

County of Lexington

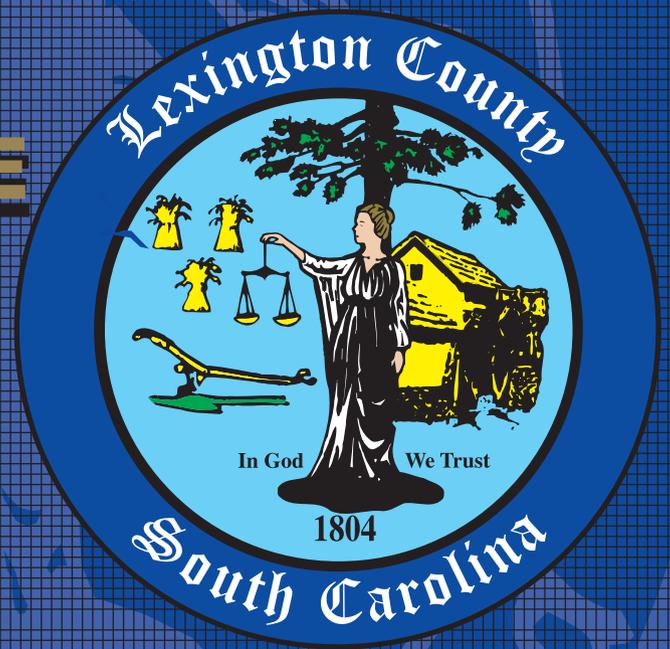
SOUTH CAROLINA

ANNUAL

COMPREHENSIVE

FINANCIAL

REPORT



Fiscal Year Ending June 30, 2021

**COUNTY OF LEXINGTON
SOUTH CAROLINA**

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2021

**Issued By
Lexington County
Department of Finance**

**RANDOLPH C. POSTON
CHIEF FINANCIAL OFFICER**

**CECIL "LYNN" STURKIE
COUNTY ADMINISTRATOR**

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County of Lexington, South Carolina
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED JUNE 30, 2021
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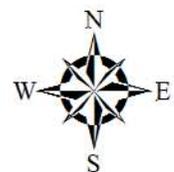
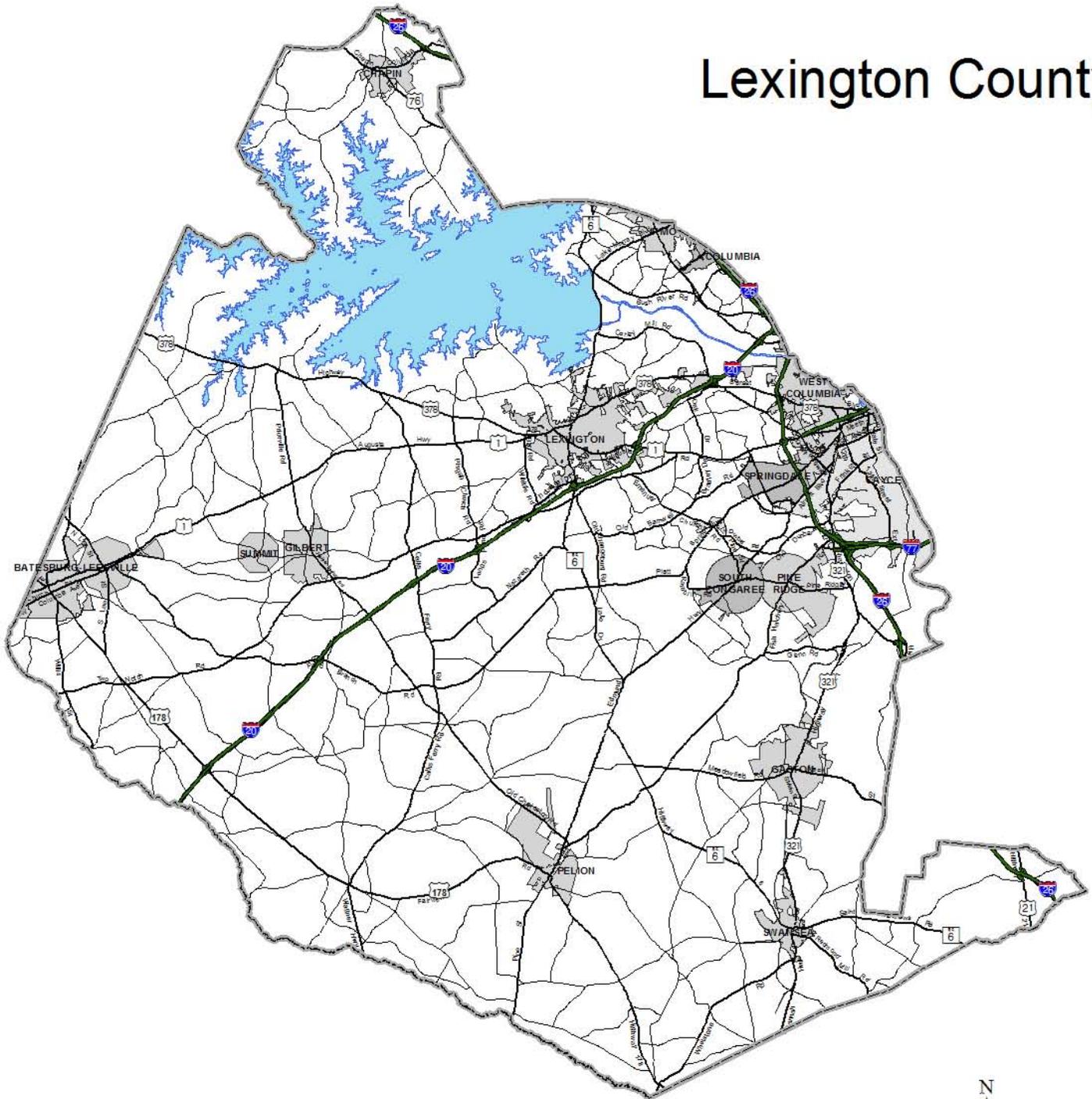
**SUPPLEMENTARY SINGLE AUDIT AND GOVERNMENTAL AUDITING STANDARDS
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Introduction Section

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, 20201

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 annual comprehensive financial report (ACFR) of the County of Lexington, South Carolina for the fiscal year ending June 30, 2021.

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, 2021, 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, 2021, 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.

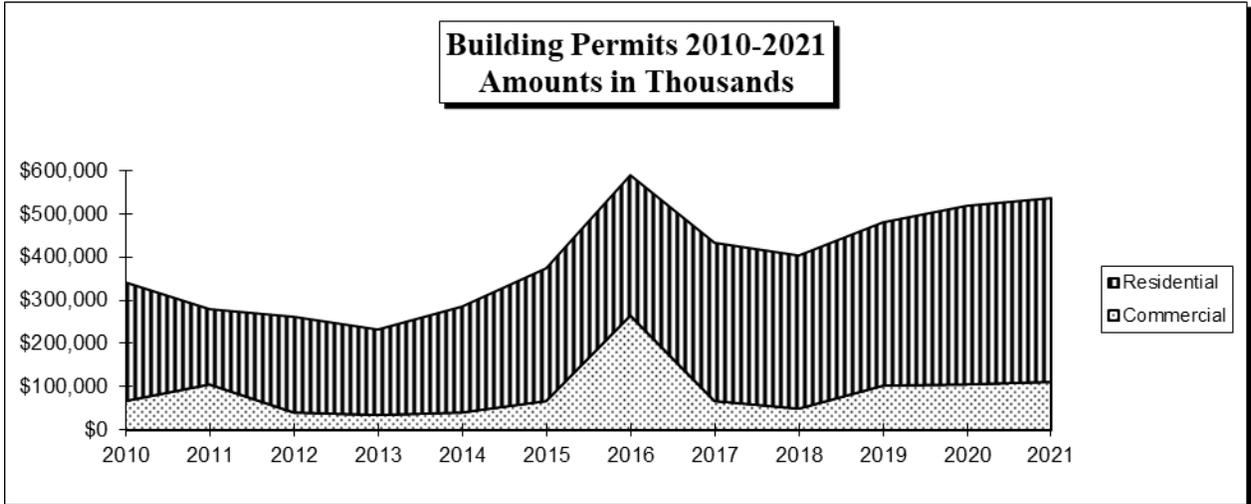
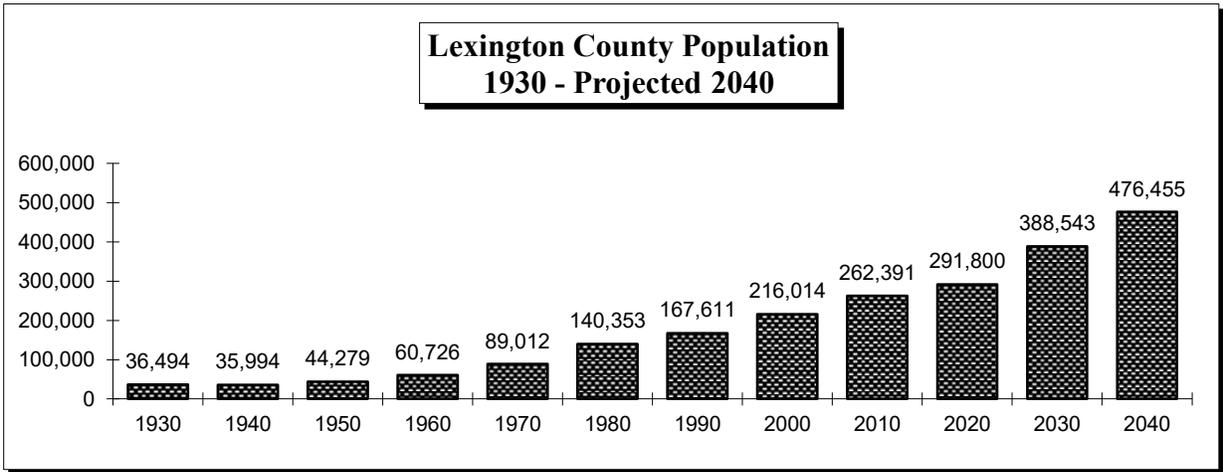
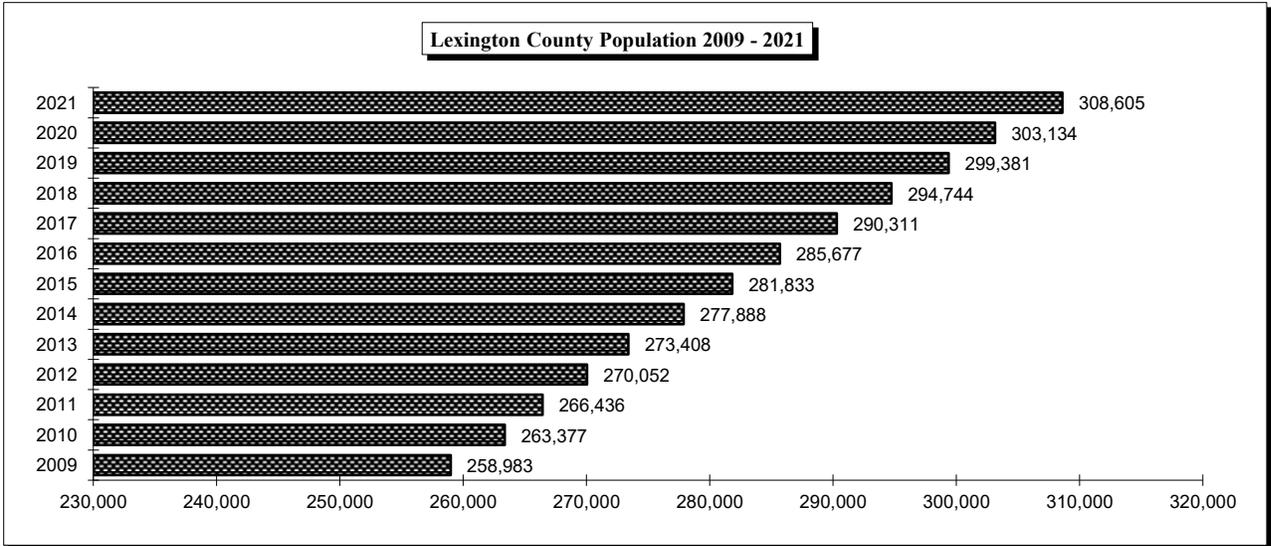
GAAP require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County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

