other revenues	<u>1,061,953</u>	<u>1,145,722</u>	<u>2,382,967</u>	<u>1,237,245</u>
Total revenues	<u>\$ 136,539,975</u>	<u>\$ 137,107,198</u>	<u>\$ 135,617,003</u>	<u>\$ (1,490,195)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division				
County Council				
Personnel	\$ 469,016	\$ 482,420	\$ 483,235	\$ (815)
Operating	399,578	418,098	402,615	15,483
Capital outlay	10,439	24,476	3,327	21,149
	<u>879,033</u>	<u>924,994</u>	<u>889,177</u>	<u>35,817</u>
County Administrator				
Personnel	501,462	509,784	509,860	(76)
Operating	38,853	37,775	30,075	7,700
Capital outlay	10,096	11,174	10,494	680
	<u>550,411</u>	<u>558,733</u>	<u>550,429</u>	<u>8,304</u>
County Attorney				
Operating	258,500	258,500	216,598	41,902
	<u>258,500</u>	<u>258,500</u>	<u>216,598</u>	<u>41,902</u>
Finance				
Personnel	672,391	676,415	662,287	14,128
Operating	181,554	181,554	178,938	2,616
Capital outlay	3,988	275,788	15,403	260,385
	<u>857,933</u>	<u>1,133,757</u>	<u>856,628</u>	<u>277,129</u>
Procurement Services				
Personnel	420,685	424,500	373,303	51,197
Operating	50,174	50,174	41,593	8,581
Capital outlay	326,337	56,337	52,456	3,881
	<u>797,196</u>	<u>531,011</u>	<u>467,352</u>	<u>63,659</u>
Central Stores				
Personnel	353,941	361,383	329,856	31,527
Operating	34,584	38,405	30,186	8,219
Capital outlay	2,244	2,244	2,031	213
	<u>390,769</u>	<u>402,032</u>	<u>362,073</u>	<u>39,959</u>
Human Resources				
Personnel	522,024	530,970	532,372	(1,402)
Operating	152,211	168,011	131,785	36,226
Capital outlay	6,109	6,109	3,495	2,614
	<u>680,344</u>	<u>705,090</u>	<u>667,652</u>	<u>37,438</u>
Planning and GIS				
Personnel	609,175	624,355	621,095	3,260
Operating	74,352	74,352	63,219	11,133
Capital outlay	280,244	284,853	15,372	269,481
	<u>963,771</u>	<u>983,560</u>	<u>699,686</u>	<u>283,874</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division (continued)				
Community Development				
Personnel	\$ 1,963,986	\$ 1,957,486	\$ 1,812,897	\$ 144,589
Operating	163,289	373,289	349,104	24,185
Capital outlay	73,667	76,235	66,578	9,657
	<u>2,200,942</u>	<u>2,407,010</u>	<u>2,228,579</u>	<u>178,431</u>
Treasurer				
Personnel	686,095	698,929	694,923	4,006
Operating	346,154	346,154	287,988	58,166
Capital outlay	2,244	2,244	1,742	502
	<u>1,034,493</u>	<u>1,047,327</u>	<u>984,653</u>	<u>62,674</u>
Auditor				
Personnel	777,594	790,020	781,818	8,202
Operating	250,436	250,436	91,076	159,360
Capital outlay	1,872	37,628	930	36,698
	<u>1,029,902</u>	<u>1,078,084</u>	<u>873,824</u>	<u>204,260</u>
Assessor				
Personnel	2,002,382	2,013,292	1,968,067	45,225
Operating	275,129	275,108	195,168	79,940
Capital outlay	121,811	192,541	8,547	183,994
	<u>2,399,322</u>	<u>2,480,941</u>	<u>2,171,782</u>	<u>309,159</u>
Register of Deeds				
Personnel	537,191	563,082	523,654	39,428
Operating	102,612	102,612	92,539	10,073
Capital outlay	201,685	201,685	10,718	190,967
	<u>841,488</u>	<u>867,379</u>	<u>626,911</u>	<u>240,468</u>
Information Services				
Personnel	1,337,770	1,338,705	1,072,196	266,509
Operating	1,078,679	1,109,016	899,905	209,111
Capital outlay	823,045	1,091,533	558,414	533,119
	<u>3,239,494</u>	<u>3,539,254</u>	<u>2,530,515</u>	<u>1,008,739</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division (continued)				
Microfilming				
Personnel	\$ 156,681	\$ 160,027	\$ 156,413	\$ 3,614
Operating	49,045	48,707	32,676	16,031
Capital outlay	2,158	2,496	2,392	104
	<u>207,884</u>	<u>211,230</u>	<u>191,481</u>	<u>19,749</u>
Non-Departmental				
Operating Expenditures				
Personnel	1,644,793	1,619,567	259,920	1,359,647
Operating	(786,093)	776,554	(1,492,974)	2,269,528
Capital outlay	5,000	8,441,754	0	8,441,754
	<u>863,700</u>	<u>10,837,875</u>	<u>(1,233,054)</u>	<u>12,070,929</u>
Total General Administrative Division				
Personnel	12,655,186	12,750,935	10,781,896	1,969,039
Operating	2,669,057	4,508,745	1,550,491	2,958,254
	<u>15,324,243</u>	<u>17,259,680</u>	<u>12,332,387</u>	<u>4,927,293</u>
Total current	15,324,243	17,259,680	12,332,387	4,927,293
Capital outlay	1,870,939	10,707,097	751,899	9,955,198
	<u>17,195,182</u>	<u>27,966,777</u>	<u>13,084,286</u>	<u>14,882,491</u>
	\$ 17,195,182	\$ 27,966,777	\$ 13,084,286	\$ 14,882,491
General Services Division				
Building Services				
Personnel	\$ 1,712,183	\$ 1,705,167	\$ 1,542,778	\$ 162,389
Operating	504,196	567,089	514,311	52,778
Capital outlay	619,114	1,150,295	424,101	726,194
	<u>2,835,493</u>	<u>3,422,551</u>	<u>2,481,190</u>	<u>941,361</u>
Fleet Services				
Personnel	1,175,008	1,189,834	1,178,618	11,216
Operating	183,411	186,025	163,159	22,866
Capital outlay	64,537	142,289	66,491	75,798
	<u>1,422,956</u>	<u>1,518,148</u>	<u>1,408,268</u>	<u>109,880</u>
Total General Services Division				
Personnel	2,887,191	2,895,001	2,721,396	173,605
Operating	687,607	753,114	677,470	75,644
	<u>3,574,798</u>	<u>3,648,115</u>	<u>3,398,866</u>	<u>249,249</u>
Total current	3,574,798	3,648,115	3,398,866	249,249
Capital outlay	683,651	1,292,584	490,592	801,992
	<u>4,258,449</u>	<u>4,940,699</u>	<u>3,889,458</u>	<u>1,051,241</u>
	\$ 4,258,449	\$ 4,940,699	\$ 3,889,458	\$ 1,051,241

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public Works Division				
Administration				
Personnel	\$ 1,201,593	\$ 1,218,674	\$ 924,286	\$ 294,388
Operating	135,601	176,769	82,257	94,512
Capital outlay	31,206	43,583	16,578	27,005
	<u>1,368,400</u>	<u>1,439,026</u>	<u>1,023,121</u>	<u>415,905</u>
Transportation				
Personnel	4,284,279	4,321,870	3,722,999	598,871
Operating	2,326,488	3,245,941	1,925,852	1,320,089
Capital outlay	1,634,000	2,597,899	1,235,807	1,362,092
	<u>8,244,767</u>	<u>10,165,710</u>	<u>6,884,658</u>	<u>3,281,052</u>
Stormwater Management				
Personnel	986,137	995,895	947,254	48,641
Operating	368,505	1,213,058	449,623	763,435
Capital outlay	42,657	42,657	39,862	2,795
	<u>1,397,299</u>	<u>2,251,610</u>	<u>1,436,739</u>	<u>814,871</u>
Total Public Works Division				
Personnel	6,472,009	6,536,439	5,594,539	941,900
Operating	2,830,594	4,635,768	2,457,732	2,178,036
	<u>9,302,603</u>	<u>11,172,207</u>	<u>8,052,271</u>	<u>3,119,936</u>
Total current	9,302,603	11,172,207	8,052,271	3,119,936
Capital outlay	1,707,863	2,684,139	1,292,247	1,391,892
	<u>\$ 11,010,466</u>	<u>\$ 13,856,346</u>	<u>\$ 9,344,518</u>	<u>\$ 4,511,828</u>
Public Safety Division				
Administration				
Personnel	\$ 160,848	\$ 162,352	\$ 160,083	\$ 2,269
Operating	27,336	29,540	23,582	5,958
Capital outlay	3,884	3,419	2,679	740
	<u>192,068</u>	<u>195,311</u>	<u>186,344</u>	<u>8,967</u>
Emergency Preparedness				
Personnel	153,183	156,583	144,853	11,730
Operating	42,131	42,131	33,120	9,011
Capital outlay	8,482	8,482	7,368	1,114
	<u>203,796</u>	<u>207,196</u>	<u>185,341</u>	<u>21,855</u>
Animal Control				
Personnel	853,775	939,930	943,094	(3,164)
Operating	248,669	259,769	227,172	32,597
Capital outlay	48,646	56,685	49,433	7,252
	<u>1,151,090</u>	<u>1,256,384</u>	<u>1,219,699</u>	<u>36,685</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public Safety Division (continued)				
Communications				
Personnel	\$ 3,638,254	\$ 3,638,254	\$ 3,122,506	\$ 515,748
Operating	127,064	127,064	93,512	33,552
Capital outlay	5,659	5,659	5,220	439
	<u>3,770,977</u>	<u>3,770,977</u>	<u>3,221,238</u>	<u>549,739</u>
Emergency Medical Service				
Personnel	13,106,751	13,106,751	12,035,031	1,071,720
Operating	2,050,468	2,051,721	1,795,864	255,857
Capital outlay	3,244,772	2,743,316	2,545,904	197,412
	<u>18,401,991</u>	<u>17,901,788</u>	<u>16,376,799</u>	<u>1,524,989</u>
Fire Service				
Personnel	16,507,130	17,813,035	16,193,405	1,619,630
Operating	2,724,053	2,406,615	2,105,466	301,149
Capital outlay	3,952,350	5,096,810	2,724,393	2,372,417
	<u>23,183,533</u>	<u>25,316,460</u>	<u>21,023,264</u>	<u>4,293,196</u>
Total Public Safety Division				
Personnel	34,419,941	35,816,905	32,598,972	3,217,933
Operating	5,219,721	4,916,840	4,278,716	638,124
	<u>39,639,662</u>	<u>40,733,745</u>	<u>36,877,688</u>	<u>3,856,057</u>
Total current	39,639,662	40,733,745	36,877,688	3,856,057
Capital outlay	7,263,793	7,914,371	5,334,997	2,579,374
	<u>\$ 46,903,455</u>	<u>\$ 48,648,116</u>	<u>\$ 42,212,685</u>	<u>\$ 6,435,431</u>
Judicial Division				
Clerk of Court				
Personnel	\$ 1,406,752	\$ 1,431,085	\$ 1,392,931	\$ 38,154
Operating	574,923	574,923	494,244	80,679
Capital outlay	452,502	452,641	285,810	166,831
	<u>2,434,177</u>	<u>2,458,649</u>	<u>2,172,985</u>	<u>285,664</u>
Circuit Solicitor				
Personnel	2,248,144	2,277,709	2,257,739	19,970
Operating	470,281	524,616	412,494	112,122
Capital outlay	107,704	106,445	104,712	1,733
	<u>2,826,129</u>	<u>2,908,770</u>	<u>2,774,945</u>	<u>133,825</u>
Circuit Court Services				
Operating	229,395	229,395	216,896	12,499
	<u>229,395</u>	<u>229,395</u>	<u>216,896</u>	<u>12,499</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Judicial Division (continued)				
Coroner				
Personnel	\$ 715,454	\$ 734,585	\$ 671,716	\$ 62,869
Operating	589,786	588,692	474,039	114,653
Capital outlay	56,154	141,248	84,475	56,773
	<u>1,361,394</u>	<u>1,464,525</u>	<u>1,230,230</u>	<u>234,295</u>
Probate Court				
Personnel	757,643	761,176	722,290	38,886
Operating	96,237	96,579	78,563	18,016
Capital outlay	92,661	96,188	7,560	88,628
	<u>946,541</u>	<u>953,943</u>	<u>808,413</u>	<u>145,530</u>
Master-in-Equity				
Personnel	335,398	339,482	338,043	1,439
Operating	28,873	28,873	20,273	8,600
	<u>364,271</u>	<u>368,355</u>	<u>358,316</u>	<u>10,039</u>
Court Services - Magistrate				
Personnel	2,482,805	2,489,336	2,305,091	184,245
Operating	727,680	725,749	625,593	100,156
Capital outlay	63,717	41,048	28,712	12,336
	<u>3,274,202</u>	<u>3,256,133</u>	<u>2,959,396</u>	<u>296,737</u>
Judicial Case Management System				
Operating	133,401	133,401	82,557	50,844
	<u>133,401</u>	<u>133,401</u>	<u>82,557</u>	<u>50,844</u>
Other Judicial Services				
Operating	84,002	84,002	81,608	2,394
Capital outlay	0	100,000	5,258	94,742
	<u>84,002</u>	<u>184,002</u>	<u>86,866</u>	<u>97,136</u>
Total Judicial Division				
Personnel	7,946,196	8,033,373	7,687,810	345,563
Operating	2,934,578	2,986,230	2,486,267	499,963
	<u>10,880,774</u>	<u>11,019,603</u>	<u>10,174,077</u>	<u>845,526</u>
Total current	10,880,774	11,019,603	10,174,077	845,526
Capital outlay	772,738	937,570	516,527	421,043
	<u>11,653,512</u>	<u>11,957,173</u>	<u>10,690,604</u>	<u>1,266,569</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Law Enforcement Division				
Sheriff - Administration				
Personnel	\$ 4,295,804	\$ 4,417,278	\$ 4,339,512	\$ 77,766
Operating	2,390,401	2,395,089	1,752,060	643,029
Capital outlay	621,297	1,201,402	466,282	735,120
	<u>7,307,502</u>	<u>8,013,769</u>	<u>6,557,854</u>	<u>1,455,915</u>
Operations				
Personnel	17,973,038	19,143,272	19,386,613	(243,341)
Operating	2,639,791	2,644,791	2,144,575	500,216
Capital outlay	1,301,066	1,385,612	1,176,767	208,845
	<u>21,913,895</u>	<u>23,173,675</u>	<u>22,707,955</u>	<u>465,720</u>
Security Services				
Personnel	172,363	195,790	203,148	(7,358)
Operating	3,624	3,624	2,260	1,364
Capital outlay	200	0	0	0
	<u>176,187</u>	<u>199,414</u>	<u>205,408</u>	<u>(5,994)</u>
Code Enforcement				
Personnel	303,145	306,756	289,382	17,374
Operating	5,756	5,756	3,515	2,241
Capital outlay	300	0	0	0
	<u>309,201</u>	<u>312,512</u>	<u>292,897</u>	<u>19,615</u>
Jail Operations				
Personnel	8,048,965	8,251,389	8,106,923	144,466
Operating	6,947,360	6,954,360	5,675,078	1,279,282
Capital outlay	162,121	658,706	227,167	431,539
	<u>15,158,446</u>	<u>15,864,455</u>	<u>14,009,168</u>	<u>1,855,287</u>
Non-Departmental				
Personnel	3,011,178	1,910,219	285,819	1,624,400
Operating	0	575,730	268	575,462
Capital outlay	0	111,239	106,905	4,334
	<u>3,011,178</u>	<u>2,597,188</u>	<u>392,992</u>	<u>2,204,196</u>
Total Law Enforcement Division				
Personnel	33,804,493	34,224,704	32,611,397	1,613,307
Operating	11,986,932	12,579,350	9,577,756	3,001,594
Total current	45,791,425	46,804,054	42,189,153	4,614,901
Capital outlay	2,084,984	3,356,959	1,977,121	1,379,838
	<u>\$ 47,876,409</u>	<u>\$ 50,161,013</u>	<u>\$ 44,166,274</u>	<u>\$ 5,994,739</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Boards and Commissions Division				
Legislative Delegation				
Personnel	\$ 45,035	\$ 49,327	\$ 49,749	\$ (422)
Operating	13,192	13,192	12,365	827
Capital outlay	1,541	3,093	2,919	174
	<u>59,768</u>	<u>65,612</u>	<u>65,033</u>	<u>579</u>
Registration and Elections				
Personnel	346,972	396,062	362,721	33,341
Operating	440,378	440,378	328,059	112,319
Capital outlay	35,800	39,740	28,961	10,779
	<u>823,150</u>	<u>876,180</u>	<u>719,741</u>	<u>156,439</u>
Other Commissions				
Operating	65,872	65,872	55,260	10,612
	<u>65,872</u>	<u>65,872</u>	<u>55,260</u>	<u>10,612</u>
Total Boards and Commissions Division				
Personnel	392,007	445,389	412,470	32,919
Operating	519,442	519,442	395,684	123,758
	<u>911,449</u>	<u>964,831</u>	<u>808,154</u>	<u>156,677</u>
Total current	911,449	964,831	808,154	156,677
Capital outlay	37,341	42,833	31,880	10,953
	<u>948,790</u>	<u>1,007,664</u>	<u>840,034</u>	<u>167,630</u>
	<u>\$ 948,790</u>	<u>\$ 1,007,664</u>	<u>\$ 840,034</u>	<u>\$ 167,630</u>
Health and Human Services Division				
Health Department				
Operating	\$ 356,475	\$ 356,475	\$ 330,719	\$ 25,756
	<u>356,475</u>	<u>356,475</u>	<u>330,719</u>	<u>25,756</u>
Social Services				
Operating	330,251	330,251	313,188	17,063
	<u>330,251</u>	<u>330,251</u>	<u>313,188</u>	<u>17,063</u>
Veterans' Affairs				
Personnel	272,442	278,399	276,276	2,123
Operating	41,348	41,348	35,128	6,220
Capital outlay	12,551	12,551	7,009	5,542
	<u>326,341</u>	<u>332,298</u>	<u>318,413</u>	<u>13,885</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services Division (continued)				
Museum				
Personnel	\$ 215,310	\$ 219,108	\$ 213,048	\$ 6,060
Operating	29,494	29,494	32,920	(3,426)
Capital outlay	10,505	148,658	101,883	46,775
	<u>255,309</u>	<u>397,260</u>	<u>347,851</u>	<u>49,409</u>
Vector Control				
Personnel	110,478	112,820	103,864	8,956
Operating	16,803	16,803	13,487	3,316
Capital outlay	250	250	0	250
	<u>127,531</u>	<u>129,873</u>	<u>117,351</u>	<u>12,522</u>
Soil & Water Conservation				
Personnel	106,301	109,955	109,596	359
Operating	1,753	1,753	1,752	1
	<u>108,054</u>	<u>111,708</u>	<u>111,348</u>	<u>360</u>
Other Health and Human Services				
Operating	128,101	147,365	138,361	9,004
	<u>128,101</u>	<u>147,365</u>	<u>138,361</u>	<u>9,004</u>
Total Health and Human Services Division				
Personnel	704,531	720,282	702,784	17,498
Operating	904,225	923,489	865,555	57,934
	<u>1,608,756</u>	<u>1,643,771</u>	<u>1,568,339</u>	<u>75,432</u>
Total current	1,608,756	1,643,771	1,568,339	75,432
Capital outlay	23,306	161,459	108,892	52,567
	<u>\$ 1,632,062</u>	<u>\$ 1,805,230</u>	<u>\$ 1,677,231</u>	<u>\$ 127,999</u>
Total Expenditures:				
Personnel	\$ 99,281,554	\$ 101,423,028	\$ 93,111,264	\$ 8,311,764
Operating	27,752,156	31,822,978	22,289,671	9,533,307
	<u>127,033,710</u>	<u>133,246,006</u>	<u>115,400,935</u>	<u>17,845,071</u>
Total current	127,033,710	133,246,006	115,400,935	17,845,071
Capital outlay	14,444,615	27,097,012	10,504,155	16,592,857
	<u>\$ 141,478,325</u>	<u>\$ 160,343,018</u>	<u>\$ 125,905,090</u>	<u>\$ 34,437,928</u>

Special Revenue Funds

Special revenue funds are established to account for specific revenues that are legally restricted by statute or regulations for particular purposes.

Major Programs

Library Funds – This fund has been determined to be a Major Fund. As a component unit, the Lexington County Library funds are combined and reported as a special revenue fund of the reporting entity. All financial resources of the library, such as property taxes, fines, fees, intergovernmental revenue, lottery proceeds and donations are recorded in this fund as well as operational expenditures for each branch library.

“C” Funds – This fund has been determined to be a Major Fund. Funds are generated through gas taxes collected by the State Treasurer and CTC donor county distribution under authority of South Carolina Code of Laws (12-27-400) and are restricted for the improvement of roads and other transportation projects within the County of Lexington. Funds are also used as matching funds for federal grants for highway enhancement and beautification projects.

Non-Major Programs

Economic Development Program – Funds are received for the purpose of creating employment opportunities and other economic development activity within the county.

Economic Development CCED Grants – The South Carolina Department of Commerce, through the SC Coordinating Council for Economic Development (CCED), awards grants to promote the coordination of economic development efforts by those state agencies involved in the recruitment of new business and the expansion of current enterprises throughout the state.

Accommodations Tax – Funds are generated by a tax on the rental charges for accommodations to transients mandated by South Carolina Code of Laws (6-1-530) to be used exclusively for the purposes of providing funding for tourism development activities within the county.

Tourism Development Fee/Tourism Development Fee Surplus – Funds are generated from a local 3% accommodations tax permitted under South Carolina Code of Laws (6-1-570) and county (Ordinance 96-21). Funds are to be expended for the purpose of investigating the feasibility and construction of public meeting facilities and/or other enhancements to services used by tourist and convention delegates.

Temporary Alcohol Beverage License Fee – Funds are generated from the sale of (24 hour) permits under South Carolina Code of Laws (61-6-2010) to bona fide nonprofit organizations and licensed business establishments for the possession, sale, and consumption of alcoholic beverages. Expenditures are restricted for capital improvements to tourism-related buildings, beaches, historic properties, and drainage systems; for festivals and youth mentor programs; and for land to be used by the public for recreational purposes.

Minibottle Tax – Funds are generated from a tax on minibottles mandated by South Carolina Code of Laws (12-33-245) and distributed to the counties to be used for educational purposes relating to the use of alcoholic liquors and for the rehabilitation of alcoholics and drug addicts.

Indigent Care Program – Funds are generated by the county through a tax assessment mandated by South Carolina Code of Laws (44-6-146), Medically Indigent Assistance Act, and forwarded to the Tax Commission for distribution to hospitals in payment of indigent patients' medical expenses.

Circuit Solicitor's Programs – Separate funds are established to account for state revenue sharing to the Solicitor's 11th Circuit for programs such as the Drug Court, Victim Witness Program, Community Juvenile Arbitration Program, Solicitor's Narcotics Forfeiture, State Funds, Pre-Trial Intervention Program, Worthless Check Program, DUI/Drug Case Prosecution, Alcohol Education Program, and Broker Disclosure Penalty. Separate funds are established to account for federal awards for judicial programs such as the Truancy Alternative Program and the Domestic Violence Victim Service Provider.

Law Enforcement Programs – Separate funds are established to account for federal awards for the enforcement of laws and support of programs such as Advanced Impaired Driver Enforcement, 11th Circuit Law Enforcement Network, Bulletproof Vest Program, Drug Parcel Interdiction Unit, Live Scan Fingerprinting System, Violence Against Women Act (VAWA), Victims of Crime Act (VOCA), Child and Vulnerable Adult Abuse Investigator, School Resource Officer, White Collar Crime, Summary Court Security, Multi Crime Scene Investigation, and Justice Assistance Grants. Other funds account for the revenue and expenditures of the Inmate Services at the jail, the contracted School Resource Officers and School Crossing Guards in the school districts, the Multijurisdictional Narcotics Task Force, the Narcotics Forfeiture Fund, Civil Process Server, Alcohol Enforcement Team, Title IV-D Process Server, Off Duty Program, Body Cameras, Palmetto Pride, and Gaston Substation.

Other Designated Programs – Separate funds are established to account for federal awards for Homeland Security Grants and the Citizens Corps Grant; for state awards from DHEC for EMS Grant-in-Aid for enhancement of ambulance services, and from State Budget and Control Board for special community projects; and a private award from SCE&G for the emergency disaster preparedness program. Other funds account for the revenue/expenditures of the Rural Development Act, Clerk of Court Professional bond fees, Public Defender, rental of parking spaces, revenues designated to the Employee Committee to be used for employee morale activities, county appropriated funds for the administrative expenses to manage state and federal grants, and funds from Municipalities in the County to cover the cost the judges time spent in presiding over Municipal Courts.

HUD Urban Entitlement Community Development Programs – These are federal entitlement allocations awarded to Lexington County through the United States Department of Housing and Urban Development to provide sewer, water, and any other projects/services which will benefit the low to moderate urban communities in Lexington County. The funding streams are for Community Development Block Grant, Home Program, Emergency Solutions Grant, and Community Development Block Grant – Disaster Recovery. A five-year plan has been developed to accomplish these projects.

Title IV-D DSS Child Support (Clerk of Court and Law Enforcement) – The SC Department of Social Services provides to the county federal awards in the form of transaction reimbursements (based on unit cost), incentive payments (percentage of child support payments collected), service of process payments (unit cost for serving papers), and reimbursement of county DSS administrative expenses. The federal funds are restricted for activities related to the establishment, collection, and enforcement of child support obligations.

Emergency Telephone System 911 – Funds are generated through a 911 tariff and CMRS cell phone fees under authority of South Carolina Code of Laws (23-47-40, 23-47-65) and are restricted for costs necessary for establishing and maintaining the county 911 offices and communications system.

Victims Bill-of-Rights – Funds are generated by assessments and surcharges paid by violators of the law, as mandated by the South Carolina Code of Laws (14-1-206), Act 141, and Victims Bill-of-Rights. Expenditures are restricted to the enhancement of services to victims of crimes as set forth in South Carolina Code of Laws (16-3-1500 through 16-3-1560).

Delinquent Tax Collections – Funds are generated by the imposition of charges on delinquent tax remittances under authority of South Carolina Code of Laws (12-51-40) and must be used for personnel, operating, and capital expenses incurred in the collection of delinquent taxes by the Treasurer's office.

Major Funds

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - LIBRARY PROGRAMS
 SUMMARIZED BALANCE SHEET

JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

ASSETS	Library Operations	Library Capital (Escrow)	Library State Fund	Library Lottery Fund	Library Federal Funds	Library Misc. Grants	2019	2018
Cash and cash equivalents	\$ 1,235,204	\$ 13,148	\$ 65,829	\$ 21,760	\$ 1,120	\$ 1,921	\$ 1,338,982	\$ 1,239,260
Investments	6,646,696	23,698					6,670,394	6,264,062
Receivables (net of allowances for uncollectibles):								
Property taxes	403,462						403,462	360,975
Accounts	47						47	64
Due from other governments:					985		985	1,181
Federal grant								1,058
Due from other funds:								122
General fund								
Interfund receivable								
Total assets	\$ 8,285,409	\$ 36,846	\$ 65,829	\$ 21,760	\$ 2,105	\$ 1,921	\$ 8,413,870	\$ 7,866,722
LIABILITIES AND FUND EQUITY								
Accounts payable and accrued payables	\$ 335,434		\$ 39,718	\$ 21,740	\$ 513	\$ 1,907	\$ 399,312	\$ 523,276
Due to other funds:							1,781	2,368
General fund	1,781							122
Interfund payable								
Total liabilities	337,215		39,718	21,740	513	1,907	401,093	525,766
Deferred inflows of resources								
Unavailable revenue - property taxes	353,770						353,770	317,511
Total deferred inflows of resources	353,770						353,770	317,511
Fund balances:								
Assigned	7,594,424	36,846	26,111	20	1,592	14	7,659,007	7,023,567
Unassigned								(122)
Total fund balance	7,594,424	36,846	26,111	20	1,592	14	7,659,007	7,023,445
Total liabilities, deferred inflows of resources and fund balances	\$ 8,285,409	\$ 36,846	\$ 65,829	\$ 21,760	\$ 2,105	\$ 1,921	\$ 8,413,870	\$ 7,866,722

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - LIBRARY PROGRAMS
 SUMMARIZED SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	Library Operations	Library Capital (Escrow)	Library State Fund	Library Lottery Fund	Library Federal Funds	Library Misc. Grants	2019	2018
Revenue:								
Property taxes	\$ 8,030,110	\$ 1,051	\$ 459,184	\$ 21,739	\$ -	\$ -	\$ 8,031,161	\$ 7,841,914
State shared revenue							480,923	476,575
Fees, permits, and sales	30,602	15,365					45,967	31,112
County fines	192,599						192,599	223,639
Intergovernmental revenues					1,985		1,985	2,181
Interest (net of increase (decrease) in the fair value of investments)	191,477	585	73	4	1		192,140	69,440
Other	1,104	755					4,227	6,083
Total revenue	8,445,892	17,756	459,257	21,743	1,986	2,368	8,949,002	8,650,944
Expenditures:								
Library	6,621,022	3,020	68,677		1,997	325	6,695,041	6,690,450
Capital outlay:								
Library	1,192,630	12,306	389,817	21,739		1,907	1,618,399	2,196,143
Total expenditures	7,813,652	15,326	458,494	21,739	1,997	2,232	8,313,440	8,886,593
Excess (deficiency) of revenues over expenditures	632,240	2,430	763	4	(11)	136	635,562	(235,649)
Other financing sources (uses):								
Transfer In							-	-
Transfer Out							-	-
Total other financing sources (uses)							-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	632,240	2,430	763	4	(11)	136	635,562	(235,649)
Fund balance, beginning of year	6,962,184	34,416	25,348	16	1,603	(122)	7,023,445	7,259,094
Fund balance, end of year	\$ 7,594,424	\$ 36,846	\$ 26,111	\$ 20	\$ 1,592	\$ 14	\$ 7,659,007	\$ 7,023,445

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUND - LIBRARY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Property taxes	\$ 8,184,128	\$ 8,184,128	\$ 8,031,161	\$ (152,967)
State shared revenue	459,185	480,924	480,923	(1)
Fees, permits, and sales	39,250	39,250	45,967	6,717
County fines	250,000	250,000	192,599	(57,401)
Intergovernmental revenues		2,000	1,985	(15)
Interest (net of increase (decrease) in the fair value of investments)	75,200	75,200	192,140	116,940
Other	2,000	6,011	4,227	(1,784)
Total revenue	9,009,763	9,037,513	8,949,002	(88,511)
Expenditures:				
Library				
Personnel	5,804,890	5,804,890	5,565,926	238,964
Operating	1,495,823	2,132,381	1,129,115	1,003,266
Capital outlay	1,959,050	2,962,958	1,618,399	1,344,559
Total expenditures	9,259,763	10,900,229	8,313,440	2,586,789
Excess (deficiency) of revenues over expenditures	(250,000)	(1,862,716)	635,562	2,498,278
Fund balance, beginning of year	7,023,445	7,023,445	7,023,445	-
Fund balance, end of year	<u>\$ 6,773,445</u>	<u>\$ 5,160,729</u>	<u>\$ 7,659,007</u>	<u>\$ 2,498,278</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - SCHEDULE "C" FUND PROGRAMS
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	2700	2701	2702	2703	2710	2711	2712	2720	2900	2998	2018
ASSETS	Schedule "C" Fund	Private Contribution Roads	Alternative Road Paving Program	SCDOT/CTC Road Program	Stormwater Improvements Hollow Ck Prog.	Stormwater Improvements 12 Mile Prog.	Stormwater Improvements Cong. Ck Prog.	Stormwater Consortium MS4	SCDOT/s-48 Program	NPDES Performance Fund	2018
Cash and cash equivalents	\$ 5,014,648	\$ 66,941	\$ 4,025	\$ 10,788	\$ 11	\$ 88	\$ 5,197	\$ 21,877	\$ -	\$ 2,002	\$ 4,151,437
Investments	6,476,377	151,588	39,595							6,667,560	5,198,673
Due from other governments:											
State	2,384,894									2,384,894	2,124,722
Federal										-	42,928
Interfund receivable	6,250									6,250	24,477
Total assets	\$ 13,882,169	\$ 218,529	\$ 43,620	\$ 10,788	\$ 11	\$ 88	\$ 5,197	\$ 21,877	\$ -	\$ 2,002	\$ 11,542,237

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$ 384,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 760	\$ -	\$ -	\$ 332,202
Due to other funds:											
General fund							9			9	-
Retainage payable									6,250	-	113,827
Interfund payable										6,250	24,477
Total liabilities	384,247	-	-	-	-	-	9	760	6,250	-	470,506
Fund balances:											
Assigned	13,497,922	218,529	43,620	10,788	11	88	5,188	21,117	(6,250)	2,002	11,071,731
Unassigned										(6,250)	-
Total fund balance	13,497,922	218,529	43,620	10,788	11	88	5,188	21,117	(6,250)	2,002	11,071,731
Total liabilities, fund balance, and other credits	\$ 13,882,169	\$ 218,529	\$ 43,620	\$ 10,788	\$ 11	\$ 88	\$ 5,197	\$ 21,877	\$ -	\$ 2,002	\$ 11,542,237

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - SCHEDULE "C" FUND PROGRAMS
 SUMMARIZED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	2700 Schedule "C" Fund	2701 Private Contribution Roads	2702 Alternative Road Paving Programs	2703 SCDOT/CTC Road Program	2710 Stormwater Improvements Hollow CK Prog.	2711 Stormwater Improvements 12 Mile Prog.	2712 Stormwater Improvements Cong. CK Prog.	2720 Stormwater Consortium MS4	2900 SCDOT/S-48 Program	2998 NPDES Performance Fund	2019	2018
Revenue:												
Intergovernmental	\$ 5,344,368	\$	\$	\$	\$	\$	\$ 78,770	\$	\$ 1,966	\$	\$ 5,425,104	\$ 5,048,239
Interest (net of increase (decrease) in the fair value of investments)	248,378	1,657	963	9			1	17		2	251,027	92,378
Other	5,592,746	1,657	963	9			78,771	24,150	1,966	2	24,150	101,271
Total revenue	2,849,814	12,455	963	9			79,837	54,525	8,216	2	3,004,847	1,971,941
Expenditures:												
Public works	2,849,814	12,455	963	9			79,837	54,525	8,216		3,004,847	1,971,941
Capital outlay:												
Public works	2,849,814	12,455	963	9			79,837	54,525	8,216		3,004,847	1,971,941
Total expenditures	2,742,932	(10,798)	42,657	10,779			(1,066)	(30,358)	(6,250)	2	2,695,434	3,269,947
Excess (deficiency) of revenues over expenditures	107,882	22,253	53,666	1,220			80,303	84,870	14,466		309,413	(129,706)
Other financing sources (uses):												
Transfers in												
Transfers out												
Total other financing sources (uses)												
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,742,932	(10,798)	963	9			(1,066)	(4,508)	(6,250)	2	2,721,284	3,248,318
Fund balance, beginning of year	10,754,990	229,327	42,657	10,779	11	88	6,254	25,625		2,000	11,071,731	7,823,413
Fund balance, end of year	\$ 13,497,922	\$ 218,529	\$ 43,620	\$ 10,788	\$ 11	\$ 88	\$ 5,188	\$ 21,117	\$ (6,250)	\$ 2,002	\$ 13,793,015	\$ 11,071,731

COUNTY OF LEXINGTON, SOUTH CAROLINA
MAJOR FUND
SPECIAL REVENUE FUND - SCHEDULE "C" FUND PROGRAMS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 5,101,377	\$ 5,821,734	\$ 5,425,104	\$ (396,630)
Interest (net of increase (decrease) in the fair value of investments)	73,020	73,020	251,027	178,007
Other	24,150	24,150	24,150	-
Total revenue	5,198,547	5,918,904	5,700,281	(218,623)
Expenditures:				
Public works				
Personnel	150,554	150,554	35,865	114,689
Operating	5,068,394	16,280,468	2,968,982	13,311,486
Capital outlay	7,000	7,000		7,000
Total expenditures	5,225,948	16,438,022	3,004,847	13,433,175
Excess (deficiency) of revenues over expenditures	(27,401)	(10,519,118)	2,695,434	(13,214,552)
Other financing sources (uses):				
Transfer in	25,850	25,850	25,850	-
Transfer out				-
Total other financing sources (uses)	25,850	25,850	25,850	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing	(1,551)	(10,493,268)	2,721,284	(13,214,552)
Fund balance, beginning of year	11,071,731	11,071,731	11,071,731	-
Fund balance, end of year	<u>\$ 11,070,180</u>	<u>\$ 578,463</u>	<u>\$ 13,793,015</u>	<u>\$ (13,214,552)</u>

Nonmajor Funds

COUNTY OF LEXINGTON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals Nonmajor Governmental Funds June 30,	
				2019	2018
ASSETS					
Cash and cash equivalents	\$ 3,039,212	\$ 303,353	\$ 5,085,989	\$ 8,428,554	\$ 4,728,593
Investments	18,078,627	502,446	2,822,788	21,403,861	23,599,801
Receivables:					
Property taxes	42,325	249,581	14,072	305,978	273,808
Accounts	1,676,156			1,676,156	1,662,835
Due from other governments:					
Federal	2,197,854			2,197,854	2,216,659
State	771,384			771,384	859,718
Other	14,636			14,636	12,358
Due from other funds:					
General fund	121			121	17,658
Special revenue fund	25,250			25,250	72,273
Total assets	\$ 25,845,565	\$ 1,055,380	\$ 7,922,849	\$ 34,823,794	\$ 33,443,703
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable and accrued payables	\$ 1,927,187	\$	\$ 604,943	\$ 2,532,130	\$ 2,768,300
Retainage payable			444,334	444,334	193,874
Due to other funds:					
General fund	13,621			13,621	19,865
Special revenue fund	25,250			25,250	73,273
Internal service fund	2			2	11
Interfund payable	1,294,719		124,190	1,418,909	1,907,097
Unearned revenue	57,255			57,255	55,446
Total liabilities	3,318,034	-	1,173,467	4,491,501	5,017,866
Deferred inflows of resources					
Unavailable revenue - property taxes		219,604		219,604	195,771
Total deferred inflows of resources	-	219,604	-	219,604	195,771
Fund balances:					
Restricted		835,776		835,776	1,030,155
Assigned	22,527,531		6,859,499	29,387,030	27,710,597
Unassigned			(110,117)	(110,117)	(510,686)
Total fund balance	22,527,531	835,776	6,749,382	30,112,689	28,230,066
Total liabilities, deferred inflows of resources and fund balance	\$ 25,845,565	\$ 1,055,380	\$ 7,922,849	\$ 34,823,794	\$ 33,443,703

COUNTY OF LEXINGTON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals Nonmajor Governmental Funds	
				June 30,	
				2019	2018
Revenue:					
Property taxes	\$ 1,530,811	\$ 4,934,904	\$ 240,856	\$ 6,706,571	\$ 6,394,966
State share revenue	974,660			974,660	900,522
Fees, permits, and sales	4,782,743			4,782,743	6,536,506
County fines	310,147			310,147	333,565
Intergovernmental	15,545,195			15,545,195	11,830,264
Interest (net of increase (decrease) in the fair value of investments)	452,152	17,242	179,282	648,676	339,045
Other	480,705		1,493	482,198	756,457
Total revenue	24,076,413	4,952,146	421,631	29,450,190	27,091,325
Expenditures:					
General administrative	2,933,688			2,933,688	2,816,914
General services	474		810	1,284	381
Public works				-	7,315
Public safety	1,486,301			1,486,301	1,434,610
Judicial	4,156,193			4,156,193	3,781,040
Law enforcement	4,165,246			4,165,246	3,571,014
Health & human services	1,246,754			1,246,754	1,201,505
Community development	8,981,176			8,981,176	7,301,626
Economic development	1,194,317		168,000	1,362,317	896,218
Capital outlay:					
General administrative	1,742		63	1,805	1,499,961
General services			34,295	34,295	3,099,535
Public works			689,826	689,826	-
Public safety	107,772		5,702,270	5,810,042	726,343
Judicial	172,622			172,622	24,793
Law enforcement	511,278			511,278	316,306
Health & human services			9,859	9,859	37,017
Community development	2,167			2,167	2,515
Economic development	39,575		738,392	777,967	1,352,516
Debt service:					
Principal		4,041,533		4,041,533	3,796,253
Interest		1,104,140		1,104,140	1,255,007
Other		852		852	773
Total expenditures	24,999,305	5,146,525	7,343,515	37,489,345	33,121,642
Excess (deficiency) of revenues over expenditures	(922,892)	(194,379)	(6,921,884)	(8,039,155)	(6,030,317)
Other financing sources (uses):					
Sale of timber			263,187	263,187	-
Transfer in	7,207,735		7,246,881	14,454,616	8,655,751
Transfer out	(788,327)		(4,007,698)	(4,796,025)	(377,239)
Total other financing sources	6,419,408	-	3,502,370	9,921,778	8,278,512
Excess of revenues and other sources over (under) expenditures and uses	5,496,516	(194,379)	(3,419,514)	1,882,623	2,248,195
Fund balance, beginning of year	17,031,015	1,030,155	10,168,896	28,230,066	25,981,871
Adjustment - change in major fund allocation				-	-
Fund balance, end of year	\$ 22,527,531	\$ 835,776	\$ 6,749,382	\$ 30,112,689	\$ 28,230,066

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2019

(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	Economic Development Program	CCED Grants	Economic Development Projects	Accommodations Tax	Tourism Development Fee	Temporary			Circuit Solicitor's Programs (as detailed on Exhibit B-11)	Law Enforcement Programs (as detailed on Exhibit B-13)	Other Designated Programs (as detailed on Exhibit B-15)	Emergency Telephone System E-911	Victims' Rights Fund	Delinquent Tax Collections	Totals	
						Alcohol Beverage License Fee	Mini Bottle Tax	Indigent Care Program							2019	Nonmajor June 30, 2018
ASSETS																
Cash and cash equivalents	\$ 655,390	\$	\$ 140,434	\$ 1,004	\$ 66,147	\$ 45,404	\$	\$ 163,915	\$ 1,119,370	\$ 398,849	\$ 226,832	\$ 46,053	\$ 126,706	\$ 3,039,212	\$ 3,351,790	
Investments	1,209,040		3,961,636	75,166	80,955	88,058		408,243	2,327,454	3,677,239	5,362,468	335,100	273,976	18,078,627	12,589,688	
Receivables (net of allowances for uncollectibles):																
Property taxes								42,325							42,325	
Accounts receivable									103,180	733,696	489,326	10,571			1,676,156	
Due from other governments									339,725	1,826,983					2,197,854	
Federal								76,047	2,970	258,198					771,384	
State															859,718	
Other															14,636	
Due from other funds:																
General fund									121						121	
Special revenue									250						25,250	
Special revenue																
Total assets	\$ 1,864,430	\$ -	\$ 4,102,070	\$ 210,335	\$ 286,046	\$ 143,662	\$ 300,004	\$ 614,483	\$ 3,893,070	\$ 6,894,965	\$ 6,078,626	\$ 406,360	\$ 400,682	\$ 25,845,565	\$ 20,822,993	
LIABILITIES AND FUND EQUITY																
Accounts payable and accrued payables	\$ 100,434	\$	\$	\$ 178,874	\$ 147,102	\$ 2,500	\$ 300,004	\$	\$ 41,455	\$ 255,229	\$ 831,978	\$ 9,092	\$ 27,578	\$ 1,927,187	\$ 2,145,181	
Due to other funds:																
General fund									686	11,622	387	24	589	13,621	19,865	
Special revenue fund									25,000	250				25,250	32,807	
Internal service fund															11	
Interfund payable									246,546	87,795	960,378		2	2	11	
Unearned revenue								38,257	459	18,539				1,294,719	1,538,668	
Total liabilities	100,601	-	4,102,070	178,874	147,102	2,500	300,004	38,257	313,687	1,811,282	32,965	9,238	28,169	3,318,034	3,791,978	
DEFERRED INFLOWS OF RESOURCES																
Unavailable revenue - property taxes																
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fund balances:																
Assigned	1,763,829		4,102,070	31,461	138,944	141,162	576,226	337,145	3,537,715	5,083,683	6,045,661	397,122	372,513	22,527,531	17,190,555	
Unassigned															(159,540)	
Total fund balance	1,763,829		4,102,070	31,461	138,944	141,162	576,226	337,145	3,537,715	5,083,683	6,045,661	397,122	372,513	22,527,531	17,031,015	
Total liabilities, deferred inflows of resources and fund balances	\$ 1,864,430	\$ -	\$ 4,102,070	\$ 210,335	\$ 286,046	\$ 143,662	\$ 300,004	\$ 614,483	\$ 3,893,070	\$ 6,894,965	\$ 6,078,626	\$ 406,360	\$ 400,682	\$ 25,845,565	\$ 20,822,993	

