

County of Lexington

SOUTH CAROLINA

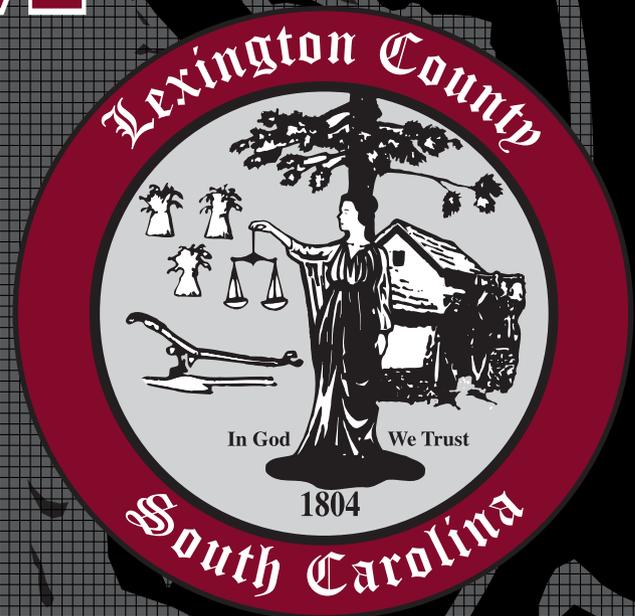
COMPREHENSIVE

ANNUAL

FINANCIAL

REPORT

In God



1804

Fiscal Year Ending June 30, 2020

**COUNTY OF LEXINGTON
SOUTH CAROLINA**

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2020

**Issued By
Lexington County
Department of Finance**

**RANDOLPH C. POSTON
CHIEF FINANCIAL OFFICER**

**JOSEPH G. MERGO
COUNTY ADMINISTRATOR**

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County of Lexington, South Carolina
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2020
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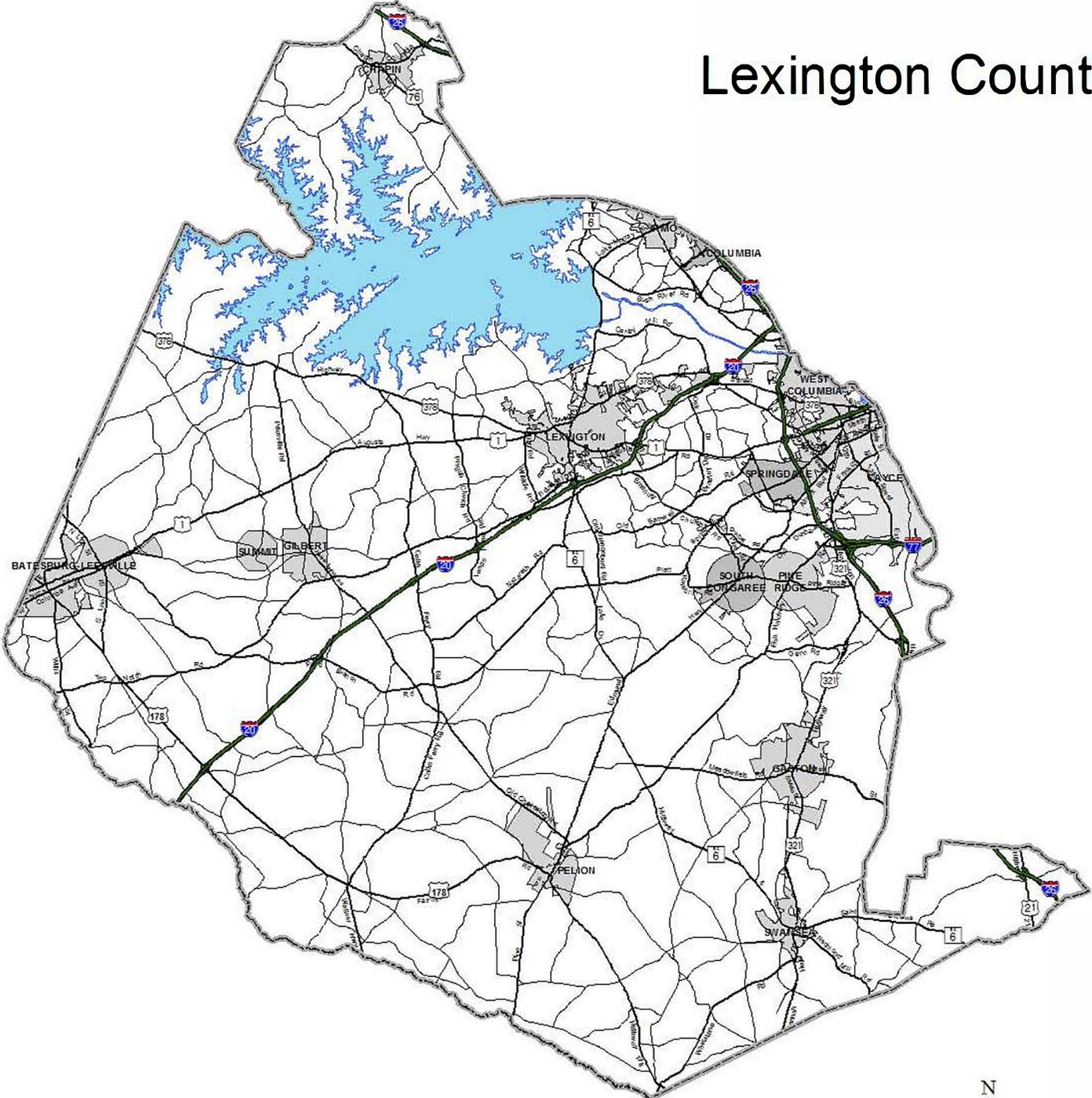
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Introduction Section

Lexington County



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



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County of Lexington

Department of Finance

212 South Lake Drive, Suite 605 • Lexington, South Carolina 29072 • (803) 785-8105
December 15, 2020

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, 2020.

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, 2020, 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, 2020, 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.

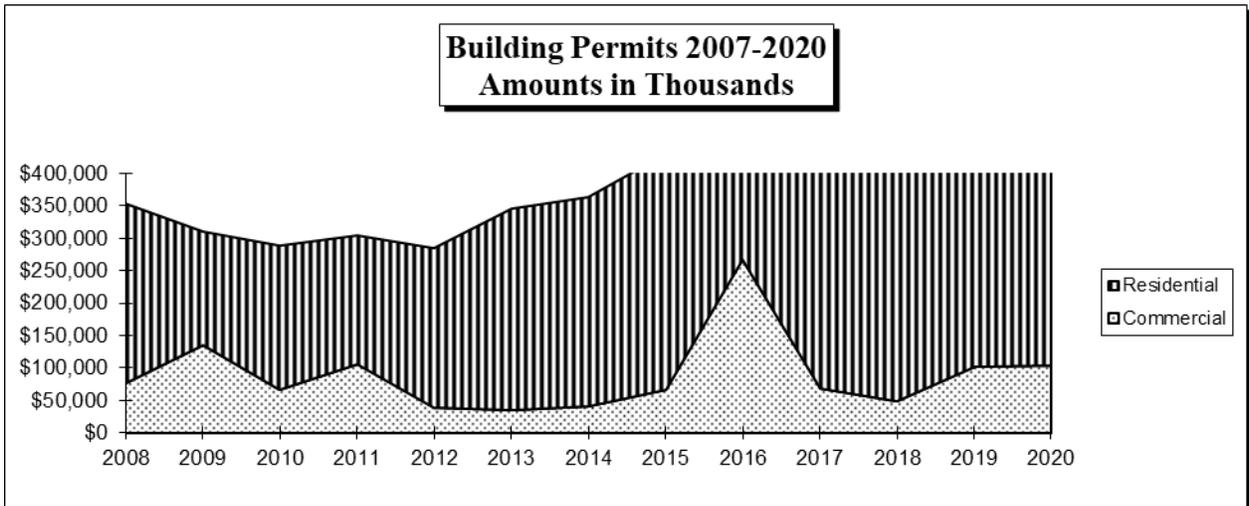
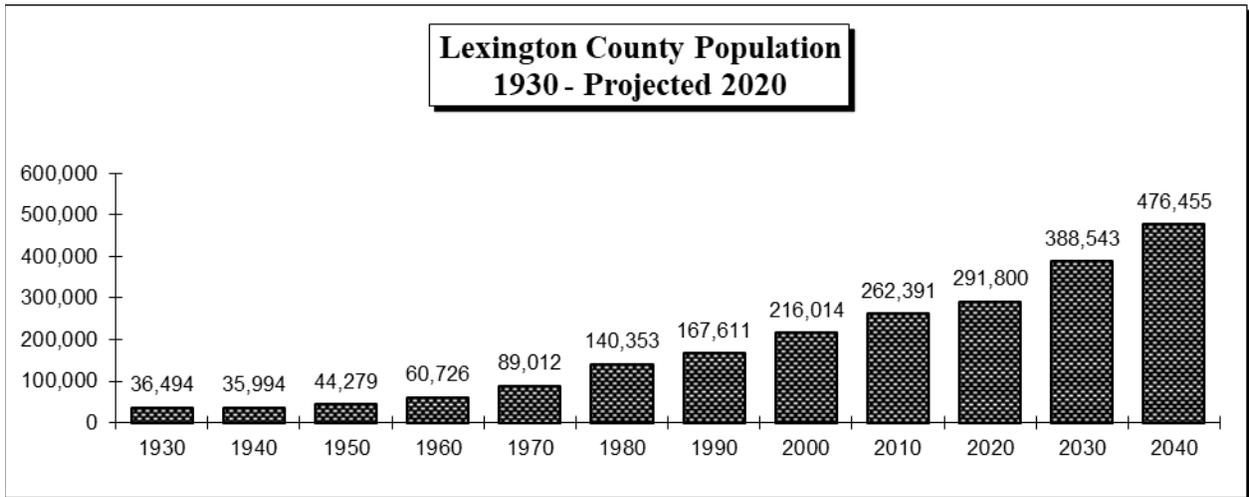
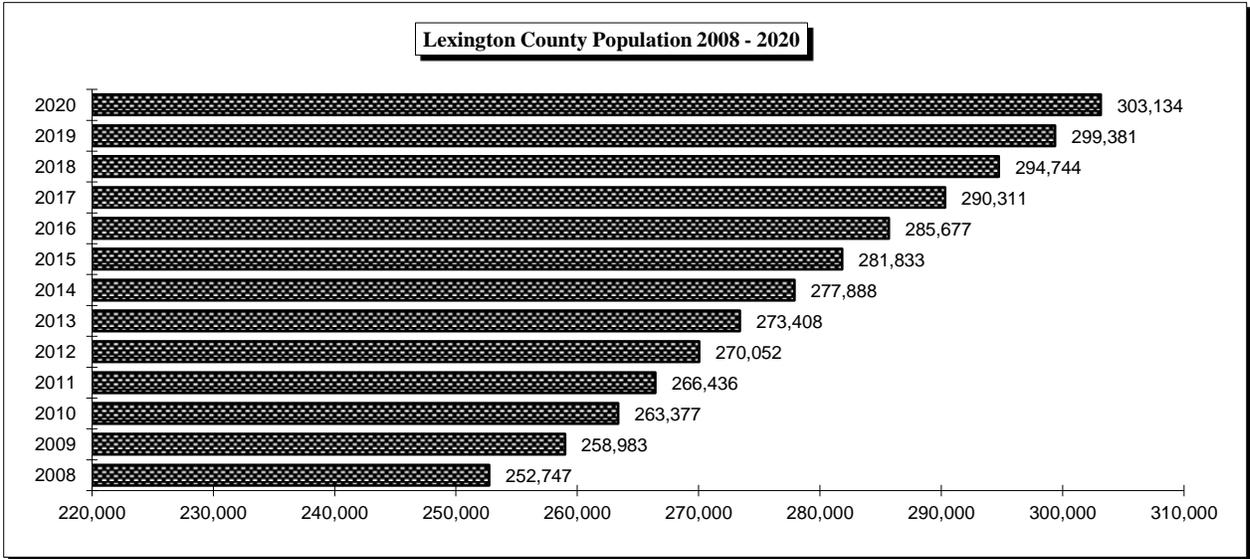
GAAP require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County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

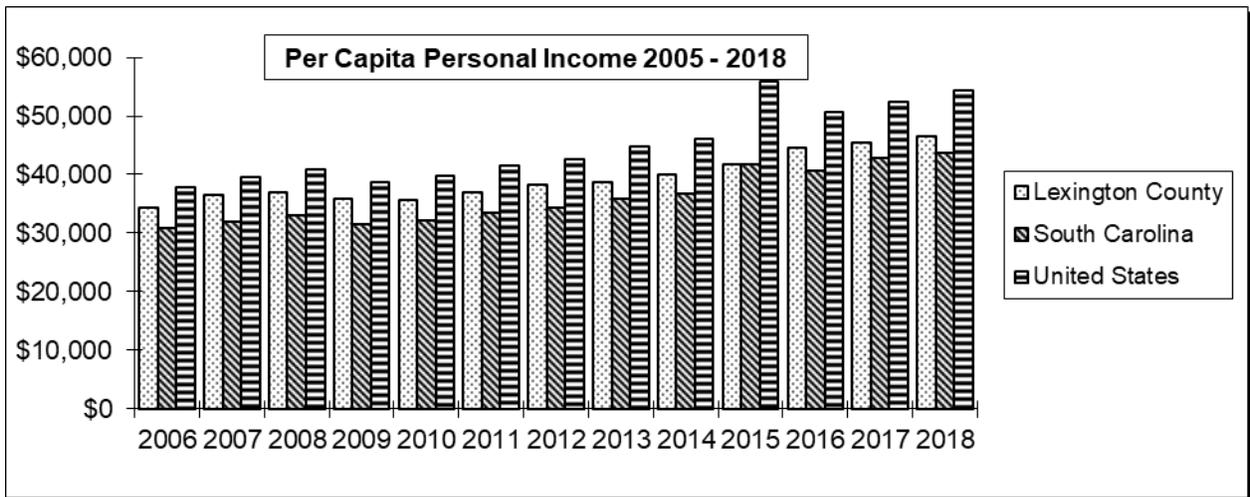
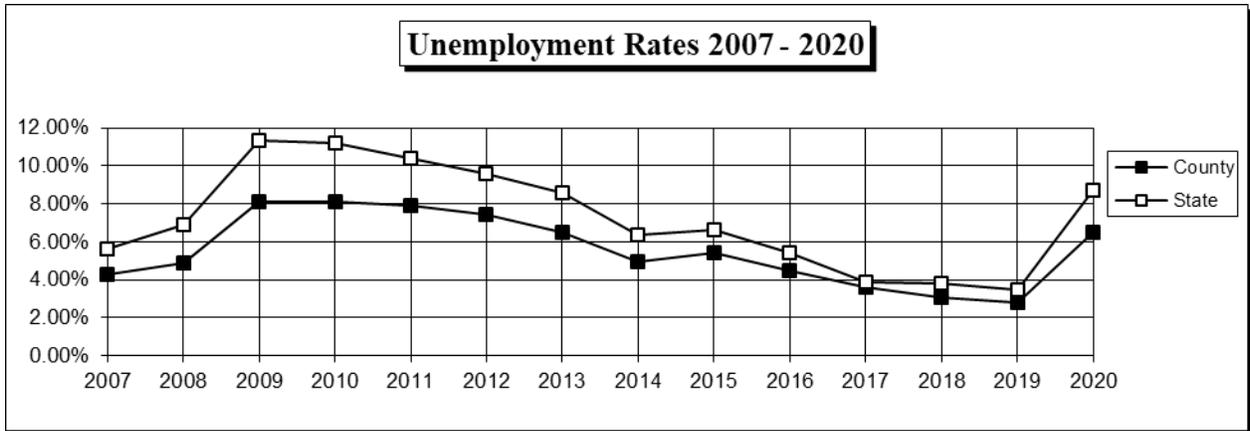
Lexington County operates under the Council-Administrator form of government with council members elected for four-year terms from each of nine single-member districts. This report includes all funds and account groups of Lexington County that are controlled by this governing body, and are considered 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 2020 population, adjusted from the 2010 census core, was 303,134 and is ranked sixth in the state. The county had a per capital income of \$46,612 to rank it fourth in that category in 2018 (the latest year for which statistics are available). Lexington County's June 2020 unemployment rate was 6.50 percent compared to the state unemployment rate of 8.70 percent.

Lexington County issued 1,830 building permits during fiscal year 2019-20. Permits for residential buildings totaled 1,721 with the buildings valued at \$451 million. A total of 109 commercial permits were issued with the buildings valued at \$104 million. Permits issued for new single-family detached housing for calendar year 2020 is projected to be 1,678. This is a 1.0 percent decrease from the 1,700 permits that were projected to be issued last calendar year. These economic conditions indicate there is stability in the economy.

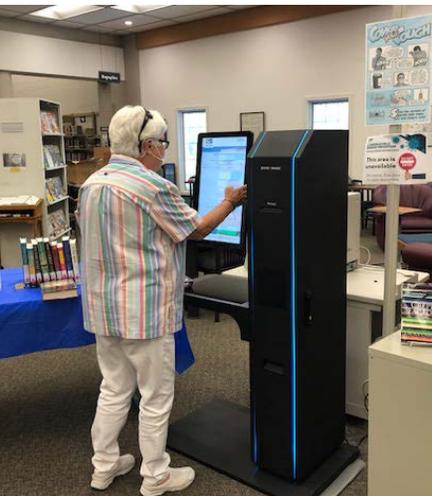




PUBLIC INSTITUTIONS

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 – 164,307 citizens are active library card holders. The Library is the literary and technology center of the County. 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 800,000 downloadable titles. Patrons checked over 1.6 million items and eBook usage increased 27%.



Library staff presented 3,084 programs and workshops to over 58,945 patrons the first 9 months of year.

However, FY 20 proved to be a unique year due to the Covid-19 Pandemic. Library staff quickly pivoted to provide online programming and references services. The Library initiated chat reference, email readers advisory and online programming to meet the community’s needs during quarantine.

The Library was awarded 5 grants this fiscal year, 2 of which were attributed to CARES Act funds and provided laptops and mobile printing services for our rural areas. Self-checkout kiosks were installed at each location to provide safe and efficient services. Smart boards were added to Cayce-West Columbia, Gaston, Gilbert-Summit and Swansea’s meeting rooms, providing a versatile learning environment for programs and training.

The Library provides informational resources and services that Lexington County residents need and expect in any situation. 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 13,000 credit students annually. The College also provides noncredit professional training to more than 14,000 individuals and area businesses annually. Midlands Technical College offers more than one hundred associate degree, diploma, and certificate programs of study. In 2020, Midlands Technical College graduated its first class of Midlands Youth Apprenticeship Graduates. Seven

high school seniors became the first group to complete the Midlands Youth Apprenticeship Program (MYAP). The MYAP is a partnership between Midlands Technical College, the Columbia Chamber of Commerce, Apprenticeship Carolina, school districts and employers. The high school students earned real experience and a paycheck before graduating.

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 2019/2020:

Nephron Pharmaceuticals Corporation, a global leader in the production of generic respiratory medications and blow-fill-seal contract manufacturing, is expanding their operations in Lexington County. Nephron develops and produces generic inhalations solutions and suspension products, to include those used to treat COVID-19. The company also operates an industry-leading 503B Outsourcing Facility to alleviate drug shortage needs through pre-filled syringes and IV bags for hospitals across America. Their committed \$215.8 million investment will create at least 380 new jobs.

Kardex Manufacturing, a Swiss company specializing in materials handling and automated storage solutions, announced plans to locate their only U.S. manufacturing facility in Lexington County. Originally opening on the North American continent in 1981, Kardex has now surpassed 140,000 solution installations worldwide. The company will bring an estimated 40 new jobs to the County alongside an anticipated investment of \$18 million.

Dominion Energy, an investor-owned electricity and natural gas utility provider, will be expanding their Lexington County footprint by relocating their data center and a newly constructed, state-of-the-art command center focused on emergency preparedness and response. Dominion's investment in the County will be approximately \$30.8 million.

Shiyu Electronics, a washing machine component supplier to Samsung, has chosen Lexington County as its newest location. To supply their main customer in the region, Shiyu has announced their leasing of a 54,312 square-foot facility space in the County which will house their warehousing, distribution and assembly functions. The announcement brings 106 anticipated jobs with an investment of at least \$5.51 million.

Dominion Energy, an investor-owned electricity and natural gas utility provider, will be expanding their Lexington County presence by relocating their fleet operations into a newly constructed facility within the County's Saxe Gotha Industrial park. Dominion's new center will provide an investment of approximately \$9.7 million.

MAJOR INITIATIVES

Department of Emergency Services - Fiscal Year 2019/2020

DES Logistics Facility: In FY '19-'20 the County approved funding from EMS (\$575,000); Fire Service (\$260,005); and General Fund (\$82,471) that was placed in a non-departmental construction account in order to renovate the former Fleet Services facility on Ballpark Road. This investment in the future of Emergency Services allowed the Department to combine the Fire and EMS Logistics divisions under one roof. The total budgeted funds in FY'19-'20 were \$917,476.

East Region Waterline: In FY '19-'20 the Department coordinated through County Administration and the Gilbert Summit Rural Water District (GSRWD) to run 1.3 miles of water line to the proposed site of the East Region Emergency Services complex at the intersection of Highway 1 and West Hampton Street in the Batesburg-Leesville area. This waterline installation will add fire hydrants to the area and provide adequate water flow to support construction of this future facility. This was a shared cost, 85% - 15%, respectively, between the County of Lexington and the GSRWD. Total budgeted amount in FY '19-'20 was \$295,715.

Fire Service

Lexington County Fire Service, a Division of the Lexington County 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.

Personnel and Operating

In FY '19-'20, Salaries and Wages for Personnel (to include Overtime, Benefits, and Volunteer Firefighter Subsistence, et al.) totaled \$17,309,061.

Larger expenditures managed by the Administrative Division are items such as "Contracted Maintenance" in the amount of \$74,468; Firefighter Medical Screening Physicals (OSHA Requirement) budgeted in the amount of \$67,000; Self Contained Breathing Apparatus supplies in the amount of \$52,363; Building Repairs and Maintenance in the amount of \$95,000; and Vehicle Repairs and Maintenance in the amount of \$372,500. The amounts provided are "Approved" amounts, not necessarily the amount expended in the '19-'20 Fiscal Year. Expenditures were reported out in the FY '20-'21 Budget through May of '20.

Capital

Two Hundred Sixty (260) carbon Self Contained Breathing Apparatus Cylinders were replaced for a cost of \$228,167 in FY '18-'19 and received in FY '19-'20. These cylinders are 45 minute breathe time cylinders. This is the 2nd year of a 5 year self-contained breathing air project. The other two hundred sixty (260) carbon Self Contained Breathing Apparatus Cylinders were replaced in FY '19-'20 at a cost of \$235,148. This is the 3rd year of a 5 year project.

One (1) Fire Truck Pumper replacement that was rolled over from the FY '17-'18, was approved and purchased in '19-'20 for \$510,092.

One (1) Fire Truck Pumper replacement in FY '19-'20 was approved for the amount of \$510,092.

One (1) Fire Tanker replacement in FY '19-'20 was approved for the amount of \$293,633.

One (1) Fire Pumper replacement in FY '19-'20 was approved for the amount of \$582,100.

All hydraulic extrication/rescue equipment was placed into a three year replacement cycle in FY '17-'18. The County approved funding of \$116,148 in FY '19-'20 to complete the three year cycle.

The South Congaree (Station 5) sewer line project was approved in FY '18-'19 in the amount of \$103,368 and completed in FY '19-'20.

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 '19-'20, 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 \$28,500. Fire nozzle replacements were approved in the amount of \$46,000 for a total line item of \$74,500.

The Operations Division was approved for nine (9) Traffic Interruption Devices in the amount of \$36,837 for FY '19-'20.

Emergency Medical Services

Lexington County Emergency Medical Services, a Division of the Lexington County 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, EMS 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. EMS continues to pursue our planned growth in the West Region of Lexington County with the construction of the West Region Headquarters as well as a Station on North Lake Drive near Pilgrim Church Road in Lexington.

Personnel and Operating

In FY '19-'20, Salaries and Wages for Personnel (to include Overtime, Benefits, and Volunteer Firefighter Subsistence, et al.) totaled \$12,012,146.26.

During FY '19-'20, a heavy priority was placed on training Paramedics for the Division organization. EMS utilized grant funding, and funding from the US Department of Labor, combined with County funds to train 12 Paramedics. This initiative cost \$78,000 in total.

Capital

After years of planning and pre-construction activities, EMS purchased the Division's first four SAFER Ambulances. This initiative creates a work environment that is much safer and more ergonomically fitting for EMS activities. Clinicians cannot be seat belted in current ambulances and provide care for the patients, however, in the SAFER ambulance, clinicians can be belted up to 90% of the time spent in the back of the ambulance. As the motor vehicle collision is the highest occupational injury exposure for EMS workers in Lexington County this program will make our clinicians much safer. The four ambulances cost \$250,000 each for a grand total of \$1,000,000 this FY.

EMS purchased replacement Automated External Defibrillators (AED) for Emergency Services Divisions, as the previous AED's were no longer supported by the manufacturer and were no longer compatible with our cardiac monitors. This initiative cost \$73,846.

EMS was able to outfit the Ambulance fleet with pre-emptive traffic interruption devices during this year. This project will decrease response times through the downtown Lexington and West Columbia areas where streets and traffic are more congested. This initiative cost \$110,511.

EMS added four Quick Response Vehicles (QRV's) to our fleet at the cost of \$172,000. This allows for the better utilization of paramedic staff in a QRV who can back up multiple ambulances when necessary to provide advanced life support.

Communications (911)

Lexington County Communications, a Division of the Lexington County Department of Emergency Services, continually evaluates its programs in an effort to provide cost effective and efficient 911 Communications Service to the citizens and visitors of Lexington County. To help accomplish this, Communications maintains a five-year Strategic Plan outlining the operating, capital and staffing levels needed to maintain quality 911 services.

Personnel and Operating

In FY '19-'20, Salaries and Wages for Personnel (to include Overtime and Benefits) totaled \$3,656,775.42

The budget included larger expenditures for managing and maintaining daily operations of the 911 center, such as: "Contracted Maintenance" in the amount of \$289,730.54 and "Contracted Services" in the amount of \$250,543.08. The amounts provided are "Approved" amounts, not necessarily the amount expended in the '19-'20 Fiscal Year. With a total operating budget of \$2,507,566.

Capital

The reconfiguration of Node 2 (Backup 911 Center), taking this center from nine (9) positions to fourteen (14) positions in FY '19-'20 was approved for the amount of \$138,030.

Twenty Eight (28) replacement computers in FY '19-'20 was approved for the amount of \$17,387.

Upgrading the recording software at Node 1 and Node 2, to ensure redundancy at both dispatch centers, as well as support the NextGen911 infrastructure, i.e. text, video, photo and voice, in FY '19-'20 was approved for the amount of \$154,789.

The 911 Viper Telephone system upgrade to provide the necessary infrastructure capabilities for NextGen 911 to interface with other NextGen technologies in FY '19-'20 was approved for the amount of \$75,024.

Text to 911 service to enable Call Takers to receive and respond to emergency service request using SMS text messages in FY '19-'20 was approved for the amount of \$12,118

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.

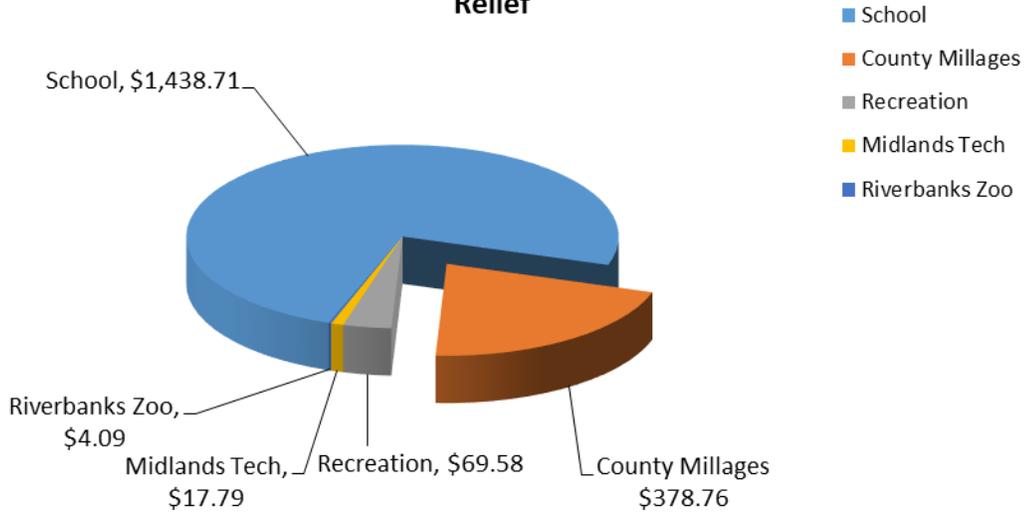
Encumbrances lapse at year end, but are generally reappropriated in the following fiscal year for capital items. Debt service expenditures are controlled by bond issuance requirements and corresponding revenues are set by the County through millage levies on an annual basis. Project length financial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

General Governmental Functions

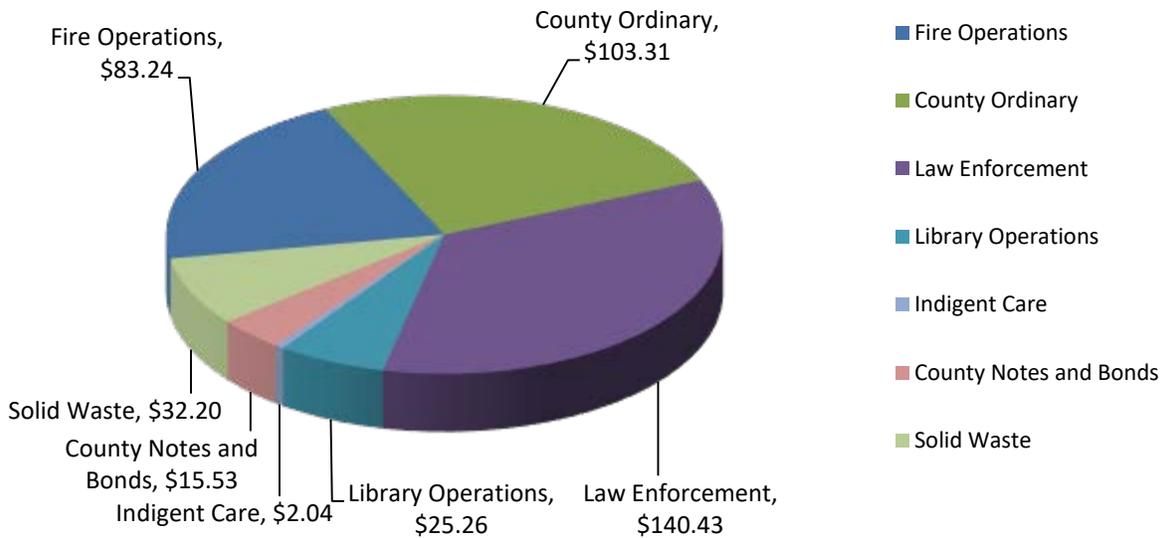
Assessed valuations of \$1,356,226,900 represented an increase in the tax base of 2.63 percent over the preceding year's assessed value of \$1,321,485,240. Tax levy rates for general governmental funds remained at 86.671 mills for operations. Debt service decreased to 3.800. Millage levies for other political subdivisions, such as schools and municipalities remained fairly constant or have slightly increased. Total taxes levied for all taxing agencies increased 3.98 percent, from \$618,103,936 to \$642,713,437 while the corresponding net tax collections within the fiscal year increased 3.93 percent, from \$595,680,821 to \$619,097,237. The collection percentage for fiscal year 2019-20 was 96.33 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 \$1,932.19 does not include any municipal taxes. Of the \$1,438.71 billed for school taxes, \$599.00 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 \$1,932.19 for Fiscal Year 2020
School Tax Portion Includes \$599.00 Provided from State Property Tax
Relief**

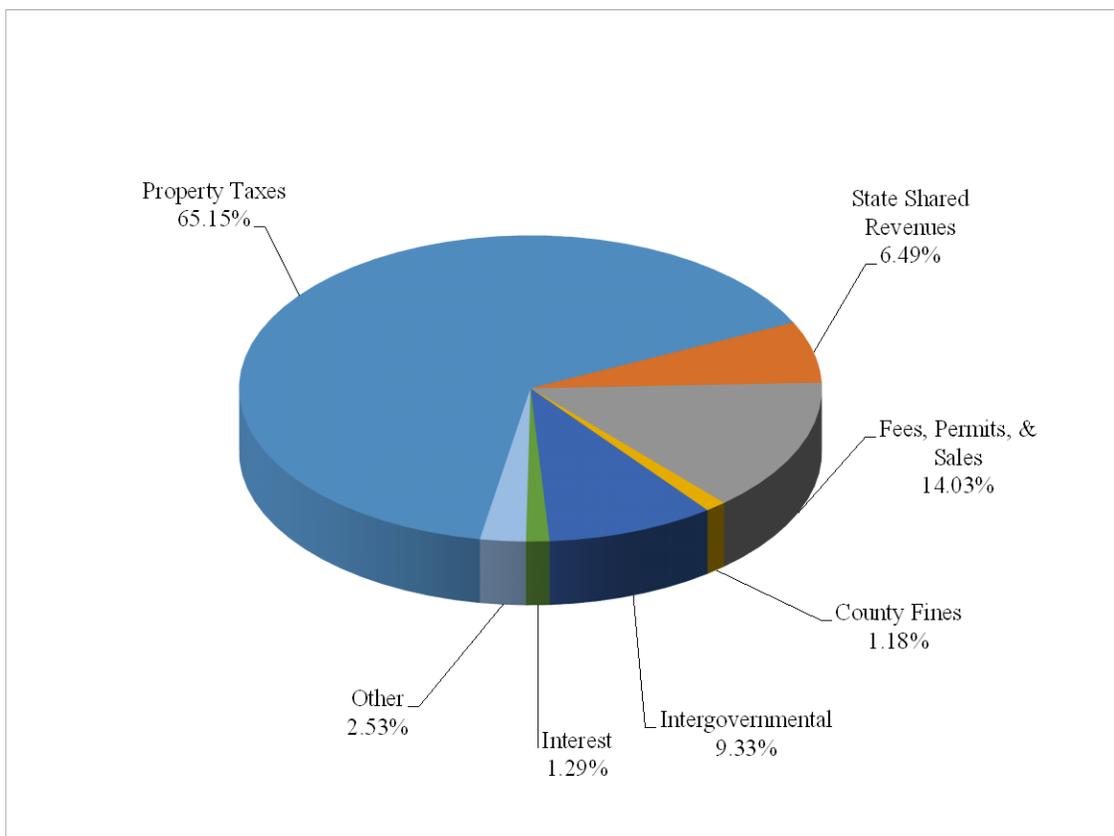


**Typical County Millage Portion of a Residential Tax Bill on a
Home
Assessed at \$100,000 - Taxes of \$402.01 for Fiscal Year 2020**



**COUNTY OF LEXINGTON: GOVERNMENTAL FUNDS
REVENUES BY SOURCE
FISCAL YEAR ENDED JUNE 30, 2020**

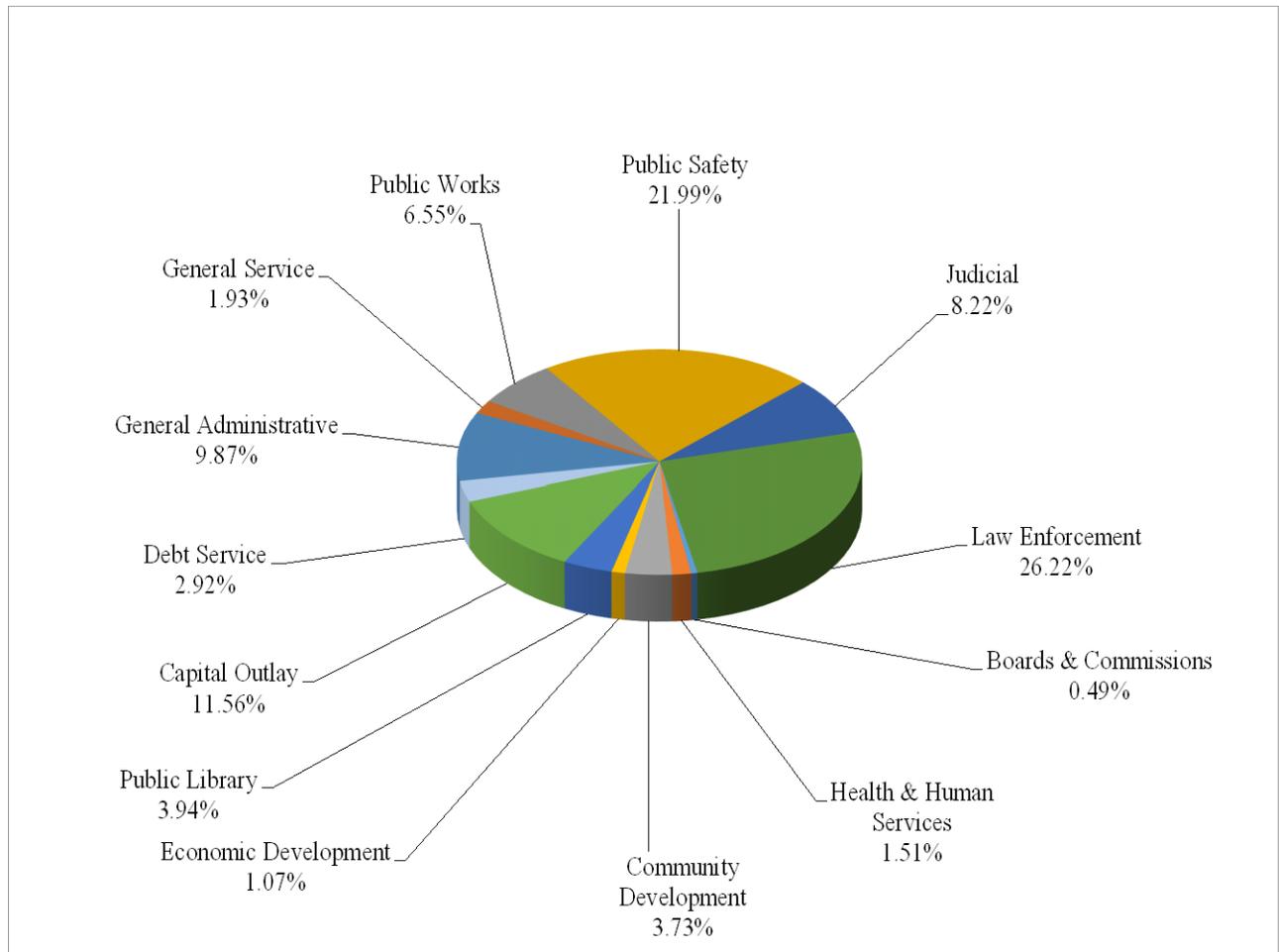
Revenue Source	Current Fiscal Year		Prior Fiscal Year Amount	Increase (Decrease) From FY 2019
	Amount	Percent of Total		
Property Taxes	\$ 119,830,971	65.15%	\$ 110,605,468	9,225,503
State Shared Revenues	11,942,277	6.49%	11,601,658	340,619
Fees, Permits, & Sales	25,814,635	14.03%	24,879,123	935,512
County Fines	2,163,055	1.18%	2,620,089	(457,034)
Intergovernmental	17,159,363	9.33%	26,024,753	(8,865,390)
Interest	2,380,882	1.29%	3,141,814	(760,932)
Other	4,652,114	2.53%	843,571	3,808,543
	<u>\$ 183,943,297</u>	<u>100.00%</u>	<u>\$ 179,716,476</u>	<u>4,226,821</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, 2020. Revenues for general governmental operations totaled \$183,943,297 fiscal year 2019-20, an increase of 9.7 percent from fiscal year 2018-19. Property tax revenues increased \$9,225,503 (5.44 percent) and accounted for 65.15 percent of general governmental revenues.

**COUNTY OF LEXINGTON: GOVERNMENTAL FUNDS
EXPENDITURES BY FUNCTION
FISCAL YEAR ENDED JUNE 30, 2020**

Expenditures Function	Current Fiscal Year		Prior Fiscal Year Amount	Increase (Decrease) From FY 2019
	Amount	Percent of Total		
General Administrative	\$ 17,767,171	9.87%	\$ 15,266,075	\$ 2,501,096
General Service	3,470,088	1.93%	3,400,150	69,938
Public Works	11,793,641	6.55%	11,057,118	736,523
Public Safety	39,602,892	21.99%	38,363,989	1,238,903
Judicial	14,808,254	8.22%	14,330,270	477,984
Law Enforcement	47,211,406	26.22%	46,354,399	857,007
Boards & Commissions	876,999	0.49%	808,154	68,845
Health & Human Services	2,720,986	1.51%	2,815,093	(94,107)
Community Development	6,722,416	3.73%	8,981,176	(2,258,760)
Economic Development	1,933,285	1.07%	1,362,317	570,968
Public Library	7,095,154	3.94%	6,695,041	400,113
Capital Outlay	20,818,098	11.56%	20,132,415	685,683
Debt Service	5,248,372	2.92%	5,146,525	101,847
	<u>\$ 180,068,762</u>	<u>100.00%</u>	<u>\$ 174,712,722</u>	<u>\$ 5,356,040</u>



Expenditures during fiscal year 2019-20 for general governmental functions are scheduled on the previous page. The current year's total of \$180,068,762 represents 1.03 percent increase over last year's total of \$174,712,722. Law Enforcement expenditures totaled \$47,211,406 and accounted for 26.22 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 \$90,063,895 as of June 30, 2020. However, this included a nonspendable amount of \$765,385 and an assigned balance of \$44,935,115 which leaves an unassigned balance of \$44,363,395.

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, 2020, interest earnings totaled \$3,449,113 for the governmental, proprietary funds and internal service funds as detailed below:

Fund Type	Investment Interest	
General	\$ 1,504,400	
Special Revenue	745,625	
Debt Service	22,850	
Capital Projects	<u>108,007</u>	\$ 2,380,882
Enterprise Funds		403,990
Internal Service Funds		<u>664,261</u>
Total		<u>\$ 3,449,133</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 \$3,751,077 and operating expenses of \$13,105,720 resulting in an operating loss of \$9,354,643. The fund had an increase in its operating loss of \$748,016 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
\$ 24,810,000	1.83%	\$ 81.84

Lexington County's total debt, however, includes more than just its bonded debt. As of June 30, 2020, the County's total gross general long-term outstanding debt amounted to \$29,966,580. This consisted of \$24,810,000 in general obligation bonds and \$5,156,580 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 \$782,233. Therefore, this leaves the County with a total net general long-term debt of \$29,184,347. Ratios are presented as follows:

Net General Long-term Debt	Ratio to Assessed Value	Amount Per Capita
\$29,184,347	2.15%	\$ 96.28

Lexington County's general obligation bonds continue to be rated highly by the bond-rating agencies. Most recently, the County received a rate of "Aaa" 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, 2020, the general capital assets of the primary reporting entity amounted to \$548,432,088.

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, 2020. 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.

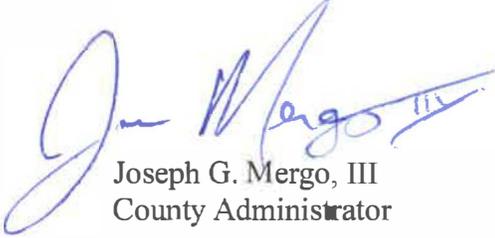
Preparation of the Comprehensive Annual Financial Report could not have been accomplished without the professional and dedicated services of the entire staff of the Finance Department throughout the fiscal year. We sincerely appreciate the efforts of each member of the department who assisted in and 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". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Randolph C. Poston
Chief Financial Officer

A handwritten signature in blue ink, appearing to read "Joe Mergo III". The signature is cursive and includes the Roman numeral "III".

Joseph G. Mergo, III
County Administrator



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

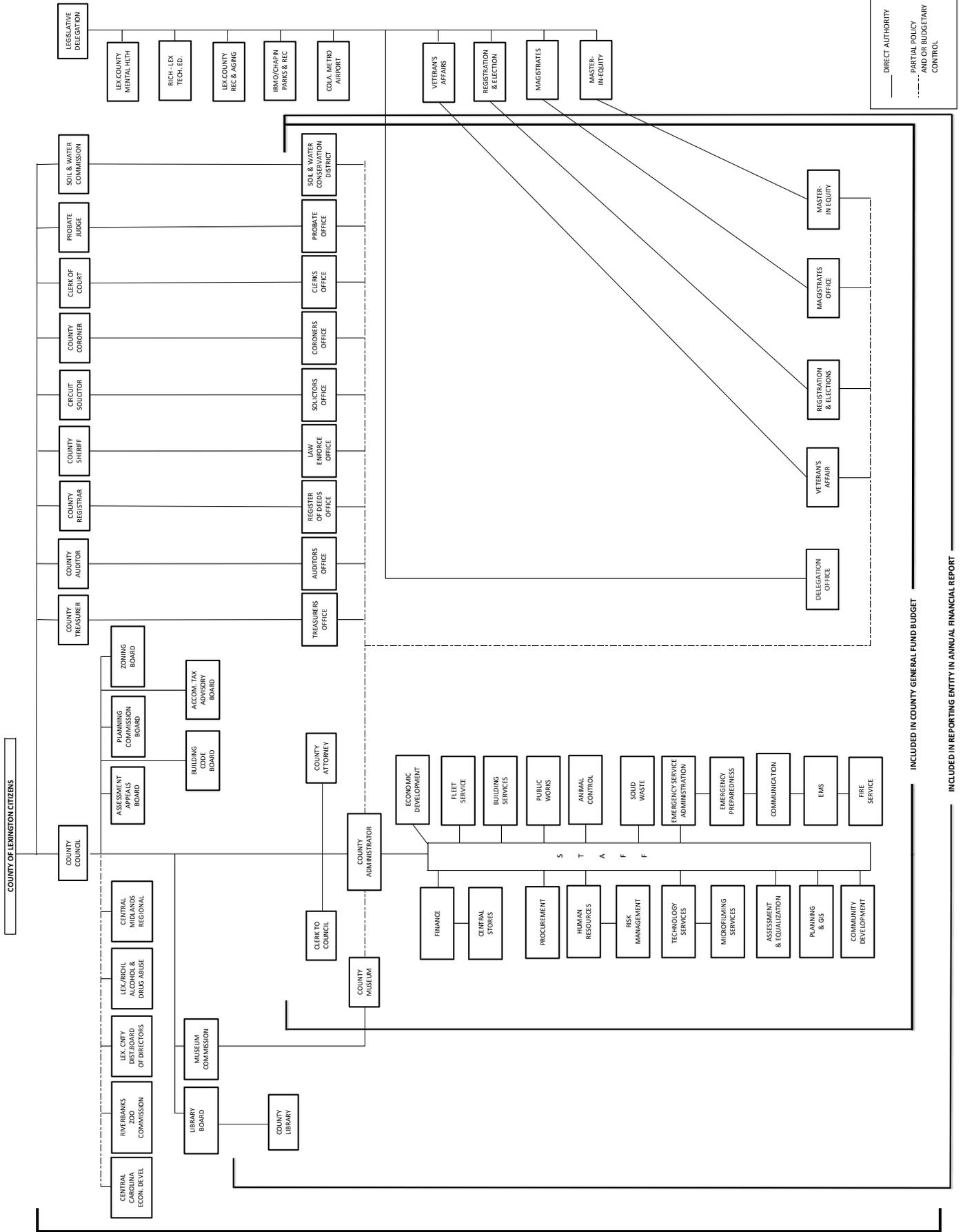
**County of Lexington
South Carolina**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

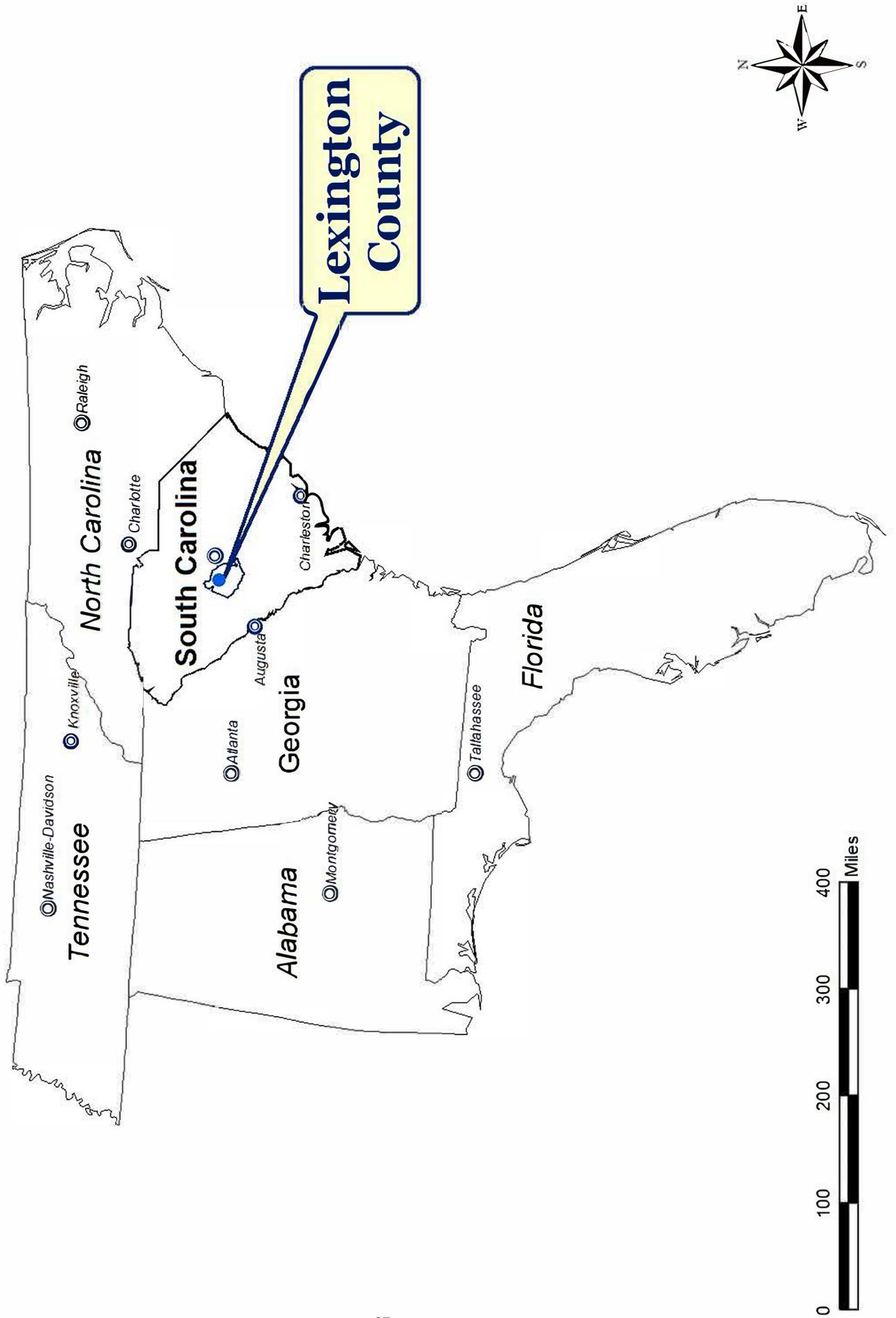
Christopher P. Morill

Executive Director/CEO



COUNTY OF LEXINGTON, SOUTH CAROLINA

Location Map



**COUNTY OF LEXINGTON , SOUTH CAROLINA
PRINCIPAL OFFICERS
FISCAL YEAR 2019-20**

MEMBERS OF COUNTY COUNCIL

Scotty R. "Scott" Whetstone	District	1	Chairman, County Council
M. Todd Cullum	District	9	Vice-Chairman, County Council
Paul Lawrence "Larry" Brigham, Jr.	District	2	Member, 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

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

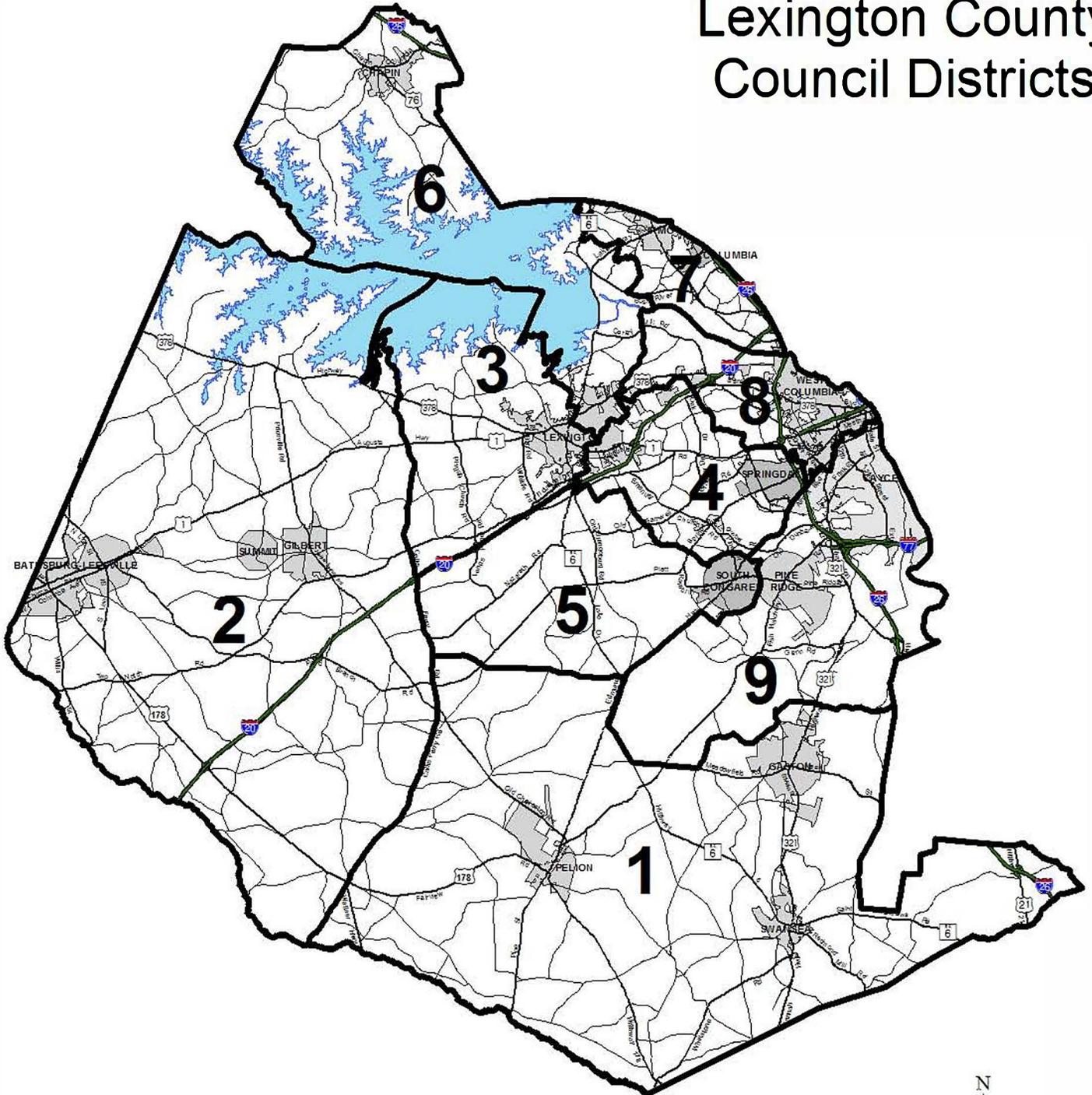
Brittany M. Shumpert	Clerk of Council
Jeff M. Anderson	County Attorney
Joseph G. Mergo, III	County Administrator

DEPARTMENT HEADS

Randolph C. Poston	Chief Financial Officer
Christopher W. Murrin	Chief Human Resources Officer
Holland J. Leger	Director of Planning/GIS
Robbie B. Derrick	Director of Community Development
Richard W. Dolan	Director of Assessment
Cecil L. Sturkie	Director of Technology Services
Michael W. Spires	Director of Public Works
David W. Kerr	Director of Emergency Services
Sarah J. Johnson	Director of Economic Development
David L. Eger	Director of Solid Waste Management

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

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THE BRITTINGHAM GROUP, L.L.P.

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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, 2020, 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, 2020, 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 126, the Schedule of Proportionate Share of Retirement Systems Net Pension Liabilities on Page 127, and the Schedule of Retirement Systems Contributions on Page 128, 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 purposes 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 15, 2020 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.

A handwritten signature in black ink that reads "The Brittingham Group LLP". The signature is written in a cursive style and is contained within a thin black rectangular border.