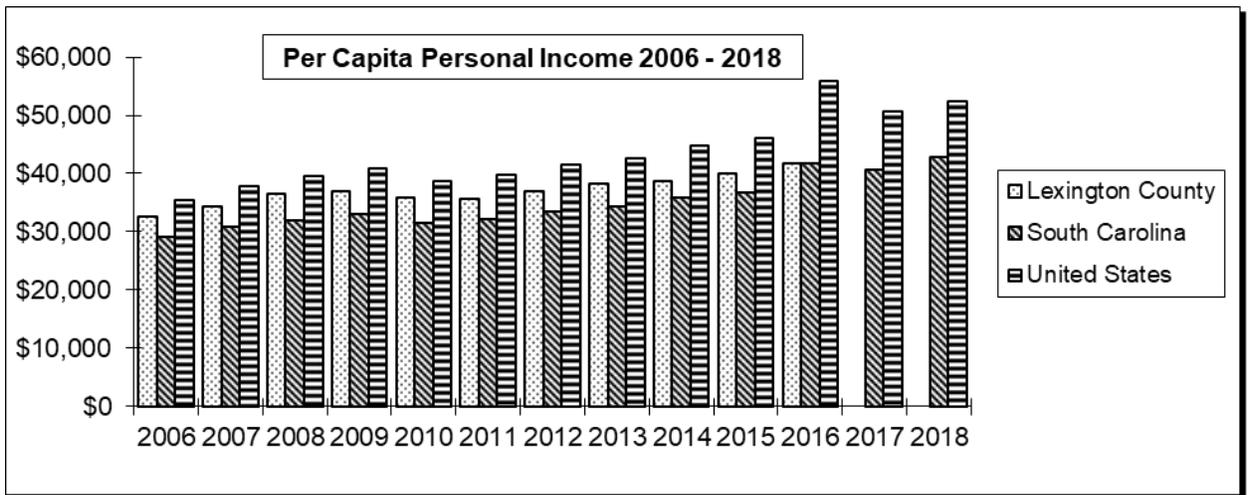
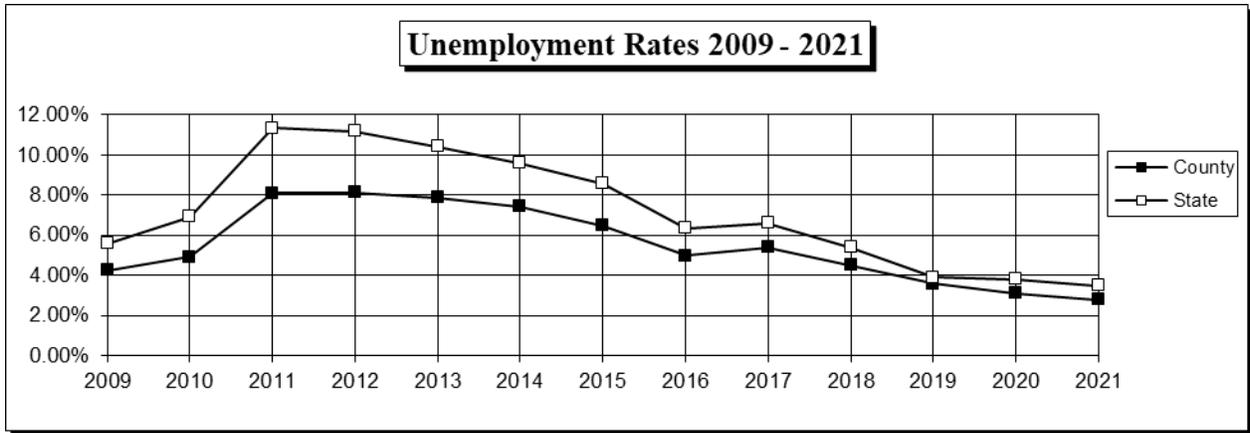
Lexington County operates under the Council-Administrator form of government with council members elected for four-year terms from each of nine single-member districts. This report includes all funds and account groups of Lexington County that are controlled by this governing body, and are considered 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 2010 to 2020, the state's population increased by 10.7 percent, while Lexington County's increased by 12.0 percent. The county's 2021 population, adjusted from the 2010 census core, was 308,605 and is ranked sixth in the state. The county had a per capital income of \$47,922 to rank it fourth in that category in 201 (the latest year for which statistics are available). Lexington County's June 2021 unemployment rate was 3.50 percent compared to the state unemployment rate of 5.90 percent.

Lexington County issued 2,092 building permits during fiscal year 2020-21. Permits for residential buildings totaled 2,027 with the buildings valued at \$558 million. A total of 65 commercial permits were issued with the buildings valued at \$112 million. Permits issued for new single-family detached housing for calendar year 2021 is projected to be 1,572. This is a 1.07 percent decrease from the 1,678 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 and 9 branches. In FY 21, the new mobile library was featured in several community events and festivals, expanding the Library’s outreach services program. With 126,116 active library card holders, this is a true community center. Citizens have access to a multitude of resources including, computers, study rooms, online resources, and literacy and educational programs. The Library System continues to add to its downloadable collection and has upwards of 967,849 downloadable titles.



Patrons checked over 2.7 million items and eBook usage increased 61%. Library staff presented over 130 in-person programs and 176 virtual programs with over 16,000 views.

FY 21 proved to be a revolutionary year due to the pandemic, and Library staff provided hybrid programming to meet users in their own environments. The Library partnered with Food Network celebrity, Chef Jeff Henderson and Newbery Award Winner Jerry Craft



to provide literary programs during the pandemic. The Library expanded its online services to include chat reference, readers' advisory and mobile printing to meet the community's changing technology needs. The Library was awarded 5 grants this fiscal year, 2 of which improved services to underserved populations by providing laptops and mobile printing services for rural areas.

The Library provides informational resources and services that Lexington County residents need and expect in any situation. The Library branches are truly 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 12,000 credit students annually. The College also provides noncredit professional training to more than 14,000 individual's area businesses annually. Midlands Technical College offers approximately one hundred twenty degree, diploma, and certificate programs of study. In 2021, Midlands Technical College was awarded more than \$2.17 million in grants and funding to help drive South

Carolina's economy through workforce development. The money will assist businesses within the Midlands of South Carolina in creating and sustaining apprenticeship programs. Apprenticeship programs help employers recruit, build, and retain a highly skilled workforce. Youth and adult apprenticeship programs combine paid on-the-job training with classroom instruction to prepare employees for highly-skilled careers that provide family-sustaining income.

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 1.3 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 2020/2021:

Apex Tool Group, an existing manufacturer in Lexington County specializing in hand and power tools, is undergoing a modernization plan to replace aging equipment and establish a Research and Development / New Products Development Center of Excellence. The aforementioned initiatives are expected to generate \$8.5 million in capital investment and create at least eleven (11) new jobs.

Allora Solar, LLC, a solar energy project managed by Pine Gate Renewables et. al., has committed to an investment of approximately \$100 million in Lexington County. Specifically, the investment will take place on 825 acres of land located in and around the Gilbert and Leesville communities.

Beulah Solar, LLC, exclusively a substation to support a solar project within a neighboring county, has committed to an investment of at least \$5 million. The substation, which is managed by Pine Gate Renewables ET. al., will be constructed on approximately 7.8 acres of land in the western portion of Lexington County.

Palmetto State Armory, a current manufacturing company in Lexington County, is expanding their operations with the creation of an ammunition manufacturing facility within the County. The expansion will consist of approximately \$61.7 million in new investment and the company will hire at least 150 employees over the next two (2) years. For this project, Palmetto State Armory purchased a 310,000 SF vacant facility within the County.

Concentrated Active Ingredients & Flavors (CAIF), a food and beverage company aimed at supporting healthier living, plans to invest \$5 million in Lexington County and create at least 20 jobs over the next five (5) years. Currently located in California, the company's ultimate goal is to expand their commercial reach and market presence. CAIF's planned Lexington County facility will house manufacturing, distribution and research/development operations.

Columbia GSA, a developer who won the contract for the Federal Bureau of Investigation (FBI) to build a high security Class A office building within Lexington County anticipates an investment of at least \$41.1 million and the creation/relocation of approximately 200 jobs. The new facility housed in the Town of Lexington will open as one of only 56 Division Headquarter Facilities (also known as field offices) throughout the United States.

MAJOR INITIATIVES

Department of Emergency Services -Fiscal Year 2020/2021

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 '20-'21, Salaries and Wages for Personnel (to include Overtime, Benefits, and Volunteer Firefighter Subsistence, et al.) totaled \$17,339,129.

Larger expenditures managed by the Administrative Division are items such as “Contracted Maintenance” in the amount of \$77,632; Firefighter Medical Screening Physicals (OSHA Requirement) in the amount of \$62,393; Self Contained Breathing Apparatus supplies in the amount of \$20,508; Building Repairs and Maintenance in the amount of \$93,191; and Vehicle Repairs and Maintenance in the amount of \$398,824. The amounts provided are the amount expended in the '20-'21 Fiscal Year.

Capital

One (1) SCBA Contingency Account was created in FY '20-'21 for the amount of \$901,266. This is half the money needed to purchase the new G-1 face masks for all personnel in FY '21-'22. This will complete year three (3) of the four (4) year replacement project.

One (1) Fire Truck Pumper replacement in FY '20-'21 was approved and purchased for the amount of \$582,100.

One (1) Fire Tanker replacement that was rolled over from the FY '19-'20, was approved and purchased in FY '20-'21 for the amount of \$293,632.

One (1) Brush Truck Chassis was purchased at the end of the FY '20-'21 through CDBG grant.

One (1) Hazmat Truck replacement in FY '20-'21 was approved for the amount of \$820,966.

Four (4) Fire Truck Pumper replacements in FY '20-'21 were approved for the amount of \$2,340,000.

One (1) SUV replacement in FY '20-'21 was approved and purchased for the amount of \$39,232. One (1) ¾ Ton Pickup Truck and one (1) ¾ Ton Pickup Diesel were approved and purchased in FY '20-'21 for the amount of \$75,823.

The Mack Edisto (Station 7) parking lot upgrade was approved in FY '19-'20 for the amount of \$18,475 and completed in FY '20-'21.

Fire Service added high-rise packs to twenty-five (25) trucks in our fleet for the amount of \$20,125.

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 '20-'21, 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 \$11,743.

Generators at five (5) fire stations were replaced. Hollow Creek (Station 2) and Gilbert (Station 8) replacements were approved in FY '19-'20 for the amount of \$49,540 and purchased in FY '20-'21. Pine Grove (Station 19) replacement in FY '20-'21 was approved and purchased for the amount of \$24,623. Round Hill (Station 3) replacement in FY '20-'21 was approved and purchased for the amount of \$25,059. Gaston (Station 12) replacement in FY '20-'21 was approved and purchased for the amount of \$23,881.

Two (2) HVAC replacements, one at Samaria (Station 27) in FY '20-'21 was approved and purchased in the amount of \$6,378 and one at Sharpes Hill (Station 28) was approved and purchased in the amount of \$6,636.

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 emergency medical services 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 '20-'21, Salaries and Wages for Personnel (to include Overtime, Benefits, and Volunteer Firefighter Subsistence, et al.) totaled \$12,136,200.