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	Economic Development Program	CCED Grants	Economic Development Projects	Accommodations Tax	Tourism Development Fee	Temp. Alcohol Beverage Lic. Fee	Mini Bottle Tax	Indigent Care Program	Circuit Solicitor's Programs (as detailed on Exhibit B-12)	Law Enforcement Programs (as detailed on Exhibit B-14)	Other Designated Programs (as detailed on Exhibit B-16)	Emergency Telephone System E-911	Victims' Bill of Rights Fund	Delinquent Tax Collections	Totals	
															2019	2018
Revenue:																
Property taxes	\$ 78,205	\$ -	\$ -	\$ 375,684	\$ -	\$ -	\$ 598,976	\$ 715,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 736,670	\$ 1,530,811	\$ 1,609,513
State shared revenue	45			1,601,928	80,850				22,840	985,362	28,669	2,052,365	263,901	10,684	974,660	900,522
Fees, permits, and sales									20,072	26,174					4,782,743	6,536,506
County fines		200,000							947,619	3,041,886	11,252,223		100,458	3,009	310,147	333,365
Intergovernmental	40,672		94,931	2,458	2,367	2,420		9,410	6,522	51,347	99,781	123,111	6,360	12,773	15,545,195	11,830,264
Interest (net of increase (decrease) in the fair value of investments)			500						22,901	457,046		150		108	482,152	190,198
Other	118,922	200,000	95,431	378,142	1,604,295	83,270	598,976	725,346	997,053	4,127,670	11,837,719	2,175,626	370,719	763,244	480,705	454,718
Total revenue															24,076,413	21,855,286
Expenditures:																
General administrative				457,161	1,600,550	25,000			91,079		759,898				2,933,688	2,816,914
Health & human services									474						474	381
Community development			3,255						8,981,176						8,981,176	7,301,626
Economic development	991,062	200,000													1,194,317	896,218
Public works																7,315
Public safety									62,294		1,424,007				1,486,301	1,434,610
Judicial									2,807,898				209,208		4,156,193	3,781,040
Law enforcement							598,976	647,778		4,100,150			65,096		4,165,246	3,571,014
Health & human services															1,246,754	1,201,505
Capital outlay:																
General administrative									871						1,742	4,678
General services															2,167	2,515
Community development	7,075								32,500						39,575	161,521
Economic development									33,721			74,051			107,772	165,601
Public safety									170,213						172,622	24,793
Judicial															511,278	308,844
Law enforcement									511,278							
Total expenditures	998,137	200,000	3,255	457,161	1,600,550	25,000	598,976	647,778	1,141,496	4,611,428	12,182,393	1,498,058	274,304	760,769	24,999,305	21,678,575
Excess (deficiency) of revenues over expenditures	(879,215)	-	92,176	(79,019)	3,745	58,270	-	77,568	(144,443)	(483,758)	(344,674)	677,568	96,415	2,475	(922,892)	176,711
Other financing sources (uses):																
Sale of land	1,074,121		4,007,698			(42,000)			283,010	930,587	912,319				7,207,735	2,777,400
Transfers in									(114,730)	(144,921)	(486,676)				(788,327)	(377,239)
Transfers out																
Total other financing sources (uses)	1,074,121	-	4,007,698	-	-	(42,000)	-	-	168,280	785,666	425,643	-	-	-	6,419,408	2,400,161
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	194,906	-	4,099,874	(79,019)	3,745	16,270	-	77,568	23,837	301,908	80,969	677,568	96,415	2,475	5,496,516	2,576,872
Fund balance, beginning of year	1,568,923	-	2,196	110,480	135,199	124,892	-	498,658	313,308	3,235,807	5,002,714	5,368,093	300,707	370,038	17,031,015	14,454,143
Fund balance, end of year	\$ 1,763,829	\$ -	\$ 4,102,070	\$ 31,461	\$ 138,944	\$ 141,162	\$ -	\$ 576,226	\$ 337,145	\$ 3,537,715	\$ 5,083,683	\$ 6,045,661	\$ 397,122	\$ 372,513	\$ 22,527,531	\$ 17,031,015

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SPECIAL REVENUE FUNDS - CIRCUIT SOLICITOR'S PROGRAMS
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2019

ASSETS	Tuancy Alternative Program Grant	Solicitor DV Victim Service Grant	Drug Court Grant	DUI Prosecution	Victim Witness Program	Community Juvenile Arbitration Grant	Solicitor's Narcotics Forfeiture Fund	Solicitor's State Funds	Pretrial Intervention Fund	Worthless Check Fund	Alcohol Education Program	Broker Disclosure Penalty	Total Circuit Solicitor's Programs (as summarized on Exhibit B-9)
Cash and cash equivalents	\$	\$	\$ 6,690	6	\$	9,815	\$ 32,523	\$	\$	\$	\$	74	\$ 49,108
Investments						28,363	40,963					209,966	279,292
Receivables (net of allowances for uncollectibles):													
Accounts					10,156			130,789		49,294			190,239
Due from other governments:						15,000			60,742		305		31,146
Federal	19,179	11,967											76,047
State													
Due from other funds:								25,000					25,000
General fund													
Special revenue													
Total assets	\$ 19,179	\$ 11,967	\$ 6,690	6	\$ 10,156	\$ 53,178	\$ 73,486	\$ 155,789	\$ 60,742	\$ 49,294	\$ 305	\$ 210,040	\$ 650,832
LIABILITIES AND FUND EQUITY													
Accounts payable and accrued payables	\$ 4,863	\$ 1,738	\$ 2,382	\$	\$ 3,339	\$ 5,738	\$	\$ 12,499	\$ 7,841	\$ 3,049	\$ 6	\$	\$ 41,455
Due to other funds:													
General fund	4	9			76			441	25,000	156			686
Special revenue	13,913	4,142			11,353			142,849	27,901	46,089	299		25,000
Interfund payable													246,546
Total liabilities	18,780	5,889	2,382	-	14,692	5,814	-	155,789	60,742	49,294	305	-	313,687
Fund balances:													
Assigned	399	6,078	4,308	6	(4,536)	47,364	73,486					210,040	341,681
Unassigned													(4,536)
Total fund balance	399	6,078	4,308	6	(4,536)	47,364	73,486	-	-	-	-	210,040	337,145
Total liabilities, fund balance, and other credits	\$ 19,179	\$ 11,967	\$ 6,690	6	\$ 10,156	\$ 53,178	\$ 73,486	\$ 155,789	\$ 60,742	\$ 49,294	\$ 305	\$ 210,040	\$ 650,832

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - CIRCUIT SOLICITORS' PROGRAMS
SUMMARIZED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Truancy Alternative Program Grant	Solicitor DV Victim Service Grant	Drug Court	DUI Prosecution	Victim Witness Program	Community Juvenile Arbitration	Solicitor's Narcotics Forfeiture Fund	Solicitor's State Fund	Pretrial Intervention Fund	Worthless Check Fund	Alcohol Education Program	Broker Disclosure Penalty	Total Circuit Solicitor's Programs (as summarized on Exhibit B-10)
Revenue:													
Fees, permits, and sales	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County fines													
Intergovernmental	64,656	19,796			48,919	60,000	13,925	416,070	254,908	68,831	514		22,840
Interest (net of increase (decrease) in the fair value of investments		2			1	414	1,016					5,089	20,072
Total revenue	64,656	19,798	1,000	-	48,920	60,414	14,941	436,142	254,908	90,671	514	5,089	947,619
Expenditures:													
Judicial	64,426	23,452	68,923		149,900	164,792		321,702	254,707	90,671	514		1,139,087
Capital outlay:													
Judicial		2,136				17		55	201				2,409
Total expenditures	64,426	25,588	68,923	-	149,900	164,809	-	321,757	254,908	90,671	514	-	1,141,496
Excess (deficiency) of revenues over expenditures	230	(5,790)	(67,923)	-	(100,980)	(104,395)	14,941	114,385	-	-	-	5,089	(144,443)
Other financing sources (uses):													
Transfers in	188	11,868	67,901		97,641	105,412		(114,730)					283,010
Transfers out													(114,730)
Total other financing sources (uses)	188	11,868	67,901	-	97,641	105,412	-	(114,730)	-	-	-	-	168,280
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	418	6,078	(22)	-	(3,339)	1,017	14,941	(345)	-	-	-	5,089	23,837
Fund balance, beginning of year	(19)	-	4,330	6	(1,197)	46,347	58,545	345	-	-	-	204,951	313,308
Fund balance, end of year	\$ 399	\$ 6,078	\$ 4,308	\$ 6	\$ (4,536)	\$ 47,364	\$ 73,486	\$ -	\$ -	\$ -	\$ -	\$ 210,040	\$ 337,145

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2019

ASSETS	Title IV-D Process Server	Bulletproof Vest Program	11th Circuit Law Enforcement Network	White Collar Crime	Advanced Impaired Driver Enforcement	Live Scan Fingerprinting System	Multi Narcotic Task Force	River Bluff		Gray Collegiate		Drug Parcel Interdiction Unit	Violence Against Women Act Grant	Summary Court Security Grant	Off Duty Program
								High School Resource Officer	Officer	Academy School Resource Officer	Officer				
Cash and cash equivalents	\$ 93,195	\$ 306	\$	\$ 8,380	\$	\$	\$ 25,433	\$ 22,825	\$ 3,398	\$ 8,437	\$ 37,400	\$ 69,582	\$ 2,968	\$ 110,837	
Investments	256,350						33,824								
Receivables (net of allowances for uncollectibles):															
Accounts															
Due from other governments:															
Federal			1,991						17,499						
State	2,970														
Due from other funds:															
General fund															
Special Revenue															
Total assets	\$ 352,515	\$ 306	\$ 1,991	\$ 8,380	\$ -	\$ 801	\$ 59,257	\$ 22,825	\$ 20,897	\$ 8,437	\$ 37,400	\$ 101,768	\$ 2,968	\$ 110,837	
LIABILITIES AND FUND EQUITY															
Accounts payable and accrued payables	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Due to other funds:															
General fund															
Special revenue															
Interfund payable			1,690		5,082										
Unearned Revenues															
Total liabilities	\$ -	\$ -	\$ 1,690	\$ -	\$ 5,082	\$ -	\$ -	\$ -	\$ 2,820	\$ -	\$ -	\$ 5,658	\$ -	\$ 2,265	
Fund balances:															
Assigned	352,515	306	301	8,380		801	59,257	22,825	18,077	8,437	37,400	96,110	2,968	108,572	
Unassigned					(5,082)										
Total fund balance	\$ 352,515	\$ 306	\$ 301	\$ 8,380	\$ (5,082)	\$ 801	\$ 59,257	\$ 22,825	\$ 18,077	\$ 8,437	\$ 37,400	\$ 96,110	\$ 2,968	\$ 108,572	
Total liabilities, fund balance, and other credits	\$ 352,515	\$ 306	\$ 1,991	\$ 8,380	\$ -	\$ 801	\$ 59,257	\$ 22,825	\$ 20,897	\$ 8,437	\$ 37,400	\$ 101,768	\$ 2,968	\$ 110,837	

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2019

ASSETS	SHSP Incident Management Team	Victims of Crime Act Grant	Multi Crime Scene Investigation Grant	Highway Safety Enhanced DUI Enforcement Grants	Child & Vulnerable Adult Abuse Investigator Grant	Justice Assistance Grants	Narcotics Forfeitures Funds	Inmate Services Fund	School Resource Officers Contracts	Civil Process Server	Alcohol Enforcement Team	Body Cameras	Palmetto Pride Enf. Grant	Gaston Substation	Total Law Enforcement Programs (as summarized on Exhibit B-9)
Cash and cash equivalents	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Investments															
Receivables (net of allowances for uncollectibles):															
Accounts															
Due from other governments:															
Federal	158,611		70,971		17,209	41,258		102,930	250						103,180
State															
Due from other funds:															
General fund									121						121
Special Revenue									250						250
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total assets	\$ 158,611	\$ 77,057	\$ 14,105	\$ 17,209	\$ 41,258	\$ 549,069	\$ 1,129,879	\$ 1,017,549	\$ 86,692	\$ 2,093	\$ 55,902	\$ 103,097	\$ 952	\$ -	\$ 3,893,070

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Due to other funds:															
General fund		1,201		670				9,239					250		11,622
Special revenue	7,616	57,443		4,878	9,747					1,044			459	295	87,795
Interfund payable															459
Unearned revenues															
Total liabilities	7,616	68,046	47,268	7,993	41,258	9,133	56,454	95,931		3,137			709	295	355,355
Fund balances:															
Assigned		90,565	29,789	14,105	9,216	539,936	1,073,425	921,618		(3,137)	55,902	103,097	243	(295)	3,553,845
Unassigned	(7,616)														(16,130)
Total fund balance	(7,616)	90,565	29,789	14,105	9,216	539,936	1,073,425	921,618		(3,137)	55,902	103,097	243	(295)	3,337,715
Total liabilities, fund balance, and other credits	\$ 158,611	\$ 77,057	\$ 14,105	\$ 17,209	\$ 41,258	\$ 549,069	\$ 1,129,879	\$ 1,017,549	\$ 86,692	\$ 2,093	\$ 55,902	\$ 103,097	\$ 952	\$ -	\$ 3,893,070

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT PROGRAMS
SUMMARIZED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Title IV-D Process Server	Bulletproof Vest Program	11th Circuit Law Enforcement Network	White Collar Crime	Advanced Impaired Driver Enforcement	Live Scan Fingerprinting System	Multi Narcotic Task Force	River Bluff		Gray Collegiate		Violence Against Women Act Grant	Summary Court Security Grant	Off Duty Program
								High School Resource Officer	School Resource Officer	JAG Equipment Grant	Drug Parcel Interdiction Unit			
Revenue:														
Fees, permits, and sales	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County fines														
Intergovernmental	16,978		3,221				4,439		73,609			122,503		
Interest (net of increase (decrease) in the fair value of investments)	6,285	1		7		1	839	18	1	7			2	80
Other														
Total revenue	23,263	1	3,221	7	-	1	5,278	18	73,610	7		122,503	2	123,794
Expenditures:														
Law enforcement			3,055						78,852			161,531		29,153
Capital outlay:														2,399
Law enforcement			3,055						78,852			161,531		31,552
Total expenditures			3,055						78,852			161,531		31,552
Excess (deficiency) of revenues over expenditures	23,263	1	166	7	-	1	5,278	18	(5,242)	7		(39,028)	2	92,242
Other financing sources (uses):														
Transfers in									9,718			36,260		
Transfers out														
Total other financing sources (uses)									9,718			36,260		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	23,263	1	166	7	-	1	5,278	18	4,476	7		(2,768)	2	92,242
Fund balance, beginning of year	329,252	305	135	8,373	(5,082)	800	53,979	22,807	13,601	8,430		98,878	2,966	16,330
Fund balance, end of year	\$ 352,515	\$ 306	\$ 301	\$ 8,380	\$ (5,082)	\$ 801	\$ 59,257	\$ 22,825	\$ 18,077	\$ 8,437	\$ 37,400	\$ 96,110	\$ 2,968	\$ 108,572

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT PROGRAMS
SUMMARIZED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	SHSP Incident Management Team	Victims of Crime Act Grant	Multi Crime Scene Investigation Grant	Highway Safety Enhanced DUI Enforce. Grants	Child & Vulnerable Adult Abuse Investigator Grant	Justice Assistance Grants	Narcotics Forfeitures Funds	Inmate Services Fund	School Resource Officers Contracts	Civil Process Server	Alcohol Enforcement Team	Body Cameras	Palmetto Pride Enf. Grant	Gaston Substation	Total Law Enforcement Programs (as summarized on Exhibit B-10)
Revenue:															
Fees, permits, and sales	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County fines										26,174					985,362
Intergovernmental		246,820	119,655		71,551	73,584	108,990		2,138,440			62,096			26,174
Interest (net of increase (decrease) in the fair value of investments)				12			12,289	22,546	7,963	3	1,164	98	1		3,041,886
Other									22,901						51,347
Total revenue	-	246,820	119,655	12	71,551	73,584	121,279	884,194	2,169,304	26,177	1,164	62,194	1	-	4,127,670
Expenditures:															
Law enforcement		238,298	54,689		83,570	9,256	32,414	713,017	2,642,571	53,744					4,100,150
Capital outlay:															
Law enforcement		27,309	77,481		249	64,328	220,537	31,263	39,459			48,253			511,278
Total expenditures	-	265,607	132,170	-	83,819	73,584	252,951	744,280	2,682,030	53,744	-	48,253	-	-	4,611,428
Excess (deficiency) of revenues over expenditures	-	(18,787)	(12,515)	12	(12,268)	-	(131,672)	139,914	(512,726)	(27,567)	1,164	13,941	1	-	(483,758)
Other financing sources (uses):															
Transfers in		61,775	42,304		10,836				714,966	54,728					930,587
Transfers out									(144,921)						(144,921)
Total other financing sources (uses)	-	61,775	42,304	-	10,836	-	-	-	570,045	54,728	-	-	-	-	785,666
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	42,988	29,789	12	(1,432)	-	(131,672)	139,914	57,319	27,161	1,164	13,941	1	-	301,908
Fund balance, beginning of year	(7,616)	47,577	-	14,093	10,648	-	671,608	933,511	864,299	(30,298)	54,738	89,156	242	(295)	3,235,807
Fund balance, end of year	\$ (7,616)	\$ 90,565	\$ 29,789	\$ 14,105	\$ 9,216	\$ -	\$ 539,936	\$ 1,073,425	\$ 921,618	\$ (3,137)	\$ 55,902	\$ 103,097	\$ 243	\$ (295)	\$ 3,537,715

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - OTHER DESIGNATED PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2019

ASSETS	Rural Development Act	Economic Development Project Commerce	Urban Entitlement Community Development	Emergency Solutions Grant	Home Program	CDBG-Disaster Recovery	Clerk of Ct Title IV-D Child Support	Homesland Security Grants	Citizens Comp Grant (CERT)	Pretrial Service Program	DHEC Emergency Services Grant-In-Aid	Clerk of Professional Bond Fees	SCE&G Support Fund	Public Defender	Campus Parking Fund	Personnel Employees Committee	Grants Admin	Pass-Thru Grants/Agreements	Total Other Designated Programs (as summarized on Exhibit B 9)
Cash and cash equivalents	\$ 51,654	\$	\$	\$	\$	\$	\$ 68,502	\$	\$	\$ 131	\$ 1,986	\$ 22,355	\$ 4,699	\$ 151,295	\$ 17,156	\$ 1,322	\$ 21,231	\$ 58,518	\$ 398,849
Investments	1,319,145						1,169,452					92,587	25,174	752,655	186,269	217	47,402	84,338	3,677,239
Receivables (net of allowances for uncollectibles):																			
Accounts			373,428		328,617				342			3,120			1,272				733,696
Due from other governments:			309,263	28,755	285,631	1,155,222	80,253	48,112						177,945					1,826,983
Federal																			258,198
State																			
Total assets	\$ 1,370,799	\$	\$ 682,691	\$ 28,755	\$ 614,248	\$ 1,155,222	\$ 1,318,207	\$	\$ 48,454	\$ 131	\$ 1,986	\$ 118,062	\$ 29,873	\$ 1,108,812	\$ 204,697	\$ 1,539	\$ 68,633	\$ 142,856	\$ 6,894,965

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$ 11,500	\$ 90,431	\$ 3,986	\$ 488,930	\$ 11,857	\$	\$	\$ 1,324	\$	\$ 2,624	\$ 234,720	\$	\$ 2,932	\$	\$ 831,978				
Due to other funds:																			
General fund		60													387				
Interfund payable		121,191	24,769	125,453	666,291			6,358	16,316			18,539			960,378				
Unearned Revenue															18,539				
Total liabilities	\$ 11,500	\$	\$ 211,682	\$ 28,755	\$ 109,127	\$ 1,155,221	\$ 11,857	\$ 6,358	\$ 17,640	\$	\$	\$ 21,163	\$	\$ 235,047	\$	\$ 2,932	\$	\$	\$ 1,811,282
Fund balances:																			
Assigned	1,359,299		471,009		505,121	1	1,306,350	(6,358)	30,814	131	1,986	118,062	8,710	873,765	204,697	1,539	65,701	142,856	5,090,041
Unassigned																			(6,358)
Total fund balance	\$ 1,359,299	\$	\$ 471,009	\$	\$ 505,121	\$ 1,00	\$ 1,306,350	\$ (6,358)	\$ 30,814	\$ 131	\$ 1,986	\$ 118,062	\$ 8,710	\$ 873,765	\$ 204,697	\$ 1,539	\$ 65,701	\$ 142,856	\$ 5,083,683
Total liabilities, fund balance, and other credits	\$ 1,370,799	\$	\$ 682,691	\$ 28,755	\$ 614,248	\$ 1,155,222	\$ 1,318,207	\$	\$ 48,454	\$ 131	\$ 1,986	\$ 118,062	\$ 29,873	\$ 1,108,812	\$ 204,697	\$ 1,539	\$ 68,633	\$ 142,856	\$ 6,894,965

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - OTHER DESIGNATED PROGRAMS
SUMMARIZED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Rural Development Act	Economic Development Project Commerce	Urban Entitlement Community Development	Emergency Solutions Grant	Home Program	CDBG-Disaster Recovery	Clerk of Ct Title IV-D Child Support	Homeland Security Grants	Citizens Corp Grant (CERT)	Pretrial Service Program	DHEC Emergency Services Grant-In-Aid	Clerk of Ct Professional Bond Fees	SCEAG Support Fund	Public Defender	Campus Parking Fund	Personnel Employee Committee	Grants Admin.	Pass-Thru Grants/Agreements	Total Other Designated Programs (as summarized on Exhibit B-10)	
Revenue:																				
Fees, permits, and sales			1,847,342	28,755	363,440	6,511,103	536,421		74,994			8,145		1,734,857	17,826	2,698		155,311	28,669	
Intergovernmental																			11,252,223	
Interest (net increase (decrease) in the fair value of investments)	37,417		1,901		5,019	1	24,707					2,261	615	20,208	3,333	53	1,316	2,950	99,781	
Other	436,167												20,722	26		131			457,046	
Total revenue	473,584		1,849,243	28,755	368,459	6,511,104	561,128		74,994			10,406	21,337	1,755,091	21,159	2,882	1,316	158,261	11,837,719	
Expenditures:																				
General administrative			1,913,821	28,755	387,172	6,651,428			42,922						474	7,683	83,396		91,079	
General services																			474	
Community development																			8,981,176	
Public works																				
Public safety																			62,294	
Judicial																			2,807,898	
Capital outlay:																				
General administrative			2,167				325,874						19,372	2,327,192				154,832		
Community development	32,500						126,225		33,721										871	
Economic development																			2,167	
Public safety																			32,500	
Judicial																			33,721	
Total expenditures	32,500		1,915,988	28,755	387,172	6,651,428	452,099		76,643				19,372	2,371,180	474	7,683	84,267	154,832	12,182,393	
Excess (deficiency) of revenues over expenditures	441,084		(66,745)		(18,713)	(140,324)	109,029		(1,649)			10,406	1,965	(616,089)	20,685	(4,801)	(82,951)	3,429	(344,674)	
Other financing sources (uses):																				
Transfers in			49,387			249,000													70,000	912,319
Transfers out	(486,676)																			(486,676)
Total other financing sources (uses)	(486,676)		49,387			249,000													70,000	425,643
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(45,592)		(17,358)		(18,713)	108,676	109,029		(1,649)			10,406	1,965	(72,157)	20,685	(4,801)	(12,951)	3,429	80,969	
Fund balance, beginning of year	1,404,891		488,367		523,834	(108,675)	1,197,521	(6,358)	32,463	131	1,986	107,656	6,745	945,922	184,012	6,340	78,652	139,427	5,002,714	
Fund balance, end of year	1,359,299		471,009		505,121	1	1,306,550	(6,358)	30,814	131	1,986	118,062	8,710	873,765	204,697	1,539	65,701	142,856	5,083,683	

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - BUDGETED SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property taxes	\$ 1,731,061	\$ 1,530,811	\$ (200,250)
State shared revenue	888,412	974,660	86,248
Fees, permits, and sales	4,462,305	4,782,743	320,438
County fines	361,074	310,147	(50,927)
Intergovernmental	11,226,047	8,844,080	(2,381,967)
Interest (net of increase (decrease) in the fair value of investments)	77,119	445,817	368,698
Other	480,790	480,705	(85)
Total revenue	<u>19,226,808</u>	<u>17,368,963</u>	<u>(1,857,845)</u>
Expenditures:			
General Administrative	3,399,299	2,933,688	465,611
General Services	10,000	474	9,526
Community Development	4,535,820	2,300,993	2,234,827
Economic Development	7,074,078	1,194,317	5,879,761
Public Safety	2,863,813	1,486,301	1,377,512
Judicial	4,797,995	4,068,315	729,680
Law Enforcement	6,541,301	4,152,935	2,388,366
Health & Human Services	1,167,700	1,246,754	(79,054)
Capital	2,720,354	768,692	1,951,662
Total expenditures	<u>33,110,360</u>	<u>18,152,469</u>	<u>14,957,891</u>
Excess (deficiency) of revenues over expenditures	(13,883,552)	(783,506)	13,100,046
Other financing sources (uses):			
Transfers in	6,940,098	6,946,679	6,581
Transfers out	(913,517)	(788,327)	125,190
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (budgeted funds)	<u>\$ (7,856,971)</u>	5,374,846	<u>\$ 13,231,817</u>
To record excess (deficiency) of revenues over expenditures for non-budgeted funds			
Budget entity differences:			
Revenue:			
Fees, permits, and sales			
Intergovernmental		6,701,115	
Interest		6,335	
Total revenue		<u>6,707,450</u>	
Expenditures:			
Economic Development			
Community Development		6,680,183	
Public Works			
Public Safety			
Judicial		87,878	
Law Enforcement		12,311	
Capital outlay		66,464	
Total expenditures		<u>6,846,836</u>	
Excess (deficiency) of revenues over expenditures		(139,386)	
Other financing sources (uses):			
Transfers in		261,056	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses		5,496,516	
Fund balance, beginning of year		<u>17,031,015</u>	
Fund balance, end of year		<u>\$ 22,527,531</u>	

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - DRUG COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 1,500	\$ 1,000	\$ (500)
Total revenue	<u>1,500</u>	<u>1,000</u>	<u>(500)</u>
Expenditures:			
Judicial			
Personnel	69,762	68,451	1,311
Operating	2,396	472	1,924
Total expenditures	<u>72,158</u>	<u>68,923</u>	<u>3,235</u>
Excess (deficiency) of revenues over (under) expenditures	(70,658)	(67,923)	2,735
Other financing sources (uses):			
Transfer in	70,658	67,901	(2,757)
Total other financing sources (uses)	<u>70,658</u>	<u>67,901</u>	<u>(2,757)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(22)	(22)
Fund balance, beginning of year	<u>4,330</u>	<u>4,330</u>	<u>-</u>
Fund balance, end of year	<u>\$ 4,330</u>	<u>\$ 4,308</u>	<u>\$ (22)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - VICTIM WITNESS PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 48,919	\$ 48,919	\$ -
Interest (net of increase (decrease) in the fair value of investments)	-	1	1
Total revenue	<u>48,919</u>	<u>48,920</u>	<u>1</u>
Expenditures:			
Judicial			
Personnel	227,643	147,886	79,757
Operating	3,174	2,014	1,160
Total expenditures	<u>230,817</u>	<u>149,900</u>	<u>80,917</u>
Excess (deficiency) of revenues over (under) expenditures	(181,898)	(100,980)	80,918
Other financing sources (uses):			
Transfer in	112,136	97,641	(14,495)
Total other financing sources (uses)	<u>112,136</u>	<u>97,641</u>	<u>(14,495)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(69,762)	(3,339)	66,423
Fund balance, beginning of year	<u>(1,197)</u>	<u>(1,197)</u>	<u>-</u>
Fund balance, end of year	<u>\$ (70,959)</u>	<u>\$ (4,536)</u>	<u>\$ 66,423</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - COMMUNITY JUVENILE ARBITRATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 60,000	\$ 60,000	\$ -
Interest (net of increase (decrease) in the fair value of investments)	50	414	364
Total revenue	<u>60,050</u>	<u>60,414</u>	<u>364</u>
Expenditures:			
Judicial			
Personnel	170,801	155,894	14,907
Operating	12,492	8,898	3,594
Capital	250	17	233
Total expenditures	<u>183,543</u>	<u>164,809</u>	<u>18,734</u>
Excess (deficiency) of revenues over (under) expenditures	(123,493)	(104,395)	19,098
Other financing sources (uses):			
Transfer in	105,412	105,412	-
Total other financing sources (uses)	<u>105,412</u>	<u>105,412</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(18,081)	1,017	19,098
Fund balance, beginning of year	<u>46,347</u>	<u>46,347</u>	<u>-</u>
Fund balance, end of year	<u>\$ 28,266</u>	<u>\$ 47,364</u>	<u>\$ 19,098</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - SOLICITOR'S FORFEITURE FUNDS (NARCOTICS)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 10,000	\$ 13,925	\$ 3,925
Interest (net of increase (decrease) in the fair value of investments)	300	1,016	716
Total revenue	<u>10,300</u>	<u>14,941</u>	<u>4,641</u>
Expenditures:			
Judicial			
Operating	<u>67,618</u>	<u>-</u>	<u>67,618</u>
Total expenditures	<u>67,618</u>	<u>-</u>	<u>67,618</u>
Excess (deficiency) of revenues over (under) expenditures	(57,318)	14,941	72,259
Fund balance, beginning of year	<u>58,545</u>	<u>58,545</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,227</u>	<u>\$ 73,486</u>	<u>\$ 72,259</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - SOLICITOR'S STATE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County fines	\$ 25,000	\$ 20,072	\$ (4,928)
Intergovernmental	326,049	416,070	90,021
Total revenue	351,049	436,142	85,093
Expenditures:			
Judicial			
Personnel	544,785	304,005	240,780
Operating	20,424	17,697	2,727
Capital	300	55	245
Total expenditures	565,509	321,757	243,752
Excess (deficiency) of revenues over (under) expenditures	(214,460)	114,385	328,845
Other financing sources (uses):			
Transfer out	(131,982)	(114,730)	17,252
Total other financing sources (uses)	(131,982)	(114,730)	17,252
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(346,442)	(345)	346,097
Fund balance, beginning of year	345	345	-
Fund balance, end of year	<u>\$ (346,097)</u>	<u>\$ -</u>	<u>\$ 346,097</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - PRETRIAL INTERVENTION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 313,683	\$ 254,908	\$ (58,775)
Total revenue	<u>313,683</u>	<u>254,908</u>	<u>(58,775)</u>
Expenditures:			
Judicial			
Personnel	354,710	250,774	103,936
Operating	9,955	3,933	6,022
Capital	325	201	124
Total expenditures	<u>364,990</u>	<u>254,908</u>	<u>110,082</u>
Excess (deficiency) of revenues over (under) expenditures	(51,307)	-	51,307
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ (51,307)</u>	<u>\$ -</u>	<u>\$ 51,307</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - WORTHLESS CHECK UNIT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 54,722	\$ 21,840	\$ (32,882)
Intergovernmental	51,041	68,831	17,790
Total revenue	<u>105,763</u>	<u>90,671</u>	<u>(15,092)</u>
Expenditures:			
Judicial			
Personnel	99,327	81,042	18,285
Operating	24,126	9,629	14,497
Capital	75	-	75
Total expenditures	<u>123,528</u>	<u>90,671</u>	<u>32,857</u>
Excess (deficiency) of revenues over (under) expenditures	(17,765)	-	17,765
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ (17,765)</u>	<u>\$ -</u>	<u>\$ 17,765</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SPECIAL REVENUE FUND - ALCOHOL EDUCATION PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 841	\$ 514	\$ (327)
Total revenue	<u>841</u>	<u>514</u>	<u>(327)</u>
Expenditures:			
Judicial			
Personnel	69,762	-	69,762
Operating	841	514	327
Total expenditures	<u>70,603</u>	<u>514</u>	<u>70,089</u>
Excess (deficiency) of revenues over (under) expenditures	(69,762)	-	69,762
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ (69,762)</u>	<u>\$ -</u>	<u>\$ 69,762</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - TITLE IV-D DSS PROCESS SERVER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 19,692	\$ 16,978	\$ (2,714)
Interest (net of increase (decrease) in the fair value of investments)	-	6,285	6,285
Total revenue	<u>19,692</u>	<u>23,263</u>	<u>3,571</u>
Expenditures:			
Law Enforcement			
Operating	302,339	-	302,339
Total expenditures	<u>302,339</u>	<u>-</u>	<u>302,339</u>
Excess (deficiency) of revenues over (under) expenditures	(282,647)	23,263	305,910
Fund balance, beginning of year	<u>329,252</u>	<u>329,252</u>	<u>-</u>
Fund balance, end of year	<u>\$ 46,605</u>	<u>\$ 352,515</u>	<u>\$ 305,910</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - MULTI-JURISDICTIONAL NARCOTICS TASK FORCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 8,812	\$ 4,439	\$ (4,373)
Interest (net of increase (decrease) in the fair value of investments)	-	839	839
Total revenue	<u>8,812</u>	<u>5,278</u>	<u>(3,534)</u>
Expenditures:			
Law Enforcement			
Operating	60,137	-	60,137
Total expenditures	<u>60,137</u>	<u>-</u>	<u>60,137</u>
Excess (deficiency) of revenues over (under) expenditures	(51,325)	5,278	56,603
Fund balance, beginning of year	<u>53,979</u>	<u>53,979</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,654</u>	<u>\$ 59,257</u>	<u>\$ 56,603</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - GRAY COLLEGIATE ACADEMY SCHOOL RESOURCE OFFICER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 99,721	\$ 73,609	\$ (26,112)
Interest (net of increase (decrease) in the fair value of investments)	-	1	1
Total revenue	<u>99,721</u>	<u>73,610</u>	<u>(26,111)</u>
Expenditures:			
Law Enforcement			
Personnel	102,062	74,246	27,816
Operating	19,084	4,606	14,478
Total expenditures	<u>121,146</u>	<u>78,852</u>	<u>42,294</u>
Excess (deficiency) of revenues over (under) expenditures	(21,425)	(5,242)	16,183
Other financing sources (uses):			
Transfer in	<u>9,718</u>	<u>9,718</u>	<u>-</u>
Total other financing sources (uses)	<u>9,718</u>	<u>9,718</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(11,707)	4,476	16,183
Fund balance, beginning of year	<u>13,601</u>	<u>13,601</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,894</u>	<u>\$ 18,077</u>	<u>\$ 16,183</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - VIOLENCE AGAINST WOMEN ACT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 165,439	\$ 122,503	\$ (42,936)
Total revenue	<u>165,439</u>	<u>122,503</u>	<u>(42,936)</u>
Expenditures:			
Law Enforcement			
Personnel	176,522	154,748	21,774
Operating	32,226	6,783	25,443
Total expenditures	<u>208,748</u>	<u>161,531</u>	<u>47,217</u>
Excess (deficiency) of revenues over (under) expenditures	(43,309)	(39,028)	4,281
Other financing sources (uses):			
Transfer in	36,260	36,260	-
Total other financing sources (uses)	<u>36,260</u>	<u>36,260</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(7,049)	(2,768)	4,281
Fund balance, beginning of year	<u>98,878</u>	<u>98,878</u>	<u>-</u>
Fund balance, end of year	<u>\$ 91,829</u>	<u>\$ 96,110</u>	<u>\$ 4,281</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - VICTIMS OF CRIME ACT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 408,762	\$ 246,820	\$ (161,942)
Total revenue	<u>408,762</u>	<u>246,820</u>	<u>(161,942)</u>
Expenditures:			
Law Enforcement			
Personnel	276,861	215,713	61,148
Operating	117,771	22,585	95,186
Capital	81,296	27,309	53,987
Total expenditures	<u>475,928</u>	<u>265,607</u>	<u>210,321</u>
Excess (deficiency) of revenues over (under) expenditures	(67,166)	(18,787)	48,379
Other financing sources (uses):			
Transfer in	61,775	61,775	-
Total other financing sources (uses)	<u>61,775</u>	<u>61,775</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,391)	42,988	48,379
Fund balance, beginning of year	<u>47,577</u>	<u>47,577</u>	<u>-</u>
Fund balance, end of year	<u>\$ 42,186</u>	<u>\$ 90,565</u>	<u>\$ 48,379</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - CHILD & VULNERABLE ADULT ABUSE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 95,877	\$ 71,551	\$ (24,326)
Total revenue	<u>95,877</u>	<u>71,551</u>	<u>(24,326)</u>
Expenditures:			
Law Enforcement			
Personnel	87,079	74,535	12,544
Operating	21,457	9,035	12,422
Capital	1,303	249	1,054
Total expenditures	<u>109,839</u>	<u>83,819</u>	<u>26,020</u>
Excess (deficiency) of revenues over (under) expenditures	(13,962)	(12,268)	1,694
Other financing sources (uses):			
Transfer in	<u>10,836</u>	<u>10,836</u>	<u>-</u>
Total other financing sources (uses)	<u>10,836</u>	<u>10,836</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,126)	(1,432)	1,694
Fund balance, beginning of year	<u>10,648</u>	<u>10,648</u>	<u>-</u>
Fund balance, end of year	<u>\$ 7,522</u>	<u>\$ 9,216</u>	<u>\$ 1,694</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - MULTI CRIME SCENE INVESTIGATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 144,742	\$ 119,655	\$ (25,087)
Total revenue	<u>144,742</u>	<u>119,655</u>	<u>(25,087)</u>
Expenditures:			
Law Enforcement			
Personnel	79,677	51,021	28,656
Operating	25,779	3,668	22,111
Capital	81,590	77,481	4,109
Total expenditures	<u>187,046</u>	<u>132,170</u>	<u>54,876</u>
Excess (deficiency) of revenues over (under) expenditures	(42,304)	(12,515)	29,789
Other financing sources (uses):			
Transfer in	42,304	42,304	-
Total other financing sources (uses)	<u>42,304</u>	<u>42,304</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	29,789	29,789
Fund balance, beginning of year	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ 29,789</u>	<u>\$ 29,789</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - FORFEITURE FUNDS (NARCOTICS)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 136,350	\$ 108,990	\$ (27,360)
Interest (net of increase (decrease) in the fair value of investments)	-	12,289	12,289
Total revenue	<u>136,350</u>	<u>121,279</u>	<u>(15,071)</u>
Expenditures:			
Law Enforcement			
Operating	510,606	32,414	478,192
Capital	<u>304,301</u>	<u>220,537</u>	<u>83,764</u>
Total expenditures	<u>814,907</u>	<u>252,951</u>	<u>561,956</u>
Excess (deficiency) of revenues over (under) expenditures	(678,557)	(131,672)	546,885
Fund balance, beginning of year	<u>671,608</u>	<u>671,608</u>	<u>-</u>
Fund balance, end of year	<u>\$ (6,949)</u>	<u>\$ 539,936</u>	<u>\$ 546,885</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - INMATE SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 902,460	\$ 861,648	\$ (40,812)
Interest (net of increase (decrease) in the fair value of investments)	-	22,546	22,546
Total revenue	<u>902,460</u>	<u>884,194</u>	<u>(18,266)</u>
Expenditures:			
Law Enforcement			
Personnel	87,805	102,017	(14,212)
Operating	765,524	611,000	154,524
Capital	<u>123,335</u>	<u>31,263</u>	<u>92,072</u>
Total expenditures	<u>976,664</u>	<u>744,280</u>	<u>232,384</u>
Excess (deficiency) of revenues over (under) expenditures	(74,204)	139,914	214,118
Fund balance, beginning of year	<u>933,511</u>	<u>933,511</u>	-
Fund balance, end of year	<u>\$ 859,307</u>	<u>\$ 1,073,425</u>	<u>\$ 214,118</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - SCHOOL RESOURCE OFFICER AND CROSSING GUARD CONTRACTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 2,193,469	\$ 2,138,440	\$ (55,029)
Interest (net of increase (decrease) in the fair value of investments)	-	7,963	7,963
Other	22,901	22,901	
Total revenue	2,216,370	2,169,304	(47,066)
Expenditures:			
Law Enforcement			
Personnel	2,551,454	2,478,960	72,494
Operating	966,970	163,611	803,359
Capital	83,500	39,459	44,041
Total expenditures	3,601,924	2,682,030	919,894
Excess (deficiency) of revenues over (under) expenditures	(1,385,554)	(512,726)	872,828
Other financing sources (uses):			
Transfer in	714,966	714,966	-
Transfer out	(144,921)	(144,921)	-
Total other financing sources (uses)	570,045	570,045	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(815,509)	57,319	872,828
Fund balance, beginning of year	864,299	864,299	-
Fund balance, end of year	<u>\$ 48,790</u>	<u>\$ 921,618</u>	<u>\$ 872,828</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - CIVIL PROCESS SERVER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County Fines	\$ 31,529	\$ 26,174	\$ (5,355)
Interest (net of increase (decrease) in the fair value of investments)	-	3	3
Total revenue	<u>31,529</u>	<u>26,177</u>	<u>(5,352)</u>
Expenditures:			
Law Enforcement			
Personnel	77,226	53,434	23,792
Operating	64,181	310	63,871
Total expenditures	<u>141,407</u>	<u>53,744</u>	<u>87,663</u>
Excess (deficiency) of revenues over (under) expenditures	(109,878)	(27,567)	82,311
Other financing sources (uses):			
Transfer in	54,728	54,728	-
Total other financing sources (uses)	<u>54,728</u>	<u>54,728</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(55,150)	27,161	82,311
Fund balance, beginning of year	<u>(30,298)</u>	<u>(30,298)</u>	<u>-</u>
Fund balance, end of year	<u>\$ (85,448)</u>	<u>\$ (3,137)</u>	<u>\$ 82,311</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - OFF DUTY PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 161,273	\$ 123,714	\$ (37,559)
Interest (net of increase (decrease) in the fair value of investments)	-	80	80
Total revenue	<u>161,273</u>	<u>123,794</u>	<u>(37,479)</u>
Expenditures:			
Law Enforcement			
Personnel	62,183	28,564	33,619
Operating	10,365	589	9,776
Capital	2,800	2,399	401
Total expenditures	<u>75,348</u>	<u>31,552</u>	<u>43,796</u>
Excess (deficiency) of revenues over (under) expenditures	85,925	92,242	6,317
Fund balance, beginning of year	<u>16,330</u>	<u>16,330</u>	-
Fund balance, end of year	<u>\$ 102,255</u>	<u>\$ 108,572</u>	<u>\$ 6,317</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - BODY CAMERAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 62,096	\$ 62,096	\$ -
Interest (net of increase (decrease) in the fair value of investments)	-	98	98
Total revenue	<u>62,096</u>	<u>62,194</u>	<u>98</u>
Expenditures:			
Law Enforcement Capital	151,252	48,253	102,999
Total expenditures	<u>151,252</u>	<u>48,253</u>	<u>102,999</u>
Excess (deficiency) of revenues over (under) expenditures	(89,156)	13,941	103,097
Fund balance, beginning of year	<u>89,156</u>	<u>89,156</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 103,097</u>	<u>\$ 103,097</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - URBAN ENTITLEMENT COMMUNITY DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 3,380,794	\$ 1,847,342	\$ (1,533,452)
Interest (net of increase (decrease) in the fair value of investments)	-	1,901	1,901
Total revenue	<u>3,380,794</u>	<u>1,849,243</u>	<u>(1,531,551)</u>
Expenditures:			
Community Development			
Personnel	277,643	197,240	80,403
Operating	138,757	38,733	100,024
Non-Operating	3,011,573	1,677,848	1,333,725
Capital	2,208	2,167	41
Total expenditures	<u>3,430,181</u>	<u>1,915,988</u>	<u>1,514,193</u>
Excess (deficiency) of revenues over (under) expenditures	(49,387)	(66,745)	(17,358)
Other financing sources (uses):			
Transfer in	49,387	49,387	-
Total other financing sources (uses)	<u>49,387</u>	<u>49,387</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(17,358)	(17,358)
Fund balance, beginning of year	<u>488,367</u>	<u>488,367</u>	<u>-</u>
Fund balance, end of year	<u>\$ 488,367</u>	<u>\$ 471,009</u>	<u>\$ (17,358)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - HOME PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 1,088,842	\$ 363,440	\$ (725,402)
Interest (net of increase (decrease) in the fair value of investments)	-	5,019	5,019
Total revenue	<u>1,088,842</u>	<u>368,459</u>	<u>(720,383)</u>
Expenditures:			
Community Development			
Personnel	61,337	53,744	7,593
Operating	9,806	86	9,720
Non-Operating	1,036,704	333,342	703,362
Total expenditures	<u>1,107,847</u>	<u>387,172</u>	<u>720,675</u>
Excess (deficiency) of revenues over (under) expenditures	(19,005)	(18,713)	292
Fund balance, beginning of year	<u>523,834</u>	<u>523,834</u>	<u>-</u>
Fund balance, end of year	<u>\$ 504,829</u>	<u>\$ 505,121</u>	<u>\$ -</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - CLERK OF COURT TITLE IV-D DSS CHILD SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 675,000	\$ 536,421	\$ (138,579)
Interest (net of increase (decrease) in the fair value of investments)	7,244	24,707	17,463
Total revenue	<u>682,244</u>	<u>561,128</u>	<u>(121,116)</u>
Expenditures:			
Judicial			
Personnel	411,595	323,025	88,570
Operating	8,154	2,849	5,305
Capital	232,311	126,225	106,086
Total expenditures	<u>652,060</u>	<u>452,099</u>	<u>199,961</u>
Excess (deficiency) of revenues over (under) expenditures	30,184	109,029	78,845
Fund balance, beginning of year	<u>1,197,321</u>	<u>1,197,321</u>	-
Fund balance, end of year	<u>\$ 1,227,505</u>	<u>\$ 1,306,350</u>	<u>\$ 78,845</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - LEMPG/CITIZENS CORP GRANT (CERT)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 88,253	\$ 74,994	\$ (13,259)
Total revenue	<u>88,253</u>	<u>74,994</u>	<u>(13,259)</u>
Expenditures:			
Public Safety			
Operating	52,610	42,922	9,688
Capital	<u>35,643</u>	<u>33,721</u>	<u>1,922</u>
Total expenditures	<u>88,253</u>	<u>76,643</u>	<u>11,610</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,649)	(1,649)
Fund balance, beginning of year	<u>32,463</u>	<u>32,463</u>	-
Fund balance, end of year	<u>\$ 32,463</u>	<u>\$ 30,814</u>	<u>\$ (1,649)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - DHEC/EMS GRANT-IN-AID
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 21,044	\$ -	\$ (21,044)
Total revenue	<u>21,044</u>	<u>-</u>	<u>(21,044)</u>
Expenditures:			
Public Safety			
Operating	22,494	-	22,494
Total expenditures	<u>22,494</u>	<u>-</u>	<u>22,494</u>
Excess (deficiency) of revenues over (under) expenditures	(1,450)	-	1,450
Other financing sources (uses):			
Transfer in	1,450	-	(1,450)
Total other financing sources (uses)	<u>1,450</u>	<u>-</u>	<u>(1,450)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-
Fund balance, beginning of year	<u>1,986</u>	<u>1,986</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,986</u>	<u>\$ 1,986</u>	<u>\$ -</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - ECONOMIC DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ 74,700	\$ 78,205	\$ 3,505
Fees, Permits, and Sales	-	45	\$ 45
Interest (net of increase (decrease) in the fair value of investments)	10,200	40,672	30,472
Total revenue	<u>84,900</u>	<u>118,922</u>	<u>34,022</u>
Expenditures:			
Economic Development			
Personnel	243,775	234,868	8,907
Operating	1,637,828	528,194	1,109,634
Non-Operating	194,750	18,000	176,750
Contributions	210,000	210,000	-
Capital	<u>22,394</u>	<u>7,075</u>	<u>15,319</u>
Total expenditures	<u>2,308,747</u>	<u>998,137</u>	<u>1,310,610</u>
Excess (deficiency) of revenues over (under) expenditures	(2,223,847)	(879,215)	1,344,632
Other financing sources (uses):			
Transfer in	<u>1,074,121</u>	<u>1,074,121</u>	<u>-</u>
Total other financing sources (uses)	<u>1,074,121</u>	<u>1,074,121</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,149,726)	194,906	1,344,632
Fund balance, beginning of year	<u>1,568,923</u>	<u>1,568,923</u>	<u>-</u>
Fund balance, end of year	<u>\$ 419,197</u>	<u>\$ 1,763,829</u>	<u>\$ 1,344,632</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - RURAL DEVELOPMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ -	\$ 37,417	\$ 37,417
Other	436,167	436,167	-
Total revenue	436,167	473,584	37,417
Expenditures:			
Economic Development			
Operating	576,115	-	576,115
Capital	1,183,737	32,500	1,151,237
Total expenditures	1,759,852	32,500	1,727,352
Excess (deficiency) of revenues over (under) expenditures	(1,323,685)	441,084	1,764,769
Other financing sources (uses):			
Transfer out	(594,614)	(486,676)	107,938
Total other financing sources (uses)	(594,614)	(486,676)	107,938
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,918,299)	(45,592)	1,872,707
Fund balance, beginning of year	1,404,891	1,404,891	-
Fund balance, end of year	\$ (513,408)	\$ 1,359,299	\$ 1,872,707