December 15, 2020
West Columbia, South Carolina

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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, 2020. 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 2020 are as follows:

*The assets \$486,550,518 of Lexington County exceeded its liabilities \$221,762,330 at June 30, 2020, net position of \$264,788,188 compared to \$259,903,900 for fiscal year 2019, increased by \$4,884,288. The net positions in the governmental activities of \$229,502,091 compared to \$229,768,082 for fiscal year 2019, decreased by \$265,991. The net positions in the business-type activities of \$35,286,097 compared to \$30,135,818 for fiscal year 2019 increased by \$5,150,279. The net positions is more fully described in the Statement of Activities on page 58.

*At June 30, 2020, the County's governmental fund balance sheet reported a combined ending fund balance of \$142,019,311 as compared to \$141,505,366 for fiscal year 2019 resulting in an increase of \$513,945. Of the \$142,019,311 fund balance of \$44,935,115, is assigned for general fund, \$51,082,569 special revenue funds and capital projects and debt services \$782,233 are restricted funds that are mandated by other governments, and \$765,385 are non-spendable funds that are inventories and long-term notes and \$44,454,009, is available for spending at the discretion of the County.

* The General Fund reported a fund balance of \$90,063,895, which was increase from last fiscal year by \$123,240. This ending fund balance equates to 63.8% that is 1.1% lower than last fiscal year of General Fund expenditures and transfers out for the year.

* The General Fund reported decreases in revenue of \$1,427,877 under the final budget, and a decrease in expenditures of \$18,881,096 of final budgeted appropriations, \$15,001,971 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 259 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 \$229,502,091 at June 30, 2020 and by \$229,768,082 at June 30, 2019. The notes can be found on pages 72 -123.

By far the largest portion, \$190,475,554 or 82.9% 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 within the governmental activities. 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

	2019	2020	2019	2020	2019	2020
Current and other assets	\$ 199,240,235	\$ 199,945,036	\$ 24,838,879	\$ 22,957,398	\$ 224,079,114	\$ 222,902,434
Capital assets	215,700,661	215,285,554	17,372,065	23,571,357	233,072,726	238,856,911
Total assets	414,940,896	415,230,590	42,210,944	46,528,755	457,151,840	461,759,345
Deferred outflows of resources:						
Deferred charge on refunding	4,099	3,366			4,099	3,366
Deferred opeb outflows	298,953	1,370,087			298,953	1,370,087
Deferred pension outflows	26,586,799	23,060,953	407,423	356,767	26,994,222	23,417,720
Total deferred outflows of resources	26,889,851	24,434,406	407,423	356,767	27,297,274	24,791,173
Total assets and Deferred Outflows of Resources	441,830,747	439,664,996	42,618,367	46,885,522	484,449,114	486,550,518
Current liabilities	20,524,565	19,506,724	2,678,319	2,279,710	23,202,884	21,786,434
Non-Current Liabilities-						
Compensated Absences	2,407,488	2,540,331	31,781	37,959	2,439,269	2,578,290
General Obligation Bonds	26,484,999	20,415,000	-	-	26,484,999	20,415,000
Post-Closure Care Cost	-	-	6,734,123	6,171,150	6,734,123	6,171,150
Net opeb Liability	9,572,602	10,358,384	-	-	9,572,602	10,358,384
Net pension Liability	150,318,064	154,407,946	3,011,796	3,082,364	153,329,860	157,490,310
Total liabilities	209,307,718	207,228,385	12,456,019	11,571,183	221,763,737	218,799,568
Deferred inflows of resources:						
Deferred charge on refunding	897,003	982,966	-	-	897,003	982,966
Deferred opeb inflows	1,082,050	736,484	-	-	1,082,050	736,484
Deferred pension inflows	775,894	1,215,070	26,530	28,242	802,424	1,243,312
Total deferred inflows of resources	2,754,947	2,934,520	26,530	28,242	2,781,477	2,962,762
Total liabilities and Deferred Outflows of Resources	212,062,665	210,162,905	12,482,549	11,599,425	224,545,214	221,762,330
Net position:						
Net investment in capital assets	184,907,289	190,475,554	17,372,065	23,571,357	202,279,354	214,046,911
Restricted	7,585,158	6,487,630	373,948	387,904	7,959,106	6,875,534
Unrestricted-unfunded						
opeb obligation	(10,355,699)	(9,724,781)	-	-	(10,355,699)	(9,724,781)
pension obligation	(124,507,159)	(132,562,063)	(2,630,903)	(2,753,839)	(127,138,062)	(135,315,902)
Unrestricted	172,138,493	174,825,751	15,020,708	14,080,675	187,159,201	188,906,426
Total net position	\$ 229,768,082	\$ 229,502,091	\$ 30,135,818	\$ 35,286,097	\$ 259,903,900	\$ 264,788,188

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 2020.

	Governmental Activities		Business-type Activities		Total	
	2019	2020	2019	2020	2019	2020
Program revenues						
Charges for services	\$ 50,811,308	\$ 55,802,889	\$ 4,107,271	\$ 4,141,159	\$ 54,918,579	\$ 59,944,048
Operating grants & contribution	5,632,996	6,016,896	45,851	57,012	5,678,847	6,073,908
Capital grants & contribution	7,706,781	4,653,266	847,609	554,597	8,554,390	5,207,863
General revenues						
Property taxes	111,147,649	114,837,211	10,255,367	10,434,904	121,403,016	125,272,115
Other taxes	420,457	346,854	-	-	420,457	346,854
State shared revenues	10,582,225	11,073,962	-	-	10,582,225	11,073,962
Gain on capital asset	-	-	25,358	387,927	25,358	387,927
Other	-	-	-	-	-	-
Investment interest	4,071,880	3,045,143	621,208	403,990	4,693,088	3,449,133
Total revenues	<u>190,373,296</u>	<u>195,776,221</u>	<u>15,902,664</u>	<u>15,979,589</u>	<u>206,275,960</u>	<u>211,755,810</u>
Expenses						
General administrative	31,403,277	39,583,785	-	-	31,403,277	39,583,785
General service	3,813,096	4,608,852	-	-	3,813,096	4,608,852
Public works	17,369,282	19,057,925	-	-	17,369,282	19,057,925
Public safety	43,887,446	42,585,925	-	-	43,887,446	42,585,925
Judicial	14,164,890	15,293,986	-	-	14,164,890	15,293,986
Law enforcement	46,298,854	48,973,783	-	-	46,298,854	48,973,783
Boards and commission	806,715	912,840	-	-	806,715	912,840
Health and human service	3,085,392	2,929,683	-	-	3,085,392	2,929,683
Community development	8,973,571	6,729,587	-	-	8,973,571	6,729,587
Economic development	3,954,207	2,208,543	-	-	3,954,207	2,208,543
Public library	8,778,453	8,870,108	-	-	8,778,453	8,870,108
Interest and fiscal charges	945,206	780,213	-	-	945,206	780,213
Red bank crossing	-	-	58,953	897,117	58,953	897,117
Soild waste	-	-	13,780,157	13,105,720	13,780,157	13,105,720
Pelion airport	-	-	354,221	333,455	354,221	333,455
Total expenses	<u>183,480,389</u>	<u>192,535,230</u>	<u>14,193,331</u>	<u>14,336,292</u>	<u>197,673,720</u>	<u>206,871,522</u>
Excess (deficiency) before transfers	6,892,907	3,240,991	1,709,333	1,643,297	8,602,240	4,884,288
Transfers	(25,000)	(3,506,982)	25,000	3,506,982	-	-
Increase (decrease) in net position	<u>6,867,907</u>	<u>(265,991)</u>	<u>1,734,333</u>	<u>5,150,279</u>	<u>8,602,240</u>	<u>4,884,288</u>
Net position - beginning	222,900,175	229,768,082	28,401,485	30,135,818	251,301,660	259,903,900
Net position - ending	<u>\$ 229,768,082</u>	<u>\$ 229,502,091</u>	<u>\$ 30,135,818</u>	<u>\$ 35,286,097</u>	<u>\$ 259,903,900</u>	<u>\$ 264,788,188</u>

Total revenues as of June 30, 2020 increase by \$5,479,850 over the previous fiscal year. Program revenues for operations decrease by \$3,717,952 over previous year, property revenues showed an

increase by \$5,691,383 over previous year, other taxes showed an decrease by \$73,603 and state share revenue showed an increase by \$491,737 over previous year, investment interest decrease by \$1,243,955 over previous year, gain on capital assets and other increase by \$362,569 over previous year.

Operating expenses as of June 30, 2020, increased by \$9,197,802 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, 2020, total fund balance in the general fund was \$90,063,895, of which \$44,935,115 is assigned and \$44,363,395 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 63.1%. The fund balance in general fund increased by \$2,472 during the current fiscal year. This increase is a result of increases in revenues.

The Library special revenue fund has a total fund balance of \$7,987,215, which reflects increase of \$328,208 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 \$15,260,452, which reflects an increase of \$1,467,437 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, 2020, total net position of the Red Bank Crossing amounted to \$834,377 as compared to \$934,729 at June 30, 2019. Net changes are the result of an increase in operating expenses.

Solid Waste System amounted to \$25,330,779 as compared to \$23,262,889 at June 30, 2019. 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 \$9,120,941 as compared to \$5,938,200 at June 30, 2019. Net changes are the results of increase in transfers in 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 2020 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 \$33,883,067 below final budget amounts due to unspent capital items of \$15,001,971 and saving in personnel and operations of \$18,881,096 that were appropriated. Revenues came in \$1,427,877 less than estimated. This is due to decreases in interest revenues. The short fall was in property taxes and state share revenues, 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) within Lexington County at an estimated cost of \$4,174,660.

* Road widening and paving projects were continued at a project cost of \$6,631,661 during the fiscal year.

* West Region Service Center estimated cost \$321,796.

* Tax Billing Collection System remaining cost of \$2,092,382 to be finish fiscal year 21/22.

* Saxe Gotha Spec. Building Project estimated cost \$5,772,119 to be finished fiscal year 21/22.

* Solid Waste Scale complex facility project under construction at an estimated cost of \$810,318.

* Solid Waste Landfill C & D Landfill Transfer Station Expansion estimated cost \$7,014,018.

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

* Pelion Airport North Apron reconstruction total estimated cost \$987,412.

* Pelion Airport Runway 18 extension total estimated cost \$2,800,000.

Lexington County's Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2019	2020	2019	2020	2019	2020	2019-2020
Land	\$ 25,058,164	\$ 38,549,866	\$ 1,756,611	\$ 1,756,610	\$ 26,814,775	\$ 40,306,476	50%
Buildings	62,392,531	71,945,242	1,108,611	997,808	63,501,142	72,943,050	15%
Improvements	1,234,676	1,074,108	3,035,130	2,586,192	4,269,806	3,660,300	(14%)
Machinery and equipment	9,506,790	9,293,187	4,035,149	5,271,506	13,541,939	14,564,693	8%
Office furniture & equip.	4,245,647	7,140,356	9,526	11,467	4,255,173	7,151,823	68%
Vehicles	14,664,626	15,279,493	382,581	506,754	15,047,207	15,786,247	5%
Books	2,189,977	2,133,632	-	-	2,189,977	2,133,632	(3%)
Infrastructure	65,436,162	61,859,332	-	-	65,436,162	61,859,332	(5%)
Construction in progress	30,972,088	8,010,338	7,044,457	12,441,020	38,016,545	20,451,358	(46%)
Total	215,700,661	215,285,554	17,372,065	23,571,357	233,072,726	238,856,911	2%

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 \$24,810,000. 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 \$108,026,706 and \$83,216,706 respectively in Table 16-A for the fiscal year ending June 30, 2020.

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2019	2020	2019	2020	2019	2020	2019-2020
General obligation bonds	\$ 30,793,372	\$ 24,810,000	\$ -	\$ -	\$ 30,793,372	\$ 24,810,000	(19%)
Total	\$ 30,793,372	\$ 24,810,000	\$ -	\$ -	\$ 30,793,372	\$ 24,810,000	(19%)

The County currently has ratings of AA+ by Standard & Poor's and Aaa by Moody's Investors Service on general obligation bond issues. As of June 30, 2020, the County's general obligation debt per capita approximated \$81.84.

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 3.3% which is a decrease from a rate of 2.8% a year ago. The increase due to pandemic of Corvid-19 Virus. 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 2021. Amounts available for appropriation in the general fund budget are nearly \$149,076,153, an increase of \$4,203,400 over the final 2020 budget of \$144,872,753. 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 2020 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.

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Basic Financial Statements

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2020

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 18,938,418	\$ 1,438,096	\$ 20,376,514
Investments	154,341,800	20,077,971	174,419,771
Receivables (net of allowances for uncollectibles):			
Property taxes	5,984,998	564,357	6,549,355
Accounts	12,228,718	247,050	12,475,768
Due from other governments:			
State shared revenue	2,577,347	39,714	2,617,061
State and federal grants	5,069,904	596,842	5,666,746
Other	17,481		17,481
Internal balances	20,985	(20,985)	-
Inventory	765,385	9,453	774,838
Restricted assets, cash and cash equivalent:			
Customer deposits		4,900	4,900
Total current assets	199,945,036	22,957,398	222,902,434
Capital assets:			
Land	38,549,866	1,756,610	40,306,476
Buildings	113,483,697	2,852,707	116,336,404
Improvements other than buildings	3,200,275	6,912,693	10,112,968
Machinery and equipment	29,783,954	9,496,190	39,280,144
Office furniture and equipment	16,350,878	24,160	16,375,038
Vehicles	44,759,125	1,904,946	46,664,071
Books	2,133,632		2,133,632
Infrastructure assets	292,160,323		292,160,323
Construction in process	8,010,338	12,441,020	20,451,358
Accumulated depreciation	(333,146,534)	(11,816,969)	(344,963,503)
Total capital assets net of depreciation	215,285,554	23,571,357	238,856,911
Total assets	415,230,590	46,528,755	461,759,345
DEFERRED OUTFLOWS OF RESOURCES			
Deferred opeb outflows	1,370,087		1,370,087
Deferred pension outflows	23,060,953	356,767	23,417,720
Deferred change on refunding outflows	3,366		3,366
Total deferred outflows of resources	24,434,406	356,767	24,791,173
Total assets and deferred outflows of resources	\$ 439,664,996	\$ 46,885,522	\$ 486,550,518

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2020

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
LIABILITIES			
Current liabilities:			
Accounts payable and accrued payables	\$ 11,731,639	\$ 1,680,085	\$ 13,411,724
Retainage payable	355,032	229,032	584,064
Customer deposits payable		4,900	4,900
Due to other governments	445,060		445,060
Compensated absences	2,540,330	37,960	2,578,290
Unearned revenue	39,663	2,936	42,599
Closure/post-closure care cost		324,797	324,797
Bonds (due within one year)	4,395,000		4,395,000
Total current liabilities	19,506,724	2,279,710	21,786,434
Noncurrent liabilities:			
Compensated absences due beyond a year	2,540,331	37,959	2,578,290
Closure/post-closure care cost		6,171,150	6,171,150
Bonds (amounts due beyond one year)	20,415,000		20,415,000
Net opeb liability	10,358,384		10,358,384
Net pension liability	154,407,946	3,082,364	157,490,310
Total noncurrent liabilities	187,721,661	9,291,473	197,013,134
Total liabilities	207,228,385	11,571,183	218,799,568
DEFERRED INFLOWS OF RESOURCES			
Deferred charge on refunding inflows	736,484		736,484
Deferred pension inflows	1,215,070	28,242	1,243,312
Deferred opeb inflows	982,966		982,966
Total deferred inflows of resources	2,934,520	28,242	2,962,762
Total liabilities and deferred inflows of resources	210,162,905	11,599,425	221,762,330
NET POSITIONS			
Net investment in capital assets	190,475,554	23,571,357	214,046,911
Restricted for:			
Debt service	782,233		782,233
Capital projects	5,705,397		5,705,397
Solid waste - state tire fund		387,904	387,904
Unrestricted - unfunded opeb obligation	(9,724,781)		(9,724,781)
Unrestricted - unfunded pension obligation	(132,562,063)	(2,753,839)	(135,315,902)
Unrestricted	174,825,751	14,080,675	188,906,426
Total net position	\$ 229,502,091	\$ 35,286,097	\$ 264,788,188

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, 2020

	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	\$ 39,583,785	\$ 18,334,741	\$ -	\$ (21,249,044)	\$ -	\$ (21,249,044)
General service	4,608,852	20,974	-	(4,587,878)	-	(4,587,878)
Public works	19,057,925	3,491,729	9,267	(9,664,369)	-	(9,664,369)
Public safety	42,585,925	12,988,391	115,535	(29,588,267)	-	(29,588,267)
Judicial	15,293,986	6,809,083	537,027	(8,369,368)	-	(8,369,368)
Law enforcement	48,973,783	3,750,909	3,341,437	(42,214,543)	-	(42,214,543)
Boards and commissions	912,840	259,881	-	2,688,478	-	2,688,478
Health and human services	2,929,683	585,199	-	(2,312,484)	-	(2,312,484)
Community development	6,729,587	6,722,416	650,000	10,192	-	10,192
Economic development	2,208,543	257,070	-	(1,296,973)	-	(1,296,973)
Public library	8,870,108	172,398	-	(8,697,710)	-	(8,697,710)
Interest and fiscal charges	780,213	-	-	(780,213)	-	(780,213)
Total governmental activities	192,535,230	55,802,889	4,653,266	(126,062,179)	-	(126,062,179)
Business-type activities						
Red Bank Crossing	897,117	102,457	3,920	-	(794,660)	(794,660)
Solid Waste	13,105,720	3,918,987	550,677	-	(9,125,801)	(9,125,801)
Pelicon Airport	333,455	119,715	-	-	336,937	336,937
Total business-type activities	14,336,292	4,141,159	554,597	-	(9,583,524)	(9,583,524)
Total primary government	\$ 206,871,522	\$ 59,944,048	\$ 5,207,863	(126,062,179)	(9,583,524)	(135,645,703)
GENERAL REVENUES:						
Property taxes levied for:						
General purpose						
Fire service				34,927,480		34,927,480
Law enforcement				20,566,094		20,566,094
Indigent care				45,231,240		45,231,240
Library				726,574		726,574
Debt services				8,208,179		8,208,179
Solid waste				5,177,644	10,434,904	15,612,548
Accommodations tax				346,854		346,854
Interest and investment income				3,045,143	403,990	3,449,133
Gain on capital asset					387,927	387,927
Unrestricted State share revenue				11,073,962		11,073,962
Transfers (see Note 10)				(3,506,982)	3,506,982	-
Total general revenue and transfers				125,796,188	14,733,803	140,529,991
Change in net position				(265,991)	5,150,279	4,884,288
Net position beginning of year				229,768,082	30,135,818	259,903,900
Net position end of year				\$ 229,502,091	\$ 35,286,097	\$ 264,788,188

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General	Library	"C" Funds	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,415,671	\$ 35,854	\$ 2,956,332	\$ 4,533,375	\$ 9,941,232
Investments	79,763,522	8,159,347	11,148,571	22,570,050	121,641,490
Receivables (net of allowances for uncollectibles):					
Property taxes	5,176,600	440,101		368,297	5,984,998
Accounts	10,234,571	328	5,320	1,687,870	11,928,089
Due from other governments:					
Federal	68,470	1,000	103,909	1,474,298	1,647,677
State	164,030		2,254,134	1,004,063	3,422,227
State share revenue	2,577,347				2,577,347
Other				17,481	17,481
Due from other funds	41,406			152,704	194,110
Interfund receivables	597,231	129,792	71,222		798,245
Inventory	765,385				765,385
Total assets	\$ 101,804,233	\$ 8,766,422	\$ 16,539,488	\$ 31,808,138	\$ 158,918,281
LIABILITIES					
Accounts payable and accrued payables	\$ 6,852,593	\$ 260,851	\$ 907,359	\$ 2,012,346	\$ 10,033,149
Retainage payable			300,455	54,577	355,032
Due to other governments	445,060				445,060
Due to other funds	6,157	10,026		160,628	176,811
Interfund payable		129,792	71,222	597,231	798,245
Unearned revenue				39,663	39,663
Total liabilities	7,303,810	400,669	1,279,036	2,864,445	11,847,960
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	4,436,528	378,538		235,944	5,051,010
Total deferred inflows of resources	4,436,528	378,538	-	235,944	5,051,010
FUND BALANCES					
Nonspendable	765,385				765,385
Restricted				782,233	782,233
Assigned	44,935,115	7,987,215	15,260,452	27,834,902	96,017,684
Unassigned	44,363,395			90,614	44,454,009
Total fund balance	90,063,895	7,987,215	15,260,452	28,707,749	142,019,311
Total liabilities, deferred inflows and fund balance	\$ 101,804,233	\$ 8,766,422	\$ 16,539,488	\$ 31,808,138	\$ 158,918,281

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, 2020

Total fund balances - Governmental funds	\$	142,019,311
<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	\$	38,549,866
Buildings and other structures		113,483,697
Improvements other than buildings		3,200,275
Machine and equipment		29,783,954
Office furniture and equipment		16,350,878
Vehicles		44,759,125
Books		2,133,632
Construction in progress		8,010,338
Infrastructure assets		292,160,323
Accumulated depreciation		<u>(333,146,534)</u>
		215,285,554
<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		5,051,010
<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>		
		40,303,138
<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		(24,810,000)
Net deferred charge on bond refunding		(733,118)
Net opeb liability		(10,358,384)
Net pension liability		(154,407,946)
Deferred outflows - pension		23,060,953
Deferred inflows - pension		(1,215,070)
Deferred outflows - opeb		1,370,087
Deferred inflows - opeb		(982,966)
Compensated absences		<u>(5,080,478)</u>
		<u>(173,156,922)</u>
Net position of governmental activities	\$	<u><u>229,502,091</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, 2020

	General	Library	"C" Funds	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 99,350,060	\$ 8,183,411	\$	\$ 6,924,603	\$ 114,458,074
State shared revenues	10,590,273	524,782		827,222	11,942,277
Fees, permits, and sales	21,336,759	17,813		4,460,063	25,814,635
County fines	1,749,019	149,481		264,555	2,163,055
Intergovernmental revenues	3,397,305	4,475	5,372,897	13,757,583	22,532,260
Interest (net of increase (decrease)) in the fair value of investments	1,504,400	159,989	260,304	456,189	2,380,882
Other	4,090,061	629	20,396	541,028	4,652,114
Total revenues	142,017,877	9,040,580	5,653,597	27,231,243	183,943,297
Expenditures:					
General administrative	15,231,114			2,536,057	17,767,171
General services	3,468,820			1,268	3,470,088
Public works	7,569,568		4,224,073		11,793,641
Public safety	38,075,443			1,527,449	39,602,892
Judicial	10,660,905			4,147,349	14,808,254
Law enforcement	42,697,560			4,513,846	47,211,406
Boards & commissions	876,999				876,999
Health and human services	1,549,331			1,171,655	2,720,986
Library		7,095,154			7,095,154
Community development				6,722,416	6,722,416
Economic development				1,933,285	1,933,285
Capital outlay:					
General administrative	1,779,431				1,779,431
General services	1,057,769			154,032	1,211,801
Public works	2,882,860			78,799	2,961,659
Public safety	3,428,366			1,110,325	4,538,691
Judicial	396,536			162,729	559,265
Law enforcement	3,109,564			537,027	3,646,591
Boards & commissions	3,446,082				3,446,082
Health and human services	28,078				28,078
Library		1,617,218			1,617,218
Community development				17,363	17,363
Economic development				1,011,919	1,011,919
Debt service:					
Principal retirement				4,308,373	4,308,373
Interest and fiscal charges				939,147	939,147
Other				852	852
Total expenditures	136,258,426	8,712,372	4,224,073	30,873,891	180,068,762
Excess (deficiency) of revenue over expenditures	5,759,451	328,208	1,429,524	(3,642,648)	3,874,535
Other financing sources (uses):					
Sale of timber				135,717	135,717
Transfer in	1,111,475		37,913	4,148,958	5,298,346
Transfer out	(6,747,686)			(2,057,642)	(8,805,328)
General obligation bond proceeds				183,214	183,214
Bond issuance cost				(172,539)	(172,539)
Total other financing sources (uses)	(5,636,211)	-	37,913	2,237,708	(3,360,590)
Net change in fund balance	123,240	328,208	1,467,437	(1,404,940)	513,945
Fund balance, beginning of year	89,940,655	7,659,007	13,793,015	30,112,689	141,505,366
Fund balance, end of year	<u>\$ 90,063,895</u>	<u>\$ 7,987,215</u>	<u>\$ 15,260,452</u>	<u>\$ 28,707,749</u>	<u>\$ 142,019,311</u>

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, 2020

Net change in fund balances - total government funds	\$	513,945
<p>Amounts reported for governmental activities in the statement of activities are different because: (excludes Internal Service Fund)</p>		
Capital outlay	\$ 16,423,442	
Depreciation expense	<u>(16,583,800)</u>	(160,358)
<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		(256,368)
<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		379,137
<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>		
		1,041,046
<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		20,328,372
Proceeds from sale of bonds		(14,345,000)
<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	(267,320)	
Change in net OPEB obligation	384,436	
Change in net pension obligation	<u>(8,043,667)</u>	<u>(7,766,765)</u>
Change in net position of government activities	\$	<u>(265,991)</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, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 100,682,637	\$ 100,682,637	\$ 99,350,060	\$ (1,332,577)
State shared revenues	10,983,114	10,983,114	10,590,273	(392,841)
Fees, permits, and sales	20,325,458	20,325,258	21,336,759	1,011,501
County fines	2,043,140	2,043,140	1,749,019	(294,121)
Intergovernmental revenues	4,219,477	4,240,048	3,397,305	(842,743)
Interest (net of increase (decrease) in the fair value of investments)	1,175,000	1,175,000	1,504,400	329,400
Other revenues	310,670	3,996,557	4,090,061	93,504
Total revenues	<u>139,739,496</u>	<u>143,445,754</u>	<u>142,017,877</u>	<u>(1,427,877)</u>
Expenditures:				
General administrative	17,951,660	32,510,035	17,010,545	15,499,490
General services	3,977,901	5,067,808	4,526,589	541,219
Public works	12,528,325	15,005,171	10,452,428	4,552,743
Public safety	44,282,151	46,659,183	41,503,809	5,155,374
Judicial	11,489,935	11,906,725	11,057,441	849,284
Law enforcement	48,310,115	52,629,948	45,807,124	6,822,824
Boards and commissions	1,209,701	4,608,745	4,323,081	285,664
Health and human	1,645,885	1,753,878	1,577,409	176,469
Total expenditures	<u>141,395,673</u>	<u>170,141,493</u>	<u>136,258,426</u>	<u>33,883,067</u>
Excess (deficiency) of revenues over expenditures	(1,656,177)	(26,695,739)	5,759,451	32,455,190
Other financing sources (uses):				
Transfer in	91,224	1,109,901	1,111,475	1,574
Transfer out	(3,477,732)	(21,681,711)	(6,747,686)	14,934,025
Total other financing sources (uses)	<u>(3,386,508)</u>	<u>(20,571,810)</u>	<u>(5,636,211)</u>	<u>14,935,599</u>
Excess of revenues and other sources over (under) expenditures and uses	(5,042,685)	(47,267,549)	123,240	47,390,789
Fund balance, beginning of year	<u>89,940,655</u>	<u>89,940,655</u>	<u>89,940,655</u>	<u>-</u>
Fund balance, end of year	<u>\$ 84,897,970</u>	<u>\$ 42,673,106</u>	<u>\$ 90,063,895</u>	<u>\$ 47,390,789</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, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 8,357,902	\$ 8,357,902	\$ 8,183,411	\$ (174,491)
State shared revenues	459,185	524,782	524,782	-
Fees, permits, and sales	36,250	36,250	17,813	(18,437)
County fines	235,000	235,000	149,481	(85,519)
Intergovernmental revenue		5,487	4,475	(1,012)
Interest (net of increase (decrease) in the fair value of investments)	125,600	125,600	159,989	34,389
Other revenues	2,000	2,000	629	(1,371)
 Total revenues	 <u>9,215,937</u>	 <u>9,287,021</u>	 <u>9,040,580</u>	 <u>(246,441)</u>
 Expenditures:				
Personnel	6,176,299	6,176,299	5,912,276	264,023
Operating	1,691,902	2,374,722	1,182,878	1,191,844
Capital outlay	1,347,736	2,962,958	1,617,218	1,345,740
 Total expenditures	 <u>9,215,937</u>	 <u>11,513,979</u>	 <u>8,712,372</u>	 <u>2,801,607</u>
 Excess (deficiency) of revenues over expenditures	 <u>-</u>	 <u>(2,226,958)</u>	 <u>328,208</u>	 <u>2,555,166</u>
 Fund balance, beginning of year	 <u>7,659,007</u>	 <u>7,659,007</u>	 <u>7,659,007</u>	 <u>-</u>
 Fund balance, end of year	 <u>\$ 7,659,007</u>	 <u>\$ 5,432,049</u>	 <u>\$ 7,987,215</u>	 <u>\$ 2,555,166</u>

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, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 5,551,298	\$ 7,802,945	\$ 5,372,897	\$ (2,430,048)
Interest (net of increase (decrease) in the fair value of investments)	75,000	75,000	260,304	185,304
Other	16,905	19,197	20,396	1,199.00
 Total revenues	 5,643,203	 7,897,142	 5,653,597	 (2,243,545)
 Expenditures:				
Public works				
Personnel	151,731	132,259	31,769	100,490
Operating	5,509,567	24,563,003	4,192,304	20,370,699
Capital outlay		7,000		7,000
 Total expenditures	 5,661,298	 24,702,262	 4,224,073	 20,478,189
 Excess (deficiency) of revenues over expenditures	 (18,095)	 (16,805,120)	 1,429,524	 (18,234,644)
 Other financing sources (uses):				
Transfer in	18,095	37,913	37,913	-
 Total other financing sources (uses)	 18,095	 37,913	 37,913	 -
 Excess of revenues and other sources over (under) expenditures and uses	 -	 (16,767,207)	 1,467,437	 (18,234,644)
 Fund balance, beginning of year	 13,793,015	 13,793,015	 13,793,015	 -
 Fund balance, end of year	 \$ 13,793,015	 \$ (2,974,192)	 \$ 15,260,452	 \$ (18,234,644)

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, 2020

	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	\$ 4,193	\$ 1,061,214	\$ 372,539	\$ 1,437,946	\$ 8,997,186
Petty cash		150		150	-
Investments	502,273	16,749,529	2,826,169	20,077,971	32,700,310
Receivables (net of allowance for uncollectibles):					
Property taxes		564,357		564,357	-
Accounts	1,825	244,170	1,055	247,050	300,629
Due from other funds :					
General fund		194		194	3,993
Special revenue fund		305		305	-
Due from state shared revenue		39,714		39,714	-
Due from DHEC		37,642		37,642	-
Due from other agencies			559,200	559,200	-
Inventory - aviation fuel			9,453	9,453	-
Restricted assets, cash and cash equivalent:					
Customer deposits	4,900			4,900	-
Total current assets	513,191	18,697,275	3,768,416	22,978,882	42,002,118
Non-current assets:					
Capital assets					
Land		1,566,494	190,116	1,756,610	-
Buildings	546,070	1,472,826	833,811	2,852,707	-
Improvements	51,345	5,261,533	1,599,815	6,912,693	-
Machinery and equipment		9,283,178	213,012	9,496,190	-
Office furniture and equipment		24,160		24,160	-
Vehicles		1,904,946		1,904,946	304,234
Construction in progress		7,744,950	4,696,070	12,441,020	-
Total capital assets	597,415	27,258,087	7,532,824	35,388,326	304,234
Less: accumulated depreciation	(193,003)	(9,569,743)	(2,054,223)	(11,816,969)	(251,829)
Total non-current assets	404,412	17,688,344	5,478,601	23,571,357	52,405
Total assets	917,603	36,385,619	9,247,017	46,550,239	42,054,523
Deferred outflows of resources					
Deferred pension outflows		356,767		356,767	42,290
Total assets and deferred outflows of resources	\$ 917,603	\$ 36,742,386	\$ 9,247,017	\$ 46,907,006	\$ 42,096,813

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, 2020

	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	\$ 3,123	\$ 1,538,120	\$ 125,170	\$ 1,666,413	\$ 428,629
Retainage payable	75,203	153,829		229,032	-
Accrued salaries		9,455		9,455	475
Compensated absences		37,960		37,960	183
Accrued payroll fringes		2,782		2,782	122
Accrued sales tax		1,435		1,435	(7)
Unearned revenue		2,030	906	2,936	-
Insurance claims due				-	1,269,271
Due to other funds:					
General fund		21,484		21,484	307
Customer deposits payable	4,900			4,900	-
Total current liabilities (payable from current assets)	83,226	1,767,095	126,076	1,976,397	1,698,980
Non-current liabilities:					
Compensated absences due beyond a year		37,959		37,959	-
Closure/post-closure care cost payable		6,495,947		6,495,947	-
Pension liability		3,082,364		3,082,364	363,216
Total non-current liabilities	-	9,616,270	-	9,616,270	363,216
Total liabilities	83,226	11,383,365	126,076	11,592,667	2,062,196
Deferred inflows of resources					
Deferred pension inflows		28,242		28,242	4,228
Total liabilities and deferred inflows of resources	83,226	11,411,607	126,076	11,620,909	2,066,424
NET POSITION					
Net investment in capital assets	404,412	17,688,344	5,478,601	23,571,357	52,405
Restricted per state mandate (tires)		387,904		387,904	-
Unrestricted - unfunded pension liability		(2,753,839)		(2,753,839)	(325,154)
Unrestricted	429,965	10,008,370	3,642,340	14,080,675	40,303,138
Total net position	\$ 834,377	\$ 25,330,779	\$ 9,120,941	\$ 35,286,097	\$ 40,030,389

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, 2020

	Business-type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport	Total	
Operating revenues:					
Charges for services	\$ 102,457	\$ 3,751,077	\$ 119,715	\$ 3,973,249	\$ 24,624
Employer contributions				-	16,268,738
Employee contributions				-	3,924,329
Other premiums and reimbursements				-	1,566,461
Total operating revenues	<u>102,457</u>	<u>3,751,077</u>	<u>119,715</u>	<u>3,973,249</u>	<u>21,784,152</u>
Operating expenses:					
Personnel		2,140,135		2,140,135	158,465
Operating	877,440	9,703,169	153,039	10,733,648	21,225,106
Depreciation	19,677	1,262,416	180,416	1,462,509	25,796
Total operating expenses	<u>897,117</u>	<u>13,105,720</u>	<u>333,455</u>	<u>14,336,292</u>	<u>21,409,367</u>
Operating income (loss)	<u>(794,660)</u>	<u>(9,354,643)</u>	<u>(213,740)</u>	<u>(10,363,043)</u>	<u>374,785</u>
Non-operating revenues:					
Property taxes		10,434,904		10,434,904	-
Local government - tires		167,910		167,910	-
DHEC/SW management grants		57,012		57,012	-
Interest income (Net of increase (decrease) in the fair value of investments)	12,326	370,860	20,804	403,990	664,261
Gain on disposal of capital assets		387,927		387,927	2,000
Total nonoperating revenues :	<u>12,326</u>	<u>11,418,613</u>	<u>20,804</u>	<u>11,451,743</u>	<u>666,261</u>
Income (loss) before contributions and transfers	<u>(782,334)</u>	<u>2,063,970</u>	<u>(192,936)</u>	<u>1,088,700</u>	<u>1,041,046</u>
Capital contributions		3,920	550,677	554,597	-
Transfers in	681,982	105,758	2,825,000	3,612,740	181,341
Transfers out		(105,758)		(105,758)	(181,341)
Total transfers	<u>681,982</u>	<u>3,920</u>	<u>3,375,677</u>	<u>4,061,579</u>	<u>-</u>
Change in net position	(100,352)	2,067,890	3,182,741	5,150,279	1,041,046
Net position, beginning 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>
Net position, end of year	<u>\$ 834,377</u>	<u>\$ 25,330,779</u>	<u>\$ 9,120,941</u>	<u>\$ 35,286,097</u>	<u>\$ 40,030,389</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, 2020

	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	\$ 100,632	\$ 3,819,268	\$ 119,240	\$ 4,039,140	\$ 5,485,210
Cash received from interfund services provided & used				-	16,266,708
Cash payments to suppliers for goods and services	(802,807)	(10,772,176)	(75,572)	(11,650,555)	(21,326,016)
Cash payments to employees for services		(2,058,076)		(2,058,076)	-
Net cash provided (used) by operating activities	(702,175)	(9,010,984)	43,668	(9,669,491)	425,902
Cash flows from noncapital financing activities:					
Cash received from taxes		10,388,399		10,388,399	-
Operating grants received		44,795		44,795	-
State shared revenue		182,494		182,494	-
Transfer in	681,982			681,982	181,341
Transfer out					(181,341)
Net cash provided by noncapital financing activities:	681,982	10,615,688	-	11,297,670	-
Cash flows from capital and related financing activities:					
Federal funds (FAA) received			371,041	371,041	-
Transfer in			2,825,000	2,825,000	-
Acquisition and construction of capital assets		(7,005,718)	(652,163)	(7,657,881)	(27,415)
Proceeds from sale of capital assets		387,927		387,927	2,000
Net cash provided (used) by capital and related financing activities	-	(6,617,791)	2,543,878	(4,073,913)	(25,415)
Cash flows from investing activities:					
Receipt of interest (Net increase (decrease) in the fair value of investments	12,326	370,860	20,804	403,990	664,261
Proceeds from sale of investments				-	33,061
Sale of investments		457,959		457,959	
Purchase of investments	(52,202)	(4,339)	(2,320,650)	(2,377,191)	(11,656,042)
Net cash (used) by investing activities	(39,876)	824,480	(2,299,846)	(1,515,242)	(10,958,720)
Net increase (decrease) in cash and cash equivalents	(60,069)	(4,188,607)	287,700	(3,960,976)	(10,558,233)
Cash and cash equivalents at beginning of the year	69,162	5,249,971	84,839	5,403,972	19,515,419
Cash and cash equivalents at end of the year	\$ 9,093	\$ 1,061,364	\$ 372,539	\$ 1,442,996	\$ 8,957,186

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, 2020

	Business-Type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport	Total	
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (794,660)	\$ (9,354,643)	\$ (213,740)	\$ (10,363,043)	\$ 374,785
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	19,677	1,262,416	180,416	1,462,509	25,796
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(1,825)	68,496	(475)	66,196	(29,565)
(Increase) decrease in pension outflow		50,656		50,656	-
Increase (decrease) in accrued salaries/fringes		(40,877)		(40,877)	-
Increase (decrease) in pension obligation		70,568		70,568	11,237
(Increase) decrease in due from other funds		(14,940)		(14,940)	(2,669)
(Increase) decrease in inventory			12,255	12,255	-
Increase (decrease) in accounts payable	(570)	(697,099)	65,824	(631,845)	(7,018)
Increase (decrease) in unearned revenue		(44)	(612)	(656)	-
Increase (decrease) in retainage payable	75,203	(120,396)		(45,193)	-
Increase (decrease) in insurance claims due				-	53,915
Increase (decrease) in interfund payable		1,416		1,416	-
Increase (decrease) in due to other funds				-	(579)
Increase (decrease) in pension inflow		1,712		1,712	-
Increase (decrease) in accrued sales tax		(73)		(73)	-
Increase (decrease) in long term payables		(238,176)		(238,176)	-
Total adjustments	92,485	343,659	257,408	693,552	51,117
Net cash provided (used) by operating activities	\$ (702,175)	\$ (9,010,984)	\$ 43,668	\$ (9,669,491)	\$ 425,902
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets	\$ -	\$ 3,920	\$ -	\$ 3,920	\$ -

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, 2020

ASSETS

Cash and cash equivalents	\$ 41,516,940
Investments	239,458,185
Property taxes receivable	25,330,031
Interfund receivable	7,724,409
Due from other government - agencies	<u>884,476</u>
Total assets	<u>\$ 314,914,041</u>

LIABILITIES

Interfund payable	\$ 7,724,409
Due to other government - agencies	349,622
Escrow funds held	45,826,260
Due to taxing units	<u>261,013,750</u>
Total liabilities	<u>\$ 314,914,041</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, 2020

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.

Notes to the Financial Statements

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.

Notes to the Financial Statements

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.

Notes to the Financial Statements

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.

Notes to the Financial Statements

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.

Notes to the Financial Statements

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.

Notes to the Financial Statements

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.

Notes to the Financial Statements

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.

Notes to the Financial Statements

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.

Notes to the 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

Notes to the Financial Statements

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.

Notes to the Financial Statements

Pensions and Other Post-Employment Benefits

Pensions

For the purpose of 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:

Notes to the Financial Statements

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.

Notes to the Financial Statements

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

Notes to the Financial Statements

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	Beechwood Middle Sch. Resource Off.
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*.

Notes to the Financial Statements

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 48 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:		
Other Health and Human Services	\$	43
Special Revenue Fund:		
Clerk of Court -		
Title IV-D DSS Child Support	\$	101,326

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

Notes to the Financial Statements

Note 3 - Deposits and Investments

As of June 30, 2020, 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	\$ 372,877,956	0.25
FHLMC	1,000,000	3.58
GNMA	40,000,000	0.08
Total Fair Value	<u>\$ 413,877,956</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 policy 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 Governmental National Mortgage Association (GNMA).

Notes to the Financial Statements

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, 2020, the county had cash-on hand of \$2,710; and cash deposits in demand, savings, money market and certificate of deposit accounts equal to \$61,898,354. 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, 2020, 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.

Notes to the Financial Statements

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.

Notes to the Financial Statements

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, 2020 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	\$ 6,480,896	\$ 548,687	\$ 54,273	\$ 340,850	\$ 50,280	\$ 7,474,986	\$ 703,174	\$ 8,178,160
Allowance for uncollectible	1,304,296	108,586	9,999	67,107	-	1,489,988	138,817	1,628,805
Net property taxes receivable	<u>\$ 5,176,600</u>	<u>\$ 440,101</u>	<u>\$ 44,274</u>	<u>\$ 273,743</u>	<u>\$ 50,280</u>	<u>\$ 5,984,998</u>	<u>\$ 564,357</u>	<u>\$ 6,549,355</u>

In addition to the information above, Agencies total net property taxes of \$25,330,031 are stated on Exhibit 11. Total of all property taxes are \$31,879,386 for County of Lexington.

Notes to the Financial Statements

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, 2020, related to the primary government were as follows:

A. Due To / From Other Funds:

GOVERNMENTAL ACTIVITIES	ASSET Due from	LIABILITY Due to
General	\$ 41,406	\$ 6,157
Library	-	10,026
Nonmajor Governmental Funds	152,704	160,628
Motor Pool	3,993	307
	<u>198,103</u>	<u>177,118</u>
 BUSINESS-TYPE ACTIVITIES		
Solid Waste	499	21,484
TOTAL	<u><u>\$ 198,602</u></u>	<u><u>\$ 198,602</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 Interfund Receivable	LIABILITY Interfund Payable
General	\$ 597,231	\$ -
Library	129,792	129,792
"C" Funds	71,222	71,222
Nonmajor Governmental Funds	-	597,231
TOTAL	<u><u>\$ 798,245</u></u>	<u><u>\$ 798,245</u></u>

The County's General Fund made advances of \$597,231 to Non-major Governmental Funds.

Notes to the Financial Statements

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, 2019 Balance	Additions	Deletions	Transfer	June 30, 2020 Balance
Governmental Activities					
Capital assets, not being depreciated					
Land	\$ 25,058,164	\$ -	\$ -	\$ 13,491,702	\$ 38,549,866
Construction in progress	30,972,088	2,919,343	-	(25,881,093)	8,010,338
Books	2,189,977	1,113,984	1,170,329	-	2,133,632
Total capital assets, not being depreciated	<u>58,220,229</u>	<u>4,033,327</u>	<u>1,170,329</u>	<u>(12,389,391)</u>	<u>48,693,836</u>
Capital assets, being depreciated					
Buildings	101,130,931	4,173	40,798	12,389,391	113,483,697
Improvements other than buildings	3,200,275	-	-	-	3,200,275
Machinery and equipment	27,732,805	2,516,053	464,904	-	29,783,954
Office furniture and equipment	12,473,475	4,215,769	338,366	-	16,350,878
Vehicles	42,055,952	4,528,267	1,825,094	-	44,759,125
Infrastructure	290,626,673	3,491,729	1,958,079	-	292,160,323
Total capital assets, being depreciated	<u>477,220,111</u>	<u>14,755,991</u>	<u>4,627,241</u>	<u>12,389,391</u>	<u>499,738,252</u>
Less accumulated depreciation					
Buildings	38,738,400	2,838,927	38,872	-	41,538,455
Improvements other than buildings	1,965,599	160,568	-	-	2,126,167
Machinery and equipment	18,226,015	2,589,208	324,456	-	20,490,767
Office furniture and equipment	8,227,828	1,295,776	313,082	-	9,210,522
Vehicles	27,391,326	3,879,108	1,790,802	-	29,479,632
Infrastructure	225,190,511	5,846,009	735,529	-	230,300,991
Total accumulated depreciation	<u>319,739,679</u>	<u>16,609,596</u>	<u>3,202,741</u>	<u>-</u>	<u>333,146,534</u>
Total capital assets, being depreciated, net	<u>157,480,432</u>	<u>(1,853,605)</u>	<u>1,424,500</u>	<u>12,389,391</u>	<u>166,591,718</u>
Governmental activity capital assets, net	<u>\$ 215,700,661</u>	<u>\$ 2,179,722</u>	<u>\$ 2,594,829</u>	<u>\$ -</u>	<u>\$ 215,285,554</u>

Notes to the Financial Statements

A summary of proprietary fund type capital assets at June 30, 2020 follows:

	July 1, 2019 Balance	Additions	Deletions	Transfers	June 30, 2020 Balance
Business-type Activities					
Capital assets, not being depreciated					
Land	\$ 1,756,611	\$ -	\$ 1	\$ -	\$ 1,756,610
Construction in progress	7,044,457	5,396,563	-	-	12,441,020
Total capital assets, not being depreciated	<u>8,801,068</u>	<u>5,396,563</u>	<u>1</u>	<u>-</u>	<u>14,197,630</u>
Capital assets, being depreciated					
Buildings	2,848,787	3,920	-	-	2,852,707
Improvements other than buildings	6,912,693	-	-	-	6,912,693
Machinery and equipment	8,850,890	2,163,232	1,517,932	-	9,496,190
Office furniture and equipment	19,478	4,682	-	-	24,160
Vehicles	1,691,528	243,447	30,029	-	1,904,946
Total capital assets, being depreciated	<u>20,323,376</u>	<u>2,415,281</u>	<u>1,547,961</u>	<u>-</u>	<u>21,190,696</u>
Less accumulated depreciation					
Buildings	1,740,176	114,723	-	-	1,854,899
Improvements other than buildings	3,877,563	448,938	-	-	4,326,501
Machinery and equipment	4,815,741	776,833	1,367,890	-	4,224,684
Office furniture and equipment	9,952	2,741	-	-	12,693
Vehicles	1,308,947	119,274	30,029	-	1,398,192
Total accumulated depreciation	<u>11,752,379</u>	<u>1,462,509</u>	<u>1,397,919</u>	<u>-</u>	<u>11,816,969</u>
Total capital assets, being depreciated, net	<u>8,570,997</u>	<u>952,772</u>	<u>150,042</u>	<u>-</u>	<u>9,373,727</u>
Business-type activity capital assets, net	<u>\$ 17,372,065</u>	<u>\$ 6,349,335</u>	<u>\$ 150,043</u>	<u>\$ -</u>	<u>23,571,357</u>

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

Governmental Activities:

General Administration	\$ 865,796
General Services	293,761
Public Works	7,637,647
Public Safety	3,686,656
Judicial	525,664
Law Enforcement	2,832,017
Boards & Commissions	28,418
Health & Human Services	235,559
Economic Development	4,481
Library	<u>500,018</u>

Total depreciation expense governmental activities \$ 16,609,596

Notes to the Financial Statements

Construction in progress is composed of the following at June 30, 2020:

	<u>Total Project Cost</u>	<u>Cost to 06-30-20</u>	<u>Cost to Complete</u>
<u>Government Activities:</u>			
Industrial Parks	4,174,660	2,565,046	1,609,614
Tax Billing Collection System	2,092,382	1,742,150	350,232
Animal Services Surgical Suite Building	74,813	46,866	27,947
West Region Service Center	321,796	124,337	197,459
Saxe Gotha Spec Building	5,772,119	682,687	5,089,432
Infrastructure - Roads	6,631,661	2,849,252	3,782,409
Total Governmental Activities	<u>\$ 19,067,431</u>	<u>\$ 8,010,338</u>	<u>\$ 11,057,093</u>
<u>Business-Type Activities:</u>			
Solid Waste:			
Transfer Station Expansion Project	7,014,018	6,986,329	27,689
Scale Complex	810,318	678,325	131,993
Old Transfer Station Redo	290,000	80,295	209,705
Pelion Airport:			
Runway Widening & Strengthening	3,980,330	3,968,251	12,079
North Apron Reconstruction	987,412	699,502	287,910
Runway 18 Extension	2,800,000	28,316	2,771,684
Total Business-Type Activities	<u>\$ 15,882,078</u>	<u>\$ 12,441,018</u>	<u>\$ 3,441,060</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 2020 total expenses were \$ 18,367,162. 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, 2020. Changes in the balances of claims liabilities during the past year are as follows:

	<u>FY 2019-20</u>	<u>FY 2018-19</u>	<u>FY 2017-18</u>
Unpaid claims, beginning of fiscal year	\$ 1,215,356	\$ 914,723	\$ 1,141,976
Incurred claims (including IBNRs)	15,191,990	15,302,868	11,123,450
Claim payments	<u>(15,138,075)</u>	<u>(15,002,235)</u>	<u>(13,180,149)</u>
Unpaid claims, end of fiscal year	<u>\$ 1,269,271</u>	<u>\$ 1,215,356</u>	<u>\$ 914,723</u>

Notes to the Financial Statements

Note 8 - Long-term Debt

A. Summary of Changes in Long-term Debt

	Long-term Debt as of 07/01/19	Additions	Retired	Long-term Debt as of 06/30/20	Amount Due in One Year
I. Governmental Activities					
Long-term debt:					
Governmental Fund:					
General Obligation Bonds	\$ 30,793,372	\$ 14,345,000	\$ (20,328,372)	\$ 24,810,000	\$ 4,395,000
Compensated Absences	4,813,158	5,080,478	(4,813,158)	5,080,478	2,540,147
Pension Liability Obligation	149,961,345	4,083,385	-	154,044,730	-
OPEB Liability	9,572,602	785,782	-	10,358,384	-
Internal Service Fund:					
Compensated Absences	1,815	183	(1,815)	183	183
Pension Liability Obligation	356,719	6,497	-	363,216	-
Total Governmental Activities long-term debt	<u>\$ 195,499,011</u>	<u>\$ 24,301,325</u>	<u>\$ (25,143,345)</u>	<u>\$ 194,656,991</u>	<u>\$ 6,935,330</u>
II. Business-type Activities					
Long-term debt:					
Compensated Absences	\$ 63,561	\$ 75,919	\$ (63,561)	\$ 75,919	\$ 37,960
Closure/post-closure cost	6,734,123	-	(238,176)	6,495,947	324,797
Pension Liability Obligation	3,011,796	70,568	-	3,082,364	-
Total Business-type Activities long-term debt	<u>9,809,480</u>	<u>146,487</u>	<u>(301,737)</u>	<u>9,654,230</u>	<u>362,757</u>
Total Primary Governmental Activities	<u>\$ 205,308,491</u>	<u>\$ 24,447,812</u>	<u>\$ (25,445,082)</u>	<u>\$ 204,311,221</u>	<u>\$ 7,298,087</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 \$24,810,000 on June 30, 2020. Based on the December 31, 2019, adjusted property valuation of \$1,350,333,830, the legal debt limit is \$108,026,706 leaving a legal debt margin as of June 30, 2020 of \$83,216,706.

Notes to the Financial Statements

General obligation bonds outstanding as of June 30, 2020 are as follows:

\$5,425,000 Lexington County General Obligation Bond	560,000
Proceeds to: Economic Development (Saxe Gotha Ind. Pk.)	
Annual Installments of \$250,000 to \$560,000 through 02-01-2021	
Interest Rate: 3.87%	
\$12,200,000 Lexington County General Obligation Bond	12,200,000
Proceeds to: Courthouse & Campus Plan Construction	
(Advance Refunding of 3-26-20)	
Annual Installments of \$60,000 to \$2,755,000 through 02-01-28	
Interest Rate: 1.30%	
\$24,885,000 Lexington County General Obligation Bond	9,905,000
Proceeds to: County Industrial Parks, 911 Communication Center	
(Saxe Gotha Advance Refunding of 12-01-2006)	
Annual Installments of \$1,090,000 to \$1,630,000 through 02-01-28	
Interest Rate: 1.99%	
\$2,145,000 Lexington County General Obligation Bond	2,145,000
Proceeds to: County Industrial Parks, 911 Communication Center	
(Saxe Gotha Advance Refunding of 2-13-2013)	
Annual Installments of \$2,145,000 through 02-01-21	
Interest Rate: 1.30%	
Total General Obligation Bonds Payable	<u>\$24,810,000</u>

The county refunded aggregate outstanding principal of the general obligation debt chargeable against the debt limit prescribed by Constitution for the County equals the sum of \$26,485,000.

The County issued its \$12,200,000 General Obligation Refunding Bonds, Series 2020A, and \$2,145,000 Taxable General Obligation Refunding Bonds, Series 2020B.

The Series 2020A Bonds are being issued in order to redeem \$14,015,000 principal amount of the County's originally issued \$26,265,000 General Obligation Advanced Refunding Bonds, Series 2010, maturing on the first day of February in the years 2021 through 2026, and which have an aggregate outstanding principal amount of \$14,015,000, and provided for the costs of issuance thereof. The Series 2020B Bonds are being issued on order to defease, in advance of maturity, \$2,005,000 principal amount of the outstanding maturities of the County's originally issued \$24,885,000 General Obligation Improvement and Refunding Bonds, Series 2013, maturing on the first day of February in the years 2021 through 2028, on a pro-rate basis; and provide for the costs of issuance thereof.

At the closing of the Bonds, the County's outstanding general obligation debt chargeable against the County's debt limit prescribed by Constitution as described above will equal the sum of \$24,810,000.

Closure/Post-closure care cost decreased by \$238,176 reflecting new estimates on the capacity of the site and from the engineers (sampling & review) monthly charges, inspections, maintenance.

Notes to the Financial Statements

C. Future Debt Service Requirements:

Annual requirements to amortize all long-term debt and interest (excluding accrued vacation benefits outstanding as of June 30, 2020 and payable in the fiscal year indicated, are summarized as follows:

	General Obligation Bonds	
	<u>Principal</u>	<u>Interest</u>
2021	\$ 4,395,000	\$ 848,914
2022	3,190,000	828,443
2023	3,425,000	690,743
2024	3,680,000	541,992
2025	3,935,000	391,487
2026-2028	<u>6,185,000</u>	<u>361,387</u>
Total	<u>\$ 24,810,000</u>	<u>\$ 3,662,966</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	\$ 5,080,478
Internal Service Fund	183

Business-Type Activities:

Enterprise Fund	<u>75,919</u>
	<u>\$ 5,156,580</u>

Notes to the Financial Statements

Note 9 - Deficit Fund Balances or Net Positions

A. Special Revenue Funds:	
SHSP Incident Mgt. Team	\$ (7,616)
Homeland Security Grants	(6,358)
B. Capital Project Funds:	
Public Safety Logistics Building	\$ (786)
C. Internal Service Funds:	
Risk Management	\$ (150,237)

The Special Revenue Funds, Capital Project Funds and Internal Service Fund deficits resulted from the accrued liabilities as of June 30, 2020. 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	\$ 1,111,475
‘C’ Funds	37,913
Non-major Special Revenue Fund	2,893,056
Capital Project Funds	1,255,902
Enterprise Funds	
Solid Waste	105,758
Internal Service Funds	<u>181,341</u>
Total Governmental Fund Types	5,585,445

Enterprise Funds:

Red Bank Crossing	681,982
Pelion Airport	<u>2,825,000</u>
Total	<u>\$ 9,092,427</u>

Transfer Out:

General Fund	\$ 6,747,686
Non-major Special Revenue Fund	1,057,098
Capital Project Funds	1,000,544
Enterprise Funds	
Solid Waste	105,758
Internal Service Fund	<u>181,341</u>
Total Governmental Fund Types	<u>\$ 9,092,427</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 \$3,506,982 transfer between the primary and business-type activities is shown on the statement of activities.

Notes to the Financial Statements

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 \$6,495,947 as of June 30, 2020. 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, 2020.

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, 2020, 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, 2020, is presented below.