During FY 20-21, 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 second 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 \$260,000 each for a grand total of \$1,040,000 this FY. EMS utilized significant grant funding during this FY to research, purchase, and implement decontamination equipment for County buildings and vehicles. The cost of personal protective equipment increased in some areas by as much as 300% and EMS worked diligently with vendors to secure very scarce resources during this pandemic.

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 '20-'21, Salaries and Wages for Personnel (to include Overtime and Benefits) totaled \$3,486,183.

The budget included larger expenditures for managing and maintaining daily operations of the 911 center, such as: "Contracted Maintenance" in the amount of \$356,940 and "Contracted Services" in the amount of \$461,816. The amounts provided are "Approved" amounts, not necessarily the amount expended in the '20-'21 Fiscal Year. With a total operating budget of \$2,676,247.

Capital

One (1) replacement radio in FY '20-'21 was approved for \$5,659.

Three (3) replacement dispatch chairs in FY '20-'21 was approved for \$4,697.

CAD server upgrade was approved in FY '20-'21 for \$40,000.

VIPER upgrade for node 1 and node 2 was approved in FY '20-'21 for \$500,000.

Security System upgrade for node 2 was approved in FY '20-'21 for \$10,000.

Automated Personal Caller Information Software Suite was approved in FY '20-'21 for \$70,000.

Call Taker and Dispatcher testing software was approved in FY '20-'21 for \$5,995.

Automated Dispatch of Fire Stations was approved in FY'20-'21 for \$200,000.

Dispatch Console and Floor Upgrade for node 1 was approved in FY '20-'21 for \$500,000.

Emergency Management

Lexington County Emergency Management, a Division of the Lexington County Department of Emergency Services, continually evaluates its program in an effort to provide cost effective and efficient planning, mitigation, response and recovery to the citizens of Lexington County.

To help accomplish this, the Division conducts plan revisions, training and exercise with both internal and external partners. FY '20-'21 proved challenging in navigating the COVID-19 Pandemic. In coordination with County departments, COVID related expenditures were monitored and tracked. Through the CARES Act, Lexington County received \$2,180,975. in reimbursement for COVID sick leave, administrative leave, Personal Protective Equipment, cleaning and sanitizing, Teledoc for the Employee Health and Wellness Center, temperature monitoring portals and partitions in public areas. Additionally, FEMA Public Assistance (PA) reimbursed \$42,270. Total COVID reimbursement to-date totals \$2,223,246. Tracking for expenses from December 2020 through December 2021 continue and for December with submission to FEMA by December 30, 2021. Total submission TBD.

Personnel and Operating

In FY '20-'21, Salaries and Wages for personnel totaled \$111,444. from the General Fund. This was reduced by \$22,210. for the Assistant Emergency Manager salary by utilizing Emergency Management Performance Grant (EMPG) funds. Therefore, salaries paid from General Fund were reduced to \$89,233. The remaining EMPG funds of \$56,333. funded the Emergency Communications Coordinator position and needed supplies and the purchase of replacement projector in the EOC. The total received for the '21 EMPG was \$78,544.

As a Fixed Nuclear Facility (FNF) county, Dominion Energy allocates funding to supplement for required training and response to the VC Summer Nuclear Plan. The '20-'21 allocation was. \$21,205. The 2606 funds utilized for meeting, training and supplies.

The State's 2021 Communication Support Allocation provided reimbursement for Satellite Telephone service charges. This reduced the annual operating budget by \$1,733.

Capital

After DES acquired the facility located at 432 Ball Park Road, the '20 EMPG-Supplemental allocation of \$27,918 purchased partitions, cots and bedding which supports the short-term disaster transition shelter.

Utilizing the 2606 fund, EMD purchased a shelter structure to house the Emergency Management Incident Trailer and the Communications Trailer. The project cost totaled \$3,676.

The 3 projectors in the EOC are on schedule to be replaced over a 3 year period. The EMPG '20 grant purchased projector 2 of 3 in the amount of \$10,768. The 3rd and final replacement is approved for the FY '21-'22 in General Fund.

Closeout for 2015 Flood

Reimbursement received for Project #411 (12th Street Ext.) \$47,201.

Funds managed and received by Emergency Management for FY '20-'21 totaled \$2,378,643.

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

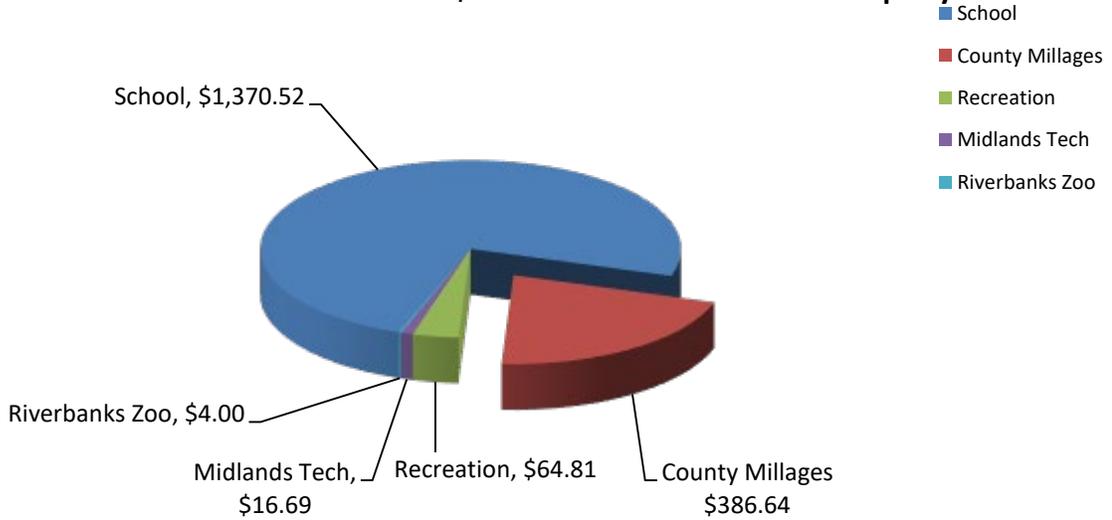
Budgetary control is maintained at the department level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in an overrun of departmental balances are not released until additional appropriations are made available. Encumbrances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

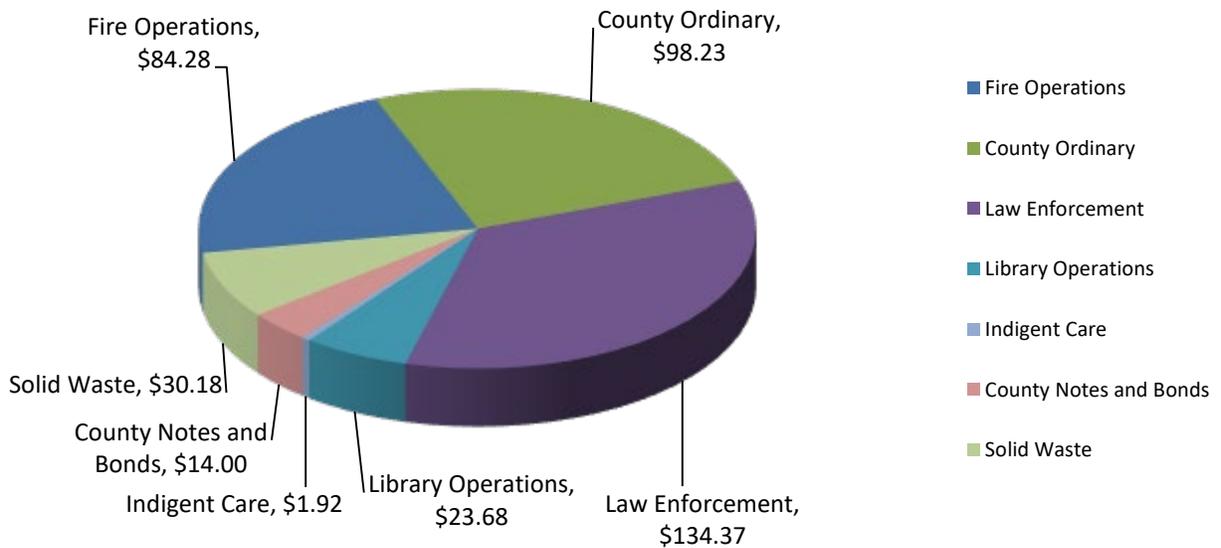
Assessed valuations of \$1,468,726,600 represented an increase in the tax base of 8.29 percent over the preceding year's assessed value of \$1,356,226,900. Tax levy rates for general governmental funds remained at 85.617 mills for operations. Debt service decreased to 3.500. Millage levies for other political subdivisions, such as schools and municipalities remained fairly constant or have slightly increased. Total taxes levied for all taxing agencies increased 7.12 percent, from \$642,713,437 to \$688,478,599 while the corresponding net tax collections within the fiscal year increased 7.68 percent, from \$618,293,373 to \$665,765,789. The collection percentage for fiscal year 2020-21 was 96.70 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 \$1,842.66 does not include any municipal taxes. Of the \$1,370.52 billed for school taxes, \$586.00 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 \$1,842.66 for Fiscal Year 2021
School Tax Portion Includes \$586.00 Provided from State Property Tax Relief**

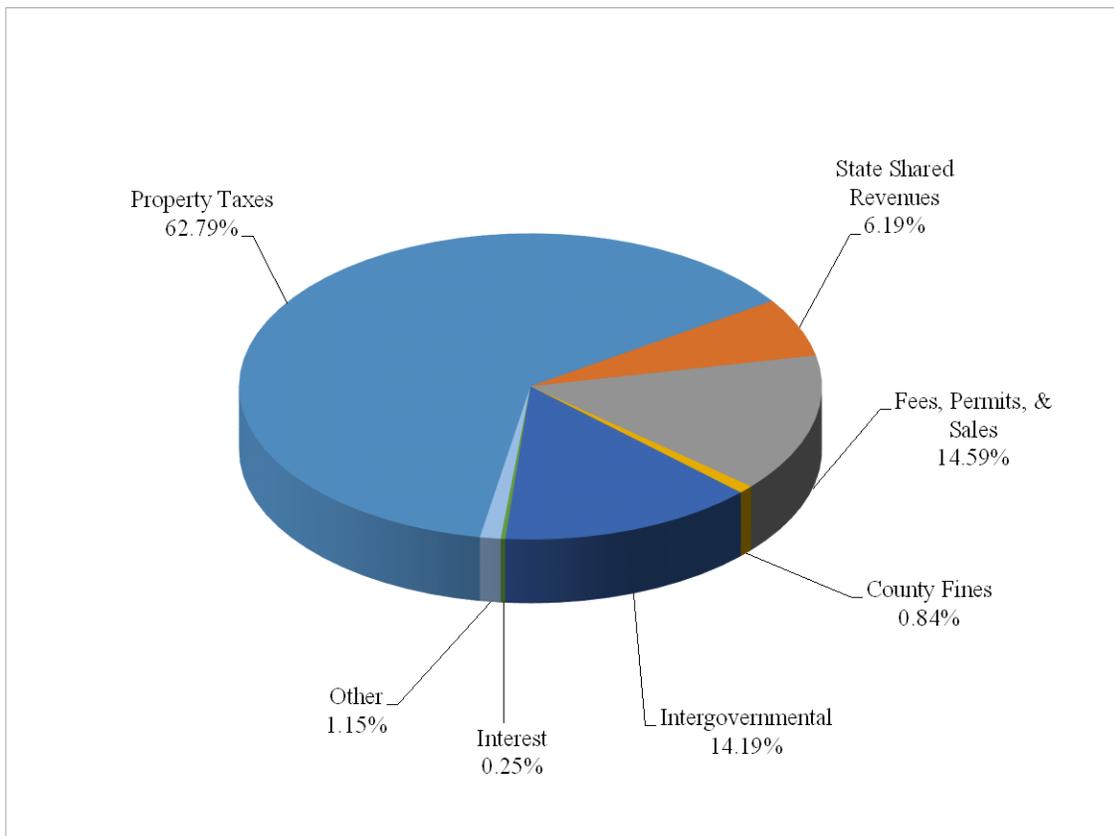


**Typical County Millage Portion of a Residential Tax Bill on a
Home
Assessed at \$100,000 - Taxes of \$386.66 for Fiscal Year 2021**