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SPECIAL REVENUE FUND - ECONOMIC DEVELOPMENT - CCED GRANTS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 200,000	\$ 200,000	\$ -
Total revenue	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Expenditures:			
Economic development	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - ECONOMIC DEVELOPMENT PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ 27,000	\$ 94,931	\$ 67,931
Other	-	500	500
Total revenue	<u>27,000</u>	<u>95,431</u>	<u>68,431</u>
Expenditures:			
Economic Development Operating	4,011,610	3,255	4,008,355
Total expenditures	<u>4,011,610</u>	<u>3,255</u>	<u>4,008,355</u>
Excess (deficiency) of revenues over (under) expenditures	(3,984,610)	92,176	4,076,786
Other financing sources (uses):			
Transfer in	<u>3,982,415</u>	<u>4,007,698</u>	<u>25,283</u>
Total other financing sources (uses)	<u>3,982,415</u>	<u>4,007,698</u>	<u>25,283</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,195)	4,099,874	4,102,069
Fund balance, beginning of year	<u>2,196</u>	<u>2,196</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1</u>	<u>\$ 4,102,070</u>	<u>\$ 4,102,069</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - ACCOMMODATIONS TAX
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
State Shared Revenue	\$ 372,388	\$ 375,684	\$ 3,296
Interest (net of increase (decrease) in the fair value of investments)	725	2,458	1,733
Total revenue	<u>373,113</u>	<u>378,142</u>	<u>5,029</u>
Expenditures:			
General Administrative Contributions	<u>456,120</u>	<u>457,161</u>	<u>(1,041)</u>
Total expenditures	<u>456,120</u>	<u>457,161</u>	<u>(1,041)</u>
Excess (deficiency) of revenues over (under) expenditures	(83,007)	(79,019)	3,988
Fund balance, beginning of year	<u>110,480</u>	<u>110,480</u>	<u>-</u>
Fund balance, end of year	<u>\$ 27,473</u>	<u>\$ 31,461</u>	<u>\$ 3,988</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SPECIAL REVENUE FUND - TOURISM DEVELOPMENT FEE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 1,500,000	\$ 1,601,928	\$ 101,928
Interest (net of increase (decrease) in the fair value of investments)	<u>1,000</u>	<u>2,367</u>	<u>1,367</u>
Total revenue	<u>1,501,000</u>	<u>1,604,295</u>	<u>103,295</u>
Expenditures:			
General Administrative Contributions	<u>1,501,000</u>	<u>1,600,550</u>	<u>(99,550)</u>
Total expenditures	<u>1,501,000</u>	<u>1,600,550</u>	<u>(99,550)</u>
Excess (deficiency) of revenues over (under) expenditures	-	3,745	3,745
Fund balance, beginning of year	<u>135,199</u>	<u>135,199</u>	-
Fund balance, end of year	<u>\$ 135,199</u>	<u>\$ 138,944</u>	<u>\$ 3,745</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - TEMPORARY ALCOHOL BEVERAGE LICENSE FEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 80,000	\$ 80,850	\$ 850
Interest (net of increase (decrease) in the fair value of investments)	1,000	2,420	1,420
Total revenue	<u>81,000</u>	<u>83,270</u>	<u>2,270</u>
Expenditures:			
General Administrative Contributions	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	56,000	58,270	2,270
Other financing sources (uses):			
Transfer out	<u>(42,000)</u>	<u>(42,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(42,000)</u>	<u>(42,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	14,000	16,270	2,270
Fund balance, beginning of year	<u>124,892</u>	<u>124,892</u>	<u>-</u>
Fund balance, end of year	<u>\$ 138,892</u>	<u>\$ 141,162</u>	<u>\$ 2,270</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SPECIAL REVENUE FUND - MINIBOTTLE TAX
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
State Shared Revenue	\$ 516,024	\$ 598,976	\$ 82,952
Total revenue	<u>516,024</u>	<u>598,976</u>	<u>82,952</u>
Expenditures:			
Health & Human Services Contributions	<u>516,024</u>	<u>598,976</u>	<u>(82,952)</u>
Total expenditures	<u>516,024</u>	<u>598,976</u>	<u>(82,952)</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - INDIGENT CARE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Property Taxes	\$ 731,361	\$ 715,936	\$ (15,425)
Interest (net of increase (decrease) in the fair value of investments)	2,500	9,410	6,910
Total revenue	<u>733,861</u>	<u>725,346</u>	<u>(8,515)</u>
Expenditures:			
Health & Human Services Contributions	<u>651,676</u>	<u>647,778</u>	<u>3,898</u>
Total expenditures	<u>651,676</u>	<u>647,778</u>	<u>3,898</u>
Excess (deficiency) of revenues over (under) expenditures	82,185	77,568	(4,617)
Fund balance, beginning of year	<u>498,658</u>	<u>498,658</u>	<u>-</u>
Fund balance, end of year	<u>\$ 580,843</u>	<u>\$ 576,226</u>	<u>\$ (4,617)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - CLERK OF COURT PROFESSIONAL BOND FEES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 12,500	\$ 8,145	\$ (4,355)
Interest (net of increase (decrease) in the fair value of investments)	300	2,261	1,961
Total revenue	<u>12,800</u>	<u>10,406</u>	<u>(2,394)</u>
Expenditures:			
Judicial			
Operating	90,390	-	90,390
Capital	<u>17,448</u>	<u>-</u>	<u>17,448</u>
Total expenditures	<u>107,838</u>	<u>-</u>	<u>107,838</u>
Excess (deficiency) of revenues over (under) expenditures	(95,038)	10,406	105,444
Fund balance, beginning of year	<u>107,656</u>	<u>107,656</u>	<u>-</u>
Fund balance, end of year	<u>\$ 12,618</u>	<u>\$ 118,062</u>	<u>\$ 105,444</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - EMERGENCY TELEPHONE SYSTEM E-911
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 1,712,000	\$ 2,052,365	\$ 340,365
Interest (net of increase (decrease) in the fair value of investments)	20,000	123,111	103,111
Other	-	150	150
Total revenue	<u>1,732,000</u>	<u>2,175,626</u>	<u>443,626</u>
Expenditures:			
Public Safety			
Personnel	413,271	372,743	40,528
Operating	2,336,568	1,051,264	1,285,304
Capital	<u>115,396</u>	<u>74,051</u>	<u>41,345</u>
Total expenditures	<u>2,865,235</u>	<u>1,498,058</u>	<u>1,367,177</u>
Excess (deficiency) of revenues over (under) expenditures	(1,133,235)	677,568	1,810,803
Fund balance, beginning of year	<u>5,368,093</u>	<u>5,368,093</u>	<u>-</u>
Fund balance, end of year	<u>\$ 4,234,858</u>	<u>\$ 6,045,661</u>	<u>\$ 1,810,803</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - SCE&G SUPPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ -	\$ 615	\$ 615
Other	20,722	20,722	-
Total revenue	<u>20,722</u>	<u>21,337</u>	<u>615</u>
Expenditures:			
Public Safety			
Personnel	16,486	15,786	700
Operating	22,384	3,586	18,798
Total expenditures	<u>38,870</u>	<u>19,372</u>	<u>19,498</u>
Excess (deficiency) of revenues over (under) expenditures	(18,148)	1,965	20,113
Fund balance, beginning of year	<u>6,745</u>	<u>6,745</u>	<u>-</u>
Fund balance, end of year	<u>\$ (11,403)</u>	<u>\$ 8,710</u>	<u>\$ 20,113</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - PUBLIC DEFENDER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 1,476,775	\$ 1,734,857	\$ 258,082
Interest (net of increase (decrease) in the fair value of investments)	200	20,208	20,008
Other	-	26	26
Total revenue	<u>1,476,975</u>	<u>1,755,091</u>	<u>278,116</u>
Expenditures:			
Judicial			
Personnel	1,751,860	1,662,449	89,411
Operating	495,202	664,743	(169,541)
Capital	95,498	43,988	51,510
Total expenditures	<u>2,342,560</u>	<u>2,371,180</u>	<u>(28,620)</u>
Excess (deficiency) of revenues over (under) expenditures	(865,585)	(616,089)	249,496
Other financing sources (uses):			
Transfer in	543,932	543,932	-
Total other financing sources (uses)	<u>543,932</u>	<u>543,932</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(321,653)	(72,157)	249,496
Fund balance, beginning of year	<u>945,922</u>	<u>945,922</u>	<u>-</u>
Fund balance, end of year	<u>\$ 624,269</u>	<u>\$ 873,765</u>	<u>\$ 249,496</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - VICTIMS' BILL-OF-RIGHTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County Fines	\$ 304,545	\$ 263,901	\$ (40,644)
Intergovernmental	14,868	100,458	85,590
Interest (net of increase (decrease) in the fair value of investments)	1,800	6,360	4,560
Total revenue	<u>321,213</u>	<u>370,719</u>	<u>49,506</u>
Expenditures:			
Judicial			
Personnel	221,847	204,148	17,699
Operating	7,653	5,060	2,593
Capital	75	-	75
Law Enforcement			
Personnel	135,467	61,512	73,955
Operating	8,526	3,584	4,942
Total expenditures	<u>373,568</u>	<u>274,304</u>	<u>99,264</u>
Excess (deficiency) of revenues over (under) expenditures	(52,355)	96,415	148,770
Fund balance, beginning of year	<u>300,707</u>	<u>300,707</u>	<u>-</u>
Fund balance, end of year	<u>\$ 248,352</u>	<u>\$ 397,122</u>	<u>\$ -</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - CAMPUS PARKING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 17,850	\$ 17,826	\$ (24)
Interest (net of increase (decrease) in the fair value of investments)	800	3,333	2,533
Total revenue	<u>18,650</u>	<u>21,159</u>	<u>2,509</u>
Expenditures:			
General Administrative			
Capital	15,000	-	15,000
General Services			
Personnel	-	318	(318)
Operating	10,000	156	9,844
Capital	166,373	-	166,373
Total expenditures	<u>191,373</u>	<u>474</u>	<u>190,899</u>
Excess (deficiency) of revenues over (under) expenditures	(172,723)	20,685	193,408
Fund balance, beginning of year	<u>184,012</u>	<u>184,012</u>	-
Fund balance, end of year	<u>\$ 11,289</u>	<u>\$ 204,697</u>	<u>\$ 193,408</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - PERSONNEL/EMPLOYEE COMMITTEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 5,000	\$ 2,698	\$ (2,302)
Interest (net of increase (decrease) in the fair value of investments)	100	53	(47)
Other	1,000	131	(869)
Total revenue	<u>6,100</u>	<u>2,882</u>	<u>(3,218)</u>
Expenditures:			
General Administrative			
Non-Operating	9,667	7,683	1,984
Total expenditures	<u>9,667</u>	<u>7,683</u>	<u>1,984</u>
Excess (deficiency) of revenues over (under) expenditures	(3,567)	(4,801)	(1,234)
Fund balance, beginning of year	<u>6,340</u>	<u>6,340</u>	-
Fund balance, end of year	<u>\$ 2,773</u>	<u>\$ 1,539</u>	<u>\$ (1,234)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - DELINQUENT TAX COLLECTION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ 925,000	\$ 736,670	\$ (188,330)
Fees, Permits, and Sales	15,000	10,684	(4,316)
Intergovernmental	1,500	3,009	1,509
Interest (net of increase (decrease) in the fair value of investments)	3,000	12,773	9,773
Other	-	108	108
Total revenue	944,500	763,244	(181,256)
Expenditures:			
General Administrative			
Personnel	410,868	357,986	52,882
Operating	730,760	401,912	328,848
Capital	2,872	871	2,001
Total expenditures	1,144,500	760,769	383,731
Excess (deficiency) of revenues over (under) expenditures	(200,000)	2,475	202,475
Fund balance, beginning of year	370,038	370,038	-
Fund balance, end of year	<u>\$ 170,038</u>	<u>\$ 372,513</u>	<u>\$ 202,475</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - GRANTS ADMINISTRATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ 900	\$ 1,316	\$ 416
Total revenue	900	1,316	416
Expenditures:			
General Administrative			
Personnel	81,665	81,246	419
Operating	64,876	2,150	62,726
Capital	1,072	871	201
Total expenditures	147,613	84,267	63,346
Excess (deficiency) of revenues over (under) expenditures	(146,713)	(82,951)	63,762
Other financing sources (uses):			
Transfer in	70,000	70,000	-
Total other financing sources (uses)	70,000	70,000	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(76,713)	(12,951)	63,762
Fund balance, beginning of year	78,652	78,652	-
Fund balance, end of year	\$ 1,939	\$ 65,701	\$ 63,762

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - PASS-THRU GRANTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 133,478	\$ 155,311	\$ 21,833
Interest (net of increase (decrease) in the fair value of investments)	-	2,950	2,950
Total revenue	<u>133,478</u>	<u>158,261</u>	<u>24,783</u>
Expenditures:			
General administration			
Operating	119,343	-	119,343
Judicial			
Personnel	133,478	154,832	(21,354)
Total expenditures	<u>252,821</u>	<u>154,832</u>	<u>97,989</u>
Excess (deficiency) of revenues over (under) expenditures	(119,343)	3,429	122,772
Fund balance, beginning of year	<u>139,427</u>	<u>139,427</u>	<u>-</u>
Fund balance, end of year	<u>\$ 20,084</u>	<u>\$ 142,856</u>	<u>\$ 122,772</u>

Debt Service Funds

The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources when the County is obligated in some manner for the payment.

The County, in order to separately account for debt service on the basis of the use of the proceeds and to maintain an accurate accounting, has segregated its debt service fund into numerous sub-funds. These sub-funds record the financial resources received and used in their respective portion of general long-term debt applicable to the sub-fund described below.

County Bond Fund – To account for resources used for reduction of Lexington County General Obligation Bonds - proceeds used for general county buildings and equipment.

Stonebridge Drive Special Assessment Bond Fund – To account for resources used for reduction of Lexington County General Obligation Bond - proceeds used in the construction and paving of Stonebridge Drive.

Isle of Pines Bond Fund – To account for resources used for reduction of Lexington County General Obligation Bond - proceeds used in the construction water and sewer lines.

COUNTY OF LEXINGTON, SOUTH CAROLINA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	County Bonds	Stonebridge Drive Assessment Bonds	Isle of Pines Bonds	Totals Nonmajor June 30,	
				2019	2018
ASSETS					
Cash and cash equivalents	\$ 293,198	\$ 354	\$ 9,801	\$ 303,353	\$ 252,180
Investments	502,422	24		502,446	753,969
Receivable (net of allowances for uncollectibles):					
Property taxes	247,209		2,372	249,581	219,777
Total assets	<u>\$ 1,042,829</u>	<u>\$ 378</u>	<u>\$ 12,173</u>	<u>\$ 1,055,380</u>	<u>\$ 1,225,926</u>
LIABILITIES AND FUND EQUITY					
Deferred inflows of resources					
Unavailable revenue - property taxes	\$ 217,469	\$ -	\$ 2,135	\$ 219,604	\$ 195,771
Total deferred inflows of resources	217,469	-	2,135	219,604	195,771
Fund Balance					
Restricted	825,360	378	10,038	835,776	1,030,155
Total fund balance	825,360	378	10,038	835,776	1,030,155
Total deferred inflows of resources and fund balance	<u>\$ 1,042,829</u>	<u>\$ 378</u>	<u>\$ 12,173</u>	<u>\$ 1,055,380</u>	<u>\$ 1,225,926</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	County Bonds	Stonebridge Drive Assessment Bonds	Isle of Pines Bonds	Totals Nonmajor June 30,	
				2019	2018
Revenue:					
Property taxes	\$ 4,926,563	\$	\$ 8,341	\$ 4,934,904	\$ 4,564,401
Interest	17,206	1	35	17,242	12,726
Other				-	110
Total revenue	<u>4,943,769</u>	<u>1</u>	<u>8,376</u>	<u>4,952,146</u>	<u>4,577,237</u>
Expenditures:					
Principal	4,025,000		16,533	4,041,533	3,796,253
Interest	1,103,818		322	1,104,140	1,255,007
Other	852			852	773
Total expenditures	<u>5,129,670</u>	<u>-</u>	<u>16,855</u>	<u>5,146,525</u>	<u>5,052,033</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(185,901)</u>	<u>1</u>	<u>(8,479)</u>	<u>(194,379)</u>	<u>(474,796)</u>
Other financing sources (uses):					
Transfer in				-	-
Transfer out				-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and uses	<u>(185,901)</u>	<u>1</u>	<u>(8,479)</u>	<u>(194,379)</u>	<u>(474,796)</u>
Fund balance, beginning of year	<u>1,011,261</u>	<u>377</u>	<u>18,517</u>	<u>1,030,155</u>	<u>1,504,951</u>
Fund balance, end of year	<u>\$ 825,360</u>	<u>\$ 378</u>	<u>\$ 10,038</u>	<u>\$ 835,776</u>	<u>\$ 1,030,155</u>

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Farmers Market Project – This fund is used in the development of the new Farmers Market. Contribution from General Fund resources are used to finance this project.

Public Works Bridge Construction – This fund is used in the development of a replacement plan for all County owned bridges. Contribution from General Fund resources are used to finance this project.

Auxiliary Building Renovation – This fund is used to account for the development and renovation of the county’s Auxiliary Administration Building. Contributions from the county’s General Fund resources are used to finance this project.

Dispatch/Record Management Project – This fund is used to account for the development of a records management system for communications and law enforcement (jail).

Saxe Gotha Industrial Park – This fund is used to account for the development of the Industrial Park. Contributions from Economic Development Fund and General Obligation Bond resources will be used to finance this project.

Chapin Technology Park – This fund is used to account for the development of the Technology Park. Contributions from Economic Development Fund and General Obligation Bond resources will be used to finance this project.

Batesburg/Leesville Industrial Park – This fund is used to account for the development of the Industrial Park. Contributions from Economic Development Fund and General Obligation Bond resources will be used to finance this project.

Tax Billing/Collection System – This fund is used to account for a new tax billing system for the county. Contributions from General Fund resources are used to finance this project.

West Region Service Center Project – This fund is used to account for the development and construction of a new Fire Service and EMS Service Center. Contributions from the county’s General Fund resources are used to finance this project.

East Region Service Center Project – This fund is used to account for the development and construction of a new Fire Service and EMS Service Center. Contributions from the county’s General Fund resources are used to finance this project.

Station 34/North Lake Center – This fund is used to account for the development and construction of a new Fire Service and EMS Service Center. Contributions from the county’s General Fund resources are used to finance this project.

Public Safety Logistics Building – This fund is used to account for the development and renovations of the old Fleet Service Building to centralized Public Safety’s logistics personnel and equipment. Contributions from the county’s General Fund resources are used to finance this project.

Fleet Service Project – This fund is used to account for the development of the new Fleet Service Building. Contributions from General Fund resources are used to finance this.

COUNTY OF LEXINGTON
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

JUNE 30, 2019

(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

ASSETS	Farmers Market Project	P/W Bridge Construction	Auxiliary Building Renovation	Dispatch Record Mgmt Project	Saxa Gotha Industrial Park	Chapin Technology Park	B&L Industrial Park	Tax Billing/Collection System	West Region Service Center	East Region Service Center	Station 34 North Lake Center	P/S Logistics Building	Fleet Service Project	Totals	
														2019	2018
Cash and cash equivalents	\$ 244,239	\$ 3,866,282	\$ 547	\$ 6,435	\$ 318,948	\$ 103,558	\$ 10,771	\$ 16,547	\$ 20,253	\$ 428,965	\$ 20,882	\$ 34,247	\$ 14,315	\$ 5,085,989	\$ 1,124,623
Investments		584,854	2,381	150,225	1,162	82,236	79,807	327,955		564,333		607,625	422,210	2,822,788	10,256,144
Due from other governments:															
Federal															
Receivable (net of allowances for uncollectibles):															
Property taxes	14,072														
Account															
Due from other funds:															
General fund															
Special revenue fund															
Total assets	\$ 258,311	\$ 4,451,136	\$ 2,928	\$ 1,566,660	\$ 320,110	\$ 185,794	\$ 90,578	\$ 344,502	\$ 20,253	\$ 993,298	\$ 20,882	\$ 641,872	\$ 436,525	\$ 7,922,849	\$ 11,394,784

LIABILITIES AND FUNDEQUITY

Liabilities:															
Accounts payable and accrued payables	\$ 244,238	\$ 78,769	\$ 2,903	\$ -	\$ 53,300	\$ 66,566	\$ 5,822	\$ -	\$ -	\$ 53,879	\$ -	\$ 99,466	\$ 30,000	\$ 604,943	\$ 623,119
Retainage payable										377,955		36,379		444,334	193,874
Interfund payable	124,190													124,190	368,429
Due to other funds:															
Special revenue fund															40,466
Total liabilities	\$ 368,428	\$ 78,769	\$ 2,903	\$ -	\$ 53,300	\$ 66,566	\$ 5,822	\$ -	\$ -	\$ 431,834	\$ -	\$ 135,845	\$ 30,000	\$ 1,173,467	\$ 1,225,888
Fund balances:															
Assigned	(110,117)	4,372,367	25	156,660	266,810	119,228	84,756	344,502	20,253	561,464	20,882	506,027	406,525	6,859,499	10,520,042
Unassigned														(110,117)	(351,146)
Total fund balance	(110,117)	4,372,367	25	156,660	266,810	119,228	84,756	344,502	20,253	561,464	20,882	506,027	406,525	6,749,382	10,168,896
Total liabilities and fund balance	\$ 258,311	\$ 4,451,136	\$ 2,928	\$ 1,566,660	\$ 320,110	\$ 185,794	\$ 90,578	\$ 344,502	\$ 20,253	\$ 993,298	\$ 20,882	\$ 641,872	\$ 436,525	\$ 7,922,849	\$ 11,394,784

COUNTY OF LEXINGTON
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	Farmers Market Project	P/W Bridge Construction	Auxiliary Building Renovation	Dispatch Record Mgmt Project	Saxe Gotha Industrial Park	Chapin Technology Park	B&L Industrial Park	Tax/Billing Collection System	West Region Service Center	East Region Service Center	Station 34 North Lake Center	P/S Logistics Building	Fleet Service Project	Totals		
														2019	2018	
Revenues:																
Property taxes	\$ 240,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,493	\$ 240,856	\$ 221,052	
Miscellaneous revenues																
Interest (net of increase (decrease) in the fair value of investments)	173	62,193	254	3,646	3,451	2,095	2,877	6,768	35	78,783	15	7,678	11,314	1,493	301,629	
Total revenues	241,029	62,193	254	3,646	3,451	2,095	2,877	6,768	35	78,783	15	7,678	12,807	179,282	136,121	
Expenditures:																
Operating expenditures:																
General services					168,000								810	810	-	
Economic development								63						63	1,495,283	
Capital outlay:														34,295	3,099,535	
General administration														689,826	-	
General services		689,826												5,702,270	560,742	
Public works									242,782	4,486,228	554,133	419,127		-	7,462	
Public safety														9,859	37,017	
Law Enforcement			9,859											738,392	1,190,995	
Health and Human Services																
Economic development					583,361	42,118	112,913									
Total expenditures	-	689,826	9,859	-	751,361	42,118	112,913	63	242,782	4,486,228	554,133	419,127	35,105	7,343,515	6,391,034	
Excess (deficiency) of revenues over (under) expenditures	241,029	(627,633)	(9,605)	3,646	(747,910)	(40,023)	(110,036)	6,705	(242,747)	(4,407,445)	(554,118)	(411,449)	(22,298)	(6,921,884)	(5,732,232)	
Other financing sources (uses):																
Sale of timber					167,325	88,339	7,523							263,187	-	
Transfers in		5,000,000	4,729		486,676				263,000		575,000	917,476		7,246,881	5,878,351	
Transfers out					(4,007,698)									(4,007,698)	-	
Total other financing sources (uses):	-	5,000,000	4,729	-	(3,353,697)	88,339	7,523	-	263,000	-	575,000	917,476	-	3,502,370	5,878,351	
Excess of revenues and other sources over (under) expenditures and uses	241,029	4,372,367	(4,876)	3,646	(4,101,607)	48,316	(102,513)	6,705	20,253	(4,407,445)	20,882	506,027	(22,298)	(3,419,514)	146,119	
Fund balance, beginning of year	(351,146)	-	4,901	153,014	4,368,417	70,912	187,269	337,797	-	4,968,909	-	-	428,823	10,168,896	10,022,777	
Categorization change																
Fund balance, end of year	\$ (110,117)	\$ 4,372,367	\$ 25	\$ 156,660	\$ 266,810	\$ 119,228	\$ 84,756	\$ 344,502	\$ 20,253	\$ 561,464	\$ 20,882	\$ 506,027	\$ 406,525	\$ 6,749,382	\$ 10,168,896	

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where County's council has decided that periodic determination of net income is appropriate for accountability purposes.

Red Bank Crossing – Rental properties operations and maintenance are covered through rental fees on spaces for business, therefore, this information is recorded as an Enterprise Fund.

Lexington County Solid Waste Management – Prior to fiscal year 1990-91, Solid Waste was included within the Public Works Division in the general fund. With the growing complexity of solid waste management, County Council needed more accounting information to determine user service charges and tax levy subsidies, therefore, this information is recorded as an Enterprise Fund. This accounts for all landfill construction, operations, and maintenance; as well as the operation of the convenience stations located throughout the County of Lexington.

Pelion Airport – Airport operations and maintenance are covered through rental fees on spaces for planes, therefore, this information is recorded as an Enterprise Fund.

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

ASSETS	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2019	2018
Current assets:					
Cash and cash equivalents	\$ 64,262	\$ 5,249,821	\$ 84,839	\$ 5,398,922	\$ 5,515,534
Petty cash		150		150	150
Investments	450,071	17,203,149	505,519	18,158,739	18,105,982
Receivables (net of allowance for uncollectibles):					
Property taxes		517,852		517,852	463,767
Accounts		312,666	580	313,246	242,520
Due from other funds					
General fund				-	14,960
Special revenue fund				-	1,000
Enterprise fund				-	187
Due from state shared revenue		54,298		54,298	34,797
Due from DHEC		25,425		25,425	36,571
Due from other agencies			379,564	379,564	-
Interfund receivables				-	27,352
Inventory - aviation fuel			21,708	21,708	27,611
Restricted assets, cash and cash equivalents:					
Customer deposits	4,900			4,900	4,900
Total current assets	519,233	23,363,361	992,210	24,874,804	24,475,331
Non-current assets:					
Capital assets:					
Land		1,566,494	190,117	1,756,611	1,756,611
Buildings	546,070	1,468,906	833,811	2,848,787	2,841,436
Improvements	51,345	5,261,533	1,599,815	6,912,693	6,766,360
Machinery and equipment		8,637,878	213,012	8,850,890	7,840,793
Office furniture and equipment		19,478		19,478	8,893
Vehicles		1,691,528		1,691,528	1,818,892
Construction in progress		3,000,551	4,043,906	7,044,457	4,395,585
	597,415	21,646,368	6,880,661	29,124,444	25,428,570
Less: accumulated depreciation	(173,326)	(9,705,246)	(1,873,807)	(11,752,379)	(10,589,755)
Total non-current assets	424,089	11,941,122	5,006,854	17,372,065	14,838,815
Total assets	943,322	35,304,483	5,999,064	42,246,869	39,314,146
Deferred outflows of resources					
Deferred pension outflows		407,423		407,423	416,183
Total assets and deferred outflows of resources	\$ 943,322	\$ 35,711,906	\$ 5,999,064	\$ 42,654,292	\$ 39,730,329

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

LIABILITIES	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2019	2018
Current liabilities (payable from current assets):					
Accounts payable	\$ 3,693	\$ 2,235,219	\$ 5,899	\$ 2,244,811	\$ 1,025,657
Airport capital projects payable			53,447	53,447	406,434
Retainage payable		274,225		274,225	-
Accrued salaries		50,474		50,474	49,654
Compensated absences		31,780		31,780	29,331
Accrued payroll fringes		14,998		14,998	14,350
Accrued sales tax		92		92	-
Unearned revenue		2,074	1,518	3,592	1,225
Due to other funds:					
General fund		35,925		35,925	31,432
Enterprise fund				-	187
Interfund payable				-	27,352
Customer deposits payable	4,900			4,900	4,900
Total current liabilities (payable from current assets)	8,593	2,644,787	60,864	2,714,244	1,590,522
Non-current liabilities:					
Compensated absences due beyond a year		31,781		31,781	29,331
Closure/post-closure care cost payable		6,734,123		6,734,123	6,707,217
Pension liability		3,011,796		3,011,796	2,973,819
Total non-current liabilities	-	9,777,700	-	9,777,700	9,710,367
Total liabilities	8,593	12,422,487	60,864	12,491,944	11,300,889
Deferred inflows of resources					
Deferred pension inflows		26,530		26,530	27,955
Total liabilities and deferred inflows of resources	8,593	12,449,017	60,864	12,518,474	11,328,844
NET POSITION					
Net investment in capital assets	424,089	11,941,122	5,006,854	17,372,065	14,838,816
Restricted per state mandate (tires)		373,948		373,948	325,481
Unrestricted - unfunded pension obligation		(2,630,903)		(2,630,903)	(2,585,591)
Unrestricted	510,640	13,578,722	931,346	15,020,708	15,822,779
Total net position	\$ 934,729	\$ 23,262,889	\$ 5,938,200	\$ 30,135,818	\$ 28,401,485

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2019	2018
Operating revenues:					
Landfill fees	\$	\$ 3,109,023	\$	\$ 3,109,023	\$ 2,951,730
Garbage franchise fees		152,641		152,641	145,064
Recycling fees		364,005		364,005	374,915
Compost sales		22,092		22,092	57,943
Compost bin sales				-	1,560
Rental income & fees	104,340	12,000	45,235	161,575	147,290
Mulch sales		17,437		17,437	5,533
Credit report fees		300		300	425
Aviation fuel sales			109,721	109,721	55,954
Miscellaneous fees, permits & sales			10	10	6,156
Total operating revenues	104,340	3,677,498	154,966	3,936,804	3,746,570
Operating expenses:					
Salaries and wages		1,245,051		1,245,051	1,239,468
Payroll fringes		559,932		559,932	590,028
Contracted maintenance		239,532		239,532	187,175
Landscaping & ground maintenance	9,543	2,750		12,293	3,862
Cost of sales & services			109,132	109,132	52,525
Contracted services		7,195,278	16,865	7,212,143	7,095,044
Towing		1,150		1,150	-
E-waste recycling		112,455		112,455	107,357
Garbage pickup service	3,418			3,418	2,244
Parking lot sweeping	997			997	688
Professional services		422,796	4,067	426,863	303,630
Accounting and auditing services		2,500		2,500	2,500
Infectious disease services				-	162
Advertising		30,082		30,082	4,797
Legal services		84,307		84,307	3,390
Landfill monitoring		152,600		152,600	137,000
Closure/postclosure care cost		113,410		113,410	(906,896)
EPA cost		43,062		43,062	34,674
Technical currency & support		24,823	452	25,275	17,145
Office supplies		5,976		5,976	4,693
Duplicating		1,000		1,000	1,189
Operating supplies		193,775	203	193,978	199,903
Sign materials		712		712	491
Public education supplies		2,998		2,998	6,799
Safety supplies		2,708		2,708	2,788
Building repairs and maintenance	1,303	472,095	4,021	477,419	361,220
Heavy and small equipment repairs		213,596	1,030	214,626	248,369
Vehicle repairs and maintenance		17,170		17,170	31,625
Fuel site repairs and maintenance			2,719	2,719	665
Equipment rental		101,859		101,859	125,891
Building insurance	1,183	5,555	3,682	10,420	8,997
Vehicle insurance		12,200		12,200	4,770
Comprehensive insurance		50,218		50,218	39,536
General tort liability insurance		6,702		6,702	5,838
Surety bonds				-	216.00
Data processing equipment insurance		121		121	108
Telephone, long distance, and other communication charges		40,571	1,427	41,998	40,992
Postage		2,148		2,148	7,793
Transportation and education		4,685	3,177	7,862	6,804
Utilities		127,154	7,712	134,866	144,077
Gas, fuel, and oil		184,418		184,418	153,744
Uniforms		23,216		23,216	11,179
Licenses and permits		2,249	500	2,749	2,755
Outside personnel and inmate labor		565,908		565,908	561,306

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2019	2018
Depreciation	\$ 19,677	\$ 1,178,077	\$ 199,234	\$ 1,396,988	\$ 1,261,424
Retainage		274,226		274,226	-
Keep America Beautiful		27,500		27,500	27,500
Claims & judgments		745		745	640
Property taxes	22,832	1,938		24,770	24,360
Small tools and minor equipment		30,909		30,909	31,074
Total operating expenses	<u>58,953</u>	<u>13,780,157</u>	<u>354,221</u>	<u>14,193,331</u>	<u>12,191,539</u>
Operating income (loss)	<u>45,387</u>	<u>(10,102,659)</u>	<u>(199,255)</u>	<u>(10,256,527)</u>	<u>(8,444,969)</u>
Nonoperating revenues					
Property taxes		10,255,367		10,255,367	9,983,537
Over/short		(19)		(19)	-
Local government - tires		169,691		169,691	125,853
DHEC/SW Mgt. grant		45,851		45,851	64,961
Interest income	9,755	599,139	12,314	621,208	257,608
Sale of capital assets (loss)		25,358		25,358	160,000
FEMA reimbursement				-	5,430
State disaster reimbursement				-	9,402
Insurance reimbursement		795		795	3,265
Total nonoperating revenues	<u>9,755</u>	<u>11,096,182</u>	<u>12,314</u>	<u>11,118,251</u>	<u>10,610,056</u>
Income (loss) before contributions and transfers	<u>55,142</u>	<u>993,523</u>	<u>(186,941)</u>	<u>861,724</u>	<u>2,165,087</u>
Capital contributions		32,351	815,258	847,609	2,962,192
Transfers in		485,768	25,000	510,768	136,040
Transfers out		(485,768)		(485,768)	(86,040)
Total capital contributions and transfers	<u>-</u>	<u>32,351</u>	<u>840,258</u>	<u>872,609</u>	<u>3,012,192</u>
Change in net position	55,142	1,025,874	653,317	1,734,333	5,177,279
Net position, beginning of year	<u>879,587</u>	<u>22,237,015</u>	<u>5,284,883</u>	<u>28,401,485</u>	<u>23,224,206</u>
Net position, end of year	<u>\$ 934,729</u>	<u>\$ 23,262,889</u>	<u>\$ 5,938,200</u>	<u>\$ 30,135,818</u>	<u>\$ 28,401,485</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2019	2018
Cash flows from operating activities:					
Cash received from customers	\$ 105,340	\$ 3,649,117	\$ 154,933	\$ 3,909,390	\$ 3,747,607
Cash payments to suppliers for goods and services	(37,143)	(9,288,088)	(513,328)	(9,838,559)	(9,427,155)
Cash payments to employees for services		(1,753,304)		(1,753,304)	(1,698,503)
Net cash provided (used) by operating activities	<u>68,197</u>	<u>(7,392,275)</u>	<u>(358,395)</u>	<u>(7,682,473)</u>	<u>(7,378,051)</u>
Cash flows from noncapital financing activities:					
Cash received from taxes		10,201,282		10,201,282	9,960,386
Operating grants received		56,997		56,997	33,390
FEMA reimbursement				-	14,832.00
State shared revenue		150,190		150,190	122,769
Insurance reimbursement		795		795	3,265
Net cash provided by noncapital financing activities:	<u>-</u>	<u>10,409,264</u>	<u>-</u>	<u>10,409,264</u>	<u>10,134,642</u>
Cash flows from capital and related financing activities:					
Federal funds (FFA) received			435,693	435,693	2,962,192
Transfer from general fund			25,000	25,000	50,000
Acquisition and construction of capital assets		(3,621,652)	(125,774)	(3,747,426)	(5,935,379)
Proceeds from sale of equipment		25,359		25,359	160,000
Net cash used for capital and related financing activities		<u>(3,596,293)</u>	<u>334,919</u>	<u>(3,261,374)</u>	<u>(2,763,187)</u>
Cash flows from investing activities:					
Receipt of interest	9,755	599,139	12,314	621,208	257,608
Purchase of investments	(109,709)	(81,277)	(12,251)	(203,237)	(787,646)
Net cash used by investing activities	<u>(99,954)</u>	<u>517,862</u>	<u>63</u>	<u>417,971</u>	<u>(530,038)</u>
Net increase (decrease) in cash and cash equivalents	(31,757)	(61,442)	(23,413)	(116,612)	(536,634)
Cash and cash equivalents at beginning of the year	<u>100,919</u>	<u>5,311,413</u>	<u>108,252</u>	<u>5,520,584</u>	<u>6,057,218</u>
Cash and cash equivalents at end of the year	<u>\$ 69,162</u>	<u>\$ 5,249,971</u>	<u>\$ 84,839</u>	<u>\$ 5,403,972</u>	<u>\$ 5,520,584</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2019	2018
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 45,387	\$ (10,102,659)	\$ (199,255)	\$ (10,256,527)	\$ (8,444,969)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	19,677	1,178,077	199,234	1,396,988	1,261,424
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable		(70,693)	(33)	(70,726)	44,459
(Increase) decrease in interfund receivable		27,352		27,352	(27,352)
(Increase) decrease in due from general fund	1,000	14,960	187	16,147	(16,064)
(Increase) decrease in pension outflow		8,760		8,760	(5,637)
Increase (decrease) in pension obligation		37,977		37,977	140,908
(Increase) decrease in inventory			5,903	5,903	(2,234)
Increase (decrease) in accrued salaries/fringes		6,367		6,367	21,672
Increase (decrease) in accounts payable	2,320	1,228,646	(364,799)	866,167	547,891
Increase (decrease) in unearned revenue		1,999	368	2,367	(752)
Increase (decrease) in retainage payable		274,225		274,225	-
Increase (decrease) in interfund payable		(27,352)		(27,352)	27,352
Increase (decrease) in accrued sales tax		92		92	(45)
Increase (decrease) in due to other fund	(187)	4,493		4,306	(1,237)
Increase (decrease) in pension inflow		(1,425)		(1,425)	(16,571)
Increase (decrease) in long term payables		26,906		26,906	(906,896)
Total adjustments	22,810	2,710,384	(159,140)	2,574,054	1,066,918
Net cash provided (used) by operating activities	\$ 68,197	\$ (7,392,275)	\$ (358,395)	\$ (7,682,473)	\$ (7,378,051)
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets	\$	\$ 32,351	\$	\$ 32,351	\$ -

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - RED BANK CROSSING RENTAL PROPERTIES
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 64,262	\$ 96,019
Investments	450,071	340,362
Due from other funds		
Special revenue fund	-	1,000
Restricted assets, cash and cash equivalents:		
Customer deposits	<u>4,900</u>	<u>4,900</u>
Total current assets	<u>519,233</u>	<u>442,281</u>
Non-current assets:		
Capital assets		
Buildings	546,070	546,070
Improvements	51,345	51,345
Less: accumulated depreciation	<u>(173,326)</u>	<u>(153,649)</u>
Total non-current assets	<u>424,089</u>	<u>443,766</u>
Total assets	<u>943,322</u>	<u>886,047</u>
LIABILITIES		
Current liabilities:		
Accounts payable	3,693	1,373
Due to other funds		
Enterprise fund	-	187
Customer deposits payable	<u>4,900</u>	<u>4,900</u>
Total current liabilities	<u>8,593</u>	<u>6,460</u>
NET POSITION		
Net Investment in capital assets	424,089	443,766
Unrestricted	<u>510,640</u>	<u>435,821</u>
Total net position	<u>\$ 934,729</u>	<u>\$ 879,587</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - RED BANK CROSSING RENTAL PROPERTIES
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Operating revenues:		
Rental income	\$ 104,340	\$ 104,517
Total operating revenues	<u>104,340</u>	<u>104,517</u>
Operating expenses:		
Landscaping & ground maintenance	9,543	3,862
Garbage pickup service	3,418	2,244
Parking lot sweeping	997	688
Building repairs & maintenance	1,303	838
Building insurance	1,183	968
Depreciation	19,677	20,987
Property taxes	<u>22,832</u>	<u>22,449</u>
Total operating expenses	<u>58,953</u>	<u>52,036</u>
Operating income	<u>45,387</u>	<u>52,481</u>
Nonoperating revenues:		
Interest income	<u>9,755</u>	<u>5,127</u>
Total nonoperating revenues	<u>9,755</u>	<u>5,127</u>
Income before contributions and transfers	<u>55,142</u>	<u>57,608</u>
Change in net position	55,142	57,608
Net position, beginning of year	<u>879,587</u>	<u>821,979</u>
Net position, end of year	<u>\$ 934,729</u>	<u>\$ 879,587</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - RED BANK CROSSING RENTAL PROPERTIES
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash received from customers	\$ 105,340	\$ 103,517
Cash payments to suppliers for goods and services	<u>(37,143)</u>	<u>(33,315)</u>
Net cash provided by operating activities	<u>68,197</u>	<u>70,202</u>
Cash flows from capital and related financing activities:		
Acquisitions and construction of capital assets	<u>-</u>	<u>-</u>
Net cash used for capital and related financing activities	<u>-</u>	<u>-</u>
Cash flows from investing activities:		
Interest on investments	9,755	5,127
Purchase of investments	<u>(109,709)</u>	<u>(5,127)</u>
Net cash used by investing activities	<u>(99,954)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(31,757)	70,202
Cash and cash equivalents at beginning of year	<u>100,919</u>	<u>30,717</u>
Cash and cash equivalents at end of year	<u>\$ 69,162</u>	<u>\$ 100,919</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - RED BANK CROSSING RENTAL PROPERTIES
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ <u>45,387</u>	\$ <u>52,481</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	19,677	20,987
Changes in assets and liabilities:		
(Increase) decrease in due from other funds	1,000	(1,000)
Increase (decrease) in accounts payable	2,320	(2,453)
Increase (decrease) in due to other funds	<u>(187)</u>	<u>187</u>
Total adjustments	<u>22,810</u>	<u>17,721</u>
Net cash provided by operating activities	\$ <u><u>68,197</u></u>	\$ <u><u>70,202</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF NET POSITION
JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