	<u>Red Bank Crossing</u>	<u>Solid Waste</u>	<u>Pelion Airport</u>	<u>Total</u>
Operating revenues	\$ 102,457	\$ 3,751,077	\$ 119,715	\$ 3,973,249
Property tax revenues	-	10,434,904	-	10,434,904
Local government – tires	-	167,910	-	167,910
Operating grants	-	57,012	-	57,012
Depreciation expense	19,677	1,262,416	180,416	1,462,509
Operating income (loss)	(794,660)	(9,354,643)	(213,740)	(10,363,507)
Change in net position	(100,142)	2,067,890	3,182,741	5,149,815
Increase (decrease) in property, Plant, and equipment	-	5,611,719	652,163	6,263,882
Net working capital	429,965	16,930,180	3,642,340	21,002,485
Total assets	917,603	36,385,619	9,247,017	46,550,239
Close/post-closure care				
Cost payable	-	6,495,947	-	6,495,947
Pension Liability	-	3,082,364	-	3,082,364
Total net position	\$ 834,377	\$ 25,330,779	\$ 9,120,941	\$ 35,285,633

Notes to the Financial Statements

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
	<u> </u>	<u> </u>
Unavailable revenue property taxes net (General)	\$ 4,436,528	\$ -
Unavailable revenue property taxes net (Special)	378,538	-
Unavailable revenue property taxes net (Debt)	235,944	-
Unearned revenue (Special Revenue)	-	39,633
TOTAL	<u><u>\$ 5,051,010</u></u>	<u><u>\$ 39,633</u></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

Notes to the Financial Statements

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, 2019, employees participating in the SCRS were required to contribute 9.00% of all earnable compensation. The employer contribution rate for SCRS was 15.56%. Included in the total SCRS employer contribution rate is a base retirement contribution of 15.41% and 0.15% contribution rate for the incidental death program. The County’s contributions for the years ended June 30, 2020, 2019 and 2018 are as follows:

Year Ended June 30,	Employer Contribution Rate			Employer Contributions		
	Incidental			Incidental		
	Base	Death	Total	Base	Death	Total
2020	15.41%	0.15%	15.56%	\$ 6,496,477	\$ 63,236	\$6,559,713
2019	14.41%	0.15%	14.56%	5,847,698	60,871	\$5,908,569
2018	13.41%	0.15%	13.56%	5,292,308	59,198	5,351,506

Notes to the Financial Statements

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, 2019, employees participating in the PORS were required to contribute 9.75% of all earnable compensation. The employer contribution rate for PORS was 18.24%. Included in the total PORS employer contribution rate is a base retirement contribution of 17.84%, 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, 2020, 2019 and 2018 are as follows:

Year Ended	Employer Contribution Rate				Employer Contributions			
	Base	Incidental Death	Accidental Death	Total	Base	Incidental Death	Accidental Death	Total
June 30, 2020	17.84%	0.20%	0.20%	18.24%	\$ 6,400,490	\$ 71,754	\$ 71,754	\$ 6,543,998
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

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 2020, 2019 or 2018 fiscal years.

Notes to the Financial Statements

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, 2020, the County reported \$87,751,177 and \$69,739,133 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, 2018 actuarial valuations, using membership data as of July 1, 2019, projected forward to June 30, 2020, and financial information of the pension trust funds as of June 30, 2019, 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, 2020, the Commission's SCRS proportion was 0.384298% and its PORS proportion was 2.433376%. For the year end of June 30, 2020 the County recognized pension expense of \$10,633,654 and \$10,852,351 for SCRS and PORS, respectively.

At June 30, 2020 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	\$ 60,320	\$ 1,433,982
Assumption changes	1,768,313	2,765,508
Net difference between projected and actual investment earnings	776,891	884,243
Differences between employer contributions and proportionate share	1,289,018	1,335,734
Contributions made from measurement date to June 30, 2020	6,559,713	6,543,998
Total deferred outflow of resources	\$ 10,454,255	\$ 12,963,465
Deferred Inflows of Resources		
Differences between expected and actual experience	\$ 630,389	\$ 515,424
Differences between employer contributions and proportionate share	-	97,499
Total deferred inflows of resources	\$ 630,389	\$ 612,923
Net deferred outflows/(inflows)	\$ 9,823,866	\$ 12,350,542

Deferred outflows of \$6,559,713 and \$6,543,998 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expenses as follows:

Notes to the Financial Statements

<u>Year ended June 30,</u>	<u>SCRS</u>	<u>PORS</u>	<u>Net</u>
2021	\$ (2,956,653)	\$ (3,708,172)	\$ (6,664,825)
2022	242,523	(1,215,865)	(973,342)
2023	(247,744)	(546,861)	(794,605)
2024	(302,279)	(335,646)	(637,925)
	<u>\$ (3,264,153)</u>	<u>\$ (5,806,544)</u>	<u>\$ (9,070,697)</u>

The total pension liabilities in the July 1, 2019 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 20-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.

Notes to the Financial Statements

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 2019 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.

Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
Global Equity	51.0%		
Global Public Equity	35.0%	7.29%	2.55%
Private Equity	9.0%	7.67%	0.69%
Equity Options Strategies	7.0%	5.23%	0.37%
Real Assets	12.0%		
Real Estate (Private)	8.0%	5.59%	0.45%
Real Estate (REITs)	1.0%	8.16%	0.08%
Infrastructure (Private)	2.0%	5.03%	0.10%
Infrastructure (Public)	1.0%	6.12%	0.06%
Opportunistic	8.0%		
GTAA/Risk Parity	7.0%	3.09%	0.22%
Other Opportunistic Strategies	1.0%	3.82%	0.04%
Credit	15.0%		
High Yield Bonds/Bank Loans	4.0%	3.14%	0.13%
Emerging Markets Debt	4.0%	3.31%	0.13%
Private Debt	7.0%	5.49%	0.38%
Rate Sensitive	14.0%		
Core Fixed Income	13.0%	1.62%	0.21%
Cash and Short Duration (Net)	1.0%	31.00%	0.00%
Total Expected Return	100%		5.41%
Inflation for Actuarial Puposes			2.25%
Total Expected Nominal Return			<u>7.66%</u>

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.

Notes to the Financial Statements

The following table represents the County's proportionate share of the net SCRS and PORS pension liabilities as of June 30, 2020 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.

<u>Plan</u>	<u>1% Decrease 6.25%</u>	<u>Current Rate 7.25%</u>	<u>1% Increase 8.25%</u>
SCRS	\$ 110,548,098	\$ 87,751,177	\$ 68,725,793
PORS	\$ 94,513,051	\$ 69,739,133	\$ 49,443,024

Note 15 - 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 16 - 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.

Notes to the Financial Statements

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, 2020, the valuation Date:

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

Change in OPEB Liability

Change in OPEB liability from June 30, 2019 to June 30, 2020 is shown below in a table.

	<u>Total OPEB Liability</u>
Balance as of June 30, 2019	\$ 1,846,333
Service cost	-
Interest on net obligation	59,414
Change of benefit terms	-
Differences between expected and actual experience	38,593
Changes of assumptions or other inputs	81,593
Benefit payments and implicit subsidy Fulfillment	<u>(336,185)</u>
Net changes	<u>(156,585)</u>
Balance as of June 30, 2020	<u><u>\$ 1,689,748</u></u>

Notes to the Financial Statements

Actuarial Methods and Assumptions

Key actuarial assumptions and methods that were used for the June 30, 2019 actuarial valuation are set forth below. As indicated below, many of these actuarial assumptions are the same as those used for the July 1, 2018 Actuarial Valuation of the South Carolina Retirement System, the July 1, 2018 Actuarial Valuation of the Police Officers Retirement System, and the June 30, 2017 State of South Carolina PEBA Retiree Health Care Plan Actuarial Valuation pursuant to GASB 74.

Actuarial Cost Method – Entry Age Normal

Discount Rate – 2.21%.

Inflation Rate – 2.25% per year

Salary Increases – None. As of the valuation date, all participants are retired.

SCRS Mortality Rates – The 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females, projection table from the year 2016 and with a 100% multiplier for males and a 111% multiplier for females was assumed. Only the post-retirement rates are shown because all of the members of the 1995 Plan are inactive.

PORS Mortality Rates – The 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females, projection table from the year 2016 and with a 125% multiplier for males and a 111% multiplier for females was assumed. Only the post-retirement rates are shown because all of the members of the 1995 Plan are inactive.

Per Capita Claims Cost (PCCC) – NA. Coverage is provided under the self-insured Blue Cross Blue Shield (BCBS) of South Carolina Gold Option. Premium equivalents and required retiree contributions were provided by BCBS for the group.

Medical Trends – Initial rate of 6.50% declining to an ultimate rate of 4.15% after 14 years.

Other Information:

Notes – 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 AA/Aa credit rating as of the measurement date. The Bond Buyer 20-Bond GO index is often cited as an appropriate benchmark.

That index was 2.21% on June 30, 2020. A discount rate of 3.50% was used at the prior measurement date.

County of Lexington for the 1995 plan OPEB liability of \$ 1,689,748 was measured as of June 30, 2020 and the OPEB liability was determined by a biennial actuarial valuation of the plan, as of June 30, 2020, using the following key actuarial assumptions and other inputs:

Notes to the Financial Statements

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>		
	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	\$ 1,631,638	\$ 1,689,748	\$ 1,750,871

The following presents the total OPEB liability, calculated using the discount rate of 2.21%, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.21%) or 1-percentage point higher (3.21%) than the current rate:

	<u>Discount Rate Sensitivity</u>		
	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB liability	\$ 1,760,766	\$ 1,689,748	\$ 1,623,899

Deferred outflows of resources and deferred inflows of resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
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.

Notes to the Financial Statements

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 utilize healthcare benefits on a pay as you go basis for plan.

The following summarizes the membership of the plan as of June 30, 2020, 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, 2019 to June 30, 2020 is shown below in a table.

	<u>Total OPEB Liability</u>
Balance as of June 30, 2019	\$ 7,726,269
Service cost	364,141
Interest on net obligation	261,604
Change of benefit terms	-
Differences between expected and actual experience	374,692
Changes of assumptions or other inputs	820,364
Benefit payments and implicit subsidy Fulfillment	<u>(878,434)</u>
Net changes	<u>942,367</u>
Balance as of June 30, 2020	<u><u>\$ 8,668,636</u></u>

Notes to the Financial Statements

Actuarial Methods and Assumptions

Key actuarial assumptions and methods that were used for the June 30, 2019 actuarial valuation are set forth below. As indicated below, many of these actuarial assumptions are the same as those used for the July 1, 2018 Actuarial Valuation of the South Carolina Retirement System, the July 1, 2018 Actuarial Valuation of the Police Officers Retirement System, and the June 30, 2017 State of South Carolina PEBA Retiree Health Care Plan Actuarial Valuation pursuant to GASB 74.

Actuarial Cost Method – Entry Age Normal

Discount Rate – 2.21%.

Inflation Rate – 2.25% per year

Salary Increases – 3.00%

SCRS Mortality Rates – The 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females, projection table from the year 2016 and with a 100% multiplier for males and a 111% multiplier for females was assumed. Only the post-retirement rates are shown because all of the members of the 1995 Plan are inactive.

PORS Mortality Rates – The 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females, projection table from the year 2016 and with a 125% multiplier for males and a 111% multiplier for females was assumed. Only the post-retirement rates are shown because all of the members of the 1995 Plan are inactive.

Per Capita Claims Cost (PCCC) – NA. Coverage is provided under the self-insured Blue Cross Blue Shield (BCBS) of South Carolina Gold Option. Premium equivalents and required retiree contributions were provided by BCBS for the group.

Medical Trends – Initial rate of 6.50% declining to an ultimate rate of 4.15% after 14 years.

Participation – It is assumed that 85% of eligible retirees will elect to receive coverage upon retirement.

Other Information:

Notes – 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 AA/Aa credit rating as of the measurement date. The Bond Buyer 20-Bond GO index is often cited as an appropriate benchmark.

That index was 2.21% on June 30, 2020. A discount rate of 3.50% was used at the prior measurement date.

County of Lexington for the 2009 plan OPEB liability of \$ 8,668,636 was measured as of June 30, 2020 and the OPEB liability was determined by a biennial actuarial valuation of the plan, as of June 30, 2020, using the following key actuarial assumptions and other inputs:

Notes to the Financial Statements

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	\$ 8,434,470	\$ 8,668,636	\$ 8,862,640

The following presents the total OPEB liability, calculated using the discount rate of 2.21%, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.21%) or 1-percentage point higher (3.21%) than the current rate:

	<u>Discount Rate Sensitivity</u>		
	<u>1% Decrease (1.21%)</u>	<u>Current Discount Rate (2.21%)</u>	<u>1% Increase (3.21%)</u>
Total OPEB liability	\$ 9,360,176	\$ 8,668,636	\$ 8,012,672

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	\$ 344,155	\$ (886,279)
Changes of assumptions or other inputs	<u>1,025,932</u>	<u>(96,687)</u>
Total	<u>\$ 1,370,087</u>	<u>\$ (982,966)</u>

Notes to the Financial Statements

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	Net Deferred Outflows/(Inflows)
2021	\$ 123,922	\$ (99,084)	\$ 24,838
2022	123,922	(99,084)	24,838
2023	123,922	(99,084)	24,838
2024	123,922	(99,084)	24,838
2025	123,922	(99,084)	24,838
Thereafter	<u>750,477</u>	<u>(487,546)</u>	<u>262,931</u>
Total	<u>\$ 1,370,087</u>	<u>\$ (982,966)</u>	<u>\$ 387,121</u>

County of Lexington reserves funds to cover 1995 Plan and 2009 Plan under Internal Service Fund Post-Employment that is part of the Governmental Activities. As of June 30, 2020 the fund has fund balance of \$ 19,947,168.

Note 17 - Net Positions Restricted

The government-wide statement of net position reports \$6,875,534 of restricted net positions.

Debt service	\$ 782,233
Capital projects	5,705,397
S/W – state tire fund	387,904

Note 18- 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).

Notes to the Financial Statements

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) in 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.

Notes to the Financial Statements

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.

Notes to the Financial Statements

Information relevant to the disclosure of those programs for the fiscal year ended June 30, 2020 is as follows:

County of Lexington property tax revenues were reduced by \$11,431,322 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$434,559 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)	\$ 1,510,865	\$ 87,756
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	3,118,933	28,997
Infrastructure Program (IP)	1,446	-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	801,556	44,730
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	2,267	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	5,996,255	273,076
	\$ 11,431,322	\$ 434,559

Governmental Entity Disclosures

School District One's property tax revenues were reduced by \$16,913,599 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$780,929 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)	\$ 1,788,865	\$ 149,270
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	1,905,320	5,742
Infrastructure Program (IP)	-	-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	900,373	13,904
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	12,319,041	612,013
	\$ 16,913,599	\$ 780,929

Notes to the Financial Statements

School District Two's property tax revenues were reduced by \$10,404,814 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$169,310 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated during the Fiscal Year</u>	<u>State of South Carolina Revenue Reimbursement Amount</u>
Fee-in-Lieu of Taxes Program (FILOT)	\$ 1,476,080	\$ -
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	5,551,757	3,080
Infrastructure Program (IP)	2,843	62,141
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	1,146,148	31,456
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	4,457	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	2,223,529	72,633
	<u>\$ 10,404,814</u>	<u>\$ 169,310</u>

School District Three's property tax revenues were reduced by \$150,988 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$6,002 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated during the Fiscal Year</u>	<u>State of South Carolina Revenue Reimbursement Amount</u>
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	\$ 150,988	\$ 6,002
	<u>\$ 150,988</u>	<u>\$ 6,002</u>

School District Four's property tax revenues were reduced by \$1,423,072 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$46,590 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

<u>Tax Abatement Program</u>	<u>Abated during the Fiscal Year</u>	<u>Revenue Reimbursement Amount</u>
Fee-in-Lieu of Taxes Program (FILOT)	\$ 490,995	\$ 46,590
Fee-in-Lieu of Tax and Special Revenue Credit Program	\$ 932,077	-
	<u>\$ 1,423,072</u>	<u>\$ 46,590</u>

Notes to the Financial Statements

School District Five’s property tax revenues were reduced by \$1,902,983 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$140,758 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)	\$ 192,044	\$ 53,453
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	416,119	87,305
Fee-in-Lieu of Tax, Special Source Revenue Credit and	1,294,820	-
	<u>\$ 1,902,983</u>	<u>\$ 140,758</u>

Lexington Recreation Commission’s property tax revenues were reduced by \$1,837,478 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$63,589 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)	\$ 236,268	\$ 11,368
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	598,629	5,822
Infrastructure Program (IP)	248	-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	113,840	3,552
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	389	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	888,104	42,847
	<u>\$ 1,837,478</u>	<u>\$ 63,589</u>

Irmo Chapin Recreation Commission’s property tax revenues were reduced by \$123,412 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$9,128 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)	\$ 12,454	\$ 3,467
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	26,986	5,661
Fee-in-Lieu of Tax, Special Source Revenue Credit and	83,972	-
	<u>\$ 123,412</u>	<u>\$ 9,128</u>

Notes to the Financial Statements

Midlands Technical College's property tax revenues were reduced by \$529,579 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$19,187 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)	\$ 68,265	\$ 3,927
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	169,100	1,635
Infrastructure Program (IP)	71	-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	37,912	2,404
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	111	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	254,120	11,221
	\$ 529,579	\$ 19,187

Riverbanks Zoo's property tax revenues were reduced by \$149,135 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$6,245 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)	\$ 18,170	\$ 1,242
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	31,287	292
Infrastructure Program (IP)	11	-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	8,999	434
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	17	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	90,651	4,277
	\$ 149,135	\$ 6,245

City of Cayce's property tax revenues were reduced by \$1,227,719 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$13,742 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)	\$ 1,227,719	\$ 13,742
	\$ 1,227,719	\$ 13,742

Notes to the Financial Statements

Town of Lexington’s property tax revenues were reduced by \$18,104 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$232 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)	\$ 18,104	\$ 232
	\$ 18,104	\$ 232

Town of Pelion’s property tax revenues were reduced by \$58,782 under agreements entered into by the County as of June 30, 2020.

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)	58,782	-
	\$ 58,782	\$ -

Town of Batesburg-Leesville’s property tax revenues were reduced by \$30,373 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$2,068 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 Special Source Revenue Credit Program (FILOT + SSRC)	\$ 30,373	\$ 2,068
	\$ 30,373	\$ 2,068

District Five-Fire FD Department’s property tax revenues were reduced by \$110,685 under agreements entered into by the County as of June 30, 2020. The State of South Carolina reimbursed the County \$8,187 of these property tax revenues, which the County disbursed back to the Fire Department. See the chart below for further details:

Tax Abatement Program	Fiscal Year	Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 11,170	\$ 3,109
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	24,203	5,078
Fee-in-Lieu of Tax, Special Source Revenue Credit Program	75,312	-
	\$ 110,685	\$ 8,187

Notes to the Financial Statements

Note 19 - 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 20 - Economic Dependency

The County of Lexington collects property taxes from five taxpayers whose assessed valuation represents 12.26 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>
Dominion Energy	Utilities	7.59%
Michelin North America	Tire Manufacturer	2.31%
Dominion Energy	Utilities	.96%
Mid-Carolina Electric Co-op	Utilities	.76%
Shaw Industries	Nylon Production	.64%

Notes to the Financial Statements

Note 20 – Subsequent Events

The Council has evaluated all events subsequent to the basic financial statements for year ended June 30, 2020 through December 15, 2020, which is the date the financial statements were available to be issued. In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in China and has since spread to other countries, including the U.S. on March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. It is anticipated that these impacts will continue for some time. There has been no immediate impact to County of Lexington at this time. But could have an impact in the potential future.

Note 21 – New GASB Pronouncements

GASB Statement No. 95, Postponement of Effective Dates of Certain Authoritative Guidance. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. Earlier application of the provisions addressed in the Statement is encouraged and is permitted to the extent specified in each pronouncement as originally issued.

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Required Supplementary Information

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

	<u>2018</u>		<u>2019</u>		<u>2020</u>	
	1995 Plan	2009 Plan	1995 Plan	2009 Plan	1995 Plan	2009 Plan
Total OPEB Liability						
Service cost at end of year	\$ -	\$ 240,478	\$ -	\$ 249,784	\$ -	\$ 364,141
Interest	74,531	296,800	69,775	317,226	59,414	261,604
Difference between expected and actual	-	-	78,615	(1,058,875)	38,593	374,692
Changes of assumptions or other inputs	(26,086)	(135,045)	88,169	325,479	81,593	820,364
Benefit payments and implicit and other	(256,006)	(379,221)	(386,375)	(608,791)	(336,185)	(878,434)
Net change in total OPEB liability	(217,561)	23,012	(149,816)	(775,177)	(156,585)	942,367
Total OPEB liability - beginning	2,213,710	8,478,434	1,996,149	8,501,446	1,846,333	7,726,269
Total OPEB liability - ending	\$ 1,996,149	\$ 8,501,446	\$ 1,846,333	\$ 7,726,269	\$ 1,689,748	\$ 8,668,636
Covered-employee payroll - (1995 plan)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll (2009 plan)	\$ -	\$ 62,376,416	\$ -	\$ 56,558,727	\$ -	\$ 56,558,727
Total OPEB liability as a percentage of covered employee payroll - (1995 plan)	n/a	n/a	n/a	n/a	n/a	n/a
covered employee - (2009 plan)		13.63%		13.66%		15.33%

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 *

	2020	2019	2018	2017	2016	2015	2014
SOUTH CAROLINA RETIREMENT SYSTEM (SCRS)							
County's proportion of the net pension liability	0.384298%	0.381272%	0.374270%	0.372963%	0.370000%	0.381441%	0.381441%
County's proportionate share of net pension liability	\$ 87,751,177	\$ 85,430,909	\$ 84,254,196	\$ 79,664,346	\$ 70,172,284	\$ 65,671,495	\$ 68,416,908
County's covered payroll	\$ 40,580,831	\$ 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	216.24%	216.47%	223.29%	221.22%	202.09%	189.45%	206.18%
Plan fiduciary net position as a percentage of the total pension liability	54.40%	54.10%	53.34%	52.91%	56.99%	59.92%	56.39%
POLICE OFFICERS RETIREMENT SYSTEM (PORS)							
County's proportion of the net pension liability	2.43338%	2.39626%	2.35561%	2.36828%	2.32986%	2.34610%	2.34610%
County's proportionate share of net pension liability	\$ 69,739,133	\$ 67,898,951	\$ 64,533,369	\$ 60,070,824	\$ 50,779,236	\$ 44,914,325	\$ 48,633,946
County's covered payroll	\$ 35,280,884	\$ 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	197.67%	205.08%	204.01%	199.18%	175.89%	159.34%	183.47%
Plan fiduciary net position as a percentage of the total pension liability	62.69%	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 *

SOUTH CAROLINA RETIREMENT SYSTEM (SCRS)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractual required contributions	\$ 6,559,713	\$ 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	(6,559,713)	(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	\$ 42,157,541	\$ 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	15.410%	14.410%	13.410%	11.410%	10.910%	10.750%	10.450%	10.450%	9.385%	9.240%

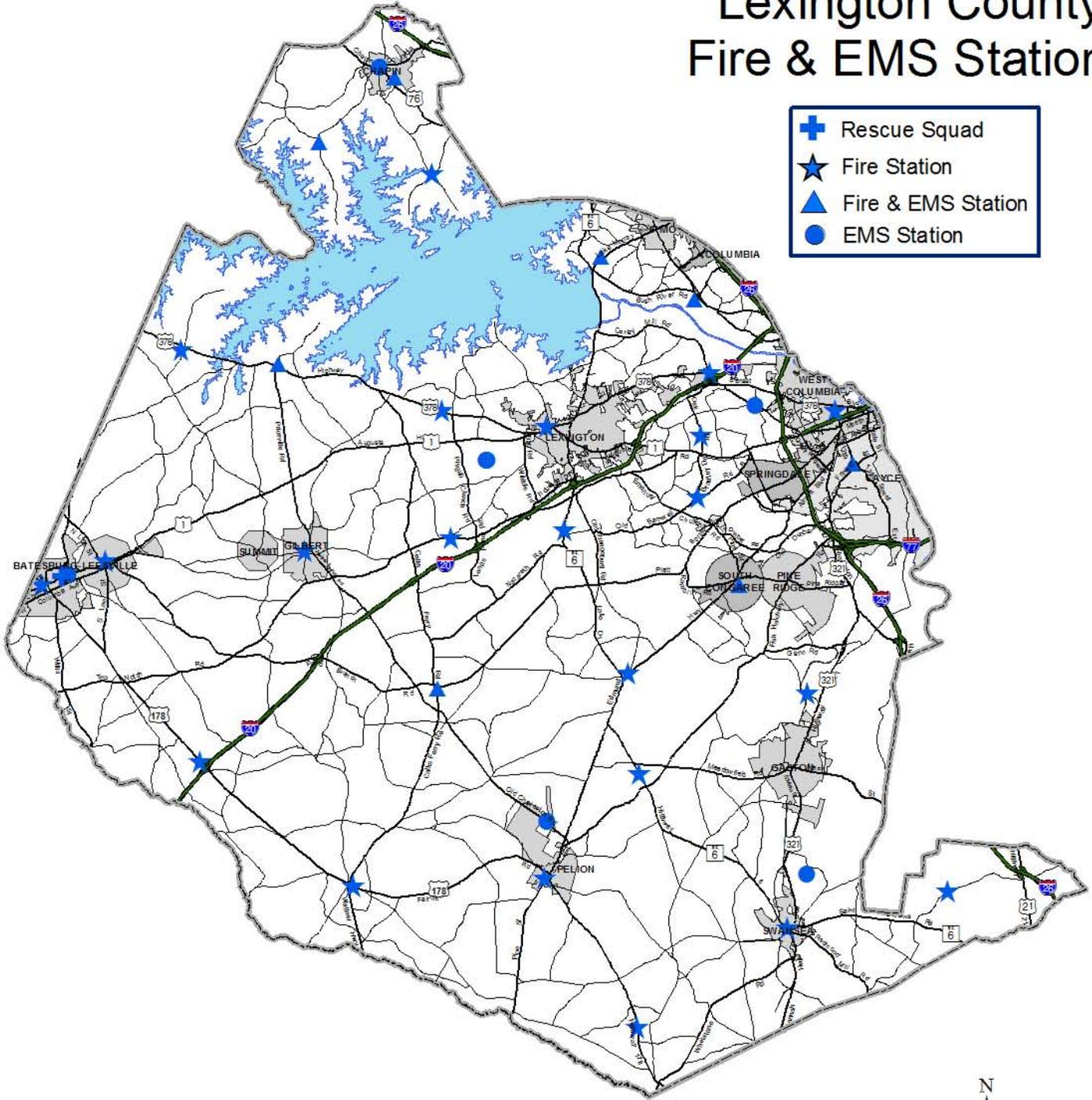
POLICE OFFICERS RETIREMENT SYSTEM (PORS)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractual required contributions	\$ 6,543,998	\$ 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	(6,543,998)	(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	\$ 35,877,181	\$ 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	17.840%	16.840%	15.840%	13.640%	13.340%	13.010%	12.440%	11.900%	11.363%	11.130%

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

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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, 2020 AND 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 2,415,671	\$ 26,035,232
Investments	79,763,522	55,895,199
Receivables (net of allowances for uncollectibles):		
Property taxes	5,176,600	4,680,755
Accounts	10,234,571	10,794,173
Due from other governments:		
State shared revenue	2,577,347	2,526,551
Federal	68,470	30,994
Other	164,030	172,595
Due from other funds:		
Special revenue	19,615	15,411
Enterprise fund	21,484	35,925
Internal service fund	307	886
Interfund receivables	597,231	1,418,909
Inventory	765,385	774,675
	<u>\$ 101,804,233</u>	<u>\$ 102,381,305</u>
LIABILITIES		
Liabilities:		
Accounts payables and accrued payables	\$ 6,852,593	\$ 7,605,021
Due to other governments	445,060	735,687
Due to other funds:		
Special revenue	1,970	121
Enterprise fund	194	-
Internal service fund	3,993	1,322
	<u>7,303,810</u>	<u>8,342,151</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	4,436,528	4,098,499
	<u>4,436,528</u>	<u>4,098,499</u>
FUND BALANCES		
Nonspendable	765,385	898,865
Assigned	44,935,115	51,550,638
Unassigned	44,363,395	37,491,152
	<u>90,063,895</u>	<u>89,940,655</u>
	<u>\$ 101,804,233</u>	<u>\$ 102,381,305</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, 2020 AND 2019

	2020	2019
Revenue:		
Property taxes	\$ 99,350,060	\$ 95,867,736
State shared revenues	10,590,273	10,146,075
Fees, permits, and sales	21,336,759	20,050,413
County fines	1,749,019	2,117,343
Intergovernmental revenues	3,397,305	5,052,469
Interest (net of increase (decrease) in the fair value of investments)	1,504,400	2,049,971
Other	4,090,061	332,996
Total revenue	<u>142,017,877</u>	<u>135,617,003</u>
Expenditures:		
Current:		
General administrative	15,231,114	12,332,387
General services	3,468,820	3,398,866
Public works	7,569,568	8,052,271
Public safety	38,075,443	36,877,688
Judicial	10,660,905	10,174,077
Law enforcement	42,697,560	42,189,153
Boards and commissions	876,999	808,154
Health and human services	1,549,331	1,568,339
Capital outlay	16,128,686	10,504,155
Total expenditures	<u>136,258,426</u>	<u>125,905,090</u>
Excess of revenues over expenditures	<u>5,759,451</u>	<u>9,711,913</u>
Other financing sources (uses):		
Transfer in	1,111,475	144,921
Transfer out	<u>(6,747,686)</u>	<u>(9,854,362)</u>
Total other financing sources (uses)	<u>(5,636,211)</u>	<u>(9,709,441)</u>
Excess of revenues and other sources over (under) expenditures and uses	123,240	2,472
Fund balance, beginning of year	<u>89,940,655</u>	<u>89,938,183</u>
Fund balance, end of year	<u>\$ 90,063,895</u>	<u>\$ 89,940,655</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Property taxes:				
Current taxes - general	\$ 33,115,309	\$ 33,115,309	\$ 32,482,127	\$ (633,182)
Current taxes - fire service	20,290,088	20,290,088	19,944,787	(345,301)
Current taxes - law enforcement	44,784,240	44,784,240	43,862,105	(922,135)
Delinquent taxes - general	913,000	913,000	1,070,599	157,599
Delinquent taxes - fire service	460,000	460,000	621,307	161,307
Delinquent taxes - law enforcement	1,120,000	1,120,000	1,369,135	249,135
Total taxes	<u>100,682,637</u>	<u>100,682,637</u>	<u>99,350,060</u>	<u>(1,332,577)</u>
State shared revenues:				
Aid to subdivisions	10,939,656	10,939,656	10,549,180	(390,476)
Accommodations tax	43,458	43,458	41,093	(2,365)
Total state shared revenues	<u>10,983,114</u>	<u>10,983,114</u>	<u>10,590,273</u>	<u>(392,841)</u>
Fees, permits, and sales:				
Animal control - fees	40,000	40,000	42,990	2,990
Ambulance fees	10,731,139	10,731,139	10,704,023	(27,116)
Fire protection charges - f/s	45,000	45,000	37,172	(7,828)
Fire permits fees - f/s	10,000	10,000	18,560	8,560
Vehicle decal issuance fees	218,000	218,000	228,375	10,375
Cable T.V. franchise fees	1,789,265	1,789,265	1,876,039	86,774
Video service franchise fees	389,432	389,432	358,262	(31,170)
Worthless check fees	36,900	36,900	23,780	(13,120)
Clerk of court fees	237,000	237,000	250,619	13,619
General sessions court fees	18,000	18,000	14,006	(3,994)
Family court fees	465,000	465,000	343,591	(121,409)
Probate court fees	457,156	457,156	459,361	2,205
Coroner fees	70,000	70,000	76,538	6,538
Passport fees	14,000	14,000	11,760	(2,240)
RD recording fees	610,678	610,678	956,903	346,225
County recording fees	2,076,316	2,076,316	2,312,995	236,679
State recording fees	147,000	147,000	164,045	17,045
RD miscellaneous	5,000	5,000	1,956	(3,044)
Museum fees	4,660	4,660	3,252	(1,408)
Transportation network co. (TNC)	12,000	12,000	30,621	18,621
Posting/escheatable property charges	-	-	109,412	109,412
Building permits	1,814,000	1,814,000	1,899,335	85,335
Mobile home permits	5,500	5,500	5,205	(295)
Mobile home registration fees	6,500	6,500	8,225	1,725
Copy sales	113,720	113,720	67,957	(45,763)
Copy sales - l/e	15,842	15,842	12,446	(3,396)
Subdivision regulation fees	55,000	55,000	62,317	7,317
Stormwater mgmt/sediment ctrl fees	460,980	460,980	621,147	160,167
Map and book sales - planning & development	3,000	3,000	5,845	2,845
Zoning ordinance fees - planning & development	189,000	189,000	211,468	22,468
Landscape ordinance fees - planning & development	25,000	25,000	33,006	8,006
Sign and map sales - public works	13,317	13,317	9,556	(3,761)
Sign sales - f/s	2,625	2,425	4,350	1,925
Funeral escort fees - l/e	24,600	24,600	22,000	(2,600)

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Fees, permits, and sales (continued):				
Vending machine sales	-	-	245	245
Vending machine sales - 1/e	2,674	2,674	3,171	497
Fingerprinting fees - 1/e	8,720	8,720	6,640	(2,080)
Concealed weapons class fees - 1/e	1,550	1,550	1,875	325
Auction sales/equipment sales	79,730	79,730	226,808	147,078
Auction sales/equipment sales - f/s	40,528	40,528	13,100	(27,428)
Auction sales/equipment sales - 1/e	76,626	76,626	83,834	7,208
Miscellaneous	10,000	10,000	13,969	3,969
Total fees, permits, and sales	20,325,458	20,325,258	21,336,759	1,011,501
County fines:				
Sheriff's fines	620	620	940	320
Sex offender registry fee	22,870	22,870	24,277	1,407
Family court fines	11,500	11,500	12,496	996
Circuit court fines	28,000	28,000	18,321	(9,679)
Bond escheatment	22,500	22,500	48,230	25,730
Master-in-equity fines	476,050	476,050	262,567	(213,483)
Central traffic court fines	650,000	650,000	668,485	18,485
Criminal domestic violence court	1,200	1,200	2,701	1,501
Magistrates' courts fines	823,400	823,400	678,095	(145,305)
Pollution control fines - state (DHEC)	2,000	2,000	8,891	6,891
Hazmat incident fines - f/s	5,000	5,000	24,016	19,016
Total county fines	2,043,140	2,043,140	1,749,019	(294,121)
Intergovernmental revenues:				
Rent	83,777	83,777	100,174	16,397
DSS / operating reimbursements	132,000	132,000	45,434	(86,566)
FEMA / operating reimbursements	217,000	221,742	4,742	(217,000)
State disaster reimbursements	50,000	50,000	4,516	(45,484)
Registration election operating reimbursements	410,850	410,850	246,546	(164,304)
Salary supplements	23,915	23,915	27,371	3,456
DSS (Child support) state	56,000	56,000	22,715	(33,285)
Indirect cost reimbursement	20,000	20,000	27,343	7,343
Federal prisoner reimbursement	3,094,341	3,094,341	2,464,215	(630,126)
MS4 municipal portion	28,980	28,980	28,980	-
Outside agency (admin. Cost)	22,000	22,000	21,920	(80)
Federal grants and reimbursements	-	15,829	53,806	37,977
Federal grants and reimbursements - Covid-19	-	-	283,424	283,424
Federal grants and reimbursements - 1/e	80,614	80,614	66,119	(14,495)
Total intergovernmental revenues	4,219,477	4,240,048	3,397,305	(842,743)

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other revenues:				
Interest (net of increase (decrease) in the fair value of investments	1,175,000	1,175,000	1,504,400	329,400
Insurance recovery claims	66,551	28,641	17,635	(11,006)
Insurance recovery claims - l/e	-	141,474	100,249	(41,225)
GM warranty work	100,000	100,000	19,534	(80,466)
Unclaim property	-	-	4,238	4,238
Gifts and donations	920	3,543,520	3,542,880	(640)
Gifts and donations - f/s	2,000	38,837	39,117	280
Sale of scrap metal	1,900	1,900	1,774	(126)
Sale of scrap metal - l/e	324	324	-	(324)
Municipal tax billings	113,475	113,475	110,757	(2,718)
Miscellaneous	25,500	28,386	232,293	203,907
Miscellaneous - f/s	-	-	8,053	8,053
Miscellaneous - l/e	-	-	13,531	13,531
Total other revenues	<u>1,485,670</u>	<u>5,171,557</u>	<u>5,594,461</u>	<u>422,904</u>
Total revenues	<u>\$ 139,739,496</u>	<u>\$ 143,445,754</u>	<u>\$ 142,017,877</u>	<u>\$ (1,427,877)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division				
County Council				
Personnel	\$ 494,526	\$ 494,526	\$ 479,446	\$ 15,080
Operating	1,602,492	1,612,081	1,600,925	11,156
Capital outlay	16,750	37,799	23,638	14,161
	<u>2,113,768</u>	<u>2,144,406</u>	<u>2,104,009</u>	<u>40,397</u>
County Administrator				
Personnel	505,526	538,431	537,495	936
Operating	39,151	39,151	30,849	8,302
Capital outlay	3,661	3,661	3,302	359
	<u>548,338</u>	<u>581,243</u>	<u>571,646</u>	<u>9,597</u>
County Attorney				
Operating	260,625	260,625	229,302	31,323
Capital outlay	652	652	517	135
	<u>261,277</u>	<u>261,277</u>	<u>229,819</u>	<u>31,458</u>
Finance				
Personnel	684,002	698,919	696,035	2,884
Operating	198,676	202,306	194,694	7,612
Capital outlay	5,463	123,633	72,924	50,709
	<u>888,141</u>	<u>1,024,858</u>	<u>963,653</u>	<u>61,205</u>
Procurement Services				
Personnel	409,516	424,518	422,993	1,525
Operating	49,448	49,448	43,063	6,385
Capital outlay	3,852	3,852	10,088	(6,236)
	<u>462,816</u>	<u>477,818</u>	<u>476,144</u>	<u>1,674</u>
Central Stores				
Personnel	353,345	353,345	341,747	11,598
Operating	39,395	39,395	30,426	8,969
Capital outlay	1,351	1,351	881	470
	<u>394,091</u>	<u>394,091</u>	<u>373,054</u>	<u>21,037</u>
Human Resources				
Personnel	534,377	534,377	514,529	19,848
Operating	230,002	225,502	138,319	87,183
Capital outlay	3,023	3,023	2,473	550
	<u>767,402</u>	<u>762,902</u>	<u>655,321</u>	<u>107,581</u>
Planning and GIS				
Personnel	626,767	631,289	630,413	876
Operating	77,504	510,414	99,629	410,785
Capital outlay	384,242	653,685	651,475	2,210
	<u>1,088,513</u>	<u>1,795,388</u>	<u>1,381,517</u>	<u>413,871</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division (continued)				
Community Development				
Personnel	\$ 1,976,311	\$ 1,976,311	\$ 1,822,293	\$ 154,018
Operating	386,559	386,559	320,058	66,501
Capital outlay	80,112	80,112	59,664	20,448
	<u>2,442,982</u>	<u>2,442,982</u>	<u>2,202,015</u>	<u>240,967</u>
Land Development				
Personnel	517,254	549,173	547,301	1,872
Operating	98,042	838,352	477,980	360,372
Capital outlay	6,106	5,722	5,125	597
	<u>621,402</u>	<u>1,393,247</u>	<u>1,030,406</u>	<u>362,841</u>
Treasurer				
Personnel	754,146	754,146	748,083	6,063
Operating	355,508	398,795	305,023	93,772
Capital outlay	10,187	10,187	9,310	877
	<u>1,119,841</u>	<u>1,163,128</u>	<u>1,062,416</u>	<u>100,712</u>
Auditor				
Personnel	848,366	848,366	832,186	16,180
Operating	255,996	383,846	98,821	285,025
Capital outlay	9,289	45,045	8,096	36,949
	<u>1,113,651</u>	<u>1,277,257</u>	<u>939,103</u>	<u>338,154</u>
Assessor				
Personnel	2,015,571	2,028,300	2,015,961	12,339
Operating	290,683	318,395	259,228	59,167
Capital outlay	2,900	207,984	70,638	137,346
	<u>2,309,154</u>	<u>2,554,679</u>	<u>2,345,827</u>	<u>208,852</u>
Register of Deeds				
Personnel	542,293	547,979	543,673	4,306
Operating	155,069	160,514	153,401	7,113
Capital outlay	7,265	191,875	102,575	89,300
	<u>704,627</u>	<u>900,368</u>	<u>799,649</u>	<u>100,719</u>
Technology Services				
Personnel	1,339,263	1,339,263	1,098,230	241,033
Operating	1,160,302	1,255,923	956,841	299,082
Capital outlay	665,265	1,090,562	692,570	397,992
	<u>3,164,830</u>	<u>3,685,748</u>	<u>2,747,641</u>	<u>938,107</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division (continued)				
Microfilming				
Personnel	\$ 160,960	\$ 164,489	\$ 161,229	\$ 3,260
Operating	44,891	44,891	29,838	15,053
Capital outlay	17,966	17,966	17,740	226
	<u>223,817</u>	<u>227,346</u>	<u>208,807</u>	<u>18,539</u>
Non-Departmental				
Operating Expenditures				
Personnel	1,068,473	3,000,394	245,594	2,754,800
Operating	(1,352,115)	629,037	(1,374,491)	2,003,528
Capital outlay	10,000	7,793,866	48,415	7,745,451
	<u>(273,642)</u>	<u>11,423,297</u>	<u>(1,080,482)</u>	<u>12,503,779</u>
Total General Administrative Division				
Personnel	12,830,696	14,883,826	11,637,208	3,246,618
Operating	3,892,228	7,355,234	3,593,906	3,761,328
	<u>16,722,924</u>	<u>22,239,060</u>	<u>15,231,114</u>	<u>7,007,946</u>
Capital outlay	1,228,736	10,270,975	1,779,431	8,491,544
	<u>17,951,660</u>	<u>32,510,035</u>	<u>17,010,545</u>	<u>15,499,490</u>
General Services Division				
Building Services				
Personnel	\$ 1,681,526	\$ 1,674,045	\$ 1,651,276	\$ 22,769
Operating	439,054	448,316	369,578	78,738
Capital outlay	419,336	1,397,590	1,043,220	354,370
	<u>2,539,916</u>	<u>3,519,951</u>	<u>3,064,074</u>	<u>455,877</u>
Fleet Services				
Personnel	1,244,604	1,281,093	1,281,093	-
Operating	173,980	189,980	166,873	23,107
Capital outlay	19,401	76,784	14,549	62,235
	<u>1,437,985</u>	<u>1,547,857</u>	<u>1,462,515</u>	<u>85,342</u>
Total General Services Division				
Personnel	2,926,130	2,955,138	2,932,369	22,769
Operating	613,034	638,296	536,451	101,845
	<u>3,539,164</u>	<u>3,593,434</u>	<u>3,468,820</u>	<u>124,614</u>
Capital outlay	438,737	1,474,374	1,057,769	416,605
	<u>3,977,901</u>	<u>5,067,808</u>	<u>4,526,589</u>	<u>541,219</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public Works Division				
Administration				
Personnel	\$ 1,047,505	\$ 1,047,505	\$ 823,423	\$ 224,082
Operating	124,075	124,075	69,554	54,521
Capital outlay	51,126	157,753	135,367	22,386
	<u>1,222,706</u>	<u>1,329,333</u>	<u>1,028,344</u>	<u>300,989</u>
Transportation				
Personnel	5,147,109	5,141,878	4,374,149	767,729
Operating	2,776,810	3,702,644	1,871,147	1,831,497
Capital outlay	2,824,064	4,274,280	2,720,651	1,553,629
	<u>10,747,983</u>	<u>13,118,802</u>	<u>8,965,947</u>	<u>4,152,855</u>
Stormwater Management				
Personnel	487,778	487,778	401,598	86,180
Operating	41,007	40,407	29,697	10,710
Capital outlay	28,851	28,851	26,842	2,009
	<u>557,636</u>	<u>557,036</u>	<u>458,137</u>	<u>98,899</u>
Total Public Works Division				
Personnel	6,682,392	6,677,161	5,599,170	1,077,991
Operating	2,941,892	3,867,126	1,970,398	1,896,728
	<u>9,624,284</u>	<u>10,544,287</u>	<u>7,569,568</u>	<u>2,974,719</u>
Total current	9,624,284	10,544,287	7,569,568	2,974,719
Capital outlay	2,904,041	4,460,884	2,882,860	1,578,024
	<u>\$ 12,528,325</u>	<u>\$ 15,005,171</u>	<u>\$ 10,452,428</u>	<u>\$ 4,552,743</u>
Public Safety Division				
Administration				
Personnel	\$ 164,520	\$ 166,335	\$ 166,335	\$ -
Operating	27,219	29,554	22,252	7,302
Capital outlay	1,000	38,665	38,623	42
	<u>192,739</u>	<u>234,554</u>	<u>227,210</u>	<u>7,344</u>
Emergency Preparedness				
Personnel	155,564	156,915	155,623	1,292
Operating	75,703	74,203	65,638	8,565
Capital outlay	5,053	6,553	6,370	183
	<u>236,320</u>	<u>237,671</u>	<u>227,631</u>	<u>10,040</u>
Animal Control				
Personnel	908,766	959,047	949,171	9,876
Operating	242,191	249,587	212,768	36,819
Capital outlay	360,317	365,337	175,268	190,069
	<u>1,511,274</u>	<u>1,573,971</u>	<u>1,337,207</u>	<u>236,764</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public Safety Division (continued)				
Communications				
Personnel	\$ 3,695,749	\$ 3,395,749	\$ 3,179,419	\$ 216,330
Operating	104,838	104,838	91,883	12,955
Capital outlay	5,659	5,659	-	5,659
	<u>3,806,246</u>	<u>3,506,246</u>	<u>3,271,302</u>	<u>234,944</u>
Emergency Medical Service				
Personnel	13,163,822	12,463,822	12,015,625	448,197
Operating	2,095,981	2,117,935	1,873,453	244,482
Capital outlay	1,868,528	2,099,000	718,992	1,380,008
	<u>17,128,331</u>	<u>16,680,757</u>	<u>14,608,070</u>	<u>2,072,687</u>
Fire Service				
Personnel	17,521,771	17,886,122	17,237,226	648,896
Operating	2,295,584	2,440,531	2,106,050	334,481
Capital outlay	1,589,886	4,099,331	2,489,113	1,610,218
	<u>21,407,241</u>	<u>24,425,984</u>	<u>21,832,389</u>	<u>2,593,595</u>
Total Public Safety Division				
Personnel	35,610,192	35,027,990	33,703,399	1,324,591
Operating	4,841,516	5,016,648	4,372,044	644,604
Total current	40,451,708	40,044,638	38,075,443	1,969,195
Capital outlay	3,830,443	6,614,545	3,428,366	3,186,179
	<u>\$ 44,282,151</u>	<u>\$ 46,659,183</u>	<u>\$ 41,503,809</u>	<u>\$ 5,155,374</u>
Judicial Division				
Clerk of Court				
Personnel	\$ 1,632,673	\$ 1,634,896	\$ 1,438,247	\$ 196,649
Operating	591,937	590,737	538,418	52,319
Capital outlay	26,992	193,913	173,856	20,057
	<u>2,251,602</u>	<u>2,419,546</u>	<u>2,150,521</u>	<u>269,025</u>
Circuit Solicitor				
Personnel	2,352,299	2,352,299	2,323,750	28,549
Operating	567,356	560,856	443,612	117,244
Capital outlay	49,007	54,993	49,511	5,482
	<u>2,968,662</u>	<u>2,968,148</u>	<u>2,816,873</u>	<u>151,275</u>
Circuit Court Services				
Operating	229,395	229,395	229,257	138
	<u>229,395</u>	<u>229,395</u>	<u>229,257</u>	<u>138</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Judicial Division (continued)				
Coroner				
Personnel	\$ 730,943	\$ 763,380	\$ 690,788	\$ 72,592
Operating	572,608	595,070	521,634	73,436
Capital outlay	43,329	78,597	53,969	24,628
	<u>1,346,880</u>	<u>1,437,047</u>	<u>1,266,391</u>	<u>170,656</u>
Probate Court				
Personnel	797,638	810,557	795,773	14,784
Operating	91,431	89,696	83,136	6,560
Capital outlay	10,343	98,201	69,254	28,947
	<u>899,412</u>	<u>998,454</u>	<u>948,163</u>	<u>50,291</u>
Master-in-Equity				
Personnel	341,400	397,621	397,621	-
Operating	28,787	28,787	20,908	7,879
	<u>370,187</u>	<u>426,408</u>	<u>418,529</u>	<u>7,879</u>
Court Services - Magistrate				
Personnel	2,474,769	2,474,769	2,433,739	41,030
Operating	675,318	678,298	582,503	95,795
Capital outlay	59,430	59,430	49,946	9,484
	<u>3,209,517</u>	<u>3,212,497</u>	<u>3,066,188</u>	<u>146,309</u>
Judicial Case Management System				
Operating	133,414	133,414	81,825	51,589
	<u>133,414</u>	<u>133,414</u>	<u>81,825</u>	<u>51,589</u>
Other Judicial Services				
Operating	80,866	81,816	79,694	2,122
Capital outlay	-	-	-	-
	<u>80,866</u>	<u>81,816</u>	<u>79,694</u>	<u>2,122</u>
Total Judicial Division				
Personnel	8,329,722	8,433,522	8,079,918	353,604
Operating	2,971,112	2,988,069	2,580,987	407,082
	<u>11,300,834</u>	<u>11,421,591</u>	<u>10,660,905</u>	<u>760,686</u>
Total current	11,300,834	11,421,591	10,660,905	760,686
Capital outlay	189,101	485,134	396,536	88,598
	<u>11,489,935</u>	<u>11,906,725</u>	<u>11,057,441</u>	<u>849,284</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Law Enforcement Division				
Sheriff - Administration				
Personnel	\$ 4,441,387	\$ 4,389,655	\$ 4,383,331	\$ 6,324
Operating	2,074,290	2,098,108	1,707,698	390,410
Capital outlay	445,124	1,421,410	808,774	612,636
	<u>6,960,801</u>	<u>7,909,173</u>	<u>6,899,803</u>	<u>1,009,370</u>
Operations				
Personnel	18,631,442	20,225,185	20,222,632	2,553
Operating	2,547,191	2,620,991	2,136,310	484,681
Capital outlay	1,225,030	1,923,680	1,882,276	41,404
	<u>22,403,663</u>	<u>24,769,856</u>	<u>24,241,218</u>	<u>528,638</u>
Security Services				
Personnel	177,099	218,357	218,357	-
Operating	3,568	3,568	2,598	970
Capital outlay	200	200	-	200
	<u>180,867</u>	<u>222,125</u>	<u>220,955</u>	<u>1,170</u>
Code Enforcement				
Personnel	270,974	264,137	263,729	408
Operating	5,761	5,761	4,472	1,289
Capital outlay	200	200	-	200
	<u>276,935</u>	<u>270,098</u>	<u>268,201</u>	<u>1,897</u>
Jail Operations				
Personnel	8,138,329	7,916,342	7,920,762	(4,420)
Operating	6,006,812	6,029,484	5,484,077	545,407
Capital outlay	254,700	883,902	418,514	465,388
	<u>14,399,841</u>	<u>14,829,728</u>	<u>13,823,353</u>	<u>1,006,375</u>
Non-Departmental				
Personnel	3,392,366	3,653,330	320,331	3,332,999
Operating	695,642	975,638	33,263	942,375
Capital outlay	-	-	-	-
	<u>4,088,008</u>	<u>4,628,968</u>	<u>353,594</u>	<u>4,275,374</u>
Total Law Enforcement Division				
Personnel	35,051,597	36,667,006	33,329,142	3,337,864
Operating	11,333,264	11,733,550	9,368,418	2,365,132
Total current	46,384,861	48,400,556	42,697,560	5,702,996
Capital outlay	1,925,254	4,229,392	3,109,564	1,119,628
	<u>\$ 48,310,115</u>	<u>\$ 52,629,948</u>	<u>\$ 45,807,124</u>	<u>\$ 6,822,824</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Boards and Commissions Division				
Legislative Delegation				
Personnel	\$ 49,529	\$ 49,529	\$ 45,132	\$ 4,397
Operating	18,104	18,104	16,541	1,563
Capital outlay	-	-	-	-
	<u>67,633</u>	<u>67,633</u>	<u>61,673</u>	<u>5,960</u>
Registration and Elections				
Personnel	421,285	428,952	424,991	3,961
Operating	647,733	572,409	353,065	219,344
Capital outlay	33,758	3,500,459	3,446,082	54,377
	<u>1,102,776</u>	<u>4,501,820</u>	<u>4,224,138</u>	<u>277,682</u>
Other Commissions				
Operating	39,292	39,292	37,270	2,022
	<u>39,292</u>	<u>39,292</u>	<u>37,270</u>	<u>2,022</u>
Total Boards and Commissions Division				
Personnel	470,814	478,481	470,123	8,358
Operating	705,129	629,805	406,876	222,929
	<u>1,175,943</u>	<u>1,108,286</u>	<u>876,999</u>	<u>231,287</u>
Total current	1,175,943	1,108,286	876,999	231,287
Capital outlay	33,758	3,500,459	3,446,082	54,377
	<u>\$ 1,209,701</u>	<u>\$ 4,608,745</u>	<u>\$ 4,323,081</u>	<u>\$ 285,664</u>
Health and Human Services Division				
Health Department				
Operating	\$ 355,118	\$ 355,118	\$ 334,568	\$ 20,550
	<u>355,118</u>	<u>355,118</u>	<u>334,568</u>	<u>20,550</u>
Social Services				
Operating	327,929	327,929	316,399	11,530
	<u>327,929</u>	<u>327,929</u>	<u>316,399</u>	<u>11,530</u>
Veterans' Affairs				
Personnel	279,243	284,449	283,958	491
Operating	38,246	38,246	32,570	5,676
Capital outlay	1,606	5,393	5,036	357
	<u>319,095</u>	<u>328,088</u>	<u>321,564</u>	<u>6,524</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services Division (continued)				
Museum				
Personnel	\$ 219,544	\$ 221,233	\$ 199,817	\$ 21,416
Operating	31,566	31,566	19,760	11,806
Capital outlay	24,132	89,051	23,042	66,009
	<u>275,242</u>	<u>341,850</u>	<u>242,619</u>	<u>99,231</u>
Vector Control				
Personnel	112,901	112,901	88,896	24,005
Operating	16,317	16,317	9,504	6,813
Capital outlay	450	450	-	450
	<u>129,668</u>	<u>129,668</u>	<u>98,400</u>	<u>31,268</u>
Soil & Water Conservation				
Personnel	106,219	106,219	98,778	7,441
Operating	1,965	1,965	1,997	(32)
	<u>108,184</u>	<u>108,184</u>	<u>100,775</u>	<u>7,409</u>
Other Health and Human Services				
Operating	130,649	163,041	163,084	(43)
	<u>130,649</u>	<u>163,041</u>	<u>163,084</u>	<u>(43)</u>
Total Health and Human Services Division				
Personnel	717,907	724,802	671,449	53,353
Operating	901,790	934,182	877,882	56,300
	<u>1,619,697</u>	<u>1,658,984</u>	<u>1,549,331</u>	<u>109,653</u>
Total current	1,619,697	1,658,984	1,549,331	109,653
Capital outlay	26,188	94,894	28,078	66,816
	<u>1,645,885</u>	<u>1,753,878</u>	<u>1,577,409</u>	<u>176,469</u>
	<u>\$ 1,645,885</u>	<u>\$ 1,753,878</u>	<u>\$ 1,577,409</u>	<u>\$ 176,469</u>
Total Expenditures:				
Personnel	\$ 102,619,450	\$ 105,847,926	\$ 96,422,778	\$ 9,425,148
Operating	28,199,965	33,162,910	23,706,962	9,455,948
	<u>130,819,415</u>	<u>139,010,836</u>	<u>120,129,740</u>	<u>18,881,096</u>
Total current	130,819,415	139,010,836	120,129,740	18,881,096
Capital outlay	10,576,258	31,130,657	16,128,686	15,001,971
	<u>141,395,673</u>	<u>170,141,493</u>	<u>136,258,426</u>	<u>33,883,067</u>
	<u>\$ 141,395,673</u>	<u>\$ 170,141,493</u>	<u>\$ 136,258,426</u>	<u>\$ 33,883,067</u>

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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 – 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, Gaston Substation and Water Recreation Resource Tax.

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 Dominion Energy 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, Community Development Block Grant – Disaster Recovery and Community Development Block Grant - Mitigation. 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.