**COUNTY OF LEXINGTON: GOVERNMENTAL FUNDS
REVENUES BY SOURCE
FISCAL YEAR ENDED JUNE 30, 2021**

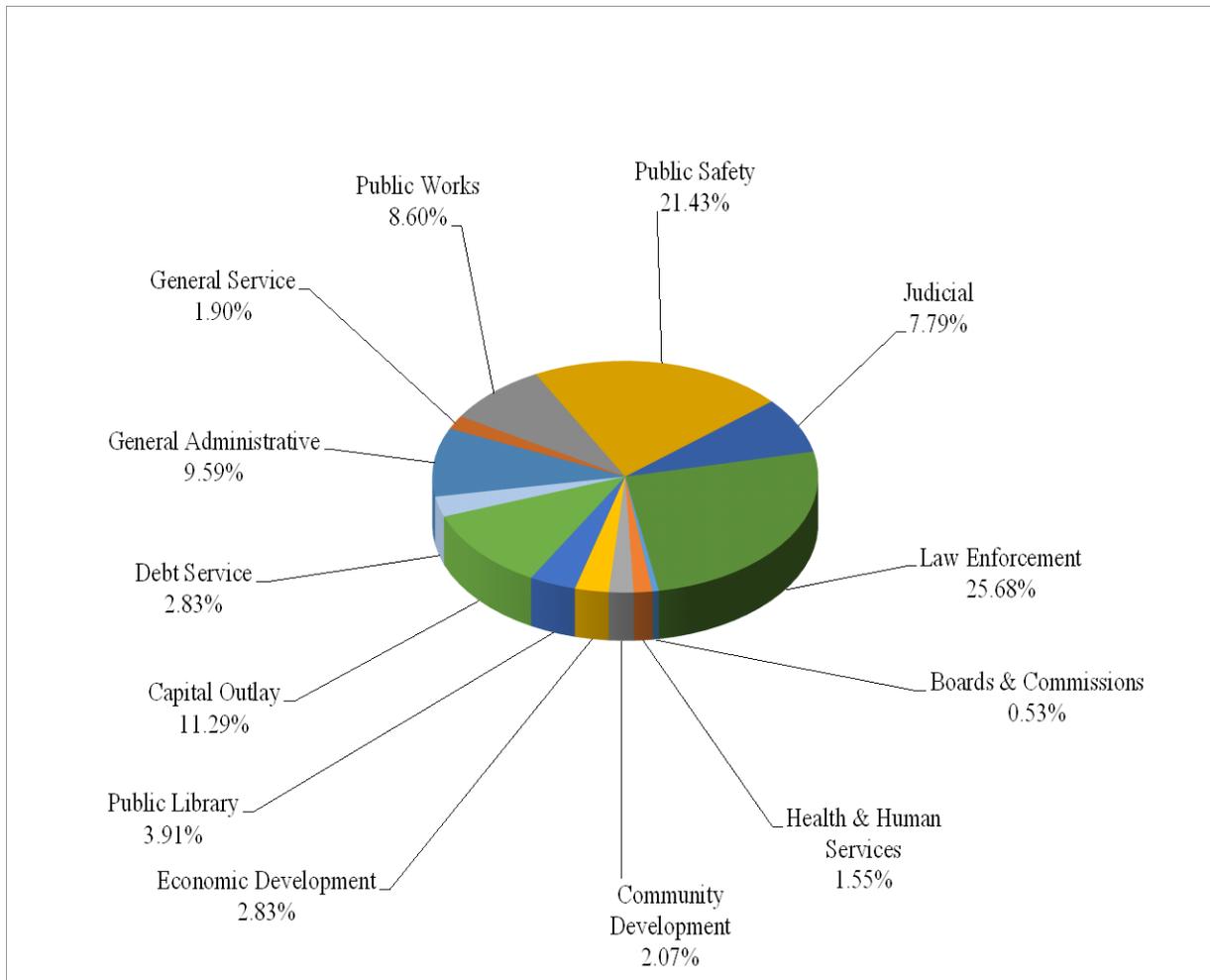
Revenue Source	Current Fiscal Year		Prior Fiscal Year Amount	Increase (Decrease) From FY 2020
	Amount	Percent of Total		
Property Taxes	\$ 123,206,627	62.79%	\$ 119,830,971	3,375,656
State Shared Revenues	12,138,311	6.19%	11,942,277	196,034
Fees, Permits, & Sales	28,617,714	14.59%	25,814,635	2,803,079
County Fines	1,654,822	0.84%	2,163,055	(508,233)
Intergovernmental	27,842,660	14.19%	17,159,363	10,683,297
Interest	481,685	0.25%	2,380,882	(1,899,197)
Other	2,256,897	1.15%	4,652,114	(2,395,217)
	<u>\$ 196,198,716</u>	<u>100.00%</u>	<u>\$ 183,943,297</u>	<u>12,255,419</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, 2021. Revenues for general governmental operations totaled \$196,198,716 fiscal year 2020-21, an increase of 9.38 percent from fiscal year 2019-20. Property tax revenues increased \$3,375,656 (2.05 percent) and accounted for 62.79 percent of general governmental revenues.

COUNTY OF LEXINGTON: GOVERNMENTAL FUNDS
EXPENDITURES BY FUNCTION
FISCAL YEAR ENDED JUNE 30, 2021

Expenditures Function	Current Fiscal Year		Prior Fiscal Year Amount	Increase (Decrease) From FY 2020
	Amount	Percent of Total		
General Administrative	\$ 17,834,658	9.59%	\$ 17,767,171	\$ 67,487
General Service	3,532,675	1.90%	3,470,088	62,587
Public Works	15,998,639	8.60%	11,793,641	4,204,998
Public Safety	39,866,474	21.43%	39,602,892	263,582
Judicial	14,481,697	7.79%	14,808,254	(326,557)
Law Enforcement	47,770,566	25.68%	47,211,406	559,160
Boards & Commissions	986,117	0.53%	876,999	109,118
Health & Human Services	2,876,881	1.55%	2,720,986	155,895
Community Development	3,859,143	2.07%	6,722,416	(2,863,273)
Economic Development	5,255,973	2.83%	1,933,285	3,322,688
Public Library	7,277,804	3.91%	7,095,154	182,650
Capital Outlay	20,999,169	11.29%	20,818,098	181,071
Debt Service	5,248,068	2.83%	5,248,372	(304)
	<u>\$ 185,987,864</u>	<u>100.00%</u>	<u>\$ 180,068,762</u>	<u>\$ 5,919,102</u>



Expenditures during fiscal year 2020-21 for general governmental functions are scheduled on the previous page. The current year's total of \$185,987,864 represents 1.03 percent increase over last year's total of \$180,068,762. Law Enforcement expenditures totaled \$47,770,566 and accounted for 25.68 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 \$101,028,924 as of June 30, 2021. However, this included a nonspendable amount of \$903,218 and an assigned balance of \$34,459,362 which leaves an unassigned balance of \$65,666,344.

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, 2021, interest earnings totaled \$649,497 for the governmental, proprietary funds and internal service funds as detailed below:

Fund Type	Investment Interest	
General	\$ 316,894	
Special Revenue	148,627	
Debt Service	5,465	
Capital Projects	<u>10,699</u>	\$ 481,685
Enterprise Funds		88,135
Internal Service Funds		<u>79,677</u>
 Total		 <u>\$ 649,497</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 \$4,560,628 and operating expenses of \$14,403,854 resulting in an operating loss of \$9,843,226. The fund had an increase in its operating loss of \$488,583 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
\$ 20,415,000	1.39%	\$ 66.15

Lexington County's total debt, however, includes more than just its bonded debt, as its entity wide. As of June 30, 2021, the County's total gross general long-term outstanding debt amounted to \$25,394,164. This consisted of \$20,415,000 in general obligation bonds and \$4,979,164 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 \$803,135. Therefore, this leaves the County with a total net general long-term debt of \$24,591,029. Ratios are presented as follows:

Net General Long-term Debt	Ratio to Assessed Value	Amount Per Capita
\$24,591,029	1.67%	\$ 79.68

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, 2021, the general capital assets of the primary reporting entity amounted to \$562,305,576.

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 annual comprehensive 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 Annual Comprehensive 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 ACFR. 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 black ink, appearing to read "Randolph C. Poston". The signature is fluid and cursive, with a large initial "R" and "P".

Randolph C. Poston
Chief Financial Officer

A handwritten signature in black ink, appearing to read "Cecil L. Sturkie". The signature is cursive, with a large initial "C" and "S".