ASSETS	Solid Waste	Tires	DHEC Grants	Totals	
				2019	2018
Current assets:					
Cash and cash equivalents	\$ 5,162,428	\$ 79,847	\$ 7,546	\$ 5,249,821	\$ 5,311,263
Petty cash	150			150	150
Investments	16,954,062	249,087		17,203,149	17,272,352
Receivables (net of allowance for uncollectibles):					
Property taxes	517,852			517,852	463,767
Accounts	312,666			312,666	241,973
Due from other funds				-	14,960
Due from state shared revenue		54,298		54,298	34,797
Due from DHEC			25,425	25,425	36,571
Interfund receivable				-	27,352
Total current assets	22,947,158	383,232	32,971	23,363,361	23,403,185
Non-current assets:					
Capital assets					
Land	1,566,494			1,566,494	1,566,494
Buildings	1,468,906			1,468,906	1,461,555
Improvements	5,180,936	80,597		5,261,533	5,115,200
Machinery and equipment	8,518,713	119,165		8,637,878	7,627,781
Office furniture and equipment	19,478			19,478	8,893
Vehicles	1,691,528			1,691,528	1,818,892
Construction in progress	3,000,551			3,000,551	477,453
	21,446,606	199,762	-	21,646,368	18,076,268
Less: accumulated depreciation	(9,586,132)	(119,114)		(9,705,246)	(8,761,532)
Total non-current assets	11,860,474	80,648	-	11,941,122	9,314,736
Total assets	34,807,632	463,880	32,971	35,304,483	32,717,921
Deferred outflows of resources					
Deferred pension outflows	407,423	-	-	407,423	416,183
Total assets and deferred outflows of resources	\$ 35,215,055	\$ 463,880	\$ 32,971	\$ 35,711,906	\$ 33,134,104

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF NET POSITION
JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

LIABILITIES	Solid Waste	Tires	DHEC Grants	Totals	
				2019	2018
Current liabilities (payable from current assets):					
Accounts payable	\$ 2,200,935	\$ 9,284	\$ 25,000	\$ 2,235,219	\$ 1,006,573
Retainage payable	274,225			274,225	0
Accrued salaries	50,474			50,474	49,654
Compensated absences	31,780			31,780	29,331
Accrued payroll fringes	14,998			14,998	14,350
Accrued sales tax	92			92	-
Unearned Revenue			2,074	2,074	75
Due to other funds:					
General fund	35,925			35,925	31,432
Interfund payable				-	27,352
Total current liabilities (payable from current assets)	2,608,429	9,284	27,074	2,644,787	1,158,767
Non-current liabilities:					
Compensated absences due beyond a year	31,781			31,781	29,331
Closure/post-closure care cost payable	6,734,123			6,734,123	6,707,217
Pension liability	3,011,796			3,011,796	2,973,819
Total non-current liabilities	9,777,700	-	-	9,777,700	9,710,367
Total liabilities	12,386,129	9,284	27,074	12,422,487	10,869,134
Deferred inflows of resources					
Deferred pension inflows	26,530			26,530	27,955
Total liabilities and deferred inflows of resources	12,412,659	9,284	27,074	12,449,017	10,897,089
NET POSITION					
Net investment in capital assets	11,860,474	80,648		11,941,122	9,314,737
Restricted per state mandate (tires)		373,948		373,948	325,481
Unrestricted - unfunded pension obligation	(2,630,903)			(2,630,903)	(2,585,591)
Unrestricted	13,572,825		5,897	13,578,722	15,182,388
Total net position	\$ 22,802,396	\$ 454,596	\$ 5,897	\$ 23,262,889	\$ 22,237,015

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	Solid Waste	Tires	DHEC Grants	Totals	
				2019	2018
Operating revenues:					
Landfill fees	\$ 3,107,663	\$	\$ 1,360	\$ 3,109,023	\$ 2,951,730
Garbage franchise fees	152,641			152,641	145,064
Recycling fees	364,005			364,005	374,915
Compost sales	22,092			22,092	57,943
Mulch sales	17,437			17,437	5,533
Compost bin sales				-	1,560
Rental income & lease agreements	12,000			12,000	12,000
Credit report fees	300			300	425
Miscellaneous revenues	-			-	6,146
Total operating revenues	3,676,138	-	1,360	3,677,498	3,555,316
Operating expenses:					
Salaries and wages	1,245,051			1,245,051	1,239,468
Payroll fringes	559,932			559,932	590,028
Contracted maintenance	226,873	12,659		239,532	187,175
Landscaping & Maintenance	2,750			2,750	-
Contracted services	7,080,613	114,665		7,195,278	7,090,594
Towing	1,150			1,150	-
E-waste recycling	112,455			112,455	107,357
Professional services	422,796			422,796	303,630
Accounting and auditing services	2,500			2,500	2,500
Infectious disease services				-	162
Advertising	2,397		27,685	30,082	4,797
Legal services	84,307			84,307	3,090
Landfill monitoring	152,600			152,600	137,000
Closure/postclosure care cost	113,410			113,410	(906,896)
EPA cost	43,062			43,062	34,674
Technical currency & support	15,138			15,138	17,145
Office supplies	5,976			5,976	4,693
Duplicating	1,000			1,000	1,189
Operating supplies	192,033		11,427	203,460	199,903
Sign materials	712			712	491
Public education supplies			2,998	2,998	6,799
Safety supplies	2,708			2,708	2,788
Building repairs and maintenance	469,700		2,395	472,095	358,008
Heavy and small equipment repairs	213,596			213,596	247,027
Vehicle repairs and maintenance	17,170			17,170	31,625
Equipment rental	101,859			101,859	125,891
Building insurance	5,555			5,555	4,877
Vehicle insurance	12,200			12,200	4,770
Comprehensive insurance	50,218			50,218	39,536
General tort liability insurance	6,702			6,702	5,838
Surety bonds				-	216
Data processing equipment insurance	121			121	108
Telephone, long distance, and other communication charges	40,571			40,571	40,034
Postage	886		1,262	2,148	7,793
Transportation and education	4,685			4,685	5,242
Utilities	127,154			127,154	136,688
Gas, fuel, and oil	184,418			184,418	153,744
Uniforms	23,216			23,216	11,179
Licenses and permits	2,249			2,249	2,255
Outside personnel and inmate labor	565,908			565,908	561,306
Depreciation	1,168,167	9,910		1,178,077	1,015,850
Retainage	274,226			274,226	-
Keep America Beautiful	27,500			27,500	27,500

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	Solid Waste	Tires	DHEC Grants	Totals	
				2019	2,018
Claims & judgments	745			745	640
Property taxes	1,938			1,938	1,911
Small tools and minor equipment	26,352		4,557	30,909	27,257
Total operating expenses	13,592,599	137,234	50,324	13,780,157	11,835,882
Operating loss	(9,916,461)	(137,234)	(48,964)	(10,102,659)	(8,280,566)
Nonoperating revenues					
Property taxes	10,255,367			10,255,367	9,983,537
Cash over/Short	(19)			(19)	-
Local government - tires		169,691		169,691	125,853
DHEC/SW Mgt. grant			45,851	45,851	64,961
Interest income	593,039	6,100		599,139	244,663
Sale of capital assets	25,358			25,358	160,000
FEMA reimbursement	-			-	5,430
State disaster reimbursement	-			-	9,402
Insurance reimbursement	795			795	3,265
Total nonoperating revenues	10,874,540	175,791	45,851	11,096,182	10,597,111
Income before contributions and transfers	958,079	38,557	(3,113)	993,523	2,316,545
Capital contributions	32,351			32,351	-
Transfers in	485,768			485,768	86,040
Transfers out	(485,768)			(485,768)	(86,040)
Total capital contributions and transfers	32,351	-	-	32,351	-
Change in net position	990,430	38,557	(3,113)	1,025,874	2,316,545
Net position, beginning of year	21,811,966	416,039	9,010	22,237,015	19,920,470
Net position, end of year	<u>\$ 22,802,396</u>	<u>\$ 454,596</u>	<u>\$ 5,897</u>	<u>\$ 23,262,889</u>	<u>\$ 22,237,015</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	Solid Waste	Tires	DHEC Grants	Totals	
				2019	2018
Cash flows from operating activities:					
Cash received from customers	\$ 3,647,757	\$	\$ 1,360	\$ 3,649,117	\$ 3,557,898
Cash payments to suppliers for goods and services	(9,113,577)	(123,700)	(50,811)	(9,288,088)	(9,706,441)
Cash payments to employees for services	(1,753,304)			(1,753,304)	(1,698,503)
Net cash used by operating activities	(7,219,124)	(123,700)	(49,451)	(7,392,275)	(7,847,046)
Cash flows from noncapital financing activities:					
Cash received from taxes	10,201,282			10,201,282	9,960,386
Operating grants received			56,997	56,997	33,390
State shared revenue		150,190		150,190	122,769
FEMA reimbursement				-	14,832
Insurance reimbursement	795			795	3,265
Net cash provided by noncapital financing activities:	10,202,077	150,190	56,997	10,409,264	10,134,642
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	(3,621,652)			(3,621,652)	(2,198,714)
Proceeds from sale of equipment	25,359			25,359	160,000
Net cash used by capital and related financing activities	(3,596,293)	-	-	(3,596,293)	(2,038,714)
Cash flows from investing activities:					
Interest on investments	593,039	6,100		599,139	244,663
Purchase of investments	(75,240)	(6,037)		(81,277)	(889,701)
Net cash provided by investing activities	517,799	63	-	517,862	(645,038)
Net (decrease) in cash and cash equivalents	(95,541)	26,553	7,546	(61,442)	(396,156)
Cash and cash equivalents at beginning of the year	5,258,119	53,294		5,311,413	5,707,569
Cash and cash equivalents at end of the year	\$ 5,162,578	\$ 79,847	\$ 7,546	\$ 5,249,971	\$ 5,311,413

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	Solid Waste	Tires	DHEC Grants	Totals	
				2019	2018
Reconciliation of operating loss to net cash used by operating activities:					
Operating loss	\$ (9,916,461)	\$ (137,234)	\$ (48,964)	\$ (10,102,659)	\$ (8,280,566)
Adjustments to reconcile operating income to net cash used by operating activities:					
Depreciation	1,168,167	9,910		1,178,077	1,015,850
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(70,693)			(70,693)	44,819
(Increase) decrease in interfund receivable	27,352			27,352	(27,352)
(Increase) decrease in due from other funds	14,960			14,960	(14,878)
(Increase) decrease in pension outflow	8,760			8,760	(5,637)
Increase (decrease) in pension obligation	37,977			37,977	140,908
Increase (decrease) in accrued salaries/fringes	6,367			6,367	21,672
Increase (decrease) in accounts payable	1,200,156	3,624	24,866	1,228,646	155,932
Increase (decrease) in retainage payable	274,225			274,225	-
Increase (decrease) in interfund payable			(27,352)	(27,352)	27,352
Increase (decrease) in accrued sales tax	92			92	(45)
Increase (decrease) in due to general fund	4,493			4,493	(1,424)
Increase (decrease) in unearned revenue			1,999	1,999	(210)
Increase (decrease) in pension inflow	(1,425)			(1,425)	(16,571)
Increase (decrease) in long term payables	26,906			26,906	(906,896)
Total adjustments	2,697,337	13,534	(487)	2,710,384	433,520
Net cash used by operating activities	\$ (7,219,124)	\$ (123,700)	\$ (49,451)	\$ (7,392,275)	\$ (7,847,046)
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets from solid waste grants	\$ 32,351	\$ -	\$ -	\$ 32,351	\$ -

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS - SOLID WASTE
 COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	2019	2018
Administrative:		
Salaries and wages	\$ 210,049	\$ 204,414
Payroll fringes	80,214	87,343
Contracted services	27,277	14,996
Infectious Disease Services		81
Advertising	2,397	2,458
Legal services	84,307	3,090
Technical Currency & Support	13,538	13,286
Office supplies	935	686
Duplicating	321	509
Operating supplies	3,484	3,605
Sign materials	712	491
Vehicle repairs and maintenance	50	95
Building insurance	1,710	238
Vehicle insurance	530	530
General tort liability insurance	699	608
Surety Bond		16
Telephone, long distance, and other communication charges	13,295	14,151
Postage	229	1,004
Conference and meeting expenses	814	1,246
Subscription, dues, and books	984	896
Personal mileage reimbursement	1,506	1,097
Motor pool reimbursement	146	78
Utilities	12,665	13,589
Gas, fuel, and oil	857	745
Uniforms & Clothing	563	214
Depreciation	980	1,794
Keep America Beautiful	27,500	27,500
Claim and Judgements	245	
Small tools and minor equipment	480	2,217
Total administrative	486,487	396,977
Accounting:		
Salaries and wages	93,219	90,776
Overtime	901	1,151
Part time	45,579	37,861
Payroll fringes	57,851	61,667
Professional services	457	632
Accounting & auditing services	2,500	2,500
Technical currency & support	1,600	1,600
Office supplies	1,927	1,933
Duplicating	313	271
Operating supplies	2,483	2,113
Safety supplies	2,708	2,788
General tort liability insurance	78	69
Surety Bond		18

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS - SOLID WASTE
 COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	2019	2018
Accounting continued:		
Data processing equip. insurance	\$ 121	\$ 108
Telephone, long distance, and other communication charges	2,625	2,589
Postage	657	471
Personal mileage reimbursement	35	
Uniforms and clothing	462	155
Depreciation	1,047	1,399
Small tools and minor equipment		2,615
	<u>214,563</u>	<u>210,716</u>
Convenience stations:		
Salaries and wages	72,285	73,425
Overtime	1,574	1,563
Part time	176,875	181,063
Payroll fringes	95,731	110,902
Contracted maintenance	473	500
Landscaping/ground maintenance	2,750	
Contracted services	1,872,220	1,927,263
Water and other beverage service	1,484	1,725
Towing	100	
Professional services	78,579	
Office supplies	235	373
Duplicating	132	282
Operating supplies	20,171	18,419
Building repairs and maintenance	61,724	122,607
Heavy equipment repairs	24,121	46,466
Small Equipment Fuel	47	
Vehicle repairs and maintenance	1,305	2,542
Building insurance	2,623	2,153
Vehicle insurance	1,174	1,060
Comprehensive insurance	770	123
General tort liability insurance	731	638
Surety Bond		69
Telephone, long distance, and other communication charges	7,117	7,472
Personal mileage reimbursement	300	
Utilities	80,191	84,067
Gas, fuel, and oil	11,006	6,927
Uniforms and clothing	4,109	2,399
Outside personnel	565,908	561,306
Depreciation	390,228	359,412
Claims & judgments	500	640
Small tools and minor equipment	5,709	11,327
	<u>3,480,172</u>	<u>3,524,723</u>
Total convenience stations		

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS - SOLID WASTE
 COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	2019	2018
Landfill operations:		
Salaries and wages	\$ 308,402	\$ 306,992
Overtime	12,027	21,275
Payroll fringes	178,048	199,184
Contracted maintenance	205,384	152,238
Contracted services	95,454	230,888
Towing services	170	225
Professional services	160,000	123,400
Landfill monitor - Batesburg	57,500	69,000
Landfill monitor - Edmund	57,100	32,000
Landfill monitor - Chapin	38,000	36,000
Closure/postclosure care costs	26,906	(906,896)
Duplicating	89	55
Operating supplies	159,465	79,137
Closure operating supplies	86,504	42,968
Building repairs and maintenance	389,413	204,193
Generator repairs & maintenance	105	1,265
Heavy equipment repairs	92,919	119,308
Fuel site repairs	285	908
Vehicle repairs and maintenance	8,801	17,785
Equipment rental	100,426	125,747
Vehicle insurance	4,662	3,180
Comprehensive insurance	48,459	36,547
General tort liability insurance	3,589	3,125
Surety Bond		50
Telephone, long distance, and other communication charges	9,845	9,396
Conference and meeting expenses	150	250
Subscription, dues, and books	750	562
Utilities	11,717	12,308
Gas, fuel, and oil	133,967	114,162
Small Equipment Fuel	429	
Uniforms and clothing	6,997	3,761
License and permits	500	250
Depreciation	599,731	491,478
Retainage Payable	38,840	
Small tools and minor equipment	8,609	9,461
Total landfill operations	2,845,243	1,540,202
321 Reclamation/closeout:		
Contracted services	44,291	54,360
Professional services	181,760	177,047
EPA cost	43,062	34,674
Duplicating	13	5
Utilities	18,431	21,251
Licenses & permits	1,248	1,505
Depreciation	5,284	5,284
Property taxes	1,938	1,911
Total reclamation/closeout	296,027	296,037

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS - SOLID WASTE
 COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	2019	2018
Transfer station:		
Salaries and wages	\$ 93,638	\$ 101,440
Overtime	2,833	13,610
Payroll fringes	51,005	64,466
Contracted maintenance	21,016	27,581
Contracted services	4,884,244	4,726,716
Water and other beverage service	783	989
Professional services	2,000	2,500
Office supplies	487	293
Duplicating	39	27
Operating supplies	586	1,110
Building repairs and maintenance	18,563	23,777
Heavy equipment repairs	76,656	61,032
Small equipment repairs	2,074	3,092
Equipment rental	128	144
Building insurance	1,222	896
Comprehensive insurance	2,654	2,376
General tort liability insurance	831	723
Surety bonds		13
Telephone, long distance, and other communication charges	3,000	2,957
Conference and meeting expenses		76
Utilities	4,152	5,473
Gas, fuel, and oil	14,568	15,056
Uniforms and clothing	2,880	1,117
Licenses & permits	500	500
Depreciation	102,155	93,253
Retainage Payble	235,386	
Small tools and minor equipment	1,014	840
Total transfer station	5,522,414	5,150,057
Recycling:		
Salaries & wages	26,210	25,533
Part time	136,045	150,870
Payroll fringes	59,365	73,131
Contracted services	157,127	44,195
Towing services	880	225
E-waste recycling	112,455	107,357
Drug Testing		50
Infectious disease services		81
Office supplies	124	42
Duplicating	92	40
Operating supplies	4,703	9,528
Building Repairs		4,370
Heavy equipment repairs & maintenance	2,088	
Small equipment repairs & maintenance	15,585	15,864
Vehicle repairs & maintenance	8,020	9,809
Vehicle insurance	2,650	1,590
Comprehensive insurance	988	490

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS - SOLID WASTE
 COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	2019	2018
Recycling continued:		
General tort liability	\$ 516	\$ 450
Surety Bond		34
Telephone, long distance, and other communication charges	3,265	3,164
Gas, fuel & oil	21,291	16,317
Uniforms & clothing	4,757	2,979
Depreciation	60,793	52,246
Small tools & minor equipment	4,077	746
Total recycling	<u>621,031</u>	<u>519,111</u>
Litter Control:		
Part time	32,883	16,063
Payroll fringes	11,771	6,768
Operating supplies	1,141	1,366
Vehicle repairs & maintenance	15	485
Vehicle Insurance	530	
General tort liability	258	225
Surety Bond		16
Telephone, long distance, and other communication charges	746	304
Gas, fuel & oil	2,299	538
Uniforms & clothing	1,822	554
Depreciation	6,366	2,515
Small tools & minor equipment		52
Total litter control	<u>57,831</u>	<u>28,887</u>
Code Enforcement:		
Salaries & wages	31,304	
Overtime	1,226	
Payroll fringes	25,947	
Telephone, long distance, and other communication charges	679	
Uniforms & clothing	1,626	
Depreciation	1,585	
Small tools & minor equipment	6,464	
Total Code Enforcement	<u>68,831</u>	<u>-</u>
Solid Waste - Tires:		
Contracted maintenance	12,659	6,857
Contracted services - tire disposal	114,665	89,011
Depreciation	9,910	8,470
Total solid waste tires	<u>137,234</u>	<u>104,338</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS - SOLID WASTE
 COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	2019	2018
Solid Waste/DHEC Grants:		
Advertising & publicity	27,685	2,339
Technical Currency & Support		2,259
Operating supplies	9,685	43,023
Building Repair & Maintenance	1,742	3,060
Public education supplies	5,393	6,799
Postage		6,318
Conference and meeting expense	1,262	1,036
Small Tools	4,557	
Total solid waste DHEC grants	<u>50,324</u>	<u>64,834</u>
Total operating expenses by department	<u>\$ 13,780,157</u>	<u>\$ 11,835,882</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash - treasurer	\$ 5,162,428	\$ 5,257,969
Petty cash	150	150
Investments	16,954,062	17,029,302
Receivables (net of allowance for uncollectibles):		
Property taxes	517,852	463,767
Accounts	312,666	241,973
Due from other funds		14,960
Interfund receivable		<u>27,352</u>
Total current assets	<u>22,947,158</u>	<u>23,035,473</u>
Non-current assets:		
Capital assets		
Land	1,566,494	1,566,494
Buildings	1,468,906	1,461,555
Improvements	5,180,936	5,034,603
Machinery and equipment	8,518,713	7,508,617
Office furniture and equipment	19,478	8,893
Vehicles	1,691,528	1,692,563
Construction in progress	<u>3,000,551</u>	<u>477,453</u>
	21,446,606	17,750,178
Less: accumulated depreciation	<u>(9,586,132)</u>	<u>(8,526,000)</u>
Total non-current assets	<u>11,860,474</u>	<u>9,224,178</u>
Total assets	<u>34,807,632</u>	<u>32,259,651</u>
Deferred outflows of resources		
Deferred pension outflows	<u>407,423</u>	<u>416,183</u>
Total assets and deferred outflows of resources	<u>\$ 35,215,055</u>	<u>\$ 32,675,834</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	\$ 2,200,935	\$ 1,000,779
Retainage Payble	274,225	
Accrued salaries	50,474	49,654
Compensated absences	31,780	29,331
Accrued FICA	3,651	3,615
Accrued SCRS	7,298	7,230
Accrued PORS	651	
Accrued workers compensation	3,398	3,505
Accrued sales tax	92	
Due to other funds:		
General fund	<u>35,925</u>	<u>31,432</u>
Total current liabilities	<u>2,608,429</u>	<u>1,125,546</u>
Non-current liabilities:		
Compensated absences due beyond a year	31,781	29,331
Closure/post-closure care cost payable	6,734,123	6,707,217
Pension liability	<u>3,011,796</u>	<u>2,973,819</u>
Total non-current liabilities	<u>9,777,700</u>	<u>9,710,367</u>
Total liabilities	<u>12,386,129</u>	<u>10,835,913</u>
Deferred inflows of resources		
Deferred pension inflows	<u>26,530</u>	<u>27,955</u>
Total liabilities and deferred inflows of resources	<u>12,412,659</u>	<u>10,863,868</u>
NET POSITION		
Net investment in capital assets	11,860,474	9,224,178
Unrestricted - unfunded pension obligation	(2,630,903)	(2,585,591)
Unrestricted	<u>13,572,825</u>	<u>15,173,379</u>
Total net position	<u>\$ 22,802,396</u>	<u>\$ 21,811,966</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Operating revenues:		
Landfill fees	\$ 3,107,663	\$ 2,951,731
Garbage franchise fees	152,641	145,064
Recycling fees	364,005	374,915
Compost Sales	22,092	57,943
Mulch sales	17,437	5,533
Rental income & lease agreements	12,000	12,000
Credit report fees	300	425
Miscellaneous revenues	-	6,145
Total landfill revenues	<u>3,676,138</u>	<u>3,553,756</u>
Operating expenses:		
Salaries and wages	1,245,051	1,239,468
Payroll fringes	559,932	590,028
Contracted maintenance	226,873	180,318
Landscaping/ground maintenance	2,750	-
Contracted services	7,080,613	6,998,419
Water and other beverage service	2,267	2,714
Towing service	1,150	450
E-waste recycling	112,455	107,357
Professional services	422,796	303,580
Drug testing services	-	50
Accounting and auditing services	2,500	2,500
Infectious disease services	-	162
Advertising - publicity	2,397	2,458
Legal services	84,307	3,090
Landfill monitoring	152,600	137,000
Closure/postclosure care cost	113,410	(906,896)
EPA cost	43,062	34,674
Technical currency and support	15,138	14,886
Office supplies	3,709	4,693
Duplicating	1,000	1,189
Operating supplies	192,033	113,912
Safety supplies	2,708	2,788
Closure operating supplies	-	42,968
Sign materials	712	491
Building repairs and maintenance	469,700	354,948
Generator repairs and maintenance	105	47,731
Heavy and small equipment repairs	213,491	199,296
Fuel site repairs and maintenance	285	908
Vehicle repairs and maintenance	16,885	30,717
Equipment rental	101,859	125,891
Building insurance	5,555	4,877
Vehicle insurance	12,200	4,770
Comprehensive insurance	50,218	39,536
General tort liability insurance	6,702	5,838
Surety Bond	-	216
Data processing equipment insurance	121	108

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Operating expenses con't:		
Telephone, long distance, and other communication charges	40,571	40,034
Postage	886	1,475
Transportation and education	4,685	4,206
Utilities	127,154	136,688
Gas, fuel, and oil	183,635	153,744
Small Equipment Fuel	783	-
Uniforms and clothing	23,216	11,179
Licenses and permits	2,249	2,255
Outside personnel and inmate labor	565,908	561,306
Depreciation	1,168,167	1,007,380
Retainage Payble	274,226	-
Keep America Beautiful	27,500	27,500
Claims & judgments	745	640
Property taxes	1,938	1,911
Small tools and minor equipment	26,352	27,257
Total operating expenses	<u>13,592,599</u>	<u>11,666,710</u>
Operating loss	<u>(9,916,461)</u>	<u>(8,112,954)</u>
Nonoperating revenues		
Property taxes	10,255,367	9,983,537
Cash over/short	(19)	-
Interest income	593,039	241,002
Sale of capital assets	25,358	-
Trade-in allowance on fixed assets	-	160,000
FEMA reimbursement	-	5,430
State disaster reimbursement	-	9,402
Insurance reimbursement	795	3,265
Total nonoperating revenues	<u>10,874,540</u>	<u>10,402,636</u>
Income before contributions and transfers	<u>958,079</u>	<u>2,289,682</u>
Capital contributions	32,351	-
Transfers in	485,768	86,040
Transfers out	(485,768)	(86,040)
Total capital contributions and transfers	<u>32,351</u>	<u>-</u>
Change in net position	990,430	2,289,682
Net position, beginning of year, as restated	<u>21,811,966</u>	<u>19,522,284</u>
Net position, end of year	<u>\$ 22,802,396</u>	<u>\$ 21,811,966</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE
 COMPARATIVE STATEMENTS OF CASH FLOW
 FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash received from customers	\$ 3,647,757	\$ 3,556,338
Cash payments to suppliers for goods and services	(9,113,577)	(9,564,229)
Cash payments to employees for services	<u>(1,753,304)</u>	<u>(1,698,503)</u>
Net cash used by operating activities	<u>(7,219,124)</u>	<u>(7,706,394)</u>
Cash flows from noncapital financing activities:		
Cash received from taxes	10,201,282	9,960,386
FEMA reimbursement		14,832
Insurance reimbursement	<u>795</u>	<u>3,265</u>
Net cash provided by noncapital financing activities	<u>10,202,077</u>	<u>9,978,483</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(3,621,652)	(2,164,153)
Proceeds from sale of equipment	<u>25,359</u>	<u>160,000</u>
Net cash used for capital and related financing activities	<u>(3,596,293)</u>	<u>(2,004,153)</u>
Cash flows from investing activities:		
Interest on investments	593,039	241,002
Purchase of investments	<u>(75,240)</u>	<u>(886,041)</u>
Net cash used by investing activities	<u>517,799</u>	<u>(645,039)</u>
Net (decrease) increase in cash and cash equivalents	(95,541)	(377,103)
Cash and cash equivalents at beginning of year	<u>5,258,119</u>	<u>5,635,222</u>
Cash and cash equivalents at end of year	<u>\$ 5,162,578</u>	<u>\$ 5,258,119</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF CASH FLOW
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ (9,916,461)	\$ (8,112,954)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	1,168,167	1,007,380
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(70,693)	44,819
(Increase) decrease in interfund receivable	27,352	(27,352)
(Increase) decrease in due from other funds	14,960	(14,885)
(Increase) decrease in pension outflow	8,760	(5,637)
Increase (decrease) in pension obligation	37,977	140,908
Increase (decrease) in accrued salaries/fringes	6,367	21,672
Increase (decrease) in accounts payable	1,200,156	164,570
Increase (decrease) in retainage payable	274,225	
Increase (decrease) in accrued sales tax	92	(45)
Increase (decrease) in due to general fund	4,493	(1,403)
Increase (decrease) in pension inflow	(1,425)	(16,571)
Increase (decrease) in long term payables	26,906	(906,896)
Total adjustments	<u>2,697,337</u>	<u>406,560</u>
Net cash used by operating activities	\$ <u>(7,219,124)</u>	\$ <u>(7,706,394)</u>
Noncash Investing, Capital and Financing Activities		
Contributions of capital assets from solid waste grants	\$ <u>32,351</u>	\$ <u>-</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/TIRES
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 79,847	\$ 53,294
Investments	249,087	243,050
Due from state shared revenue	<u>54,298</u>	<u>34,797</u>
Total current assets	<u>383,232</u>	<u>331,141</u>
Non-current assets:		
Capital assets		
Improvements	80,597	80,597
Machinery and equipment	119,165	119,164
Vehicles	<u> </u>	<u>126,329</u>
	199,762	326,090
Less: accumulated depreciation	<u>(119,114)</u>	<u>(235,532)</u>
Total non-current assets	<u>80,648</u>	<u>90,558</u>
Total assets	<u>463,880</u>	<u>421,699</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	<u>9,284</u>	<u>5,660</u>
Total liabilities	<u>9,284</u>	<u>5,660</u>
NET POSITION		
Net investment in capital assets	80,648	90,558
Restricted per state mandate (tires)	<u>373,948</u>	<u>325,481</u>
Total net position	<u>\$ 454,596</u>	<u>\$ 416,039</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/TIRES
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 FOR FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Operating expenses:		
Contracted maintenance	12,659	6,857
Contracted services (tire disposal)	114,665	89,011
Depreciation	<u>9,910</u>	<u>8,470</u>
Total operating expenses	<u>137,234</u>	<u>104,338</u>
Operating loss	<u>(137,234)</u>	<u>(104,338)</u>
Nonoperating revenues:		
Local government - tires	169,691	125,853
Interest income	<u>6,100</u>	<u>3,661</u>
Total nonoperating revenues	<u>175,791</u>	<u>129,514</u>
Income before contributions and transfers	<u>38,557</u>	<u>25,176</u>
Change in net position	38,557	25,176
Net position, beginning of year	<u>416,039</u>	<u>390,863</u>
Net position, end of year	<u>\$ 454,596</u>	<u>\$ 416,039</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE/TIRES
COMPARATIVE STATEMENTS OF CASH FLOW
FOR FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Cash flows from operating activities:		
Cash payments to suppliers for goods and services	\$ (123,700)	\$ (99,654)
Net cash used by operating activities	(123,700)	(99,654)
Cash flows from noncapital financing activities:		
State share revenue	150,190	122,769
Net cash provided by noncapital financing activities	150,190	122,769
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets		(34,561)
Net cash used by capital and related financing activities	-	(34,561)
Cash flows from investing activities:		
Interest on investments	6,100	3,661
Purchase of investments	(6,037)	(3,660)
Net cash provided by investing activities	63	1
Net increase (decrease) in cash and cash equivalents	26,553	(11,445)
Cash and cash equivalents at beginning of year	53,294	64,739
Cash and cash equivalents at end of year	\$ 79,847	\$ 53,294
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ (137,234)	\$ (104,338)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	9,910	8,470
Changes in assets and liabilities:		
(Increase)decrease in due from other funds		7
Increase (decrease) in accounts payable	3,624	(3,772)
Increase (decrease) in due to general fund		(21)
Total adjustments	13,534	4,684
Net cash used by operating activities	\$ (123,700)	\$ (99,654)

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/DHEC GRANTS
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 7,546	\$
Due from DHEC	25,425	36,571
	<u> </u>	<u> </u>
Total assets	<u>32,971</u>	<u>36,571</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	25,000	134
Interfund payable		27,352
Unearned revenue	2,074	75
	<u> </u>	<u> </u>
Total liabilities	<u>27,074</u>	<u>27,561</u>
NET POSITION		
Unrestricted	<u>5,897</u>	<u>9,010</u>
Total net position	<u>\$ 5,897</u>	<u>\$ 9,010</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/DHEC GRANTS
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 FOR FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Operating revenues:		
Compost bin sales	\$ 1,360	\$ 1,560
Total operating revenues	<u>1,360</u>	<u>1,560</u>
Operating expenses:		
Advertising & publicity	27,685	2,339
Technical currency & support		2,259
Operating supplies	9,685	43,023
Building Repair & Maintenance		3,060
Public education supplies	5,393	6,799
Postage		6,318
Conference and meeting expense	1,262	1,036
Small Tools & Equipment	<u>6,299</u>	
Total operating expenses	<u>50,324</u>	<u>64,834</u>
Operating loss	<u>(48,964)</u>	<u>(63,274)</u>
Nonoperating revenues:		
DHEC/SW mgt. grant	<u>45,851</u>	<u>64,961</u>
Total nonoperating revenues	<u>45,851</u>	<u>64,961</u>
Income before contributions	<u>(3,113)</u>	<u>1,687</u>
Change in net position	(3,113)	1,687
Net position, beginning of year	<u>9,010</u>	<u>7,323</u>
Net position, end of year	<u>\$ 5,897</u>	<u>\$ 9,010</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/DHEC GRANTS
 COMPARATIVE STATEMENTS OF CASH FLOW
 FOR FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash received customers	\$ 1,360	\$ 1,560
Cash payments to suppliers for goods and services	<u>(50,811)</u>	<u>(42,558)</u>
Net cash used by operating activities	<u>(49,451)</u>	<u>(40,998)</u>
Cash flows from noncapital financing activities:		
Operating grants received	<u>56,997</u>	<u>33,390</u>
Net cash provided by noncapital financing activities	<u>56,997</u>	<u>33,390</u>
Net increase (decrease) in cash and cash equivalents	7,546	(7,608)
Cash and cash equivalents at beginning of year	<u>-</u>	<u>7,608</u>
Cash and cash equivalents at end of year	<u>\$ 7,546</u>	<u>\$ -</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ <u>(48,964)</u>	\$ <u>(63,274)</u>
Changes in assets and liabilities:		
(Decrease) increase in accounts payable	24,866	(4,866)
Increase (decrease) increase in interfund payable	(27,352)	27,352
(Decrease) Unearned Revenue	<u>1,999</u>	<u>(210)</u>
Total adjustments	<u>(487)</u>	<u>22,276</u>
Net cash used by operating activities	<u>\$ (49,451)</u>	<u>\$ (40,998)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - PELION AIRPORT
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 84,839	\$ 108,252
Investments	505,519	493,268
Accounts receivable	580	547
Due from other funds:		
Internal service fund	-	187
Due from State	198,813	-
Due from Federal Grant	180,751	-
Inventory - aviation fuel	21,708	27,611
Total current assets	<u>992,210</u>	<u>629,865</u>
Non-current assets:		
Capital assets		
Land	190,117	190,117
Buildings	833,811	833,811
Improvements	1,599,815	1,599,815
Machinery & equipment	213,012	213,012
Construction in progress	4,043,906	3,918,132
	6,880,661	6,754,887
Less: accumulated depreciation	<u>(1,873,807)</u>	<u>(1,674,574)</u>
Total non-current assets	<u>5,006,854</u>	<u>5,080,313</u>
Total assets	<u>5,999,064</u>	<u>5,710,178</u>
LIABILITIES		
Current liabilities:		
Accounts payable	5,899	17,711
Airport capital projects payable	53,447	406,434
Unearned revenue	1,518	1,150
Total current liabilities	<u>60,864</u>	<u>425,295</u>
NET POSITION		
Net investment in capital assets	5,006,854	5,080,313
Unrestricted	<u>931,346</u>	<u>204,570</u>
Total net position	<u>\$ 5,938,200</u>	<u>\$ 5,284,883</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - PELION AIRPORT
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Operating revenues:		
Rental income	\$ 45,235	\$ 30,773
Aviation fuel sales	109,721	55,954
Miscellaneous fees, permits & sales	10	10
Total operating revenues	154,966	86,737
Operating expenses:		
Cost of sales and services	109,132	52,525
Contracted maintenance	-	4,450
Contracted services	16,865	-
Professional services	4,067	-
Legal services		300
Technical currency & support	452	-
Operating supplies	203	-
Building repairs & maintenance	4,021	2,374
Small equipment repairs & maintenance	1,030	1,342
Fuel site repairs & maintenance	2,719	665
Building insurance	3,682	3,152
Telephone	228	228
WAN Service Charges	1,199	730
Conference, meeting & training	3,137	1,522
Subscriptions, dues & books	40	40
Utilities	7,712	7,389
Licenses & permits	500	500
Small tools & minor equipment	-	3,817
Depreciation	199,234	224,587
Total operating expenses	354,221	303,621
Operating loss	(199,255)	(216,884)
Nonoperating revenues:		
Interest income	12,314	7,818
Total nonoperating revenues	12,314	7,818
Loss before contributions and transfers	(186,941)	(209,066)
Capital contributions	815,258	2,962,192
Transfers in	25,000	50,000
Total capital contributions and transfers	840,258	3,012,192
Change in net position	653,317	2,803,126
Net position, beginning of year	5,284,883	2,481,757
Net position, end of year	\$ 5,938,200	\$ 5,284,883

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - PELION AIRPORT
 COMPARATIVE STATEMENTS OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash received from customers	\$ 154,933	\$ 86,192
Cash payments to suppliers and employees	<u>(513,328)</u>	<u>312,601</u>
Net cash (used) provided by operating activities	<u>(358,395)</u>	<u>398,793</u>
Cash flows from noncapital financing activities:		
Miscellaneous revenue	<u>-</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:		
Federal funds (FAA) received	435,693	2,962,192
Transfer from general fund	25,000	50,000
Acquisition and construction of capital assets	<u>(125,774)</u>	<u>(3,736,665)</u>
Net cash (used) provided by capital and related financing activities	<u>334,919</u>	<u>(724,473)</u>
Cash flows from investing activities:		
Interest on investments	12,314	7,818
Sale (purchase) of investments	<u>(12,251)</u>	<u>107,182</u>
Net cash used by investing activities	<u>63</u>	<u>115,000</u>
Net decrease in cash and cash equivalents	(23,413)	(210,680)
Cash and cash equivalents at beginning of year	<u>108,252</u>	<u>318,932</u>
Cash and cash equivalents at end of year	<u>\$ 84,839</u>	<u>\$ 108,252</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - PELION AIRPORT
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Reconciliation of operating loss to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(199,255)</u>	\$ <u>(216,884)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	199,234	224,587
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(33)	(360)
Decrease (increase) in due from other funds	187	(186)
Decrease (increase) in inventory	5,903	(2,234)
(Decrease) increase in accounts payable	(364,799)	394,412
(Decrease) increase in unearned revenue	<u>368</u>	<u>(542)</u>
Total adjustments	<u>(159,140)</u>	<u>615,677</u>
Net cash provided by operating activities	\$ <u><u>(358,395)</u></u>	\$ <u><u>398,793</u></u>

Internal Service Funds

Internal service funds are used to account for the financing of goods or service provided by one department or agency to other departments or agencies of the government units, on a cost reimbursement basis.

Employee Insurance – This fund is used to account for the accumulation of insurance premiums, and the payments of employee health insurance claims, life insurance premiums, and associated administrative costs.

Post-Employee Insurance – This fund is used to account for the accumulation of insurance employer contributions, the reimbursement of premiums of employee health insurance, and associated administrative costs for the defined contribution plan.

Worker’s Compensation – This fund is used to account for the accumulation of employer contributions and the payments of worker’s compensation insurance claims, insurance premiums, and safety management services.

Risk Management – This fund is used to account for the expenses incurred by personnel in overseeing incidents and minimizing risks for the County.

Motor Pool – This fund is used to account for the rental of motor vehicles by other departments and the related costs of those vehicles.