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Major Funds

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

JUNE 30, 2020

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

ASSETS	Library Operations	Library Capital (Escrow)	Library State Fund	Library Lottery Fund	Library Federal Funds	Library Misc. Grants	2020	2019
Cash and cash equivalents	\$ 8,135,236	\$ 11,482	\$ 24,156	\$ 27	\$ 174	\$ 15	\$ 35,854	\$ 1,338,982
Investments		24,111					8,159,347	6,670,394
Receivables (net of allowances for uncollectibles):								
Property taxes	440,101							
Accounts	44		284				440,101	403,462
Due from other governments:					1,000		328	47
Federal grant							1,000	985
Interfund receivable							129,792	-
Total assets	\$ 8,575,381	\$ 35,593	\$ 154,232	\$ 27	\$ 1,174	\$ 15	\$ 8,766,422	\$ 8,413,870
LIABILITIES AND FUND EQUITY								
Accounts payable and accrued payables	\$ 227,881		\$ 32,970	\$	\$	\$	\$ 260,851	\$ 399,312
Due to other funds:								
General fund	10,026						10,026	1,781
Interfund payable	129,792						129,792	-
Total liabilities	367,699		32,970				400,669	401,093
Deferred inflows of resources								
Unavailable revenue - property taxes	378,538						378,538	353,770
Total deferred inflows of resources	378,538						378,538	353,770
Fund balances:								
Assigned	7,829,144	35,593	121,262	27	1,174	15	7,987,215	7,659,007
Total fund balance	7,829,144	35,593	121,262	27	1,174	15	7,987,215	7,659,007
Total liabilities, deferred inflows of resources and fund balances	\$ 8,575,381	\$ 35,593	\$ 154,232	\$ 27	\$ 1,174	\$ 15	\$ 8,766,422	\$ 8,413,870

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, 2020
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2019)

	Library Operations	Library Capital (Escrow)	Library State Fund	Library Lottery Fund	Library Federal Funds	Library Misc. Grants	2020	2019
Revenue:								
Property taxes	\$ 8,182,374	\$ 1,037	\$	\$	\$	\$	\$ 8,183,411	\$ 8,031,161
State shared revenue			524,782				524,782	480,923
Fees, permits, and sales	6,254	11,559					17,813	45,967
County fines	149,481				4,475		149,481	192,599
Intergovernmental revenues							4,475	1,985
Interest (net of increase (decrease) in the fair value of investments	159,451	430	99	7	1	1	159,989	192,140
Other		629					629	4,227
Total revenue	8,497,560	13,655	524,881	7	4,476	1	9,040,580	8,949,002
Expenditures:								
Library	7,011,783	4,370	74,107		4,894		7,095,154	6,695,041
Capital outlay:								
Library	1,251,057	10,538	355,623				1,617,218	1,618,399
Total expenditures	8,262,840	14,908	429,730	0	4,894	-	8,712,372	8,313,440
Excess (deficiency) of revenues over expenditures	234,720	(1,253)	95,151	7	(418)	1	328,208	635,562
Fund balance, beginning of year	7,594,424	36,846	26,111	20	1,592	14	7,659,007	7,023,445
Fund balance, end of year	\$ 7,829,144	\$ 35,593	\$ 121,262	\$ 27	\$ 1,174	\$ 15	\$ 7,987,215	\$ 7,659,007

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, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Property taxes	\$ 8,357,902	\$ 8,357,902	\$ 8,183,411	\$ (174,491)
State shared revenue	459,185	524,782	524,782	-
Fees, permits, and sales	36,250	36,250	17,813	(18,437)
County fines	235,000	235,000	149,481	(85,519)
Intergovernmental revenues		5,487	4,475	(1,012)
Interest (net of increase (decrease) in the fair value of investments)	125,600	125,600	159,989	34,389
Other	2,000	2,000	629	(1,371)
Total revenue	9,215,937	9,287,021	9,040,580	(246,441)
Expenditures:				
Library				
Personnel	6,176,299	6,176,299	5,912,276	264,023
Operating	1,691,902	2,374,722	1,182,878	1,191,844
Capital outlay	1,347,736	2,962,958	1,617,218	1,345,740
Total expenditures	9,215,937	11,513,979	8,712,372	2,801,607
Excess (deficiency) of revenues over expenditures	-	(2,226,958)	328,208	2,555,166
Fund balance, beginning of year	7,659,007	7,659,007	7,659,007	-
Fund balance, end of year	\$ 7,659,007	\$ 5,432,049	\$ 7,987,215	\$ 2,555,166

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - SCHEDULE "C" FUND PROGRAMS
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2020

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

	2700	2701	2702	2703	2710	2711	2712	2720	2900	2998	2019
	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	2019
Cash and cash equivalents	\$ 2,899,265	\$ 6,536	\$ 4,030	\$ 10,801	\$ 11	\$ 88	\$ 10,363	\$ 23,234	\$ -	\$ 2,004	\$ 5,125,577
Investments	10,964,084	144,202	40,285							11,148,571	6,667,560
Receivables (net of allowances for uncollectibles):								5,320			
-Accounts											
Due from other governments:											
State	2,254,134						11,624		92,285	2,254,134	2,384,894
Federal											
Interfund receivable	71,222									71,222	6,250
Total assets	\$ 16,188,705	\$ 150,738	\$ 44,315	\$ 10,801	\$ 11	\$ 88	\$ 21,987	\$ 28,554	\$ 92,285	\$ 2,004	\$ 14,184,281

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$ 879,479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,575	\$ 242	\$ 21,063	\$ -	\$ 385,007
Due to other funds:											
General fund											9
Retainage payable	296,299	4,156							71,222	300,455	-
Interfund payable											6,250
Total liabilities	1,175,778	4,156					6,575	242	92,285	-	391,266
Fund balances:											
Assigned	15,012,927	146,582	44,315	10,801	11	88	15,412	28,312	-	2,004	13,799,265
Unassigned											(6,250)
Total fund balance	15,012,927	146,582	44,315	10,801	11	88	15,412	28,312	-	2,004	13,793,015
Total liabilities, fund balance, and other credits	\$ 16,188,705	\$ 150,738	\$ 44,315	\$ 10,801	\$ 11	\$ 88	\$ 21,987	\$ 28,554	\$ 92,285	\$ 2,004	\$ 14,184,281

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, 2020
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2019)

	2700	2701	2702	2703	2710	2711	2712	2720	2900	2998	2019
	Schedule	Private	Alternative	SCDOT/CTC	Stormwater	Stormwater	Stormwater	Stormwater	SCDOT/S-48	NPDES	
	"C"	Contribution	Road Paving	Road Program	Improvements	Improvements	Improvements	Consortium	Program	Performance	
	Fund	Roads	Programs	Program	Hollow Ck Prog.	1/2 Mile Prog.	Cong. Ck Prog.	MS4	Program	Fund	2020
Revenue:											
Intergovernmental	\$ 5,260,171	\$	\$	\$	\$	\$	\$ 20,441	\$	\$ 92,285	\$	\$ 5,372,897
Interest (net of increase (decrease) in the fair value of investments)	256,876	2,681	695	13			11	26		2	260,304
Other	5,517,047	2,681	695	13	-	-	20,452	20,422	92,285	2	20,396
Total revenue											
Expenditures:											
Public works	4,002,042	74,628					30,046	31,322	86,035		4,224,073
Total expenditures	4,002,042	74,628	-	-	-	-	30,046	31,322	86,035	-	4,224,073
Excess (deficiency) of revenues over expenditures	1,515,005	(71,947)	695	13	-	-	(9,594)	(10,900)	6,250	2	1,429,524
Other financing sources (uses):											
Transfers in							19,818	18,095			37,913
Total other financing sources (uses)							19,818	18,095			37,913
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,515,005	(71,947)	695	13	-	-	10,224	7,195	6,250	2	1,467,437
Fund balance, beginning of year	13,497,922	218,529	43,620	10,788	11	88	5,188	21,117	(6,250)	2,002	13,793,015
Fund balance, end of year	\$ 15,012,927	\$ 146,582	\$ 44,315	\$ 10,801	\$ 11	\$ 88	\$ 15,412	\$ 28,312	\$ -	\$ 2,004	\$ 15,260,452

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, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 5,551,298	\$ 7,802,945	\$ 5,372,897	\$ (2,430,048)
Interest (net of increase (decrease) in the fair value of investments)	75,000	75,000	260,304	185,304
Other	16,905	19,197	20,396	1,199
Total revenue	5,643,203	7,897,142	5,653,597	(2,243,545)
Expenditures:				
Public works				
Personnel	151,731	132,259	31,769	100,490
Operating	5,509,567	24,563,003	4,192,304	20,370,699
Capital outlay		7,000		7,000
Total expenditures	5,661,298	24,702,262	4,224,073	20,478,189
Excess (deficiency) of revenues over expenditures	(18,095)	(16,805,120)	1,429,524	(18,234,644)
Other financing sources (uses):				
Transfer in	18,095	37,913	37,913	-
Total other financing sources (uses)	18,095	37,913	37,913	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing	-	(16,767,207)	1,467,437	(18,234,644)
Fund balance, beginning of year	13,793,015	13,793,015	13,793,015	-
Fund balance, end of year	<u>\$ 13,793,015</u>	<u>\$ (2,974,192)</u>	<u>\$ 15,260,452</u>	<u>\$ (18,234,644)</u>

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Nonmajor Funds

COUNTY OF LEXINGTON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2019)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals Nonmajor Governmental Funds June 30,	
				2020	2019
ASSETS					
Cash and cash equivalents	\$ 2,311,802	\$ 180,808	\$ 2,040,765	\$ 4,533,375	\$ 8,428,554
Investments	17,929,160	563,626	4,077,264	22,570,050	21,403,861
Receivables:					
Property taxes	44,274	273,743	50,280	368,297	305,978
Accounts	1,687,870			1,687,870	1,676,156
Due from other governments:					
Federal	1,474,298			1,474,298	2,197,854
State	1,004,063			1,004,063	771,384
Other	17,481			17,481	14,636
Due from other funds:					
General fund	1,969			1,969	121
Special revenue fund	150,735			150,735	25,250
Total assets	\$ 24,621,652	\$ 1,018,177	\$ 6,168,309	\$ 31,808,138	\$ 34,823,794
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable and accrued payables	\$ 1,604,797	\$	\$ 407,549	\$ 2,012,346	\$ 2,532,130
Retainage payable			54,577	54,577	444,334
Due to other funds:					
General fund	9,588			9,588	13,621
Special revenue fund	151,040			151,040	25,250
Internal service fund				-	2
Interfund payable	596,445		786	597,231	1,418,909
Unearned revenue	39,663			39,663	57,255
Total liabilities	2,401,533	-	462,912	2,864,445	4,491,501
Deferred inflows of resources					
Unavailable revenue - property taxes		235,944		235,944	219,604
Total deferred inflows of resources	-	235,944	-	235,944	219,604
Fund balances:					
Restricted		782,233		782,233	835,776
Assigned	22,234,093		5,600,809	27,834,902	29,387,030
Unassigned	(13,974)		104,588	90,614	(110,117)
Total fund balance	22,220,119	782,233	5,705,397	28,707,749	30,112,689
Total liabilities, deferred inflows of resources and fund balance	\$ 24,621,652	\$ 1,018,177	\$ 6,168,309	\$ 31,808,138	\$ 34,823,794

COUNTY OF LEXINGTON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2019)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals	
				Nonmajor Governmental Funds	
				June 30,	
				2020	2019
Revenue:					
Property taxes	\$ 1,549,448	\$ 5,161,304	\$ 213,851	\$ 6,924,603	\$ 6,706,571
State share revenue	827,222			827,222	974,660
Fees, permits, and sales	4,460,063			4,460,063	4,782,743
County fines	264,555			264,555	310,147
Intergovernmental	13,757,583			13,757,583	15,545,195
Interest (net of increase (decrease) in the fair value of investments)	325,332	22,850	108,007	456,189	648,676
Other	541,028			541,028	482,198
Total revenue	21,725,231	5,184,154	321,858	27,231,243	29,450,190
Expenditures:					
General administrative	2,536,057			2,536,057	2,933,688
General services	1,268			1,268	1,284
Public safety	1,527,449			1,527,449	1,486,301
Judicial	4,147,349			4,147,349	4,156,193
Law enforcement	4,513,846			4,513,846	4,165,246
Health & human services	1,171,655			1,171,655	1,246,754
Community development	6,722,416			6,722,416	8,981,176
Economic development	1,933,285			1,933,285	1,362,317
Capital outlay:					
General administrative				-	1,805
General services	152,317		1,715	154,032	34,295
Public works			78,799	78,799	689,826
Public safety	339,895		770,430	1,110,325	5,810,042
Judicial	162,729			162,729	172,622
Law enforcement	537,027			537,027	511,278
Health & human services				-	9,859
Community development	17,363			17,363	2,167
Economic development	105,945		905,974	1,011,919	777,967
Debt service:					
Principal		4,308,373		4,308,373	4,041,533
Interest		939,147		939,147	1,104,140
Other		852		852	852
Total expenditures	23,868,601	5,248,372	1,756,918	30,873,891	37,489,345
Excess (deficiency) of revenues over expenditures	(2,143,370)	(64,218)	(1,435,060)	(3,642,648)	(8,039,155)
Other financing sources (uses):					
Sale of timber			135,717	135,717	263,187
Transfer in	2,893,056		1,255,902	4,148,958	14,454,616
Transfer out	(1,057,098)		(1,000,544)	(2,057,642)	(4,796,025)
General obligation bond proceeds		183,214		183,214	-
Bond issuance cost		(172,539)		(172,539)	-
Total other financing sources	1,835,958	10,675	391,075	2,237,708	9,921,778
Excess of revenues and other sources over (under) expenditures and uses	(307,412)	(53,543)	(1,043,985)	(1,404,940)	1,882,623
Fund balance, beginning of year	22,527,531	835,776	6,749,382	30,112,689	28,230,066
Fund balance, end of year	\$ 22,220,119	\$ 782,233	\$ 5,705,397	\$ 28,707,749	\$ 30,112,689

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2020

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

	Economic Development Program	CCEED Grants	Economic Development Projects	Accommodations Tax	Tourism Development Fee	Temporary Alcohol Beverage License Fee	Mini Bottle Tax	Indigent Care Program	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' Bill of Rights Fund	Totals		
														Delinquent Tax Collections	Nonmajor June 30,	
ASSETS														2020	2019	
Cash and cash equivalents	\$ 81,037	\$ -	\$ 59,695	\$ 38,756	\$ 15,114	\$ 53,417	\$ 31	\$ 123,796	\$ 87,966	\$ 1,172,677	\$ 461,159	\$ 83,542	\$ 6,143	\$ 128,469	\$ 2,311,802	\$ 3,039,212
Investments	1,259,577		3,577,530		52,541	89,591		439,478	223,601	1,730,894	3,952,861	5,957,517	315,920	329,650	17,929,160	18,078,627
Receivables (net of allowances for uncollectibles):																
Property taxes					88,542	3,000		44,274	219,708	116,228	783,460	475,226	1,706		44,274	42,325
Accounts															1,687,870	1,676,156
Due from other governments															1,474,298	2,197,854
Federal				76,498			222,489		80,317	475,518	149,241				1,004,063	771,384
State															17,481	14,636
Other																
Due from other funds:										1,881	88				1,969	121
General fund									25,241	125,494					150,735	25,250
Special revenue																
Total assets	\$ 1,340,614	\$ -	\$ 3,637,225	\$ 115,254	\$ 156,197	\$ 146,008	\$ 222,520	\$ 607,548	\$ 648,533	\$ 3,816,674	\$ 6,615,425	\$ 6,516,285	\$ 341,250	\$ 458,119	\$ 24,621,652	\$ 25,845,565
LIABILITIES AND FUND EQUITY																
Accounts payable and accrued payables	\$ 69,882	\$ -	\$ -	\$ 114,138	\$ 67,655	\$ 2,500	\$ 222,489	\$ -	\$ 16,139	\$ 167,929	\$ 870,739	\$ 39,114	\$ 1,633	\$ 32,579	\$ 1,604,797	\$ 1,927,187
Due to other funds:																
General fund									273	7,244	297	16	67	1,689	9,588	13,621
Special revenue fund	2								25,000	126,040					151,040	25,250
Internal service fund																2
Interfund payable									274,983	57,262	264,200				596,445	1,294,719
Unearned revenue								39,204		459					39,663	57,255
Total liabilities	69,884	-	-	114,138	67,655	2,500	222,489	39,204	316,395	358,934	1,135,236	39,130	1,700	34,268	2,401,533	3,318,034
DEFERRED INFLOWS OF RESOURCES																
Unavailable revenue - property taxes																
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund balances:																
Assigned	1,270,730		3,637,225	1,116	88,542	143,508	31	568,344	332,138	3,465,356	5,486,547	6,477,155	339,550	423,851	22,234,093	22,527,531
Unassigned										(7,616)	(6,358)				(13,974)	-
Total fund balance	1,270,730	-	3,637,225	1,116	88,542	143,508	31	568,344	332,138	3,457,740	5,480,189	6,477,155	339,550	423,851	22,220,119	22,527,531
Total liabilities, deferred inflows of resources and fund balances	\$ 1,340,614	\$ -	\$ 3,637,225	\$ 115,254	\$ 156,197	\$ 146,008	\$ 222,520	\$ 607,548	\$ 648,533	\$ 3,816,674	\$ 6,615,425	\$ 6,516,285	\$ 341,250	\$ 458,119	\$ 24,621,652	\$ 25,845,565

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, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2019)

	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 Nonmajor June 30,
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Revenue:															
Property taxes	\$ 29,410	\$ -	\$ -	\$ 305,761	\$ -	\$ -	\$ 521,461	\$ 726,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 793,464	\$ 1,549,448
State shared revenue															
Fees, permits, and sales					1,283,679	70,250			40,200	910,758	28,002	2,117,194	208,553	9,980	827,222
County fines									30,254	25,748					4,460,063
Intergovernmental	21,254	650,000							915,584	3,008,331	9,139,867		21,797	264,555	4,782,743
Interest (net of increase (decrease) in the fair value of investments)	23,047		72,835	397	1,698	1,596	31	6,962	4,378	34,459	72,313	95,223	5,874	750	310,147
Other	85,499		14,600						1,000	439,722					264,555
Total revenue	159,210	650,000	87,435	306,158	1,285,377	71,846	521,492	733,536	991,416	3,979,296	9,679,904	2,212,417	236,224	810,920	21,725,231
Expenditures:															
General administrative				336,503	1,335,779	17,500					86,693			759,582	2,536,057
General services											1,268				1,268
Community development										6,722,416					6,722,416
Economic development	1,282,435	650,000	850								77,154	1,450,295			1,933,285
Public safety									1,118,023	4,447,590	2,801,786				1,943,317
Judicial							521,461	650,194							1,527,449
Law enforcement															4,147,349
Health & human services															4,156,193
Capital outlay:															4,165,246
General administrative															1,171,655
General services															
Community development															
Economic development	101,445														152,317
Public safety															17,363
Judicial															105,945
Law enforcement															339,895
Total expenditures	1,383,880	650,000	850	336,503	1,335,779	17,500	521,461	650,194	1,165,217	4,984,617	9,988,299	1,780,923	293,796	759,582	23,868,601
Excess (deficiency) of revenues over expenditures	(1,224,670)	-	86,585	(30,345)	(50,402)	54,346	31	83,342	(173,801)	(1,005,321)	(308,395)	431,494	(57,572)	51,338	(2,143,370)
Other financing sources (uses):															
Transfers in	731,571														
Transfers out			(551,430)			(52,000)		(91,224)	307,058	946,263	908,164				2,893,056
Total other financing sources (uses)	731,571	-	(551,430)	-	-	(52,000)	-	(91,224)	(138,264)	(203,263)	908,164	-	-	-	(1,057,098)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(493,099)	-	(464,845)	(30,345)	(50,402)	2,346	31	(7,882)	(5,007)	(79,975)	396,506	431,494	(57,572)	51,338	(307,412)
Fund balance, beginning 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
Fund balance, end of year	\$ 1,270,730	\$ -	\$ 3,637,225	\$ 1,116	\$ 88,542	\$ 143,508	\$ 31	\$ 568,344	\$ 332,138	\$ 3,457,740	\$ 5,480,189	\$ 6,477,155	\$ 339,550	\$ 423,851	\$ 22,220,119
															\$ 22,527,531

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SPECIAL REVENUE FUNDS - CIRCUIT SOLICITOR'S PROGRAMS
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2020

ASSETS	Tuancy Alternative Program Grant	Solicitor DV Victim Service Grant	Truancy Program	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	\$ 401	\$	\$ 14,570	6	\$ 16,379	\$ 14,270	\$ 39,448	\$	\$	\$	\$	\$ 2,892	\$ 87,966
Investments						8,570	41,677					173,354	223,601
Receivables (net of allowances for uncollectibles):													
Accounts					10,456			155,716		53,536			219,708
Due from other governments:		11,700				15,000		65,059		258			11,700
Federal													80,317
State								25,241					25,241
Due from other funds:													
Special revenue													
Total assets	\$ 401	\$ 11,700	\$ 14,570	6	\$ 26,835	\$ 37,840	\$ 81,125	\$ 180,957	\$ 65,059	\$ 53,536	\$ 258	\$ 176,246	\$ 648,533

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$	\$ 365	\$ 8,482	\$	\$ 1,046	\$ 1,193	\$	\$ 2,733	\$ 1,551	\$ 764	\$ 5	\$	\$ 16,139
Due to other funds:						11		105		157			273
General fund								25,000					25,000
Special revenue		5,488						178,119		52,615	253		274,983
Interfund payable													
Total liabilities	0	5,853	8,482	-	1,046	1,204	-	180,957	65,059	53,536	258	-	316,395
Fund balances:													
Assigned	401	5,847	6,088	6	25,789	36,636	81,125					176,246	332,138
Total fund balance	401	5,847	6,088	6	25,789	36,636	81,125	-	-	-	-	176,246	332,138
Total liabilities, fund balance, and other credits	\$ 401	\$ 11,700	\$ 14,570	6	\$ 26,835	\$ 37,840	\$ 81,125	\$ 180,957	\$ 65,059	\$ 53,536	\$ 258	\$ 176,246	\$ 648,533

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, 2020

	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	Prenatal 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	\$	\$	\$ 300	\$	\$	\$	\$	\$	\$	\$ 39,900	\$	\$	\$ 40,200
County fines								30,254					30,254
Intergovernmental	16,400	42,854		48,919	48,919	60,000	6,885	460,080	230,013	49,936	497		915,584
Interest (net of increase (decrease) in the fair value of investments		1	3	8	8	223	754					3,389	4,378
Other						1,000							1,000
Total revenue	16,400	42,855	303	-	48,927	61,223	7,639	490,334	230,013	89,836	497	3,389	991,416
Expenditures:													
Judicial	16,398	55,468	72,448		135,941	165,432		351,990	230,013	89,836	497		1,118,023
Capital outlay:			8,000			1,931		80				37,183	47,194
Judicial	16,398	55,468	80,448		135,941	167,363		352,070	230,013	89,836	497	37,183	1,165,217
Total expenditures					(87,014)	(106,140)		138,264				(33,794)	(173,801)
Excess (deficiency) of revenues over expenditures	2	(12,613)	(80,145)				7,639						
Other financing sources (uses):													
Transfers in		12,382	81,925		117,339	95,412		(138,264)					307,058
Transfers out													(138,264)
Total other financing sources (uses)		12,382	81,925		117,339	95,412		(138,264)					168,794
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2	(231)	1,780		30,325	(10,728)	7,639					(33,794)	(5,007)
Fund balance, beginning of year	399	6,078	4,308	6	(4,536)	47,364	73,486					210,040	337,145
Fund balance, end of year	401	5,847	6,088	6	25,789	36,636	81,125					176,246	332,138

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2020

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	Beechwood		Gray Collegiate		JAG Equipment Grant	Drug Parcel Interdiction Unit	Violence Against Women Act Grant	Summary Court Security Grant	Off Duty Program	Water Recreation Resources Tax	
								Middle School Resource Officer	Academy School Resource Officer									
Cash and cash equivalents	\$ 109,646	\$	\$ 301	\$	\$	\$	\$ 25,169	\$ 8,278	\$ 14,736	\$ 37,445	\$ 136,849	\$	\$ 130,148	\$	\$	\$	\$	
Investments	260,816						34,413											
Receivables (net of allowances for uncollectibles):																		
Accounts																		
Due from other governments:																		
Federal								21,473			41,756							32,988
State	1,452																	
Due from other funds:																		
General fund									1,350									
Special Revenue																		
Total assets	\$ 371,914	\$	\$ 301	\$	\$	\$	\$ 59,582	\$ 29,751	\$ 16,086	\$ 37,445	\$ 178,605	\$	\$ 130,148	\$	\$	\$	\$	\$ 32,988
LIABILITIES AND FUND EQUITY																		
Accounts payable and accrued payables	\$	\$	\$	\$	\$	\$	\$	\$ 979	\$	\$	\$ 1,114	\$	\$ 547	\$	\$	\$	\$	\$ 21,994
Due to other funds:																		
General fund											115							
Special revenue											67,960							
Interfund payable																		10,859
Unearned Revenues																		
Total liabilities	\$	\$	\$	\$	\$	\$	\$	\$ 979	\$ 284	\$	\$ 69,189	\$	\$ 547	\$	\$	\$	\$	\$ 32,853
Fund balances:																		
Assigned	371,914		301				59,582	28,772	15,802	37,445	109,416		129,601					135
Unassigned																		
Total fund balance	\$ 371,914	\$	\$ 301	\$	\$	\$	\$ 59,582	\$ 28,772	\$ 15,802	\$ 37,445	\$ 109,416	\$	\$ 129,601	\$	\$	\$	\$	\$ 135
Total liabilities, fund balance, and other credits	\$ 371,914	\$	\$ 301	\$	\$	\$	\$ 59,582	\$ 29,751	\$ 16,086	\$ 37,445	\$ 178,605	\$	\$ 130,148	\$	\$	\$	\$	\$ 32,988

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2020

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		70,371	46,419			13,963		83,240	474,066						116,228
State															
Due from other funds:															
General fund			34		1,844				3						1,881
Special Revenue		67,960							56,184						125,494
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total assets	\$	138,331	46,453	14,122	6,446	13,963	448,838	1,140,674	906,980	42,113	56,744	144,487	703	-	3,816,674

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$	2,685	619	\$	\$	1,538	276	53,008	13,504	871	\$	70,794	\$	\$	167,929
Due to other funds:															
General fund		261	147		142				6,295						7,244
Special revenue						12,425			58,080						126,040
Interfund payable		7,616	26,212	150									459		57,262
Unearned revenues															459
Total liabilities	\$	29,158	916	-	142	13,963	276	53,008	77,879	871	-	70,794	459	-	358,934
Fund balances:															
Assigned		109,173	45,537	14,122	6,304		448,562	1,087,666	829,101	41,242	56,744	73,693	244		3,465,356
Unassigned		(7,616)													(7,616)
Total fund balance	\$	109,173	45,537	14,122	6,304	-	448,562	1,087,666	829,101	41,242	56,744	73,693	244	-	3,457,740
Total liabilities, fund balance, and other credits	\$	138,331	46,453	14,122	6,446	13,963	448,838	1,140,674	906,980	42,113	56,744	144,487	703	-	3,816,674

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, 2020

	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	Beechwood Middle School Resource Officer	Gray Collegiate Academy School Resource Officer	JAG Equipment Grant	Drug Parcel Interdiction Unit	Violence Against Women Act Grant	Summary Court Security Grant	Off Duty Program	Water Recreation Resources Tax
Revenue:															
Fees, permits, and sales	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County fines															
Intergovernmental	14,817		2,641				2,212	101,460	17,704			142,441			32,988
Interest (net of increase (decrease) in the fair value of investments	4,582			10		1	620	27	4	10	45		4	140	
Total revenue	19,399	-	2,641	10	-	1	2,832	101,487	17,708	10	45	142,441	4	90,968	32,988
Expenditures:															
Law enforcement			2,641					57,186	19,983			169,081		69,939	
Capital outlay:								54,921							32,853
Law enforcement			2,641				2,507	112,107	19,983			169,081		69,939	32,853
Total expenditures	-	-	2,641	-	-	-	2,507	112,107	19,983	-	-	169,081	-	69,939	32,853
Excess (deficiency) of revenues over expenditures	19,399	-	-	10	-	1	325	(10,620)	(2,275)	10	45	(26,640)	4	21,029	135
Other financing sources (uses):															
Transfers in					5,082			16,567		(8,447)		39,946	(2,972)		
Transfers out		(306)		(8,390)		(802)									
Total other financing sources (uses)	-	(306)	-	(8,390)	5,082	(802)	-	16,567	-	(8,447)	-	39,946	(2,972)	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	19,399	(306)	-	(8,380)	5,082	(801)	325	5,947	(2,275)	(8,437)	45	13,306	(2,968)	21,029	135
Fund balance, beginning 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	
Fund balance, end of year	\$ 371,914	\$ -	\$ 301	\$ -	\$ -	\$ -	\$ 59,582	\$ 28,772	\$ 15,802	\$ -	\$ 37,445	\$ 109,416	\$ -	\$ 129,601	\$ 135

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, 2020

	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 Substitution	Total Law Enforcement Programs (as summarized on Exhibit B-10)
Revenue:															
Fees, permits, and sales	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County fines										25,748					910,758
Intergovernmental		264,538	88,424		18,107	28,285	19,292		2,234,172			41,250			25,748
Interest (net of increase (decrease) in the fair value of investments)				17	1		7,557	17,112	3,199	147	842	140	1		3,008,331
Total revenue	-	264,538	88,424	17	18,108	28,285	26,849	837,042	2,237,371	25,895	842	41,390	1	-	3,459,296
Expenditures:															
Law enforcement		272,290	93,089		21,020	5,840	37,927	762,603	2,880,042	55,949					4,447,590
Capital outlay:		5,604				22,445	80,296	60,198	207,409			70,794			537,027
Law enforcement		277,894	93,089		21,020	28,285	118,223	822,801	3,087,451	55,949		70,794			4,984,617
Total expenditures	-	(13,356)	(4,665)	17	(2,912)	-	(91,374)	14,241	(850,080)	(30,054)	842	(29,404)	1	-	(1,005,321)
Excess (deficiency) of revenues over expenditures															
Other financing sources (uses):															
Transfers in		31,964	20,413						757,563	74,433				295	946,263
Transfers out															(20,917)
Total other financing sources (uses)	-	31,964	20,413	-	-	-	-	-	757,563	74,433	-	-	-	295	925,346
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses															
Fund balance, beginning 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
Fund balance, end of year	\$ (7,616)	\$ 109,173	\$ 45,537	\$ 14,122	\$ 6,304	\$ -	\$ 448,562	\$ 1,087,666	\$ 829,101	\$ 41,242	\$ 56,744	\$ 73,693	\$ 244	\$ -	\$ 3,457,740

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, 2020

	Rural Development Act	Economic Development Project Commerce	Urban Entitlement Community Development	Emergency Solutions Grant	Home Program	CDBG-Disaster Recovery	CDBG-Mitigation	Clerk of Ct Title IV-D Child Support	Homeland Security Grants	Citizens Corp Grant (CERD)	Pretail Service Program	DHEC Emergency Services Grant-In-Aid	DHEC Duke Endowment Grant	Clerk of Ct Professional Bond Fees	Dominion 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																							
Intergovernmental																							
Interest (decrease) in the fair value of investments	23,385		1,969	205,370	556,773	4,640,010	81,527	574,152		56,865		21,044		6,665		1,543,423	17,968			181,239		28,002	
Other	400,000				5,109			20,638		5				1,645	445	14,846	1,902	5	735	1,541		72,313	
															39,673	-47						439,722	
Total revenue	423,385		1,301,433	205,370	541,972	4,640,010	81,527	594,790		56,870		21,044		8,310	40,120	1,558,316	19,870	3,374	735	182,780		9,679,904	
Expenditures:																							
General administrative																							86,693
General services																							1,268
Community development																							6,722,416
Public safety																							77,154
Judicial																							2,801,786
Capital outlay:																							
General services																							152,317
Community development	4,500		17,243			120		104,165		3,456		1,539			4,272	11,370						17,363	
Economic development																						4,500	
Public safety																							14,267
Judicial																							115,353
Total expenditures	4,500		1,378,744	205,370	434,128	4,640,010	81,527	425,592		45,459		22,202		2,045	18,760	2,309,187	153,885	188	86,505	180,497		9,988,299	
Excess (deficiency) of revenues over expenditures	418,885		(77,311)		107,844			169,198		11,411		(1,158)		6,265	21,360	(750,871)	(133,715)	3,186	(65,770)	2,283		(308,395)	
Other financing sources (uses):																							
Transfers in																							
Transfers out	(203,263)		49,378		39,000								1,109			785,614							908,164
Total other financing sources (uses)	(203,263)		49,378		39,000								1,109			785,614							(203,263)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	215,620		(27,933)		146,844			169,198		11,411			1,109	6,265	21,360	34,743	(133,715)	3,186	(53,865)	2,283		396,506	
Fund balance, beginning of year	1,359,299		471,009		505,121		131	1,306,350		30,814		1,986		118,062	8,710	873,765	204,697	1,539	65,701	142,856		5,083,683	
Fund balance, end of year	1,574,919		443,076		651,965		131	1,475,548		42,225		1,986		124,327	30,070	908,508	70,982	4,725	11,836	145,139		5,480,189	

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, 2020

	Budget	Actual	Variance Postive (Negative)
Revenue:			
Property taxes	\$ 1,539,523	\$ 1,549,448	\$ 9,925
State shared revenue	880,692	827,222	(53,470)
Fees, permits, and sales	4,575,322	4,460,063	(115,259)
County fines	310,349	264,555	(45,794)
Intergovernmental	11,286,645	8,707,508	(2,579,137)
Interest (net of increase (decrease) in the fair value of investments)	58,785	321,012	262,227
Other	454,714	541,028	86,314
Total revenue	<u>19,106,030</u>	<u>16,670,836</u>	<u>(2,435,194)</u>
Expenditures:			
General Administrative	3,285,464	2,536,057	749,407
General Services	10,000	1,268	8,732
Community Development	5,027,177	1,795,629	3,231,548
Economic Development	6,890,193	1,933,285	4,956,908
Public Safety	3,114,068	1,527,449	1,586,619
Judicial	4,929,466	4,075,483	853,983
Law Enforcement	7,647,252	4,505,365	3,141,887
Health & Human Services	1,180,194	1,171,655	8,539
Capital	3,930,689	1,222,675	2,708,014
Total expenditures	<u>36,014,503</u>	<u>18,768,866</u>	<u>17,245,637</u>
Excess (deficiency) of revenues over expenditures	(16,908,473)	(2,098,030)	14,810,443
Other financing sources (uses):			
Transfers in	3,150,029	2,874,188	(275,841)
Transfers out	(1,246,044)	(1,036,181)	209,863
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (budgeted funds)	<u>\$ (15,004,488)</u>	<u>(260,023)</u>	<u>\$ 14,744,465</u>
To record excess (deficiency) of revenues over expenditures for non-budgeted funds			
Budget entity differences:			
Revenue:			
Fees, permits, and sales			
Intergovernmental		5,050,075	
Interest		4,320	
Total revenue		<u>5,054,395</u>	
Expenditures:			
Economic Development			
Community Development		4,926,787	
Public Works			
Public Safety			
Judicial		71,866	
Law Enforcement		8,481	
Capital outlay		92,601	
Total expenditures		<u>5,099,735</u>	
Excess (deficiency) of revenues over expenditures		(45,340)	
Other financing sources (uses):			
Transfers in		18,868	
Transfers out		(20,917)	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses		(307,412)	
Fund balance, beginning of year		<u>22,527,531</u>	
Fund balance, end of year		<u>\$ 22,220,119</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 1,000	\$ 300	\$ (700)
Interest (net of increase (decrease) in the fair value of investments)	-	3	3
Total revenue	<u>1,000</u>	<u>303</u>	<u>(697)</u>
Expenditures:			
Judicial			
Personnel	71,410	70,249	1,161
Operating	3,440	2,199	1,241
Capital	150,075	8,000	142,075
Total expenditures	<u>224,925</u>	<u>80,448</u>	<u>144,477</u>
Excess (deficiency) of revenues over (under) expenditures	(223,925)	(80,145)	143,780
Other financing sources (uses):			
Transfer in	223,925	81,925	(142,000)
Total other financing sources (uses)	<u>223,925</u>	<u>81,925</u>	<u>(142,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	1,780	1,780
Fund balance, beginning of year	<u>4,308</u>	<u>4,308</u>	<u>-</u>
Fund balance, end of year	<u>\$ 4,308</u>	<u>\$ 6,088</u>	<u>\$ 1,780</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 48,919	\$ 48,919	\$ -
Interest (net of increase (decrease) in the fair value of investments)	-	8	8
Total revenue	<u>48,919</u>	<u>48,927</u>	<u>8</u>
Expenditures:			
Judicial			
Personnel	232,837	133,932	98,905
Operating	3,694	2,009	1,685
Total expenditures	<u>236,531</u>	<u>135,941</u>	<u>100,590</u>
Excess (deficiency) of revenues over (under) expenditures	(187,612)	(87,014)	100,598
Other financing sources (uses):			
Transfer in	117,339	117,339	-
Total other financing sources (uses)	<u>117,339</u>	<u>117,339</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(70,273)	30,325	100,598
Fund balance, beginning of year	<u>(4,536)</u>	<u>(4,536)</u>	<u>-</u>
Fund balance, end of year	<u>\$ (74,809)</u>	<u>\$ 25,789</u>	<u>\$ 100,598</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 60,000	\$ 60,000	\$ -
Interest (net of increase (decrease) in the fair value of investments)	-	223	223
Other	1,000	1,000	-
Total revenue	<u>61,000</u>	<u>61,223</u>	<u>223</u>
Expenditures:			
Judicial			
Personnel	165,343	158,171	7,172
Operating	17,133	7,261	9,872
Capital	<u>2,202</u>	<u>1,931</u>	<u>271</u>
Total expenditures	<u>184,678</u>	<u>167,363</u>	<u>17,315</u>
Excess (deficiency) of revenues over (under) expenditures	(123,678)	(106,140)	17,538
Other financing sources (uses):			
Transfer in	<u>95,412</u>	<u>95,412</u>	<u>-</u>
Total other financing sources (uses)	<u>95,412</u>	<u>95,412</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(28,266)	(10,728)	17,538
Fund balance, beginning of year	<u>47,364</u>	<u>47,364</u>	<u>-</u>
Fund balance, end of year	<u>\$ 19,098</u>	<u>\$ 36,636</u>	<u>\$ 17,538</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 12,500	\$ 6,885	\$ (5,615)
Interest (net of increase (decrease) in the fair value of investments)	875	754	(121)
Total revenue	<u>13,375</u>	<u>7,639</u>	<u>(5,736)</u>
Expenditures:			
Judicial			
Operating	82,649	-	82,649
Total expenditures	<u>82,649</u>	<u>-</u>	<u>82,649</u>
Excess (deficiency) of revenues over (under) expenditures	(69,274)	7,639	76,913
Fund balance, beginning of year	<u>73,486</u>	<u>73,486</u>	<u>-</u>
Fund balance, end of year	<u>\$ 4,212</u>	<u>\$ 81,125</u>	<u>\$ 76,913</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County fines	\$ 25,000	\$ 30,254	\$ 5,254
Intergovernmental	650,024	460,080	(189,944)
Total revenue	675,024	490,334	(184,690)
Expenditures:			
Judicial			
Personnel	579,664	337,126	242,538
Operating	30,141	14,864	15,277
Capital	150	80	70
Total expenditures	609,955	352,070	257,885
Excess (deficiency) of revenues over (under) expenditures	65,069	138,264	73,195
Other financing sources (uses):			
Transfer out	(280,452)	(138,264)	142,188
Total other financing sources (uses)	(280,452)	(138,264)	142,188
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(215,383)	-	215,383
Fund balance, beginning of year	-	-	-
Fund balance, end of year	<u>\$ (215,383)</u>	<u>\$ -</u>	<u>\$ 215,383</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 239,415	\$ 230,013	\$ (9,402)
Total revenue	<u>239,415</u>	<u>230,013</u>	<u>(9,402)</u>
Expenditures:			
Judicial			
Personnel	342,095	225,031	117,064
Operating	10,468	4,982	5,486
Capital	100		100
Total expenditures	<u>352,663</u>	<u>230,013</u>	<u>122,650</u>
Excess (deficiency) of revenues over (under) expenditures	(113,248)	-	113,248
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ (113,248)</u>	<u>\$ -</u>	<u>\$ 113,248</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 43,271	\$ 39,900	\$ (3,371)
Intergovernmental	64,382	49,936	(14,446)
Total revenue	<u>107,653</u>	<u>89,836</u>	<u>(17,817)</u>
Expenditures:			
Judicial			
Personnel	102,677	83,856	18,821
Operating	22,813	5,980	16,833
Capital	75	-	75
Total expenditures	<u>125,565</u>	<u>89,836</u>	<u>35,729</u>
Excess (deficiency) of revenues over (under) expenditures	(17,912)	-	17,912
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ (17,912)</u>	<u>\$ -</u>	<u>\$ 17,912</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 914	\$ 497	\$ (417)
Total revenue	914	497	(417)
Expenditures:			
Judicial			
Personnel	70,274	-	70,274
Operating	914	497	417
Total expenditures	71,188	497	70,691
Excess (deficiency) of revenues over (under) expenditures	(70,274)	-	70,274
Fund balance, beginning of year	-	-	-
Fund balance, end of year	\$ (70,274)	\$ -	\$ 70,274

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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 18,372	\$ 14,817	\$ (3,555)
Interest (net of increase (decrease) in the fair value of investments)	-	4,582	4,582
Total revenue	<u>18,372</u>	<u>19,399</u>	<u>1,027</u>
Expenditures:			
Law Enforcement			
Operating	304,739	-	304,739
Total expenditures	<u>304,739</u>	<u>-</u>	<u>304,739</u>
Excess (deficiency) of revenues over (under) expenditures	(286,367)	19,399	305,766
Fund balance, beginning of year	<u>352,515</u>	<u>352,515</u>	<u>-</u>
Fund balance, end of year	<u>\$ 66,148</u>	<u>\$ 371,914</u>	<u>\$ 305,766</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 5,785	\$ 2,212	\$ (3,573)
Interest (net of increase (decrease) in the fair value of investments)	-	620	620
Total revenue	<u>5,785</u>	<u>2,832</u>	<u>(2,953)</u>
Expenditures:			
Law Enforcement			
Operating	56,690	-	56,690
Capital	2,566	2,507	
Total expenditures	<u>59,256</u>	<u>2,507</u>	<u>56,690</u>
Excess (deficiency) of revenues over (under) expenditures	(53,471)	325	53,737
Fund balance, beginning of year	<u>59,257</u>	<u>59,257</u>	-
Fund balance, end of year	<u>\$ 5,786</u>	<u>\$ 59,582</u>	<u>\$ 53,737</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 23,980	\$ 17,704	\$ (6,276)
Interest (net of increase (decrease) in the fair value of investments)	-	4	4
Total revenue	<u>23,980</u>	<u>17,708</u>	<u>(6,272)</u>
Expenditures:			
Law Enforcement			
Personnel	27,817	18,889	8,928
Operating	14,477	1,094	13,383
Total expenditures	<u>42,294</u>	<u>19,983</u>	<u>22,311</u>
Excess (deficiency) of revenues over (under) expenditures	(18,314)	(2,275)	16,039
Fund balance, beginning of year	<u>18,077</u>	<u>18,077</u>	-
Fund balance, end of year	<u>\$ (237)</u>	<u>\$ 15,802</u>	<u>\$ -</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - BEECHWOOD MIDDLE SCHOOL RESOURCE OFFICER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 133,570	\$ 101,460	\$ (32,110)
Interest (net of increase (decrease) in the fair value of investments)	-	27	27
Total revenue	<u>133,570</u>	<u>101,487</u>	<u>(32,083)</u>
Expenditures:			
Law Enforcement			
Personnel	71,115	49,757	21,358
Operating	20,072	7,429	12,643
Capital	58,950	54,921	4,029
Total expenditures	<u>150,137</u>	<u>112,107</u>	<u>38,030</u>
Excess (deficiency) of revenues over (under) expenditures	(16,567)	(10,620)	5,947
Other financing sources (uses):			
Transfer in	16,567	16,567	-
Total other financing sources (uses)	<u>16,567</u>	<u>16,567</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	5,947	5,947
Fund balance, beginning of year	<u>22,825</u>	<u>22,825</u>	<u>-</u>
Fund balance, end of year	<u>\$ 22,825</u>	<u>\$ 28,772</u>	<u>\$ 5,947</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 169,565	\$ 142,441	\$ (27,124)
Total revenue	<u>169,565</u>	<u>142,441</u>	<u>(27,124)</u>
Expenditures:			
Law Enforcement			
Personnel	182,014	162,633	19,381
Operating	38,079	6,448	31,631
Total expenditures	<u>220,093</u>	<u>169,081</u>	<u>51,012</u>
Excess (deficiency) of revenues over (under) expenditures	(50,528)	(26,640)	23,888
Other financing sources (uses):			
Transfer in	39,946	39,946	-
Total other financing sources (uses)	<u>39,946</u>	<u>39,946</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(10,582)	13,306	23,888
Fund balance, beginning of year	<u>96,110</u>	<u>96,110</u>	<u>-</u>
Fund balance, end of year	<u>\$ 85,528</u>	<u>\$ 109,416</u>	<u>\$ 23,888</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 422,067	\$ 264,538	\$ (157,529)
Total revenue	<u>422,067</u>	<u>264,538</u>	<u>(157,529)</u>
Expenditures:			
Law Enforcement			
Personnel	318,307	251,350	66,957
Operating	153,197	20,940	132,257
Capital	37,669	5,604	32,065
Total expenditures	<u>509,173</u>	<u>277,894</u>	<u>231,279</u>
Excess (deficiency) of revenues over (under) expenditures	(87,106)	(13,356)	73,750
Other financing sources (uses):			
Transfer in	31,964	31,964	-
Total other financing sources (uses)	<u>31,964</u>	<u>31,964</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(55,142)	18,608	73,750
Fund balance, beginning of year	90,565	90,565	-
Fund balance, end of year	<u>\$ 35,423</u>	<u>\$ 109,173</u>	<u>\$ 73,750</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 20,732	\$ 18,107	\$ (2,625)
Interest (net of increase (decrease) in the fair value of investments)	-	1	1
Total revenue	<u>20,732</u>	<u>18,108</u>	<u>(2,624)</u>
Expenditures:			
Law Enforcement			
Personnel	12,613	19,016	(6,403)
Operating	12,454	2,004	10,450
Capital	953		953
Total expenditures	<u>26,020</u>	<u>21,020</u>	<u>5,000</u>
Excess (deficiency) of revenues over (under) expenditures	(5,288)	(2,912)	2,376
Fund balance, beginning of year	<u>9,216</u>	<u>9,216</u>	-
Fund balance, end of year	<u>\$ 3,928</u>	<u>\$ 6,304</u>	<u>\$ -</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 185,569	\$ 88,424	\$ (97,145)
Total revenue	<u>185,569</u>	<u>88,424</u>	<u>(97,145)</u>
Expenditures:			
Law Enforcement			
Personnel	112,788	87,330	25,458
Operating	50,612	5,759	44,853
Capital	1,400		1,400
Total expenditures	<u>164,800</u>	<u>93,089</u>	<u>71,711</u>
Excess (deficiency) of revenues over (under) expenditures	20,769	(4,665)	(25,434)
Other financing sources (uses):			
Transfer in	<u>20,413</u>	<u>20,413</u>	<u>-</u>
Total other financing sources (uses)	<u>20,413</u>	<u>20,413</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	41,182	15,748	(25,434)
Fund balance, beginning of year	<u>29,789</u>	<u>29,789</u>	<u>-</u>
Fund balance, end of year	<u>\$ 70,971</u>	<u>\$ 45,537</u>	<u>\$ (25,434)</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 262,958	\$ 19,292	\$ (243,666)
Interest (net of increase (decrease) in the fair value of investments)	-	7,557	7,557
Total revenue	<u>262,958</u>	<u>26,849</u>	<u>(236,109)</u>
Expenditures:			
Law Enforcement			
Operating	499,304	37,927	461,377
Capital	<u>247,236</u>	<u>80,296</u>	<u>166,940</u>
Total expenditures	<u>746,540</u>	<u>118,223</u>	<u>628,317</u>
Excess (deficiency) of revenues over (under) expenditures	(483,582)	(91,374)	392,208
Fund balance, beginning of year	<u>539,936</u>	<u>539,936</u>	<u>-</u>
Fund balance, end of year	<u>\$ 56,354</u>	<u>\$ 448,562</u>	<u>\$ 392,208</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 805,464	\$ 819,930	\$ 14,466
Interest (net of increase (decrease) in the fair value of investments)	-	17,112	17,112
Total revenue	<u>805,464</u>	<u>837,042</u>	<u>31,578</u>
Expenditures:			
Law Enforcement			
Personnel	99,543	120,603	(21,060)
Operating	828,280	642,000	186,280
Capital	<u>103,960</u>	<u>60,198</u>	<u>43,762</u>
Total expenditures	<u>1,031,783</u>	<u>822,801</u>	<u>208,982</u>
Excess (deficiency) of revenues over (under) expenditures	(226,319)	14,241	240,560
Fund balance, beginning of year	<u>1,073,425</u>	<u>1,073,425</u>	-
Fund balance, end of year	<u>\$ 847,106</u>	<u>\$ 1,087,666</u>	<u>\$ 240,560</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 3,348,193	\$ 2,234,172	\$ (1,114,021)
Interest (net of increase (decrease) in the fair value of investments)	-	3,199	3,199
Total revenue	<u>3,348,193</u>	<u>2,237,371</u>	<u>(1,110,822)</u>
Expenditures:			
Law Enforcement			
Personnel	3,253,048	2,695,614	557,434
Operating	1,247,968	184,427	1,063,541
Capital	<u>412,462</u>	<u>207,409</u>	<u>205,053</u>
Total expenditures	<u>4,913,478</u>	<u>3,087,451</u>	<u>1,826,027</u>
Excess (deficiency) of revenues over (under) expenditures	(1,565,285)	(850,080)	715,205
Other financing sources (uses):			
Transfer in	<u>891,404</u>	<u>757,563</u>	<u>(133,841)</u>
Total other financing sources (uses)	<u>891,404</u>	<u>757,563</u>	<u>(133,841)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(673,881)	(92,517)	581,364
Fund balance, beginning of year	<u>921,618</u>	<u>921,618</u>	<u>-</u>
Fund balance, end of year	<u>\$ 247,737</u>	<u>\$ 829,101</u>	<u>\$ 581,364</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County Fines	\$ 24,847	\$ 25,748	\$ 901
Interest (net of increase (decrease) in the fair value of investments)	-	147	147
Total revenue	<u>24,847</u>	<u>25,895</u>	<u>1,048</u>
Expenditures:			
Law Enforcement			
Personnel	77,121	55,625	21,496
Operating	19,021	324	18,697
Total expenditures	<u>96,142</u>	<u>55,949</u>	<u>40,193</u>
Excess (deficiency) of revenues over (under) expenditures	(71,295)	(30,054)	41,241
Other financing sources (uses):			
Transfer in	74,433	74,433	-
Total other financing sources (uses)	<u>74,433</u>	<u>74,433</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,138	44,379	41,241
Fund balance, beginning of year	<u>(3,137)</u>	<u>(3,137)</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1</u>	<u>\$ 41,242</u>	<u>\$ 41,241</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 124,567	\$ 90,828	\$ (33,739)
Interest (net of increase (decrease) in the fair value of investments)	-	140	140
Total revenue	<u>124,567</u>	<u>90,968</u>	<u>(33,599)</u>
Expenditures:			
Law Enforcement			
Personnel	61,034	69,232	(8,198)
Operating	40,239	707	39,532
Total expenditures	<u>101,273</u>	<u>69,939</u>	<u>31,334</u>
Excess (deficiency) of revenues over (under) expenditures	23,294	21,029	(2,265)
Fund balance, beginning of year	<u>108,572</u>	<u>108,572</u>	-
Fund balance, end of year	<u>\$ 131,866</u>	<u>\$ 129,601</u>	<u>\$ (2,265)</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 41,250	\$ 41,250	\$ -
Interest (net of increase (decrease) in the fair value of investments)	-	140	140
Total revenue	<u>41,250</u>	<u>41,390</u>	<u>140</u>
Expenditures:			
Law Enforcement Capital	144,249	70,794	73,455
Total expenditures	<u>144,249</u>	<u>70,794</u>	<u>73,455</u>
Excess (deficiency) of revenues over (under) expenditures	(102,999)	(29,404)	73,595
Fund balance, beginning of year	<u>103,097</u>	<u>103,097</u>	<u>-</u>
Fund balance, end of year	<u>\$ 98</u>	<u>\$ 73,693</u>	<u>\$ 73,595</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 1,826,849	\$ 1,299,464	\$ (527,385)
Interest (net of increase (decrease) in the fair value of investments)	-	1,969	1,969
Total revenue	<u>1,826,849</u>	<u>1,301,433</u>	<u>(525,416)</u>
Expenditures:			
Community Development			
Personnel	260,159	258,857	1,302
Operating	115,601	76,515	39,086
Non-Operating	3,180,305	1,026,129	2,154,176
Capital	17,280	17,243	37
Total expenditures	<u>3,573,345</u>	<u>1,378,744</u>	<u>2,194,601</u>
Excess (deficiency) of revenues over (under) expenditures	(1,746,496)	(77,311)	1,669,185
Other financing sources (uses):			
Transfer in	49,378	49,378	-
Total other financing sources (uses)	<u>49,378</u>	<u>49,378</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,697,118)	(27,933)	1,669,185
Fund balance, beginning of year	<u>471,009</u>	<u>471,009</u>	<u>-</u>
Fund balance, end of year	<u>\$ (1,226,109)</u>	<u>\$ 443,076</u>	<u>\$ 1,669,185</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 711,436	\$ 536,773	\$ (174,663)
Interest (net of increase (decrease) in the fair value of investments)	-	5,199	5,199
Total revenue	<u>711,436</u>	<u>541,972</u>	<u>(169,464)</u>
Expenditures:			
Community Development			
Personnel	72,738	59,842	12,896
Operating	108	108	-
Non-Operating	1,398,266	374,178	1,024,088
Total expenditures	<u>1,471,112</u>	<u>434,128</u>	<u>1,036,984</u>
Excess (deficiency) of revenues over (under) expenditures	(759,676)	107,844	867,520
Other financing sources (uses):			
Transfer in	39,000	39,000	-
Total other financing sources (uses)	<u>39,000</u>	<u>39,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(720,676)	146,844	867,520
Fund balance, beginning of year	<u>505,121</u>	<u>505,121</u>	<u>-</u>
Fund balance, end of year	<u>\$ (215,555)</u>	<u>\$ 651,965</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 576,000	\$ 574,152	\$ (1,848)
Interest (net of increase (decrease) in the fair value of investments)	7,500	20,638	13,138
Total revenue	<u>583,500</u>	<u>594,790</u>	<u>11,290</u>
Expenditures:			
Judicial			
Personnel	208,036	312,029	(103,993)
Operating	10,149	9,398	751
Capital	106,081	104,165	1,916
Total expenditures	<u>324,266</u>	<u>425,592</u>	<u>(101,326)</u>
Excess (deficiency) of revenues over (under) expenditures	259,234	169,198	(90,036)
Fund balance, beginning of year	<u>1,306,350</u>	<u>1,306,350</u>	-
Fund balance, end of year	<u>\$ 1,565,584</u>	<u>\$ 1,475,548</u>	<u>\$ (90,036)</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 84,977	\$ 56,865	\$ (28,112)
Interest (net of increase (decrease) in the fair value of investments)	-	5	5
Total revenue	<u>84,977</u>	<u>56,870</u>	<u>(28,107)</u>
Expenditures:			
Public Safety			
Personnel	74,558	39,095	35,463
Operating	6,460	2,908	3,552
Capital	<u>3,959</u>	<u>3,456</u>	<u>503</u>
Total expenditures	<u>84,977</u>	<u>45,459</u>	<u>39,518</u>
Excess (deficiency) of revenues over (under) expenditures	-	11,411	11,411
Fund balance, beginning of year	<u>30,814</u>	<u>30,814</u>	<u>-</u>
Fund balance, end of year	<u>\$ 30,814</u>	<u>\$ 42,225</u>	<u>\$ 11,411</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 21,044	\$ 21,044	\$ -
Total revenue	<u>21,044</u>	<u>21,044</u>	<u>-</u>
Expenditures:			
Public Safety			
Operating	20,663	20,663	-
Capital	1,539	1,539	-
Total expenditures	<u>22,202</u>	<u>22,202</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(1,158)	(1,158)	-
Other financing sources (uses):			
Transfer in	1,158	1,158	-
Total other financing sources (uses)	<u>1,158</u>	<u>1,158</u>	<u>-</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ 605	\$ 29,410	\$ 28,805
Intergovernmental	20,000	21,254	1,254
Interest (net of increase (decrease) in the fair value of investments)	10,500	23,047	12,547
Other	32,578	85,499	52,921
Total revenue	63,683	159,210	95,527
Expenditures:			
Economic Development			
Personnel	235,514	192,731	42,783
Operating	1,553,712	847,127	706,585
Non-Operating	326,750	-	326,750
Contributions	242,578	242,577	1
Capital	239,898	101,445	138,453
Total expenditures	2,598,452	1,383,880	1,214,572
Excess (deficiency) of revenues over (under) expenditures	(2,534,769)	(1,224,670)	1,310,099
Other financing sources (uses):			
Transfer in	731,571	731,571	-
Total other financing sources (uses)	731,571	731,571	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,803,198)	(493,099)	1,310,099
Fund balance, beginning of year	1,763,829	1,763,829	-
Fund balance, end of year	<u>\$ (39,369)</u>	<u>\$ 1,270,730</u>	<u>\$ 1,310,099</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ -	\$ 23,383	\$ 23,383
Other	400,000	400,000	-
Total revenue	400,000	423,383	23,383
Expenditures:			
Economic Development			
Operating	332,615	-	332,615
Capital	1,483,737	4,500	1,479,237
Total expenditures	1,816,352	4,500	1,811,852
Excess (deficiency) of revenues over (under) expenditures	(1,416,352)	418,883	1,835,235
Other financing sources (uses):			
Transfer out	(322,938)	(203,263)	119,675
Total other financing sources (uses)	(322,938)	(203,263)	119,675
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,739,290)	215,620	1,954,910
Fund balance, beginning of year	1,359,299	1,359,299	-
Fund balance, end of year	\$ (379,991)	\$ 1,574,919	\$ 1,954,910