Cecil L. Sturkie
County Administrator



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

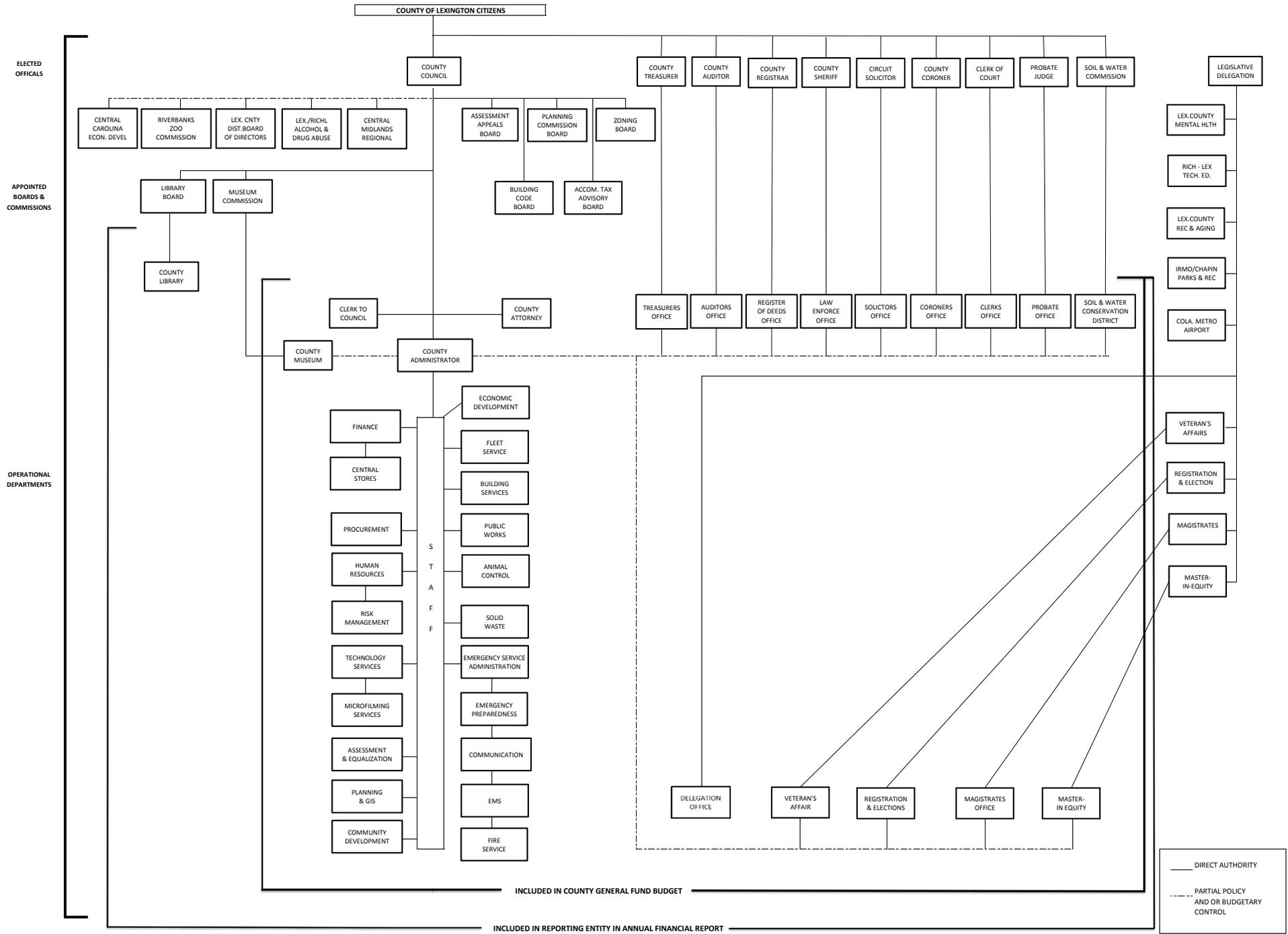
**County of Lexington
South Carolina**

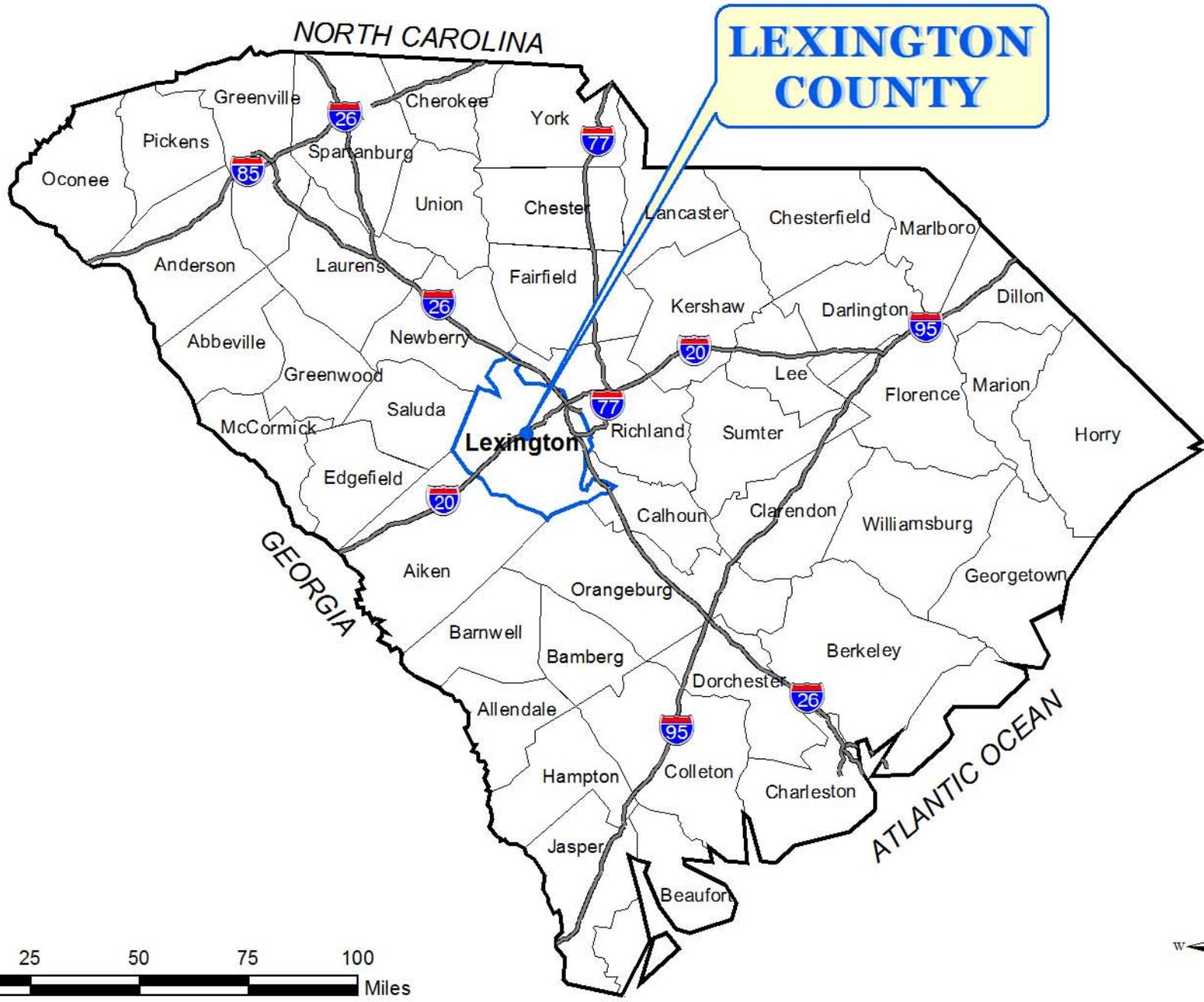
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO





COUNTY OF LEXINGTON, SOUTH CAROLINA

Location Map



**COUNTY OF LEXINGTON , SOUTH CAROLINA
PRINCIPAL OFFICERS
FISCAL YEAR 2020-21**

MEMBERS OF COUNTY COUNCIL

Scotty R. "Scott" Whetstone	District	1	Member, County Council
M. Todd Cullum	District	9	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
Gene "Bimbo" Jones	District	5	Member, County Council
Charlene "Charli" Wessinger	District	6	Member, County Council
Beth A. Carrigg	District	7	Member, County Council
Glen M. Conwell	District	8	Vice-Chairman, 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
Cecil L. Sturkie	County Administrator

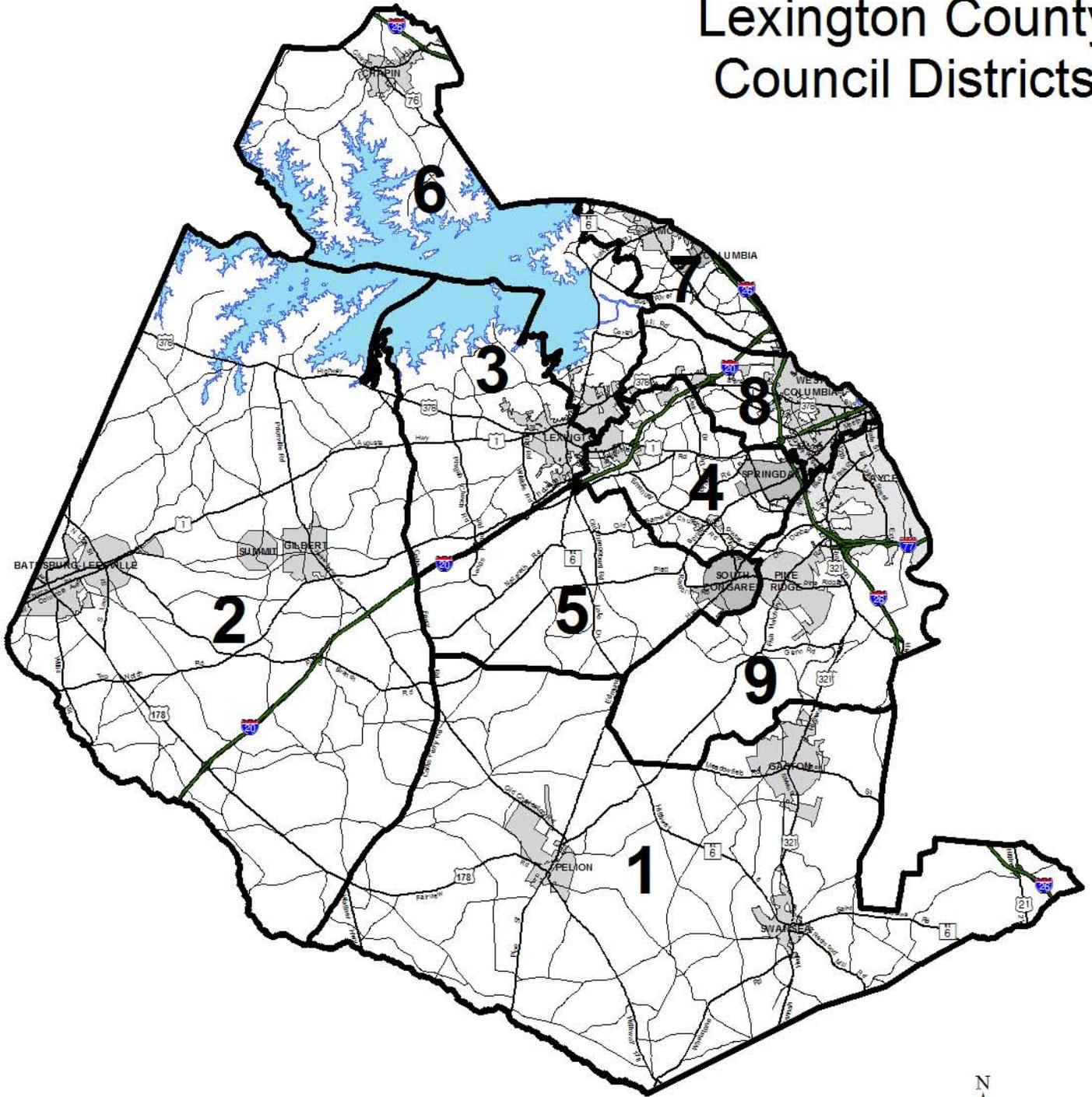
DEPARTMENT HEADS

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
Vacant	Director of Technology Services
Vacant	Director of Public Works
Vacant	Director of Emergency Services
Sarah J. Johnson	Director of Economic Development
David L. Eger	Director of Solid Waste Management

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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.

CERTIFIED PUBLIC ACCOUNTANTS

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

PHONE: (803) 739-3090
FAX: (803) 791-0834

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Lexington, South Carolina (hereafter referred to as the County) as of and for the year ended June 30, 2021, 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, 2021, 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 49 through 57, the Schedule of Changes in the County's Total OPEB Liability and Related Ratios on Page 133 - 134, the Schedule of Proportionate Share of Retirement Systems Net Pension Liabilities on Page 135, and the Schedule of Retirement Systems Contributions on Page 136, 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 5, 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 5 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 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, slightly slanted style. It is contained within a thin black rectangular border.

December 22, 2021
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, 2021. 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 2021 are as follows:

*The assets and deferred outflows of resources \$541,304,239 of the County's primary government exceeded its liabilities and deferred inflows of resources \$268,020,987 at June 30, 2021, net position of \$273,283,252 compared to \$264,788,188 for fiscal year 2020, increased by \$8,495,064. The net positions in the governmental activities of \$236,874,802 compared to \$229,502,091 for fiscal year 2020, increased by \$7,372,711. The net positions in the business-type activities of \$36,408,450 compared to \$35,286,097 for fiscal year 2020 increased by \$1,122,356. The net positions is more fully described in the Statement of Activities on page 62.

*At June 30, 2021, the County's governmental fund balance sheet reported a combined ending fund balance of \$152,217,782 as compared to \$142,019,311 for fiscal year 2020 resulting in an increase of \$10,198,471. Of the \$152,217,782 fund balance of \$34,459,362, is assigned for general fund, \$50,385,723 is assigned for special revenue funds and capital projects and debt services \$803,135 are restricted funds that are mandated by other governments, and \$903,218 are non-spendable funds that are inventories and long-term notes and \$65,666,344, is available for spending at the discretion of the County.

* The General Fund reported a fund balance of \$101,028,924, which was increase from last fiscal year by \$10,965,029. This ending fund balance equates to 72.2% that is 8.4% higher than last fiscal year of General Fund expenditures and transfers out for the year.

* The County will receive approximately \$58,028,685 in additional federal funding related to the COVID-19 pandemic relief as of 6/30/21 we received 50% of the funds. Funds are located under the major programs in the special revenue fund section. The COVID relief fund was created to account for the proceeds directed to the County by the Department of the U.S. Treasury.

* The General Fund reported increases in revenue of \$491,914 under the final budget, and a decrease in expenditures of \$45,042,650 of final budgeted appropriations, \$21,305,141 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 250 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 and 12 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 \$236,874,802 at June 30, 2021 and by \$229,502,091 at June 30, 2020. The notes can be found on pages 78 - 130.