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

ASSETS	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2019	2018
Current assets:							
Cash and cash equivalents	\$ 6,899,743	\$ 11,383,458	\$ 1,222,134	\$ 9,305	\$ 40,779	\$ 19,555,419	\$ 10,824,121
Investments	5,463,475	8,068,437	6,581,867	140,990	822,560	21,077,329	28,606,482
Accounts receivable	160,634		110,430			271,064	266,402
Due from other funds:							
General fund					1,322	1,322	3,275
Special revenue funds					2	2	11
Total current assets	12,523,852	19,451,895	7,914,431	150,295	864,663	40,905,136	39,700,291
Non-current assets:							
Capital assets:							
Vehicles					284,818	284,818	284,818
	-	-	-	-	284,818	284,818	284,818
Less: accumulated depreciation	-	-	-	-	(234,032)	(234,032)	(199,811)
Total non-current assets	-	-	-	-	50,786	50,786	85,007
Total assets	12,523,852	19,451,895	7,914,431	150,295	915,449	40,955,922	39,785,298
Deferred outflows of resources							
Deferred pension outflows	-	-	-	46,902	-	46,902	47,817
Total assets and deferred outflows of resources	12,523,852	19,451,895	7,914,431	197,197	915,449	41,002,824	39,833,115
LIABILITIES							
Current liabilities (payable from current assets):							
Accounts payable	7,771		420,320	586	609	429,286	111,108
Accrued wages				4,299		4,299	4,190
Compensated absences				1,815		1,815	4,296
Accrued employer contributions				1,027		1,027	966
Accrued sales tax				(7)		(7)	(7)
Insurance claims due	1,215,356					1,215,356	914,723
Due to other funds:							
General fund					886	886	1,653
Total current liabilities (payable from current assets)	1,223,127	-	420,320	7,720	1,495	1,652,662	1,036,929
Total liabilities	1,223,127	-	420,320	7,720	1,495	1,652,662	1,036,929
Non-current liabilities:							
Pension liability	-	-	-	356,719	-	356,719	353,424
Total non-current liabilities	-	-	-	356,719	-	356,719	353,424
Deferred inflows of resources							
Deferred pension inflows	-	-	-	4,100	-	4,100	4,223
Total liabilities and deferred inflows of resources	1,223,127	-	420,320	368,539	1,495	2,013,481	1,394,576
NET POSITION							
Net investment in capital assets					50,786	50,786	85,007
Unrestricted - unfunded pension liability				(313,917)		(313,917)	(309,830)
Unrestricted	11,300,725	19,451,895	7,494,111	142,575	863,168	39,252,474	38,663,362
Total net position	\$ 11,300,725	\$ 19,451,895	\$ 7,494,111	\$ (171,342)	\$ 913,954	\$ 38,989,343	\$ 38,438,539

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2019	2018
Operating revenues:							
Employer contributions	\$ 11,515,673	\$ 1,135,277	\$ 2,876,201	\$	\$	\$ 15,527,151	\$ 14,980,993
Employee contributions	3,411,383					3,411,383	3,377,838
Other premiums	577,559					577,559	524,447
Cobra premiums	27,020					27,020	43,120
Employer subsidy - post employment	259,920					259,920	265,812
Employee life insurance	185,445					185,445	184,438
Employee dental insurance	255,493					255,493	244,004
Insurance reimbursements	124,469					124,469	80,722
Stop-loss insurance	168,533					168,533	321,858
Charges for sales and services					29,255	29,255	35,979
Total operating revenues	16,525,495	1,135,277	2,876,201	-	29,255	20,566,228	20,059,211
Operating expenses:							
Salaries and wages				109,360		109,360	108,145
Payroll fringes				44,527		44,527	49,281
Office supplies	188			245		433	383
Duplicating				229		229	5
Operating supplies						-	58
Safety supplies			4,485			4,485	918
Building insurance	364			33		397	331
General tort liability insurance				112		112	98
Surety bonds						-	11
Communication charges				1,362		1,362	1,441
Postage						-	7
Training and travel	2,767		3,353	1,135		7,255	7,617
Subscriptions, dues & books				465		465	1,990
Personal mileage reimbursement				327		327	-
Motor pool reimbursement						-	393
Utilities	4,229			984		5,213	6,582
Claims and judgements						-	228
Physical fitness program	850					850	7,145
Medical services	1,249,057					1,249,057	1,180,446
Actuarial services	3,500					3,500	8,000
Pharmaceuticals	47,437					47,437	55,663
Telephone	2,982					2,982	1,001
WAN services charges	1,359					1,359	1,217
Background history screening			14,988			14,988	13,126
Health screening	23,027					23,027	21,761
Driver history screening			2,816			2,816	2,095
Safety management services			20,426			20,426	-
Drug testing services			18,739			18,739	17,052
Workers comp insurance claims			1,533,975			1,533,975	1,291,993
SC workers compensation taxes			40,596			40,596	32,106
2nd injury assessments						-	57,029
Workers comp insurance premiums			705,619			705,619	722,739
Vehicle repairs and maintenance					2,971	2,971	3,049
Vehicle insurance					6,890	6,890	6,360
GPS monitoring charges					2,729	2,729	2,387
Gas, fuel, and oil					5,600	5,600	6,263
Insurance Claims	11,970,371					11,970,371	10,361,090
Administration cost	478,456					478,456	359,477
Compliance testing	2,040					2,040	1,990
Online benefit system	31,383					31,383	32,865
Life insurance premium	350,326					350,326	336,658
Stop - loss insurance premium	629,120					629,120	588,577
AdvancePCS prescription claims	3,031,864					3,031,864	2,819,059
Healthcare reform fees	9,056					9,056	14,745
Insurance reimbursement to employee		434,238				434,238	378,263
Wellness program incentives	116,250					116,250	110,000
Depreciation					34,221	34,221	42,776
Small tools & minor equipment				439		439	1,022
Total operating expenses	17,954,626	434,238	2,344,997	159,218	52,411	20,945,490	18,653,442
Operating income (loss)	(1,429,131)	701,039	531,204	(159,218)	(23,156)	(379,262)	1,405,769
Nonoperating revenues (expenses):							
Interest (net of increase (decrease) in the fair value of investments)	272,190	443,683	192,684	3,036	18,473	930,066	310,016
Sale of capital assets						-	10,000
Total nonoperating revenues (expenses)	272,190	443,683	192,684	3,036	18,473	930,066	320,016
Income (loss) before contributions and transfers	(1,156,941)	1,144,722	723,888	(156,182)	(4,683)	550,804	1,725,785
Transfer in				172,894		172,894	160,844
Transfer out			(172,894)			(172,894)	(160,844)
Total contributions and transfers	-	-	(172,894)	172,894	-	-	-
Change in net position	(1,156,941)	1,144,722	550,994	16,712	(4,683)	550,804	1,725,785
Net position, beginning of year	12,457,666	18,307,173	6,943,117	(188,054)	918,637	38,438,539	36,712,754
Net position, end of year	\$ 11,300,725	\$ 19,451,895	\$ 7,494,111	\$ (171,342)	\$ 913,954	\$ 38,989,343	\$ 38,438,539

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)

	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2019	2018
Cash flows from operating activities:							
Cash received from customers	\$ 4,746,770	\$	\$	\$	\$	\$ 4,746,770	\$ 5,036,454
Cash received from interfund services provided & used	11,775,593	1,135,277	2,874,671		31,219	15,816,760	15,002,009
Cash payments to suppliers for goods and services	(17,668,926)	(434,238)	(2,012,256)	(157,030)	(18,999)	(20,291,449)	(18,867,067)
Net cash provided (used) by operating activities	(1,146,563)	701,039	862,415	(157,030)	12,220	272,081	1,171,396
Cash flows from noncapital financing activities:							
Transfer in				172,894		172,894	160,844
Transfer out			(172,894)			(172,894)	(160,844)
Net cash provided (used) by noncapital financing activities:	-	-	(172,894)	172,894	-	-	-
Cash flows from capital and related financing activities:							
Acquisition and construction of capital assets					-	-	(51,630)
Proceeds from sale of equipment					-	-	10,000
Net cash used for capital and related financing activities	-	-	-	-	-	-	(41,630)
Cash flows from investing activities:							
Receipt of interest (net increase (decrease) in the fair value of investments)	272,190	443,683	192,684	3,036	18,471	930,064	310,016
Proceeds from sale of investments	4,953,580	2,776,298				7,729,878	-
Purchase of investments	-		(44,279)	(13,010)	(143,436)	(200,725)	(2,459,607)
Net cash provided (used) by investing activities	5,225,770	3,219,981	148,405	(9,974)	(124,965)	8,459,217	(2,149,591)
Net increase (decrease) in cash and cash equivalents	4,079,207	3,921,020	837,926	5,890	(112,745)	8,731,298	(1,019,825)
Cash and cash equivalents at beginning of the year	2,820,536	7,462,438	384,208	3,415	153,524	10,824,121	11,843,946
Cash and cash equivalents at end of the year	\$ 6,899,743	\$ 11,383,458	\$ 1,222,134	\$ 9,305	\$ 40,779	\$ 19,555,419	\$ 10,824,121
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	\$ (1,429,131)	\$ 701,039	\$ 531,204	\$ (159,218)	\$ (23,156)	\$ (379,262)	\$ 1,405,769
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation					34,221	34,221	42,776
Changes in assets and liabilities:							
(Increase) decrease in accounts receivable	(3,132)		(1,530)			(4,662)	(23,327)
Decrease in pension obligation				4,087		4,087	10,440
Decrease (increase) in due from other funds					1,964	1,964	2,579
Increase (decrease) in accounts payable	(14,933)		332,741	(1,899)	(42)	315,867	(32,164)
Increase (decrease) in insurance claims due	300,633					300,633	(227,253)
Increase (decrease) in due to other funds					(767)	(767)	(7,424)
Total adjustments	282,568	-	331,211	2,188	35,376	651,343	(234,373)
Net cash provided (used) by operating activities	\$ (1,146,563)	\$ 701,039	\$ 862,415	\$ (157,030)	\$ 12,220	\$ 272,081	\$ 1,171,396

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 6,899,743	\$ 2,820,536
Investments	5,463,475	10,417,055
Accounts receivable	<u>160,634</u>	<u>157,502</u>
Total assets	<u>12,523,852</u>	<u>13,395,093</u>
 LIABILITIES		
Current liabilities:		
Accounts payable	7,771	22,704
Insurance claims due	<u>1,215,356</u>	<u>914,723</u>
Total liabilities	<u>1,223,127</u>	<u>937,427</u>
 NET POSITION		
Unrestricted	<u>11,300,725</u>	<u>12,457,666</u>
Total net position	<u>\$ 11,300,725</u>	<u>\$ 12,457,666</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Operating revenues:		
Employer contributions	\$ 11,515,673	\$ 11,138,779
Employee contributions	3,411,383	3,377,838
Other premiums	577,559	524,447
Cobra premiums	27,020	43,120
Employer subsidy - post employment	259,920	265,812
Employee life insurance	185,445	184,438
Employee dental insurance	255,493	244,004
Insurance reimbursements	124,469	80,722
Stop-loss insurance	168,533	321,858
	<u>16,525,495</u>	<u>16,181,018</u>
Operating expenses:		
Physical fitness program	850	7,145
Health screening services	23,027	21,761
Medical services	1,249,057	1,180,446
Actuarial services	3,500	8,000
Office Supplies	188	-
Pharmaceuticals	47,437	55,663
Building insurance	364	303
Telephone	2,982	1,001
WAN service charges	1,359	1,217
Conference & meeting expense	2,767	1,530
Utilities - auxiliary admin building	4,229	5,336
Life insurance premium	350,326	336,658
Stop-loss insurance premiums	629,120	588,577
AdvancePCS prescription claims	3,031,864	2,819,059
Health care reform fees	9,056	14,745
Medical insurance claims	11,305,263	9,765,041
Dental insurance claims	665,108	596,049
Medical administration costs	411,615	297,187
Dental administration costs	28,014	27,690
HRA/HSA administration costs	26,189	22,379
Cobra administration costs	12,638	12,221
Compliance testing	2,040	1,990
Online benefit system	31,383	32,865
Wellness program incentives	116,250	110,000
Small tools & minor equipment	-	917
	<u>17,954,626</u>	<u>15,907,780</u>
Operating income	<u>(1,429,131)</u>	<u>273,238</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Nonoperating revenues:		
Investment interest (net decrease in the fair value of investments)	<u>272,190</u>	<u>113,909</u>
Total nonoperating revenues	<u>272,190</u>	<u>113,909</u>
Income (loss) before contributions and transfers	(1,156,941)	387,147
Transfers in (out)	<u>-</u>	<u>-</u>
Total contributions and transfers	<u>-</u>	<u>-</u>
Change in net position	(1,156,941)	387,147
Net position, beginning of year	<u>12,457,666</u>	<u>12,070,519</u>
Net position, end of year	<u>\$ 11,300,725</u>	<u>\$ 12,457,666</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash received from users	\$ 4,746,770	\$ 5,036,454
Cash received from interfund services provided & used	11,775,593	11,138,779
Cash paid to insurance suppliers and employees	<u>(17,668,926)</u>	<u>(16,151,909)</u>
Net cash provided (used) by operating activities	<u>(1,146,563)</u>	<u>23,324</u>
Cash flows from noncapital financing activities:		
Transfer in	<u>-</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>
Cash flows from investing activities:		
Interest on investments (net decrease in the fair value of investments)	272,190	113,909
Sale of investments	4,953,580	-
Purchase of investments	<u>-</u>	<u>(344,263)</u>
Net cash provided (used) by investing activities	<u>5,225,770</u>	<u>(230,354)</u>
Net (decrease) increase in cash and cash equivalents	4,079,207	(207,030)
Cash and cash equivalents at beginning of year	<u>2,820,536</u>	<u>3,027,566</u>
Cash and cash equivalents at end of year	<u>\$ 6,899,743</u>	<u>\$ 2,820,536</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(1,429,131)</u>	\$ <u>273,238</u>
Changes in assets and liabilities:		
Increase in accounts receivable	(3,132)	(5,785)
Decrease in accounts payable	(14,933)	(16,876)
(Decrease) increase in insurance claims due	<u>300,633</u>	<u>(227,253)</u>
Total adjustments	<u>282,568</u>	<u>(249,914)</u>
Net cash provided (used) by operating activities	\$ <u><u>(1,146,563)</u></u>	\$ <u><u>23,324</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 INTERNAL SERVICE FUND
 POST EMPLOYMENT INSURANCE
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 11,383,458	\$ 7,462,438
Investments	<u>8,068,437</u>	<u>10,844,735</u>
Total assets	<u>19,451,895</u>	<u>18,307,173</u>
 LIABILITIES		
Current liabilities:		
Total liabilities	<u>-</u>	<u>-</u>
 NET POSITION		
Unrestricted	<u>19,451,895</u>	<u>18,307,173</u>
Total net position	<u>\$ 19,451,895</u>	<u>\$ 18,307,173</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 INTERNAL SERVICE FUND
 POST EMPLOYMENT INSURANCE
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Operating revenues:		
Employer contributions	\$ 1,135,277	\$ 1,098,121
Total operating revenues	<u>1,135,277</u>	<u>1,098,121</u>
Operating expenses:		
Insurance reimbursement to employee	<u>434,238</u>	<u>378,263</u>
Total operating expenses	<u>434,238</u>	<u>378,263</u>
Operating income	<u>701,039</u>	<u>719,858</u>
Nonoperating revenues:		
Investment interest	<u>443,683</u>	<u>130,616</u>
Total nonoperating revenues	<u>443,683</u>	<u>130,616</u>
Income before contributions and transfers	1,144,722	850,474
Transfers out	<u>-</u>	<u>-</u>
Total contributions and transfers	<u>-</u>	<u>-</u>
Change in net position	1,144,722	850,474
Net position, beginning of year	<u>18,307,173</u>	<u>17,456,699</u>
Net position, end of year	<u>\$ 19,451,895</u>	<u>\$ 18,307,173</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
POST EMPLOYMENT INSURANCE
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 1,135,277	\$ 1,098,121
Cash paid to insurance suppliers and employees	<u>(434,238)</u>	<u>(378,263)</u>
Net cash provided by operating activities	<u>701,039</u>	<u>719,858</u>
Cash flows from noncapital financing activities:		
Transfer out	<u>-</u>	<u>-</u>
Net cash used by noncapital financing activities	<u>-</u>	<u>-</u>
Cash flows from investing activities:		
Interest on investments	443,683	130,616
Sale of investments	2,776,298	-
Purchase of investments	<u>-</u>	<u>(1,577,665)</u>
Net cash (used) provided by investing activities	<u>3,219,981</u>	<u>(1,447,049)</u>
Net increase (decrease) in cash and cash equivalents	3,921,020	(727,191)
Cash and cash equivalents at beginning of year	<u>7,462,438</u>	<u>8,189,629</u>
Cash and cash equivalents at end of year	<u>\$ 11,383,458</u>	<u>\$ 7,462,438</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ <u>701,039</u>	\$ <u>719,858</u>
Changes in assets and liabilities:		
Total adjustments	<u>-</u>	<u>-</u>
Net cash provided by operating activities	<u>\$ 701,039</u>	<u>\$ 719,858</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 INTERNAL SERVICE FUND
 WORKERS COMPENSATION
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,222,134	\$ 384,208
Investments	6,581,867	6,537,588
Accounts receivable	<u>110,430</u>	<u>108,900</u>
Total assets	<u>7,914,431</u>	<u>7,030,696</u>
 LIABILITIES		
Current liabilities:		
Accounts payable	<u>420,320</u>	<u>87,579</u>
Total liabilities	<u>420,320</u>	<u>87,579</u>
 NET POSITION		
Unrestricted	<u>7,494,111</u>	<u>6,943,117</u>
Total net position	<u>\$ 7,494,111</u>	<u>\$ 6,943,117</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
WORKERS COMPENSATION
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Operating revenues:		
Employer contributions	\$ 2,876,201	\$ 2,744,093
Total operating revenues	<u>2,876,201</u>	<u>2,744,093</u>
Operating expenses:		
Background history screening	14,988	13,126
Driver history screening	2,816	2,095
Safety management services	20,426	-
Drug testing services	18,739	17,052
Safety supplies	4,485	918
Conference, meeting & training	3,353	4,019
Workers compensation insurance claims	1,533,975	1,291,993
SC workers compensation taxes	40,596	32,106
2nd injury assessments	-	57,029
Workers compensation insurance premiums	<u>705,619</u>	<u>722,739</u>
Total operating expenses	<u>2,344,997</u>	<u>2,141,077</u>
Operating income	<u>531,204</u>	<u>603,016</u>
Nonoperating revenues:		
Investment interest (net increase in the fair value of investments)	<u>192,684</u>	<u>53,422</u>
Total nonoperating revenues	<u>192,684</u>	<u>53,422</u>
Income before contributions and transfers	<u>723,888</u>	<u>656,438</u>
Transfer out	<u>(172,894)</u>	<u>(160,844)</u>
Change in net position	550,994	495,594
Net position, beginning of year	<u>6,943,117</u>	<u>6,447,523</u>
Net position, end of year	<u>\$ 7,494,111</u>	<u>\$ 6,943,117</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
WORKERS COMPENSATION
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 2,874,671	\$ 2,726,551
Cash paid to insurance suppliers and employees	<u>(2,012,256)</u>	<u>(2,153,809)</u>
Net cash provided by operating activities	<u>862,415</u>	<u>572,742</u>
Cash flows from noncapital financing activities:		
Transfer out	<u>(172,894)</u>	<u>(160,844)</u>
Net cash used by noncapital financing activities	<u>(172,894)</u>	<u>(160,844)</u>
Cash flows from investing activities:		
Interest on investments (net increase in the fair value of investments)	192,684	53,422
Purchase of investments	<u>(44,279)</u>	<u>(510,610)</u>
Net cash provided (used) by investing activities	<u>148,405</u>	<u>(457,188)</u>
Net increase (decrease) in cash and cash equivalents	837,926	(45,290)
Cash and cash equivalents at beginning of year	<u>384,208</u>	<u>429,498</u>
Cash and cash equivalents at end of year	<u>\$ 1,222,134</u>	<u>\$ 384,208</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
WORKERS COMPENSATION
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ <u>531,204</u>	\$ <u>603,016</u>
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(1,530)	(17,542)
Increase (decrease) in accounts payable	<u>332,741</u>	<u>(12,732)</u>
Total adjustments	<u>331,211</u>	<u>(30,274)</u>
Net cash provided by operating activities	\$ <u><u>862,415</u></u>	\$ <u><u>572,742</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 9,305	\$ 3,415
Investments	<u>140,990</u>	<u>127,980</u>
Total current assets	<u>150,295</u>	<u>131,395</u>
Deferred outflows of resources		
Deferred pension outflows	<u>46,902</u>	<u>47,817</u>
Total assets and deferred outflows of resources	<u>197,197</u>	<u>179,212</u>
LIABILITIES		
Current liabilities:		
Accounts payable	586	174
Accrued wages	4,299	4,190
Compensated absences due within one year	1,815	4,296
Accrued employer contributions	1,027	966
Accrued sales tax	<u>(7)</u>	<u>(7)</u>
Total current liabilities	<u>7,720</u>	<u>9,619</u>
Non-current liabilities:		
Pension liability	<u>356,719</u>	<u>353,424</u>
Total non-current liabilities	<u>356,719</u>	<u>353,424</u>
Deferred inflows of resources		
Deferred pension inflows	<u>4,100</u>	<u>4,223</u>
Total liabilities and deferred inflows of resources	<u>368,539</u>	<u>367,266</u>
NET POSITION		
Unrestricted - unfunded pension liability	(313,917)	(309,830)
Unrestricted	<u>142,575</u>	<u>121,776</u>
Total net position	<u>\$ (171,342)</u>	<u>\$ (188,054)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Operating revenues:	\$ -	\$ -
Total operating revenues	<u>-</u>	<u>-</u>
Operating expenses:		
Salaries and wages	109,360	108,145
Payroll fringes	44,527	49,281
Office supplies	245	383
Duplicating	229	5
Operating supplies	-	58
Building insurance	33	28
General tort liability insurance	112	98
Surety Bond	-	11
Communication charges	1,362	1,441
Postage	-	7
Training and travel	1,135	2,068
Subscriptions, dues & books	465	1,990
Personal mileage reimbursement	327	-
Motor pool reimbursement	-	393
Utilities	984	1,246
Claims & judgements	-	228
Small tools & minor equipment	439	-
Total operating expenses	<u>159,218</u>	<u>165,382</u>
Operating loss	<u>(159,218)</u>	<u>(165,382)</u>
Nonoperating revenues:		
Investment interest	<u>3,036</u>	<u>1,839</u>
Total nonoperating revenues	<u>3,036</u>	<u>1,839</u>
Loss before contributions and transfers	<u>(156,182)</u>	<u>(163,543)</u>
Transfers in	<u>172,894</u>	<u>160,844</u>
Change in net position	16,712	(2,699)
Net position, beginning of the year	<u>(188,054)</u>	<u>(185,355)</u>
Net position, end of year	<u>\$ (171,342)</u>	<u>\$ (188,054)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash paid to suppliers and employees	\$ <u>(157,030)</u>	\$ <u>(158,313)</u>
Net cash (used) by operating activities	<u>(157,030)</u>	<u>(158,313)</u>
Cash flows from noncapital financing activities:		
Transfer in	<u>172,894</u>	<u>160,844</u>
Net cash provided by noncapital financing activities	<u>172,894</u>	<u>160,844</u>
Cash flows from investing activities:		
Interest on investments	3,036	1,839
Purchase of investments	<u>(13,010)</u>	<u>(16,839)</u>
Net cash used by investing activities	<u>(9,974)</u>	<u>(15,000)</u>
Net increase (decrease) in cash and cash equivalents	5,890	(12,469)
Cash and cash equivalents at beginning of year	<u>3,415</u>	<u>15,884</u>
Cash and cash equivalents at end of year	<u>\$ 9,305</u>	<u>\$ 3,415</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Reconciliation of operating loss to net cash used by operating activities:		
Operating loss	\$ <u>(159,218)</u>	\$ <u>(165,382)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Changes in assets and liabilities:		
Decrease in net pension obligation	4,087	10,440
Increase (decrease) in accounts payable and other accrued liabilities	(1,899)	(3,106)
Increase in due to other funds	<u>-</u>	<u>(265)</u>
Total adjustments	<u>2,188</u>	<u>7,069</u>
Net cash used by operating activities	\$ <u><u>(157,030)</u></u>	\$ <u><u>(158,313)</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
MOTOR POOL
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 40,779	\$ 153,524
Investments	822,560	679,124
Due from other funds:		
General fund	1,322	3,275
Special revenue fund	2	11
Total current assets	<u>864,663</u>	<u>835,934</u>
Non-current assets:		
Capital assets:		
Vehicles	284,818	284,818
Less: accumulated depreciation	<u>(234,032)</u>	<u>(199,811)</u>
Total non-current assets	<u>50,786</u>	<u>85,007</u>
Total assets	<u>915,449</u>	<u>920,941</u>
LIABILITIES		
Current liabilities:		
Accounts payable	609	651
Due to other funds:		
General fund	<u>886</u>	<u>1,653</u>
Total current liabilities	<u>1,495</u>	<u>2,304</u>
NET POSITION		
Net investment in capital assets	50,786	85,007
Unrestricted	<u>863,168</u>	<u>833,630</u>
Total net position	<u>\$ 913,954</u>	<u>\$ 918,637</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 INTERNAL SERVICE FUND
 MOTOR POOL
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Operating revenues:		
Motor fees	\$ 29,255	\$ 35,979
Total operating revenues	<u>29,255</u>	<u>35,979</u>
Operating expenses:		
Vehicle repairs and maintenance	2,971	3,049
Vehicle insurance	6,890	6,360
GPS monitoring charges	2,729	2,387
Gas, fuel, and oil	5,600	6,263
Depreciation	34,221	42,776
Small tools and minor equipment	<u>-</u>	<u>105</u>
Total operating expenses	<u>52,411</u>	<u>60,940</u>
Operating income	<u>(23,156)</u>	<u>(24,961)</u>
Nonoperating revenues:		
Investment interest	18,473	10,230
Gain on sale of capital assets	<u>-</u>	<u>10,000</u>
Total nonoperating revenues	<u>18,473</u>	<u>20,230</u>
Income before contributions and transfers	<u>(4,683)</u>	<u>(4,731)</u>
Change in net position	(4,683)	(4,731)
Net position, beginning of year	<u>918,637</u>	<u>923,368</u>
Net position, end of year	<u>\$ 913,954</u>	<u>\$ 918,637</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
MOTOR POOL
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 31,219	\$ 38,558
Cash payments to suppliers for goods and services	<u>(19,001)</u>	<u>(24,773)</u>
Net cash provided by operating activities	<u>12,218</u>	<u>13,785</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	-	(51,630)
Proceeds from sale of equipment	<u>-</u>	<u>10,000</u>
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(41,630)</u>
Cash flows from investing activities:		
Receipt of interest	18,473	10,230
Purchase of investments	<u>(143,436)</u>	<u>(10,230)</u>
Net cash provided by investing activities	<u>(124,963)</u>	<u>-</u>
Net (decrease) increase in cash and cash equivalents	(112,745)	(27,845)
Cash and cash equivalents at beginning of year	<u>153,524</u>	<u>181,369</u>
Cash and cash equivalents at end of year	<u>\$ 40,779</u>	<u>\$ 153,524</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
MOTOR POOL
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(23,156)</u>	\$ <u>(24,961)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	34,221	42,776
Changes in assets and liabilities:		
Decrease (increase) in due from other funds	1,962	2,579
Increase (decrease) in accounts payable	(42)	550
Increase (decrease) in due to other funds	<u>(767)</u>	<u>(7,159)</u>
Total adjustments	<u>35,374</u>	<u>38,746</u>
Net cash provided by operating activities	\$ <u><u>12,218</u></u>	\$ <u><u>13,785</u></u>

Agency Funds

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Agency Funds –

Taxing Entities – There are thirty-five different funds established to account for property taxes handled by the County Treasurer on behalf of the respective taxing entities. These include various funds for school districts, municipalities, and other taxing authorities.

Escrow Funds – There are twenty different funds established to account for funds held in escrow by the County for the respective programs.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Lexington School District 1</u>				
ASSETS				
Cash and cash equivalents	\$ 1,651,124	\$ 430,760,980	\$ 430,317,974	\$ 2,094,130
Investments	63,123,803	118,837,477	63,123,803	118,837,477
Property taxes receivable	8,564,209	17,113,429	16,372,815	9,304,823
	<u>\$ 73,339,136</u>	<u>\$ 566,711,886</u>	<u>\$ 509,814,592</u>	<u>\$ 130,236,430</u>
LIABILITIES				
Due to taxing unit	<u>\$ 73,339,136</u>	<u>\$ 566,711,886</u>	<u>\$ 509,814,592</u>	<u>\$ 130,236,430</u>
 <u>Lexington School District 2</u>				
ASSETS				
Cash and cash equivalents	\$ 836,442	\$ 229,802,999	\$ 229,806,029	\$ 833,412
Investments	103,223,002	44,901,831	103,223,001	44,901,832
Property taxes receivable	3,430,740	7,062,730	6,404,900	4,088,570
	<u>\$ 107,490,184</u>	<u>\$ 281,767,560</u>	<u>\$ 339,433,930</u>	<u>\$ 49,823,814</u>
LIABILITIES				
Due to taxing unit	<u>\$ 107,490,184</u>	<u>\$ 281,767,560</u>	<u>\$ 339,433,930</u>	<u>\$ 49,823,814</u>
 <u>Lexington School District 3</u>				
ASSETS				
Cash and cash equivalents	\$ 47,158	\$ 36,664,576	\$ 36,654,173	\$ 57,561
Investments	3,497,006	4,824,306	3,497,006	4,824,306
Property taxes receivable	625,534	1,266,894	1,214,929	677,499
	<u>\$ 4,169,698</u>	<u>\$ 42,755,776</u>	<u>\$ 41,366,108</u>	<u>\$ 5,559,366</u>
LIABILITIES				
Due to taxing unit	<u>\$ 4,169,698</u>	<u>\$ 42,755,776</u>	<u>\$ 41,366,108</u>	<u>\$ 5,559,366</u>
 <u>Lexington School District 4</u>				
ASSETS				
Cash and cash equivalents	\$ 320,518	\$ 67,699,231	\$ 67,661,399	\$ 358,350
Investments	26,090,895	11,154,306	26,090,895	11,154,306
Property taxes receivable	1,158,079	2,324,245	2,180,245	1,302,079
	<u>\$ 27,569,492</u>	<u>\$ 81,177,782</u>	<u>\$ 95,932,539</u>	<u>\$ 12,814,735</u>
LIABILITIES				
Due to taxing unit	<u>\$ 27,569,492</u>	<u>\$ 81,177,782</u>	<u>\$ 95,932,539</u>	<u>\$ 12,814,735</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Lexington School District 5</u>				
ASSETS				
Cash and cash equivalents	\$ 1,228,545	\$ 230,546,926	\$ 230,762,383	\$ 1,013,088
Investments	23,463,457	30,670,024	23,463,560	30,669,921
Property taxes receivable	3,792,521	8,053,693	7,471,817	4,374,397
	<u>\$ 28,484,523</u>	<u>\$ 269,270,643</u>	<u>\$ 261,697,760</u>	<u>\$ 36,057,406</u>
LIABILITIES				
Due to taxing unit	<u>\$ 28,484,523</u>	<u>\$ 269,270,643</u>	<u>\$ 261,697,760</u>	<u>\$ 36,057,406</u>
 <u>Town of Batesburg-Leesville</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,546,950	\$ 1,546,950	\$ -
Property taxes receivable	77,751	181,373	168,861	90,263
	<u>\$ 77,751</u>	<u>\$ 1,728,323</u>	<u>\$ 1,715,811</u>	<u>\$ 90,263</u>
LIABILITIES				
Due to taxing unit	<u>\$ 77,751</u>	<u>\$ 1,728,323</u>	<u>\$ 1,715,811</u>	<u>\$ 90,263</u>
	<u>\$ 77,751</u>	<u>\$ 1,728,323</u>	<u>\$ 1,715,811</u>	<u>\$ 90,263</u>
 <u>City of Cayce</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,430,569	\$ 3,430,569	\$ -
Property taxes receivable	117,167	237,837	215,103	139,901
	<u>\$ 117,167</u>	<u>\$ 3,668,406</u>	<u>\$ 3,645,672</u>	<u>\$ 139,901</u>
LIABILITIES				
Due to taxing unit	<u>\$ 117,167</u>	<u>\$ 3,668,406</u>	<u>\$ 3,645,672</u>	<u>\$ 139,901</u>
	<u>\$ 117,167</u>	<u>\$ 3,668,406</u>	<u>\$ 3,645,672</u>	<u>\$ 139,901</u>
 <u>Town of Chapin</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 180,375	\$ 180,375	\$ -
Property taxes receivable	6,994	14,377	11,126	10,245
	<u>\$ 6,994</u>	<u>\$ 194,752</u>	<u>\$ 191,501</u>	<u>\$ 10,245</u>
LIABILITIES				
Due to taxing unit	<u>\$ 6,994</u>	<u>\$ 194,752</u>	<u>\$ 191,501</u>	<u>\$ 10,245</u>
	<u>\$ 6,994</u>	<u>\$ 194,752</u>	<u>\$ 191,501</u>	<u>\$ 10,245</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Town of Gilbert</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 8,349	\$ 8,349	\$ -
Property taxes receivable	811	1,502	1,477	836
	<u>\$ 811</u>	<u>\$ 9,851</u>	<u>\$ 9,826</u>	<u>\$ 836</u>
LIABILITIES				
Due to taxing unit	\$ 811	\$ 9,851	\$ 9,826	\$ 836
	<u>\$ 811</u>	<u>\$ 9,851</u>	<u>\$ 9,826</u>	<u>\$ 836</u>
<u>Town of Lexington</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,909,461	\$ 3,909,461	\$ -
Property taxes receivable	144,221	273,270	273,657	143,834
	<u>\$ 144,221</u>	<u>\$ 4,182,731</u>	<u>\$ 4,183,118</u>	<u>\$ 143,834</u>
LIABILITIES				
Due to taxing unit	\$ 144,221	\$ 4,182,731	\$ 4,183,118	\$ 143,834
	<u>\$ 144,221</u>	<u>\$ 4,182,731</u>	<u>\$ 4,183,118</u>	<u>\$ 143,834</u>
<u>Town of Pelion</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 42,656	\$ 42,656	\$ -
Property taxes receivable	1,806	3,482	3,207	2,081
	<u>\$ 1,806</u>	<u>\$ 46,138</u>	<u>\$ 45,863</u>	<u>\$ 2,081</u>
LIABILITIES				
Due to taxing unit	\$ 1,806	\$ 46,138	\$ 45,863	\$ 2,081
	<u>\$ 1,806</u>	<u>\$ 46,138</u>	<u>\$ 45,863</u>	<u>\$ 2,081</u>
<u>Town of Summit</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,351	\$ 5,351	\$ -
Property taxes receivable	260	512	495	277
	<u>\$ 260</u>	<u>\$ 5,863</u>	<u>\$ 5,846</u>	<u>\$ 277</u>
LIABILITIES				
Due to taxing unit	\$ 260	\$ 5,863	\$ 5,846	\$ 277
	<u>\$ 260</u>	<u>\$ 5,863</u>	<u>\$ 5,846</u>	<u>\$ 277</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Town of Swansea</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 181,475	\$ 181,475	\$ -
Property taxes receivable	35,564	69,960	68,666	36,858
	<u>\$ 35,564</u>	<u>\$ 251,435</u>	<u>\$ 250,141</u>	<u>\$ 36,858</u>
LIABILITIES				
Due to taxing unit	\$ 35,564	\$ 251,435	\$ 250,141	\$ 36,858
	<u>\$ 35,564</u>	<u>\$ 251,435</u>	<u>\$ 250,141</u>	<u>\$ 36,858</u>
<u>City of West Columbia</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 4,704,436	\$ 4,704,436	\$ -
Property taxes receivable	281,762	602,559	531,476	352,845
	<u>\$ 281,762</u>	<u>\$ 5,306,995</u>	<u>\$ 5,235,912</u>	<u>\$ 352,845</u>
LIABILITIES				
Due to taxing unit	\$ 281,762	\$ 5,306,995	\$ 5,235,912	\$ 352,845
	<u>\$ 281,762</u>	<u>\$ 5,306,995</u>	<u>\$ 5,235,912</u>	<u>\$ 352,845</u>
<u>Town of Irmo</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 313,871	\$ 313,871	\$ -
Property taxes receivable	-	-	-	-
	<u>\$ -</u>	<u>\$ 313,871</u>	<u>\$ 313,871</u>	<u>\$ -</u>
LIABILITIES				
Due to taxing unit	\$ -	\$ 313,871	\$ 313,871	\$ -
	<u>\$ -</u>	<u>\$ 313,871</u>	<u>\$ 313,871</u>	<u>\$ -</u>
<u>Town of Springdale</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 644,255	\$ 644,255	\$ -
Property taxes receivable	31,238	61,281	64,307	28,212
	<u>\$ 31,238</u>	<u>\$ 705,536</u>	<u>\$ 708,562</u>	<u>\$ 28,212</u>
LIABILITIES				
Due to taxing unit	\$ 31,238	\$ 705,536	\$ 708,562	\$ 28,212
	<u>\$ 31,238</u>	<u>\$ 705,536</u>	<u>\$ 708,562</u>	<u>\$ 28,212</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>City of Columbia</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,378,780	\$ 2,378,780	\$ -
Property taxes receivable	64,845	141,202	124,436	81,611
	<u>\$ 64,845</u>	<u>\$ 2,519,982</u>	<u>\$ 2,503,216</u>	<u>\$ 81,611</u>
LIABILITIES				
Due to taxing unit	\$ 64,845	\$ 2,519,982	\$ 2,503,216	\$ 81,611
	<u>\$ 64,845</u>	<u>\$ 2,519,982</u>	<u>\$ 2,503,216</u>	<u>\$ 81,611</u>
 <u>Tax Fund (Clearing)</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 505,960,792	\$ 505,960,792	\$ -
Investments	8,692,403	9,577,726	8,692,403	9,577,726
	<u>\$ 8,692,403</u>	<u>\$ 515,538,518</u>	<u>\$ 514,653,195</u>	<u>\$ 9,577,726</u>
LIABILITIES				
Due to other agencies	\$ -	\$ -	\$ -	\$ -
Interfund payable	7,946,993	8,799,427	7,946,993	8,799,427
Escrow funds held	745,410	778,299	745,410	778,299
	<u>\$ 8,692,403</u>	<u>\$ 9,577,726</u>	<u>\$ 8,692,403</u>	<u>\$ 9,577,726</u>
 <u>Court Assessments (Magistrate)</u>				
ASSETS				
Cash and cash equivalents	\$ 123,444	\$ 1,680,830	\$ 1,669,055	\$ 135,219
Due from other agencies	133,360	164,614	133,360	164,614
	<u>\$ 256,804</u>	<u>\$ 1,845,444</u>	<u>\$ 1,802,415</u>	<u>\$ 299,833</u>
LIABILITIES				
Escrow funds held	\$ 256,804	\$ 1,845,444	\$ 1,802,415	\$ 299,833
	<u>\$ 256,804</u>	<u>\$ 1,845,444</u>	<u>\$ 1,802,415</u>	<u>\$ 299,833</u>
 <u>Court Assessments (Clerk of Court)</u>				
ASSETS				
Cash and cash equivalents	\$ 135,818	\$ 1,583,501	\$ 1,651,044	\$ 68,275
Investments	483,503	596,569	483,503	596,569
Due from other agencies	-	120,034	-	120,034
	<u>\$ 619,321</u>	<u>\$ 2,300,104</u>	<u>\$ 2,134,547</u>	<u>\$ 784,878</u>
LIABILITIES				
Escrow funds held	\$ 619,321	\$ 2,300,104	\$ 2,134,547	\$ 784,878
	<u>\$ 619,321</u>	<u>\$ 2,300,104</u>	<u>\$ 2,134,547</u>	<u>\$ 784,878</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Lexington Recreation Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 12,271,551	\$ 12,271,551	\$ -
Property taxes receivable	552,142	1,130,853	1,068,004	614,991
	<u>\$ 552,142</u>	<u>\$ 13,402,404</u>	<u>\$ 13,339,555</u>	<u>\$ 614,991</u>
LIABILITIES				
Due to taxing unit	\$ 552,142	\$ 13,402,404	\$ 13,339,555	\$ 614,991
	<u>\$ 552,142</u>	<u>\$ 13,402,404</u>	<u>\$ 13,339,555</u>	<u>\$ 614,991</u>
<u>Lexington Recreation Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 204,787	\$ 4,323,145	\$ 4,274,741	\$ 253,191
Investments	653,910	553,863	653,910	553,863
Property taxes receivable	174,592	355,235	340,656	189,171
	<u>\$ 1,033,289</u>	<u>\$ 5,232,243</u>	<u>\$ 5,269,307</u>	<u>\$ 996,225</u>
LIABILITIES				
Due to taxing unit	\$ 1,033,289	\$ 5,232,243	\$ 5,269,307	\$ 996,225
	<u>\$ 1,033,289</u>	<u>\$ 5,232,243</u>	<u>\$ 5,269,307</u>	<u>\$ 996,225</u>
<u>Irmo/Chapin Recreation Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 4,537,960	\$ 4,537,960	\$ -
Property taxes receivable	176,421	377,975	352,304	202,092
	<u>\$ 176,421</u>	<u>\$ 4,915,935</u>	<u>\$ 4,890,264</u>	<u>\$ 202,092</u>
LIABILITIES				
Due to taxing unit	\$ 176,421	\$ 4,915,935	\$ 4,890,264	\$ 202,092
	<u>\$ 176,421</u>	<u>\$ 4,915,935</u>	<u>\$ 4,890,264</u>	<u>\$ 202,092</u>
<u>Irmo/Chapin Recreation Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 117,457	\$ 2,760,235	\$ 2,683,627	\$ 194,065
Investments	427,213	388,490	427,213	388,490
Property taxes receivable	87,111	186,963	172,042	102,032
	<u>\$ 631,781</u>	<u>\$ 3,335,688</u>	<u>\$ 3,282,882</u>	<u>\$ 684,587</u>
LIABILITIES				
Due to taxing unit	\$ 631,781	\$ 3,335,688	\$ 3,282,882	\$ 684,587
	<u>\$ 631,781</u>	<u>\$ 3,335,688</u>	<u>\$ 3,282,882</u>	<u>\$ 684,587</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Fire Department Premium Tax Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 126,482	\$ 676,725	\$ 653,945	\$ 149,262
Due from other agencies	674,500	670,163	674,500	670,163
	<u>\$ 800,982</u>	<u>\$ 1,346,888</u>	<u>\$ 1,328,445</u>	<u>\$ 819,425</u>
LIABILITIES				
Due to taxing unit	<u>\$ 800,982</u>	<u>\$ 1,346,888</u>	<u>\$ 1,328,445</u>	<u>\$ 819,425</u>
 <u>Midlands Technical Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 8,721,023	\$ 8,721,023	\$ -
Investments	3,144,514	1,848,980	3,144,514	1,848,980
Property taxes receivable	172,900	357,947	337,015	193,832
	<u>\$ 3,317,414</u>	<u>\$ 10,927,950</u>	<u>\$ 12,202,552</u>	<u>\$ 2,042,812</u>
LIABILITIES				
Interfund payable	95,369	153,708	95,369	153,708
Due to taxing unit	3,222,045	-	1,332,941	1,889,104
	<u>\$ 3,317,414</u>	<u>\$ 153,708</u>	<u>\$ 1,428,310</u>	<u>\$ 2,042,812</u>
 <u>Midlands Technical Capital Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 241,786	\$ 3,759,375	\$ 3,922,795	\$ 78,366
Investments	1,891,410	932,847	1,891,410	932,847
Property taxes receivable	81,878	169,159	159,268	91,769
	<u>\$ 2,215,074</u>	<u>\$ 4,861,381</u>	<u>\$ 5,973,473</u>	<u>\$ 1,102,982</u>
LIABILITIES				
Due to taxing unit	<u>\$ 2,215,074</u>	<u>\$ 4,861,381</u>	<u>\$ 5,973,473</u>	<u>\$ 1,102,982</u>
 <u>Riverbanks Park Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 318,982	\$ 1,891,262	\$ 2,065,251	\$ 144,993
Investments	439,453	2,923	439,453	2,923
Property taxes receivable	63,464	131,200	123,698	70,966
	<u>\$ 821,899</u>	<u>\$ 2,025,385</u>	<u>\$ 2,628,402</u>	<u>\$ 218,882</u>
LIABILITIES				
Due to taxing unit	<u>\$ 821,899</u>	<u>\$ 2,025,385</u>	<u>\$ 2,628,402</u>	<u>\$ 218,882</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Riverbanks Park Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 31	\$ 1,315,731	\$ 1,315,731	\$ 31
Property taxes receivable	56,693	117,569	110,203	64,059
	<u>\$ 56,724</u>	<u>\$ 1,433,300</u>	<u>\$ 1,425,934</u>	<u>\$ 64,090</u>
LIABILITIES				
Due to taxing unit	<u>\$ 56,724</u>	<u>\$ 1,433,300</u>	<u>\$ 1,425,934</u>	<u>\$ 64,090</u>
<u>P&D / Contractors' Performance Bonds</u>				
ASSETS				
Cash and cash equivalents	\$ 558,042	\$ 170,604	\$ 437,319	\$ 291,327
Investments	-	151,588	-	151,588
	<u>\$ 558,042</u>	<u>\$ 322,192</u>	<u>\$ 437,319</u>	<u>\$ 442,915</u>
LIABILITIES				
Escrow funds held	<u>\$ 558,042</u>	<u>\$ 322,192</u>	<u>\$ 437,319</u>	<u>\$ 442,915</u>
<u>Public Defender</u>				
ASSETS				
Cash and cash equivalents	\$ 3,393	\$ 77,291	\$ 74,798	\$ 5,886
Investments	10,333	10,589	10,333	10,589
	<u>\$ 13,726</u>	<u>\$ 87,880</u>	<u>\$ 85,131</u>	<u>\$ 16,475</u>
LIABILITIES				
Escrow funds held	<u>\$ 13,726</u>	<u>\$ 87,880</u>	<u>\$ 85,131</u>	<u>\$ 16,475</u>
<u>Sheriff Confiscations</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 471,460</u>	<u>\$ 370,863</u>	<u>\$ 183,184</u>	<u>\$ 659,139</u>
LIABILITIES				
Escrow funds held	<u>\$ 471,460</u>	<u>\$ 370,863</u>	<u>\$ 183,184</u>	<u>\$ 659,139</u>
<u>Family Court Fund</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 87,131</u>	<u>\$ 29,949,386</u>	<u>\$ 29,964,472</u>	<u>\$ 72,045</u>
LIABILITIES				
Due to other agencies	\$ 69,623	\$ 139,246	\$ 208,869	\$ -
Escrow funds held	17,508	29,931,878	29,877,341	72,045
	<u>\$ 87,131</u>	<u>\$ 30,071,124</u>	<u>\$ 30,086,210</u>	<u>\$ 72,045</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Clerk of Court</u>				
ASSETS				
Cash and cash equivalents	\$ 3,444,431	\$ 5,701,037	\$ 5,478,731	\$ 3,666,737
LIABILITIES				
Escrow funds held	\$ 3,444,431	\$ 5,701,037	\$ 5,478,731	\$ 3,666,737
 <u>Register of Deeds</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
LIABILITIES				
Escrow funds held	\$ -	\$ -	\$ -	\$ -
 <u>Tax Sales Overage</u>				
ASSETS				
Cash and cash equivalents	\$ 690,153	\$ 18,633,186	\$ 19,141,829	\$ 181,510
Investments	5,494,184	7,008,271	5,494,183	7,008,272
	\$ 6,184,337	\$ 25,641,457	\$ 24,636,012	\$ 7,189,782
LIABILITIES				
Escrow funds held	\$ 6,184,337	\$ 25,641,457	\$ 24,636,012	\$ 7,189,782
 <u>Inmate Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 391,100	\$ 2,746,273	\$ 2,700,863	\$ 436,510
LIABILITIES				
Escrow funds held	\$ 391,100	\$ 2,746,273	\$ 2,700,863	\$ 436,510
 <u>Sheriff Civil Processing</u>				
ASSETS				
Cash and cash equivalents	\$ 5,784	\$ 55,560	\$ 60,276	\$ 1,068
LIABILITIES				
Escrow funds held	\$ 5,784	\$ 55,560	\$ 60,276	\$ 1,068
 <u>Magistrates' Escrow</u>				
ASSETS				
Cash and cash equivalents	\$ 376,486	\$ 439,531	\$ 376,487	\$ 439,530
LIABILITIES				
Escrow funds held	\$ 105,632	\$ 98,527	\$ 105,632	\$ 98,527
Due to other agencies	270,854	341,003	270,854	341,003
	\$ 376,486	\$ 439,530	\$ 376,486	\$ 439,530