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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 650,000	\$ 650,000	\$ -
Total revenue	<u>650,000</u>	<u>650,000</u>	<u>-</u>
Expenditures:			
Economic development	<u>650,000</u>	<u>650,000</u>	<u>-</u>
Total expenditures	<u>650,000</u>	<u>650,000</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ -	\$ 72,835	\$ 72,835
Other	-	14,600	14,600
Total revenue	-	87,435	87,435
Expenditures:			
Economic Development Operating	3,549,024	850	3,548,174
Total expenditures	3,549,024	850	3,548,174
Excess (deficiency) of revenues over (under) expenditures	(3,549,024)	86,585	3,635,609
Other financing sources (uses):			
Transfer out	(551,430)	(551,430)	-
Total other financing sources (uses)	(551,430)	(551,430)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,100,454)	(464,845)	3,635,609
Fund balance, beginning of year	4,102,070	4,102,070	-
Fund balance, end of year	\$ 1,616	\$ 3,637,225	\$ 3,635,609

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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
State Shared Revenue	\$ 350,692	\$ 305,761	\$ (44,931)
Interest (net of increase (decrease) in the fair value of investments)	1,750	397	(1,353)
Total revenue	<u>352,442</u>	<u>306,158</u>	<u>(46,284)</u>
Expenditures:			
General Administrative Contributions	<u>350,692</u>	<u>336,503</u>	<u>14,189</u>
Total expenditures	<u>350,692</u>	<u>336,503</u>	<u>14,189</u>
Excess (deficiency) of revenues over (under) expenditures	1,750	(30,345)	(32,095)
Fund balance, beginning of year	<u>31,461</u>	<u>31,461</u>	<u>-</u>
Fund balance, end of year	<u>\$ 33,211</u>	<u>\$ 1,116</u>	<u>\$ (32,095)</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 1,520,000	\$ 1,283,679	\$ (236,321)
Interest (net of increase (decrease) in the fair value of investments)	1,250	1,698	448
Total revenue	<u>1,521,250</u>	<u>1,285,377</u>	<u>(235,873)</u>
Expenditures:			
General Administrative Contributions	<u>1,521,250</u>	<u>1,335,779</u>	<u>185,471</u>
Total expenditures	<u>1,521,250</u>	<u>1,335,779</u>	<u>185,471</u>
Excess (deficiency) of revenues over (under) expenditures	-	(50,402)	(50,402)
Fund balance, beginning of year	<u>138,944</u>	<u>138,944</u>	-
Fund balance, end of year	<u>\$ 138,944</u>	<u>\$ 88,542</u>	<u>\$ (50,402)</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 70,000	\$ 70,250	\$ 250
Interest (net of increase (decrease) in the fair value of investments)	2,000	1,596	(404)
Total revenue	<u>72,000</u>	<u>71,846</u>	<u>(154)</u>
Expenditures:			
General Administrative Contributions	<u>20,000</u>	<u>17,500</u>	<u>2,500</u>
Total expenditures	<u>20,000</u>	<u>17,500</u>	<u>2,500</u>
Excess (deficiency) of revenues over (under) expenditures	52,000	54,346	2,346
Other financing sources (uses):			
Transfer out	<u>(52,000)</u>	<u>(52,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(52,000)</u>	<u>(52,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	2,346	2,346
Fund balance, beginning of year	<u>141,162</u>	<u>141,162</u>	<u>-</u>
Fund balance, end of year	<u>\$ 141,162</u>	<u>\$ 143,508</u>	<u>\$ 2,346</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
State Shared Revenue	\$ 530,000	\$ 521,461	\$ (8,539)
Interest (net of increase (decrease) in the fair value of investments)	-	31	31
Total revenue	<u>530,000</u>	<u>521,492</u>	<u>(8,508)</u>
Expenditures:			
Health & Human Services Contributions	<u>530,000</u>	<u>521,461</u>	<u>8,539</u>
Total expenditures	<u>530,000</u>	<u>521,461</u>	<u>8,539</u>
Excess (deficiency) of revenues over (under) expenditures	-	31	31
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 31</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ 738,918	\$ 726,574	\$ (12,344)
Interest (net of increase (decrease) in the fair value of investments)	2,500	6,962	4,462
Total revenue	<u>741,418</u>	<u>733,536</u>	<u>(7,882)</u>
Expenditures:			
Health & Human Services			
Contributions	<u>650,194</u>	<u>650,194</u>	<u>-</u>
Total expenditures	<u>650,194</u>	<u>650,194</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	91,224	83,342	(7,882)
Other financing sources (uses):			
Transfer out	<u>(91,224)</u>	<u>(91,224)</u>	<u>-</u>
Total other financing sources (uses)	<u>(91,224)</u>	<u>(91,224)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(7,882)	-
Fund balance, beginning of year	<u>576,226</u>	<u>576,226</u>	<u>-</u>
Fund balance, end of year	<u>\$ 576,226</u>	<u>\$ 568,344</u>	<u>\$ -</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 12,500	\$ 6,665	\$ (5,835)
Interest (net of increase (decrease) in the fair value of investments)	300	1,645	1,345
Total revenue	<u>12,800</u>	<u>8,310</u>	<u>(4,490)</u>
Expenditures:			
Judicial			
Operating	90,390	2,045	88,345
Capital	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total expenditures	<u>91,890</u>	<u>2,045</u>	<u>89,845</u>
Excess (deficiency) of revenues over (under) expenditures	(79,090)	6,265	85,355
Fund balance, beginning of year	<u>118,062</u>	<u>118,062</u>	<u>-</u>
Fund balance, end of year	<u>\$ 38,972</u>	<u>\$ 124,327</u>	<u>\$ 85,355</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 1,962,000	\$ 2,117,194	\$ 155,194
Interest (net of increase (decrease) in the fair value of investments)	20,000	95,223	75,223
Total revenue	<u>1,982,000</u>	<u>2,212,417</u>	<u>230,417</u>
Expenditures:			
Public Safety			
Personnel	480,247	451,636	28,611
Operating	2,506,566	998,659	1,507,907
Capital	<u>609,235</u>	<u>330,628</u>	<u>278,607</u>
Total expenditures	<u>3,596,048</u>	<u>1,780,923</u>	<u>1,815,125</u>
Excess (deficiency) of revenues over (under) expenditures	(1,614,048)	431,494	2,045,542
Fund balance, beginning of year	<u>6,045,661</u>	<u>6,045,661</u>	<u>-</u>
Fund balance, end of year	<u>\$ 4,431,613</u>	<u>\$ 6,477,155</u>	<u>\$ 2,045,542</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - DOMINION ENERGY SUPPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ -	\$ 445	\$ 445
Other	21,136	39,675	18,539
Total revenue	21,136	40,120	18,984
Expenditures:			
Public Safety			
Personnel	-	1,564	(1,564)
Operating	25,574	12,924	12,650
Capital	4,272	4,272	-
Total expenditures	29,846	18,760	11,086
Excess (deficiency) of revenues over (under) expenditures	(8,710)	21,360	30,070
Fund balance, beginning of year	8,710	8,710	-
Fund balance, end of year	\$ -	\$ 30,070	\$ 30,070

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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 1,504,682	\$ 1,543,423	\$ 38,741
Interest (net of increase (decrease) in the fair value of investments)	100	14,846	14,746
Other	-	47	47
Total revenue	<u>1,504,782</u>	<u>1,558,316</u>	<u>53,534</u>
Expenditures:			
Judicial			
Personnel	1,973,084	1,908,510	64,574
Operating	512,934	389,307	123,627
Capital	13,892	11,370	2,522
Total expenditures	<u>2,499,910</u>	<u>2,309,187</u>	<u>190,723</u>
Excess (deficiency) of revenues over (under) expenditures	(995,128)	(750,871)	244,257
Other financing sources (uses):			
Transfer in	785,614	785,614	-
Total other financing sources (uses)	<u>785,614</u>	<u>785,614</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(209,514)	34,743	244,257
Fund balance, beginning of year	<u>873,765</u>	<u>873,765</u>	<u>-</u>
Fund balance, end of year	<u>\$ 664,251</u>	<u>\$ 908,508</u>	<u>\$ 244,257</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County Fines	\$ 260,502	\$ 208,553	\$ (51,949)
Intergovernmental	23,700	21,797	(1,903)
Interest (net of increase (decrease) in the fair value of investments)	3,000	5,874	2,874
Total revenue	<u>287,202</u>	<u>236,224</u>	<u>(50,978)</u>
Expenditures:			
Judicial			
Personnel	228,668	220,491	8,177
Operating	11,732	7,049	4,683
Capital	75	-	75
Law Enforcement			
Personnel	136,100	62,294	73,806
Operating	10,620	3,962	6,658
Total expenditures	<u>387,195</u>	<u>293,796</u>	<u>93,399</u>
Excess (deficiency) of revenues over (under) expenditures	(99,993)	(57,572)	42,421
Fund balance, beginning of year	<u>397,122</u>	<u>397,122</u>	<u>-</u>
Fund balance, end of year	<u>\$ 297,129</u>	<u>\$ 339,550</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 16,420	\$ 17,968	\$ 1,548
Interest (net of increase (decrease) in the fair value of investments)	2,000	1,902	(98)
Total revenue	<u>18,420</u>	<u>19,870</u>	<u>1,450</u>
Expenditures:			
General Administrative			
Capital	118,456	-	118,456
General Services			
Operating	10,000	1,268	8,732
Capital	166,373	152,317	14,056
Total expenditures	<u>294,829</u>	<u>153,585</u>	<u>141,244</u>
Excess (deficiency) of revenues over (under) expenditures	(276,409)	(133,715)	142,694
Fund balance, beginning of year	<u>204,697</u>	<u>204,697</u>	<u>-</u>
Fund balance, end of year	<u>\$ (71,712)</u>	<u>\$ 70,982</u>	<u>\$ 142,694</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 5,100	\$ 3,369	\$ (1,731)
Interest (net of increase (decrease) in the fair value of investments)	50	5	(45)
Total revenue	<u>5,150</u>	<u>3,374</u>	<u>(1,776)</u>
Expenditures:			
General Administrative			
Non-Operating	7,923	188	7,735
Total expenditures	<u>7,923</u>	<u>188</u>	<u>7,735</u>
Excess (deficiency) of revenues over (under) expenditures	(2,773)	3,186	5,959
Fund balance, beginning of year	<u>1,539</u>	<u>1,539</u>	<u>-</u>
Fund balance, end of year	<u>\$ (1,234)</u>	<u>\$ 4,725</u>	<u>\$ 5,959</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ 800,000	\$ 793,464	\$ (6,536)
Fees, Permits, and Sales	15,000	9,980	(5,020)
Intergovernmental	1,500	750	(750)
Interest (net of increase (decrease) in the fair value of investments)	6,000	6,519	519
Other	-	207	207
Total revenue	822,500	810,920	(11,580)
Expenditures:			
General Administrative			
Personnel	368,854	367,601	1,253
Operating	753,413	391,981	361,432
Capital	2,145	-	2,145
Total expenditures	1,124,412	759,582	364,830
Excess (deficiency) of revenues over (under) expenditures	(301,912)	51,338	353,250
Fund balance, beginning of year	372,513	372,513	-
Fund balance, end of year	<u>\$ 70,601</u>	<u>\$ 423,851</u>	<u>\$ 353,250</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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ 960	\$ 735	\$ (225)
Total revenue	960	735	(225)
Expenditures:			
General Administrative			
Personnel	82,571	84,052	(1,481)
Operating	12,547	2,453	10,094
Capital	200	-	200
Total expenditures	95,318	86,505	8,813
Excess (deficiency) of revenues over (under) expenditures	(94,358)	(85,770)	8,588
Other financing sources (uses):			
Transfer in	31,905	31,905	-
Total other financing sources (uses)	31,905	31,905	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(62,453)	(53,865)	8,588
Fund balance, beginning of year	65,701	65,701	-
Fund balance, end of year	\$ 3,248	\$ 11,836	\$ 8,588

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, 2020

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 158,262	\$ 181,239	\$ 22,977
Interest (net of increase (decrease) in the fair value of investments)	-	1,541	1,541
Total revenue	<u>158,262</u>	<u>182,780</u>	<u>24,518</u>
Expenditures:			
General administration			
Operating	116,214	-	116,214
Judicial			
Personnel	158,921	180,497	(21,576)
Total expenditures	<u>275,135</u>	<u>180,497</u>	<u>94,638</u>
Excess (deficiency) of revenues over (under) expenditures	(116,873)	2,283	119,156
Fund balance, beginning of year	<u>142,856</u>	<u>142,856</u>	<u>-</u>
Fund balance, end of year	<u>\$ 25,983</u>	<u>\$ 145,139</u>	<u>\$ 119,156</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, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2019)

	County Bonds	Stonebridge Drive Assessment Bonds	Isle of Pines Bonds	Totals Nonmajor June 30,	
				2020	2019
ASSETS					
Cash and cash equivalents	\$ 178,584	\$ 355	\$ 1,869	\$ 180,808	\$ 303,353
Investments	563,602	24		563,626	502,446
Receivable (net of allowances for uncollectibles):					
Property taxes	272,011		1,732	273,743	249,581
Total assets	<u>\$ 1,014,197</u>	<u>\$ 379</u>	<u>\$ 3,601</u>	<u>\$ 1,018,177</u>	<u>\$ 1,055,380</u>
LIABILITIES AND FUND EQUITY					
Deferred inflows of resources					
Unavailable revenue - property taxes	\$ 234,212	\$ -	\$ 1,732	\$ 235,944	\$ 219,604
Total deferred inflows of resources	234,212	-	1,732	235,944	219,604
Fund Balance					
Restricted	779,985	379	1,869	782,233	835,776
Total fund balance	779,985	379	1,869	782,233	835,776
Total deferred inflows of resources and fund balance	<u>\$ 1,014,197</u>	<u>\$ 379</u>	<u>\$ 3,601</u>	<u>\$ 1,018,177</u>	<u>\$ 1,055,380</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2019)

	County Bonds	Stonebridge Drive Assessment Bonds	Isle of Pines Bonds	Totals Nonmajor June 30,	
				2020	2019
Revenue:					
Property taxes	\$ 5,161,059	\$	\$ 245	\$ 5,161,304	\$ 4,934,904
Interest	22,836	1	13	22,850	17,242
Total revenue	<u>5,183,895</u>	<u>1</u>	<u>258</u>	<u>5,184,154</u>	<u>4,952,146</u>
Expenditures:					
Principal	4,300,000		8,373	4,308,373	4,041,533
Interest	939,093		54	939,147	1,104,140
Other	852			852	852
Total expenditures	<u>5,239,945</u>	<u>-</u>	<u>8,427</u>	<u>5,248,372</u>	<u>5,146,525</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(56,050)</u>	<u>1</u>	<u>(8,169)</u>	<u>(64,218)</u>	<u>(194,379)</u>
Other financing sources (uses):					
General obligation bond proceeds	183,214			183,214	-
Bond issuance Cost	(172,539)			(172,539)	-
Total other financing sources (uses)	<u>10,675</u>	<u>-</u>	<u>-</u>	<u>10,675</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and uses	<u>(45,375)</u>	<u>1</u>	<u>(8,169)</u>	<u>(53,543)</u>	<u>(194,379)</u>
Fund balance, beginning of year	<u>825,360</u>	<u>378</u>	<u>10,038</u>	<u>835,776</u>	<u>1,030,155</u>
Fund balance, end of year	<u>\$ 779,985</u>	<u>\$ 379</u>	<u>\$ 1,869</u>	<u>\$ 782,233</u>	<u>\$ 835,776</u>

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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, 2020
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2019)

	Farmers Market Project	P/W Bridge Construction	Auxiliary Building Renovation	Dispatch Record Mgmt Project	Saxa Grotha 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	Speculative Building	P/S Logistics Building	Fleet Service Project	Totals	
															2020	2019
ASSETS																
Cash and cash equivalents	\$ 53,211	\$ 1,317,408	\$ -	\$ -	\$ 154,094	\$ 11,316	\$ 9,972	\$ 16,567	\$ 5,941	\$ -	\$ 20,907	\$ 451,349	\$ -	\$ -	\$ 2,040,765	\$ 5,085,989
Investments	125,287	3,083,092			304,589	3,348	35,761	333,668	191,519						4,077,264	2,822,788
Receivable (net of allowances for uncollectibles):																
Property taxes	50,280														50,280	14,072
Total assets	\$ 228,778	\$ 4,400,500	\$ -	\$ -	\$ 458,683	\$ 14,664	\$ 45,733	\$ 350,235	\$ 197,460	\$ -	\$ 20,907	\$ 451,349	\$ -	\$ -	\$ 6,168,309	\$ 7,922,849
LIABILITIES AND FUND EQUITY																
Liabilities:																
Accounts payable and accrued payables	\$ 124,190	\$ 29,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253,605	\$ -	\$ -	\$ 407,549	\$ 604,943
Retainage payable												54,577	786		54,577	444,334
Interfund payable															786	124,190
Total liabilities	124,190	29,754	-	-	-	-	-	-	-	-	-	308,182	786	-	462,912	1,173,467
Fund balances:																
Assigned		4,370,746			458,683	14,664	45,733	350,235	197,460		20,907	143,167	(786)		5,600,809	6,859,499
Unassigned	104,588														104,588	(110,117)
Total fund balance	104,588	4,370,746	-	-	458,683	14,664	45,733	350,235	197,460	-	20,907	143,167	(786)	-	5,705,397	6,749,382
Total liabilities and fund balance	\$ 228,778	\$ 4,400,500	\$ -	\$ -	\$ 458,683	\$ 14,664	\$ 45,733	\$ 350,235	\$ 197,460	\$ -	\$ 20,907	\$ 451,349	\$ -	\$ -	\$ 6,168,309	\$ 7,922,849

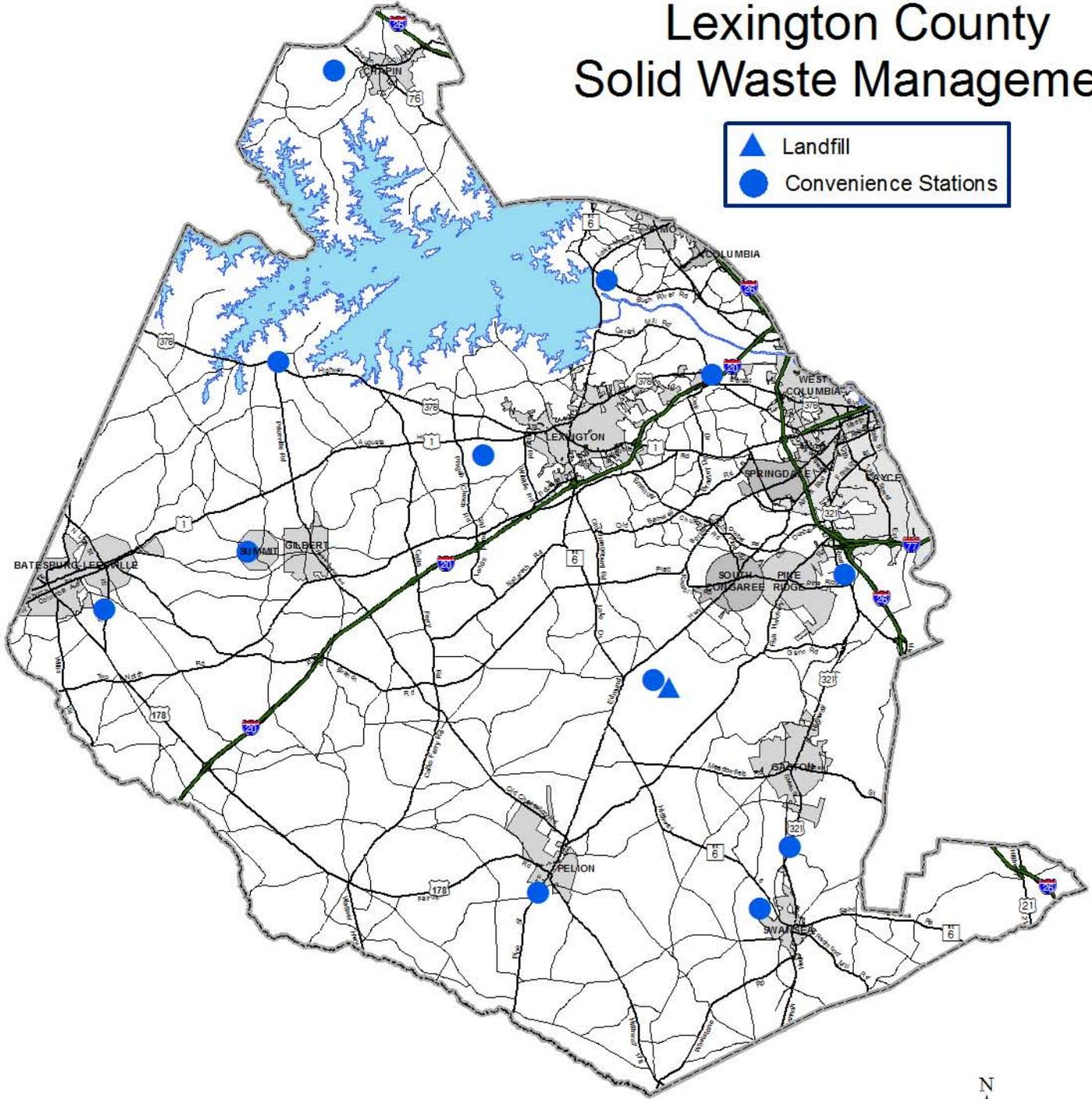
COUNTY OF LEXINGTON
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2019)

	Farmers Market Project	P/W Bridge Construction	Auxiliary Building Renovation	Dispatch Record Mgmt Project	Save 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	Speculative Building	P/S Logistics Building	Fleet Service Project	Totals	
															2020	2019
Revenues:																
Property taxes	\$ 213,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,851	\$ 240,856
Miscellaneous revenues																1,493
Interest (net of increase (decrease) in the fair value of investments)	854	77,178	5	1,816	4,859	1,184	973	5,733	1,544	6,336	25	2,559	2,559	4,941	108,007	179,282
Total revenues	214,705	77,178	5	1,816	4,859	1,184	973	5,733	1,544	6,336	25	2,559	2,559	4,941	321,858	421,631
Expenditures:																
Operating expenditures:																
General services																810
Economic development																168,000
Capital outlay:																
General administration																63
General services		78,799												1,715	1,715	34,295
Public works									124,337	136,721			509,372		770,430	5,702,270
Public safety												737,263			905,974	9,859
Health and Human Services																738,392
Economic development					2,318	126,250	40,143									
Total expenditures	-	78,799	-	-	2,318	126,250	40,143	-	124,337	136,721	-	737,263	509,372	1,715	1,756,918	7,343,515
Excess (deficiency) of revenues over (under) expenditures	214,705	(1,621)	5	1,816	2,541	(125,066)	(39,170)	5,733	(122,793)	(130,385)	25	(737,263)	(506,813)	3,226	(1,435,060)	(6,921,884)
Other financing sources (uses):																
Sale of timber					116,277	19,293	147								135,717	263,187
Transfers in			(30)	(158,476)	74,263	1,209			300,000	(431,079)		880,430		(409,751)	1,255,902	7,246,881
Transfers out			(30)	(158,476)	(1,208)										(1,000,544)	(4,007,698)
Total other financing sources (uses):			(30)	(158,476)	189,332	20,502	147	-	300,000	(431,079)	-	880,430		(409,751)	391,075	3,502,370
Excess of revenues and other sources over (under) expenditures and uses	214,705	(1,621)	(25)	(156,660)	191,873	(104,564)	(39,023)	5,733	177,207	(561,464)	25	143,167	(506,813)	(406,525)	(1,043,985)	(3,419,514)
Fund balance, beginning 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
Fund balance, end of year	\$ 104,588	\$ 4,370,746	\$ -	\$ -	\$ 458,683	\$ 14,664	\$ 45,733	\$ 350,235	\$ 197,460	\$ -	\$ 20,907	\$ 143,167	\$ (786)	\$ -	\$ 5,705,397	\$ 6,749,382

Proprietary and Fiduciary Funds

Lexington County Solid Waste Management

▲ Landfill
● Convenience Stations



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Department of Planning & GIS
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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, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

ASSETS	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2020	2019
Current assets:					
Cash and cash equivalents	\$ 4,193	\$ 1,061,214	\$ 372,539	\$ 1,437,946	\$ 5,398,922
Petty cash		150		150	150
Investments	502,273	16,749,529	2,826,169	20,077,971	18,158,739
Receivables (net of allowance for uncollectibles):					
Property taxes		564,357		564,357	517,852
Accounts	1,825	244,170	1,055	247,050	313,246
Due from other funds:					
General fund		194		194	-
Special revenue fund		305		305	-
Due from state shared revenue		39,714		39,714	54,298
Due from DHEC		37,642		37,642	25,425
Due from other agencies			559,200	559,200	379,564
Inventory - aviation fuel			9,453	9,453	21,708
Restricted assets, cash and cash equivalents:					
Customer deposits	4,900			4,900	4,900
Total current assets	513,191	18,697,275	3,768,416	22,978,882	24,874,804
Non-current assets:					
Capital assets:					
Land		1,566,494	190,116	1,756,610	1,756,611
Buildings	546,070	1,472,826	833,811	2,852,707	2,848,787
Improvements	51,345	5,261,533	1,599,815	6,912,693	6,912,693
Machinery and equipment		9,283,178	213,012	9,496,190	8,850,890
Office furniture and equipment		24,160		24,160	19,478
Vehicles		1,904,946		1,904,946	1,691,528
Construction in progress		7,744,950	4,696,070	12,441,020	7,044,457
	597,415	27,258,087	7,532,824	35,388,326	29,124,444
Less: accumulated depreciation	(193,003)	(9,569,743)	(2,054,223)	(11,816,969)	(11,752,379)
Total non-current assets	404,412	17,688,344	5,478,601	23,571,357	17,372,065
Total assets	917,603	36,385,619	9,247,017	46,550,239	42,246,869
Deferred outflows of resources					
Deferred pension outflows		356,767		356,767	407,423
Total assets and deferred outflows of resources	\$ 917,603	\$ 36,742,386	\$ 9,247,017	\$ 46,907,006	\$ 42,654,292

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

LIABILITIES	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2020	2019
Current liabilities (payable from current assets):					
Accounts payable	\$ 3,123	\$ 1,538,120	\$ 1,985	\$ 1,543,228	\$ 2,244,811
Airport capital projects payable			123,185	123,185	53,447
Retainage payable	75,203	153,829		229,032	274,225
Accrued salaries		9,455		9,455	50,474
Compensated absences		37,960		37,960	31,780
Accrued payroll fringes		2,782		2,782	14,998
Accrued sales tax		1,435		1,435	92
Unearned revenue		2,030	906	2,936	3,592
Due to other funds:					
General fund		21,484		21,484	35,925
Customer deposits payable	4,900			4,900	4,900
Total current liabilities (payable from current assets)	83,226	1,767,095	126,076	1,976,397	2,714,244
Non-current liabilities:					
Compensated absences due beyond a year		37,959		37,959	31,781
Closure/post-closure care cost payable		6,495,947		6,495,947	6,734,123
Pension liability		3,082,364		3,082,364	3,011,796
Total non-current liabilities	-	9,616,270	-	9,616,270	9,777,700
Total liabilities	83,226	11,383,365	126,076	11,592,667	12,491,944
Deferred inflows of resources					
Deferred pension inflows		28,242		28,242	26,530
Total liabilities and deferred inflows of resources	83,226	11,411,607	126,076	11,620,909	12,518,474
NET POSITION					
Net investment in capital assets	404,412	17,688,344	5,478,601	23,571,357	17,372,065
Restricted per state mandate (tires)		387,904		387,904	373,948
Unrestricted - unfunded pension obligation		(2,753,839)		(2,753,839)	(2,630,903)
Unrestricted	429,965	10,008,370	3,642,340	14,080,675	15,020,708
Total net position	\$ 834,377	\$ 25,330,779	\$ 9,120,941	\$ 35,286,097	\$ 30,135,818

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, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2020	2019
Operating revenues:					
Landfill fees	\$	\$ 3,290,745	\$	\$ 3,290,745	\$ 3,109,023
Garbage franchise fees		148,259		148,259	152,641
Recycling fees		232,216		232,216	364,005
Compost sales		37,853		37,853	22,092
Rental income & fees	102,457	12,000	42,605	157,062	161,575
Mulch sales		29,804		29,804	17,437
Credit report fees		200		200	300
Aviation fuel sales			77,086	77,086	109,721
Miscellaneous fees, permits & sales			24	24	10
Total operating revenues	102,457	3,751,077	119,715	3,973,249	3,936,804
Operating expenses:					
Salaries and wages		1,414,679		1,414,679	1,245,051
Payroll fringes		725,456		725,456	559,932
Contracted maintenance		279,670		279,670	239,532
Landscaping & ground maintenance	21,807			21,807	12,293
Pest control	2,400			2,400	-
Cost of sales & services			72,412	72,412	109,132
Contracted services		7,230,981	4,560	7,235,541	7,212,143
Water and other beverage services		1,828		1,828	-
Towing		75		75	1,150
E-waste recycling		114,926		114,926	112,455
Garbage pickup service	2,369			2,369	3,418
Parking lot sweeping	5,750			5,750	997
Professional services		264,655		264,655	426,863
Drug testing services		140		140	-
Accounting and auditing services		5,000		5,000	2,500
Infectious disease services		1,782		1,782	-
Advertising		17,669		17,669	30,082
Legal services		5,925		5,925	84,307
Landfill monitoring		155,500		155,500	152,600
Closure/postclosure care cost		(238,176)		(238,176)	113,410
EPA cost		5,855		5,855	43,062
Technical currency & support		15,138	576	15,714	25,275
Outside printing		9,404		9,404	-
Office supplies		2,937		2,937	5,976
Duplicating		784		784	1,000
Operating supplies		170,563	55	170,618	193,978
Sign materials		998		998	712
Public education supplies		5,861		5,861	2,998
Closure operating supplies		93,384		93,384	-
Safety supplies		2,585		2,585	2,708
Building repairs and maintenance	745,560	153,869	1,053	900,482	477,419
Generator repairs and maintenance		801		801	-
Heavy and small equipment repairs		195,914	669	196,583	214,626
Small equipment repairs & maintenance		12,863		12,863	-
Vehicle repairs and maintenance		30,251		30,251	17,170
Fuel site repairs and maintenance		225.00	2,732	2,957	2,719
Equipment rental		14,384		14,384	101,859
Building insurance	1,358	10,618	4,276	16,252	10,420
Vehicle insurance		9,522		9,522	12,200
Comprehensive insurance		63,093		63,093	50,218
General tort liability insurance		11,776		11,776	6,702
Data processing equipment insurance		160		160	121
Telephone, long distance, and other communication charges		40,437	1,427	41,864	41,998
Postage		8,431		8,431	2,148
Conference, meeting & training		7,804	740	8,544	7,862

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, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2020	2019
Utilities	\$	\$ 137,691	\$ 7,237	\$ 144,928	\$ 134,866
Gas, fuel, and oil		198,708		198,708	184,418
Small equipment fuel		686		686	-
Uniforms		16,114		16,114	23,216
Licenses and permits		1,440	500	1,940	2,749
Outside personnel and inmate labor		686,118		686,118	565,908
Depreciation	19,677	1,262,416	180,416	1,462,509	1,396,988
Retainage	75,203	(120,397)	56,802	11,608	274,226
Keep America Beautiful		27,500		27,500	27,500
Claims & judgments		1,000		1,000	745
Property taxes	22,993	2,044		25,037	24,770
Small tools and minor equipment		44,633		44,633	30,909
Total operating expenses	<u>897,117</u>	<u>13,105,720</u>	<u>333,455</u>	<u>14,336,292</u>	<u>14,193,331</u>
Operating income (loss)	<u>(794,660)</u>	<u>(9,354,643)</u>	<u>(213,740)</u>	<u>(10,363,043)</u>	<u>(10,256,527)</u>
Nonoperating revenues					
Property taxes		10,434,904		10,434,904	10,255,367
Over/short				-	(19)
Local government - tires		167,910		167,910	169,691
DHEC/SW Mgt. grant		57,012		57,012	45,851
Interest income	12,326	370,860	20,804	403,990	621,208
Sale of land		1,000		1,000	-
Sale of capital assets (loss)				-	25,358
Gain on sale		386,927		386,927	-
Insurance reimbursement				-	795
Total nonoperating revenues	<u>12,326</u>	<u>11,418,613</u>	<u>20,804</u>	<u>11,451,743</u>	<u>11,118,251</u>
Income (loss) before contributions and transfers	<u>(782,334)</u>	<u>2,063,970</u>	<u>(192,936)</u>	<u>1,088,700</u>	<u>861,724</u>
Capital contributions		3,920	550,677	554,597	847,609
Transfers in	681,982	105,758	2,825,000	3,612,740	510,768
Transfers out		(105,758)		(105,758)	(485,768)
Total capital contributions and transfers	<u>681,982.00</u>	<u>3,920</u>	<u>3,375,677</u>	<u>4,061,579</u>	<u>872,609</u>
Change in net position	<u>(100,352)</u>	<u>2,067,890</u>	<u>3,182,741</u>	<u>5,150,279</u>	<u>1,734,333</u>
Net position, beginning 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>
Net position, end of year	<u>\$ 834,377</u>	<u>\$ 25,330,779</u>	<u>\$ 9,120,941</u>	<u>\$ 35,286,097</u>	<u>\$ 30,135,818</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2020	2019
Cash flows from operating activities:					
Cash received from customers	\$ 100,632	\$ 3,819,268	\$ 119,240	\$ 4,039,140	\$ 3,909,390
Cash payments to suppliers for goods and services	(802,807)	(10,772,176)	(75,572)	(11,650,555)	(9,838,559)
Cash payments to employees for services		(2,058,076)		(2,058,076)	(1,753,304)
Net cash provided (used) by operating activities	<u>(702,175)</u>	<u>(9,010,984)</u>	<u>43,668</u>	<u>(9,669,491)</u>	<u>(7,682,473)</u>
Cash flows from noncapital financing activities:					
Cash received from taxes		10,388,399		10,388,399	10,201,282
Operating grants received		44,795		44,795	56,997
Transfer in	681,982			681,982	-
State shared revenue		182,494		182,494	150,190
Insurance reimbursement				-	795
Net cash provided by noncapital financing activities:	<u>681,982</u>	<u>10,615,688</u>	<u>-</u>	<u>11,297,670</u>	<u>10,409,264</u>
Cash flows from capital and related financing activities:					
Federal funds (FFA) received			371,041	371,041	435,693
Transfer from general fund			2,825,000	2,825,000	25,000
Acquisition and construction of capital assets		(7,005,718)	(652,163)	(7,657,881)	(3,747,426)
Sale of land		1,000		1,000	-
Proceeds from sale of equipment		386,927		386,927	25,359
Net cash used for capital and related financing activities	<u>-</u>	<u>(6,617,791)</u>	<u>2,543,878</u>	<u>(4,073,913)</u>	<u>(3,261,374)</u>
Cash flows from investing activities:					
Receipt of interest	12,326	370,860	20,804	403,990	621,208
Sale of investments		457,959		457,959	-
Purchase of investments	<u>(52,202)</u>	<u>(4,339)</u>	<u>(2,320,650)</u>	<u>(2,377,191)</u>	<u>(203,237)</u>
Net cash used by investing activities	<u>(39,876)</u>	<u>824,480</u>	<u>(2,299,846)</u>	<u>(1,515,242)</u>	<u>417,971</u>
Net increase (decrease) in cash and cash equivalents	(60,069)	(4,188,607)	287,700	(3,960,976)	(116,612)
Cash and cash equivalents at beginning 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>
Cash and cash equivalents at end of the year	<u>\$ 9,093</u>	<u>\$ 1,061,364</u>	<u>\$ 372,539</u>	<u>\$ 1,442,996</u>	<u>\$ 5,403,972</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2020	2019
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (794,660)	\$ (9,354,643)	\$ (213,740)	\$ (10,363,043)	\$ (10,256,527)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	19,677	1,262,416	180,416	1,462,509	1,396,988
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(1,825)	68,496	(475)	66,196	(70,726)
(Increase) decrease in interfund receivable				-	27,352
(Increase) decrease in due from general fund		(14,940)		(14,940)	16,147
(Increase) decrease in pension outflow		50,656		50,656	8,460
Increase (decrease) in pension obligation		70,568		70,568	37,977
(Increase) decrease in inventory			12,255	12,255	5,903
Increase (decrease) in accrued salaries/fringes		(40,877)		(40,877)	6,367
Increase (decrease) in accounts payable	(570)	(697,099)	65,824	(631,845)	866,167
Increase (decrease) in unearned revenue		(44)	(612)	(656)	2,367
Increase (decrease) in retainage payable	75,203	(120,396)		(45,193)	274,225
Increase (decrease) in interfund payable		1,416		1,416	(27,352)
Increase (decrease) in accrued sales tax		(73)		(73)	92
Increase (decrease) in due to other fund				-	4,306
Increase (decrease) in pension inflow		1,712		1,712	(1,425)
Increase (decrease) in long term payables		(238,176)		(238,176)	26,906
Total adjustments	92,485	343,659	257,408	693,552	2,573,754
Net cash provided (used) by operating activities	\$ (702,175)	\$ (9,010,984)	\$ 43,668	\$ (9,669,491)	\$ (7,682,773)
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets	\$	\$ 3,920	\$	\$ 3,920	\$ 32,351

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - RED BANK CROSSING RENTAL PROPERTIES
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2020 AND 2019

	2020	2019
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 4,193	\$ 64,262
Investments	502,273	450,071
Accounts receivable	1,825	-
Restricted assets, cash and cash equivalents:		
Customer deposits	4,900	4,900
Total current assets	513,191	519,233
Non-current assets:		
Capital assets		
Buildings	546,070	546,070
Improvements	51,345	51,345
Less: accumulated depreciation	(193,003)	(173,326)
Total non-current assets	404,412	424,089
Total assets	917,603	943,322
LIABILITIES		
Current liabilities:		
Accounts payable	3,123	3,693
Retainage payable	75,203	-
Customer deposits payable	4,900	4,900
Total current liabilities	83,226	8,593
NET POSITION		
Net Investment in capital assets	404,412	424,089
Unrestricted	429,965	510,640
Total net position	\$ 834,377	\$ 934,729

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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Operating revenues:		
Rental income	\$ 102,457	\$ 104,340
Total operating revenues	<u>102,457</u>	<u>104,340</u>
Operating expenses:		
Landscaping & ground maintenance	21,807	9,543
Pest Control	2,400	-
Garbage pickup service	2,369	3,418
Parking lot sweeping	5,750	997
Building repairs & maintenance	745,560	1,303
Building insurance	1,358	1,183
Depreciation	19,677	19,677
Retainage payable expense	75,203	-
Property taxes	<u>22,993</u>	<u>22,832</u>
Total operating expenses	<u>897,117</u>	<u>58,953</u>
Operating income (loss)	<u>(794,660)</u>	<u>45,387</u>
Nonoperating revenues:		
Interest income	<u>12,326</u>	<u>9,755</u>
Total nonoperating revenues	<u>12,326</u>	<u>9,755</u>
Income (loss) before contributions and transfers	<u>(782,334)</u>	<u>55,142</u>
Transfers in	<u>681,982</u>	<u>-</u>
Total capital contributions and transfers	<u>681,982</u>	<u>-</u>
Change in net position	(100,352)	55,142
Net position, beginning of year	<u>934,729</u>	<u>879,587</u>
Net position, end of year	<u>\$ 834,377</u>	<u>\$ 934,729</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, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 100,632	\$ 105,340
Cash payments to suppliers for goods and services	<u>(802,807)</u>	<u>(37,143)</u>
Net cash provided by operating activities	<u>(702,175)</u>	<u>68,197</u>
Cash flows from noncapital financing activities:		
Transfer in	<u>681,982</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>681,982</u>	<u>-</u>
Cash flows from investing activities:		
Interest on investments	12,326	9,755
Purchase of investments	<u>(52,202)</u>	<u>(109,709)</u>
Net cash used by investing activities	<u>(39,876)</u>	<u>(99,954)</u>
Net increase (decrease) in cash and cash equivalents	(60,069)	(31,757)
Cash and cash equivalents at beginning of year	<u>69,162</u>	<u>100,919</u>
Cash and cash equivalents at end of year	<u>\$ 9,093</u>	<u>\$ 69,162</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, 2020 AND 2019

	2020	2019
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(794,660)</u>	\$ <u>45,387</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	19,677	19,677
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(1,825)	-
(Increase) decrease in due from other funds	-	1,000
Increase (decrease) in accounts payable	(570)	2,320
Increase (decrease) in retainage payable	75,203	-
Increase (decrease) in due to other funds	-	(187)
Total adjustments	<u>92,485</u>	<u>22,810</u>
Net cash provided by operating activities	\$ <u><u>(702,175)</u></u>	\$ <u><u>68,197</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF NET POSITION
JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

ASSETS	Solid Waste	Tires	DHEC Grants	Totals	
				2020	2019
Current assets:					
Cash and cash equivalents	\$ 943,706	\$ 118,093	\$ (585)	\$ 1,061,214	\$ 5,249,821
Petty cash	150			150	150
Investments	16,496,103	253,426		16,749,529	17,203,149
Receivables (net of allowance for uncollectibles):					
Property taxes	564,357			564,357	517,852
Accounts	244,170			244,170	312,666
Due from other funds	305	194		499	-
Due from state shared revenue		39,714		39,714	54,298
Due from DHEC			37,642	37,642	25,425
Total current assets	18,248,791	411,427	37,057	18,697,275	23,363,361
Non-current assets:					
Capital assets					
Land	1,566,494			1,566,494	1,566,494
Buildings	1,472,826			1,472,826	1,468,906
Improvements	5,180,936	80,597		5,261,533	5,261,533
Machinery and equipment	9,164,013	119,165		9,283,178	8,637,878
Office furniture and equipment	24,160			24,160	19,478
Vehicles	1,904,946			1,904,946	1,691,528
Construction in progress	7,744,950			7,744,950	3,000,551
	27,058,325	199,762		27,258,087	21,646,368
Less: accumulated depreciation	(9,440,719)	(129,024)		(9,569,743)	(9,705,246)
Total non-current assets	17,617,606	70,738	-	17,688,344	11,941,122
Total assets	35,866,397	482,165	37,057	36,385,619	35,304,483
Deferred outflows of resources					
Deferred pension outflows	356,767			356,767	407,423
Total assets and deferred outflows of resources	\$ 36,223,164	\$ 482,165	\$ 37,057	\$ 36,742,386	\$ 35,711,906

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF NET POSITION
JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

LIABILITIES	Solid Waste	Tires	DHEC Grants	Totals	
				2020	2019
Current liabilities (payable from current assets):					
Accounts payable	\$ 1,488,448	\$ 23,523	\$ 26,149	\$ 1,538,120	\$ 2,235,219
Retainage payable	153,829			153,829	274,225
Accrued salaries	9,455			9,455	50,474
Compensated absences	37,960			37,960	31,780
Accrued payroll fringes	2,782			2,782	14,998
Accrued sales tax	19		1,416	1,435	92
Unearned Revenue			2,030	2,030	2,074
Due to other funds:					
General fund	21,484			21,484	35,925
Total current liabilities (payable from current assets)	1,713,977	23,523	29,595	1,767,095	2,644,787
Non-current liabilities:					
Compensated absences due beyond a year	37,959			37,959	31,781
Closure/post-closure care cost payable	6,495,947			6,495,947	6,734,123
Pension liability	3,082,364			3,082,364	3,011,796
Total non-current liabilities	9,616,270	-	-	9,616,270	9,777,700
Total liabilities	11,330,247	23,523	29,595	11,383,365	12,422,487
Deferred inflows of resources					
Deferred pension inflows	28,242			28,242	26,530
Total liabilities and deferred inflows of resources	11,358,489	23,523	29,595	11,411,607	12,449,017
NET POSITION					
Net investment in capital assets	17,617,606	70,738		17,688,344	11,941,122
Restricted per state mandate (tires)		387,904		387,904	373,948
Unrestricted - unfunded pension obligation	(2,753,839)			(2,753,839)	(2,630,903)
Unrestricted	10,000,908		7,462	10,008,370	13,578,722
Total net position	\$ 24,864,675	\$ 458,642	\$ 7,462	\$ 25,330,779	\$ 23,262,889

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, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	Solid Waste	Tires	DHEC Grants	Totals	
				2020	2019
Operating revenues:					
Landfill fees	\$ 3,288,865	\$	\$ 1,880	\$ 3,290,745	\$ 3,109,023
Garbage franchise fees	148,259			148,259	152,641
Recycling fees	232,216			232,216	364,005
Compost sales	37,853			37,853	22,092
Mulch sales	29,804			29,804	17,437
Rental income & lease agreements	12,000			12,000	12,000
Credit report fees	200			200	300
Total operating revenues	3,749,197	-	1,880	3,751,077	3,677,498
Operating expenses:					
Salaries and wages	1,414,679			1,414,679	1,245,051
Payroll fringes	725,456			725,456	559,932
Contracted maintenance	264,423	15,247		279,670	239,532
Landscaping & Maintenance				-	2,750
Contracted services	7,084,802	143,179	3,000	7,230,981	7,195,278
Water and other beverage service	1,828			1,828	-
Towing	75			75	1,150
E-waste recycling	114,926			114,926	112,455
Professional services	264,655			264,655	422,796
Drug testing service	140			140	-
Accounting and auditing services	5,000			5,000	2,500
Infectious disease services	1,782			1,782	-
Advertising	5,085		12,584	17,669	30,082
Legal services	5,925			5,925	84,307
Landfill monitoring	155,500			155,500	152,600
Closure/postclosure care cost	(238,176)			(238,176)	113,410
EPA cost	5,855			5,855	43,062
Technical currency & support	15,138			15,138	15,138
Outside printing	9,404			9,404	-
Office supplies	2,937			2,937	5,976
Duplicating	784			784	1,000
Operating supplies	160,316		10,247	170,563	203,460
Public Education			5,861	5,861	-
Sign materials	998			998	712
Closure operating supplies	93,384.00			93,384	2,998
Safety supplies	2,585			2,585	2,708
Building repairs and maintenance	153,869			153,869	472,095
Generator repairs and maintenance	801			801	-
Heavy and small equipment repairs	195,914			195,914	213,596
Small equipment repairs & maintenance	12,863			12,863	-
Fuel site repairs and maintenance	225			225	-
Vehicle repairs and maintenance	30,251			30,251	17,170
Equipment rental	14,384			14,384	101,859
Building insurance	10,618			10,618	5,555
Vehicle insurance	9,522			9,522	12,200
Comprehensive insurance	63,093			63,093	50,218
General tort liability insurance	11,776			11,776	6,702
Data processing equipment insurance	160			160	121
Telephone, long distance, and other communication charges	40,437			40,437	40,571
Postage	7,581		850	8,431	2,148
Transportation and education	7,804			7,804	4,685

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, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	Solid Waste	Tires	DHEC Grants	Totals	
				2020	2019
Utilities	137,691			137,691	127,154
Gas, fuel, and oil	198,708			198,708	184,418
Small Equipment Fuel	686			686	-
Uniforms	16,114			16,114	23,216
Licenses and permits	1,440			1,440	2,249
Outside personnel and inmate labor	686,118			686,118	565,908
Depreciation	1,252,506	9,910		1,262,416	1,178,077
Retainage	(120,397)			(120,397)	274,226
Keep America Beautiful	27,500			27,500	27,500
Claims & judgments	1,000			1,000	745
Property taxes	2,044			2,044	1,938
Small tools and minor equipment	19,848		24,785	44,633	30,909
Total operating expenses	12,880,057	168,336	57,327	13,105,720	13,780,157
Operating loss	(9,130,860)	(168,336)	(55,447)	(9,354,643)	(10,102,659)
Nonoperating revenues					
Property taxes	10,434,904			10,434,904	10,255,367
Cash over/Short				-	(19)
Local government - tires		167,910		167,910	169,691
DHEC/SW Mgt. grant			57,012	57,012	45,851
Interest income	366,388	4,472		370,860	599,139
Sale of land	1,000			1,000	-
Sale of capital assets				-	25,358
Gain on sale	386,927			386,927	-
Insurance reimbursement				-	795
Total nonoperating revenues	11,189,219	172,382	57,012	11,418,613	11,096,182
Income before contributions and transfers	2,058,359	4,046	1,565	2,063,970	993,523
Capital contributions	3,920			3,920	32,351.00
Transfers in	105,758			105,758	485,768
Transfers out	(105,758)			(105,758)	(485,768)
Total capital contributions and transfers	3,920	-	-	3,920	32,351
Change in net position	2,062,279	4,046	1,565	2,067,890	1,025,874
Net position, beginning of year	22,802,396	454,596	5,897	23,262,889	22,237,015
Net position, end of year	<u>\$ 24,864,675</u>	<u>\$ 458,642</u>	<u>\$ 7,462</u>	<u>\$ 25,330,779</u>	<u>\$ 23,262,889</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	Solid Waste	Tires	DHEC Grants	Totals	
				2020	2019
Cash flows from operating activities:					
Cash received from customers	\$ 3,817,388	\$	\$ 1,880	\$ 3,819,268	\$ 3,649,117
Cash payments to suppliers for goods and services	(10,572,989)	(144,381)	(54,806)	(10,772,176)	(9,288,088)
Cash payments to employees for services	(2,058,076)			(2,058,076)	(1,753,304)
Net cash used by operating activities	(8,813,677)	(144,381)	(52,926)	(9,010,984)	(7,392,275)
Cash flows from noncapital financing activities:					
Cash received from taxes	10,388,399			10,388,399	10,201,282
Operating grants received			44,795	44,795	56,997
State shared revenue		182,494		182,494	150,190
Insurance reimbursement				-	795
Net cash provided by noncapital financing activities:	10,388,399	182,494	44,795	10,615,688	10,409,264
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	(7,005,718)			(7,005,718)	(3,621,652)
Sale of land	1,000			1,000	-
Proceeds from sale of equipment	386,927			386,927	25,359
Net cash used by capital and related financing activities	(6,617,791)	-	-	(6,617,791)	(3,596,293)
Cash flows from investing activities:					
Interest on investments	366,388	4,472		370,860	599,139
Sale of investments	457,959			457,959	-
Purchase of investments		(4,339)		(4,339)	(81,277)
Net cash provided by investing activities	824,347	133	-	824,480	517,862
Net (decrease) in cash and cash equivalents	(4,218,722)	38,246	(8,131)	(4,188,607)	(61,442)
Cash and cash equivalents at beginning of the year	5,162,578	79,847	7,546	5,249,971	5,311,413
Cash and cash equivalents at end of the year	\$ 943,856	\$ 118,093	\$ (585)	\$ 1,061,364	\$ 5,249,971

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	Solid Waste	Tires	DHEC Grants	Totals	
				2020	2019
Reconciliation of operating loss to net cash used by operating activities:					
Operating loss	\$ (9,130,860)	\$ (168,336)	\$ (55,447)	\$ (9,354,643)	\$ (10,102,659)
Adjustments to reconcile operating income to net cash used by operating activities:					
Depreciation	1,252,506	9,910		1,262,416	1,178,077
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	68,496			68,496	(70,693)
(Increase) decrease in interfund receivable				-	27,352
(Increase) decrease in due from other funds	(305)			(305)	14,960
(Increase) decrease in pension outflow	50,656			50,656	8,760
Increase (decrease) in pension obligation	70,568			70,568	37,977
Increase (decrease) in accrued salaries/fringes	(40,877)			(40,877)	6,367
Increase (decrease) in accounts payable	(712,487)	14,239	1,149	(697,099)	1,228,646
Increase (decrease) in retainage payable	(120,396)			(120,396)	274,225
Increase (decrease) in interfund payable			1,416	1,416	(27,352)
Increase (decrease) in accrued sales tax	(73)			(73)	92
Increase (decrease) in due to general fund	(14,441)	(194)		(14,635)	4,493
Increase (decrease) in unearned revenue			(44)	(44)	1,999
Increase (decrease) in pension inflow	1,712			1,712	(1,425)
Increase (decrease) in long term payables	(238,176)			(238,176)	26,906
Total adjustments	317,183	23,955	2,521	343,659	2,710,384
Net cash used by operating activities	\$ (8,813,677)	\$ (144,381)	\$ (52,926)	\$ (9,010,984)	\$ (7,392,275)
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets from solid waste grants	\$ 3,920	\$ -	\$ -	\$ 3,920	\$ 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, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	2020	2019
Administrative:		
Salaries and wages	\$ 158,651	\$ 210,049
Payroll fringes	81,091	80,214
Contracted services	16,201	27,277
Professional Services	15,000	-
Advertising	3,085	2,397
Legal services	5,925	84,307
Technical Currency & Support	13,538	13,538
Outside Printing	9,404	-
Office supplies	699	935
Duplicating	204	321
Operating supplies	3,590	3,484
Sign materials	998	712
Vehicle repairs and maintenance	10	50
Building insurance	1,966	1,710
Vehicle insurance	615	530
General tort liability insurance	875	699
Telephone, long distance, and other communication charges	12,844	13,295
Postage	7,113	229
Conference and meeting expenses	1,350	814
Subscription, dues, and books	939	984
Personal mileage reimbursement	1,329	1,506
Motor pool reimbursement	28	146
Utilities	9,852	12,665
Gas, fuel, and oil	415	857
Uniforms & Clothing	164	563
Depreciation	1,312	980
Keep America Beautiful	27,500	27,500
Claim and Judgements	-	245
Small tools and minor equipment	3,024	480
	<u>377,722</u>	<u>486,487</u>
Total administrative		
Accounting:		
Salaries and wages	123,619	93,219
Overtime	759	901
Part time	38,391	45,579
Payroll fringes	81,098	57,851
Professional services	471	457
Accounting & auditing services	5,000	2,500
Technical currency & support	1,600	1,600
Office supplies	1,719	1,927
Duplicating	262	313
Operating supplies	1,945	2,483
Safety supplies	2,487	2,708
General tort liability insurance	281	78
Surety Bond		