By far the largest portion, \$196,387,219 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 and within the business type activities largest portion \$23,315,524 or 64.0% which reflects its net investments in capital assets. The County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending.

County of Lexington Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
Current and other assets	\$ 199,945,036	\$ 242,964,076	\$ 22,957,398	\$ 23,704,126	\$ 222,902,434	\$ 266,668,202
Capital assets	215,285,554	216,802,219	23,571,357	23,315,524	238,856,911	240,117,743
Total assets	415,230,590	459,766,295	46,528,755	47,019,650	461,759,345	506,785,945
Deferred outflows of resources:						
Deferred charge on refunding	3,366	2,633	-	-	3,366	2,633
Deferred opeb outflows	1,370,087	1,260,159	-	-	1,370,087	1,260,159
Deferred pension outflows	23,060,953	32,727,319	356,767	528,183	23,417,720	33,255,502
Total deferred outflows of resources	24,434,406	33,990,111	356,767	528,183	24,791,173	34,518,294
Total assets and Deferred Outflows of Resources	439,664,996	493,756,406	46,885,522	47,547,833	486,550,518	541,304,239
Current liabilities	19,506,724	51,030,635	2,279,710	1,841,106	21,786,434	52,871,741
Non-Current Liabilities-						
Compensated Absences	2,540,331	2,448,660	37,959	40,923	2,578,290	2,489,583
General Obligation Bonds	20,415,000	17,225,000	-	-	20,415,000	17,225,000
Post-Closure Care Cost	-	-	6,171,150	5,830,794	6,171,150	5,830,794
Net opeb Liability	10,358,384	9,150,143	-	-	10,358,384	9,150,143
Net pension Liability	154,407,946	171,982,149	3,082,364	3,371,558	157,490,310	175,353,707
Total liabilities	207,228,385	251,836,587	11,571,183	11,084,381	218,799,568	262,920,968
Deferred inflows of resources:						
Deferred charge on refunding	982,966	575,965	-	-	982,966	575,965
Deferred opeb inflows	736,484	1,536,442	-	-	736,484	1,536,442
Deferred pension inflows	1,215,070	2,932,610	28,242	55,002	1,243,312	2,987,612
Total deferred inflows of resources	2,934,520	5,045,017	28,242	55,002	2,962,762	5,100,019
Total liabilities and Deferred Outflows of Resources	210,162,905	256,881,604	11,599,425	11,139,383	221,762,330	268,020,987
Net position:						
Net investment in capital assets	190,475,554	196,387,219	23,571,357	23,315,524	214,046,911	219,702,743
Restricted	6,487,630	7,397,078	387,904	361,042	6,875,534	7,758,120
Unrestricted	32,538,907	33,090,505	11,326,836	12,731,884	43,865,743	45,822,389
Total net position	\$ 229,502,091	\$ 236,874,802	\$ 35,286,097	\$ 36,408,450	\$ 264,788,188	\$ 273,283,252

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 2021.

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
Program revenues						
Charges for services	\$ 55,802,889	\$ 59,346,842	\$ 4,141,159	\$ 4,927,980	\$ 59,944,048	\$ 64,274,822
Operating grants & contribution	6,016,896	2,772,113	57,012	82,508	6,073,908	2,854,621
Capital grants & contribution	4,653,266	6,797,470	554,597	124,155	5,207,863	6,921,625
General revenues						
Property taxes	114,837,211	123,985,485	10,434,904	11,022,894	125,272,115	135,008,379
Other taxes	346,854	293,014	-	-	346,854	293,014
State shared revenues	11,073,962	11,198,764	-	-	11,073,962	11,198,764
Gain (loss) on capital asset	-	-	387,927	(97,435)	387,927	(97,435)
Investment interest	3,045,143	561,362	403,990	88,135	3,449,133	649,497
Total revenues	<u>195,776,221</u>	<u>204,955,050</u>	<u>15,979,589</u>	<u>16,148,237</u>	<u>211,755,810</u>	<u>221,103,287</u>
Expenses						
General administrative	39,583,785	41,440,947	-	-	39,583,785	41,440,947
General service	4,608,852	4,523,487	-	-	4,608,852	4,523,487
Public works	19,057,925	20,390,431	-	-	19,057,925	20,390,431
Public safety	42,585,925	42,749,847	-	-	42,585,925	42,749,847
Judicial	15,293,986	14,888,778	-	-	15,293,986	14,888,778
Law enforcement	48,973,783	49,513,238	-	-	48,973,783	49,513,238
Boards and commission	912,840	1,312,907	-	-	912,840	1,312,907
Health and human service	2,929,683	3,119,925	-	-	2,929,683	3,119,925
Community development	6,729,587	3,859,645	-	-	6,729,587	3,859,645
Economic development	2,208,543	6,501,467	-	-	2,208,543	6,501,467
Public library	8,870,108	8,563,385	-	-	8,870,108	8,563,385
Interest and fiscal charges	780,213	693,282	-	-	780,213	693,282
Red bank crossing	-	-	897,117	94,015	897,117	94,015
Soild waste	-	-	13,105,720	14,403,854	13,105,720	14,403,854
Pelion airport	-	-	333,455	553,015	333,455	553,015
Total expenses	<u>192,535,230</u>	<u>197,557,339</u>	<u>14,336,292</u>	<u>15,050,884</u>	<u>206,871,522</u>	<u>212,608,223</u>
Excess (deficiency) before transfers	3,240,991	7,397,711	1,643,297	1,097,353	4,884,288	8,495,064
Transfers	(3,506,982)	(25,000)	3,506,982	25,000	-	-
Increase (decrease) in net position	<u>-265,991</u>	<u>7,372,711</u>	<u>5,150,279</u>	<u>1,122,353</u>	<u>4,884,288</u>	<u>8,495,064</u>
Net position - beginning	229,768,082	229,502,091	30,135,818	35,286,097	259,903,900	264,788,188
Net position - ending	<u>\$ 229,502,091</u>	<u>\$ 236,874,802</u>	<u>\$ 35,286,097</u>	<u>\$ 36,408,450</u>	<u>\$ 264,788,188</u>	<u>\$ 273,283,252</u>

Total revenues as of June 30, 2021 increase by \$9,347,477 over the previous fiscal year. Program revenues for operations increased by \$2,825,249 over previous year, property revenues showed an increase by \$9,736,264 over previous year, other taxes showed a decreased by \$53,840 and state share revenue showed an increase by \$124,802 over previous year, investment interest decrease by \$2,799,636 over previous year, loss on capital assets by \$485,362 over previous year.

Operating expenses as of June 30, 2021, increased by \$5,736,701 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, 2021, total fund balance in the general fund was \$101,028,924, of which \$34,459,362 is assigned, \$65,666,344 was unassigned and \$903,218 nonspendable. As a measure of the general fund's liquidity, the total fund balance to total fund expenditures and transfers out shows percentages of 72.2%. The fund balance in general fund increased by \$10,965,029 during the current fiscal year. This increase is a result of decreases in capital purchases.

The Library special revenue fund has a total fund balance of \$8,089,740, which reflects increase of \$102,525 over the prior year. The increase is the result revenues and decreases in capital purchases.

The C fund special revenue fund has a total fund balance of \$14,510,811, which reflects a decrease of \$749,641 over the prior year due to decrease in revenue.

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, 2021, total net position of the Red Bank Crossing amounted to \$841,931 as compared to \$834,377 at June 30, 2020. Net changes are the result of a decreases in operating expenses.

Solid Waste System amounted to \$26,750,673 as compared to \$25,330,779 at June 30, 2020. 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 \$8,815,846 as compared to \$9,120,941 at June 30, 2020. Net changes are the results of decreases in revenues and increase in depreciation of capital fixed assets.

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 2021 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 \$45,042,650 below final budget amounts due to unspent capital items of \$21,305,141 and saving in personnel and operations of \$23,737,509 that were appropriated. Revenues came in \$491,914 greater than estimated. This is due to increases in property taxes of \$790,930, fees permits and sales of \$2,073,924 and other revenues of \$113,635, decreases in state share revenue of (\$272,046), county fines of (\$609,445), intergovernmental revenues of (\$1,126,978) and interest revenues of (\$478,106).

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, 2021 amount to \$240,117,743 (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 \$3,591,467.

* Road widening and paving projects were continued at a project cost of \$6,904,118 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.

* Animal Service Project – Large Animal Barn estimated \$176,839.

* Saxe Gotha Spec. Building Project estimated cost \$6,235,984 to be finished fiscal year 21/22.

* Solid Waste Scale complex facility project under construction at an estimated cost of \$275,000.

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

* Pelion Airport North Apron reconstruction total estimated cost \$1,001,140.

* 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
	2020	2021	2020	2021	2020	2021	2020-2021
Land	\$ 38,549,866	\$ 38,155,855	\$ 1,756,610	\$ 2,349,460	\$ 40,306,476	\$ 40,505,315	0%
Buildings	71,945,242	69,114,066	997,808	8,824,113	72,943,050	77,938,179	7%
Improvements	1,074,108	939,176	2,586,192	5,851,126	3,660,300	6,790,302	86%
Machinery and equipment	9,293,187	8,663,622	5,271,506	4,913,823	14,564,693	13,577,445	(7%)
Office furniture & equip.	7,140,356	6,445,799	11,467	8,414	7,151,823	6,454,213	(10%)
Vehicles	15,279,493	15,865,278	506,754	420,094	15,786,247	16,285,372	3%
Books	2,133,632	2,599,056	-	-	2,133,632	2,599,056	22%
Infrastructure	61,859,332	60,275,417	-	-	61,859,332	60,275,417	(3%)
Construction in progress	8,010,338	14,743,950	12,441,020	948,494	20,451,358	15,692,444	(23%)
Total	\$ 215,285,554	\$ 216,802,219	\$ 23,571,357	\$ 23,315,524	\$ 238,856,911	\$ 240,117,743	1%

Additional information on the County's capital assets can be found in note 6 on pages 100 - 102.

Long-term debt - At the end of the current fiscal year, the County of Lexington had total bonded debt outstanding of \$20,415,000. The full amount of outstanding debt is backed by the full faith and of 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 \$116,900,133 and \$96,485,133 respectively in Table 16-A for the fiscal year ending June 30, 2021.

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2020	2021	2020	2021	2020	2021	2020-2021
General obligation bonds	\$ 24,810,000	\$ 20,415,000	\$ -	\$ -	\$ 24,810,000	\$ 20,415,000	(18%)
Total	\$ 24,810,000	\$ 20,415,000	\$ -	\$ -	\$ 24,810,000	\$ 20,415,000	(18%)

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, 2021, the County's general obligation debt per capita approximated \$66.15.

Additional information on the long-term debt can be found in note 8 on pages 103 - 104.