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Master - in - Equity</u>				
ASSETS				
Cash and cash equivalents	\$ 1,042,323	\$ 11,170,541	\$ 11,799,233	\$ 413,631
LIABILITIES				
Escrow funds held	\$ 1,042,323	\$ 11,170,541	\$ 11,799,233	\$ 413,631
 <u>Irmo Fire District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,210,743	\$ 2,210,743	\$ -
Property taxes receivable	108,605	229,619	207,095	131,129
	<u>\$ 108,605</u>	<u>\$ 2,440,362</u>	<u>\$ 2,417,838</u>	<u>\$ 131,129</u>
LIABILITIES				
Due to other agencies	\$ -	\$ -	\$ -	\$ -
Due to taxing unit	108,605	2,440,362	2,417,838	131,129
	<u>\$ 108,605</u>	<u>\$ 2,440,362</u>	<u>\$ 2,417,838</u>	<u>\$ 131,129</u>
 <u>Town of Irmo Fire District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Property taxes receivable	192	539	601	130
	<u>\$ 192</u>	<u>\$ 539</u>	<u>\$ 601</u>	<u>\$ 130</u>
LIABILITIES				
Due to taxing unit	\$ 192	\$ 539	\$ 601	\$ 130
	<u>\$ 192</u>	<u>\$ 539</u>	<u>\$ 601</u>	<u>\$ 130</u>
 <u>City of Columbia Fire District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 462,751	\$ 462,751	\$ -
Property taxes receivable	11,478	25,318	21,986	14,810
	<u>\$ 11,478</u>	<u>\$ 488,069</u>	<u>\$ 484,737</u>	<u>\$ 14,810</u>
LIABILITIES				
Due to taxing unit	\$ 11,478	\$ 488,069	\$ 484,737	\$ 14,810
	<u>\$ 11,478</u>	<u>\$ 488,069</u>	<u>\$ 484,737</u>	<u>\$ 14,810</u>
 <u>Vehicle Tax Clearing Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 41,610	\$ 50	\$ -	\$ 41,660
	<u>\$ 41,610</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 41,660</u>
LIABILITIES				
Escrow funds held	\$ 41,610	\$ 50	\$ -	\$ 41,660
	<u>\$ 41,610</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 41,660</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Additional Marriage State Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 6,397	\$ 4,800	\$ 4,560	\$ 6,637
	<u>\$ 6,397</u>	<u>\$ 4,800</u>	<u>\$ 4,560</u>	<u>\$ 6,637</u>
LIABILITIES				
Escrow funds held	<u>\$ 6,397</u>	<u>\$ 4,800</u>	<u>\$ 4,560</u>	<u>\$ 6,637</u>
 <u>Hollow Creek Watershed</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 6,291	\$ 6,291	\$ -
Property taxes receivable	-	454	303	151
	<u>-</u>	<u>6,745</u>	<u>6,594</u>	<u>151</u>
LIABILITIES				
Due to taxing unit	<u>\$ -</u>	<u>\$ 6,745</u>	<u>\$ 6,594</u>	<u>\$ 151</u>
 <u>PW / NPDES Performance Deposits</u>				
ASSETS				
Cash and cash equivalents	\$ 381,785	\$ 524,372	\$ 746,461	\$ 159,696
Investments	200,218	610,211	200,218	610,211
	<u>\$ 582,003</u>	<u>\$ 1,134,583</u>	<u>\$ 946,679</u>	<u>\$ 769,907</u>
LIABILITIES				
Escrow funds held	<u>\$ 582,003</u>	<u>\$ 1,134,583</u>	<u>\$ 946,679</u>	<u>\$ 769,907</u>
 <u>PW / Subdivision Performance Deposits</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 10,000</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 10,008</u>
LIABILITIES				
Escrow funds held	<u>\$ 10,000</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 10,008</u>
 <u>Court Assessments - Sheriff</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 3,953</u>	<u>\$ 8,449</u>	<u>\$ 8,655</u>	<u>\$ 3,747</u>
LIABILITIES				
Escrow funds held	<u>\$ 3,953</u>	<u>\$ 8,449</u>	<u>\$ 8,655</u>	<u>\$ 3,747</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>1% School Property Tax Relief</u>				
ASSETS				
Cash and cash equivalents	\$ 5,569,824	\$ 52,282,651	\$ 50,496,856	\$ 7,355,619
Investments	10,038,052	8,191,543	10,038,052	8,191,543
Interfund receivable	8,042,362	8,953,135	8,042,362	8,953,135
	<u>\$ 23,650,238</u>	<u>\$ 69,427,329</u>	<u>\$ 68,577,270</u>	<u>\$ 24,500,297</u>
LIABILITIES				
Escrow funds held	<u>\$ 23,650,238</u>	<u>\$ 69,427,329</u>	<u>\$ 68,577,270</u>	<u>\$ 24,500,297</u>
<u>City of Cayce TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,347,244	\$ 1,347,244	\$ -
Property tax receivable	276	27,389	276	27,389
	<u>\$ 276</u>	<u>\$ 1,374,633</u>	<u>\$ 1,347,520</u>	<u>\$ 27,389</u>
LIABILITIES				
Due to other agencies	\$ -	\$ -	\$ -	\$ -
Due to taxing unit	276	1,374,633	1,347,520	27,389
	<u>\$ 276</u>	<u>\$ 1,374,633</u>	<u>\$ 1,347,520</u>	<u>\$ 27,389</u>
<u>West Columbia TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 886,485	\$ 886,485	\$ -
Property tax receivable	26,053	52,481	58,517	20,017
	<u>\$ 26,053</u>	<u>\$ 938,966</u>	<u>\$ 945,002</u>	<u>\$ 20,017</u>
LIABILITIES				
Due to other agencies	\$ -	\$ -	\$ -	\$ -
Due to taxing unit	26,053	938,966	945,002	20,017
	<u>\$ 26,053</u>	<u>\$ 938,966</u>	<u>\$ 945,002</u>	<u>\$ 20,017</u>
<u>Town of Lexington TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 145,387	\$ 145,387	\$ -
LIABILITIES				
Interfund payable	\$ -	\$ 36,132	\$ 36,132	\$ -
Due to taxing unit	-	109,255	109,255	-
	<u>\$ -</u>	<u>\$ 145,387</u>	<u>\$ 145,387</u>	<u>\$ -</u>
<u>Tax Installment Pay. Prog.</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 156,266</u>	<u>\$ 265,548</u>	<u>\$ 261,992</u>	<u>\$ 159,822</u>
LIABILITIES				
Due to taxing unit	<u>\$ 156,266</u>	<u>\$ 265,548</u>	<u>\$ 261,992</u>	<u>\$ 159,822</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<u>Irmo Fire District Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 9,981	\$ 357,680	\$ 347,651	\$ 20,010
Investments	10,033	20,080	10,033	20,080
Property taxes receivable	15,435	31,425	27,390	19,470
	<u>\$ 35,449</u>	<u>\$ 409,185</u>	<u>\$ 385,074</u>	<u>\$ 59,560</u>
LIABILITIES				
Due to taxing unit	<u>\$ 35,449</u>	<u>\$ 409,185</u>	<u>\$ 385,074</u>	<u>\$ 59,560</u>
 <u>Total Agency Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 18,602,693	\$ 1,690,120,101	\$ 1,689,418,269	\$ 19,304,525
Investments	250,883,389	240,281,624	250,883,490	240,281,523
Receivables (net of allowance for uncollectibles):				
Property taxes	19,860,742	40,602,472	38,086,875	22,376,339
Interfund receivable:				
Agency fund	8,042,362	8,953,135	8,042,362	8,953,135
Due from other agencies	807,860	954,811	807,860	954,811
Total assets	<u>\$ 298,197,046</u>	<u>\$ 1,980,912,143</u>	<u>\$ 1,987,238,856</u>	<u>\$ 291,870,333</u>
LIABILITIES				
Escrow funds held	\$ 38,150,079	\$ 151,625,274	\$ 149,583,258	\$ 40,192,095
Due to other agencies	340,477	480,249	479,723	341,003
Due to taxing units	251,664,128	1,303,204,056	1,312,484,084	242,384,100
Interfund payable	8,042,362	8,989,267	8,078,494	8,953,135
Total liabilities	<u>\$ 298,197,046</u>	<u>\$ 1,464,298,846</u>	<u>\$ 1,470,625,559</u>	<u>\$ 291,870,333</u>

Capital Assets Used In The Operation Of Governmental Funds

COUNTY OF LEXINGTON, SOUTH CAROLINA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES OF CAPITAL ASSETS - BY SOURCE
 JUNE 30, 2019

	<u>2019</u>	<u>2018</u>
Governmental funds capital assets:		
General fund & other special revenue funds		
Land	\$ 25,058,164	\$ 24,282,949
Buildings	101,130,931	98,268,750
Improvements other than buildings	3,200,275	3,200,276
Machinery and equipment	27,732,805	25,264,665
Office furniture and equipment	12,473,475	9,932,178
Vehicles	41,771,134	38,690,359
Books	2,189,977	2,678,767
Construction in progress	30,972,088	33,037,177
Infrastructure	<u>290,626,673</u>	<u>287,109,800</u>
Total general & other special revenue funds capital assets	<u>535,155,522</u>	<u>522,464,921</u>
Internal service funds		
Vehicles	<u>284,818</u>	<u>284,818</u>
Total internal service funds capital assets	<u>284,818</u>	<u>284,818</u>
Total governmental funds capital assets	<u>\$ 535,440,340</u>	<u>\$ 522,749,739</u>
Investment in capital assets by source:		
General fund	\$ 83,956,640	\$ 79,015,424
Special revenue funds	324,438,553	320,139,150
Capital projects funds	123,726,099	120,334,673
Internal service funds	284,818	284,818
Donations	3,003,453	2,944,897
Confiscated	<u>30,777</u>	<u>30,777</u>
Total investment in capital assets	<u>\$ 535,440,340</u>	<u>\$ 522,749,739</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CAPITAL ASSETS - BY FUNCTION
 JUNE 30, 2019

	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Office Furniture and Equipment	Vehicles	Paved Roads	Dirt Roads	Books	Construction in progress	Total
General Administrative	\$ 6,951,824	\$ 16,030,666	\$ 500,645	\$ 295,833	\$ 2,907,315	\$ 388,743	\$	\$	\$	\$ 5,835,227	\$ 32,910,253
General Services		251,889	34,347	349,692	21,528	1,020,743				7,253,449	8,931,648
Public Works		432,429		10,402,611	112,714	5,222,146	225,579,774	65,046,899		1,871,948	308,668,521
Public Safety	3,010,857	27,103,641	807,507	10,160,406	2,726,451	22,466,674					66,275,536
Judicial	115,350	19,265,877	330,685	213,939	476,724	408,801					20,811,376
Law Enforcement	78,700	18,250,309	404,792	6,270,316	5,047,942	12,261,063					42,313,122
Boards and Commissions					63,522						63,522
Health and Human Services	1,591,638	8,131,835	370,754	40,008	6,333	73,342					10,213,910
Economic Development	12,527,310					22,403				16,011,464	28,561,177
Library	782,485	11,664,285	751,545		1,110,946	192,037			2,189,977		16,691,275
Total Capital Assets	\$ 25,058,164	\$ 101,130,931	\$ 3,200,275	\$ 27,732,805	\$ 12,473,475	\$ 42,055,952	\$ 225,579,774	\$ 65,046,899	\$ 2,189,977	\$ 30,972,088	\$ 535,440,340

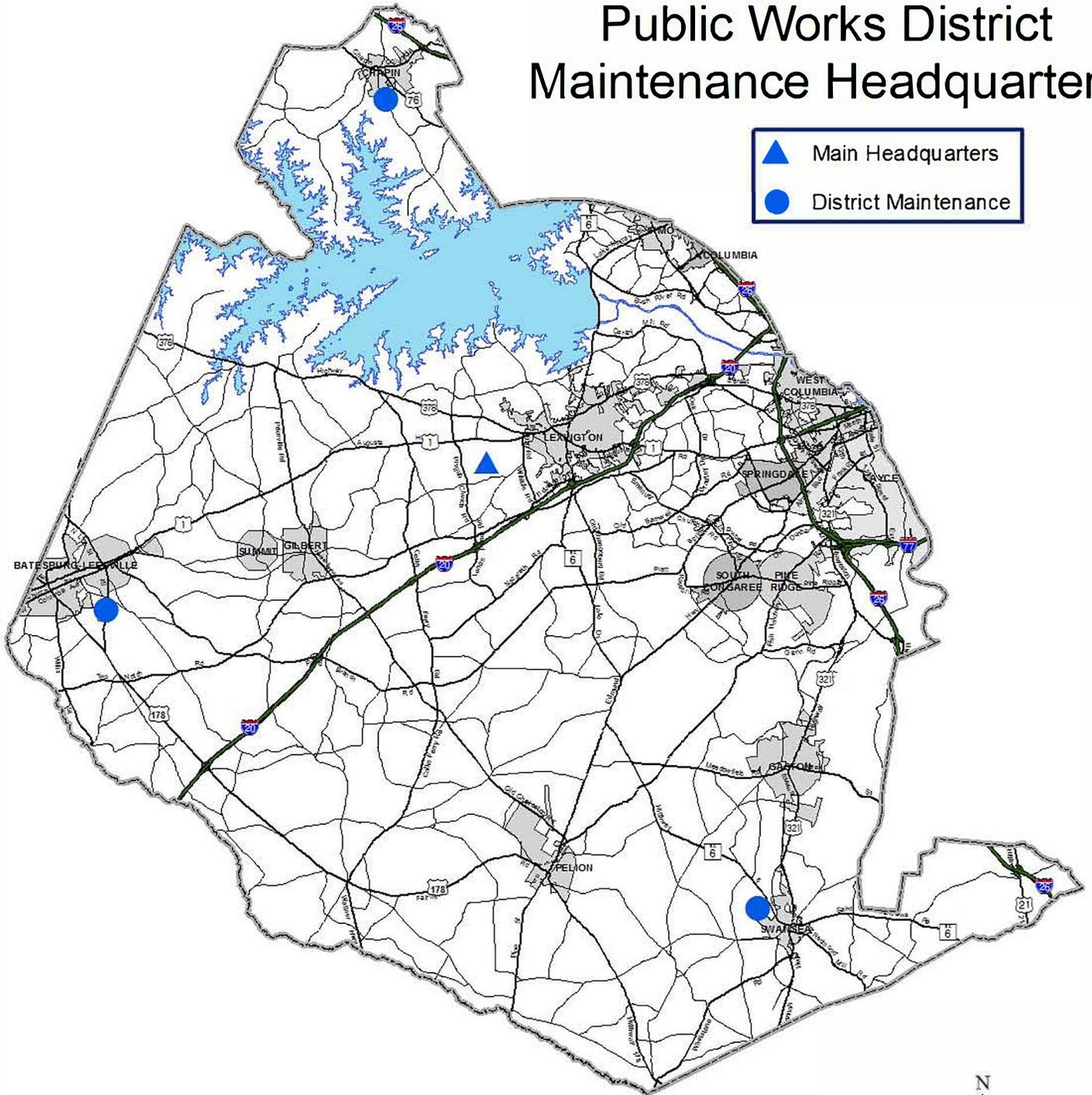
COUNTY OF LEXINGTON, SOUTH CAROLINA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY FUNCTION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Capital Assets July 1, 2018	Additions	Deductions	Transfers	Capital Assets June 30, 2019
General Administrative	\$ 24,600,058	\$ 2,668,620	\$ (90,439)	\$ (103,213)	\$ 27,075,026
General Services	1,507,067	171,133			1,678,200
Public Works	302,505,040	5,433,278	(1,141,747)		306,796,571
Public Safety	61,324,675	6,316,338	(1,365,476)		66,275,537
Judicial	20,572,211	269,599	(30,435)		20,811,375
Law Enforcement	39,384,121	3,805,039	(876,038)		42,313,122
Boards and Commissions	63,522				63,522
Health and Human Services	10,207,577	6,333			10,213,910
Economic Development	12,446,500			103,213	12,549,713
Library	17,101,791	1,261,786	(1,672,301)		16,691,276
Construction in Progress	31,944,693	4,421,364		(7,265,917)	29,100,140
Construction in Progress - Infrastructure	1,092,484	779,464			1,871,948
Total Capital Assets	\$ 522,749,739	\$ 25,132,954	\$ (5,176,436)	\$ (7,265,917)	\$ 535,440,340

Supplementary

Lexington County Public Works District Maintenance Headquarters

- ▲ Main Headquarters
- District Maintenance



 Map Published By: Lexington County
Department of Planning & GIS
View Maps Online: www.lex-co.com
Link: GIS Property Mapping

Supplementary

The supplementary section includes information on enterprise capital assets and schedules of principal and interest payments to maturity. The enterprise fund capital assets schedules include: a comparison schedule of each enterprise fund capital asset for this fiscal year and the previous fiscal year and a schedule of changes in enterprise fund capital assets for this fiscal year. The schedules of principal and interest payments to maturity include all Lexington County issued bonds and enterprise fund revenue bonds, long-term notes, and capital leases.

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS
 SCHEDULE OF ENTERPRISE FUND CAPITAL ASSETS
 JUNE 30, 2019
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2018)

	Total Basis of Capital Assets	Accumulated Depreciation	Totals Year Ended June 30,	
			2019	2018
Land	\$ 1,756,611	\$ -	\$ 1,756,611	\$ 1,756,611
Buildings	2,848,787	1,740,176	1,108,611	1,215,823
Improvements	6,912,693	3,877,563	3,035,130	3,344,225
Machinery and Equipment	8,850,890	4,815,741	4,035,149	3,574,936
Office Furniture and Equipment	19,478	9,952	9,526	-
Vehicles	1,691,528	1,308,947	382,581	551,635
Construction in Progress	7,044,457	-	7,044,457	4,395,585
TOTAL	<u>\$ 29,124,444</u>	<u>\$ 11,752,379</u>	<u>\$ 17,372,065</u>	<u>\$ 14,838,815</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
SCHEDULE OF CHANGES IN ENTERPRISE FUND CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Balance at Beginning of Year	Adjustment	Additions	Deductions	Balance at End of Year
Land	\$ 1,756,611	\$ -	\$ -	\$ -	\$ 1,756,611
Buildings	2,841,436	-	7,351	-	2,848,787
Improvements	6,766,360	-	146,333	-	6,912,693
Machinery and Equipment	7,840,793	-	1,052,809	42,712	8,850,890
Office Furniture and Equipment	8,893	-	10,585	-	19,478
Vehicles	1,818,892	-	87,980	215,344	1,691,528
Construction in Progress	4,395,585	(82,646)	2,731,518	-	7,044,457
Total Cost or Basis	25,428,570	(82,646)	4,036,576	258,056	29,124,444
Accumulated Depreciation	(10,589,755)	-	(1,396,989)	(234,365)	(11,752,379)
NET CAPITAL ASSETS	<u>\$ 14,838,815</u>	<u>\$ (82,646)</u>	<u>\$ 2,639,587</u>	<u>\$ 23,691</u>	<u>\$ 17,372,065</u>

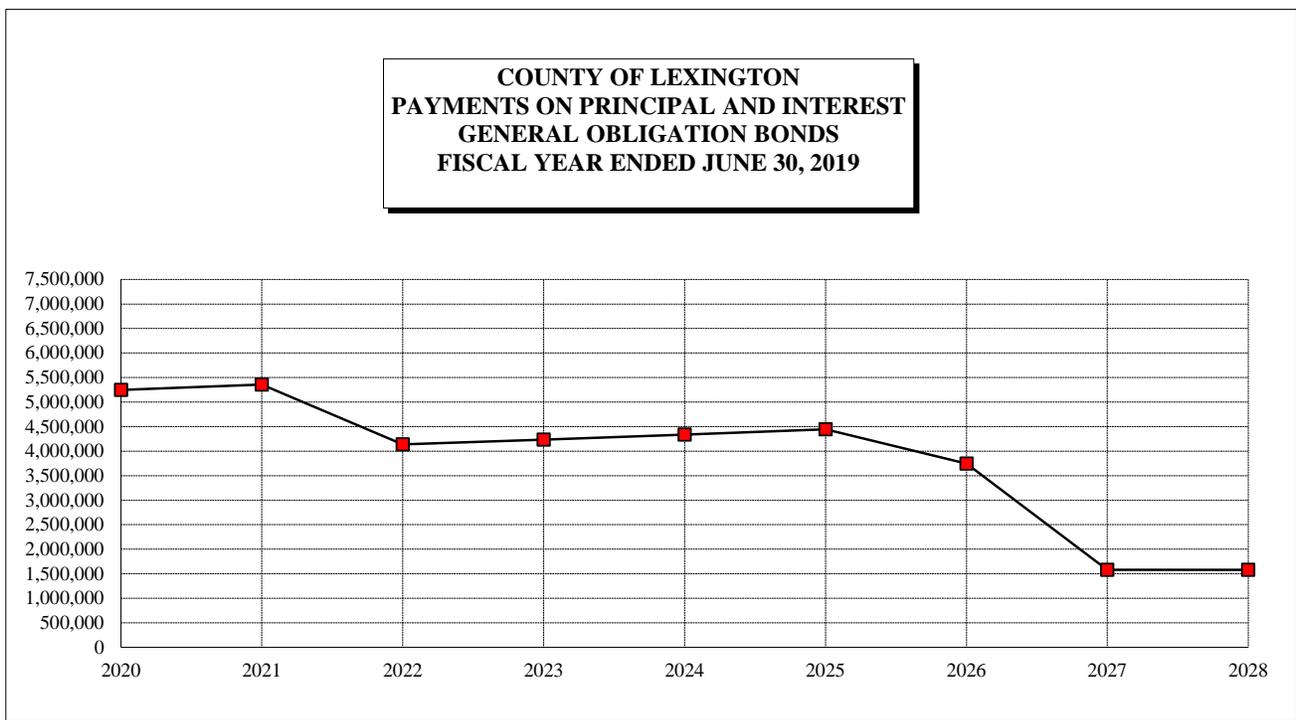
COUNTY OF LEXINGTON, SOUTH CAROLINA
 GENERAL OBLIGATION BONDS
 YEAR ENDED JUNE 30, 2019

General Obligation Bonds:	Issue Date	Issue Amount	Interest Rate	Maturity Rate	Final Maturity Date	Principal			Amounts Due in One Year	Interest Matured and Paid
						Outstanding 7/1/2018	Issued	Retired		
Disposition of Proceeds:										
Isle of Pines Water System	4/1/2005	99,527	1.00%	Annually	1/1/2020	10,637	-	7,074	3,563	80
Isle of Pines Sewer System	4/1/2005	120,145	3% - 2.25%	Annually	1/1/2020	14,268	-	9,459	4,809	242
Saxe Gotha Industrial Park	12/1/2006	5,425,000	3.87%	Annually	2/1/2021	1,585,000	-	500,000	1,085,000	61,559
Courthouse Campus Plan (Refunding of 11-15-01)	10/7/2010	25,748,176	2.00 - 3.125%	Annually	2/1/2026	17,655,000	-	1,740,000	15,915,000	551,213
Saxe Gotha (Refunding of 12-01-06)										
911 Center, County Industrial Pks	2/13/2013	24,885,000	1.99%	Annually	2/1/2028	15,570,000	-	1,785,000	13,785,000	491,046
Total General Obligation Bonds (1)						<u>\$ 34,834,905</u>	<u>\$ -</u>	<u>\$ 4,041,533</u>	<u>\$ 30,793,372</u>	<u>\$ 1,104,140</u>

(1) This total includes only general obligation debt. The amount of compensated absences in the form of accrued vacation benefits totaling \$ 4,814,973 as of June 30, 2019, are not included. The outstanding balance of \$30,793,372 (as shown above) plus accrued compensated absences, equal total general long-term debt as of June 30, 2019 amounting to \$ 35,608,345 as disclosed in the notes to the financial statements.

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY
 GENERAL OBLIGATION BONDS PAYABLE FROM AD VALOREM TAXES
 JUNE 30, 2019

Fiscal Year Ended June 30,	Principal	Interest	Total
2020	4,308,372	939,147	5,247,519
2021	4,590,000	767,749	5,357,749
2022	3,525,000	615,759	4,140,759
2023	3,720,000	515,546	4,235,546
2024	3,930,000	409,871	4,339,871
2025	4,140,000	304,481	4,444,481
2026	3,555,000	190,931	3,745,931
2027	1,490,000	90,750	1,580,750
2028	1,535,000	46,050	1,581,050
	<u>\$ 30,793,372</u>	<u>\$ 3,880,284</u>	<u>\$ 34,673,656</u>



COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2019

ISSUE: County of Lexington, South Carolina
 General Obligation Bonds, Series 2005, \$99,527

PROCEEDS: Isle of Pines Water System

DATED: April 1, 2005

PAYING AGENT AND REGISTRAR:

DATE DUE	INTEREST	PRINCIPAL	TOTAL
10/1/2019	8.91	1,779.46	1,788.37
1/1/2020	<u>4.46</u>	<u>1,783.92</u>	<u>1,788.38</u>
TOTALS	<u>\$ 13.37</u>	<u>\$ 3,563.38</u>	<u>\$ 3,576.75</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2019

ISSUE: County of Lexington, South Carolina
 General Obligation Bonds, Series 2005, \$120,145

PROCEEDS: Isle of Pines Sewer System

DATED: April 1, 2005

PAYING AGENT AND REGISTRAR:

DATE DUE	INTEREST	PRINCIPAL	TOTAL
10/1/2019	27.05	2,398.20	2,425.25
1/1/2020	<u>13.56</u>	<u>2,411.53</u>	<u>2,425.09</u>
TOTALS	<u>\$ 40.61</u>	<u>\$ 4,809.73</u>	<u>\$ 4,850.34</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2019

ISSUE: County of Lexington, South Carolina
 General Obligation Bonds, Series 2006A, \$5,425,000

PROCEEDS: Saxe Gotha Industrial Park

DATED: December 1, 2006

PAYING AGENT AND REGISTRAR: U.S. BANK NATIONAL ASSOCIATION

DATE DUE	INTEREST	PRINCIPAL	TOTAL
8/1/2019	21,091.88	0.00	21,091.88
2/1/2020	21,091.88	525,000.00	546,091.88
8/1/2020	10,920.00	0.00	10,920.00
2/1/2021	<u>10,920.00</u>	<u>560,000.00</u>	<u>570,920.00</u>
TOTALS	<u>\$ 64,023.76</u>	<u>\$ 1,085,000.00</u>	<u>\$ 1,149,023.76</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2019

ISSUE: County of Lexington, South Carolina
 General Obligation Bonds, Series 2010, \$25,748,176

PROCEEDS: Courthouse & Campus Plan Construction

DATED: October 7, 2010

PAYING AGENT AND REGISTRAR: U.S. Bank National Association

DATE DUE	INTEREST	PRINCIPAL	TOTAL
8/1/2019	238,631.25	0.00	238,631.25
2/1/2020	238,631.25	1,900,000.00	2,138,631.25
8/1/2020	200,631.25	0.00	200,631.25
2/1/2021	200,631.25	2,070,000.00	2,270,631.25
8/1/2021	174,756.25	0.00	174,756.25
2/1/2022	174,756.25	2,215,000.00	2,389,756.25
8/1/2022	144,300.00	0.00	144,300.00
2/1/2023	144,300.00	2,370,000.00	2,514,300.00
8/1/2023	111,712.50	0.00	111,712.50
2/1/2024	111,712.50	2,540,000.00	2,651,712.50
8/1/2024	73,612.50	0.00	73,612.50
2/1/2025	73,612.50	2,720,000.00	2,793,612.50
8/1/2025	32,812.50	0.00	32,812.50
2/1/2026	32,812.50	2,100,000.00	2,132,812.50
TOTALS	\$ 1,952,912.50	\$ 15,915,000.00	\$ 17,867,912.50

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2019

ISSUE: County of Lexington, South Carolina
 General Obligation Bonds, Series 2013, \$24,885,000

PROCEEDS: Saxe Gotha (Refunding of 12-01-2006 series \$5,100,000), 911 Communications Center,
 County Industrial Parks

DATED: February 13, 2013

PAYING AGENT AND REGISTRAR: U.S. Bank National Association

DATE DUE	INTEREST	PRINCIPAL	TOTAL
8/1/2019	209,823.13	0.00	209,823.13
2/1/2020	209,823.13	1,875,000.00	2,084,823.13
8/1/2020	172,323.13	0.00	172,323.13
2/1/2021	172,323.13	1,960,000.00	2,132,323.13
8/1/2021	133,123.13	0.00	133,123.13
2/1/2022	133,123.13	1,310,000.00	1,443,123.13
8/1/2022	113,473.13	0.00	113,473.13
2/1/2023	113,473.13	1,350,000.00	1,463,473.13
8/1/2023	93,223.13	0.00	93,223.13
2/1/2024	93,223.13	1,390,000.00	1,483,223.13
8/1/2024	78,628.13	0.00	78,628.13
2/1/2025	78,628.13	1,420,000.00	1,498,628.13
8/1/2025	62,653.13	0.00	62,653.13
2/1/2026	62,653.13	1,455,000.00	1,517,653.13
8/1/2026	45,375.00	0.00	45,375.00
2/1/2027	45,375.00	1,490,000.00	1,535,375.00
8/1/2027	23,025.00	0.00	23,025.00
2/1/2028	23,025.00	1,535,000.00	1,558,025.00
TOTALS	<u>\$ 1,863,293.82</u>	<u>\$ 13,785,000.00</u>	<u>\$ 15,648,293.82</u>

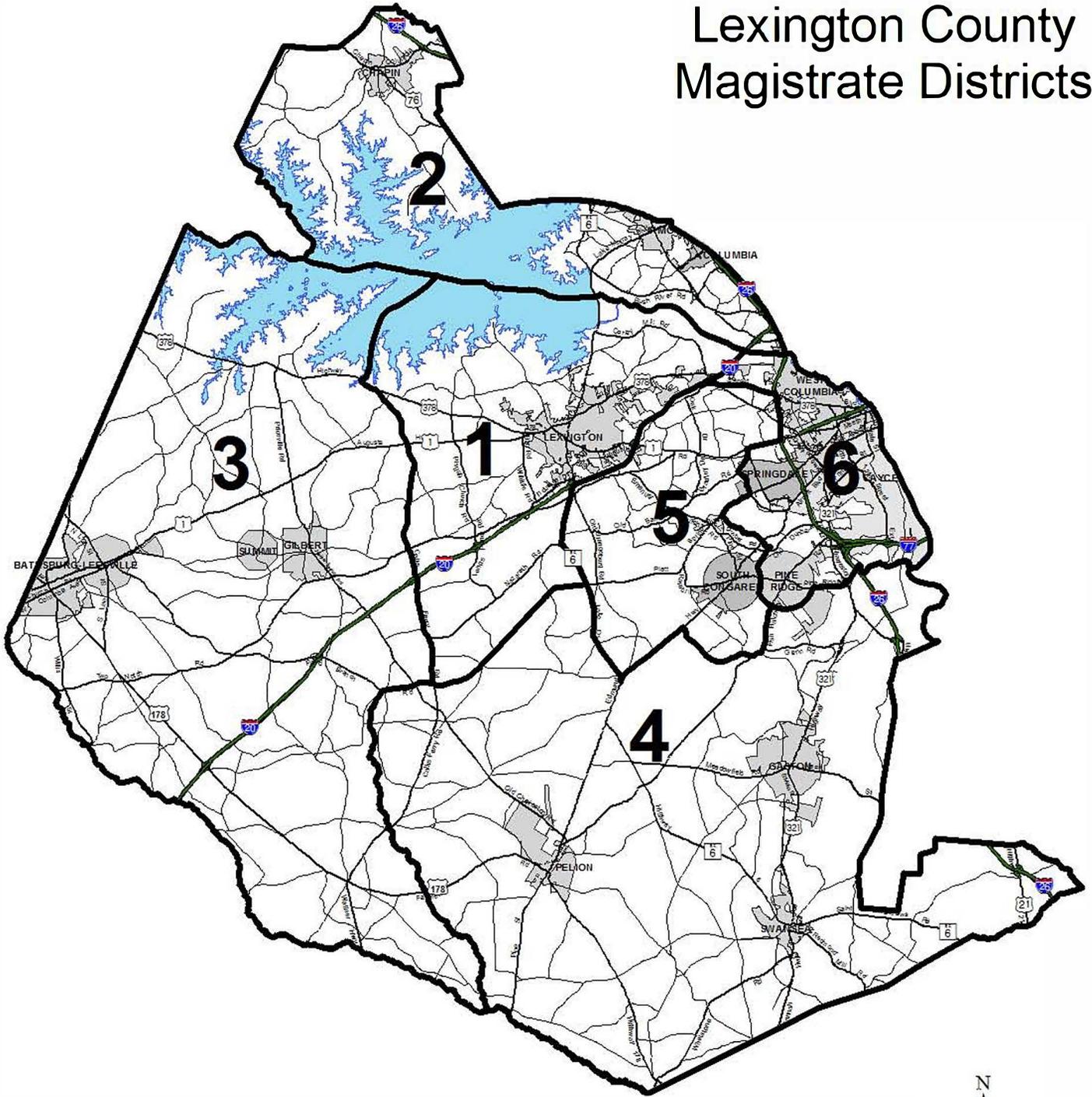
COUNTY OF LEXINGTON
SCHEDULE OF COURT FINES, FEES, ASSESSMENTS AND SURCHARGES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

For the Month of:

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Court Fines													
Court Fines Collected	78,824	55,807	127,903	63,241	95,001	88,691	67,107	98,801	114,351	121,335	90,866	92,388	1,094,515
Court Fines Retained	77,423	54,604	125,905	61,385	95,001	83,983	65,429	96,922	112,704	119,485	87,913	90,130	1,070,885
Court Fines Remitted to State Treasurer	1,401	1,203	1,998	1,856	-	4,708	1,677	1,879	1,647	2,049	2,953	2,258	23,630
Court Assessments													
Court Assessments Collected	78,913	52,859	130,597	64,436	94,694	95,308	70,561	103,985	118,305	130,286	95,143	99,511	1,134,598
Court Assessments Retained by County	9,660	6,629	15,864	8,280	10,579	13,308	8,860	12,783	14,164	15,771	12,383	12,514	140,795
Court Assessments Remitted to State Treasurer	69,253	46,229	114,733	56,157	84,115	82,000	61,701	91,201	104,141	114,515	82,760	86,998	993,803
Court Surcharges													
Court Surcharges Collected	45,856	36,313	71,222	43,153	48,657	65,820	42,868	59,766	69,656	71,975	54,815	53,288	663,389
Court Surcharges Retained by County	7,438	6,077	8,110	8,742	3,046	15,102	7,551	9,059	14,187	11,968	9,590	8,784	109,653
Court Surcharges Remitted to State Treasurer	38,418	30,236	63,113	34,411	45,610	50,718	35,317	50,707	55,469	60,007	45,225	44,504	553,736
Victims Services													
Court Assessments Allocated to Victims Services	9,660	6,629	15,864	8,280	10,579	13,308	8,860	12,783	14,164	15,771	12,383	12,514	140,795
Court Surcharges Allocated to Victims Services	7,438	6,077	8,110	8,742	3,046	15,102	7,551	9,059	14,187	11,968	9,590	8,784	109,653
Funds Allocated to Victims Services	17,098	12,706	23,974	17,021	13,625	28,409	16,411	21,842	28,351	27,739	21,973	21,298	250,448
Victims Services Expenditures	8,502	31,618	20,853	22,687	17,382	21,331	17,510	26,009	32,937	22,092	22,323	31,060	274,304
Funds Available in Excess of Expenditures	8,596	-	3,121	-	-	7,078	-	-	-	5,647	-	-	-

Statistical Section

Lexington County Magistrate Districts



 Map Published By: Lexington County
Department of Planning & GIS
View Maps Online: www.lex-co.com
Link: GIS Property Mapping

Statistical

The statistical section includes information on the last ten years of revenues and expenditures, millage rates, assessments, and other information. This information can be useful in assessing the County's overall financial position.

Financial Trends – These tables show how the County's overall financial position has changed over time.

Revenue Capacity – These tables help the reader understand and assess the County's major revenue source, property tax.

Debt Capacity – These tables help the reader understand the County's current level of outstanding debt and the ability to issue additional debt.

Demographic and Economic Information – These tables offer information that will help the reader understand the environment within which the County's financial activities occur.

Operating Information – These tables provide information about the county's operations and help the reader realize how the financial reports relate to the services and activities performed by the County.

Sources:

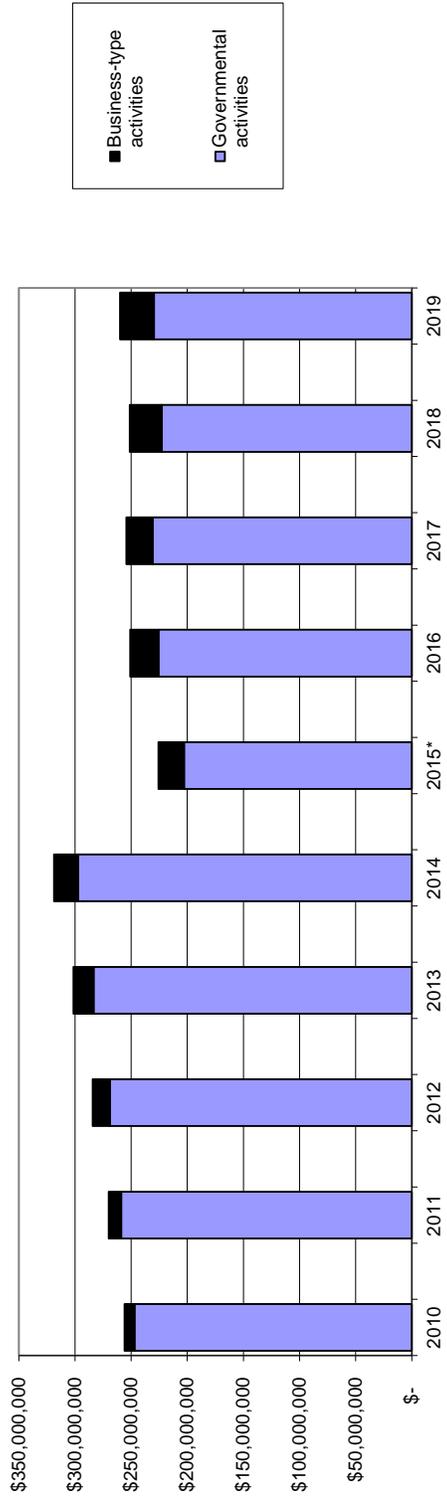
Unless otherwise noted, the information for these tables is taken from the comprehensive annual financial reports for the relevant years.

COUNTY OF LEXINGTON, SOUTH CAROLINA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Year									
	2010	2011	2012	2013	2014	2015*	2016	2017	2018	2019
Governmental activities:										
Invested in capital assets, net of related debt	\$ 128,077,789	\$ 132,485,277	\$ 137,184,704	\$ 129,374,764	\$ 133,838,290	\$ 142,424,207	\$ 160,443,453	\$ 172,568,909	\$ 181,127,327	\$ 184,907,289
Restricted	13,604,220	11,021,831	17,308,040	26,673,730	29,392,562	20,993,115	20,324,699	12,099,927	11,199,051	7,585,158
Unrestricted	105,365,329	115,444,688	114,457,282	127,352,013	133,971,843	39,464,206	44,821,898	46,314,843	30,573,797	37,275,635
Total governmental activities net position	\$ 247,047,338	\$ 258,951,796	\$ 268,950,026	\$ 283,400,507	\$ 297,202,695	\$ 202,881,528	\$ 225,590,050	\$ 230,983,679	\$ 222,900,175	\$ 229,768,082
Business-type activities:										
Invested in capital assets, net of related debt	\$ 6,970,654	\$ 7,881,417	\$ 8,299,832	\$ 9,069,334	\$ 9,872,136	\$ 10,044,971	\$ 10,341,608	\$ 10,164,861	\$ 14,838,816	\$ 17,372,065
Restricted	148,156	210,450	219,879	239,047	272,882	294,948	350,185	326,395	325,481	373,948
Unrestricted	1,700,520	2,881,236	6,783,531	8,624,008	11,382,219	12,524,581	14,522,308	12,732,950	13,237,188	12,389,805
Total business-type activities net position	\$ 8,819,330	\$ 10,973,103	\$ 15,303,242	\$ 17,932,389	\$ 21,527,237	\$ 22,864,500	\$ 25,214,101	\$ 23,224,206	\$ 28,401,485	\$ 30,135,818
Primary government:										
Invested in capital assets, net of related debt	\$ 135,048,443	\$ 140,366,694	\$ 145,484,536	\$ 138,444,098	\$ 143,710,426	\$ 152,469,178	\$ 170,785,061	\$ 182,733,770	\$ 195,966,143	\$ 202,279,354
Restricted	13,752,376	11,232,281	17,527,919	26,912,777	29,665,444	21,288,063	20,674,884	12,426,322	11,524,532	7,959,106
Unrestricted	107,065,849	118,325,924	121,240,813	135,976,021	145,354,062	51,988,787	59,344,206	59,047,793	43,810,985	49,665,440
Total primary government net position	\$ 255,866,668	\$ 269,924,899	\$ 284,253,268	\$ 301,332,896	\$ 318,729,932	\$ 225,746,028	\$ 250,804,151	\$ 254,207,885	\$ 251,301,660	\$ 259,903,900

* The decrease in 2015 to the Governmental activities, Unrestricted net position is due to the implementation of GASB 68 and the requirement to record the unfunded pension obligation.