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	2020	2019
Accounting continued:		
Data processing equip. insurance	\$ 160	\$ 121
Telephone, long distance, and other communication charges	2,034	2,625
Postage	468	657
Personal mileage reimbursement	96	35
Uniforms and clothing	442	462
Depreciation	1,550	1,047
Small tools and minor equipment	1,003	-
	<u>263,385</u>	<u>214,563</u>
Convenience stations:		
Salaries and wages	77,530	72,285
Overtime	1,882	1,574
Part time	180,906	176,875
Payroll fringes	114,807	95,731
Contracted maintenance	575	473
Landscaping/ground maintenance	-	2,750
Contracted services	1,993,441	1,872,220
Water and other beverage service	1,128	1,484
Towing	75	100
Infectious Disease	162	-
Professional services	-	78,579
Advertising & Publicity	2,000	-
Office supplies	272	235
Duplicating	105	132
Operating supplies	20,212	20,171
Occupational Health Supplies	98	-
Building repairs and maintenance	80,463	61,724
Heavy equipment repairs	21,972	24,121
Small Equipment Fuel	323	47
Vehicle repairs and maintenance	8,597	1,305
Building insurance	3,010	2,623
Vehicle insurance	2,757	1,174
Comprehensive insurance	1,171	770
General tort liability insurance	1,134	731
Telephone, long distance, and other communication charges	7,448	7,117
Personal mileage reimbursement	300	300
Utilities	86,289	80,191
Gas, fuel, and oil	8,925	11,006
Uniforms and clothing	3,361	4,109
Outside personnel	686,118	565,908
Depreciation	412,141	390,228
Claims & judgments	500	500
Small tools and minor equipment	11,948	5,709
	<u>3,729,650</u>	<u>3,480,172</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, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	2020	2019
Landfill operations:		
Salaries and wages	\$ 344,635	\$ 308,402
Overtime	7,803	12,027
Payroll fringes	213,459	178,048
Contracted maintenance	238,299	205,384
Contracted services	4,485	95,454
Towing services	-	170
Professional services	88,800	160,000
Infectious Disease	243	-
Landfill monitor - Batesburg	59,500	57,500
Landfill monitor - Edmund	56,000	57,100
Landfill monitor - Chapin	40,000	38,000
Closure/postclosure care costs	(238,176)	26,906
Duplicating	57	89
Operating supplies	127,028	159,465
Closure operating supplies	93,384	86,504
Building repairs and maintenance	55,243	389,413
Generator repairs & maintenance	801	105
Heavy equipment repairs	109,696	92,919
Fuel site repairs	225	285
Small Equipment Repair	318	-
Vehicle repairs and maintenance	6,718	8,801
Equipment rental	14,252	100,426
Building Insurance	17	-
Vehicle insurance	3,690	4,662
Comprehensive insurance	55,559	48,459
General tort liability insurance	5,477	3,589
Telephone, long distance, and other communication charges	8,582	9,845
Conference and meeting expenses	1,488	150
Subscription, dues, and books	2,130	750
Utilities	12,188	11,717
Gas, fuel, and oil	147,758	133,967
Small Equipment Fuel	292	429
Uniforms and clothing	4,221	6,997
License and permits	250	500
Depreciation	557,605	599,731
Retainage Payable	(38,840)	38,840
Claims and Judgments	500	-
Small tools and minor equipment	2,560	8,609
Total landfill operations	<u>1,986,247</u>	<u>2,845,243</u>
321 Reclamation/closeout:		
Contracted services	34,901	44,291
Professional services	160,434	181,760
EPA cost	5,855	43,062
Duplicating	11	13
Utilities	18,779	18,431
Licenses & permits	1,065	1,248
Depreciation	5,284	5,284
Property taxes	2,044	1,938
Total reclamation/closeout	<u>228,373</u>	<u>296,027</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	2020	2019
Transfer station:		
Salaries and wages	\$ 165,018	\$ 93,638
Overtime	3,177	2,833
Payroll fringes	95,348	51,005
Contracted maintenance	25,550	21,016
Contracted services	4,873,778	4,884,244
Water and other beverage service	700	783
Professional services	-	2,000
Office supplies	248	487
Duplicating	105	39
Infectious Disease	891	-
Operating supplies	2,128	586
Building repairs and maintenance	18,163	18,563
Heavy equipment repairs	63,844	76,656
Small equipment repairs	-	2,074
Equipment rental	132	128
Building insurance	5,625	1,222
Comprehensive insurance	4,876	2,654
General tort liability insurance	1,040	831
Telephone, long distance, and other communication charges	3,758	3,000
Conference and meeting expenses	144	-
Utilities	10,584	4,152
Gas, fuel, and oil	15,990	14,568
Uniforms and clothing	2,247	2,880
Licenses & permits	125	500
Depreciation	180,024	102,155
Retainage Payble	(81,557)	235,386
Small tools and minor equipment	331	1,014
Total transfer station	<u>5,392,269</u>	<u>5,522,414</u>
Recycling:		
Salaries & wages	27,458	26,210
Overtime	256	-
Part time	152,196	136,045
Payroll fringes	77,744	59,365
Contracted services	161,996	157,127
Towing services	-	880
E-waste recycling	114,926	112,455
Drug Testing	40	-
Infectious disease services	243	-
Office supplies	-	124
Duplicating	89	92
Operating supplies	3,716	4,703
Heavy equipment repairs & maintenance	402	2,088
Small equipment repairs & maintenance	12,222	15,585
Vehicle repairs & maintenance	7,523	8,020
Vehicle insurance	1,845	2,650
Comprehensive insurance	927	988

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	2020	2019
Recycling continued:		
General tort liability	\$ 594	\$ 516
Telephone, long distance, and other communication charges	2,974	3,265
Gas, fuel & oil	19,869	21,291
Uniforms & clothing	3,496	4,757
Depreciation	71,235	60,793
Small tools & minor equipment	482	4,077
Total recycling	<u>660,233</u>	<u>621,031</u>
Litter Control:		
Part time	35,247	32,883
Payroll fringes	14,848	11,771
Infectious Disease Services	243	-
Operating supplies	1,231	1,141
Vehicle repairs & maintenance	4,858	15
Vehicle Insurance	615	530
Comprehensive Insurance	55	-
General tort liability	297	258
Telephone, long distance, and other communication charges	833	746
Gas, fuel & oil	1,721	2,299
Uniforms & clothing	634	1,822
Depreciation	6,365	6,366
Small tools & minor equipment	500	-
Total litter control	<u>67,447</u>	<u>57,831</u>
Code Enforcement:		
Salaries & wages	94,508	31,304
Overtime	2,640	1,226
Payroll fringes	47,061	25,947
Operating Supplies	466	-
Vehicle Repairs & Maintenance	2,544	-
Comprehensive Insurance	505	-
General Tort Liability	2,078	-
Telephone, long distance, and other communication charges	1,963	679
Gas, Fuel, & Oil	4,425	-
Uniforms & clothing	1,550	1,626
Depreciation	16,990	1,585
Small tools & minor equipment	-	6,464
Total Code Enforcement	<u>174,730</u>	<u>68,831</u>
Solid Waste - Tires:		
Contracted maintenance	15,247	12,659
Contracted services - tire disposal	143,179	114,665
Depreciation	9,910	9,910
Total solid waste tires	<u>168,336</u>	<u>137,234</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS - SOLID WASTE
 COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	<u>2020</u>	<u>2019</u>
Solid Waste/DHEC Grants:		
Contract Services	3,000	-
Advertising & publicity	12,584	27,685
Operating supplies	8,552	9,685
Outside Printing	1,695	-
Building Repair & Maintenance	-	1,742
Public education supplies	5,861	5,393
Conference and meeting expense	850	1,262
Small Tools	<u>24,785</u>	<u>4,557</u>
Total solid waste DHEC grants	<u>57,327</u>	<u>50,324</u>
Total operating expenses by department	<u>\$ 13,105,720</u>	<u>\$ 13,780,157</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Cash - treasurer	\$ 943,706	\$ 5,162,428
Petty cash	150	150
Investments	16,496,103	16,954,062
Receivables (net of allowance for uncollectibles):		
Property taxes	564,357	517,852
Accounts	244,170	312,666
Due from other funds	305	-
Total current assets	<u>18,248,791</u>	<u>22,947,158</u>
Non-current assets:		
Capital assets		
Land	1,566,494	1,566,494
Buildings	1,472,826	1,468,906
Improvements	5,180,936	5,180,936
Machinery and equipment	9,164,013	8,518,713
Office furniture and equipment	24,160	19,478
Vehicles	1,904,946	1,691,528
Construction in progress	7,744,950	3,000,551
	27,058,325	21,446,606
Less: accumulated depreciation	<u>(9,440,719)</u>	<u>(9,586,132)</u>
Total non-current assets	<u>17,617,606</u>	<u>11,860,474</u>
Total assets	<u>35,866,397</u>	<u>34,807,632</u>
Deferred outflows of resources		
Deferred pension outflows	<u>356,767</u>	<u>407,423</u>
Total assets and deferred outflows of resources	<u>\$ 36,223,164</u>	<u>\$ 35,215,055</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	\$ 1,488,448	\$ 2,200,935
Retainage Payble	153,829	274,225
Accrued salaries	9,455	50,474
Compensated absences	37,960	31,780
Accrued FICA	683	3,651
Accrued SCRS	1,355	7,298
Accrued PORS	136	651
Accrued workers compensation	608	3,398
Accrued sales tax	19	92
Due to other funds:		
General fund	<u>21,484</u>	<u>35,925</u>
Total current liabilities	<u>1,713,977</u>	<u>2,608,429</u>
Non-current liabilities:		
Compensated absences due beyond a year	37,959	31,781
Closure/post-closure care cost payable	6,495,947	6,734,123
Pension liability	<u>3,082,364</u>	<u>3,011,796</u>
Total non-current liabilities	<u>9,616,270</u>	<u>9,777,700</u>
Total liabilities	<u>11,330,247</u>	<u>12,386,129</u>
Deferred inflows of resources		
Deferred pension inflows	<u>28,242</u>	<u>26,530</u>
Total liabilities and deferred inflows of resources	<u>11,358,489</u>	<u>12,412,659</u>
NET POSITION		
Net investment in capital assets	17,617,606	11,860,474
Unrestricted - unfunded pension obligation	(2,753,839)	(2,630,903)
Unrestricted	<u>10,000,908</u>	<u>13,572,825</u>
Total net position	<u>\$ 24,864,675</u>	<u>\$ 22,802,396</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, 2020 AND 2019

	2020	2019
Operating revenues:		
Landfill fees	\$ 3,288,865	\$ 3,107,663
Garbage franchise fees	148,259	152,641
Recycling fees	232,216	364,005
Compost Sales	37,853	22,092
Mulch sales	29,804	17,437
Rental income & lease agreements	12,000	12,000
Credit report fees	200	300
Total landfill revenues	<u>3,749,197</u>	<u>3,676,138</u>
Operating expenses:		
Salaries and wages	1,414,679	1,245,051
Payroll fringes	725,456	559,932
Contracted maintenance	264,423	226,873
Landscaping/ground maintenance	-	2,750
Contracted services	7,084,802	7,080,613
Water and other beverage service	1,828	2,267
Towing service	75	1,150
E-waste recycling	114,926	112,455
Professional services	264,655	422,796
Drug testing services	140	-
Accounting and auditing services	5,000	2,500
Infectious disease services	1,782	-
Advertising - publicity	5,085	2,397
Legal services	5,925	84,307
Landfill monitoring	155,500	152,600
Closure/postclosure care cost	(238,176)	113,410
EPA cost	5,855	43,062
Technical currency and support	15,138	15,138
Outside Printing	9,404	-
Office supplies	2,937	3,709
Duplicating	784	1,000
Operating supplies	160,316	192,033
Safety supplies	2,585	2,708
Closure operating supplies	93,384	-
Sign materials	998	712
Building repairs and maintenance	153,869	469,700
Generator repairs and maintenance	801	105
Heavy and small equipment repairs	195,914	213,491
Small Equipment Repairs & Maintenance	12,863	-
Fuel site repairs and maintenance	225	285
Vehicle repairs and maintenance	30,251	16,885
Equipment rental	14,384	101,859
Building insurance	10,618	5,555
Vehicle insurance	9,522	12,200
Comprehensive insurance	63,093	50,218
General tort liability insurance	11,776	6,702
Data processing equipment insurance	160	121

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, 2020 AND 2019

	2020	2019
Operating expenses con't:		
Telephone, long distance, and other communication charges	40,437	40,571
Postage	7,581	886
Transportation and education	7,804	4,685
Utilities	137,691	127,154
Gas, fuel, and oil	198,708	183,635
Small Equipment Fuel	686	783
Uniforms and clothing	16,114	23,216
Licenses and permits	1,440	2,249
Outside personnel and inmate labor	686,118	565,908
Depreciation	1,252,506	1,168,167
Retainage Payble	(120,397)	274,226
Keep America Beautiful	27,500	27,500
Claims & judgments	1,000	745
Property taxes	2,044	1,938
Small tools and minor equipment	19,848	26,352
Total operating expenses	<u>12,880,057</u>	<u>13,592,599</u>
Operating loss	<u>(9,130,860)</u>	<u>(9,916,461)</u>
Nonoperating revenues		
Property taxes	10,434,904	10,255,367
Cash over/short	-	(19)
Interest income	366,388	593,039
Sale of Land	1,000	-
Sale of capital assets	-	25,358
Gain on Sale	386,927	-
Insurance reimbursement	-	795
Total nonoperating revenues	<u>11,189,219</u>	<u>10,874,540</u>
Income before contributions and transfers	<u>2,058,359</u>	<u>958,079</u>
Capital contributions	3,920	32,351
Transfers in	105,758	485,768
Transfers out	<u>(105,758)</u>	<u>(485,768)</u>
Total capital contributions and transfers	<u>3,920</u>	<u>32,351</u>
Change in net position	2,062,279	990,430
Net position, beginning of year, as restated	<u>22,802,396</u>	<u>21,811,966</u>
Net position, end of year	<u>\$ 24,864,675</u>	<u>\$ 22,802,396</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE
 COMPARATIVE STATEMENTS OF CASH FLOW
 FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 3,817,388	3,647,757
Cash payments to suppliers for goods and services	(10,572,989)	(9,113,577)
Cash payments to employees for services	(2,058,076)	(1,753,304)
Net cash used by operating activities	<u>(8,813,677)</u>	<u>(7,219,124)</u>
Cash flows from noncapital financing activities:		
Cash received from taxes	10,388,399	10,201,282
FEMA reimbursement		
Insurance reimbursement	-	795
Net cash provided by noncapital financing activities	<u>10,388,399</u>	<u>10,202,077</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(7,005,718)	(3,621,652)
Sale of land	1,000	-
Proceeds from sale of equipment	386,927	25,359
Net cash used for capital and related financing activities	<u>(6,617,791)</u>	<u>(3,596,293)</u>
Cash flows from investing activities:		
Interest on investments	366,388	593,039
Proceeds from sale of investments	457,959	-
Purchase of investments	-	(75,240)
Net cash used by investing activities	<u>824,347</u>	<u>517,799</u>
Net (decrease) increase in cash and cash equivalents	(4,218,722)	(95,541)
Cash and cash equivalents at beginning of year	<u>5,162,578</u>	<u>5,258,119</u>
Cash and cash equivalents at end of year	<u>\$ 943,856</u>	<u>\$ 5,162,578</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF CASH FLOW
FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ <u>(9,130,860)</u>	\$ <u>(9,916,461)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	1,252,506	1,168,167
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	68,496	(70,693)
(Increase) decrease in interfund receivable	-	27,352
(Increase) decrease in due from other funds	(305)	14,960
(Increase) decrease in pension outflow	50,656	8,760
Increase (decrease) in pension obligation	70,568	37,977
Increase (decrease) in accrued salaries/fringes	(40,877)	6,367
Increase (decrease) in accounts payable	(712,487)	1,200,156
Increase (decrease) in retainage payable	(120,396)	274,225
Increase (decrease) in accrued sales tax	(73)	92
Increase (decrease) in due to general fund	(14,441)	4,493
Increase (decrease) in pension inflow	1,712	(1,425)
Increase (decrease) in long term payables	<u>(238,176)</u>	<u>26,906</u>
Total adjustments	<u>317,183</u>	<u>2,697,337</u>
Net cash used by operating activities	\$ <u><u>(8,813,677)</u></u>	\$ <u><u>(7,219,124)</u></u>
Noncash Investing, Capital and Financing Activities		
Contributions of capital assets from solid waste grants	\$ <u><u>3,920</u></u>	\$ <u><u>32,351</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/TIRES
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 118,093	\$ 79,847
Investments	253,426	249,087
Due from state shared revenue	39,714	54,298
Due from other funds:		
General fund	<u>194</u>	<u>-</u>
Total current assets	<u>411,427</u>	<u>383,232</u>
Non-current assets:		
Capital assets		
Improvements	80,597	80,597
Machinery and equipment	<u>119,165</u>	<u>119,165</u>
	199,762	199,762
Less: accumulated depreciation	<u>(129,024)</u>	<u>(119,114)</u>
Total non-current assets	<u>70,738</u>	<u>80,648</u>
Total assets	<u>482,165</u>	<u>463,880</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	<u>23,523</u>	<u>9,284</u>
Total liabilities	<u>23,523</u>	<u>9,284</u>
NET POSITION		
Net investment in capital assets	70,738	80,648
Restricted per state mandate (tires)	<u>387,904</u>	<u>373,948</u>
Total net position	<u>\$ 458,642</u>	<u>\$ 454,596</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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Operating expenses:		
Contracted maintenance	15,247	12,659
Contracted services (tire disposal)	143,179	114,665
Depreciation	<u>9,910</u>	<u>9,910</u>
Total operating expenses	<u>168,336</u>	<u>137,234</u>
Operating loss	<u>(168,336)</u>	<u>(137,234)</u>
Nonoperating revenues:		
Local government - tires	167,910	169,691
Interest income	<u>4,472</u>	<u>6,100</u>
Total nonoperating revenues	<u>172,382</u>	<u>175,791</u>
Income before contributions and transfers	<u>4,046</u>	<u>38,557</u>
Change in net position	4,046	38,557
Net position, beginning of year	<u>454,596</u>	<u>416,039</u>
Net position, end of year	<u>\$ 458,642</u>	<u>\$ 454,596</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE/TIRES
COMPARATIVE STATEMENTS OF CASH FLOW
FOR FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Cash payments to suppliers for goods and services	\$ <u>(144,381)</u>	\$ <u>(123,700)</u>
Net cash used by operating activities	<u>(144,381)</u>	<u>(123,700)</u>
Cash flows from noncapital financing activities:		
State share revenue	<u>182,494</u>	<u>150,190</u>
Net cash provided by noncapital financing activities	<u>182,494</u>	<u>150,190</u>
Cash flows from investing activities:		
Interest on investments	4,472	6,100
Purchase of investments	<u>(4,339)</u>	<u>(6,037)</u>
Net cash provided by investing activities	<u>133</u>	<u>63</u>
Net increase (decrease) in cash and cash equivalents	38,246	26,553
Cash and cash equivalents at beginning of year	<u>79,847</u>	<u>53,294</u>
Cash and cash equivalents at end of year	<u>\$ 118,093</u>	<u>\$ 79,847</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ <u>(168,336)</u>	\$ <u>(137,234)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	9,910	9,910
Changes in assets and liabilities:		
Increase (decrease) in accounts payable	14,239	3,624
Increase (decrease) in due to general fund	<u>(194)</u>	<u>-</u>
Total adjustments	<u>23,955</u>	<u>13,534</u>
Net cash used by operating activities	<u>\$ (144,381)</u>	<u>\$ (123,700)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/DHEC GRANTS
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ (585)	\$ 7,546
Due from DHEC	37,642	25,425
	<u>37,057</u>	<u>32,971</u>
Total assets	<u>37,057</u>	<u>32,971</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	26,149	25,000
Interfund payable		
Accrued Sales Tax	1,416	-
Unearned revenue	2,030	2,074
	<u>29,595</u>	<u>27,074</u>
Total liabilities	<u>29,595</u>	<u>27,074</u>
NET POSITION		
Unrestricted	<u>7,462</u>	<u>5,897</u>
Total net position	<u>\$ 7,462</u>	<u>\$ 5,897</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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Operating revenues:		
Compost bin sales	\$ 1,880	\$ 1,360
Total operating revenues	<u>1,880</u>	<u>1,360</u>
Operating expenses:		
Contracted Services	3,000	-
Advertising & publicity	12,584	27,685
Operating supplies	10,247	9,685
Public education supplies	5,861	5,393
Conference and meeting expense	850	1,262
Small Tools & Equipment	24,785	6,299
Total operating expenses	<u>57,327</u>	<u>50,324</u>
Operating loss	<u>(55,447)</u>	<u>(48,964)</u>
Nonoperating revenues:		
DHEC/SW mgt. grant	<u>57,012</u>	<u>45,851</u>
Total nonoperating revenues	<u>57,012</u>	<u>45,851</u>
Income before contributions	<u>1,565</u>	<u>(3,113)</u>
Change in net position	1,565	(3,113)
Net position, beginning of year	<u>5,897</u>	<u>9,010</u>
Net position, end of year	<u>\$ 7,462</u>	<u>\$ 5,897</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/DHEC GRANTS
 COMPARATIVE STATEMENTS OF CASH FLOW
 FOR FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Cash received customers	\$ 1,880	\$ 1,360
Cash payments to suppliers for goods and services	<u>(54,806)</u>	<u>(50,811)</u>
Net cash used by operating activities	<u>(52,926)</u>	<u>(49,451)</u>
Cash flows from noncapital financing activities:		
Operating grants received	<u>44,795</u>	<u>56,997</u>
Net cash provided by noncapital financing activities	<u>44,795</u>	<u>56,997</u>
Net increase (decrease) in cash and cash equivalents	(8,131)	7,546
Cash and cash equivalents at beginning of year	<u>7,546</u>	<u>-</u>
Cash and cash equivalents at end of year	<u>\$ (585)</u>	<u>\$ 7,546</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ <u>(55,447)</u>	\$ <u>(48,964)</u>
Changes in assets and liabilities:		
(Decrease) increase in accounts payable	1,149	24,866
Increase (decrease) increase in interfund payable	1,416	(27,352)
(Decrease) Unearned Revenue	<u>(44)</u>	<u>1,999</u>
Total adjustments	<u>2,521</u>	<u>(487)</u>
Net cash used by operating activities	<u>\$ (52,926)</u>	<u>\$ (49,451)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - PELION AIRPORT
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 372,539	\$ 84,839
Investments	2,826,169	505,519
Accounts receivable	1,055	580
Due from State	-	198,813
Due from Federal Grant	559,200	180,751
Inventory - aviation fuel	<u>9,453</u>	<u>21,708</u>
Total current assets	<u>3,768,416</u>	<u>992,210</u>
Non-current assets:		
Capital assets		
Land	190,116	190,117
Buildings	833,811	833,811
Improvements	1,599,815	1,599,815
Machinery & equipment	213,012	213,012
Construction in progress	<u>4,696,070</u>	<u>4,043,906</u>
	7,532,824	6,880,661
Less: accumulated depreciation	<u>(2,054,223)</u>	<u>(1,873,807)</u>
Total non-current assets	<u>5,478,601</u>	<u>5,006,854</u>
Total assets	<u>9,247,017</u>	<u>5,999,064</u>
LIABILITIES		
Current liabilities:		
Accounts payable	1,985	5,899
Airport capital projects payable	123,185	53,447
Unearned revenue	<u>906</u>	<u>1,518</u>
Total current liabilities	<u>126,076</u>	<u>60,864</u>
NET POSITION		
Net investment in capital assets	5,478,601	5,006,854
Unrestricted	<u>3,642,340</u>	<u>931,346</u>
Total net position	<u>\$ 9,120,941</u>	<u>\$ 5,938,200</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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Operating revenues:		
Rental income	\$ 42,605	\$ 45,235
Aviation fuel sales	77,086	109,721
Miscellaneous fees, permits & sales	<u>24</u>	<u>10</u>
Total operating revenues	<u>119,715</u>	<u>154,966</u>
Operating expenses:		
Cost of sales and services	72,412	109,132
Contracted services	4,560	16,865
Professional services	-	4,067
Technical currency & support	576	452
Operating supplies	55	203
Building repairs & maintenance	1,053	4,021
Small equipment repairs & maintenance	669	1,030
Fuel site repairs & maintenance	2,732	2,719
Building insurance	4,276	3,682
Telephone	328	228
WAN Service Charges	1,099	1,199
Conference, meeting & training	700	3,137
Subscriptions, dues & books	40	40
Utilities	7,237	7,712
Licenses & permits	500	500
Retainage payable expense	56,802	-
Depreciation	<u>180,416</u>	<u>199,234</u>
Total operating expenses	<u>333,455</u>	<u>354,221</u>
Operating loss	<u>(213,740)</u>	<u>(199,255)</u>
Nonoperating revenues:		
Interest income	<u>20,804</u>	<u>12,314</u>
Total nonoperating revenues	<u>20,804</u>	<u>12,314</u>
Loss before contributions and transfers	<u>(192,936)</u>	<u>(186,941)</u>
Capital contributions	550,677	815,258
Transfers in	<u>2,825,000</u>	<u>25,000</u>
Total capital contributions and transfers	<u>3,375,677</u>	<u>840,258</u>
Change in net position	3,182,741	653,317
Net position, beginning of year	<u>5,938,200</u>	<u>5,284,883</u>
Net position, end of year	<u>\$ 9,120,941</u>	<u>\$ 5,938,200</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - PELION AIRPORT
 COMPARATIVE STATEMENTS OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Cash received from customers	\$ 119,240	\$ 154,933
Cash payments to suppliers and employees	<u>(75,572)</u>	<u>(513,328)</u>
Net cash (used) provided by operating activities	<u>43,668</u>	<u>(358,395)</u>
Cash flows from capital and related financing activities:		
Federal funds (FAA) received	371,041	435,693
Transfer from general fund	2,825,000	25,000
Acquisition and construction of capital assets	<u>(652,163)</u>	<u>(125,774)</u>
Net cash (used) provided by capital and related financing activities	<u>2,543,878</u>	<u>334,919</u>
Cash flows from investing activities:		
Interest on investments	20,804	12,314
Purchase of investments	<u>(2,320,650)</u>	<u>(12,251)</u>
Net cash used by investing activities	<u>(2,299,846)</u>	<u>63</u>
Net decrease in cash and cash equivalents	287,700	(23,413)
Cash and cash equivalents at beginning of year	<u>84,839</u>	<u>108,252</u>
Cash and cash equivalents at end of year	<u>\$ 372,539</u>	<u>\$ 84,839</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - PELION AIRPORT
 COMPARATIVE STATEMENTS OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Reconciliation of operating loss to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(213,740)</u>	\$ <u>(199,255)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	180,416	199,234
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(475)	(33)
Decrease (increase) in due from other funds	-	187
Decrease (increase) in inventory	12,255	5,903
(Decrease) increase in accounts payable	65,824	(364,799)
(Decrease) increase in unearned revenue	<u>(612)</u>	<u>368</u>
Total adjustments	<u>257,408</u>	<u>(159,140)</u>
Net cash provided by operating activities	\$ <u><u>43,668</u></u>	\$ <u><u>(358,395)</u></u>

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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, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

ASSETS	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2020	2019
Current assets:							
Cash and cash equivalents	\$ 3,253,202	\$ 4,982,540	\$ 671,159	\$ 67,982	\$ 22,303	\$ 8,997,186	\$ 19,555,419
Investments	9,121,783	14,964,628	7,669,080	107,929	836,890	32,700,310	21,077,329
Accounts receivable	166,214		134,415			300,629	271,064
Due from other funds:							
General fund					3,993	3,993	1,322
Special revenue funds						-	2
Total current assets	12,541,199	19,947,168	8,474,654	175,911	863,186	42,002,118	40,905,136
Non-current assets:							
Capital assets:							
Vehicles					304,234	304,234	284,818
Total capital assets	-	-	-	-	304,234	304,234	284,818
Less: accumulated depreciation	-	-	-	-	(251,829)	(251,829)	(234,032)
Total non-current assets	-	-	-	-	52,405	52,405	50,786
Total assets	12,541,199	19,947,168	8,474,654	175,911	915,591	42,054,523	40,955,922
Deferred outflows of resources							
Deferred pension outflows				42,290		42,290	46,902
Total assets and deferred outflows of resources	12,541,199	19,947,168	8,474,654	218,201	915,591	42,096,813	41,002,824
LIABILITIES							
Current liabilities (payable from current assets):							
Accounts payable	47,928		380,451	221	29	428,629	429,286
Accrued wages				475		475	4,299
Compensated absences				183		183	1,815
Accrued employer contributions				122		122	1,027
Accrued sales tax				(7)		(7)	(7)
Insurance claims due	1,269,271					1,269,271	1,215,356
Due to other funds:							
General fund					307	307	886
Total current liabilities (payable from current assets)	1,317,199	-	380,451	994	336	1,698,980	1,652,662
Total liabilities	1,317,199	-	380,451	994	336	1,698,980	1,652,662
Non-current liabilities:							
Pension liability				363,216		363,216	356,719
Total non-current liabilities	-	-	-	363,216	-	363,216	356,719
Deferred inflows of resources							
Deferred pension inflows				4,228		4,228	4,100
Total liabilities and deferred inflows of resources	1,317,199	-	380,451	368,438	336	2,066,424	2,013,481
NET POSITION							
Net investment in capital assets					52,405	52,405	50,786
Unrestricted - unfunded pension liability				(325,154)		(325,154)	(313,917)
Unrestricted	11,224,000	19,947,168	8,094,203	174,917	862,850	40,303,138	39,252,474
Total net position	\$ 11,224,000	\$ 19,947,168	\$ 8,094,203	\$ (150,237)	\$ 915,255	\$ 40,030,389	\$ 38,989,343

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, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2020	2019
Operating revenues:							
Employer contributions	\$ 12,374,033	\$ 668,867	\$ 2,980,244	\$	\$	\$ 16,023,144	\$ 15,527,151
Employee contributions	3,461,684					3,461,684	3,411,383
Other premiums	630,459					630,459	577,559
Cobra premiums	41,887					41,887	27,020
Employer subsidy - post employment	245,594					245,594	259,920
Employee life insurance	184,285					184,285	185,445
Employee dental insurance	278,360					278,360	255,493
Pharmaceuticals rebate	607,828					607,828	-
Insurance reimbursements	130,768					130,768	124,469
Stop-loss insurance	155,519					155,519	168,533
Charges for sales and services					24,624	24,624	29,255
Total operating revenues	<u>18,110,417</u>	<u>668,867</u>	<u>2,980,244</u>	<u>-</u>	<u>24,624</u>	<u>21,784,152</u>	<u>20,566,228</u>
Operating expenses:							
Salaries and wages				106,175		106,175	109,360
Payroll fringes				52,290		52,290	44,527
Office supplies				82		82	433
Duplicating				289	3	292	229
Safety supplies			736			736	4,485
Building repairs and maintenance	14,388					14,388	-
Building insurance	416			42		458	397
General tort liability insurance				141		141	112
Communication charges				1,281		1,281	1,362
Conference & meeting expense	510			182		692	7,255
Subscriptions, dues & books				535		535	465
Personal mileage reimbursement						-	327
Utilities	4,078			1,207		5,285	5,213
Physical fitness program						-	850
Medical services	1,314,748					1,314,748	1,249,057
Actuarial services	11,000					11,000	3,500
Pharmaceuticals	37,048					37,048	47,437
Telephone	2,774					2,774	2,982
WAN services charges	1,388					1,388	1,359
Background history screening			16,387			16,387	14,988
Health screening	23,712					23,712	23,027
Driver history screening			1,939			1,939	2,816
Safety management services						-	20,426
Drug testing services			12,504			12,504	18,739
Workers comp insurance claims			1,462,017			1,462,017	1,533,975
SC workers compensation taxes			46,205			46,205	40,596
Workers comp insurance premiums			800,780			800,780	705,619
Vehicle repairs and maintenance					827	827	2,971
Vehicle insurance					7,380	7,380	6,890
GPS monitoring charges					1,830	1,830	2,729
Gas, fuel, and oil					3,869	3,869	5,600
Insurance Claims	11,755,278					11,755,278	11,970,371
Administration cost	676,300					676,300	478,456
Compliance testing	2,097					2,097	2,040
Online benefit system	32,263					32,263	31,383
Life insurance premium	362,407					362,407	350,326
Stop - loss insurance premium	667,708					667,708	629,120
AdvancePCS prescription claims	3,382,797					3,382,797	3,031,864
Healthcare reform fees						-	9,056
Insurance reimbursement to employee		499,708				499,708	434,238
Wellness program incentives	78,250					78,250	116,250
Depreciation					25,796	25,796	34,221
Small tools & minor equipment						-	439
Total operating expenses	<u>18,367,162</u>	<u>499,708</u>	<u>2,340,568</u>	<u>162,224</u>	<u>39,705</u>	<u>21,409,367</u>	<u>20,945,490</u>
Operating income (loss)	<u>(256,745)</u>	<u>169,159</u>	<u>639,676</u>	<u>(162,224)</u>	<u>(15,081)</u>	<u>374,785</u>	<u>(379,262)</u>
Nonoperating revenues (expenses):							
Interest (net of increase (decrease) in the fair value of investments	180,020	326,114	141,757	1,988	14,382	664,261	930,066
Sale of capital assets					2,000	2,000	-
Total nonoperating revenues (expenses)	<u>180,020</u>	<u>326,114</u>	<u>141,757</u>	<u>1,988</u>	<u>16,382</u>	<u>666,261</u>	<u>930,066</u>
Income (loss) before contributions and transfers	<u>(76,725)</u>	<u>495,273</u>	<u>781,433</u>	<u>(160,236)</u>	<u>1,301</u>	<u>1,041,046</u>	<u>550,804</u>
Transfer in				181,341		181,341	172,894
Transfer out			(181,341)			(181,341)	(172,894)
Total contributions and transfers	<u>-</u>	<u>-</u>	<u>(181,341)</u>	<u>181,341</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>(76,725)</u>	<u>495,273</u>	<u>600,092</u>	<u>21,105</u>	<u>1,301</u>	<u>1,041,046</u>	<u>550,804</u>
Net position, beginning of year	<u>11,300,725</u>	<u>19,451,895</u>	<u>7,494,111</u>	<u>(171,342)</u>	<u>913,954</u>	<u>38,989,343</u>	<u>38,438,539</u>
Net position, end of year	<u>\$ 11,224,000</u>	<u>\$ 19,947,168</u>	<u>\$ 8,094,203</u>	<u>\$ (150,237)</u>	<u>\$ 915,255</u>	<u>\$ 40,030,389</u>	<u>\$ 38,989,343</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2020	2019
Cash flows from operating activities:							
Cash received from customers	\$ 5,485,210	\$	\$	\$	\$	\$ 5,485,210	\$ 4,746,770
Cash received from interfund services provided & used	12,619,627	668,867	2,956,259		21,955	16,266,708	15,816,760
Cash payments to suppliers for goods and services	(18,273,090)	(499,708)	(2,380,437)	(157,713)	(15,068)	(21,326,016)	(20,291,449)
Net cash provided (used) by operating activities	(168,253)	169,159	575,822	(157,713)	6,887	425,902	272,081
Cash flows from noncapital financing activities:							
Transfer in				181,341		181,341	172,894
Transfer out			(181,341)			(181,341)	(172,894)
Net cash provided (used) by noncapital financing activities:	-	-	(181,341)	181,341	-	-	-
Cash flows from capital and related financing activities:							
Acquisition and construction of capital assets					(27,415)	(27,415)	-
Proceeds from sale of equipment					2,000	2,000	-
Net cash used for capital and related financing activities	-	-	-	-	(25,415)	(25,415)	-
Cash flows from investing activities:							
Receipt of interest (net increase (decrease) in the fair value of investments)	180,020	326,114	141,757	1,988	14,382	664,261	930,064
Proceeds from sale of investments				33,061		33,061	7,729,878
Purchase of investments	(3,658,308)	(6,896,191)	(1,087,213)		(14,330)	(11,656,042)	(200,725)
Net cash provided (used) by investing activities	(3,478,288)	(6,570,077)	(945,456)	35,049	52	(10,958,720)	8,459,217
Net increase (decrease) in cash and cash equivalents	(3,646,541)	(6,400,918)	(550,975)	58,677	(18,476)	(10,558,233)	8,731,298
Cash and cash equivalents at beginning of the year	6,899,743	11,343,458	1,222,134	9,305	40,779	19,515,419	19,515,419
Cash and cash equivalents at end of the year	\$ 3,253,202	\$ 4,942,540	\$ 671,159	\$ 67,982	\$ 22,303	\$ 8,957,186	\$ 28,246,717
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	\$ (256,745)	\$ 169,159	\$ 639,676	\$ (162,224)	\$ (15,081)	\$ 374,785	\$ (379,262)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation					25,796	25,796	34,221
Changes in assets and liabilities:							
(Increase) decrease in accounts receivable	(5,580)		(23,985)			(29,565)	(4,662)
Decrease in pension obligation				11,237		11,237	4,087
Decrease (increase) in due from other funds					(2,669)	(2,669)	1,964
Increase (decrease) in accounts payable	40,157		(39,869)	(6,726)	(580)	(7,018)	315,867
Increase (decrease) in insurance claims due	53,915					53,915	300,633
Increase (decrease) in due to other funds					(579)	(579)	(767)
Total adjustments	88,492	-	(63,854)	4,511	21,968	51,117	651,343
Net cash provided (used) by operating activities	\$ (168,253)	\$ 169,159	\$ 575,822	\$ (157,713)	\$ 6,887	\$ 425,902	\$ 272,081

COUNTY OF LEXINGTON, SOUTH CAROLINA
 INTERNAL SERVICE FUND
 EMPLOYEE INSURANCE
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 3,253,202	\$ 6,899,743
Investments	9,121,783	5,463,475
Accounts receivable	<u>166,214</u>	<u>160,634</u>
Total assets	<u>12,541,199</u>	<u>12,523,852</u>
 LIABILITIES		
Current liabilities:		
Accounts payable	47,928	7,771
Insurance claims due	<u>1,269,271</u>	<u>1,215,356</u>
Total liabilities	<u>1,317,199</u>	<u>1,223,127</u>
 NET POSITION		
Unrestricted	<u>11,224,000</u>	<u>11,300,725</u>
Total net position	<u>\$ 11,224,000</u>	<u>\$ 11,300,725</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, 2020 AND 2019

	2020	2019
Operating revenues:		
Employer contributions	\$ 12,374,033	\$ 11,515,673
Employee contributions	3,461,684	3,411,383
Other premiums	630,459	577,559
Cobra premiums	41,887	27,020
Employer subsidy - post employment	245,594	259,920
Employee life insurance	184,285	185,445
Employee dental insurance	278,360	255,493
Pharmaceuticals rebate	607,828	-
Insurance reimbursements	130,768	124,469
Stop-loss insurance	155,519	168,533
	<u>18,110,417</u>	<u>16,525,495</u>
Total operating revenues		
Operating expenses:		
Physical fitness program	-	850
Health screening services	23,712	23,027
Medical services	1,314,748	1,249,057
Actuarial services	11,000	3,500
Office Supplies	-	188
Pharmaceuticals	37,048	47,437
Building repairs and maintenance	14,388	-
Building insurance	416	364
Telephone	2,774	2,982
WAN service charges	1,388	1,359
Conference & meeting expense	510	2,767
Utilities - auxiliary admin building	4,078	4,229
Life insurance premium	362,407	350,326
Stop-loss insurance premiums	667,708	629,120
AdvancePCS prescription claims	3,382,797	3,031,864
Health care reform fees	-	9,056
Medical insurance claims	11,108,719	11,305,263
Dental insurance claims	646,559	665,108
Medical administration costs	590,626	411,615
Dental administration costs	29,241	28,014
HRA/HSA administration costs	26,742	26,189
FSA administration costs	16,552	-
Cobra administration costs	13,139	12,638
Compliance testing	2,097	2,040
Online benefit system	32,263	31,383
Wellness program incentives	78,250	116,250
	<u>18,367,162</u>	<u>17,954,626</u>
Total operating expenses		
Operating income	<u>(256,745)</u>	<u>(1,429,131)</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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Nonoperating revenues:		
Investment interest (net decrease in the fair value of investments)	<u>180,020</u>	<u>272,190</u>
Total nonoperating revenues	<u>180,020</u>	<u>272,190</u>
Income (loss) before contributions and transfers	(76,725)	(1,156,941)
Transfers in (out)	<u>-</u>	<u>-</u>
Total contributions and transfers	<u>-</u>	<u>-</u>
Change in net position	(76,725)	(1,156,941)
Net position, beginning of year	<u>11,300,725</u>	<u>12,457,666</u>
Net position, end of year	<u>\$ 11,224,000</u>	<u>\$ 11,300,725</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Cash received from users	\$ 5,485,210	\$ 4,746,770
Cash received from interfund services provided & used	12,619,627	11,775,593
Cash paid to insurance suppliers and employees	<u>(18,273,090)</u>	<u>(17,668,926)</u>
Net cash provided (used) by operating activities	<u>(168,253)</u>	<u>(1,146,563)</u>
Cash flows from investing activities:		
Interest on investments (net decrease in the fair value of investments)	180,020	272,190
Sale of investments	-	4,953,580
Purchase of investments	<u>(3,658,308)</u>	<u>-</u>
Net cash provided (used) by investing activities	<u>(3,478,288)</u>	<u>5,225,770</u>
Net (decrease) increase in cash and cash equivalents	(3,646,541)	4,079,207
Cash and cash equivalents at beginning of year	<u>6,899,743</u>	<u>2,820,536</u>
Cash and cash equivalents at end of year	<u>\$ 3,253,202</u>	<u>\$ 6,899,743</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(256,745)</u>	\$ <u>(1,429,131)</u>
Changes in assets and liabilities:		
Increase in accounts receivable	(5,580)	(3,132)
Increase (decrease) in accounts payable	40,157	(14,933)
Increase in insurance claims due	<u>53,915</u>	<u>300,633</u>
Total adjustments	<u>88,492</u>	<u>282,568</u>
Net cash provided (used) by operating activities	\$ <u><u>(168,253)</u></u>	\$ <u><u>(1,146,563)</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 INTERNAL SERVICE FUND
 POST EMPLOYMENT INSURANCE
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 4,982,540	\$ 11,383,458
Investments	<u>14,964,628</u>	<u>8,068,437</u>
Total assets	<u>19,947,168</u>	<u>19,451,895</u>
LIABILITIES		
Current liabilities:		
Total liabilities	<u>-</u>	<u>-</u>
NET POSITION		
Unrestricted	<u>19,947,168</u>	<u>19,451,895</u>
Total net position	<u>\$ 19,947,168</u>	<u>\$ 19,451,895</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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Operating revenues:		
Employer contributions	\$ 668,867	\$ 1,135,277
Total operating revenues	<u>668,867</u>	<u>1,135,277</u>
Operating expenses:		
Insurance reimbursement to employee	<u>499,708</u>	<u>434,238</u>
Total operating expenses	<u>499,708</u>	<u>434,238</u>
Operating income	<u>169,159</u>	<u>701,039</u>
Nonoperating revenues:		
Investment interest	<u>326,114</u>	<u>443,683</u>
Total nonoperating revenues	<u>326,114</u>	<u>443,683</u>
Change in net position	495,273	1,144,722
Net position, beginning of year	<u>19,451,895</u>	<u>18,307,173</u>
Net position, end of year	<u>\$ 19,947,168</u>	<u>\$ 19,451,895</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
POST EMPLOYMENT INSURANCE
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 668,867	\$ 1,135,277
Cash paid to insurance suppliers and employees	<u>(499,708)</u>	<u>(434,238)</u>
Net cash provided by operating activities	<u>169,159</u>	<u>701,039</u>
Cash flows from investing activities:		
Interest on investments	326,114	443,683
Sale of investments	-	2,776,298
Purchase of investments	<u>(6,896,191)</u>	<u>-</u>
Net cash (used) provided by investing activities	<u>(6,570,077)</u>	<u>3,219,981</u>
Net increase (decrease) in cash and cash equivalents	(6,400,918)	3,921,020
Cash and cash equivalents at beginning of year	<u>11,383,458</u>	<u>7,462,438</u>
Cash and cash equivalents at end of year	<u>\$ 4,982,540</u>	<u>\$ 11,383,458</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ <u>169,159</u>	\$ <u>701,039</u>
Changes in assets and liabilities:		
Total adjustments	<u>-</u>	<u>-</u>
Net cash provided by operating activities	<u>\$ 169,159</u>	<u>\$ 701,039</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 INTERNAL SERVICE FUND
 WORKERS COMPENSATION
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 671,159	\$ 1,222,134
Investments	7,669,080	6,581,867
Accounts receivable	<u>134,415</u>	<u>110,430</u>
Total assets	<u>8,474,654</u>	<u>7,914,431</u>
 LIABILITIES		
Current liabilities:		
Accounts payable	<u>380,451</u>	<u>420,320</u>
Total liabilities	<u>380,451</u>	<u>420,320</u>
 NET POSITION		
Unrestricted	<u>8,094,203</u>	<u>7,494,111</u>
Total net position	<u>\$ 8,094,203</u>	<u>\$ 7,494,111</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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Operating revenues:		
Employer contributions	\$ 2,980,244	\$ 2,876,201
Total operating revenues	<u>2,980,244</u>	<u>2,876,201</u>
Operating expenses:		
Background history screening	16,387	14,988
Driver history screening	1,939	2,816
Safety management services	-	20,426
Drug testing services	12,504	18,739
Safety supplies	736	4,485
Conference, meeting & training	-	3,353
Workers compensation insurance claims	1,462,017	1,533,975
SC workers compensation taxes	46,205	40,596
Workers compensation insurance premiums	<u>800,780</u>	<u>705,619</u>
Total operating expenses	<u>2,340,568</u>	<u>2,344,997</u>
Operating income	<u>639,676</u>	<u>531,204</u>
Nonoperating revenues:		
Investment interest (net increase in the fair value of investments)	<u>141,757</u>	<u>192,684</u>
Total nonoperating revenues	<u>141,757</u>	<u>192,684</u>
Income before contributions and transfers	<u>781,433</u>	<u>723,888</u>
Transfer out	<u>(181,341)</u>	<u>(172,894)</u>
Change in net position	600,092	550,994
Net position, beginning of year	<u>7,494,111</u>	<u>6,943,117</u>
Net position, end of year	<u>\$ 8,094,203</u>	<u>\$ 7,494,111</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
WORKERS COMPENSATION
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 2,956,259	\$ 2,874,671
Cash paid to insurance suppliers and employees	<u>(2,380,437)</u>	<u>(2,012,256)</u>
Net cash provided by operating activities	<u>575,822</u>	<u>862,415</u>
Cash flows from noncapital financing activities:		
Transfer out	<u>(181,341)</u>	<u>(172,894)</u>
Net cash used by noncapital financing activities	<u>(181,341)</u>	<u>(172,894)</u>
Cash flows from investing activities:		
Interest on investments (net increase in the fair value of investments)	141,757	192,684
Purchase of investments	<u>(1,087,213)</u>	<u>(44,279)</u>
Net cash provided (used) by investing activities	<u>(945,456)</u>	<u>148,405</u>
Net increase (decrease) in cash and cash equivalents	(550,975)	837,926
Cash and cash equivalents at beginning of year	<u>1,222,134</u>	<u>384,208</u>
Cash and cash equivalents at end of year	<u>\$ 671,159</u>	<u>\$ 1,222,134</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
WORKERS COMPENSATION
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ <u>639,676</u>	\$ <u>531,204</u>
Changes in assets and liabilities:		
Increase in accounts receivable	(23,985)	(1,530)
Increase (decrease) in accounts payable	<u>(39,869)</u>	<u>332,741</u>
Total adjustments	<u>(63,854)</u>	<u>331,211</u>
Net cash provided by operating activities	\$ <u><u>575,822</u></u>	\$ <u><u>862,415</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 67,982	\$ 9,305
Investments	<u>107,929</u>	<u>140,990</u>
Total current assets	<u>175,911</u>	<u>150,295</u>
Deferred outflows of resources		
Deferred pension outflows	<u>42,290</u>	<u>46,902</u>
Total assets and deferred outflows of resources	<u>218,201</u>	<u>197,197</u>
LIABILITIES		
Current liabilities:		
Accounts payable	221	586
Accrued wages	475	4,299
Compensated absences due within one year	183	1,815
Accrued employer contributions	122	1,027
Accrued sales tax	<u>(7)</u>	<u>(7)</u>
Total current liabilities	<u>994</u>	<u>7,720</u>
Non-current liabilities:		
Pension liability	<u>363,216</u>	<u>356,719</u>
Total non-current liabilities	<u>363,216</u>	<u>356,719</u>
Deferred inflows of resources		
Deferred pension inflows	<u>4,228</u>	<u>4,100</u>
Total liabilities and deferred inflows of resources	<u>368,438</u>	<u>368,539</u>
NET POSITION		
Unrestricted - unfunded pension liability	(325,154)	(313,917)
Unrestricted	<u>174,917</u>	<u>142,575</u>
Total net position	<u>\$ (150,237)</u>	<u>\$ (171,342)</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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Operating revenues:	\$ -	\$ -
Total operating revenues	<u>-</u>	<u>-</u>
Operating expenses:		
Salaries and wages	106,175	109,360
Payroll fringes	52,290	44,527
Office supplies	82	245
Duplicating	289	229
Building insurance	42	33
General tort liability insurance	141	112
Communication charges	1,281	1,362
Conference & meeting	182	1,135
Subscriptions, dues & books	535	465
Personal mileage reimbursement	-	327
Utilities	1,207	984
Small tools & minor equipment	<u>-</u>	<u>439</u>
Total operating expenses	<u>162,224</u>	<u>159,218</u>
Operating loss	<u>(162,224)</u>	<u>(159,218)</u>
Nonoperating revenues:		
Investment interest	<u>1,988</u>	<u>3,036</u>
Total nonoperating revenues	<u>1,988</u>	<u>3,036</u>
Loss before contributions and transfers	<u>(160,236)</u>	<u>(156,182)</u>
Transfers in	<u>181,341</u>	<u>172,894</u>
Change in net position	21,105	16,712
Net position, beginning of the year	<u>(171,342)</u>	<u>(188,054)</u>
Net position, end of year	<u>\$ (150,237)</u>	<u>\$ (171,342)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Cash paid to suppliers and employees	\$ <u>(157,713)</u>	\$ <u>(157,030)</u>
Net cash (used) by operating activities	<u>(157,713)</u>	<u>(157,030)</u>
Cash flows from noncapital financing activities:		
Transfer in	<u>181,341</u>	<u>172,894</u>
Net cash provided by noncapital financing activities	<u>181,341</u>	<u>172,894</u>
Cash flows from investing activities:		
Interest on investments	1,988	3,036
Sale of investments	33,061	-
Purchase of investments	<u>-</u>	<u>(13,010)</u>
Net cash used by investing activities	<u>35,049</u>	<u>(9,974)</u>
Net increase (decrease) in cash and cash equivalents	58,677	5,890
Cash and cash equivalents at beginning of year	<u>9,305</u>	<u>3,415</u>
Cash and cash equivalents at end of year	<u>\$ 67,982</u>	<u>\$ 9,305</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Reconciliation of operating loss to net cash used by operating activities:		
Operating loss	\$ (162,224)	\$ (159,218)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Changes in assets and liabilities:		
Decrease in net pension obligation	11,237	4,087
Increase (decrease) in accounts payable and other accrued liabilities	(6,726)	(1,899)
Increase in due to other funds	-	-
Total adjustments	4,511	2,188
Net cash used by operating activities	\$ (157,713)	\$ (157,030)

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
MOTOR POOL
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 22,303	\$ 40,779
Investments	836,890	822,560
Due from other funds:		
General fund	3,993	1,322
Special revenue fund	-	2
Total current assets	<u>863,186</u>	<u>864,663</u>
Non-current assets:		
Capital assets:		
Vehicles	304,234	284,818
Less: accumulated depreciation	<u>(251,829)</u>	<u>(234,032)</u>
Total non-current assets	<u>52,405</u>	<u>50,786</u>
Total assets	<u>915,591</u>	<u>915,449</u>
LIABILITIES		
Current liabilities:		
Accounts payable	29	609
Due to other funds:		
General fund	<u>307</u>	<u>886</u>
Total current liabilities	<u>336</u>	<u>1,495</u>
NET POSITION		
Net investment in capital assets	52,405	50,786
Unrestricted	<u>862,850</u>	<u>863,168</u>
Total net position	<u>\$ 915,255</u>	<u>\$ 913,954</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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Operating revenues:		
Motor fees	\$ 24,624	\$ 29,255
Total operating revenues	<u>24,624</u>	<u>29,255</u>
Operating expenses:		
Duplicating	3	-
Vehicle repairs and maintenance	827	2,971
Vehicle insurance	7,380	6,890
GPS monitoring charges	1,830	2,729
Gas, fuel, and oil	3,869	5,600
Depreciation	25,796	34,221
Total operating expenses	<u>39,705</u>	<u>52,411</u>
Operating income	<u>(15,081)</u>	<u>(23,156)</u>
Nonoperating revenues:		
Investment interest	14,382	18,473
Gain on sale of capital assets	2,000	-
Total nonoperating revenues	<u>16,382</u>	<u>18,473</u>
Income before contributions and transfers	<u>1,301</u>	<u>(4,683)</u>
Change in net position	1,301	(4,683)
Net position, beginning of year	<u>913,954</u>	<u>918,637</u>
Net position, end of year	<u>\$ 915,255</u>	<u>\$ 913,954</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
MOTOR POOL
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 21,955	\$ 31,219
Cash payments to suppliers for goods and services	<u>(15,068)</u>	<u>(19,001)</u>
Net cash provided by operating activities	<u>6,887</u>	<u>12,218</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(27,415)	-
Proceeds from sale of equipment	<u>2,000</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(25,415)</u>	<u>-</u>
Cash flows from investing activities:		
Receipt of interest	14,382	18,473
Purchase of investments	<u>(14,330)</u>	<u>(143,436)</u>
Net cash provided by investing activities	<u>52</u>	<u>(124,963)</u>
Net (decrease) increase in cash and cash equivalents	(18,476)	(112,745)
Cash and cash equivalents at beginning of year	<u>40,779</u>	<u>153,524</u>
Cash and cash equivalents at end of year	<u>\$ 22,303</u>	<u>\$ 40,779</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
MOTOR POOL
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(15,081)</u>	\$ <u>(23,156)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	25,796	34,221
Changes in assets and liabilities:		
Decrease (increase) in due from other funds	(2,669)	1,962
Increase (decrease) in accounts payable	(580)	(42)
Increase (decrease) in due to other funds	<u>(579)</u>	<u>(767)</u>
Total adjustments	<u>21,968</u>	<u>35,374</u>
Net cash provided by operating activities	\$ <u><u>6,887</u></u>	\$ <u><u>12,218</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, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Lexington School District 1</u>				
ASSETS				
Cash and cash equivalents	\$ 2,094,130	\$ 975,243,782	\$ 971,198,875	\$ 6,139,037
Investments	118,837,477	121,699,902	118,837,477	121,699,902
Property taxes receivable	9,304,823	19,335,489	17,869,030	10,771,282
	<u>\$ 130,236,430</u>	<u>\$ 1,116,279,173</u>	<u>\$ 1,107,905,382</u>	<u>\$ 138,610,221</u>
LIABILITIES				
Due to taxing unit	<u>\$ 130,236,430</u>	<u>\$ 1,116,279,173</u>	<u>\$ 1,107,905,382</u>	<u>\$ 138,610,221</u>
 <u>Lexington School District 2</u>				
ASSETS				
Cash and cash equivalents	\$ 833,412	\$ 230,397,133	\$ 229,047,553	\$ 2,182,992
Investments	44,901,832	29,948,571	41,903,106	32,947,297
Property taxes receivable	4,088,570	7,967,281	7,519,311	4,536,540
	<u>\$ 49,823,814</u>	<u>\$ 268,312,985</u>	<u>\$ 278,469,970</u>	<u>\$ 39,666,829</u>
LIABILITIES				
Due to taxing unit	<u>\$ 49,823,814</u>	<u>\$ 268,312,985</u>	<u>\$ 278,469,970</u>	<u>\$ 39,666,829</u>
 <u>Lexington School District 3</u>				
ASSETS				
Cash and cash equivalents	\$ 57,561	\$ 45,376,024	\$ 45,228,002	\$ 205,583
Investments	4,824,306	4,468,428	4,824,306	4,468,428
Property taxes receivable	677,499	1,446,376	1,303,034	820,841
	<u>\$ 5,559,366</u>	<u>\$ 51,290,828</u>	<u>\$ 51,355,342</u>	<u>\$ 5,494,852</u>
LIABILITIES				
Due to taxing unit	<u>\$ 5,559,366</u>	<u>\$ 51,290,828</u>	<u>\$ 51,355,342</u>	<u>\$ 5,494,852</u>
 <u>Lexington School District 4</u>				
ASSETS				
Cash and cash equivalents	\$ 358,350	\$ 64,711,038	\$ 64,661,118	\$ 408,270
Investments	11,154,306	4,904,054	11,154,306	4,904,054
Property taxes receivable	1,302,079	2,534,025	2,460,159	1,375,945
	<u>\$ 12,814,735</u>	<u>\$ 72,149,117</u>	<u>\$ 78,275,583</u>	<u>\$ 6,688,269</u>
LIABILITIES				
Due to taxing unit	<u>\$ 12,814,735</u>	<u>\$ 72,149,117</u>	<u>\$ 78,275,583</u>	<u>\$ 6,688,269</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Lexington School District 5</u>				
ASSETS				
Cash and cash equivalents	\$ 1,013,088	\$ 316,077,619	\$ 313,936,389	\$ 3,154,318
Investments	30,669,921	54,853,632	30,669,921	54,853,632
Property taxes receivable	4,374,397	8,743,594	8,166,918	4,951,073
	<u>\$ 36,057,406</u>	<u>\$ 379,674,845</u>	<u>\$ 352,773,228</u>	<u>\$ 62,959,023</u>
LIABILITIES				
Due to taxing unit	\$ 36,057,406	\$ 379,674,845	\$ 352,773,228	\$ 62,959,023
	<u>\$ 36,057,406</u>	<u>\$ 379,674,845</u>	<u>\$ 352,773,228</u>	<u>\$ 62,959,023</u>
<u>Town of Batesburg-Leesville</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,575,769	\$ 1,575,769	\$ -
Property taxes receivable	90,263	194,458	168,013	116,708
	<u>\$ 90,263</u>	<u>\$ 1,770,227</u>	<u>\$ 1,743,782</u>	<u>\$ 116,708</u>
LIABILITIES				
Due to taxing unit	\$ 90,263	\$ 1,770,227	\$ 1,743,782	\$ 116,708
	<u>\$ 90,263</u>	<u>\$ 1,770,227</u>	<u>\$ 1,743,782</u>	<u>\$ 116,708</u>
<u>City of Cayce</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,711,570	\$ 3,711,570	\$ -
Property taxes receivable	139,901	282,496	257,068	165,329
	<u>\$ 139,901</u>	<u>\$ 3,994,066</u>	<u>\$ 3,968,638</u>	<u>\$ 165,329</u>
LIABILITIES				
Due to taxing unit	\$ 139,901	\$ 3,994,066	\$ 3,968,638	\$ 165,329
	<u>\$ 139,901</u>	<u>\$ 3,994,066</u>	<u>\$ 3,968,638</u>	<u>\$ 165,329</u>
<u>Town of Chapin</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 181,930	\$ 181,930	\$ -
Property taxes receivable	10,245	18,077	17,239	11,083
	<u>\$ 10,245</u>	<u>\$ 200,007</u>	<u>\$ 199,169</u>	<u>\$ 11,083</u>
LIABILITIES				
Due to taxing unit	\$ 10,245	\$ 200,007	\$ 199,169	\$ 11,083
	<u>\$ 10,245</u>	<u>\$ 200,007</u>	<u>\$ 199,169</u>	<u>\$ 11,083</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Town of Gilbert</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 8,491	\$ 8,491	\$ -
Property taxes receivable	836	1,802	1,647	991
	<u>\$ 836</u>	<u>\$ 10,293</u>	<u>\$ 10,138</u>	<u>\$ 991</u>
LIABILITIES				
Due to taxing unit	\$ 836	\$ 10,293	\$ 10,138	\$ 991
	<u>\$ 836</u>	<u>\$ 10,293</u>	<u>\$ 10,138</u>	<u>\$ 991</u>
<u>Town of Lexington</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 4,102,274	\$ 4,102,274	\$ -
Property taxes receivable	143,834	307,105	288,054	162,885
	<u>\$ 143,834</u>	<u>\$ 4,409,379</u>	<u>\$ 4,390,328</u>	<u>\$ 162,885</u>
LIABILITIES				
Due to taxing unit	\$ 143,834	\$ 4,409,379	\$ 4,390,328	\$ 162,885
	<u>\$ 143,834</u>	<u>\$ 4,409,379</u>	<u>\$ 4,390,328</u>	<u>\$ 162,885</u>
<u>Town of Pelion</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 58,478	\$ 58,478	\$ -
Property taxes receivable	2,081	4,574	3,887	2,768
	<u>\$ 2,081</u>	<u>\$ 63,052</u>	<u>\$ 62,365</u>	<u>\$ 2,768</u>
LIABILITIES				
Due to taxing unit	\$ 2,081	\$ 63,052	\$ 62,365	\$ 2,768
	<u>\$ 2,081</u>	<u>\$ 63,052</u>	<u>\$ 62,365</u>	<u>\$ 2,768</u>
<u>Town of Summit</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,570	\$ 5,570	\$ -
Property taxes receivable	277	390	537	130
	<u>\$ 277</u>	<u>\$ 5,960</u>	<u>\$ 6,107</u>	<u>\$ 130</u>
LIABILITIES				
Due to taxing unit	\$ 277	\$ 5,960	\$ 6,107	\$ 130
	<u>\$ 277</u>	<u>\$ 5,960</u>	<u>\$ 6,107</u>	<u>\$ 130</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
July 1, 2019