Economic Factors and Next Year's Budgets and Rates

* Unemployment rate for County of Lexington is currently 3.9% which is a increase from a rate of 3.3% a year ago. The increase is due to the pandemic of COVID-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 2022. Amounts available for appropriation and transfers in the general fund budget are nearly \$160,723,857, an decrease of \$38,354,311 over the final 2021 budget of \$199,078,168. 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 2021 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, 2021

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 42,646,255	\$ 906,764	\$ 43,553,019
Investments	171,978,740	21,570,744	193,549,484
Receivables (net of allowances for uncollectibles):			
Property taxes	6,431,810	600,024	7,031,834
Accounts	13,258,103	422,496	13,680,599
Due from other governments:			
State shared revenue	2,703,392	44,728	2,748,120
State and federal grants	5,010,114	41,955	5,052,069
Other	17,307	104,154	121,461
Internal balances	15,136	(15,136)	-
Inventory	903,219	28,397	931,616
Total current assets	242,964,076	23,704,126	266,668,202
Capital assets:			
Land	38,155,855	2,349,460	40,505,315
Buildings	113,562,854	10,955,820	124,518,674
Improvements other than buildings	3,200,276	10,880,945	14,081,221
Machinery and equipment	29,805,196	9,940,060	39,745,256
Office furniture and equipment	16,436,568	24,160	16,460,728
Vehicles	48,074,130	1,871,290	49,945,420
Books	2,599,056		2,599,056
Infrastructure assets	295,727,691		295,727,691
Construction in process	14,743,950	948,494	15,692,444
Accumulated depreciation	(345,503,357)	(13,654,705)	(359,158,062)
Total capital assets net of depreciation	216,802,219	23,315,524	240,117,743
Total assets	459,766,295	47,019,650	506,785,945
DEFERRED OUTFLOWS OF RESOURCES			
Deferred opeb outflows	1,260,159		1,260,159
Deferred pension outflows	32,727,319	528,183	33,255,502
Deferred change on refunding outflows	2,633		2,633
Total deferred outflows of resources	33,990,111	528,183	34,518,294
Total assets and deferred outflows of resources	\$ 493,756,406	\$ 47,547,833	\$ 541,304,239

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
LIABILITIES			
Current liabilities:			
Accounts payable and accrued payables	\$ 14,922,779	\$ 1,789,435	\$ 16,712,214
Retainage payable	697,038		697,038
Customer deposits payable		4,900	4,900
Due to other governments	715,077		715,077
Compensated absences	2,448,659	40,922	2,489,581
Unearned revenue	29,057,082	5,849	29,062,931
Bonds (due within one year)	3,190,000		3,190,000
Total current liabilities	51,030,635	1,841,106	52,871,741
Noncurrent liabilities:			
Compensated absences due beyond a year	2,448,660	40,923	2,489,583
Closure/post-closure care cost		5,830,794	5,830,794
Bonds (amounts due beyond one year)	17,225,000		17,225,000
Net opeb liability	9,150,143		9,150,143
Net pension liability	171,982,149	3,371,558	175,353,707
Total noncurrent liabilities	200,805,952	9,243,275	210,049,227
Total liabilities	251,836,587	11,084,381	262,920,968
DEFERRED INFLOWS OF RESOURCES			
Deferred charge on refunding inflows	575,965		575,965
Deferred pension inflows	2,932,610	55,002	2,987,612
Deferred opeb inflows	1,536,442		1,536,442
Total deferred inflows of resources	5,045,017	55,002	5,100,019
Total liabilities and deferred inflows of resources	256,881,604	11,139,383	268,020,987
NET POSITIONS			
Net investment in capital assets	196,387,219	23,315,524	219,702,743
Restricted for:			
Debt service	803,135		803,135
Capital projects	6,593,943		6,593,943
Solid waste - state tire fund		361,042	361,042
Unrestricted	33,090,505	12,731,884	45,822,389
Total net position	\$ 236,874,802	\$ 36,408,450	\$ 273,283,252

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	Library	"C" Funds	American Rescue Plan (SLFRP)	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 9,334,655	\$ 322,211	\$ 771,056	\$ 21,014,343	\$ 4,468,781	\$ 35,911,046
Investments	84,660,337	8,117,543	13,236,979	8,000,000	23,583,223	137,598,082
Receivables (net of allowances for uncollectibles):						
Property taxes	5,631,043	468,177			332,590	6,431,810
Accounts	11,402,893	6			1,551,459	12,954,358
Due from other governments:						
Federal	95,637	2,454	334,482		560,705	993,278
State	183,842		2,732,085		1,100,909	4,016,836
State share revenue	2,703,392					2,703,392
Other					17,307	17,307
Due from other funds	31,364				51,581	82,945
Interfund receivables	708,011					708,011
Inventory	903,219					903,219
Total assets	\$ 115,654,393	\$ 8,910,391	\$ 17,074,602	\$ 29,014,343	\$ 31,666,555	\$ 202,320,284
LIABILITIES						
Accounts payable and accrued payables	\$ 8,761,309	\$ 381,361	\$ 1,811,804		\$ 2,071,581	\$ 13,026,055
Retainage payable			492,806		204,232	697,038
Due to other governments	715,077					715,077
Due to other funds	9,412	1,024			58,935	69,371
Interfund payable		10,498	259,181		438,332	708,011
Unearned revenue				29,014,343	42,739	29,057,082
Total liabilities	9,485,798	392,883	2,563,791	29,014,343	2,815,819	44,272,634
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	5,139,671	427,768			262,429	5,829,868
Total deferred inflows of resources	5,139,671	427,768	-	-	262,429	5,829,868
FUND BALANCES						
Nonspendable	903,218					903,218
Restricted					803,135	803,135
Assigned	34,459,362	8,099,216	14,510,811		27,844,213	84,913,602
Unassigned	65,666,344	(9,476)			(59,041)	65,597,827
Total fund balance	101,028,924	8,089,740	14,510,811	-	28,588,307	152,217,782
Total liabilities, deferred inflows and fund balance	\$ 115,654,393	\$ 8,910,391	\$ 17,074,602	\$ 29,014,343	\$ 31,666,555	\$ 202,320,284

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, 2021

Total fund balances - Governmental funds	\$	152,217,782
<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	\$	38,155,855
Buildings and other structures		113,562,854
Improvements other than buildings		3,200,276
Machine and equipment		29,805,196
Office furniture and equipment		16,436,568
Vehicles		48,074,130
Books		2,599,056
Construction in progress		14,743,950
Infrastructure assets		295,727,691
Accumulated depreciation		<u>(345,503,357)</u>
		216,802,219
<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		5,829,868
<p>Internal service funds are used by management to charge the costs of certain activities, such as insurance, workers compensation, risk management, and motor pool, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.</p>		
		39,521,595
<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		(20,415,000)
Deferred charge on bond refunding		(573,332)
OPEB liability		(9,150,143)
Pension liability		(171,982,149)
Deferred outflows - pension		32,727,319
Deferred inflows - pension		(2,932,610)
Deferred outflows - opeb		1,260,159
Deferred inflows - opeb		(1,536,442)
Compensated absences		<u>(4,894,464)</u>
		<u>(177,496,662)</u>
Net position of governmental activities	\$	<u><u>236,874,802</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, 2021

	General	Library	"C" Funds	American Rescue Plan (SLFRP)	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 107,675,538	\$ 8,625,509	\$	\$	\$ 6,905,580	\$ 123,206,627
State shared revenues	10,712,383	524,782			901,146	12,138,311
Fees, permits, and sales	24,296,423	9,347			4,311,944	28,617,714
County fines	1,378,612	41,034			235,176	1,654,822
Intergovernmental revenues	5,694,548	85,447	6,747,329		15,315,336	27,842,660
Interest (net of increase (decrease)) in the fair value of investments	316,894	40,616	65,016		59,159	481,685
Other	715,283	4,872	35,585		1,501,157	2,256,897
Total revenues	150,789,681	9,331,607	6,847,930	-	29,229,498	196,198,716
Expenditures:						
General administrative	15,370,185		31,991		2,342,213	17,744,389
General services	3,531,373				1,302	3,532,675
Public works	8,497,478		7,099,217			15,596,695
Public safety	38,300,053				1,566,421	39,866,474
Judicial	10,647,482				3,834,215	14,481,697
Law enforcement	43,057,937				4,712,629	47,770,566
Boards & commissions	986,117					986,117
Health and human services	1,580,781				1,296,100	2,876,881
Library		7,277,804				7,277,804
Community development					3,859,143	3,859,143
Economic development					5,255,973	5,255,973
Capital outlay:						
General administrative	908,455				3,674	912,129
General services	1,111,064					1,111,064
Public works	1,415,817		492,213		680,951	2,588,981
Public safety	4,052,095				1,359,082	5,411,177
Judicial	369,349				38,959	408,308
Law enforcement	2,332,162				465,656	2,797,818
Boards & commissions	126,788					126,788
Health and human services	66,671					66,671
Library		1,951,278				1,951,278
Community development					5,983	5,983
Economic development					6,111,185	6,111,185
Debt service:						
Principal retirement					4,395,000	4,395,000
Interest and fiscal charges					848,913	848,913
Other					4,155	4,155
Total expenditures	132,353,807	9,229,082	7,623,421	-	36,781,554	185,987,864
Excess (deficiency) of revenue over expenditures	18,435,874	102,525	(775,491)	-	(7,552,056)	10,210,852
Other financing sources (uses):						
Sale of timber					12,619	12,619
Transfer in	11,240	37	25,850		10,348,333	10,385,460
Transfer out	(7,482,085)	(37)			(2,928,338)	(10,410,460)
Total other financing sources (uses)	(7,470,845)	-	25,850	-	7,432,614	(12,381)
Net change in fund balance	10,965,029	102,525	(749,641)	-	(119,442)	10,198,471
Fund balance, beginning of year	90,063,895	7,987,215	15,260,452	-	28,707,749	142,019,311
Fund balance, end of year	\$ 101,028,924	\$ 8,089,740	\$ 14,510,811	\$ -	\$ 28,588,307	\$ 152,217,782