Net Position by Component



COUNTY OF LEXINGTON, SOUTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities:										
General administrative	\$ 19,478,095	\$ 12,655,973	\$ 28,616,839	\$ 28,401,289	\$ 30,181,677	\$ 30,755,861	\$ 32,812,240	\$ 35,331,506	\$ 33,483,810	\$ 31,403,277
General service	2,533,906	16,143,374	3,885,426	2,609,020	2,754,249	2,724,002	2,766,258	3,078,775	3,793,506	3,813,096
Public works	11,791,420	15,300,195	13,580,412	14,564,673	13,355,790	13,401,596	25,935,925	21,321,642	18,713,536	17,369,282
Public safety	20,440,019	22,080,848	23,911,916	25,086,218	27,533,978	26,648,140	30,683,263	33,755,130	38,502,186	43,887,446
Judicial	10,454,690	10,569,876	10,464,296	10,435,435	10,808,114	10,333,440	11,795,371	12,634,581	13,963,914	14,164,890
Law enforcement	31,791,471	33,114,788	34,372,136	34,608,857	37,186,391	35,346,806	39,138,350	41,541,296	45,483,470	46,298,854
Boards and commissions	491,329	463,332	476,575	483,323	658,124	916,158	899,002	771,370	894,361	806,715
Health and human services	2,372,222	2,762,317	3,272,707	3,221,128	3,224,649	3,402,712	3,266,274	3,159,021	2,961,798	3,085,392
Community development (HUD)	2,072,810	2,561,251	2,977,809	1,357,068	1,996,659	990,376	1,953,407	2,544,354	7,295,703	8,973,571
Economic development	2,591,794	2,765,579	513,116	8,143,419	3,098,686	3,215,954	1,837,954	6,060,689	1,111,856	3,954,207
Public library	5,022,251	7,220,971	6,643,094	5,945,456	6,418,095	6,035,534	8,056,201	9,587,143	8,713,718	8,778,453
Interest and fiscal charges	2,088,572	2,506,623	1,479,595	1,474,147	1,663,995	1,512,659	1,358,622	1,223,286	1,095,994	945,206
Total governmental activities	110,928,579	128,145,127	130,193,921	136,330,033	138,880,407	135,283,238	160,502,867	171,008,793	176,013,852	183,480,389
Business-type activities										
Red Bank Crossing	55,012	36,930	51,694	47,286	88,550	53,607	57,389	51,428	52,036	58,953
Solid waste	7,435,759	8,534,262	6,939,331	8,347,349	8,726,359	8,649,292	10,443,801	15,151,454	11,835,882	13,780,157
Pelton airport	131,998	139,531	195,002	234,867	210,388	357,521	293,665	334,184	303,621	354,221
Total business-type activities net position	7,622,769	8,710,723	7,186,027	8,629,502	9,025,297	9,060,420	10,794,855	15,537,066	12,191,539	14,193,331
Total primary government expenses	\$ 118,551,348	\$ 136,855,850	\$ 137,379,948	\$ 144,959,535	\$ 147,905,704	\$ 144,343,658	\$ 171,297,722	\$ 186,545,859	\$ 188,205,391	\$ 197,673,720
Program Revenues										
Governmental activities										
Charges for services:										
General administrative	\$ 8,772,001	\$ 10,800,685	\$ 12,485,418	\$ 12,277,670	\$ 12,663,873	\$ 24,012,449	\$ 25,578,894	\$ 26,799,443	\$ 14,565,570	\$ 15,274,834
General service	15,962	25,983	20,557	24,215	26,954	56,559	47,686	41,456	51,094	41,183
Public works	1,107,467	486,970	4,719,703	5,647,672	4,851,818	5,761,598	14,861,402	8,354,662	5,921,919	6,064,635
Public safety	7,906,536	8,950,037	9,322,416	11,072,330	11,165,815	2,745,125	2,197,299	2,423,856	13,001,834	12,301,030
Judicial	5,687,748	4,849,267	5,495,339	5,678,284	5,791,316	5,907,713	6,351,514	6,735,968	7,149,199	6,656,814
Law enforcement	4,463,786	4,098,188	3,208,434	4,450,891	2,445,766	3,467,244	5,202,910	6,056,705	6,544,643	6,837,236
Boards and commissions	1,216	-	-	-	-	265,826	146,132	291,198	201,534	190,835
Health and human services	575,924	229,403	580,472	484,747	420,116	528,571	698,832	706,418	658,930	655,090
Community development (HUD)	-	150,000	-	7,000	-	-	-	-	-	1,847,342
Economic development	650,750	318,429	337,375	1,235,228	458,003	647,973	1,034,501	1,452,102	735,962	699,899
Public library	304,870	305,510	290,632	302,367	312,802	348,068	307,344	279,544	260,834	242,410
Operating grants and contributions	9,886,726	11,957,581	5,553,655	2,190,387	6,863,038	5,771,203	14,645,565	6,693,287	11,579,961	5,632,996
Capital grants and contributions	8,866,587	9,945,505	6,434,017	9,426,915	2,453,387	905,807	61,000	200,000	288,381	7,706,781
Total governmental activities program revenues	48,239,573	52,117,558	48,448,018	52,797,706	47,452,888	50,418,136	71,133,079	60,034,639	60,959,861	64,151,085

COUNTY OF LEXINGTON, SOUTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Program Revenues (cont.)										
Business-type activities										
Charges for services:										
Red Bank Crossing	67,889	83,395	83,559	97,097	54,715	84,972	97,121	97,815	104,517	104,340
Solid waste	1,747,442	1,889,498	2,361,314	1,991,788	2,199,437	2,361,044	2,846,306	3,230,027	3,555,316	3,847,965
Pelion airport	58,630	76,543	88,847	133,888	94,103	79,364	77,647	94,927	86,737	154,966
Operating grants and contributions	130,033	151,779	25,668	15,599	50,473	25,399	32,927	31,702	64,961	45,851
Capital grants and contributions	310,174	426,970	166,328	169,002	483,233	41,241	154,327	23,153	2,962,192	847,609
Total business-type activities program revenues	2,314,168	2,628,185	2,725,716	2,407,374	2,881,961	2,592,020	3,208,328	3,477,624	6,773,723	5,000,731
Total primary government program revenues	\$ 50,553,741	\$ 54,745,743	\$ 51,173,734	\$ 55,205,080	\$ 50,334,849	\$ 53,010,156	\$ 74,341,407	\$ 63,512,263	\$ 67,733,584	\$ 69,151,816
Net (Expense)/Revenue										
Governmental activities										
Property tax	\$ 75,844,823	\$ 79,158,438	\$ 83,038,824	\$ 87,529,330	\$ 94,624,144	\$ 97,839,366	\$ 100,461,331	\$ 104,030,586	\$ 105,728,096	\$ 111,147,649
Accommodations tax	276,667	283,378	299,549	284,191	287,346	372,539	398,321	419,422	394,151	420,457
Interest and investment income	708,598	549,826	361,778	322,092	397,574	351,135	1,089,728	1,407,966	2,010,422	4,071,880
State shared revenue	10,197,281	9,354,147	8,301,146	9,950,465	10,020,643	10,081,398	10,228,929	10,609,809	10,480,657	10,582,225
Loss from sale of fixed assets	(1,359,508)	(1,313,762)	-	-	-	-	-	-	-	-
Transfers	(100,000)	(100,000)	(257,164)	(103,270)	(100,000)	(100,000)	(100,000)	(100,000)	(50,000)	(25,000)
Total governmental activities	85,567,861	87,932,027	91,744,133	97,982,808	105,229,707	108,544,438	112,078,309	116,367,783	118,563,326	126,197,211
Business-type activities										
Property tax	7,676,529	8,044,226	8,501,954	8,733,441	9,297,360	9,625,222	9,695,919	9,679,094	9,983,537	10,255,367
Interest and investment income	52,924	47,337	31,332	16,191	60,217	59,852	140,209	176,270	257,608	621,208
State shared revenue	-	-	-	-	-	-	-	114,183	-	-
Gain/Loss from sale of fixed assets	(89,062)	44,748	-	(1,627)	-	-	-	-	160,000	25,358
Other	-	-	-	-	-	-	-	-	143,950	-
Transfers	100,000	100,000	257,164	103,270	100,000	100,000	100,000	100,000	50,000	25,000
Total business-type activities	7,740,391	8,236,311	8,790,450	8,851,275	9,457,577	9,785,074	9,936,128	10,069,547	10,595,095	10,926,933
Total primary government	\$ 93,308,252	\$ 96,168,338	\$ 100,534,583	\$ 106,834,083	\$ 114,687,284	\$ 118,329,512	\$ 122,014,437	\$ 126,437,330	\$ 129,158,421	\$ 137,124,144
Change in net position										
Governmental activities	\$ 22,878,855	\$ 11,904,458	\$ 9,998,230	\$ 14,450,481	\$ 13,802,188	\$ 23,679,336	\$ 22,708,521	\$ 5,393,629	\$ 3,509,335	\$ 6,867,907
Business-type activities	2,431,790	2,153,773	4,330,139	2,629,147	3,314,241	3,316,674	2,349,601	(1,989,895)	5,177,279	1,734,333
Total primary government	\$ 25,310,645	\$ 14,058,231	\$ 14,328,369	\$ 17,079,628	\$ 17,116,429	\$ 26,996,010	\$ 25,058,122	\$ 3,403,734	\$ 8,686,614	\$ 8,602,240

Table 3

COUNTY OF LEXINGTON, SOUTH CAROLINA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable	\$ 2,962,641	\$ 2,952,069	\$ 2,828,338	\$ 2,319,880	\$ 2,339,494	\$ 2,028,974	\$ 1,532,246	\$ 1,283,845	\$ 1,138,264	\$ 898,865
Assigned	-	-	-	-	28,191,629	30,495,775	52,239,433	48,083,269	54,321,350	51,550,638
Unassigned	57,277,701	62,707,890	63,661,402	73,438,717	45,085,250	53,055,016	34,820,520	44,370,870	34,478,569	37,491,152
Total General Fund	\$ 60,240,342	\$ 65,659,959	\$ 66,489,740	\$ 75,758,597	\$ 75,616,373	\$ 85,579,765	\$ 88,592,199	\$ 93,737,984	\$ 89,938,183	\$ 89,940,655
All other governmental funds										
Restricted										
Special revenue funds	\$ 232,976	\$ 503,289	\$ 517,661	\$ 629,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service funds	-	-	2,554,607	4,033,633	1,494,217	1,105,789	1,265,487	1,504,951	1,030,155	835,776
Assigned										
Special revenue funds	25,761,736	26,925,434	23,976,017	26,023,298	29,373,042	29,369,632	30,685,516	29,612,887	35,285,853	43,985,803
Debt service funds	2,692,451	2,492,395	-	-	-	-	-	-	-	-
Capital projects funds	10,911,769	8,529,436	14,753,433	22,640,097	27,898,345	20,974,238	19,879,177	10,594,976	10,520,042	6,859,499
Unassigned										
Special revenue funds	(14,998)	(56,735)	(24,822)	(20,287)	(33,267)	(30,622)	(20,996)	(76,237)	(159,662)	(6,250)
Capital projects funds	-	-	(1,671,285)	(1,605,761)	(1,270,028)	(1,086,912)	(819,965)	(572,198)	(351,146)	(110,117)
Total all other governmental funds	\$ 39,583,934	\$ 38,393,819	\$ 40,105,611	\$ 51,700,183	\$ 57,462,309	\$ 50,332,125	\$ 50,989,219	\$ 41,064,379	\$ 46,325,242	\$ 51,564,711

COUNTY OF LEXINGTON, SOUTH CAROLINA
FIVE YEAR ANALYSIS OF GENERAL FUND
REVENUES AND EXPENDITURES

	<u>06-30-14</u>	<u>06-30-15</u>	<u>06-30-16</u>	<u>06-30-17</u>	<u>06-30-18</u>
Revenues					
Property taxes	\$ 79,725,033	\$ 82,440,614	\$ 84,410,549	\$ 87,619,102	\$ 91,348,417
State shared revenue	9,730,772	9,795,786	9,772,976	10,223,986	10,047,540
Fees, permits, and sales	15,653,999	17,446,142	19,179,708	20,010,222	19,981,043
County fines	2,541,672	2,716,782	2,619,307	2,283,478	2,141,881
Intergovernmental revenue	3,270,153	3,577,476	4,461,295	3,923,648	4,210,024
Interest (net of increase (decrease) in the fair value of investments)	175,530	111,234	556,164	772,545	1,199,543
Other	<u>203,171</u>	<u>881,774</u>	<u>303,706</u>	<u>382,534</u>	<u>258,680</u>
Total revenues	<u>111,300,330</u>	<u>116,969,808</u>	<u>121,303,705</u>	<u>125,215,515</u>	<u>129,187,128</u>
Expenditures					
Current:					
General administrative	12,372,341	12,256,429	11,851,017	11,955,685	12,213,285
General services	2,938,398	2,950,757	3,037,965	3,047,819	3,124,140
Public works	7,167,984	7,085,219	7,809,996	9,009,677	9,943,057
Public safety	26,847,950	27,207,907	29,501,671	32,095,084	34,134,179
Judicial	8,636,904	8,667,473	9,461,811	9,478,171	9,972,027
Law enforcement	34,921,256	35,452,489	36,318,079	37,388,773	40,030,252
Boards and commissions	644,831	923,087	921,840	782,971	903,143
Health and human services	1,588,217	1,605,348	1,569,741	1,515,351	1,526,300
Capital outlay	<u>5,988,638</u>	<u>7,636,794</u>	<u>8,266,896</u>	<u>11,890,860</u>	<u>12,883,669</u>
Total expenditures	<u>101,106,519</u>	<u>103,785,503</u>	<u>108,739,016</u>	<u>117,164,391</u>	<u>124,730,052</u>
Excess (deficiency) of revenues over (under) expenditures	10,193,811	13,184,305	12,564,689	8,051,124	4,457,076
Other financing sources (uses)					
Sale of fixed assets	-	-	-	719,353	50,006
Transfer in	116,568	-	3,348	2,944,800	47,479
Transfer out	<u>(10,452,603)</u>	<u>(3,220,913)</u>	<u>(9,555,603)</u>	<u>(6,569,492)</u>	<u>(8,354,362)</u>
Total other sources	<u>(10,336,035)</u>	<u>(3,220,913)</u>	<u>(9,552,255)</u>	<u>(2,905,339)</u>	<u>(8,256,877)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(142,224)</u>	<u>9,963,392</u>	<u>3,012,434</u>	<u>5,145,785</u>	<u>(3,799,801)</u>
Fund balances, beginning of year	<u>75,758,597</u>	<u>75,616,373</u>	<u>85,579,765</u>	<u>88,592,199</u>	<u>93,737,984</u>
Fund balances, end of year	<u>\$ 75,616,373</u>	<u>\$ 85,579,765</u>	<u>\$ 88,592,199</u>	<u>\$ 93,737,984</u>	<u>\$ 89,938,183</u>

Source: Years ended June 30, 2014 through 2018, County audited financial statements.

COUNTY OF LEXINGTON
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenue:										
Property taxes	\$ 75,840,949	\$ 78,943,724	\$ 82,940,122	\$ 88,181,444	\$ 94,408,139	\$ 97,361,567	\$ 100,497,701	\$ 103,555,027	\$ 105,585,297	\$ 110,605,468
State share revenue	10,852,308	9,637,525	8,999,324	10,633,285	10,711,018	10,897,035	11,105,050	11,537,688	11,424,637	11,601,658
Fees, permits, and sales	15,795,084	18,381,093	18,383,703	19,603,032	19,753,853	21,233,251	23,599,293	24,550,129	26,548,661	24,879,123
County fines	3,344,058	3,107,508	2,963,965	2,942,837	3,159,989	3,385,328	3,321,068	2,866,503	2,699,085	2,620,089
Intergovernmental	15,296,383	17,389,518	15,501,315	19,899,941	15,556,157	15,414,012	24,746,243	20,218,013	21,090,708	26,024,753
Interest (net of increase (decrease) in the fair value of investments)	572,333	438,502	273,346	257,268	312,182	259,834	864,801	1,183,957	1,700,406	3,141,814
Other	1,814,075	1,698,269	1,480,249	2,443,013	1,348,973	3,075,979	1,460,245	1,638,543	1,122,491	843,571
Total revenue	123,515,190	129,596,139	130,542,024	143,960,820	145,250,311	151,627,006	165,594,401	165,549,860	170,171,285	179,716,476
Expenditures:										
General administrative	11,295,796	13,625,192	14,007,303	14,159,763	14,772,302	14,698,413	15,187,702	14,624,143	15,030,199	15,266,075
General services	2,641,452	2,800,560	2,772,806	2,825,380	2,939,047	2,951,469	3,038,891	3,050,674	3,124,521	3,400,150
Public works	9,164,276	10,295,874	10,026,216	10,690,247	9,673,055	14,489,183	20,865,429	18,949,307	11,922,313	11,057,118
Public safety	20,822,390	22,499,725	24,501,412	25,692,544	27,698,984	28,223,568	30,584,386	33,353,745	35,568,789	38,363,989
Judicial	10,829,411	11,081,582	11,072,102	11,179,249	11,497,675	11,622,501	12,366,476	12,720,548	13,753,067	14,330,270
Law enforcement	32,668,170	34,323,803	35,329,069	35,822,122	38,175,677	39,016,273	39,715,998	40,891,696	43,601,266	46,354,399
Boards & commissions	433,579	445,839	454,888	465,691	644,831	923,087	921,840	782,971	903,143	808,154
Health and human services	2,357,597	3,175,283	3,104,122	3,063,877	3,077,455	2,957,096	3,147,356	3,000,392	2,727,805	2,815,093
Library	4,995,572	5,350,755	5,455,789	5,448,557	5,756,805	5,790,788	6,096,229	6,423,161	6,690,450	6,695,041
Community Development	2,101,945	3,183,059	3,028,647	1,381,645	2,033,270	1,042,382	1,982,443	2,542,916	7,301,626	8,981,176
Economic Development	2,325,024	1,989,378	581,565	566,079	1,787,965	994,751	586,731	1,386,846	896,218	1,362,317
Capital outlay:	16,808,321	14,821,767	13,392,132	29,097,693	14,429,055	20,306,257	27,963,082	28,276,199	22,138,798	20,132,415
Debt service:										
Principal retirement	2,065,982	2,551,797	2,537,654	2,763,746	5,384,641	4,005,585	3,396,585	3,562,598	3,796,253	4,041,533
Interest and fiscal charges	2,088,123	1,649,123	1,478,781	1,369,751	1,823,056	1,671,673	1,517,635	1,382,299	1,255,007	1,104,140
Other	450	2,500	801	700	725	772	773	773	773	852
Total expenditures	120,598,088	127,796,237	127,743,287	144,527,044	139,694,543	148,693,798	167,371,556	170,948,268	168,710,228	174,712,722
Excess (deficiency) of revenues over expenditures	2,917,102	1,799,902	2,798,737	(566,224)	5,555,768	2,933,208	(1,777,155)	(5,398,408)	1,461,057	5,003,754
Other financing sources (uses):										
General obligation bond proceeds	-	-	-	24,885,000	-	-	-	-	-	-
Premium on bonds issued	-	-	-	1,927,002	-	-	-	-	-	-
Payment to refunded bond escrow a	-	-	-	(5,108,802)	-	-	-	-	-	-
Bond issuance cost	-	-	-	(170,277)	-	-	-	-	-	-
Sale of Asset	-	-	-	-	-	-	5,546,683	719,353	50,006	263,187
Sale of Land	37,138	2,529,600	-	-	-	-	-	-	-	-
Transfer in	6,409,586	2,909,619	14,328,879	24,763,288	11,734,370	3,301,173	11,991,565	10,505,839	8,729,080	14,625,387
Transfer out	(6,509,586)	(3,009,619)	(14,586,043)	(24,866,558)	(11,670,236)	(3,401,173)	(12,091,565)	(10,605,839)	(8,779,080)	(14,650,387)
Total other financing sources (uses)	(62,862)	2,429,600	(257,164)	21,429,653	64,134	(100,000)	5,446,683	619,353	6	238,187
Net changes in fund balance	\$ 2,854,240	\$ 4,229,502	\$ 2,541,573	\$ 20,863,429	\$ 5,619,902	\$ 2,853,208	\$ 3,669,528	\$ (4,779,055)	\$ 1,461,063	\$ 5,241,941
Debt service as a percentage of noncapital expenditures	4.35%	3.89%	3.60%	3.47%	5.76%	4.48%	3.54%	3.39%	3.39%	3.24%

Table 5

COUNTY OF LEXINGTON, SOUTH CAROLINA
 GENERAL GOVERNMENTAL REVENUES, OTHER FINANCING SOURCES, AND EQUITY TRANSFERS BY FUNDS (1) - PRIMARY GOVERNMENT
 LAST TEN FISCAL YEARS

Year Ended June 30	General		Special		Debt		Capital		Total
	Fund	Fund	Revenue	Fund	Service	Projects	Fund	Fund	
2010	94,116,047	27,451,755	121,567,802	4,127,268	4,266,844	129,961,914			
2011	98,518,289	28,426,503	126,944,792	4,003,364	4,087,202	135,035,358			
2012	100,080,810	26,384,151	126,464,961	4,252,264	14,153,678	144,870,903			
2013	106,402,944	33,034,770	139,437,714	10,757,697	45,340,699	195,536,110			
2014	111,416,898	29,337,355	140,754,253	4,669,006	11,561,422	156,984,681			
2015	116,969,808	29,776,931	146,746,739	5,289,602	2,891,838	154,928,179			
2016	121,307,053	39,860,856	161,167,909	5,074,691	16,894,761	183,137,361			
2017	128,879,668	35,659,959	164,539,627	5,439,728	6,795,697	176,775,052			
2018	129,284,613	38,551,368	167,835,981	4,577,237	6,537,153	178,950,371			
2019	135,761,924	45,959,281	181,721,205	4,952,146	7,931,699	194,605,050			

(1) Includes general, special revenue, debt service and capital projects funds.

Table 5-A

COUNTY OF LEXINGTON, SOUTH CAROLINA
 GENERAL GOVERNMENTAL REVENUE FUNDS (1) - REVENUES BY SOURCE
 LAST TEN FISCAL YEARS

Year Ended June 30	Property Taxes	State Shared Revenues	Federal Revenue Sharing	Inter - Governmental	Fees, Permits, & Sales	County Fines	Investment Interest	Miscellaneous	Other Financing Sources and Equity		Total
									Transfers In	Total	
2010	71,736,412	10,852,308	90,726	15,183,451	15,728,084	3,344,058	479,397	1,802,395	2,350,971	121,567,802	
2011	74,864,483	9,637,525	-	16,514,102	18,381,093	3,107,508	367,990	1,675,022	2,397,069	126,944,792	
2012	78,639,040	8,999,324	-	13,753,129	18,383,703	2,963,965	247,076	1,129,925	2,348,799	126,464,961	
2013	83,044,999	10,633,285	-	18,012,777	19,603,032	2,942,837	196,670	1,931,333	3,072,781	139,437,714	
2014	88,599,835	10,711,018	-	14,841,368	19,753,853	3,159,989	248,467	724,754	2,714,969	140,754,253	
2015	91,690,695	10,897,035	-	14,914,012	21,233,251	3,385,328	201,241	1,565,326	2,859,851	146,746,739	
2016	93,747,092	11,105,050	-	24,746,243	23,599,293	3,321,068	757,915	887,854	3,003,394	161,167,909	
2017	97,123,318	11,537,688	-	20,165,100	24,550,129	2,866,503	1,025,634	1,322,526	5,948,729	164,539,627	
2018	100,799,844	11,424,637	-	21,090,708	26,548,661	2,699,085	1,551,559	820,752	2,900,735	167,835,981	
2019	105,429,708	11,601,658	-	26,024,753	24,879,123	2,620,089	2,945,290	842,078	7,378,506	181,721,205	

(1) Includes general and special revenue funds.

Source: Governmental funds revenue records maintained by Lexington County finance department and prior annual financial reports.

COUNTY OF LEXINGTON, SOUTH CAROLINA
 GENERAL GOVERNMENTAL EXPENDITURES, OTHER FINANCING USES, AND EQUITY TRANSFERS BY FUNDS (1) - PRIMARY GOVERNMENT
 LAST TEN FISCAL YEARS

Year Ended June 30	General Fund	Special Revenue Fund	Sub-Total	Debt Service Fund	Capital Projects Fund	Total
2010	87,947,419	25,237,425	113,184,844	4,154,555	9,768,275	127,107,674
2011	93,098,672	27,034,229	120,132,901	4,203,420	6,469,535	130,805,856
2012	99,251,029	29,287,283	128,538,312	4,190,052	9,600,966	142,329,330
2013	97,134,087	30,871,412	128,005,499	9,278,671	37,388,511	174,672,681
2014	111,559,122	26,629,794	138,188,916	7,208,422	5,967,441	151,364,779
2015	107,006,416	29,777,696	136,784,112	5,678,030	9,632,829	152,094,971
2016	118,294,619	38,535,346	156,829,965	4,914,993	17,722,875	179,467,833
2017	123,733,883	36,787,829	160,521,712	5,200,264	15,832,131	181,354,107
2018	133,084,414	32,961,827	166,046,241	5,052,033	6,391,034	177,489,308
2019	135,759,452	37,105,919	172,865,371	5,146,525	11,351,213	189,363,109

(1) Includes general, special revenue, debt service and capital projects funds.

COUNTY OF LEXINGTON, SOUTH CAROLINA
 GENERAL GOVERNMENTAL EXPENDITURE FUNDS (1) - EXPENDITURE BY FUNCTION
 LAST TEN FISCAL YEARS

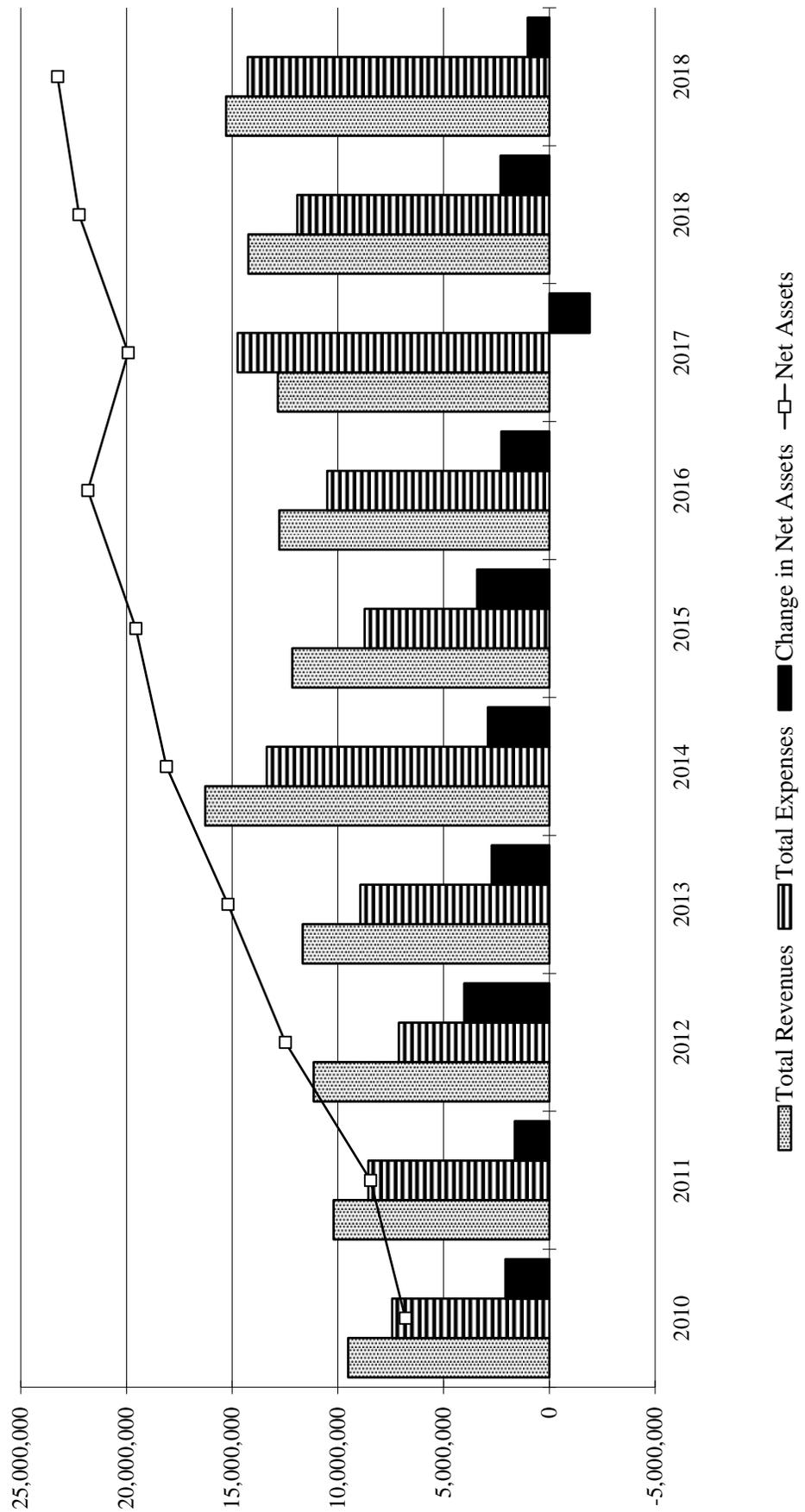
Year Ended June 30	General Admini- strative	General Service	Public Works	Public Safety	Judicial	Law Enforcement	Boards & Commissions	Health & Human Services	(HUD) Community Development	Economic Development	Other Financing Uses and Equity		Total
											Library	Transfers Out	
2010	11,606,723	2,758,402	10,005,812	23,741,407	11,050,658	35,101,390	532,709	2,352,651	2,101,945	1,213,876	6,209,685	6,509,586	113,184,844
2011	14,117,005	2,773,353	11,630,623	25,138,742	11,238,716	36,598,739	472,429	3,201,467	3,183,964	2,038,347	6,729,897	3,009,619	120,132,901
2012	14,266,739	3,021,182	11,004,746	27,933,092	11,241,039	37,678,919	459,697	3,112,049	3,028,754	583,146	6,873,630	9,335,319	128,538,312
2013	14,724,915	2,978,788	11,588,782	26,716,162	11,351,659	38,156,491	468,747	3,070,231	1,386,410	5,312,929	6,784,608	5,465,777	128,005,499
2014	15,621,240	3,054,019	10,492,399	29,604,304	11,725,162	41,191,268	665,097	3,080,527	2,038,861	1,871,014	7,292,384	11,552,641	138,188,916
2015	15,373,036	3,432,746	16,379,956	31,808,511	11,890,021	41,269,323	972,146	2,958,916	1,043,540	1,029,757	7,225,141	3,401,019	136,784,112
2016	16,197,019	3,917,468	22,348,979	33,717,960	12,669,921	42,670,462	926,382	3,190,149	1,982,443	685,717	7,870,381	10,653,084	156,829,965
2017	15,341,921	3,436,557	21,212,010	39,018,223	12,943,389	44,465,500	788,472	3,042,006	2,555,685	1,615,034	8,410,331	7,692,584	160,521,712
2018	15,789,010	3,717,023	13,698,981	41,718,012	14,147,132	47,184,659	910,625	2,853,246	7,304,141	1,057,739	8,886,593	8,779,080	166,046,241
2019	16,019,716	3,889,932	12,349,365	43,806,758	15,019,419	48,842,798	840,034	2,923,985	8,983,343	1,233,892	8,313,440	10,642,689	172,865,371

(1) Includes general and special revenue funds.
 Source: Governmental funds expenditures records maintained by Lexington County finance department and prior annual financial reports.

COUNTY OF LEXINGTON, SOUTH CAROLINA
SUMMARY OF REVENUE, EXPENSES, AND CHANGES IN FUND NET POSITION
SOLID WASTE ENTERPRISE FUND
LAST TEN FISCAL YEARS

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Revenues										
Landfill fees	\$ 3,665,198	\$ 3,535,185	\$ 3,183,613	\$ 2,677,874	\$ 2,244,064	\$ 2,093,659	\$ 1,868,327	\$ 2,069,157	\$ 1,859,648	\$ 1,738,092
Compost bin Sales		1,560	2,645	2,940						
Rental income & lease agreements	12,000	12,000	12,000	12,000	10,800	4,800	30,200	30,200	29,600	9,000
Miscellaneous income	300	6,146	31,544	1	1,059	145				
Credit report fees		425	225	325	300	200	175	150	250	350
Total revenues	3,677,498	3,555,316	3,230,027	2,693,140	2,256,223	2,098,804	1,898,702	2,099,507	1,889,498	1,747,442
Expenses										
Landfill operations	12,602,080	10,820,032	13,780,313	9,508,500	7,754,920	7,869,355	7,632,388	6,299,966	7,922,009	6,946,431
Depreciation	1,178,077	1,015,850	845,599	904,594	894,372	872,476	714,961	639,365	612,165	489,328
Total expenses	13,780,157	11,835,882	14,625,912	10,413,094	8,649,292	8,741,831	8,347,349	6,939,331	8,534,174	7,435,759
Net operating income (loss)	(10,102,659)	(8,280,566)	(11,395,885)	(7,719,954)	(6,393,069)	(6,643,027)	(6,448,647)	(4,839,824)	(6,644,676)	(5,688,317)
Non-operating revenues (expenses):										
Property taxes	10,255,367	9,983,537	9,679,094	9,695,919	9,625,222	9,297,360	9,014,048	8,501,954	8,044,226	7,676,529
Local government - tires	169,691	125,853	114,183	110,775	103,909	100,633	93,076	100,190	100,665	91,431
DHEC/SW Management grant	45,851	64,961	31,702	32,927	25,399	50,473	15,599	25,668	29,027	29,210
Interest income	599,139	244,663	167,975	135,863	57,923	58,716	15,438	30,805	45,539	52,145
Gain (loss) on sale of capital assets	25,358	160,000	(525,542)	(30,707)	15,472	15,472	(1,627)	160,079	44,748	(89,062)
Cash over (short)	(19)						10	4	(88)	
Sales tax discount		5,430		39,836						
FEMA reimbursement		9,402								
State disaster reimbursement		3,265		2,555	912					
Insurance reimbursement	795									
Radio rebanding reimbursement										
Net nonoperating income	11,096,182	10,597,111	9,467,412	9,987,168	9,813,365	9,522,654	9,136,544	8,820,234	8,264,117	7,760,253
Income (loss) before contributions & transfers	993,523	2,316,545	(1,928,473)	2,267,214	3,420,296	2,879,627	2,687,897	3,980,410	1,619,441	2,071,936
Capital contributions	32,351		23,153		33,353	33,353	36,242	46,988	22,087	9,392
Transfers in	485,768	86,040	118,525	92,548	87,677	4,622,453	594,546	179,978	28,722	5,531
Transfers out	(485,768)	(86,040)	(118,525)	(92,548)	(87,677)	(4,622,453)	(594,546)	(179,978)	(28,722)	(5,531)
Total contributions & transfers	32,351	-	23,153	-	-	33,353	36,242	46,988	22,087	9,392
Change in net position	1,025,874	2,316,545	(1,905,320)	2,267,214	3,420,296	2,912,980	2,724,139	4,027,398	1,641,528	2,081,328
Net position, beginning of year, as restated	22,237,015	19,920,470	21,825,790	19,558,576	16,138,280	15,204,711	12,480,572	8,453,174	6,811,646	4,730,318
Net position, end of year	\$ 23,262,889	\$ 22,237,015	\$ 19,920,470	\$ 21,825,790	\$ 19,558,576	\$ 18,117,691	\$ 15,204,711	\$ 12,480,572	\$ 8,453,174	\$ 6,811,646

**ENTERPRISE FUND - SOLID WASTE
RESULTS OF OPERATIONS - LAST TEN YEARS**



COUNTY OF LEXINGTON, SOUTH CAROLINA
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (1)
 LAST TEN FISCAL YEARS
 (Amounts expressed in thousands)

Fiscal Year	Property Tax Year	Assessed Values as of Dec 31	Real Property		Personal Property		FILOT Property		Total Taxable Assessed Value (2)	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assessed to Total Estimated Actual Value
			Assessed Value	Estimated Value	Assessed Value	Estimated Value	Assessed Value	Estimated Value				
2010	2009	2008	695,321	18,211,325	268,859	3,189,131	38,623	697,585	1,002,803	89.116	22,098,041	4.54%
2011	2010 (3)	2009	761,198	17,733,718	260,133	3,012,538	51,102	896,868	1,072,433	85.967	21,643,124	4.96%
2012	2011	2010	775,460	17,734,119	265,557	3,107,838	51,621	919,240	1,092,638	87.745	21,761,197	5.02%
2013	2012	2011	785,691	17,518,488	275,488	3,269,139	56,810	1,030,941	1,117,989	90.259	21,818,568	5.12%
2014	2013	2012	794,557	17,724,411	291,663	3,489,648	63,230	1,160,142	1,149,450	93.796	22,374,201	5.14%
2015	2014	2013	804,629	18,413,448	302,897	3,649,279	75,801	1,431,139	1,183,327	94.246	23,493,866	5.04%
2016	2015 (3)	2014	810,156	18,715,408	320,757	3,867,663	83,124	1,617,636	1,214,037	94.441	24,200,707	5.02%
2017	2016	2015	828,366	19,137,850	336,071	4,039,880	86,812	1,686,797	1,251,249	94.973	24,864,527	5.03%
2018	2017	2016	856,377	20,443,094	344,420	4,102,891	85,998	1,647,057	1,286,795	94.689	26,193,042	4.91%
2019	2018	2017	882,855	21,077,009	352,286	4,157,915	86,345	1,641,073	1,321,486	97.160	26,875,997	4.92%

(1) Source: Compiled from County Auditor's and County Assessor's data.

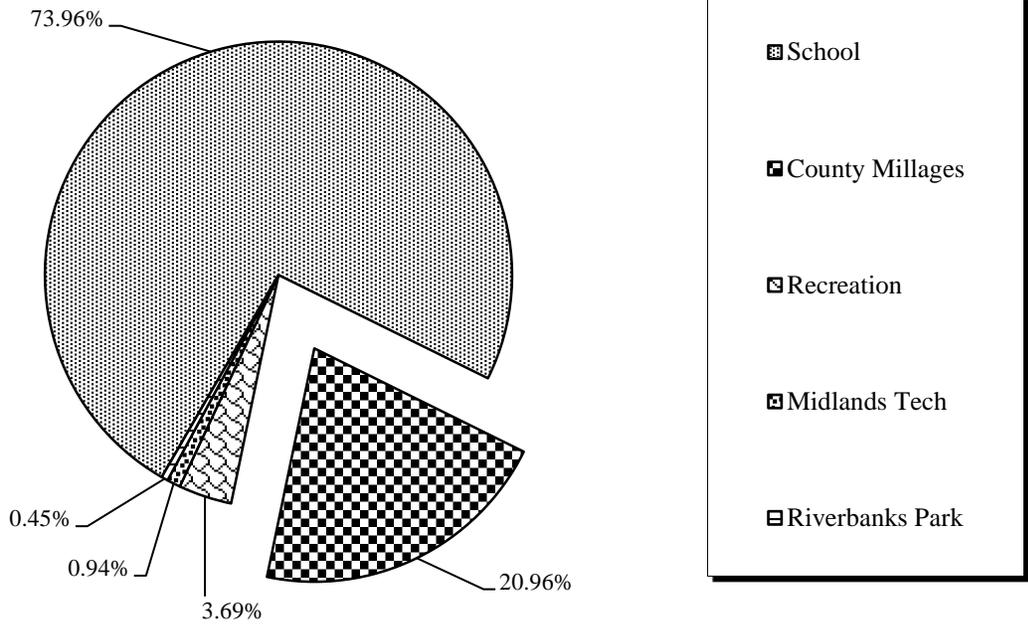
(2) The assessed value does not include merchants inventory with an assessed value totaling \$8,897,130.

The merchant's inventory assessed value is used, however, in the computation of the legal debt margin. (See Table 16).

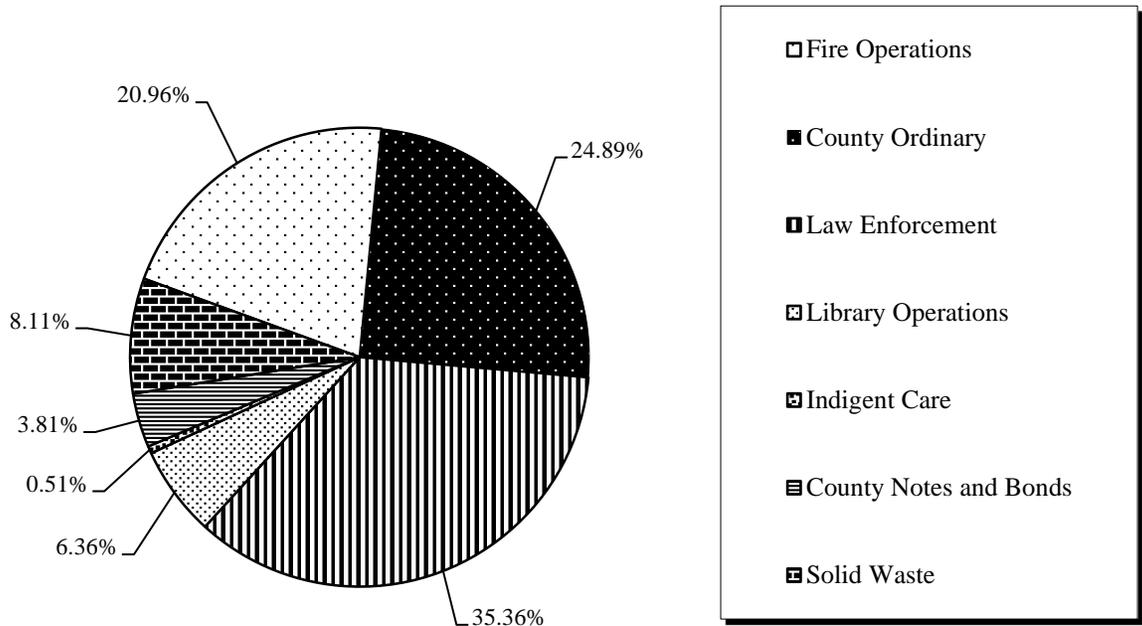
The South Carolina State Constitution requires equal and uniform assessments of property throughout the state using ratios of fair market value from 10.5% for manufacturers real property down to 4% for legal residences. Further information is available in Note 4.

(3) Year of reassessment of real property

MILLAGE LEVIED BY TAXING AUTHORITY



**COUNTY MILLAGE PERCENTAGES - ALL COUNTY FUNDS
FISCAL YEAR 2019**



COUNTY OF LEXINGTON, SOUTH CAROLINA
PROPERTY TAX RATES - ALL GOVERNMENTAL FUNDS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

		GENERAL FUND					SPECIAL REVENUE		
Fiscal Year	Tax Year	County Ordinary	Law Enforcement	Fire Service	Capital	Indigent Care	Total General Fund	County Library	Total County Operations
2010	2009	22.202	30.958	14.678	2.004	0.904	70.746	6.330	77.076
2011	2010 (1)	21.939	29.889	15.489	0.254	0.873	68.444	6.111	74.555
2012	2011	22.743	30.379	15.986	0.000	0.887	69.995	6.211	76.206
2013	2012	23.470	31.761	16.491	0.000	0.887	72.609	6.211	78.820
2014	2013	24.541	32.872	17.068	0.000	0.887	75.368	6.211	81.579
2015	2014	24.541	32.872	17.068	0.000	0.887	75.368	6.211	81.579
2016	2015 (1)	24.918 (2)	32.710	17.473	0.000	0.883	75.984	6.180	82.164
2017	2016	25.218	33.040	17.675	0.000	0.883	76.816	6.180	82.996
2018	2017	24.186	33.503	19.043	0.000	0.500	77.232	6.180	83.412
2019	2018	24.186	34.354	20.363	0.000	0.500	79.403	6.180	85.583

		DEBT SERVICE FUNDS					ENTERPRISE FUND		
Fiscal Year	Tax Year	County Notes & Bonds	Fire Bonds	Hospital Bonds	Library Bonds	Total Debt Service	Total Governmental Funds	Solid Waste	Total All County Funds
2010	2009	3.000	0.200	0.000	0.800	4.000	81.076	8.040	89.116
2011	2010 (1)	2.800	0.050	0.000	0.800	3.650	78.205	7.762	85.967
2012	2011	2.800	0.050	0.000	0.800	3.650	79.856	7.889	87.745
2013	2012	2.800	0.000	0.000	0.700	3.500	82.320	7.939	90.259
2014	2013	3.300	0.000	0.000	0.700	4.000	85.579	8.217	93.796
2015	2014	3.850	0.000	0.000	0.600	4.450	86.029	8.217	94.246
2016	2015 (1)	4.100	0.000	0.000	0.000	4.100	86.264	8.177	94.441
2017	2016	4.100	0.000	0.000	0.000	4.100	87.096	7.877	94.973
2018	2017	3.400	0.000	0.000	0.000	3.400	86.812	7.877	94.689
2019	2018	3.700	0.000	0.000	0.000	3.700	89.283	7.877	97.160

(1) Year of reassessment of real property.

(2) .5 mills was moved from Mental Health to County Ordinary.

Source: Auditor's office millage schedules.

Note : The above schedule does not include taxes levied by other autonomous entities within the County (such as School Districts, Municipalities, etc.).