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Town of Swansea</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 178,280	\$ 178,280	\$ -
Property taxes receivable	36,858	56,680	72,422	21,116
	<u>\$ 36,858</u>	<u>\$ 234,960</u>	<u>\$ 250,702</u>	<u>\$ 21,116</u>
LIABILITIES				
Due to taxing unit	\$ 36,858	\$ 234,960	\$ 250,702	\$ 21,116
	<u>\$ 36,858</u>	<u>\$ 234,960</u>	<u>\$ 250,702</u>	<u>\$ 21,116</u>
<u>City of West Columbia</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 4,953,845	\$ 4,953,845	\$ -
Property taxes receivable	352,845	645,631	634,607	363,869
	<u>\$ 352,845</u>	<u>\$ 5,599,476</u>	<u>\$ 5,588,452</u>	<u>\$ 363,869</u>
LIABILITIES				
Due to taxing unit	\$ 352,845	\$ 5,599,476	\$ 5,588,452	\$ 363,869
	<u>\$ 352,845</u>	<u>\$ 5,599,476</u>	<u>\$ 5,588,452</u>	<u>\$ 363,869</u>
<u>Town of Irmo</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 336,012	\$ 336,012	\$ -
Property taxes receivable	-	-	-	-
	<u>\$ -</u>	<u>\$ 336,012</u>	<u>\$ 336,012</u>	<u>\$ -</u>
LIABILITIES				
Due to taxing unit	\$ -	\$ 336,012	\$ 336,012	\$ -
	<u>\$ -</u>	<u>\$ 336,012</u>	<u>\$ 336,012</u>	<u>\$ -</u>
<u>Town of Springdale</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 633,882	\$ 633,882	\$ -
Property taxes receivable	28,212	64,965	59,450	33,727
	<u>\$ 28,212</u>	<u>\$ 698,847</u>	<u>\$ 693,332</u>	<u>\$ 33,727</u>
LIABILITIES				
Due to taxing unit	\$ 28,212	\$ 698,847	\$ 693,332	\$ 33,727
	<u>\$ 28,212</u>	<u>\$ 698,847</u>	<u>\$ 693,332</u>	<u>\$ 33,727</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>City of Columbia</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,359,265	\$ 2,359,265	\$ -
Property taxes receivable	81,611	174,504	146,455	109,660
	<u>\$ 81,611</u>	<u>\$ 2,533,769</u>	<u>\$ 2,505,720</u>	<u>\$ 109,660</u>
LIABILITIES				
Due to taxing unit	\$ 81,611	\$ 2,533,769	\$ 2,505,720	\$ 109,660
	<u>\$ 81,611</u>	<u>\$ 2,533,769</u>	<u>\$ 2,505,720</u>	<u>\$ 109,660</u>
 <u>Tax Fund (Clearing)</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 508,106,491	\$ 508,106,491	\$ -
Investments	9,577,726	8,227,859	9,577,726	8,227,859
	<u>\$ 9,577,726</u>	<u>\$ 516,334,350</u>	<u>\$ 517,684,217</u>	<u>\$ 8,227,859</u>
LIABILITIES				
Interfund payable	\$ 8,799,427	\$ 7,525,747	\$ 8,799,427	\$ 7,525,747
Escrow funds held	778,299	516,334,350	516,410,537	702,112
	<u>\$ 9,577,726</u>	<u>\$ 523,860,097</u>	<u>\$ 525,209,964</u>	<u>\$ 8,227,859</u>
 <u>Court Assessments (Magistrate)</u>				
ASSETS				
Cash and cash equivalents	\$ 135,219	\$ 1,452,174	\$ 1,543,194	\$ 44,199
Due from other agencies	164,614	313,068	297,974	179,708
	<u>\$ 299,833</u>	<u>\$ 1,765,242</u>	<u>\$ 1,841,168</u>	<u>\$ 223,907</u>
LIABILITIES				
Escrow funds held	\$ 299,833	\$ 1,765,242	\$ 1,841,168	\$ 223,907
	<u>\$ 299,833</u>	<u>\$ 1,765,242</u>	<u>\$ 1,841,168</u>	<u>\$ 223,907</u>
 <u>Court Assessments (Clerk of Court)</u>				
ASSETS				
Cash and cash equivalents	\$ 68,275	\$ 2,361,548	\$ 2,341,650	\$ 88,173
Investments	596,569	606,963	596,569	606,963
Due from other agencies	120,034		120,034	-
	<u>\$ 784,878</u>	<u>\$ 2,968,511</u>	<u>\$ 3,058,253</u>	<u>\$ 695,136</u>
LIABILITIES				
Escrow funds held	\$ 784,878	\$ 2,968,511	\$ 3,058,253	\$ 695,136
	<u>\$ 784,878</u>	<u>\$ 2,968,511</u>	<u>\$ 3,058,253</u>	<u>\$ 695,136</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Lexington Recreation Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 12,853,398	\$ 12,853,398	\$ -
Property taxes receivable	614,991	1,231,495	1,167,133	679,353
	<u>\$ 614,991</u>	<u>\$ 14,084,893</u>	<u>\$ 14,020,531</u>	<u>\$ 679,353</u>
LIABILITIES				
Due to taxing unit	\$ 614,991	\$ 14,084,893	\$ 14,020,531	\$ 679,353
	<u>\$ 614,991</u>	<u>\$ 14,084,893</u>	<u>\$ 14,020,531</u>	<u>\$ 679,353</u>
 <u>Lexington Recreation Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 253,191	\$ 4,744,135	\$ 4,753,807	\$ 243,519
Investments	553,863	476,217	553,863	476,217
Property taxes receivable	189,171	380,671	363,764	206,078
	<u>\$ 996,225</u>	<u>\$ 5,601,023</u>	<u>\$ 5,671,434</u>	<u>\$ 925,814</u>
LIABILITIES				
Due to taxing unit	\$ 996,225	\$ 5,601,023	\$ 5,671,434	\$ 925,814
	<u>\$ 996,225</u>	<u>\$ 5,601,023</u>	<u>\$ 5,671,434</u>	<u>\$ 925,814</u>
 <u>Irmo/Chapin Recreation Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,134,491	\$ 5,134,491	\$ -
Property taxes receivable	202,092	394,907	378,513	218,486
	<u>\$ 202,092</u>	<u>\$ 5,529,398</u>	<u>\$ 5,513,004</u>	<u>\$ 218,486</u>
LIABILITIES				
Due to taxing unit	\$ 202,092	\$ 5,529,398	\$ 5,513,004	\$ 218,486
	<u>\$ 202,092</u>	<u>\$ 5,529,398</u>	<u>\$ 5,513,004</u>	<u>\$ 218,486</u>
 <u>Irmo/Chapin Recreation Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 194,065	\$ 3,147,031	\$ 3,203,238	\$ 137,858
Investments	388,490	319,966	388,491	319,965
Property taxes receivable	102,032	199,227	189,143	112,116
	<u>\$ 684,587</u>	<u>\$ 3,666,224</u>	<u>\$ 3,780,872</u>	<u>\$ 569,939</u>
LIABILITIES				
Due to taxing unit	\$ 684,587	\$ 3,666,224	\$ 3,780,872	\$ 569,939
	<u>\$ 684,587</u>	<u>\$ 3,666,224</u>	<u>\$ 3,780,872</u>	<u>\$ 569,939</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Fire Department Premium Tax Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 149,262	\$ 677,505	\$ 760,568	\$ 66,199
Due from other agencies	670,163	1,379,268	1,344,663	704,768
	<u>\$ 819,425</u>	<u>\$ 2,056,773</u>	<u>\$ 2,105,231</u>	<u>\$ 770,967</u>
LIABILITIES				
Due to taxing unit	<u>\$ 819,425</u>	<u>\$ 2,056,773</u>	<u>\$ 2,105,231</u>	<u>\$ 770,967</u>
 <u>Midlands Technical Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 7,834,484	\$ 7,834,484	\$ -
Investments	1,848,980	1,677,708	1,848,980	1,677,708
Property taxes receivable	193,832	385,990	366,732	213,090
	<u>\$ 2,042,812</u>	<u>\$ 9,898,182</u>	<u>\$ 10,050,196</u>	<u>\$ 1,890,798</u>
LIABILITIES				
Interfund payable	153,708	198,662	153,708	198,662
Due to taxing unit	1,889,104	9,898,182	10,095,150	1,692,136
	<u>\$ 2,042,812</u>	<u>\$ 10,096,844</u>	<u>\$ 10,248,858</u>	<u>\$ 1,890,798</u>
 <u>Midlands Technical Capital Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 78,366	\$ 3,723,637	\$ 3,770,365	\$ 31,638
Investments	932,847	1,054,002	932,846	1,054,003
Property taxes receivable	91,769	182,413	173,479	100,703
	<u>\$ 1,102,982</u>	<u>\$ 4,960,052</u>	<u>\$ 4,876,690</u>	<u>\$ 1,186,344</u>
LIABILITIES				
Due to taxing unit	<u>\$ 1,102,982</u>	<u>\$ 4,960,052</u>	<u>\$ 4,876,690</u>	<u>\$ 1,186,344</u>
 <u>Riverbanks Park Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 144,993	\$ 5,846	\$ 150,839	\$ -
Investments	2,923	-	2,923	-
Property taxes receivable	70,966	103,610	134,429	40,147
	<u>\$ 218,882</u>	<u>\$ 109,456</u>	<u>\$ 288,191</u>	<u>\$ 40,147</u>
LIABILITIES				
Due to taxing unit	<u>\$ 218,882</u>	<u>\$ 109,456</u>	<u>\$ 288,191</u>	<u>\$ 40,147</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Riverbanks Park Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 31	\$ 1,435,006	\$ 1,435,037	\$ -
Property taxes receivable	64,059	127,647	120,752	70,954
	<u>\$ 64,090</u>	<u>\$ 1,562,653</u>	<u>\$ 1,555,789</u>	<u>\$ 70,954</u>
LIABILITIES				
Due to taxing unit	<u>\$ 64,090</u>	<u>\$ 1,562,653</u>	<u>\$ 1,555,789</u>	<u>\$ 70,954</u>
<u>P&D / Contractors' Performance Bonds</u>				
ASSETS				
Cash and cash equivalents	\$ 291,327	\$ 1,002,216	\$ 780,799	\$ 512,744
Investments	151,588	154,229	151,588	154,229
	<u>\$ 442,915</u>	<u>\$ 1,156,445</u>	<u>\$ 932,387</u>	<u>\$ 666,973</u>
LIABILITIES				
Escrow funds held	<u>\$ 442,915</u>	<u>\$ 1,156,445</u>	<u>\$ 932,387</u>	<u>\$ 666,973</u>
<u>Public Defender</u>				
ASSETS				
Cash and cash equivalents	\$ 5,886	\$ 77,792	\$ 81,673	\$ 2,005
Investments	10,589	10,774	10,589	10,774
	<u>\$ 16,475</u>	<u>\$ 88,566</u>	<u>\$ 92,262</u>	<u>\$ 12,779</u>
LIABILITIES				
Escrow funds held	<u>\$ 16,475</u>	<u>\$ 88,566</u>	<u>\$ 92,262</u>	<u>\$ 12,779</u>
<u>Sheriff Confiscations</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 659,139</u>	<u>\$ 333,642</u>	<u>\$ 205,359</u>	<u>\$ 787,422</u>
LIABILITIES				
Escrow funds held	<u>\$ 659,139</u>	<u>\$ 333,642</u>	<u>\$ 205,359</u>	<u>\$ 787,422</u>
<u>Family Court Fund</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 72,045</u>	<u>\$ 14,513,677</u>	<u>\$ 14,534,145</u>	<u>\$ 51,577</u>
LIABILITIES				
Escrow funds held	<u>\$ 72,045</u>	<u>\$ 51,577</u>	<u>\$ 72,045</u>	<u>\$ 51,577</u>
	<u>\$ 72,045</u>	<u>\$ 51,577</u>	<u>\$ 72,045</u>	<u>\$ 51,577</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Clerk of Court</u>				
ASSETS				
Cash and cash equivalents	\$ 3,666,737	\$ 6,692,589	\$ 2,990,615	\$ 7,368,711
LIABILITIES				
Escrow funds held	\$ 3,666,737	\$ 6,692,589	\$ 2,990,615	\$ 7,368,711
 <u>Register of Deeds</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
LIABILITIES				
Escrow funds held	\$ -	\$ -	\$ -	\$ -
 <u>Tax Sales Overage</u>				
ASSETS				
Cash and cash equivalents	\$ 181,510	\$ 24,413,145	\$ 23,952,874	\$ 641,781
Investments	7,008,272	6,022,028	7,008,271	6,022,029
	\$ 7,189,782	\$ 30,435,173	\$ 30,961,145	\$ 6,663,810
LIABILITIES				
Escrow funds held	\$ 7,189,782	\$ 30,435,173	\$ 30,961,145	\$ 6,663,810
 <u>Inmate Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 436,510	\$ 2,672,421	\$ 2,702,913	\$ 406,018
LIABILITIES				
Escrow funds held	\$ 436,510	\$ 2,672,421	\$ 2,702,913	\$ 406,018
 <u>Sheriff Civil Processing</u>				
ASSETS				
Cash and cash equivalents	\$ 1,068	\$ 59,480	\$ 60,305	\$ 243
LIABILITIES				
Escrow funds held	\$ 1,068	\$ 59,480	\$ 60,305	\$ 243
 <u>Magistrates' Escrow</u>				
ASSETS				
Cash and cash equivalents	\$ 439,530	\$ 874,912	\$ 816,016	\$ 498,426
LIABILITIES				
Escrow funds held	\$ 98,527	\$ 254,436	\$ 204,159	\$ 148,804
Due to other agencies	341,003	620,477	611,858	349,622
	\$ 439,530	\$ 874,913	\$ 816,017	\$ 498,426

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Master - in - Equity</u>				
ASSETS				
Cash and cash equivalents	\$ 413,631	\$ 12,416,766	\$ 12,729,569	\$ 100,828
LIABILITIES				
Escrow funds held	\$ 413,631	\$ 12,416,766	\$ 12,729,569	\$ 100,828
 <u>Irmo Fire District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,322,553	\$ 2,322,553	\$ -
Property taxes receivable	131,129	258,812	239,734	150,207
	<u>\$ 131,129</u>	<u>\$ 2,581,365</u>	<u>\$ 2,562,287</u>	<u>\$ 150,207</u>
LIABILITIES				
Due to other agencies	\$ -	\$ -	\$ -	\$ -
Due to taxing unit	131,129	2,581,365	2,562,287	150,207
	<u>\$ 131,129</u>	<u>\$ 2,581,365</u>	<u>\$ 2,562,287</u>	<u>\$ 150,207</u>
 <u>Town of Irmo Fire District</u>				
ASSETS				
Property taxes receivable	\$ 130	\$ 295	\$ 322	\$ 103
	<u>\$ 130</u>	<u>\$ 295</u>	<u>\$ 322</u>	<u>\$ 103</u>
LIABILITIES				
Due to taxing unit	\$ 130	\$ 295	\$ 322	\$ 103
	<u>\$ 130</u>	<u>\$ 295</u>	<u>\$ 322</u>	<u>\$ 103</u>
 <u>City of Columbia Fire District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 495,811	\$ 495,811	\$ -
Property taxes receivable	14,810	32,532	26,289	21,053
	<u>\$ 14,810</u>	<u>\$ 528,343</u>	<u>\$ 522,100</u>	<u>\$ 21,053</u>
LIABILITIES				
Due to taxing unit	\$ 14,810	\$ 528,343	\$ 522,100	\$ 21,053
	<u>\$ 14,810</u>	<u>\$ 528,343</u>	<u>\$ 522,100</u>	<u>\$ 21,053</u>
 <u>Vehicle Tax Clearing Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 41,660	\$ 52	\$ -	\$ 41,712
	<u>\$ 41,660</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ 41,712</u>
LIABILITIES				
Escrow funds held	\$ 41,660	\$ 52	\$ -	\$ 41,712
	<u>\$ 41,660</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ 41,712</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Additional Marriage State Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 6,637	\$ 6,520	\$ 2,780	\$ 10,377
	<u>\$ 6,637</u>	<u>\$ 6,520</u>	<u>\$ 2,780</u>	<u>\$ 10,377</u>
LIABILITIES				
Escrow funds held	<u>\$ 6,637</u>	<u>\$ 6,520</u>	<u>\$ 2,780</u>	<u>\$ 10,377</u>
 <u>Hollow Creek Watershed</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 6,809	\$ 6,809	\$ -
Property taxes receivable	151	341	319	173
	<u>151</u>	<u>7,150</u>	<u>7,128</u>	<u>173</u>
LIABILITIES				
Due to taxing unit	<u>\$ 151</u>	<u>\$ 7,150</u>	<u>\$ 7,128</u>	<u>\$ 173</u>
 <u>PW / NPDES Performance Deposits</u>				
ASSETS				
Cash and cash equivalents	\$ 159,696	\$ 1,907,217	\$ 1,439,605	\$ 627,308
Investments	610,211	620,841	610,211	620,841
	<u>\$ 769,907</u>	<u>\$ 2,528,058</u>	<u>\$ 2,049,816</u>	<u>\$ 1,248,149</u>
LIABILITIES				
Escrow funds held	<u>\$ 769,907</u>	<u>\$ 2,528,058</u>	<u>\$ 2,049,816</u>	<u>\$ 1,248,149</u>
 <u>PW / Subdivision Performance Deposits</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 10,008</u>	<u>\$ 152,821</u>	<u>\$ -</u>	<u>\$ 162,829</u>
LIABILITIES				
Escrow funds held	<u>\$ 10,008</u>	<u>\$ 152,821</u>	<u>\$ -</u>	<u>\$ 162,829</u>
 <u>Court Assessments - Sheriff</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 3,747</u>	<u>\$ 8,549</u>	<u>\$ 8,625</u>	<u>\$ 3,671</u>
LIABILITIES				
Escrow funds held	<u>\$ 3,747</u>	<u>\$ 8,549</u>	<u>\$ 8,625</u>	<u>\$ 3,671</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>1% School Property Tax Relief</u>				
ASSETS				
Cash and cash equivalents	\$ 7,355,619	\$ 54,995,694	\$ 44,958,804	\$ 17,392,509
Investments	8,191,543	1,414,284	8,191,543	1,414,284
Interfund receivable	8,953,135	7,724,409	8,953,135	7,724,409
	<u>\$ 24,500,297</u>	<u>\$ 64,134,387</u>	<u>\$ 62,103,482</u>	<u>\$ 26,531,202</u>
LIABILITIES				
Escrow funds held	<u>\$ 24,500,297</u>	<u>\$ 64,134,387</u>	<u>\$ 62,103,482</u>	<u>\$ 26,531,202</u>
<u>City of Cayce TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,459,652	\$ 1,459,652	\$ -
Property tax receivable	27,389	1,120	27,664	845
	<u>\$ 27,389</u>	<u>\$ 1,460,772</u>	<u>\$ 1,487,316</u>	<u>\$ 845</u>
LIABILITIES				
Due to other agencies	\$ -	\$ -	\$ -	\$ -
Due to taxing unit	27,389	1,460,772	1,487,316	845
	<u>\$ 27,389</u>	<u>\$ 1,460,772</u>	<u>\$ 1,487,316</u>	<u>\$ 845</u>
<u>West Columbia TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 963,869	\$ 963,869	\$ -
Property tax receivable	20,017	47,656	46,070	21,603
	<u>\$ 20,017</u>	<u>\$ 1,011,525</u>	<u>\$ 1,009,939</u>	<u>\$ 21,603</u>
LIABILITIES				
Due to other agencies	\$ -	\$ -	\$ -	\$ -
Due to taxing unit	20,017	1,011,525	1,009,939	21,603
	<u>\$ 20,017</u>	<u>\$ 1,011,525</u>	<u>\$ 1,009,939</u>	<u>\$ 21,603</u>
<u>Town of Lexington TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 202,384	\$ 202,384	\$ -
Property tax receivable	-	28,875	-	28,875
	<u>\$ -</u>	<u>\$ 231,259</u>	<u>\$ 202,384</u>	<u>\$ 28,875</u>
LIABILITIES				
Interfund payable	\$ -	\$ -	\$ -	\$ -
Due to taxing unit	-	231,259	202,384	28,875
	<u>\$ -</u>	<u>\$ 231,259</u>	<u>\$ 202,384</u>	<u>\$ 28,875</u>
<u>Tax Installment Pay. Prog.</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 159,822</u>	<u>\$ 325,985</u>	<u>\$ 319,746</u>	<u>\$ 166,061</u>
LIABILITIES				
Due to taxing unit	<u>\$ 159,822</u>	<u>\$ 325,985</u>	<u>\$ 319,746</u>	<u>\$ 166,061</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<u>Irmo Fire District Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 20,010	\$ 372,230	\$ 351,308	\$ 40,932
Investments	20,080	-	20,080	-
Property taxes receivable	19,470	37,734	34,906	22,298
	<u>\$ 59,560</u>	<u>\$ 409,964</u>	<u>\$ 406,294</u>	<u>\$ 63,230</u>
LIABILITIES				
Due to taxing unit	<u>\$ 59,560</u>	<u>\$ 409,964</u>	<u>\$ 406,294</u>	<u>\$ 63,230</u>
 <u>Total Agency Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 19,304,525	\$ 2,327,663,494	\$ 2,305,451,079	\$ 41,516,940
Investments	240,281,523	236,459,458	237,282,796	239,458,185
Receivables (net of allowance for uncollectibles):				
Property taxes	22,376,339	45,190,772	42,237,080	25,330,031
Interfund receivable:				
Agency fund	8,953,135	7,724,409	8,953,135	7,724,409
Due from other agencies	954,811	1,692,336	1,762,671	884,476
Total assets	<u>\$ 291,870,333</u>	<u>\$ 2,618,730,469</u>	<u>\$ 2,595,686,761</u>	<u>\$ 314,914,041</u>
LIABILITIES				
Escrow funds held	\$ 40,192,095	\$ 642,059,585	\$ 636,425,420	\$ 45,826,260
Due to other agencies	341,003	620,477	611,858	349,622
Due to taxing units	242,384,100	1,961,588,308	1,942,958,658	261,013,750
Interfund payable	8,953,135	7,724,409	8,953,135	7,724,409
Total liabilities	<u>\$ 291,870,333</u>	<u>\$ 2,611,992,779</u>	<u>\$ 2,588,949,071</u>	<u>\$ 314,914,041</u>

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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, 2020

	<u>2020</u>	<u>2019</u>
Governmental funds capital assets:		
General fund & other special revenue funds		
Land	\$ 38,549,866	\$ 25,058,164
Buildings	113,483,697	101,130,931
Improvements other than buildings	3,200,275	3,200,275
Machinery and equipment	29,783,954	27,732,805
Office furniture and equipment	16,350,878	12,473,475
Vehicles	44,454,891	41,771,134
Books	2,133,632	2,189,977
Construction in progress	8,010,338	30,972,088
Infrastructure	<u>292,160,323</u>	<u>290,626,673</u>
Total general & other special revenue funds capital assets	<u>548,127,854</u>	<u>535,155,522</u>
Internal service funds		
Vehicles	<u>304,234</u>	<u>284,818</u>
Total internal service funds capital assets	<u>304,234</u>	<u>284,818</u>
Total governmental funds capital assets	<u>\$ 548,432,088</u>	<u>\$ 535,440,340</u>
Investment in capital assets by source:		
General fund	\$ 89,434,270	\$ 83,956,640
Special revenue funds	328,936,023	324,438,553
Capital projects funds	123,804,196	123,726,099
Internal service funds	304,234	284,818
Donations	5,922,588	3,003,453
Confiscated	<u>30,777</u>	<u>30,777</u>
Total investment in capital assets	<u>\$ 548,432,088</u>	<u>\$ 535,440,340</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CAPITAL ASSETS - BY FUNCTION
 JUNE 30, 2020

	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	\$ 9,300,913	\$ 21,094,094	\$ 500,645	\$ 295,833	\$ 3,013,037	\$ 398,410	\$	\$	\$	\$ 1,866,487	\$ 36,469,419
General Services		7,537,053	34,347	314,906	21,528	1,067,805					8,975,639
Public Works		432,429		11,994,087	106,094	5,774,828	227,362,853	64,797,470		2,849,252	313,317,013
Public Safety	3,010,857	27,103,642	807,507	10,489,278	2,826,298	23,068,028				46,866	67,352,476
Judicial	115,350	19,265,877	330,685	226,377	471,666	445,984					20,855,939
Law Enforcement	78,700	18,254,482	404,792	6,423,465	5,355,036	13,730,345					44,246,820
Boards and Commissions					3,416,722						3,416,722
Health and Human Services	1,591,638	8,131,835	370,754	40,008	6,333	59,285					10,199,853
Economic Development	23,669,923					22,403				3,247,733	26,940,059
Library	782,485	11,664,285	751,545		1,134,164	192,037			2,133,632		16,658,148
Total Capital Assets	\$ 38,549,866	\$ 113,483,697	\$ 3,200,275	\$ 29,783,954	\$ 16,350,878	\$ 44,759,125	\$ 227,362,853	\$ 64,797,470	\$ 2,133,632	\$ 8,010,338	\$ 548,432,088

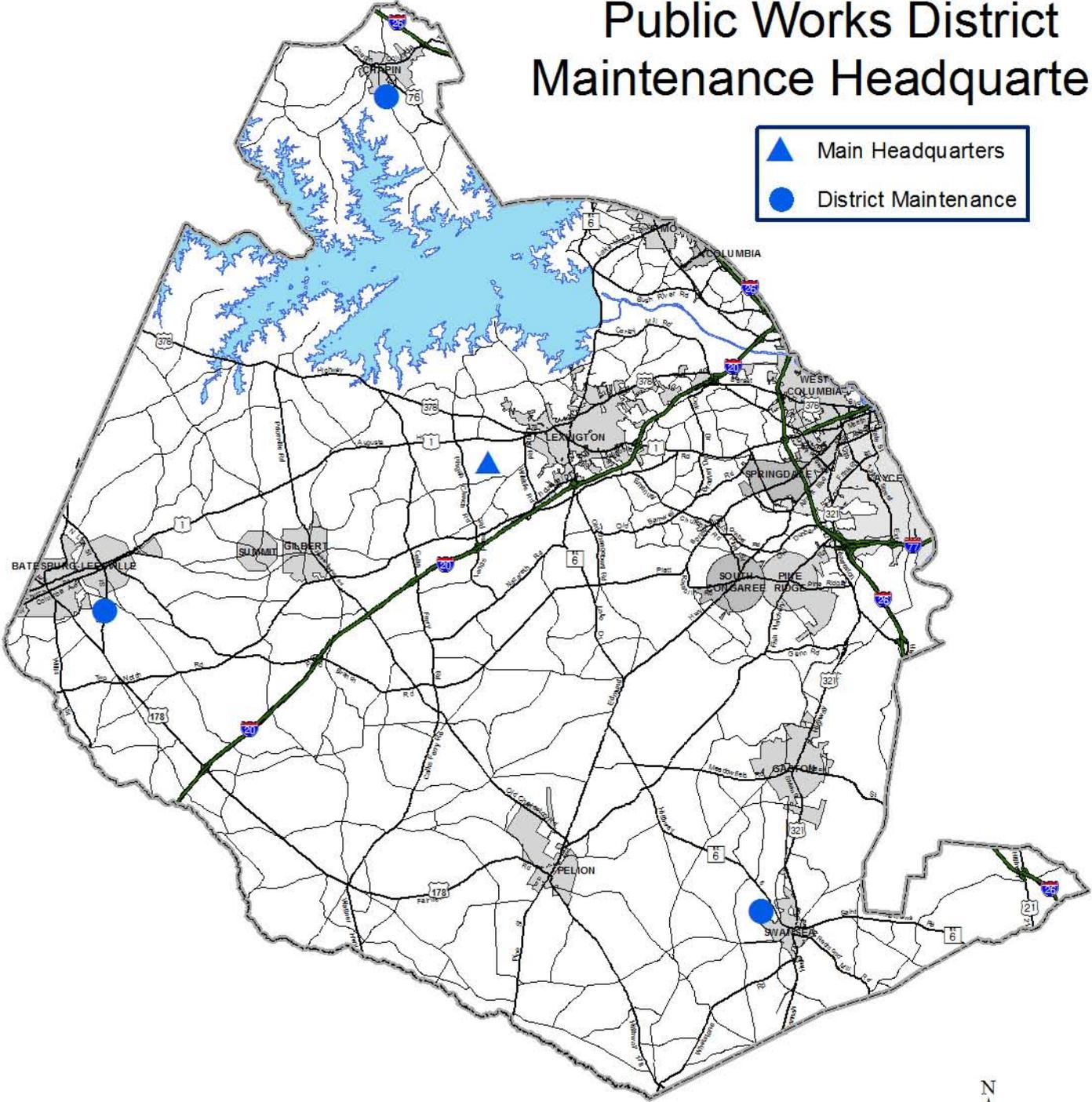
COUNTY OF LEXINGTON, SOUTH CAROLINA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY FUNCTION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Capital Assets July 1, 2019	Additions	Deductions	Transfers	Capital Assets June 30, 2020
General Administrative	\$ 27,075,026	\$ 276,526	\$ (200,009)	\$ 5,102,300	\$ 32,253,843
General Services	1,678,200	58,516	(46,239)	7,285,164	8,975,641
Public Works	306,796,541	6,203,747	(2,576,164)	43,634	310,467,758
Public Safety	66,275,567	1,977,266	(903,588)	(43,634)	67,305,611
Judicial	20,811,375	58,952	(14,389)		20,855,938
Law Enforcement	42,313,122	2,740,081	(806,386)		44,246,817
Boards and Commissions	63,522	3,413,481	(60,280)		3,416,723
Health and Human Services	10,213,910		(14,056)		10,199,854
Economic Development	12,549,713			13,493,629	26,043,342
Library	16,691,276	1,143,333	(1,176,459)		16,658,150
Construction in Progress	29,100,140	1,940,111		(25,881,093)	5,159,158
Construction in Progress - Infrastructure	1,871,948	977,305			2,849,253
Total Capital Assets	\$ 535,440,340	\$ 18,789,318	\$ (5,797,570)	\$ -	\$ 548,432,088

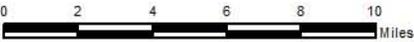
Supplementary

Lexington County Public Works District Maintenance Headquarters

- ▲ Main Headquarters
- District Maintenance



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Department of Planning & GIS
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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, 2020
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2019)

	Total Basis of Capital Assets	Accumulated Depreciation	Totals Year Ended June 30,	
			2020	2019
Land	\$ 1,756,611	\$ -	\$ 1,756,611	\$ 1,756,611
Buildings	2,852,707	1,854,898	997,809	1,108,611
Improvements	6,912,693	4,324,560	2,588,133	3,035,130
Machinery and Equipment	9,496,190	4,226,626	5,269,564	4,035,149
Office Furniture and Equipment	24,160	12,693	11,467	9,526
Vehicles	1,904,946	1,398,192	506,754	382,581
Construction in Progress	<u>12,441,020</u>	<u>-</u>	<u>12,441,020</u>	<u>7,044,457</u>
TOTAL	<u><u>\$ 35,388,327</u></u>	<u><u>\$ 11,816,969</u></u>	<u><u>\$ 23,571,358</u></u>	<u><u>\$ 17,372,065</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
SCHEDULE OF CHANGES IN ENTERPRISE FUND CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Balance at Beginning of Year	Adjustment	Additions	Deductions	Balance at End of Year
Land	\$ 1,756,611	\$ -	\$ -	\$ -	\$ 1,756,611
Buildings	2,848,787	-	3,920	-	2,852,707
Improvements	6,912,693	-	-	-	6,912,693
Machinery and Equipment	8,850,890	-	2,163,232	1,517,932	9,496,190
Office Furniture and Equipment	19,478	-	4,682	-	24,160
Vehicles	1,691,528	-	243,447	30,029	1,904,946
Construction in Progress	7,044,457	-	5,396,563	-	12,441,020
Total Cost or Basis	29,124,444	-	7,811,844	1,547,961	35,388,327
Accumulated Depreciation	(11,752,379)	-	(1,462,509)	(1,397,919)	(11,816,969)
NET CAPITAL ASSETS	<u>\$ 17,372,065</u>	<u>\$ -</u>	<u>\$ 6,349,335</u>	<u>\$ 150,042</u>	<u>\$ 23,571,358</u>

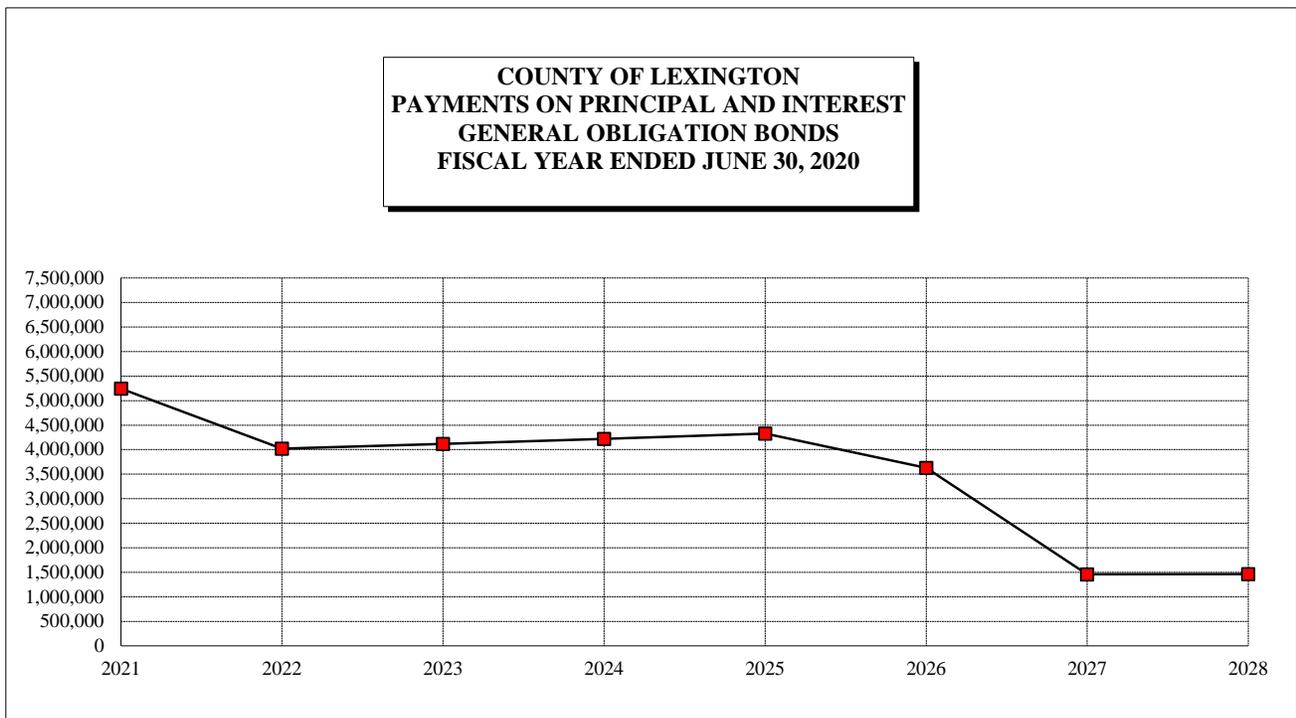
COUNTY OF LEXINGTON, SOUTH CAROLINA
 GENERAL OBLIGATION BONDS
 YEAR ENDED JUNE 30, 2020

Disposition of Proceeds:	Issue Date	Issue Amount	Interest Rate	Maturity Rate	Final Maturity Date	Outstanding		Retired	Outstanding 6/30/2020	Amounts Due in One Year	Interest Matured and Paid
						7/1/2019	Issued				
Isle of Pines Water System	4/1/2005	99,527	1.00%	Annually	1/1/2020	3,563	-	3,563	-	-	-
Isle of Pines Sewer System	4/1/2005	120,145	3% - 2.25%	Annually	1/1/2020	4,809	-	4,809	-	-	-
Saxe Gotha Industrial Park	12/1/2006	5,425,000	3.87%	Annually	2/1/2021	1,085,000	-	525,000	560,000	560,000	42,184
Courthouse Campus Plan (Refunding of 11-15-01)	10/7/2010	25,748,176	2.00 - 3.125%	Annually	2/1/2026	15,915,000	-	15,915,000	-	-	477,263
Courthouse Campus Plan (Refunding of 10-07-10)	3/26/2020	12,200,000	1.30%	Annually	2/1/2028	-	12,200,000	-	12,200,000	60,000	-
Saxe Gotha (Refunding of 12-01-06) 911 Center, County Industrial Pks	2/13/2013	24,885,000	1.99%	Annually	2/1/2028	13,785,000	-	3,880,000	9,905,000	1,630,000	419,646
Saxe Gotha (Refunding of 2-13-13) 911 Center, County Industrial Pks	3/26/2020	2,145,000	1.30%	Annually	2/1/2021	-	2,145,000	-	2,145,000	2,145,000	-
Total General Obligation Bonds (1)						\$ 30,793,372	\$ 14,345,000	\$ 20,328,372	\$ 24,810,000	\$ 4,395,000	\$ 939,093

(1) This total includes only general obligation debt. The amount of compensated absences in the form of accrued vacation benefits totaling \$ 5,080,663 as of June 30, 2020, are not included. The outstanding balance of \$24,810,000 (as shown above) plus accrued compensated absences, equal total general long-term debt as of June 30, 2020 amounting to \$ 29,890,663 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, 2020

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	4,395,000	848,914	5,243,914
2022	3,190,000	828,443	4,018,443
2023	3,425,000	690,743	4,115,743
2024	3,680,000	541,992	4,221,992
2025	3,935,000	391,487	4,326,487
2026	3,400,000	227,187	3,627,187
2027	1,370,000	88,950	1,458,950
2028	1,415,000	45,250	1,460,250
	<u>\$ 24,810,000</u>	<u>\$ 3,662,966</u>	<u>\$ 28,472,966</u>



COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2020

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
8/1/2020	10,920	0	10,920
2/1/2021	<u>10,920</u>	<u>560,000</u>	<u>570,920</u>
TOTALS	<u>\$ 21,840</u>	<u>\$ 560,000</u>	<u>\$ 581,840</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 2013, \$24,885,000

PROCEEDS: Saxe Gotha (Refunding portion of 12-01-2006 series \$2,005,000), 911 Communications Center,
 County Industrial Parks

DATED: February 13, 2013

PAYING AGENT AND REGISTRAR: U.S. Bank National Association

DATE DUE	INTEREST	PRINCIPAL	TOTAL
8/1/2020	143,321.25	0.00	143,321.25
2/1/2021	143,321.25	1,630,000.00	1,773,321.25
8/1/2021	110,721.25	0.00	110,721.25
2/1/2022	110,721.25	1,090,000.00	1,200,721.25
8/1/2022	94,371.25	0.00	94,371.25
2/1/2023	94,371.25	1,125,000.00	1,219,371.25
8/1/2023	77,496.25	0.00	77,496.25
2/1/2024	77,496.25	1,155,000.00	1,232,496.25
8/1/2024	65,368.75	0.00	65,368.75
2/1/2025	65,368.75	1,180,000.00	1,245,368.75
8/1/2025	52,093.75	0.00	52,093.75
2/1/2026	52,093.75	1,210,000.00	1,262,093.75
8/1/2026	37,725.00	0.00	37,725.00
2/1/2027	37,725.00	1,240,000.00	1,277,725.00
8/1/2027	19,125.00	0.00	19,125.00
2/1/2028	19,125.00	1,275,000.00	1,294,125.00
TOTALS	<u>\$ 1,200,445.00</u>	<u>\$ 9,905,000.00</u>	<u>\$ 11,105,445.00</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2020

ISSUE: County of Lexington, South Carolina
 General Obligation Bonds, Series 2020B, \$2,145,000

PROCEEDS: Saxe Gotha (Refunding of 2-13-2013 series \$24,885,000), 911 Communications Center,
 County Industrial Parks

DATED: March 26, 2020

PAYING AGENT AND REGISTRAR: U.S. Bank National Association

DATE DUE	INTEREST	PRINCIPAL	TOTAL
8/1/2020	9,682.00	0.00	9,682.00
2/1/2021	<u>13,943.00</u>	<u>2,145,000.00</u>	<u>2,158,943.00</u>
TOTALS	<u>\$ 23,625.00</u>	<u>\$ 2,145,000.00</u>	<u>\$ 2,168,625.00</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 2020A, \$12,200,000

PROCEEDS: Courthouse & Campus Plan Construction (Refunding of 10-07-2010 series \$25,748,176)

DATED: March 26, 2020

PAYING AGENT AND REGISTRAR: U.S. Bank National Association

DATE DUE	INTEREST	PRINCIPAL	TOTAL
8/1/2020	211,806.00	0.00	211,806.00
2/1/2021	305,000.00	60,000.00	365,000.00
8/1/2021	303,500.00	0.00	303,500.00
2/1/2022	303,500.00	2,100,000.00	2,403,500.00
8/1/2022	251,000.00	0.00	251,000.00
2/1/2023	251,000.00	2,300,000.00	2,551,000.00
8/1/2023	193,500.00	0.00	193,500.00
2/1/2024	193,500.00	2,525,000.00	2,718,500.00
8/1/2024	130,375.00	0.00	130,375.00
2/1/2025	130,375.00	2,755,000.00	2,885,375.00
8/1/2025	61,500.00	0.00	61,500.00
2/1/2026	61,500.00	2,190,000.00	2,251,500.00
8/1/2026	6,750.00	0.00	6,750.00
2/1/2027	6,750.00	130,000.00	136,750.00
8/1/2027	3,500.00	0.00	3,500.00
2/1/2028	3,500.00	140,000.00	143,500.00
TOTALS	\$ 2,417,056.00	\$ 12,200,000.00	\$ 14,617,056.00

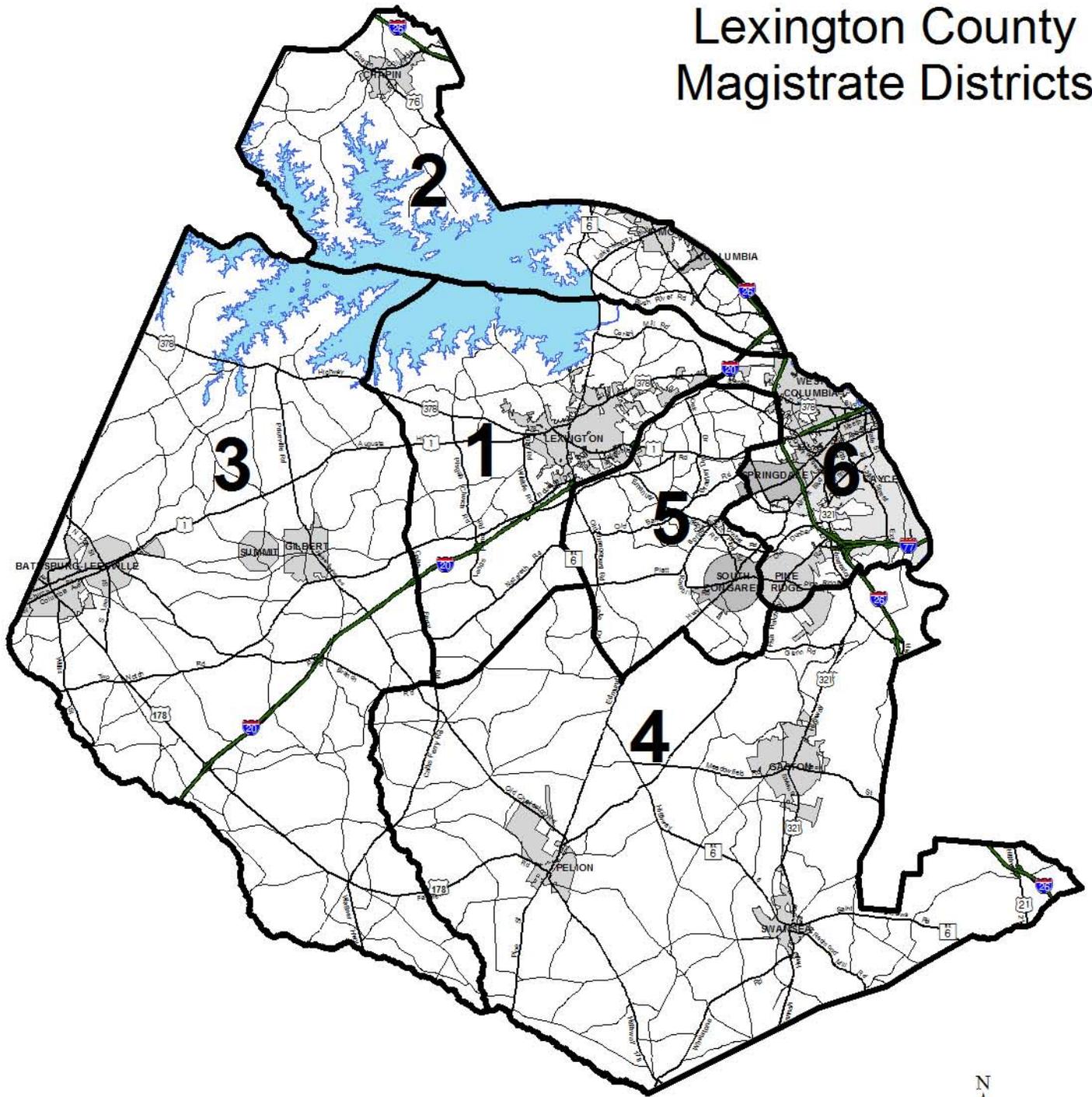
COUNTY OF LEXINGTON
SCHEDULE OF COURT FINES, FEES, ASSESSMENTS AND SURCHARGES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

For the Month of:

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Court Fines													
Court Fines Collected	92,978	167,206	107,430	87,691	17,304	145,852	89,302	16,136	98,585	77,660	23,150	123,629	1,046,924
Court Fines Retained	91,266	167,206	103,992	85,925	15,148	144,644	88,474	14,355	98,101	76,994	23,150	120,978	1,030,234
Court Fines Remitted to State Treasurer	1,712	-	3,438	1,766	2,155	1,207	828	1,781	484	666	-	2,651	16,690
Court Assessments													
Court Assessments Collected	89,954	158,637	111,513	91,184	25,396	145,515	87,171	22,267	101,510	84,290	26,639	130,298	1,074,375
Court Assessments Retained by County	11,018	17,733	14,437	11,229	4,150	16,973	10,197	3,494	11,599	9,793	2,975	16,120	129,717
Court Assessments Remitted to State Treasurer	78,936	140,904	97,076	79,956	21,246	128,542	76,974	18,773	89,911	74,498	23,664	114,178	944,658
Court Surcharges													
Court Surcharges Collected	52,839	82,600	72,467	52,992	17,095	82,451	52,696	19,582	55,851	34,635	7,500	69,527	600,233
Court Surcharges Retained by County	7,934	3,421	15,468	9,458	6,811	10,205	8,509	9,879	7,967	4,431	942	10,266	95,291
Court Surcharges Remitted to State Treasurer	44,905	79,179	56,998	43,534	10,285	72,246	44,186	9,703	47,884	30,204	6,558	59,261	504,942
Victims Services													
Court Assessments Allocated to Victims Services	11,018	17,733	14,437	11,229	4,150	16,973	10,197	3,494	11,599	9,793	2,975	16,120	129,717
Court Surcharges Allocated to Victims Services	7,934	3,421	15,468	9,458	6,811	10,205	8,509	9,879	7,967	4,431	942	10,266	95,291
Funds Allocated to Victims Services	18,952	21,153	29,905	20,687	10,961	27,178	18,706	13,373	19,566	14,224	3,917	26,386	225,008
Victims Services Expenditures	10,032	29,550	20,139	32,824	22,369	18,618	36,525	22,858	18,149	26,542	22,987	33,503	294,096
Funds Available in Excess of Expenditures	8,919	-	9,766	-	-	8,560	-	-	1,417	-	-	-	-

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

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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:

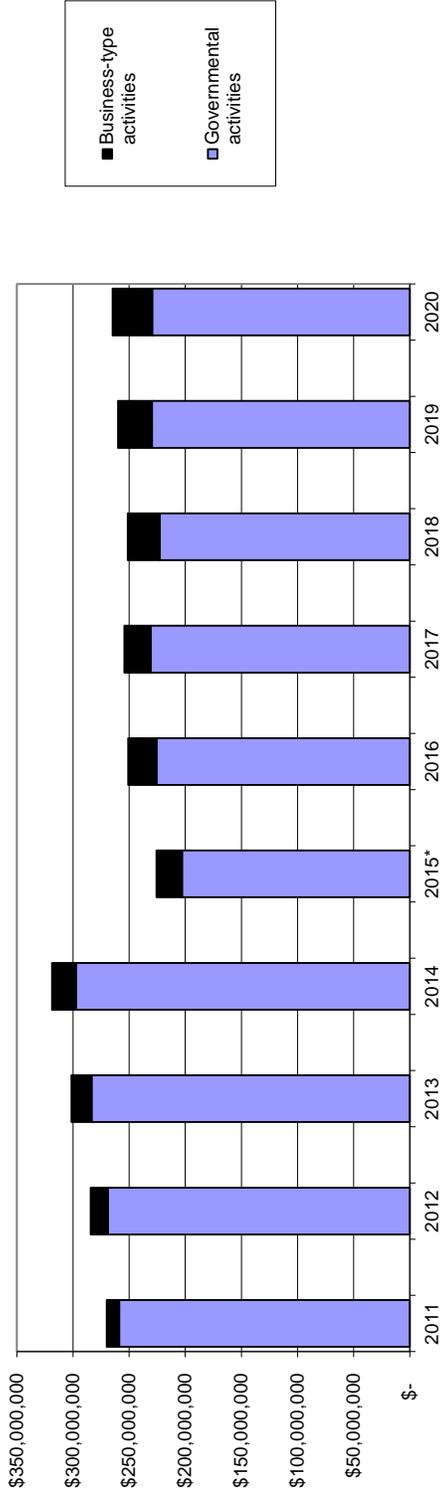
Unless otherwise noted, the information for these tables is taken from the comprehensive annual financial reports for the relevant years.