COUNTY OF LEXINGTON, SOUTH CAROLINA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

Fiscal Year Tax Year	2009-2010 2009	2010-2011 2010*	2011-2012 2011	2012-2013 2012	2013-2014 2013	2014-2015 2014	2015-2016 2015*	2016-2017 2016	2017-2018 2017	2018-2019 2018
County Direct:										
General Fund:										
County Ordinary	22.202	21.939	22.743	23.470	24.541	24.541	24.918	25.218	24.186	24.186
Law Enforcement	30.958	29.889	30.379	31.761	32.872	32.872	32.710	33.040	33.503	34.354
Fire Service	14.678	15.489	15.986	16.491	17.068	17.068	17.473	17.675	19.043	20.363
Capital Escrow	2.004	0.254	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Indigent Care	0.904	0.873	0.887	0.887	0.887	0.887	0.883	0.883	0.500	0.500
Library	6.330	6.111	6.211	6.211	6.211	6.211	6.180	6.180	6.180	6.180
Debt Service Funds:										
County Notes & Bonds	3.000	2.800	2.800	2.800	3.300	3.850	4.100	4.100	3.400	3.700
Fire Bonds	0.200	0.050	0.050	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Library Bonds	0.800	0.800	0.800	0.700	0.700	0.600	0.000	0.000	0.000	0.000
Solid Waste	8.040	7.762	7.889	7.939	8.217	8.217	8.177	7.877	7.877	7.877
Municipalities:										
Cayce	46.000	41.250	46.930	43.270	44.170	44.170	45.360	45.36	47.69	49.69
Gilbert	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000
Lexington	36.238	35.140	35.140	35.140	35.140	35.140	35.140	34.290	34.290	34.290
Pelion	17.600	17.600	17.600	17.600	18.000	18.000	18.000	18.000	18.000	18.300
Summit	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100
West Columbia	55.500	61.879	61.879	61.879	55.279	55.279	55.279	55.279	55.279	58.797
Springdale	59.700	57.700	57.700	57.700	57.700	57.700	57.700	57.700	57.700	57.700
Batesburg-Leesville	96.447	90.051	90.051	90.051	90.051	99.500	99.500	99.500	99.500	99.500
Swansea	86.940	86.940	86.940	96.940	96.940	106.940	100.200	102.100	106.280	106.280
Chapin	11.900	11.505	11.505	11.505	11.505	11.505	11.505	11.505	11.505	12.884
Irmo	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Columbia	98.100	98.100	98.100	98.100	98.100	98.100	96.100	96.100	98.100	98.100
School District Operations:										
District 1	242.010	254.900	259.900	259.900	271.460	278.210	298.070	305.990	317.950	322.400
District 2	148.850	146.460	146.460	146.460	146.460	146.460	146.460	146.460	146.460	146.460
District 3	251.900	248.010	253.020	253.020	261.750	267.540	271.790	271.790	271.790	272.880
District 4	267.270	319.720	319.720	312.930	306.200	306.200	315.470	315.470	315.470	315.470
District 5	212.500	213.800	221.970	221.970	229.270	235.800	251.500	251.500	256.900	256.900
School District Bonds										
District 1	73.500	71.800	71.800	71.300	71.300	71.300	71.300	78.300	85.300	85.300
District 2	29.750	29.750	29.750	29.750	29.750	29.750	29.750	29.750	29.750	29.750
District 3	36.400	34.100	43.200	32.500	35.100	38.900	37.100	39.300	70.800	77.600
District 4	75.800	64.190	53.000	65.200	69.900	69.100	62.200	62.800	112.000	112.000
District 5	52.500	52.500	52.500	52.550	52.500	52.500	52.500	54.800	54.800	54.800
School District Lease/Purchase										
District 1	5.650	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
District 2	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
District 3	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
District 4	40.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
District 5	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Special Districts:										
Lexington County Recreation	12.499	12.116	12.315	12.315	12.315	12.315	12.202	12.202	12.202	12.202
Irmo-Chapin Recreation	13.695	13.139	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354
Midlands Tech	3.023	2.922	2.970	2.970	2.970	2.970	2.956	2.956	2.956	2.956
Midlands Tech Capital	1.429	1.381	1.404	1.404	1.404	1.404	1.397	1.397	1.397	1.397
Irmo Fire District	15.588	15.489	15.986	16.491	17.068	17.068	17.473	17.675	17.675	18.945
Riverbanks Park	0.700	1.075	1.093	1.093	1.093	1.093	1.088	1.088	1.088	1.088
Mental Health	0.629	0.500	0.508	0.500	0.500	0.500	0.000	0.000	0.000	0.000
Special District Bonds:										
Lexington Co. Recreation Bonds	3.100	3.319	3.700	3.420	3.420	4.420	3.800	4.020	3.900	3.700
Irmo-Chapin Recreation Bonds	4.882	4.131	2.700	5.250	5.250	7.250	7.250	7.250	7.250	7.250
Irmo Fire Bonds	0.000	0.000	2.210	2.970	2.900	2.900	2.500	1.460	2.350	2.580
Riverbanks Park Bonds	0.700	0.700	0.700	0.700	0.800	1.300	1.000	1.000	1.000	1.000
Isle of Pines	50.400	39.000	49.800	46.900	48.000	48.000	46.000	46.000	40.900	20.400
Hollow Creek Watershed	0.000	0.000	0.000	0.000	1.600	1.600	1.599	1.599	1.599	1.599

*Year of Reassessment of Real Property

COUNTY OF LEXINGTON, SOUTH CAROLINA
 PRINCIPAL TAXPAYERS
 JUNE 30, 2019 AND JUNE 30, 2010

Taxpayer	Type of Business	2017			2018			2019		
		Assessed Value as of 12/31/2017 (1)	Rank	Percent of Total Assessed Value	Taxes Invoiced in 2018 (1)	Assessed Value as of 12/31/2018 (1)	Rank	Percent of Total Assessed Value	Taxes Invoiced in 2019 (1)	
South Carolina Electric & Gas	Utilities	\$ 95,411,490	(2) 1	8.08%	\$ 40,114,995	\$ 61,138,930	(2) 1	6.85%	\$ 20,717,216	
Michelin North America	Tire Manufacturer	29,984,160	(2) 2	2.54%	10,474,911	16,636,870	(2) 2	1.86%	4,890,072	
Mid-Carolina Electric Co-op	Utilities	8,665,820	3	0.73%	4,050,230	7,502,610	3	0.84%	2,899,027	
Scana Services	Utilities	11,849,640	(2) 4	1.00%	2,774,328					
Shaw Industries	Nylon Production	6,544,570	(2) 5	0.55%	2,469,984	3,158,590	(2) 8	0.35%	1,130,380	
Time Warner Cable	Cable Television	5,814,600	(2) 6	0.49%	2,447,330	4,292,810	(2) 6	0.48%	1,540,609	
AT&T Mobility f/k/a Cingular W	Communications	5,318,340	7	0.45%	2,306,095	4,770,210	4	0.53%	2,177,908	
Akebono Brake Corporation	Brakes Manufacturer	5,776,600	(2) 8	0.49%	2,161,389					
Carolina Water Service	Utilities	4,128,360	9	0.35%	1,899,579					
GGP Columbian Trust	Retail Leasing	3,421,610	10	0.29%	1,751,280	2,987,720	7	0.33%	1,362,184	
Bellsouth Telecommunications	Communications					4,962,200	5	0.56%	1,650,093	
Owens Electric Steel Co. of SC	Steel Fabricators					5,056,090	(2) 9	0.57%	1,069,542	
PBR Columbia LLC	Brakes Manufacturer					3,306,210	(2) 10	0.37%	1,012,170	
Total Principal Taxpayers		\$ 176,915,190		14.99%	\$ 70,450,121	\$ 113,812,240		12.75%	\$ 38,449,201	
County-wide Assessed Valuation		\$ 1,180,113,160		100.00%		\$ 892,742,960		100.00%		

Note: Reflects last complete property tax year (2018) and nine years prior (2009)

(1) Includes real & personal property excluding vehicles in 2018 (\$1,321,485,240 less \$141,372,080) and 2009 (\$1,002,803,290 less \$110,060,330)

(2) Includes fee in lieu of taxes

COUNTY OF LEXINGTON, SOUTH CAROLINA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Year	Total Tax Levy	Collected within the Fiscal Year of the Levy		Collection in Subsequent Years	Total Collections to date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2010	2009	391,797,624	373,275,018	95.27%	12,680,375	385,955,393	98.51%
2011	2010	422,949,353	404,075,673	95.54%	12,912,096	416,987,769	98.59%
2012	2011	441,580,731	422,917,615	95.77%	12,662,984	435,580,599	98.64%
2013	2012	451,819,666	433,329,143	95.91%	12,691,855	446,020,998	98.72%
2014	2013	477,879,675	458,065,733	95.85%	13,050,910	471,116,643	98.58%
2015	2014	500,174,490	480,338,582	96.03%	11,655,963	491,994,545	98.36%
2016	2015	536,405,296	515,328,314	96.07%	11,945,557	527,273,871	98.30%
2017	2016	560,684,688	540,141,192	96.34%	11,628,358	551,769,550	98.41%
2018	2017	593,625,942	572,666,842	96.47%	12,024,197	584,691,039	98.49%
2019	2018	618,103,936	595,680,821	96.37%	N/A	595,680,821	96.37%

N/A - Not applicable

This schedule contains all property tax levies and receipts for the Lexington County General Government and other County taxing agencies.

Source: Lexington County Treasurer's Office tax records

COUNTY OF LEXINGTON, SOUTH CAROLINA
COUNTY WIDE ASSESSMENT TABLE
LAST TEN FISCAL YEARS

Type	2009 Final Assessment	2010 Final Assessment	2011 Final Assessment	2012 Final Assessment	2013 Final Assessment	2014 Final Assessment	2015 Final Assessment	2016 Final Assessment	2017 Final Assessment	2018 Final Assessment
Acres	\$116,865,850	\$121,262,014	\$113,835,007	\$112,221,286	\$112,494,847	\$109,644,242	\$112,464,690	\$113,382,570	\$114,846,050	\$115,923,650
Lots	96,867,050	115,570,256	125,205,050	126,513,660	127,386,143	131,976,954	131,436,110	132,333,650	134,186,110	136,079,010
Improvements	456,032,370	498,874,530	509,853,173	520,031,664	528,382,910	539,498,564	542,258,490	558,318,020	581,355,380	604,748,910
Mobile Homes	12,205,320	12,108,060	12,255,680	12,268,130	12,440,390	12,665,950	10,385,090	10,571,550	11,097,840	11,471,680
Boat Real	10,700	16,190	2,820	4,620	1,930	2,460	2,720	1,870	6,400	1,290
Vehicle Real	13,930	38,120	45,150	37,940	49,990	58,670	35,430	44,850	52,750	54,390
Subtotal	681,995,220	747,869,170	761,196,880	771,077,300	780,756,210	793,846,840	796,582,530	814,652,510	841,544,530	868,278,930
MFG Acres/Lots	3,024,150	3,040,230	3,239,690	3,349,350	3,432,150	3,173,170	3,594,580	3,533,250	3,570,380	3,711,870
MFG Improvements	8,393,350	7,961,230	9,079,110	9,546,910	9,566,930	7,149,570	9,436,390	9,661,380	10,228,120	9,939,400
MFG Personal	6,602,320	6,606,600	7,935,000	8,763,920	9,594,580	7,251,460	9,656,970	9,299,370	9,800,660	8,490,090
Utilities	68,058,570	72,726,860	90,158,550	92,022,830	96,890,090	101,113,270	104,523,950	111,521,040	117,288,450	122,917,340
Manufact Exempt	3,784,540	3,732,080	3,810,380	3,877,420	3,977,290	3,994,910	3,992,530	4,085,540	4,166,730	7,219,680
MFG Reimbursement										510,730
X MFG Acres/Lots	395,460	467,990	412,940	342,330	192,790	100,090	173,110	212,870	239,520	239,890
X MFG Improvements	1,537,740	1,913,950	1,579,120	1,417,560	608,630	358,920	369,330	306,030	794,340	684,540
X MFG Personal	11,532,770	10,700,190	10,738,610	9,370,120	7,825,920	6,180,790	6,186,360	7,750,340	7,946,670	10,003,710
X Utilities	19,821,600	20,416,930	3,666,330	3,305,080	3,224,300	3,312,760	2,303,470	2,342,130	1,927,930	1,520,500
X MFG Reimbursement	-	-	-	-	-	-	-	-	-	264,580
Aircraft	3,348,570	2,883,300	2,696,080	2,876,960	2,681,860	2,462,890	2,379,760	3,504,870	3,246,240	3,042,700
Furniture	5,079,660	4,774,070	4,380,350	4,409,880	4,281,270	4,434,480	4,461,790	4,426,000	4,637,820	4,778,460
SCTC	31,234,930	32,616,750	30,215,319	29,301,890	30,960,090	32,340,860	34,716,760	37,007,690	38,786,360	40,557,600
Boats	9,325,280	8,063,730	7,871,787	7,999,780	7,999,090	8,554,940	9,469,630	10,106,250	10,895,160	11,608,170
Subtotal	172,138,940	175,903,910	175,783,266	176,584,030	181,234,990	180,428,110	191,264,630	203,756,760	213,528,380	225,489,260
Total without Vehicles	854,134,160	923,773,080	936,980,146	947,661,330	961,991,200	974,274,950	987,847,160	1,018,409,270	1,055,072,910	1,093,768,190
Vehicles - Net Of Unpaid	110,046,400	97,557,720	104,036,690	113,517,180	124,228,810	133,250,860	143,066,400	146,028,100	145,724,250	141,372,080
I. Total Property Tax Assessments (Unabated)	964,180,560	1,021,330,800	1,041,016,836	1,061,178,510	1,086,220,010	1,107,525,810	1,130,913,560	1,164,437,370	1,200,797,160	1,235,140,270
Non-Negotiated FILOT	5,841,110	3,217,540	5,220,930	5,086,240	5,146,440	5,286,750	5,341,900	5,434,120	5,759,340	5,915,690
Negotiated FILOT	32,781,620	47,884,820	46,159,630	51,723,800	58,084,110	70,514,710	77,781,970	81,377,890	80,238,990	80,429,280
Total FILOT Assessments	38,622,730	51,102,360	51,380,560	56,810,040	63,230,550	75,801,460	83,123,870	86,812,010	85,998,330	86,344,970
II. Combined Total Assessment	1,002,803,290	1,072,433,160	1,092,397,396	1,117,988,550	1,149,450,560	1,183,327,270	1,214,037,430	1,251,249,380	1,286,795,490	1,321,485,240
A. X Industrial Abatement	33,287,570	33,499,060	16,397,000	14,435,090	11,851,640	9,952,560	9,032,270	10,611,370	10,908,460	12,713,220
Total Property Tax Assessment										
Less Abatements (I. - A.)	930,892,990	987,831,740	1,024,619,836	1,046,743,420	1,074,368,370	1,097,573,250	1,121,881,290	1,153,826,000	1,189,888,700	1,222,427,050
Combined Total Assessments	969,515,720	1,038,934,100	1,076,000,396	1,103,553,460	1,137,598,920	1,173,374,710	1,205,005,160	1,240,638,010	1,275,887,030	1,308,772,020

COUNTY OF LEXINGTON, SOUTH CAROLINA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Total Primary Government	Personal Income (2)	Percentage of Personal Income	Population (2)	Per Capita
2010	42,193,790	42,193,790	9,139,378,000	0.46%	263,334	160
2011 (1)	40,496,993	40,496,993	9,637,103,000	0.42%	266,311	152
2012	37,959,352	37,959,352	10,166,983,000	0.37%	269,784	141
2013	54,980,604	54,980,604	10,489,256,000	0.52%	273,249	201
2014	49,595,965	49,595,965	11,217,911,000	0.44%	277,446	179
2015	45,590,380	45,590,380	12,062,144,000	0.38%	281,779	162
2016 (1)	42,193,795	42,193,795	12,510,453,000	0.34%	286,503	147
2017	38,631,159	38,631,159	13,241,872,000	0.29%	290,818	133
2018	34,834,905	34,834,905	13,722,876,000	0.25%	295,032	118
2019	30,793,372	30,793,372	N/A	N/A	299,381 *	103

(1) Year of reassessment of real property.

(2) US Dept of Commerce - Bureau of Economic Analysis and the US Census Bureau

*2019 Population Estimate based on average increase over prior years.

COUNTY OF LEXINGTON, SOUTH CAROLINA
 RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO
 ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS

Fiscal Year	Tax Year	Population (2)	Assessed Value in 1000's (3)	Gross Bonded Debt (4)	Debt Service Monies Available (5)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2010	2009	263,334	1,002,803	42,193,790	2,692,451	39,501,339	3.94%	150.00
2011	2010 (1)	266,311	1,072,433	40,496,993	2,492,395	38,004,598	3.54%	142.71
2012	2011	269,784	1,092,397	37,959,352	2,554,607	35,404,745	3.24%	131.23
2013	2012	273,249	1,117,989	54,980,605	4,033,633	50,946,972	4.56%	186.45
2014	2013	277,446	1,149,451	49,595,965	1,494,217	48,101,748	4.18%	173.37
2015	2014	281,779	1,183,327	45,590,380	1,105,789	44,484,591	3.76%	157.87
2016	2015	286,503	1,214,037	42,193,795	1,265,487	40,928,308	3.37%	142.85
2017	2016	290,818	1,251,249	38,631,159	1,504,951	37,126,208	2.97%	127.66
2018	2017	295,032	1,286,795	34,834,905	1,030,155	33,804,750	2.63%	114.58
2019	2018	299,381	1,321,485	30,793,372	835,776	29,957,596	2.27%	100.07

(1) Year of reassessment of real property.

(2) From Table 13.

(3) From Table 8.

(4) From Schedule 3.

(5) Cash and other assets available for the retirement of debt. Exhibit C-2

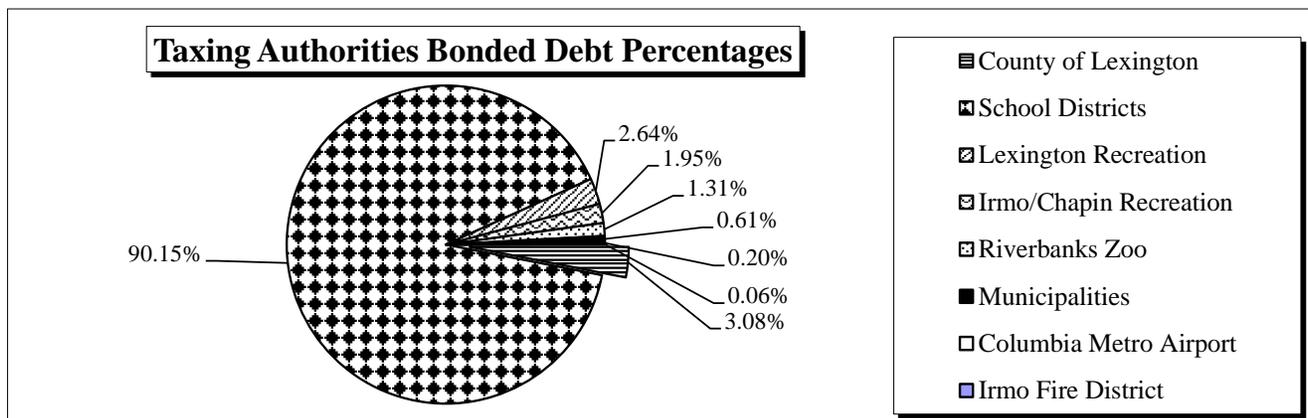
COUNTY OF LEXINGTON, SOUTH CAROLINA
 DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
 GENERAL OBLIGATION BONDS
 JUNE 30, 2019

Political Subdivision	Assessed Value		Gross General Obligation Bonded Debt Outstanding		
	Total	Assessed Value Within the County	Gross General Debt	Percentage Applicable to the County *	County's Share of Debt
Direct:					
County of Lexington	\$ 1,321,485,240	\$ 1,321,485,240	\$ 30,793,373	100.00%	\$ 30,793,373
Overlapping:					
Lexington County School Districts:					
One	611,614,210	611,614,210	452,155,000	100.00%	452,155,000
Two	309,986,970	309,986,970	277,430,000	100.00%	277,430,000
Three (1)	48,458,317	43,565,870	3,790,000	89.90%	3,407,210
Four	36,172,610	36,172,610	49,995,000	100.00%	49,995,000
Five (2)	527,007,430	320,145,580	192,456,000	60.75%	116,917,020
Recreation Districts:					
Lexington	1,000,998,010	1,000,998,010	26,320,000	100.00%	26,320,000
Irmo/Chapin	320,145,580	320,145,580	19,450,000	100.00%	19,450,000
Columbia Metropolitan Airport (3)	2,968,981,470	1,321,485,240	4,425,000	44.51%	1,969,568
Richland/Lexington Riverbanks (3)	2,968,981,470	1,321,485,240	29,275,000	44.51%	13,030,303
Irmo Fire District	141,201,560	141,201,560	635,000	100.00%	635,000
City of Cayce	82,712,520	82,712,520	-	100.00%	-
City of Columbia (4)	578,806,650	24,254,000	21,315,000	4.19%	893,099
Town of Lexington	114,837,380	114,837,380	1,215,000	100.00%	1,215,000
City of West Columbia	76,085,230	76,085,230	4,000,000	100.00%	4,000,000
Total Overlapping			1,082,461,000		967,417,200
Total			\$ 1,113,254,373		\$ 998,210,573

- (1) A portion of School District No. 3 is located in Saluda County with the assessed value of: \$ 4,892,447
- (2) A portion of School District No. 5 is located in Richland County with the assessed value of: \$ 206,861,850
- (3) Includes assessed value for Richland County of: \$ 1,647,496,230
- (4) A portion of the City of Columbia is located in Richland County with the assessed value of: \$ 554,552,650

Source: Lexington County Treasurer, Auditor, and Finance officers of above-mentioned entities.

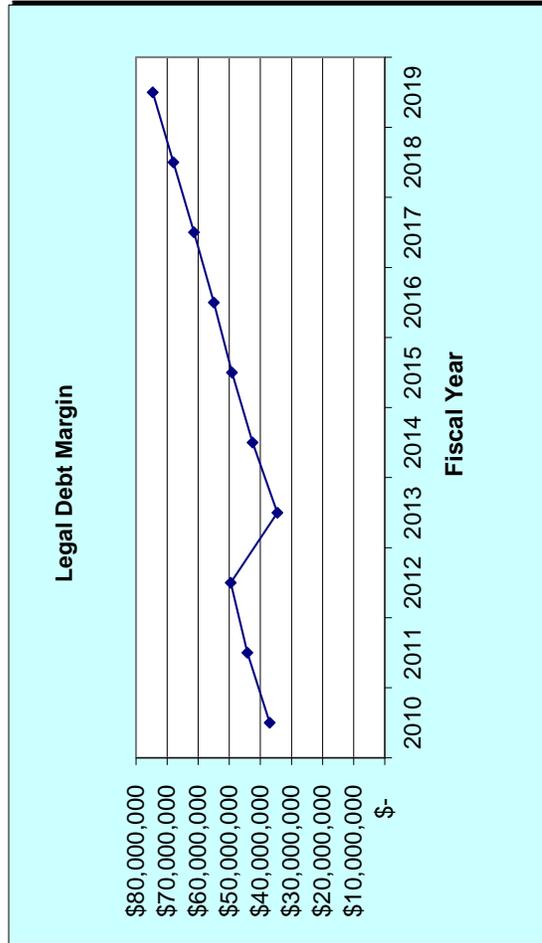
* Overlapping debt is calculated by dividing the assessed value within the County by the total assessed value of the governing body. This percentage is then applied to the outstanding debt for each governing body.



COUNTY OF LEXINGTON, SOUTH CAROLINA
 LEGAL DEBT MARGIN INFORMATION
 LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	\$ 78,273,028	\$ 83,826,498	\$ 86,791,802	\$ 88,996,047	\$ 91,719,684	\$ 94,581,747	\$ 97,112,183	\$ 99,962,811	\$ 102,782,733	\$ 105,413,532
Total net debt applicable to limit	41,250,000	39,668,176	37,273,176	54,452,550	49,237,261	45,417,476	42,125,000	38,590,000	34,810,000	30,785,000
Legal debt margin	\$ 37,023,028	\$ 44,158,322	\$ 49,518,626	\$ 34,543,497	\$ 42,482,423	\$ 49,164,271	\$ 54,987,183	\$ 61,372,811	\$ 67,972,733	\$ 74,628,532

Total net debt applicable to the limit as a percentage of debt limit 52.70% 47.32% 42.95% 61.19% 53.68% 48.02% 43.38% 38.60% 33.87% 29.20%



COUNTY OF LEXINGTON, SOUTH CAROLINA
COMPUTATION LEGAL DEBT MARGIN
JUNE 30, 2019

Assessed value	\$ 1,235,140,270
Assessed value - fee in lieu of taxes property	86,344,970
	<u>1,321,485,240</u>
Abated industrial property	-12,713,220
	<u>1,308,772,020</u>
Plus assessed value - merchants inventory	8,897,130
Total assessed value for computation of legal debt margin	<u><u>\$ 1,317,669,150</u></u>
Debt limit - 8% of assessed value	\$ 105,413,532
Amount of debt applicable to debt limit:	
Total bonded debt	\$ 30,793,372
Less, issues existing prior to November 30, 1977	0
Less, issues approved through referendum	0
Less, issues only for a particular geographic section of the county:	
Special assessment districts	-8,372
Fire service bonds	0
	<u>0</u>
Total amount of debt applicable to debt limit	<u>30,785,000</u>
Legal debt margin	<u><u>\$ 74,628,532</u></u>

Legal Debt Limit of the County

Article X, Section 14 of the Constitution of the State of South Carolina, 1895, as amended, provides that counties shall have the power to incur bonded indebtedness in such manner and upon such terms and conditions as the General Assembly shall prescribe by general law. General obligation debt may be incurred only for public and corporate purposes in an amount not exceeding 8% of the assessed value of all taxable property of the county. The County Bond Act provides that the governing bodies of the several counties of the State may issue general obligation bonds to defray the cost of any authorized purpose and for any amount not exceeding its applicable constitutional debt limit.

Under Article X, Section 14 of the Constitution, bonded indebtedness of the County existing on November 30, 1977, is not considered in determining the County's 8% debt limitations. General obligation debt authorized by a majority vote of the qualified electors of the County voting in a referendum may be incurred without limitation as to amount and is not considered in determining the County's 8% limitation.

In addition, Article X, Section 14 of the Constitution provides that general obligation debt may be incurred by counties on such terms and conditions as the General Assembly may, by general law, prescribe for sewage disposal or treatment, fire protection, street lighting, garbage collection and disposal, water service, or any other service facility benefiting only a particular geographical section of the county, without an election and without limitations as to amount, provided a special charge, in an amount designed to provide debt service on bonded indebtedness incurred for such purposes, shall be imposed upon the areas or persons receiving the benefit therefrom; and general obligation debt so incurred shall not be considered in computing the bonded indebtedness under the 8% limitations.

Debt Ratios (Gross Bonded Debt)

Outstanding General Obligation Debt.....	\$ 30,793,372
Estimated Fair Market Value (\$26,869,610,947).....	0.11%
Assessed Value (\$1,321,485,240).....	2.33%
General Bonded Debt Per Capita (299,381 Est. Pop.).....	\$102.86
Statutory 8% Debt Limit - Adjusted Assessed Value (\$1,317,669,150).....	2.34%

COUNTY OF LEXINGTON, SOUTH CAROLINA
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population (1)	Total Personal Income (2)	Per Capita Personal Income	School Enrollment (3)	Unemployment Rate (4)
2010	263,334	9,139,378,000	34,706	51,832	8.2%
2011	266,311	9,637,103,000	36,187	52,063	8.0%
2012	269,784	10,166,983,000	37,686	52,256	7.0%
2013	273,249	10,489,256,000	38,387	52,714	5.8%
2014	277,446	11,217,911,000	40,433	53,315	5.1%
2015	281,779	12,062,144,000	42,807	54,053	5.4%
2016	286,503	12,510,453,000	43,666	54,712	4.5%
2017	290,818	13,241,872,000	45,533	55,551	3.6%
2018	295,032	13,722,876,000	46,513	55,969	3.5%
2019	299,381	N/A	N/A	56,594	2.8%

Sources:

- (1) - 2009-2017 - US Census Bureau - Population Estimates
2018 - Estimate based on average growth over last 5 years.
- (2) - US Department of Commerce - Bureau of Economic Analysis
- (3) - 2009 -2018 - S.C. Department of Education (Based on 135-Day Enrollment of 180 Day Period)
- (4) - SC Works Online Services

N/A - Not Available

COUNTY OF LEXINGTON, SOUTH CAROLINA
PRINCIPAL EMPLOYERS
JUNE 30, 2019

Employer	Fiscal Year 2019			Fiscal Year 2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Lexington Medical Ctr	6,699	1	4.52%	4,794	1	3.56%
Lexington School District 1	3,916	2	2.64%	3,212	2	2.39%
Michelin Tire	2,422	3	1.63%	1,750	6	1.30%
State Government	2,337	4	1.58%	1,390	8	1.03%
Amazon	2,087	5	1.41%			
Wal-mart	2,013	6	1.36%	2,350	4	1.75%
County of Lexington	1,798	7	1.21%	1,406	7	1.05%
Dominion	1,628	8	1.10%			
Lexington School District 2	1,257	9	0.85%	1,350	9	1.00%
Lexington School District 5	1,136	10	0.77%	2,500	3	1.86%
UPS				2,310	5	1.72%
Southeastern Freight Lines				800	10	0.59%
			17.07%			16.25%

Source: SC Department of Employment & Workforce, Central SC Alliance, and Company Representatives

COUNTY OF LEXINGTON, SOUTH CAROLINA
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Administrative	182	182	182	182	181	181	182	182	183	186
General Services	43	43	45	45	46	46	46	46	47	50
Public Works	87	88	88	88	88	89	89	96	101	102
Public Safety										
Administrative	2	2	2	2	2	2	2	2	2	2
Emergency Preparedness	2	2	2	2	2	2	2	2	2	2
Animal Control	11	11	11	11	13	13	13	14	15	15
Communications	47	47	47	44	53	53	61	63	63	72
Emergency Medical Service	122	136	136	136	140	140	150	151	171	181
Fire Service	140	165	171	190	199	199	217	220	248	270
Judicial	168	165	167	167	170	169	171	172	182	181
Law Enforcement										
Administrative	33	33	36	36	37	37	50	53	56	59
Operations	266	276	274	281	298	293	262	269	279	280
Detention	133	130	130	134	139	139	120	132	134	134
Judicial Services							34	40	42	43
Community Services							6	6	5	5
Boards and Commissions	16	15	15	15	15	15	14	15	15	16
Health and Human Services	16	16	16	15	16	16	16	17	13	13
Community & Economic Development	6	6	7	7	8	8	9	8	9	9
Public Library	100	100	101	101	101	103	104	106	106	107
Solid Waste	28	30	31	32	33	35	35	37	40	42
Total Full-time Equivalents	1402	1447	1461	1488	1541	1540	1583	1631	1713	1769

Source: County of Lexington Fiscal Year Annual Budgets 2010-2019

COUNTY OF LEXINGTON, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Administrative										
Community Development										
Total Permits Issued	3,308	3,092	3,133	3,484	3,505	4,011	4,509	5910	7304	6819
New Construction	1,115	1,074	1,199	1,337	1,383	1,606	2,269	1771	1584	1717
Auditor										
* Tax Notices Processed	443,945	446,551	450,940	455,778	461,865	470,704	481,052	489,034	494,834	N/A
Assessment & Equalization										
* Number of Parcels and Mobile Homes	147,074	147,080	146,366	149,294	146,705	147,305	148,142	149,649	151,029	N/A
* Deeds Processed	10,507	9,353	10,825	11,859	11,762	12,493	15,241	14,841	13,786	N/A
Register of Deeds										
Documents Recorded	56,123	53,504	58,328	63,372	58,226	63,031	58,351	63,914	59,180	56,530
Public Safety										
Communications										
* Emergency 911 Calls	319,039	352,742	349,808	332,696	419,250	448,272	447,107	448,670	444,689	N/A
Emergency Medical Services										
Number of Total EMS Calls	29,410	30,268	32,711	35,694	36,327	39,963	41,795	43,437	46,950	52,431
Number of Billable EMS Calls	23,544	24,237	25,899	27,844	27,810	30,131	30,540	31,438	31,836	31,679
Fire Service										
* Total Fire Calls	7,450	7,644	9,603	9,514	11,079	11,820	12,997	14,175	15,092	N/A
Judicial										
Probate Court										
Marriage License Applications	1,576	1,634	1,641	1,789	1,710	1,883	1,934	1864	1786	1657
Magistrate Court										
Cases disposed	55,292	49,803	45,889	46,067	43,908	53,469	51,589	55,711	59,116	61,235
- 2008 increase is due to the use of the new State Case Management System										
Law Enforcement										
Operations										
* Total Incident Reports Written	25,430	36,406	23,962	23,767	23,118	25,558	26,065	26,031	26,723	N/A
* Traffic Stops	9,740	10,306	11,934	11,803	13,537	16,633	15,906	13,769	12,998	N/A
Jail Operations										
* Average Jail Population	893	810	714	704	667	728	771	750	716	N/A
Boards and Commissions										
Registration & Elections										
Total Registered Voters	147,852	151,878	156,853	164,299	160,676	162,741	171,336	182,049	191,686	188,395
- 2008 decrease due to purge of database.										
Health and Human Services										
Veteran's Affairs										
Veterans' Claims	1,256	1,199	1,775	1,514	1,614	2,349	2,537	2866	3907	4806
Museum										
Museum Visits	15,377	18,002	16,004	15,209	13,206	13,986	15,571	17,469	16,134	16,872
Public Library										
Total Registered Borrowers	131,099	147,300	146,373	157,555	145,842	141,796	153,853	152,492	160,336	156,483
- Decreases are due to the purge of the database.										
Solid Waste										
Total tons recycled	9,273	8,650	9,302	8,839	17,720	19,071	22,694	28,021	25,202	24,750
- Increase in 2014 due to implementation of new recycling programs for wood waste, asphalt, compost and other items.										

N/A - Not Available

* Figures are maintained on a calendar year basis.

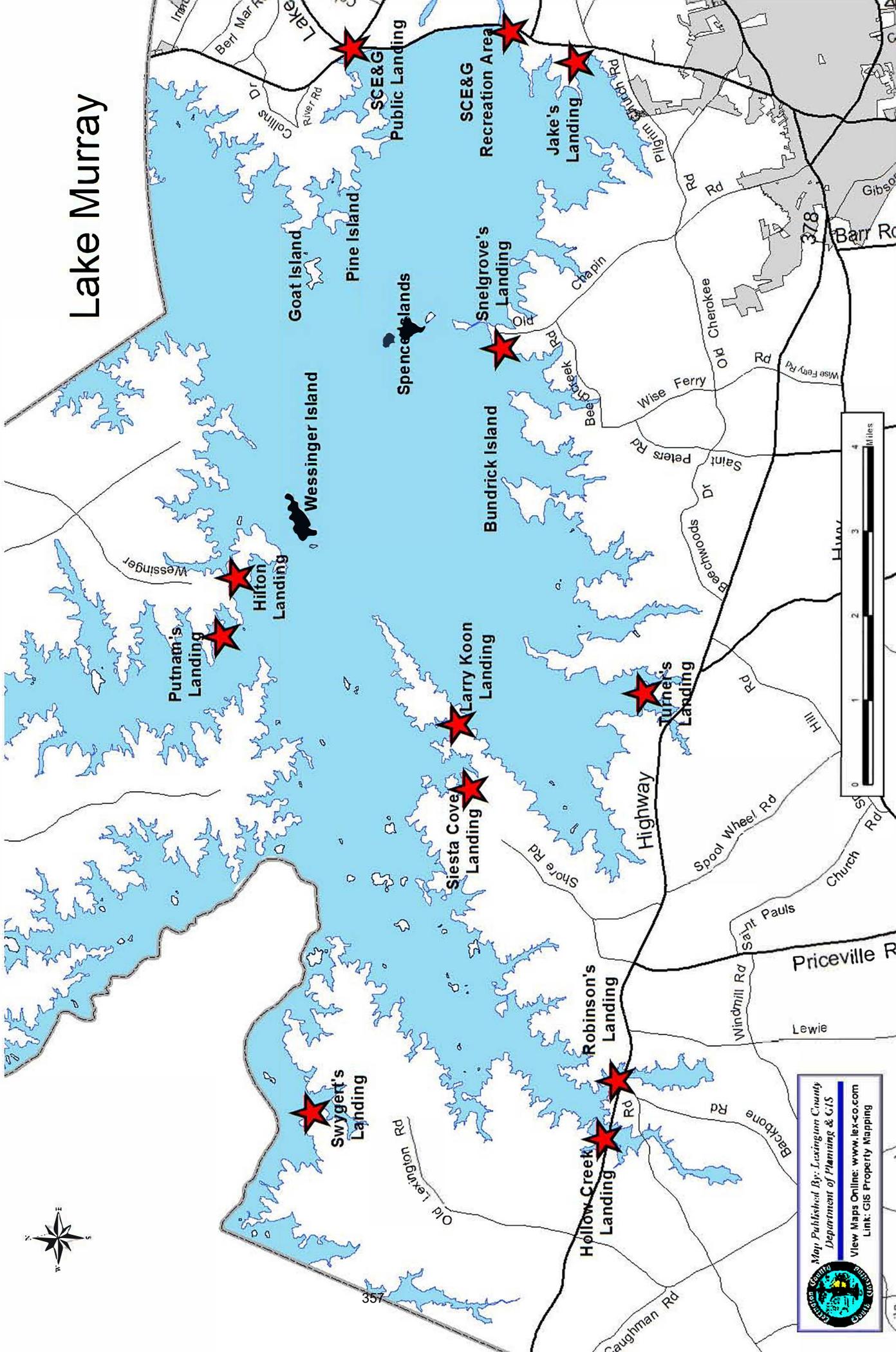
Source: County of Lexington Department Managers

COUNTY OF LEXINGTON, SOUTH CAROLINA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Works										
Total Public Roads (Miles)	2,671	2,684	2,697	2,706	2,719	2,716	2,742	2750	2761	2767
County Maintained Roads (Miles)	1,166	1,178	1,191	1,201	1,214	1,211	1,232	1240	1240	1257
County Unpaved Roads (Miles)	689	677	673	669	668	661	648	629	627	624
Public Safety										
Emergency Medical Service										
Number of Stations	15	15	15	15	15	16	19	20	20	20
Number of Ambulances	20	20	24	24	24	24	24	25	28	28
Fire Service										
Number of Stations	24	24	24	24	24	24	24	24	24	24
Number of Ladder Trucks	3	3	3	3	3	3	3	3	3	4
Number of Pumper Trucks	33	33	28	29	29	27	27	26	26	26
Number of Tanker Trucks	26	26	22	22	22	21	20	20	20	20
Number of Tower Trucks	0	0	1	1	1	1	1	1	1	1
Public Library										
Number of Public Libraries	10	10	10	10	10	10	10	10	10	10
Solid Waste										
Number of Landfills	1	1	1	1	1	1	1	1	1	1
Number of Collection & Recycling Centers	11 *	11	11	11	11	11	11	11	11	11
Airport	1	1	1	1	1	1	1	1	1	1

Source: County of Lexington Fixed Asset Records and Department Managers

Single Audit Section



THE BRITTINGHAM GROUP, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

501 STATE STREET
POST OFFICE BOX 5949
WEST COLUMBIA, SOUTH CAROLINA 29171

PHONE: (803) 739-3090

FAX: (803) 791-0834

INDEPENDENT AUDITORS' 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*

The Honorable Chairman and Members of
Lexington County Council
Lexington, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Lexington, Lexington South Carolina, (hereafter referred to as the County) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 17, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

The Brittingham Group LLP

December 17, 2019
West Columbia, South Carolina

THE BRITTINGHAM GROUP, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

501 STATE STREET
POST OFFICE BOX 5949
WEST COLUMBIA, SOUTH CAROLINA 29171

PHONE: (803) 739-3090

FAX: (803) 791-0834

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

To the Honorable Chairman and Members
Of the County Council for County of
Lexington, South Carolina

Report on Compliance for Each Major Federal Program

We have audited the County of Lexington, South Carolina's (hereafter referred to as the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2019-01. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, described in the accompany schedule of findings and questioned costs as items 2019-01, that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

The Brittingham Group LLP

December 17, 2019

West Columbia, South Carolina

COUNTY OF LEXINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

SECTION 1—SUMMARY OF AUDITORS’ RESULTS

Financial Statements

- | | |
|---|-------------------|
| 1. Type of Auditors’ report issued. | <u>Unmodified</u> |
| 2. Internal Control over Financial Reporting: | |
| A. Material weaknesses Identified | <u>None</u> |
| B. Significant deficiency identified not considered being material weakness | <u>None</u> |
| C. Noncompliance that is material to the financial statements identified | <u>None</u> |

Federal Awards

- | | |
|--|-----------------|
| 1. Internal control over major programs: | |
| A. Material weaknesses identified | <u>None</u> |
| B. Significant deficiency identified not considered being material weakness | <u>Yes</u> |
| 2. Type of Auditors’ report issued on compliance for major programs | <u>Modified</u> |
| 3. Any Audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) | No |
| 4. Identification of Major Program: | |

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grant Entitlement Grants and Disaster Recovery

- | | |
|--|------------------|
| 5. Dollar threshold used to distinguish between type A & B programs. | <u>\$750,000</u> |
| 6. Auditee qualified as a low-risk auditee. | <u>Yes</u> |

SECTION 2 -- FINANCIAL STATEMENT FINDINGS None

SECTION 3 -- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Compliance Finding Identified

2019-01 – For CFDA Program 97.042, the Auditee did not comply with all federal reporting requirements.

Criteria – The Auditee did not include the program above on the June 30, 2018 Schedule of Expenditures of Federal Awards (the “SEFA”).

Condition – The Auditee did not include the grant expenditures on the June 30, 2018 SEFA.

Questioned Costs – We are not aware at this time of any questioned costs.

Context – The Auditee failed to include this award on the SEFA in their 2018 Audited Financial Statements.

Effect – This award should have been audited as a major program but was not included on the SEFA.

Cause – The Auditee failed to include this award on the SEFA in their 2018 Audited Financial Statements.

Recommendation – Auditee should improve their processes to verify that all federal awards are included on the SEFA. Additionally, the Auditee should contract with their auditors to re-perform their 2018 single audit with the corrected 2018 SEFA.

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass Through Grantor Program Title	County Fund No.	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Total Expenditures
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$104,952)	2400	14.218	B-14-UC-45-0004	1,430,489 * \$	104,953
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$119,626)	2400	14.218	B-15-UC-45-0004	1,428,522 *	133,055
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$85,790)	2400	14.218	B-16-UC-45-0004	1,487,950 *	88,950
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$1,062,211)	2400	14.218	B-17-UC-45-0004	1,596,385 *	1,062,211
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$259,133)	2400	14.218	B-18-UC-45-0004	1,792,871 *	458,173
Community Development Block Grants/Disaster Recovery	2405	14.218	B-16-UH-45-0001	21,370,000 *	6,511,103
Total CDBG - Entitlement Grants Cluster					8,358,445
Emergency Solutions Grants Program	2402	14.231	E-18-UC-45-0004	143,711	28,755
Total Emergency Solutions Grants Program					28,755
HOME Investment Partnership Program	2401	14.239	M-16-UC-45-0213	482,277	112,502
HOME Investment Partnership Program	2401	14.239	M-17-UC-45-0213	506,483	90,392
HOME Investment Partnership Program	2401	14.239	M-18-UC-45-0213	711,436	160,545
Total HOME Investment Partnership Program					363,439
Total U.S. Department of Housing and Urban Development					8,750,639
U. S. DEPARTMENT OF JUSTICE					
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2495	16.738	2015-DJ-BX-0353	39,218	7,150
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2496	16.738	2016-DJ-BX-0900	41,680	-
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2497	16.738	2017-DJ-BX-0558	42,154	25,176
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2498	16.738	2018-DJ-BX-0649	41,985	41,258
Equitable Sharing Program	2637	16.922		87,648	92,022
Passed Through S.C. Department of Public Safety:					
Juvenile Justice Program Grants					
Truancy Alternative Program	2440	16.540	1J16005	82,941	14,830
Truancy Alternative Program	2440	16.540	1J17001	76,221	49,826
Edward Byrne Memorial Justice Assistance Grant Program (JAG)					
School Resource Officer	2438	16.738	1G16026	76,600	17,208
School Resource Officer	2438	16.738	1G18002	77,640	56,401
Edward Byrne Memorial Justice Assistance Grant Program (JAG)					
Child and Vulnerable Adult Abuse Investigators	2431	16.738	1G15046	81,635	16,765
Child and Vulnerable Adult Abuse Investigators	2431	16.738	1G18001	79,130	54,804
Edward Byrne Memorial Justice Assistance Grant Program (JAG)					
Forensic Crime Investigator	2490	16.738	1G18027	144,742	119,655
Passed Through S.C. Office of Attorney General:					
Violence Against Women Formula Grants					
LE/Violence Against Women Act	2456	16.588	1K17011	45,000	9,132
LE/Violence Against Women Act	2456	16.588	1K15043	45,000	3,364
LE/Violence Against Women Act	2456	16.588	1K18011	140,067	110,007
Crime Victim Assistance Formula Grants					
LE/Victims of Crime Act	2448	16.575	1V17025	211,789	41,618
LE/Victims of Crime Act	2448	16.575	1V18066	325,593	205,202
Crime Victim Assistance Formula Grants					
Domestic Violence Victim Services	2441	16.575	1V18052	47,474	19,796
Total U.S. Department of Justice					884,214

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass Through Grantor Program Title	County Fund No.	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Total Expenditures
U. S. DEPARTMENT OF TRANSPORTATION					
Airport Improvement Program					
Airport Capital Projects	5801	20.106	3-45-0067-016-2017	3,508,284	51,673
Airport Capital Projects	5801	20.106	3-45-0067-017-2018	103,497	78,169
Airport Capital Projects	5801	20.106	3-45-0067-018-2019	785,171	<u>-</u>
Passed Through S.C. Department of Public Safety (Highway Safety):					
Highway Safety Cluster					
State and Community Highway Safety					
11th Circuit Law Enforcement Network	2416	20.600	2JC18011	10,000	417
11th Circuit Law Enforcement Network	2416	20.600	2JC19011	10,000	<u>2,804</u>
Total Highway Safety Cluster					<u>3,221</u>
Passed Through S.C. Department of Transportation:					
Highway Planning and Construction Cluster					
Federal-Aid Highway Program, Federal Lands Highway Program					
S-48/Columbia Avenue Project	2900	20.205	SU32(019)	2,725,000	<u>1,966</u>
Total Highway Planning and Construction Cluster					<u>1,966</u>
Total U.S. Department of Transportation					<u>135,029</u>
U. S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through S.C. Law Enforcement Division					
Homeland Security Grant Program					
Midlands Regional Medical Assistance Team (RMAT)	2477	97.067	18SHSP34	51,867	<u>-</u>
Passed Through S.C. Office of Adjutant General:					
Emergency Management Performance Grants					
FEMA Grant thru Adjutant General's Office	2480	97.042	18EMPG01	88,253	<u>74,994</u>
Total U. S. Department of Homeland Security					<u>74,994</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed Through S.C. Department of Social Services:					
Child Support Enforcement					
General Fund	1000	93.563	G1801SC1401	65,000	27,654
Clk of Crt/Title IV-D Child Support	2410	93.563	G1801SC1401	550,000	452,099
LE/Title IV-D Process Server	2411	93.563	G1801SC1401	19,692	<u>16,979</u>
Total U. S. Department of Health and Human Services					<u>496,732</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass Through Grantor Program Title	County Fund No.	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Total Expenditures
U. S. ENVIRONMENTAL PROTECTION AGENCY					
Passed Through S.C. Department of Health & Environmental Control:					
Nonpoint Source Implementation Grants					
Stormwater Improvements - Congaree Creek	2712	66.460	EQ-6-395	297,423	78,770
Total U. S. Environmental Protection Agency					78,770
INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
Passed Through S.C. State Library:					
Library Services and Technology Act (LSTA)	2340	45.310	IID-17-137	1,000	1,000
Library Services and Technology Act (LSTA)	2340	45.310	IID-18-105	1,000	985
Total Institute of Museum and Library Services					1,985
TOTAL FEDERAL AWARDS EXPENDED					\$ 10,422,363

* The major programs of the County included in the audit were:

US Department of Housing and Urban Development (CFDA # 14.218)
CDBG-Entitlement Grants Cluster

NOTE A--BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Lexington and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B--INDIRECT COST RATE

The County of Lexington did not elect to use the 10% de minimis indirect cost rate.

COUNTY OF LEXINGTON

Finance Department

212 South Lake Drive, Suite 605
Lexington, SC 29072



Corrective Action Plan

June 30, 2019

Financial Statement Findings:

Finding 2019-01: Significant Deficiency

Person Responsible for Corrective Action Plan:

Jennifer Harmon – Grants Manager

Corrective Action Plan:

Management will implement procedures to ensure that all federal awards are included on the SEFA.

Anticipated Completion Date:

December 31, 2019