COUNTY OF LEXINGTON, SOUTH CAROLINA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Year									
	2011	2012	2013	2014	2015*	2016	2017	2018	2019	2020
Governmental activities:										
Invested in capital assets, net of related debt	\$ 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	\$ 190,475,554
Restricted	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	6,487,630
Unrestricted	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	32,538,907
Total governmental activities net position	\$ 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	\$ 229,502,091
Business-type activities:										
Invested in capital assets, net of related debt	\$ 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	\$ 23,571,357
Restricted	210,450	219,879	239,047	272,882	294,948	350,185	326,395	325,481	373,948	387,904
Unrestricted	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	11,326,836
Total business-type activities net position	\$ 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	\$ 35,286,097
Primary government:										
Invested in capital assets, net of related debt	\$ 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	\$ 214,046,911
Restricted	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	6,875,534
Unrestricted	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	43,865,743
Total primary government net position	\$ 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	\$ 264,788,188

* 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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities:										
General administrative	\$ 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	\$ 39,583,785
General service	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	4,608,852
Public works	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	19,057,925
Public safety	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	42,585,925
Judicial	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	15,293,986
Law enforcement	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	48,973,783
Boards and commissions	463,332	476,575	483,323	658,124	916,158	899,002	771,370	894,361	806,715	912,840
Health and human services	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	2,929,683
Community development (HUD)	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	6,729,587
Economic development	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	2,208,543
Public library	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	8,870,108
Interest and fiscal charges	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	780,213
Total governmental activities	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	192,555,230
Business-type activities										
Red Bank Crossing	36,930	51,694	47,286	88,550	53,607	57,389	51,428	52,036	58,953	897,117
Solid waste	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	13,105,720
Pelton airport	139,531	195,002	234,867	210,388	357,521	293,665	334,184	303,621	354,221	333,455
Total business-type activities net position	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	14,336,292
Total primary government expenses	\$ 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	\$ 206,871,522
Program Revenues										
Governmental activities										
Charges for services:										
General administrative	\$ 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	\$ 18,334,741
General service	25,983	20,557	24,215	26,954	56,559	47,686	41,456	51,094	41,183	20,974
Public works	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	5,901,827
Public safety	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	12,988,391
Judicial	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	6,809,083
Law enforcement	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	3,750,909
Boards and commissions	-	-	-	-	265,826	146,132	291,198	201,530	190,835	259,881
Health and human services	229,403	580,472	484,747	420,116	528,571	698,832	706,418	658,930	655,090	585,199
Community development (HUD)	150,000	-	7,000	-	-	-	-	-	1,847,342	6,722,416
Economic development	318,429	337,375	1,235,228	458,003	647,973	1,034,501	1,452,102	735,962	699,899	257,070
Public library	305,510	290,632	302,367	312,802	348,068	307,344	279,544	260,834	172,398	172,398
Operating grants and contributions	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	6,016,896
Capital grants and contributions	9,945,505	6,434,017	9,426,915	2,453,387	905,807	61,000	2,000,000	288,381	7,706,771	4,653,266
Total governmental activities program revenues	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	66,473,051

COUNTY OF LEXINGTON, SOUTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Program Revenues (cont.)										
Business-type activities										
Charges for services:										
Red Bank Crossing	83,395	83,559	97,097	54,715	84,972	97,121	97,815	104,517	104,340	102,457
Solid waste	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	3,918,987
Pelion airport	76,543	88,847	133,888	94,103	79,364	77,647	94,927	86,737	154,966	119,715
Operating grants and contributions	151,779	25,668	15,599	50,473	25,399	32,927	31,702	64,961	45,851	57,012
Capital grants and contributions	426,970	166,328	169,002	483,233	41,241	154,327	23,153	2,962,192	847,609	554,597
Total business-type activities program revenues	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	4,752,768
Total primary government program revenues	\$ 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	\$ 71,225,819
Net (Expense)/Revenue										
Governmental activities										
Property tax	\$ (76,027,569)	\$ (81,745,903)	\$ (83,532,327)	\$ (91,427,519)	\$ (84,865,102)	\$ (89,369,788)	\$ (110,974,154)	\$ (115,053,991)	\$ (119,329,304)	\$ (126,062,179)
Accommodations tax	(6,082,538)	(4,460,311)	(6,222,128)	(6,143,336)	(6,468,400)	(7,586,527)	(12,059,442)	(5,417,816)	(9,192,600)	(9,583,524)
Interest and investment income	\$ (82,110,107)	\$ (86,206,214)	\$ (89,754,455)	\$ (97,570,855)	\$ (91,333,502)	\$ (96,956,315)	\$ (123,033,596)	\$ (120,471,807)	\$ (128,521,904)	\$ (135,645,703)
Total primary government net (expense)/revenue	\$ 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	\$ 114,837,211
Business-type activities	283,378	299,549	284,191	287,346	372,539	398,321	419,422	394,151	420,457	346,854
State shared revenue	549,826	361,778	322,092	397,574	351,135	1,089,728	1,407,966	2,010,422	4,071,880	3,045,143
Loss from sale of fixed assets	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	11,073,962
Transfers	(1,313,762)	-	-	-	-	-	-	-	-	-
Total governmental activities	(100,000)	(257,164)	(103,270)	(100,000)	(100,000)	(100,000)	(100,000)	(50,000)	(25,000)	(3,506,982)
Total primary government net (expense)/revenue	\$ 78,845,276	\$ 82,781,660	\$ 87,426,060	\$ 94,524,144	\$ 97,739,366	\$ 100,361,331	\$ 104,030,586	\$ 105,678,096	\$ 111,122,649	\$ 111,330,229
Business-type activities	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	10,434,904
Property tax	47,337	31,332	16,191	60,217	59,852	140,209	176,270	257,608	621,208	403,990
Interest and investment income	-	-	-	-	-	-	114,183	-	-	-
State shared revenue	-	-	-	-	-	-	-	-	-	-
Gain/Loss from sale of fixed assets	44,748	-	(1,627)	-	-	-	-	160,000	25,358	387,927
Other	-	-	-	-	-	-	-	143,950	-	-
Transfers	100,000	257,164	103,270	100,000	100,000	100,000	100,000	50,000	25,000	3,506,982
Total business-type activities	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	14,733,803
Total primary government net (expense)/revenue	\$ 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	\$ 140,529,991
Change in net position										
Governmental activities	\$ 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	\$ (265,991)
Business-type activities	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	5,150,279
Total primary government	\$ 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	\$ 4,884,288

COUNTY OF LEXINGTON, SOUTH CAROLINA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$ 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	\$ 765,385
Assigned	-	-	-	28,191,629	30,495,775	52,239,433	48,083,269	54,321,350	51,550,638	44,935,115
Unassigned	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	44,363,395
Total General Fund	\$ 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	\$ 90,063,895
All other governmental funds										
Restricted										
Special revenue funds	\$ 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	782,233
Assigned										
Special revenue funds	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	45,481,760
Debt service funds	2,492,395	-	-	-	-	-	-	-	-	-
Capital projects funds	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	5,600,809
Unassigned	(56,735)	(24,822)	(20,287)	(33,267)	(30,622)	(20,996)	(76,237)	(159,662)	(6,250)	(13,974)
Special revenue funds	-	(1,671,285)	(1,605,761)	(1,270,028)	(1,086,912)	(819,965)	(572,198)	(351,146)	(110,117)	104,588
Capital projects funds	-	(1,671,285)	(1,605,761)	(1,270,028)	(1,086,912)	(819,965)	(572,198)	(351,146)	(110,117)	104,588
Total all other governmental funds	\$ 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	\$ 51,955,416

COUNTY OF LEXINGTON, SOUTH CAROLINA
FIVE YEAR ANALYSIS OF GENERAL FUND
REVENUES AND EXPENDITURES

	<u>06-30-16</u>	<u>06-30-17</u>	<u>06-30-18</u>	<u>06-30-19</u>	<u>06-30-20</u>
Revenues					
Property taxes	\$ 84,410,549	\$ 87,619,102	\$ 91,348,417	\$ 95,867,736	\$ 99,350,060
State shared revenue	9,772,976	10,223,986	10,047,540	10,146,075	10,590,273
Fees, permits, and sales	19,179,708	20,010,222	19,981,043	20,050,413	21,336,759
County fines	2,619,307	2,283,478	2,141,881	2,117,343	1,749,019
Intergovernmental revenue	4,461,295	3,923,648	4,210,024	5,052,469	3,397,305
Interest (net of increase (decrease) in the fair value of investments)	556,164	772,545	1,199,543	2,049,971	1,504,400
Other	<u>303,706</u>	<u>382,534</u>	<u>258,680</u>	<u>332,996</u>	<u>4,090,061</u>
Total revenues	<u>121,303,705</u>	<u>125,215,515</u>	<u>129,187,128</u>	<u>135,617,003</u>	<u>142,017,877</u>
Expenditures					
Current:					
General administrative	11,851,017	11,955,685	12,213,285	12,332,387	15,231,114
General services	3,037,965	3,047,819	3,124,140	3,398,866	3,468,820
Public works	7,809,996	9,009,677	9,943,057	8,052,271	7,569,568
Public safety	29,501,671	32,095,084	34,134,179	36,877,688	38,075,443
Judicial	9,461,811	9,478,171	9,972,027	10,174,077	10,660,905
Law enforcement	36,318,079	37,388,773	40,030,252	42,189,153	42,697,560
Boards and commissions	921,840	782,971	903,143	808,154	876,999
Health and human services	1,569,741	1,515,351	1,526,300	1,568,339	1,549,331
Capital outlay	<u>8,266,896</u>	<u>11,890,860</u>	<u>12,883,669</u>	<u>10,504,155</u>	<u>16,128,686</u>
Total expenditures	<u>108,739,016</u>	<u>117,164,391</u>	<u>124,730,052</u>	<u>125,905,090</u>	<u>136,258,426</u>
Excess (deficiency) of revenues over (under) expenditures	12,564,689	8,051,124	4,457,076	9,711,913	5,759,451
Other financing sources (uses)					
Sale of fixed assets	-	719,353	50,006	-	-
Transfer in	3,348	2,944,800	47,479	144,921	1,111,475
Transfer out	<u>(9,555,603)</u>	<u>(6,569,492)</u>	<u>(8,354,362)</u>	<u>(9,854,362)</u>	<u>(6,747,686)</u>
Total other sources	<u>(9,552,255)</u>	<u>(2,905,339)</u>	<u>(8,256,877)</u>	<u>(9,709,441)</u>	<u>(5,636,211)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>3,012,434</u>	<u>5,145,785</u>	<u>(3,799,801)</u>	<u>2,472</u>	<u>123,240</u>
Fund balances, beginning of year	<u>85,579,765</u>	<u>88,592,199</u>	<u>93,737,984</u>	<u>89,938,183</u>	<u>89,940,655</u>
Fund balances, end of year	<u>\$ 88,592,199</u>	<u>\$ 93,737,984</u>	<u>\$ 89,938,183</u>	<u>\$ 89,940,655</u>	<u>\$ 90,063,895</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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenue:										
Property taxes	\$ 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	\$ 114,458,074
State share revenue	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	11,942,277
Fees, permits, and sales	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	25,814,635
County fines	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	2,163,055
Intergovernmental	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	22,532,260
Interest (net of increase (decrease) in the fair value of investments)	438,502	273,346	257,268	312,182	259,834	864,801	1,183,957	1,700,406	3,141,814	2,380,882
Other	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	4,652,114
Total revenue	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	183,943,297
Expenditures:										
General administrative	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	17,767,171
General services	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	3,470,088
Public works	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	11,793,641
Public safety	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	39,602,892
Judicial	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	14,808,254
Law enforcement	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	47,211,406
Boards & commissions	445,839	454,888	465,691	644,831	923,087	921,840	782,971	903,143	808,154	876,999
Health and human services	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	2,720,986
Library	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	7,095,154
Community Development	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	6,722,416
Economic Development	1,989,378	581,565	566,079	1,787,965	994,751	586,731	1,386,846	896,218	1,362,317	1,933,285
Capital outlay:	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	20,818,098
Debt service:										
Principal retirement	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	4,308,373
Interest and fiscal charges	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	939,147
Other	2,500	801	700	725	772	773	773	773	852	852
Total expenditures	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	180,068,762
Excess (deficiency) of revenues over expenditures	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	3,874,535
Other financing sources (uses):										
General obligation bond proceeds	-	-	24,885,000	-	-	-	-	-	-	183,214
Premium on bonds issued	-	-	1,927,002	-	-	-	-	-	-	-
Payment to refunded bond escrow a	-	-	(5,108,802)	-	-	-	-	-	-	-
Bond issuance cost	-	-	(170,277)	-	-	-	-	-	-	(172,539)
Sale of Asset	-	-	-	-	-	5,546,683	719,353	50,006	263,187	-
Sale of Land	2,529,600	-	-	-	-	-	-	-	-	-
Sale of Timber	-	-	-	-	-	-	-	-	-	135,717
Transfer in	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	5,298,346
Transfer out	(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)	(8,805,328)
Total other financing sources (uses)	2,429,600	(257,164)	21,429,653	64,134	(100,000)	5,446,683	619,353	6	238,187	(3,360,590)
Net changes in fund balance	\$ 4,229,502	\$ 2,541,573	\$ 20,863,429	\$ 5,619,902	\$ 2,833,208	\$ 3,669,528	\$ (4,779,055)	\$ 1,461,063	\$ 5,241,941	\$ 513,945
Debt service as a percentage of noncapital expenditures	3.89%	3.60%	3.47%	5.76%	4.48%	3.54%	3.39%	3.39%	3.24%	3.21%

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		Sub-Total		Debt		Capital		Total
	Fund	Fund	Revenue	Fund	Fund	Fund	Service	Fund	Projects	Fund	
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					
2020	143,129,352	39,350,377	182,479,729	5,367,368	1,713,477	189,560,574					

(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	Inter - Governmental	Fees, Permits, & Sales	County Fines	Investment Interest	Miscellaneous	Equity Transfers In	Total
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	#####	11,424,637	21,090,708	26,548,661	2,699,085	1,551,559	820,752	2,900,735	167,835,981
2019	#####	11,601,658	26,024,753	24,879,123	2,620,089	2,945,290	842,078	7,378,506	181,721,205
2020	#####	11,942,277	22,532,260	25,814,635	2,163,055	2,250,025	4,652,114	4,042,444	182,479,729

(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
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	181,554,107
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
2020	143,006,112	37,862,144	180,868,256	5,420,911	2,757,462	189,046,629

(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

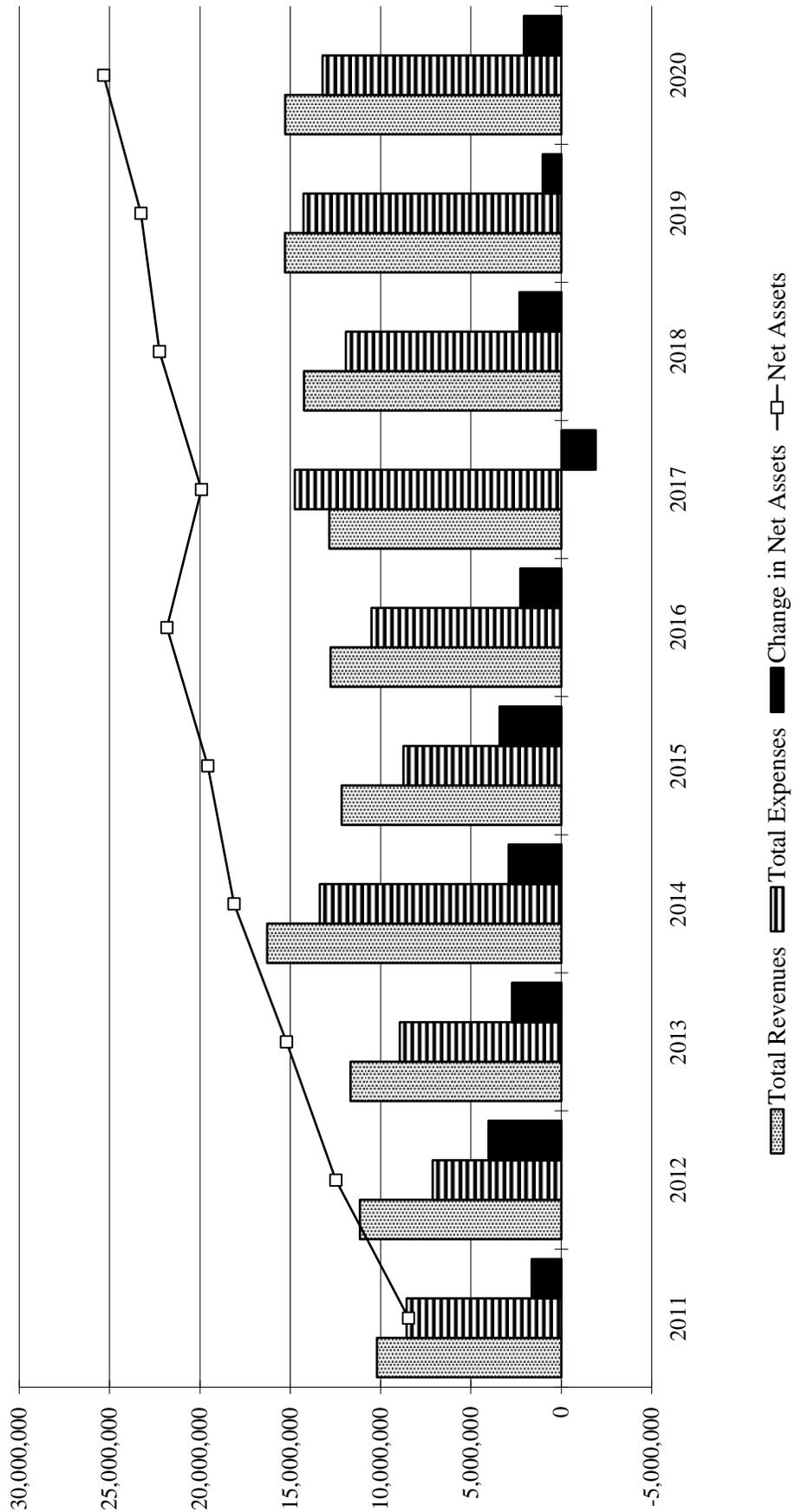
Year Ended June 30	General Admini- strative	General Service	Public Works	Public Safety	Judicial	Law Enforcement	Boards & Commissions	Health & Human Services	(HUD) Community Development	Economic Development	Other Financing Uses and Equity		Total
											Library	Transfers Out	
2011	14,117,005	2,773,353	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
2020	19,546,602	4,680,174	14,676,501	43,371,153	15,367,519	50,857,997	4,323,081	2,749,064	6,739,779	2,039,230	8,712,372	7,804,784	180,868,256

(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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenues										
Landfill fees	\$ 3,738,877	\$ 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
Compost bin Sales			1,560	2,645	2,940					
Rental income & lease agreements	12,000	12,000	12,000	12,000	12,000	10,800	4,800	30,200	30,200	29,600
Miscellaneous income			6,146	31,544	1	1,059	145			
Credit report fees	200	300	425	225	325	300	200	175	150	250
Total revenues	3,751,077	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
Expenses										
Landfill operations	11,843,304	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
Depreciation	1,262,416	1,178,077	1,015,850	845,599	904,594	894,372	872,476	714,961	639,365	612,165
Total expenses	13,105,720	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
Net operating income (loss)	(9,354,643)	(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)
Non-operating revenues (expenses):										
Property taxes	10,434,904	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
Local government - tires	167,910	169,691	125,853	114,183	110,775	103,909	100,633	93,076	100,190	100,665
DHEC/SW Management grant	57,012	45,851	64,961	31,702	32,927	25,399	50,473	15,599	25,668	29,027
Interest income	370,860	599,139	244,663	167,975	135,863	57,923	58,716	15,438	30,805	45,539
Sale of land	1,000									
Gain (loss) on sale of capital assets	386,927	25,358	160,000	(525,542)	(30,707)		15,472	(1,627)	160,079	44,748
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									1,530	
Net nonoperating income	11,418,613	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
Income (loss) before contributions & transfers	2,063,970	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
Capital contributions	3,920	32,351		23,153			33,353	36,242	46,988	22,087
Transfers in	105,758	485,768	86,040	118,525	92,548	87,677	4,622,453	594,546	179,978	28,722
Transfers out	(105,758)	(485,768)	(86,040)	(118,525)	(92,548)	(87,677)	(4,622,453)	(594,546)	(179,978)	(28,722)
Total contributions & transfers	3,920	32,351	-	23,153	-	-	33,353	36,242	46,988	22,087
Change in net position	2,067,890	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
Net position, beginning of year, as restated	23,262,889	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
Net position, end of year	\$ 25,330,779	\$ 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

**ENTERPRISE FUND - SOLID WASTE
RESULTS OF OPERATIONS - LAST TEN YEARS**



COUNTY OF LEXINGTON, SOUTH CAROLINA
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS
 (Amounts expressed in thousands)

Fiscal Year	Property Tax Year	Assessed Values as of Dec 31	Real Property (1)		Personal Property (1)		FILOT Property (1)		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					
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%
2020	2019		2018	911,882	20,988,461	352,419	4,185,856	85,717	1,615,253	1,350,018	98.348	26,789,570	5.04%

(1) Source: Compiled from County Auditor's and County Assessor's data.

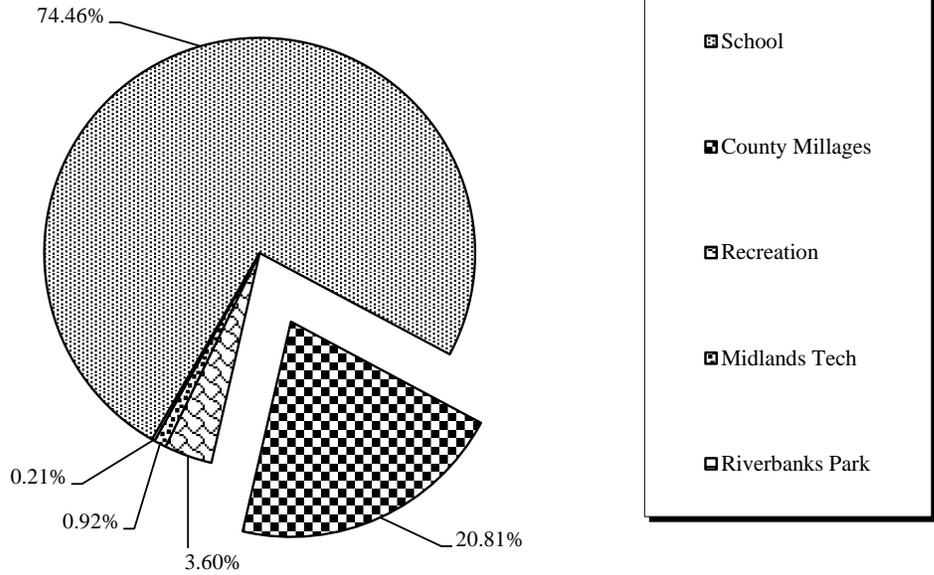
(2) The assessed value does not include merchants inventory with an assessed value totaling \$8,897,130.

The merchant's inventory assessed value is used, however, in the computation of the legal debt margin. (See Table 16).

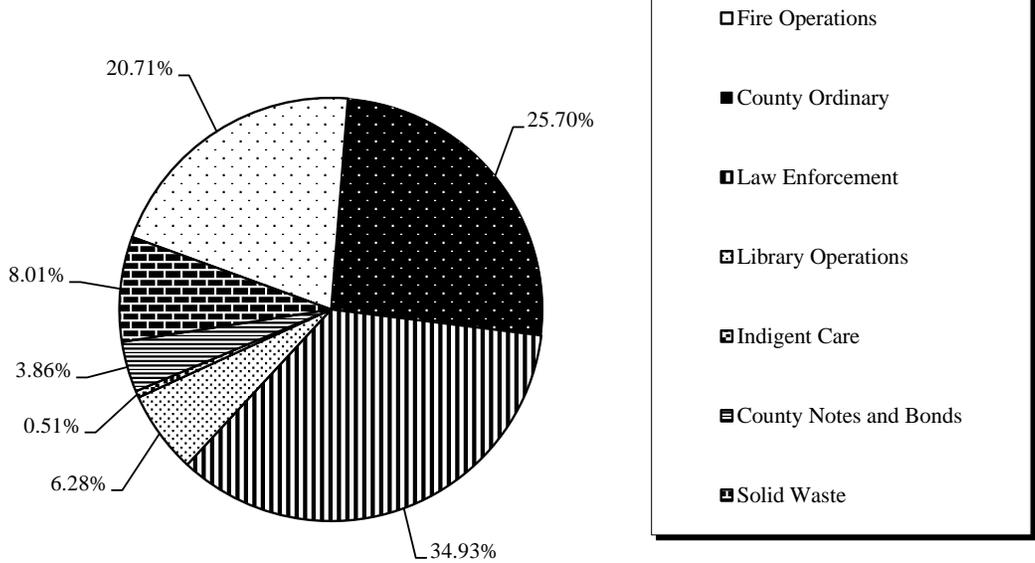
The South Carolina State Constitution requires equal and uniform assessments of property throughout the state using ratios of fair market value from 10.5% for manufacturers real property down to 4% for legal residences. Further information is available in Note 4.

(3) Year of reassessment of real property

MILLAGE LEVIED BY TAXING AUTHORITY



**COUNTY MILLAGE PERCENTAGES - ALL COUNTY FUNDS
FISCAL YEAR 2020**



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
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
2020	2019	25.274	34.354	20.363	0.000	0.500	80.491	6.180	86.671

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
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
2020	2019	3.800	0.000	0.000	0.000	3.800	90.471	7.877	98.348

(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	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	2019-2020 2019
County Direct:										
General Fund:										
County Ordinary	21.939	22.743	23.470	24.541	24.541	24.918	25.218	24.186	24.186	25.274
Law Enforcement	29.889	30.379	31.761	32.872	32.872	32.710	33.040	33.503	34.354	34.354
Fire Service	15.489	15.986	16.491	17.068	17.068	17.473	17.675	19.043	20.363	20.363
Capital Escrow	0.254	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Indigent Care	0.873	0.887	0.887	0.887	0.887	0.883	0.883	0.500	0.500	0.500
Library	6.111	6.211	6.211	6.211	6.211	6.180	6.180	6.180	6.180	6.180
Debt Service Funds:										
County Notes & Bonds	2.800	2.800	2.800	3.300	3.850	4.100	4.100	3.400	3.700	3.800
Fire Bonds	0.050	0.050	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Library Bonds	0.800	0.800	0.700	0.700	0.600	0.000	0.000	0.000	0.000	0.000
Solid Waste	7.762	7.889	7.939	8.217	8.217	8.177	7.877	7.877	7.877	7.877
Municipalities:										
Cayce	41.250	46.930	43.270	44.170	44.170	45.360	45.36	47.69	49.69	53.73
Gilbert	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000
Lexington	35.140	35.140	35.140	35.140	35.140	35.140	34.290	34.290	34.290	34.290
Pelion	17.600	17.600	17.600	18.000	18.000	18.000	18.000	18.000	18.300	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	61.879	61.879	61.879	55.279	55.279	55.279	55.279	55.279	58.797	58.797
Springdale	57.700	57.700	57.700	57.700	57.700	57.700	57.700	57.700	57.700	57.700
Batesburg-Leesville	90.051	90.051	90.051	90.051	99.500	99.500	99.500	99.500	99.500	99.500
Swansea	86.940	86.940	96.940	96.940	106.940	100.200	102.100	106.280	106.280	106.280
Chapin	11.505	11.505	11.505	11.505	11.505	11.505	11.505	11.505	12.884	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	96.100	96.100	98.100	98.100	93.800
School District Operations:										
District 1	254.900	259.900	259.900	271.460	278.210	298.070	305.990	317.950	322.400	322.400
District 2	146.460	146.460	146.460	146.460	146.460	146.460	146.460	146.460	146.460	150.720
District 3	248.010	253.020	253.020	261.750	267.540	271.790	271.790	271.790	272.880	272.880
District 4	319.720	319.720	312.930	306.200	306.200	315.470	315.470	315.470	315.470	319.690
District 5	213.800	221.970	221.970	229.270	235.800	251.500	251.500	256.900	256.900	256.900
School District Bonds										
District 1	71.800	71.800	71.300	71.300	71.300	71.300	78.300	85.300	85.300	90.000
District 2	29.750	29.750	29.750	29.750	29.750	29.750	29.750	29.750	29.750	29.750
District 3	34.100	43.200	32.500	35.100	38.900	37.100	39.300	70.800	77.600	84.600
District 4	64.190	53.000	65.200	69.900	69.100	62.200	62.800	112.000	112.000	112.000
District 5	52.500	52.500	52.550	52.500	52.500	52.500	54.800	54.800	54.800	75.400
School District Lease/Purchase										
District 1	0.000	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	0.000	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	12.116	12.315	12.315	12.315	12.315	12.202	12.202	12.202	12.202	12.202
Irmo-Chapin Recreation	13.139	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354
Midlands Tech	2.922	2.970	2.970	2.970	2.970	2.956	2.956	2.956	2.956	2.956
Midlands Tech Capital	1.381	1.404	1.404	1.404	1.404	1.397	1.397	1.397	1.397	1.397
Irmo Fire District	15.489	15.986	16.491	17.068	17.068	17.473	17.675	17.675	18.945	19.682
Riverbanks Park	1.075	1.093	1.093	1.093	1.093	1.088	1.088	1.088	1.088	0.000
Mental Health	0.500	0.508	0.500	0.500	0.500	0.000	0.000	0.000	0.000	0.000
Special District Bonds:										
Lexington Co. Recreation Bonds	3.319	3.700	3.420	3.420	4.420	3.800	4.020	3.900	3.700	3.600
Irmo-Chapin Recreation Bonds	4.131	2.700	5.250	5.250	7.250	7.250	7.250	7.250	7.250	7.250
Irmo Fire Bonds	0.000	2.210	2.970	2.900	2.900	2.500	1.460	2.350	2.580	2.410
Riverbanks Park Bonds	0.700	0.700	0.700	0.800	1.300	1.000	1.000	1.000	1.000	1.000
Isle of Pines	39.000	49.800	46.900	48.000	48.000	46.000	46.000	40.900	20.400	0.000
Hollow Creek Watershed	0.000	0.000	0.000	1.600	1.600	1.599	1.599	1.599	1.599	1.599

*Year of Reassessment of Real Property

COUNTY OF LEXINGTON, SOUTH CAROLINA
 PRINCIPAL TAXPAYERS
 JUNE 30, 2020 AND JUNE 30, 2011

Taxpayer	Type of Business	2018			2019			2020		
		Assessed Value as of 12/31/2018 (1)	Rank	Percent of Total Assessed Value	Taxes Invoiced in 2019 (1)	Assessed Value as of 12/31/2019 (1)	Rank	Percent of Total Assessed Value	Taxes Invoiced in 2010 (1)	
South Carolina Electric & Gas	Utilities	\$ 91,954,350	(2)	7.59%	\$ 39,432,768	\$ 67,155,590	(2)	6.89%	\$ 22,837,143	
Michelin North America	Tire Manufacturer	27,991,810	(2)	2.31%	9,602,127	19,078,050	(2)	1.96%	5,614,272	
Mid-Carolina Electric Co-op	Utilities	9,257,690	3	0.76%	4,395,053	7,591,250	3	0.78%	2,914,878	
Shaw Industries	Nylon Production	7,734,930	(2)	0.64%	2,948,722	4,737,970	(2)	0.49%	1,685,676	
Scana Services	Utilities	11,647,410	(2)	0.96%	2,709,183	9,213,050	5	0.95%	2,704,555	
Time Warner Cable	Cable Television	6,208,360	(2)	0.51%	2,664,049	4,171,450	(2)	0.43%	1,475,006	
AT&T Mobility f/k/a Cingular W	Communications	5,445,140	7	0.45%	2,451,679	6,276,780	4	0.64%	2,842,505	
Akebono Brake Corporation	Brakes Manufacturer	4,989,050	(2)	0.41%	1,851,421	2,990,890	8	0.31%	1,354,698	
GGP Columbiana Trust	Retail Leasing	3,406,660	9	0.28%	1,799,122	4,096,430	9	0.42%	1,337,988	
Blue Granite Water	Utilities	3,643,860	10	0.30%	1,680,210	5,300,750	(2)	0.54%	1,139,967	
Bellsouth Telecommunications	Communications									
Owens Electric Steel Co. of SC	Steel Fabricators									
Total Principal Taxpayers		\$ 172,279,260		14.23%	\$ 69,534,334	\$ 130,612,210		13.40%	\$ 43,906,688	
County-wide Assessed Valuation		\$ 1,210,783,320		100.00%		\$ 974,837,320		100.00%		

Note: Reflects last complete property tax year (2019) and nine years prior (2010)

(1) Includes real & personal property excluding vehicles in 2019 (\$1,356,226,900 less \$145,443,580) and 2010 (\$1,072,433,160 less \$97,595,840)

(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
2011	2010	422,949,353	404,075,673	95.54%	12,912,643	416,988,316	98.59%
2012	2011	441,580,731	422,917,615	95.77%	12,664,188	435,581,803	98.64%
2013	2012	451,819,666	433,329,143	95.91%	12,695,524	446,024,667	98.72%
2014	2013	477,879,675	458,065,733	95.85%	13,076,828	471,142,561	98.59%
2015	2014	500,174,490	480,338,582	96.03%	11,703,482	492,042,064	98.37%
2016	2015	536,405,296	515,328,314	96.07%	13,003,905	528,332,219	98.49%
2017	2016	560,684,688	540,141,192	96.34%	11,698,004	551,839,196	98.42%
2018	2017	593,625,942	572,666,842	96.47%	12,006,185	584,673,027	98.49%
2019	2018	618,103,936	595,680,821	96.37%	12,869,052	608,549,873	98.45%
2020	2019	642,713,437	619,097,237	96.33%	N/A	619,097,237	96.33%

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	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	2019 Final Assessment
Acres	\$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	\$117,050,930
Lots	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	138,317,990
Improvements	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	629,978,310
Mobile Homes	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	11,907,100
Boat Real	16,190	2,820	4,620	1,930	2,460	2,720	1,870	6,400	1,290	1,210
Vehicle Real	38,120	45,150	37,940	49,990	58,670	35,430	44,850	52,750	54,390	75,520
Subtotal	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	897,331,060
MFG Acres/Lots	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	3,344,720
MFG Improvements	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	9,762,760
MFG Personal	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	9,037,350
Utilities	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	119,772,020
Manufact Exempt	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	7,128,500
MFG Reimbursement (PXE)									510,730	383,240
MFG Reimbursement (RXE)										609,270
X MFG Acres/Lots	467,990	412,940	342,330	192,790	100,090	173,110	212,870	239,520	239,890	482,790
X MFG Improvements	1,913,950	1,579,120	1,417,560	608,630	358,920	369,330	306,030	794,340	684,540	960,940
X MFG Personal	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	11,325,640
X Utilities	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	1,458,800
X MFG Reimbursement (PXE)	-	-	-	-	-	-	-	-	264,580	562,030
X MFG Reimbursement (RXE)										73,040
Aircraft	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	3,001,440
Furniture	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	4,502,760
SCTC	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	39,479,990
Boats	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	9,641,560
Subtotal	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	221,526,850
Total without Vehicles	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	1,118,857,910
Vehicles - Net Of Unpaid	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	145,443,580
I. Total Property Tax Assessments (Unabated)	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	1,264,301,490
Non-Negotiated FILOT	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	5,910,970
Negotiated FILOT	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	86,014,440
Total FILOT Assessments	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	91,925,410
II. Combined Total Assessment	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	1,356,226,900
A. X Industrial Abatements	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	14,790,200
Total Property Tax Assessment	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	1,249,511,290
Less Abatements (I. - A.)	954,332,680	1,008,222,836	1,032,308,330	1,062,516,730	1,087,620,690	1,112,849,020	1,143,214,630	1,178,980,240	1,209,713,830	1,234,721,090
Combined Total Assessments	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	1,341,436,700
Less Abatements (II. - A.)	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	1,249,511,290

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
2011 (1)	40,496,993	40,496,993	9,637,103,000	0.42%	266,362	152
2012	37,959,352	37,959,352	10,166,983,000	0.37%	269,787	141
2013	54,980,604	54,980,604	10,489,256,000	0.52%	273,248	201
2014	49,595,965	49,595,965	11,217,911,000	0.44%	277,423	179
2015	45,590,380	45,590,380	12,062,144,000	0.38%	281,675	162
2016 (1)	42,193,795	42,193,795	12,510,453,000	0.34%	286,277	147
2017	38,631,159	38,631,159	13,241,872,000	0.29%	290,338	133
2018	34,834,905	34,834,905	13,722,876,000	0.25%	294,350	118
2019	30,793,372	30,793,372	N/A	N/A	298,750 *	103
2020	24,810,000	24,810,000	N/A	N/A	303,134 *	82

(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
2011	2010 (1)	266,362	1,072,433	40,496,993	2,492,395	38,004,598	3.54%	142.68
2012	2011	269,787	1,092,397	37,959,352	2,554,607	35,404,745	3.24%	131.23
2013	2012	273,248	1,117,989	54,980,605	4,033,633	50,946,972	4.56%	186.45
2014	2013	277,423	1,149,451	49,595,965	1,494,217	48,101,748	4.18%	173.39
2015	2014	281,675	1,183,327	45,590,380	1,105,789	44,484,591	3.76%	157.93
2016	2015	286,277	1,214,037	42,193,795	1,265,487	40,928,308	3.37%	142.97
2017	2016	290,338	1,251,249	38,631,159	1,504,951	37,126,208	2.97%	127.87
2018	2017	294,350	1,286,795	34,834,905	1,030,155	33,804,750	2.63%	114.85
2019	2018	298,750	1,321,485	30,793,372	835,776	29,957,596	2.27%	100.28
2020	2019	303,134	1,356,227	24,810,000	782,233	24,027,767	1.77%	79.26

(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

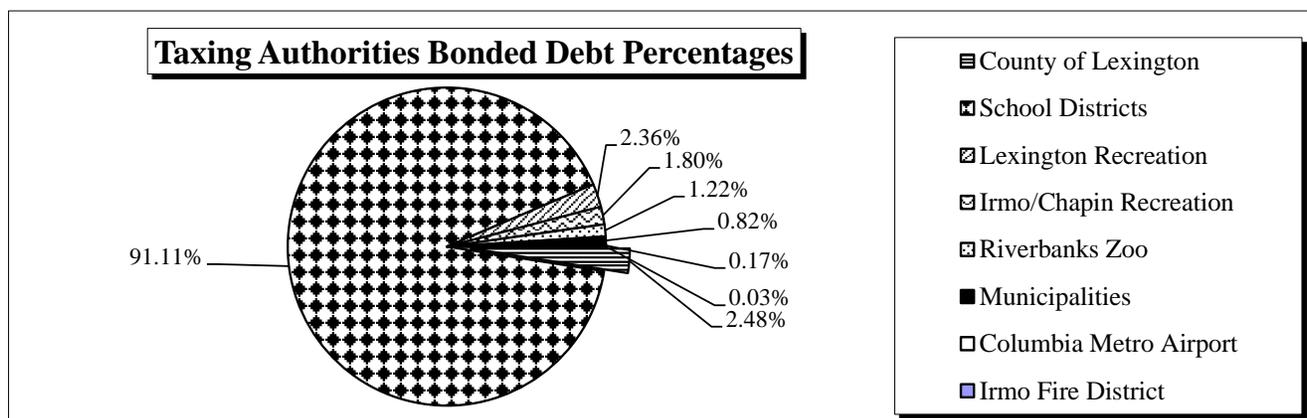
COUNTY OF LEXINGTON, SOUTH CAROLINA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
GENERAL OBLIGATION BONDS
JUNE 30, 2020

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	\$ 1,356,226,900	\$ 1,356,226,900	\$ 24,810,000	100.00%	\$ 24,810,000
Overlapping:					
Lexington County School Districts:					
One	631,225,000	631,225,000	516,828,000	100.00%	516,828,000
Two	315,483,190	315,483,190	222,449,000	100.00%	222,449,000
Three (1)	49,717,235	44,807,930	3,839,000	90.13%	3,460,091
Four	38,259,930	38,259,930	48,235,000	100.00%	48,235,000
Five (2)	550,314,895	326,450,850	201,000,000	59.32%	119,233,200
Recreation Districts:					
Lexington	1,029,509,970	1,029,509,970	23,540,000	100.00%	23,540,000
Irmo/Chapin	326,450,850	326,450,850	18,021,000	100.00%	18,021,000
Columbia Metropolitan Airport (3)	3,104,614,240	1,356,226,900	3,835,000	43.68%	1,675,128
Richland/Lexington Riverbanks (3)	3,104,614,240	1,356,226,900	27,935,000	43.68%	12,202,008
Irmo Fire District	144,489,920	144,489,920	320,000	100.00%	320,000
City of Cayce	85,444,810	85,444,810	-	100.00%	-
City of Columbia (4)	621,641,503	25,443,950	89,924,394	4.09%	3,677,908
Town of Lexington	121,189,080	121,189,080	760,000	100.00%	760,000
City of West Columbia	81,793,270	81,793,270	3,729,000	100.00%	3,729,000
Total Overlapping			1,160,415,394		974,130,335
Total			\$ 1,185,225,394		\$ 998,940,335

- (1) A portion of School District No. 3 is located in Saluda County with the assessed value of: \$ 4,909,305
- (2) A portion of School District No. 5 is located in Richland County with the assessed value of: \$ 223,864,045
- (3) Includes assessed value for Richland County of: \$ 1,748,387,340
- (4) A portion of the City of Columbia is located in Richland County with the assessed value of: \$ 596,197,553

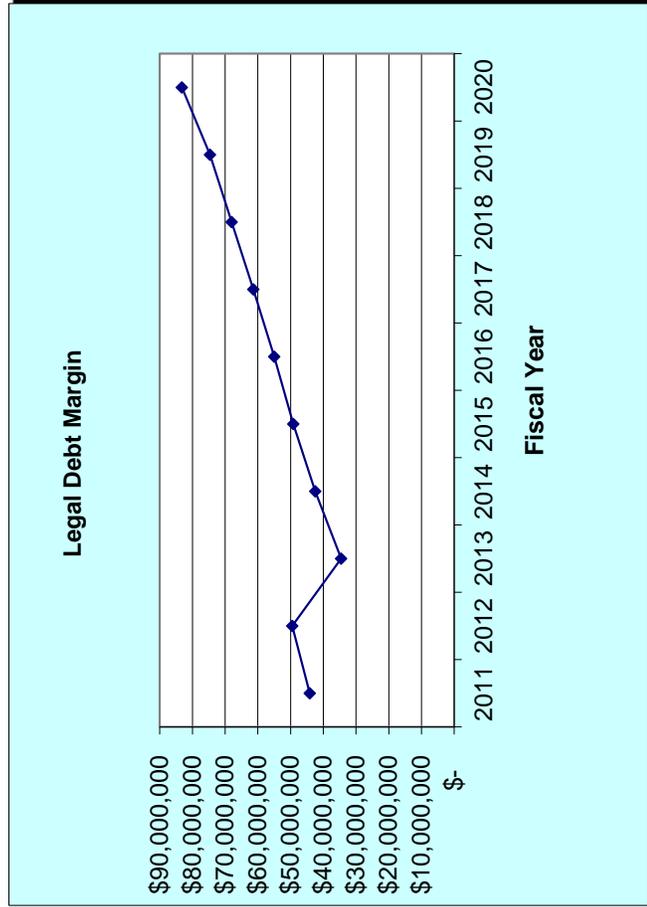
Source: Lexington County Treasurer, Auditor, and Finance officers of above-mentioned entities.

* 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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Limit	\$ 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	\$ 108,026,706
Total net debt applicable to limit	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	24,810,000
Legal debt margin	\$ 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	\$ 83,216,706
Total net debt applicable to the limit as a percentage of debt limit	47.32%	42.95%	61.19%	53.68%	48.02%	43.38%	38.60%	33.87%	29.20%	22.97%



COUNTY OF LEXINGTON, SOUTH CAROLINA
COMPUTATION LEGAL DEBT MARGIN
JUNE 30, 2020

Assessed value	\$ 1,264,301,490
Assessed value - fee in lieu of taxes property	91,925,410
	<u>1,356,226,900</u>
Abated industrial property	-14,790,200
	<u>1,341,436,700</u>
Plus assessed value - merchants inventory	8,897,130
Total assessed value for computation of legal debt margin	<u><u>\$ 1,350,333,830</u></u>
Debt limit - 8% of assessed value	\$ 108,026,706
Amount of debt applicable to debt limit:	
Total bonded debt	\$ 24,810,000
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	0
Fire service bonds	0
	<u>0</u>
Total amount of debt applicable to debt limit	<u>24,810,000</u>
Legal debt margin	<u><u>\$ 83,216,706</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.....	\$ 24,810,000
Estimated Fair Market Value (\$26,789,570,435).....	0.09%
Assessed Value (\$1,356,226,900).....	1.83%
General Bonded Debt Per Capita (303,134 Est. Pop.).....	\$81.84
Statutory 8% Debt Limit - Adjusted Assessed Value (\$1,350,333,830).....	1.84%

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)
2011	266,362	9,637,103,000	36,180	52,063	8.0%
2012	269,787	10,166,983,000	37,685	52,256	7.0%
2013	273,248	10,489,256,000	38,387	52,714	5.8%
2014	277,423	11,217,911,000	40,436	53,315	5.1%
2015	281,675	12,062,144,000	42,823	54,053	5.4%
2016	286,277	12,510,453,000	43,701	54,712	4.5%
2017	290,338	13,241,872,000	45,608	55,551	3.6%
2018	294,350	13,722,876,000	46,621	55,969	3.5%
2019	298,750	N/A	N/A	56,594	2.8%
2020	303,134	N/A	N/A	57,224	3.3%

Sources:

- (1) - 2011-2019 - US Census Bureau - Population Estimates
2020 - Estimate based on average growth over last 5 years.
- (2) - US Department of Commerce - Bureau of Economic Analysis
- (3) - 2011 -2020 - 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, 2020

Employer	Fiscal Year 2020			Fiscal Year 2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Lexington Medical Ctr	6,699	1	4.46%	5,200	1	3.92%
Lexington School District 1	3,916	2	2.61%	3,179	2	2.39%
State Government	2,721	3	1.81%	1,390	9	1.05%
Wal-mart	2,303	4	1.53%	2,135	6	1.61%
Michelin Tire	2,298	5	1.53%	1,750	7	1.32%
Amazon	2,087	6	1.39%			
County of Lexington	1,830	7	1.22%	1,468	8	1.11%
Dominion (fka SCANA)	1,480	8	0.99%	2,485	3	1.87%
Lexington School District 2	1,252	9	0.83%	1,146	10	0.86%
Lexington School District 5	1,136	10	0.76%	2,339	4	1.76%
UPS				2,310	5	1.74%
			17.13%			17.63%

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Administrative	182	182	182	181	181	182	182	183	186	195
General Services	43	45	45	46	46	46	46	47	50	51
Public Works	88	88	88	88	89	89	96	101	102	109
Public Safety										
Administrative	2	2	2	2	2	2	2	2	2	2
Emergency Preparedness	2	2	2	2	2	2	2	2	2	3
Animal Control	11	11	11	13	13	13	14	15	15	16
Communications	47	47	44	53	53	61	63	63	72	73
Emergency Medical Service	136	136	136	140	140	150	151	171	181	181
Fire Service	165	171	190	199	199	217	220	248	270	270
Judicial	165	167	167	170	169	171	172	182	181	187
Law Enforcement										
Administrative	33	36	36	37	37	50	53	56	59	60
Operations	276	274	281	298	293	262	269	279	280	281
Detention	130	130	134	139	139	120	132	134	134	134
Judicial Services						34	40	42	43	42
Community Services						6	6	5	5	5
Boards and Commissions	15	15	15	15	15	14	15	15	16	17
Health and Human Services	16	16	15	16	16	16	17	13	13	13
Community & Economic Development	6	7	7	8	8	9	8	9	9	9
Public Library	100	101	101	101	103	104	106	106	107	111
Solid Waste	30	31	32	33	35	35	37	40	42	46
Total Full-time Equivalents	1447	1461	1488	1541	1540	1583	1631	1713	1769	1805

Source: County of Lexington Fiscal Year Annual Budgets 2010-2019

COUNTY OF LEXINGTON, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Administrative										
Community Development										
Total Permits Issued	3,092	3,133	3,484	3,505	4,011	4,509	5910	7304	6819	6369
New Construction	1,074	1,199	1,337	1,383	1,606	2,269	1771	1584	1717	1830
Auditor										
* Tax Notices Processed	446,551	450,940	455,778	461,865	470,704	481,052	489,034	494,834	496,229	N/A
Assessment & Equalization										
* Number of Parcels and Mobile Homes	147,080	146,366	149,294	146,705	147,305	148,142	149,649	151,029	152,853	N/A
* Deeds Processed	9,353	10,825	11,859	11,762	12,493	15,241	14,841	13,786	14,169	N/A
Register of Deeds										
Documents Recorded	53,504	58,328	63,372	58,226	63,031	58,351	63,914	59,180	56,530	53,966
Public Safety										
Communications										
* Emergency 911 Calls	352,742	349,808	332,696	419,250	448,272	447,107	448,670	444,689	481,829	N/A
Emergency Medical Services										
Number of Total EMS Calls	30,268	32,711	35,694	36,327	39,963	41,795	43,437	46,950	52,431	
Number of Billable EMS Calls	24,237	25,899	27,844	27,810	30,131	30,540	31,438	31,836	31,679	
Fire Service										
* Total Fire Calls	7,644	9,603	9,514	11,079	11,820	12,997	14,175	15,092	15,691	N/A
Judicial										
Probate Court										
Marriage License Applications	1,634	1,641	1,789	1,710	1,883	1,934	1,864	1,786	1,657	1,754
Magistrate Court										
Cases disposed	49,803	45,889	46,067	43,908	53,469	51,589	55,711	59,116	61,235	51,777
- 2008 increase is due to the use of the new State Case Management System										
Law Enforcement										
Operations										
* Total Incident Reports Written	36,406	23,962	23,767	23,118	25,558	26,065	26,031	26,723	25,558	N/A
* Traffic Stops	10,306	11,934	11,803	13,537	16,633	15,906	13,769	12,998	10,904	N/A
Jail Operations										
* Average Jail Population	810	714	704	667	728	771	750	716	637	N/A
Boards and Commissions										
Registration & Elections										
Total Registered Voters	151,878	156,853	164,299	160,676	162,741	171,336	182,049	191,686	188,395	189,887
- 2008 decrease due to purge of database.										
Health and Human Services										
Veteran's Affairs										
Veterans' Claims	1,199	1,775	1,514	1,614	2,349	2,537	2866	3907	4806	4510
Museum										
Museum Visits	18,002	16,004	15,209	13,206	13,986	15,571	17,469	16,134	16,872	9,041
Public Library										
Total Registered Borrowers	147,300	146,373	157,555	145,842	141,796	153,853	152,492	160,336	156,483	164,307
- Decreases are due to the purge of the database.										
Solid Waste										
Total tons recycled	8,650	9,302	8,839	17,720	19,071	22,694	28,021	25,202	24,750	28,389
- 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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Works										
Total Public Roads (Miles)	2,684	2,697	2,706	2,719	2,716	2,742	2750	2761	2767	2777
County Maintained Roads (Miles)	1,178	1,191	1,201	1,214	1,211	1,232	1240	1240	1257	1267
County Unpaved Roads (Miles)	677	673	669	668	661	648	629	627	624	621
Public Safety										
Emergency Medical Service										
Number of Stations	15	15	15	15	16	19	20	20	20	20
Number of Ambulances	20	24	24	24	24	24	25	28	28	28
Fire Service										
Number of Stations	24	24	24	24	24	24	24	24	24	25
Number of Ladder Trucks	3	3	3	3	3	3	3	3	4	5
Number of Pumper Trucks	33	28	29	29	27	27	26	26	26	28
Number of Tanker Trucks	26	22	22	22	21	20	20	20	20	20
Number of Tower Trucks	0	1	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

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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

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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, 2020, 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 15, 2020.

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 15, 2020
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

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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, 2020. 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.

Basis for Qualified Opinion on Community Development Block Grant Entitlement Grants and Disaster Recovery

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding CFDA 14.218 Community Development Block Grant Entitlement Grants and Disaster Recovery as described in findings 2020-1. Compliance with such requirements is necessary, in our opinion, for the Count to comply with the requirements applicable to that program.

Qualified Opinion on Community Development Block Grant Entitlement Grants and Disaster Recovery

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 CFDA 14.218 Community Development Block Grant Entitlement Grants and Disaster Recovery for the year ended June 30, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other 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, 2020.

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 2020-01. 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 2020-01, 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 15, 2020
West Columbia, South Carolina

COUNTY OF LEXINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

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>Qualified</u> |
| 3. Any Audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) | Yes |
| 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

2020-01 – The Auditee did not comply with all federal reporting requirements for single audit submission 60 days after issuance.

Criteria – The Auditee did not complete the single audit submission to the Federal Clearinghouse until October 2020.

Condition – The Auditee did not complete the submission process within 60 days of CAFR issuance.

Questioned Costs – We are not aware at this time of any questioned costs.

Context – The Auditee failed to complete the submission of the Federal Clearinghouse within 60 days of issuance the CAFR.

Effect – This submission should have been completed within the 60 days of CAFR issuance.

Cause – The Auditee failed to complete the submission of the Federal Clearinghouse within 60 days of issuance the CAFR.

Recommendation – Auditee should improve their processes to verify that the single audit submission is done within 60 days of the CAFR issuance.

Responsible Person Corrective Action Plan

The County is in agreement with the above findings and will implement the above recommendation.

There were no prior audit findings.

COUNTY OF LEXINGTON

Finance Department

212 South Lake Drive, Suite 605
Lexington, SC 29072



Corrective Action Plan

June 30, 2020

Financial Statement Findings:

Finding 2020-01: Significant Deficiency

Person Responsible for Corrective Action Plan:

Jennifer Harmon – Grants Manager

Corrective Action Plan:

Management will implement procedures to ensure that the CAFR is uploaded to the Federal Clearinghouse within the required 60 days of issuance.

Anticipated Completion Date:

December 31, 2020

COUNTY OF LEXINGTON
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Status of Prior Year Findings:

Finding 2019-001: For CFDA 97.042, the Auditee did not comply with all federal reporting requirements.

Update

There were no misstatements noted during the current year's audit.

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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 - \$10,150)	2400	14.218	B-15-UC-45-0004	1,428,522 *	10,150
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$25,180)	2400	14.218	B-16-UC-45-0004	1,487,950 *	49,070
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$20,000)	2400	14.218	B-17-UC-45-0004	1,596,385 *	20,000
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$704,574)	2400	14.218	B-18-UC-45-0004	1,792,871 *	856,368
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$186,721)	2400	14.218	B-19-UC-45-0004	1,790,054 *	363,877
Community Development Block Grants/Disaster Recovery	2405	14.218	B-16-UH-45-0001	21,370,000 *	4,640,010
Community Development Block Grants/Mitigation	2406	14.218	B-18-UP-45-0001	15,100,000 *	81,527
Total CDBG - Entitlement Grants Cluster					<u>6,021,002</u>
Emergency Solutions Grants Program	2402	14.231	E-18-UC-45-0004	143,711	114,956
Emergency Solutions Grants Program	2402	14.231	E-19-UC-45-0004	152,129	90,414
Total Emergency Solutions Grants Program					<u>205,370</u>
HOME Investment Partnership Program	2401	14.239	M-17-UC-45-0213	506,483	42,808
HOME Investment Partnership Program	2401	14.239	M-18-UC-45-0213	711,436	37,324
HOME Investment Partnership Program	2401	14.239	M-19-UC-45-0213	644,944	456,640
Total HOME Investment Partnership Program					<u>536,772</u>
Total U.S. Department of Housing and Urban Development					<u>6,763,144</u>
U. S. DEPARTMENT OF JUSTICE					
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2497	16.738	2017-DJ-BX-0558	42,154	12,464
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2498	16.738	2018-DJ-BX-0649	41,985	119
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2499	16.738	2019-DJ-BX-0126	40,819	15,702
Coronavirus Emergency Supplemental Funding (CESF)	2470	16.034	2020-VD-BX0593	131,517	15,829
Equitable Sharing Program	2637	16.922		240,343	10,261
Passed Through S.C. Department of Public Safety:					
Juvenile Justice Program Grants Truancy Alternative Program	2440	16.540	1J17001	76,221	16,398
Edward Byrne Memorial Justice Assistance Grant Program (JAG) School Resource Officer	2437	16.738	1G17046	133,570	101,460
School Resource Officer	2438	16.738	1G18002	77,640	17,704
Edward Byrne Memorial Justice Assistance Grant Program (JAG) Child and Vulnerable Adult Abuse Investigators	2431	16.738	1G18001	79,130	18,107
Edward Byrne Memorial Justice Assistance Grant Program (JAG) Forensic Crime Investigator	2490	16.738	1G18027	144,742	21,324
Forensic Crime Investigator	2490	16.738	1G19001	89,511	67,100
Passed Through S.C. Office of Attorney General:					
Violence Against Women Formula Grants LE/Violence Against Women Act	2456	16.588	1K18011	140,067	30,060
LE/Violence Against Women Act	2456	16.588	1K17045	133,063	112,381
Crime Victim Assistance Formula Grants LE/Victims of Crime Act	2448	16.575	1V18066	325,593	67,321
LE/Victims of Crime Act	2448	16.575	1V19042	266,888	197,217
Crime Victim Assistance Formula Grants Domestic Violence Victim Services	2441	16.575	1V18052	47,474	10,068
Domestic Violence Victim Services	2441	16.575	1V19030	45,705	32,786
Total U.S. Department of Justice					<u>746,301</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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					
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Airport Improvement Program					
Airport Capital Projects	5801	20.106	3-45-0067-016-2017	3,508,284	-
Airport Capital Projects	5801	20.106	3-45-0067-017-2018	103,497	13,893
Airport Capital Projects	5801	20.106	3-45-0067-018-2019	785,171	545,307
CARES Act Airport Grant	5801	20.106	3-45-0067-020-2020	30,000	-
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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	2JC19011	10,000	1,253
11th Circuit Law Enforcement Network	2416	20.600	2JC20011	10,000	1,388
Total Highway Safety Cluster					<hr/> 2,641
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	92,285
Total Highway Planning and Construction Cluster					<hr/> 92,285
Total U.S. Department of Transportation					<hr/> 654,126
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U. S. DEPARTMENT OF HOMELAND SECURITY					
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Passed Through S.C. Office of Adjutant General:					
Emergency Management Performance Grants					
FEMA Grant thru Adjutant General's Office	2480	97.042	19EMPG01	83,018	45,459
Total U. S. Department of Homeland Security					<hr/> 45,459
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U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
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Passed Through S.C. Department of Social Services:					
Child Support Enforcement					
General Fund	1000	93.563	G1901SC1401	56,000	22,715
Clk of Crt/Title IV-D Child Support	2410	93.563	G1901SC1401	500,000	425,592
LE/Title IV-D Process Server	2411	93.563	G1901SC1401	18,372	14,817
Total U. S. Department of Health and Human Services					<hr/> 463,124

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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-0-258	122,932	20,441
Total U. S. Environmental Protection Agency					20,441
INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
Passed Through S.C. State Library:					
Library Services and Technology Act (LSTA)	2340	45.310	IIIA-19-01	1,184	1,132
Library Services and Technology Act (LSTA)	2340	45.310	IIIA-19-101	2,343	2,343
Library Services and Technology Act (LSTA)	2340	45.310	IIIA-19-02	1,000	1,000
Total Institute of Museum and Library Services					4,475
TOTAL FEDERAL AWARDS EXPENDED					\$ 8,697,070

* 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.