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, 2021

Net change in fund balances - total government funds	\$		10,198,471
<p>Amounts reported for governmental activities in the statement of activities are different because: (excludes Internal Service Fund)</p>			
Capital outlay	\$	19,836,033	
Depreciation expense		<u>(17,155,209)</u>	2,680,824
<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			(1,143,046)
<p>Because some property taxes will not be collected for several months after County's fiscal year ends, they are not considered as "available" revenues in the governmental funds</p>			
Property taxes			778,858
<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>			
			(811,795)
<p>Repayment of long-term debt is reported as an expenditure in governmental funds. But the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consisted of:</p>			
Bond principal retirement			4,395,000
<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		186,014	
Change in net opeb obligation		544,837	
Change in net pension obligation		<u>(9,616,238)</u>	<u>(8,725,601)</u>
Change in net position of government activities	\$		<u>7,372,711</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, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 106,884,608	\$ 106,884,608	\$ 107,675,538	\$ 790,930
State shared revenues	10,984,429	10,984,429	10,712,383	(272,046)
Fees, permits, and sales	22,168,891	22,222,499	24,296,423	2,073,924
County fines	1,988,057	1,988,057	1,378,612	(609,445)
Intergovernmental revenues	3,513,296	6,821,526	5,694,548	(1,126,978)
Interest (net of increase (decrease) in the fair value of investments)	795,000	795,000	316,894	(478,106)
Other revenues	314,770	601,648	715,283	113,635
Total revenues	<u>146,649,051</u>	<u>150,297,767</u>	<u>150,789,681</u>	<u>491,914</u>
Expenditures:				
General administrative	16,777,284	32,398,164	16,278,640	16,119,524
General services	4,665,097	6,005,995	4,642,437	1,363,558
Public works	11,344,391	14,614,466	9,913,295	4,701,171
Public safety	48,146,262	52,562,868	42,352,148	10,210,720
Judicial	11,691,610	13,406,936	11,016,831	2,390,105
Law enforcement	50,440,860	55,399,587	45,390,099	10,009,488
Boards and commissions	1,064,142	1,247,625	1,112,905	134,720
Health and human	1,654,925	1,760,816	1,647,452	113,364
Total expenditures	<u>145,784,571</u>	<u>177,396,457</u>	<u>132,353,807</u>	<u>45,042,650</u>
Excess (deficiency) of revenues over expenditures	864,480	(27,098,690)	18,435,874	45,534,564
Other financing sources (uses):				
Transfer in	91,224	1,109,901	11,240	(1,098,661)
Transfer out	<u>(3,477,732)</u>	<u>(21,681,711)</u>	<u>(7,482,085)</u>	<u>14,199,626</u>
Total other financing sources (uses)	<u>(3,386,508)</u>	<u>(20,571,810)</u>	<u>(7,470,845)</u>	<u>13,100,965</u>
Excess of revenues and other sources over (under) expenditures and uses	(2,522,028)	(47,670,500)	10,965,029	58,635,529
Fund balance, beginning of year	90,063,895	90,063,895	90,063,895	-
Fund balance, end of year	<u>\$ 87,541,867</u>	<u>\$ 42,393,395</u>	<u>\$ 101,028,924</u>	<u>\$ 58,635,529</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, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 8,567,291	\$ 8,357,902	\$ 8,625,509	\$ 267,607
State shared revenues	524,782	524,782	524,782	-
Fees, permits, and sales	38,250	36,250	9,347	(26,903)
County fines	225,000	235,000	41,034	(193,966)
Intergovernmental revenue	-	5,487	85,447	79,960
Interest (net of increase (decrease) in the fair value of investments)	21,416	125,600	40,616	(84,984)
Other revenues	2,000	2,000	4,872	2,872
Total revenues	9,378,739	9,287,021	9,331,607	44,586
Expenditures:				
Personnel	6,649,015	6,649,015	6,131,185	517,830
Operating	1,518,198	2,411,292	1,146,619	1,264,673
Capital outlay	1,511,526	3,215,455	1,951,278	1,264,177
Total expenditures	9,678,739	12,275,762	9,229,082	3,046,680
Excess (deficiency) of revenues over expenditures	(300,000)	(2,988,741)	102,525	3,091,266
Fund balance, beginning of year	7,987,215	7,987,215	7,987,215	-
Fund balance, end of year	<u>\$ 7,687,215</u>	<u>\$ 4,998,474</u>	<u>\$ 8,089,740</u>	<u>\$ 3,091,266</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, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 5,838,953	\$ 8,014,324	\$ 6,747,329	\$ (1,266,995)
Interest (net of increase (decrease) in the fair value of investments)	89,248	89,248	65,016	(24,232)
Other	24,150	58,220	35,585	(22,635)
Total revenues	5,952,351	8,161,792	6,847,930	(1,313,862)
Expenditures:				
General administrative				
Personnel	20,032	20,032	11,883	8,149
Operating	26,318	74,559	20,108	54,451
Public works				
Personnel	133,309	132,259	36,321	95,938
Operating	5,794,892	24,171,523	7,062,896	17,108,627
Capital outlay	3,650	2,264,895	492,213	1,772,682
Total expenditures	5,978,201	26,663,268	7,623,421	19,039,847
Excess (deficiency) of revenues over expenditures	(25,850)	(18,501,476)	(775,491)	(17,725,985)
Other financing sources (uses):				
Transfer in	25,850	25,850	25,850	-
Total other financing sources (uses)	25,850	25,850	25,850	-
Excess of revenues and other sources over (under) expenditures and uses	-	(18,475,626)	(749,641)	(17,725,985)
Fund balance, beginning of year	15,260,452	15,260,452	15,260,452	-
Fund balance, end of year	\$ 15,260,452	\$ (3,215,174)	\$ 14,510,811	\$ (17,725,985)

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
AMERICAN RESCUE PLAN (SLFRP)
STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$	\$ 29,014,343	\$	\$ (29,014,343)
Total revenues	-	29,014,343	-	(29,014,343)
Expenditures:				
Non-departmental		29,014,343		(29,014,343)
Total expenditures	-	29,014,343	-	(29,014,343)
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$	\$	\$	\$
	-	-	-	-

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, 2021

	Business-type Activities Enterprise Funds			Total	Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport		
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 59,408	\$ 716,766	\$ 130,590	\$ 906,764	\$ 6,735,209
Investments	403,171	17,810,233	3,357,340	21,570,744	34,380,658
Receivables (net of allowance for uncollectibles):					
Property taxes		600,024		600,024	-
Accounts	2,100	420,321	75	422,496	303,745
Due from other funds :					
General fund		6,961		6,961	1,833
Due from state shared revenue		44,728		44,728	-
Due from DHEC		41,955		41,955	-
Due from other agencies			104,154	104,154	-
Inerfund receivable		30,515		30,515	-
Inventory - aviation fuel			28,397	28,397	-
Total current assets	464,679	19,671,503	3,620,556	23,756,738	41,421,445
Non-current assets:					
Capital assets					
Land		2,159,344	190,116	2,349,460	-
Buildings	546,070	9,575,939	833,811	10,955,820	-
Improvements	51,345	5,261,533	5,568,067	10,880,945	-
Machinery and equipment		9,727,048	213,012	9,940,060	-
Office furniture and equipment		24,160		24,160	-
Vehicles		1,871,290		1,871,290	304,234
Construction in progress		32,277	916,217	948,494	-
Total capital assets	597,415	28,651,591	7,721,223	36,970,229	304,234
Less: accumulated depreciation	(212,680)	(10,942,985)	(2,499,040)	(13,654,705)	(272,942)
Total non-current assets	384,735	17,708,606	5,222,183	23,315,524	31,292
Total assets	849,414	37,380,109	8,842,739	47,072,262	41,452,737
Deferred outflows of resources					
Deferred pension outflows		528,183		528,183	53,339
Total assets and deferred outflows of resources	\$ 849,414	\$ 37,908,292	\$ 8,842,739	\$ 47,600,445	\$ 41,506,076

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, 2021

	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	\$ 2,583	\$ 1,742,198	\$ 25,039	\$ 1,769,820	\$ 112,800
Accrued salaries		14,747		14,747	1,153
Compensated absences		40,922		40,922	2,855
Accrued payroll fringes		4,442		4,442	310
Accrued sales tax			426	426	-
Unearned revenue		4,421	1,428	5,849	-
Insurance claims due				-	1,782,461
Due to other funds:					
General fund		22,097		22,097	271
Inerfund payable		30,515		30,515	-
Customer deposits payable	4,900			4,900	-
Total current liabilities (payable from current assets)	7,483	1,859,342	26,893	1,893,718	1,899,850
Non-current liabilities:					
Compensated absences due beyond a year		40,923		40,923	-
Closure/post-closure care cost payable		5,830,794		5,830,794	-
Net pension liability		3,371,558		3,371,558	381,704
Total non-current liabilities	-	9,243,275	-	9,243,275	381,704
Total liabilities	7,483	11,102,617	26,893	11,136,993	2,281,554
Deferred inflows of resources					
Deferred pension inflows		55,002		55,002	5,928
Total liabilities and deferred inflows of resources	7,483	11,157,619	26,893	11,191,995	2,287,482
NET POSITION					
Net investment in capital assets	384,735	17,708,606	5,222,183	23,315,524	31,292
Restricted per state mandate (tires)		361,042		361,042	-
Unrestricted	457,196	8,681,025	3,593,663	12,731,884	39,187,302
Total net position	\$ 841,931	\$ 26,750,673	\$ 8,815,846	\$ 36,408,450	\$ 39,218,594

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, 2021

	Business-type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport	Total	
Operating revenues:					
Charges for services	\$ 100,670	\$ 4,560,628	\$ 112,594	\$ 4,773,892	\$ 18,235
Employer contributions				-	3,709,378
Employee contributions				-	3,493,110
Other premiums and reimbursements				-	15,059,882
Total operating revenues	<u>100,670</u>	<u>4,560,628</u>	<u>112,594</u>	<u>4,773,892</u>	<u>22,280,605</u>
Operating expenses:					
Personnel		2,151,324		2,151,324	143,369
Operating	74,338	10,585,837	108,198	10,768,373	23,007,595
Depreciation	19,677	1,666,693	444,817	2,131,187	21,113
Total operating expenses	<u>94,015</u>	<u>14,403,854</u>	<u>553,015</u>	<u>15,050,884</u>	<u>23,172,077</u>
Operating income (loss)	<u>6,655</u>	<u>(9,843,226)</u>	<u>(440,421)</u>	<u>(10,276,992)</u>	<u>(891,472)</u>
Non-operating revenues:					
Property taxes		11,022,894		11,022,894	-
Local government - tires		154,125		154,125	-
DHEC/SW management grants		82,508		82,508	-
Interest income (Net of increase (decrease) in the fair value of investments)	899	81,064	6,172	88,135	79,677
Over/Short		(37)		(37)	-
Loss on disposal of capital assets		(97,435)		(97,435)	-
Total nonoperating revenues :	<u>899</u>	<u>11,243,119</u>	<u>6,172</u>	<u>11,250,190</u>	<u>79,677</u>
Income (loss) before contributions and transfers	<u>7,554</u>	<u>1,399,893</u>	<u>(434,249)</u>	<u>973,198</u>	<u>(811,795)</u>
Capital contributions		20,001	104,154	124,155	-
Transfers in		162,370	25,000	187,370	176,610
Transfers out		(162,370)		(162,370)	(176,610)
Total transfers	<u>-</u>	<u>20,001</u>	<u>129,154</u>	<u>149,155</u>	<u>-</u>
Change in net position	7,554	1,419,894	(305,095)	1,122,353	(811,795)
Net position, beginning 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>
Net position, end of year	<u>\$ 841,931</u>	<u>\$ 26,750,673</u>	<u>\$ 8,815,846</u>	<u>\$ 36,408,450</u>	<u>\$ 39,218,594</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, 2021

	Business-Type Activities Enterprise Funds			Total	Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport		
Cash flows from operating activities:					
Cash received from customers and users	\$ 100,395	\$ 4,347,891	\$ 113,574	\$ 4,561,860	\$ 5,822,734
Cash received from interfund services provided & used				-	16,456,915
Cash payments to suppliers for goods and services	(150,081)	(11,169,048)	(226,325)	(11,545,454)	(22,940,955)
Cash payments to employees for services		(1,993,908)		(1,993,908)	-
Net cash provided (used) by operating activities	(49,686)	(8,815,065)	(112,751)	(8,977,502)	(661,306)
Cash flows from noncapital financing activities:					
Cash received from taxes		10,987,227		10,987,227	-
Operating grants received		78,195		78,195	-
State shared revenue		149,111		149,111	-
Transfer in		162,370	25,000	187,370	176,610
Transfer out		(162,370)		(162,370)	(176,610)
Net cash provided by noncapital financing activities:	-	11,214,533	25,000	11,239,533	-
Cash flows from capital and related financing activities:					
Federal funds (FAA) received			559,200	559,200	-
Acquisition and construction of capital assets		(1,840,562)	(188,399)	(2,028,961)	-
Proceeds from sale of capital assets		76,135		76,135	-
Net cash provided (used) by capital and related financing activities	-	(1,764,427)	370,801	(1,393,626)	-
Cash flows from investing activities:					
Receipt of interest (Net increase (decrease) in the fair value of investments)	899	81,064	6,172	88,135	79,677
Sale of investments		(1,010,132)		(1,010,132)	-
Purchase of investments	99,102	(50,571)	(531,171)	(482,640)	(1,680,348)
Net cash (used) provided by investing activities	100,001	(979,639)	(524,999)	(1,404,637)	(1,600,671)
Net increase (decrease) in cash and cash equivalents	50,315	(344,598)	(241,949)	(536,232)	(2,261,977)
Cash and cash equivalents at beginning of the year	9,093	1,061,364	372,539	1,442,996	8,997,186
Cash and cash equivalents at end of the year	\$ 59,408	\$ 716,766	\$ 130,590	\$ 906,764	\$ 6,735,209

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, 2021

	Business-Type Activities Enterprise Funds			Total	Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport		
Reconciliation of operating income to net cash (used) by operating activities:					
Operating income (loss)	\$ 6,655	\$ (9,843,226)	\$ (440,421)	\$ (10,276,992)	\$ (891,473)
Adjustments to reconcile operating income to net cash (used) by operating activities:					
Depreciation	19,677	1,666,693	444,817	2,131,187	21,114
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(275)	(176,151)	980	(175,446)	(3,116)
(Increase) decrease in pension outflow		(171,416)		(171,416)	(11,049)
Increase (decrease) in accrued salaries/fringes		12,878		12,878	
Increase (decrease) in net pension liability		289,194		289,194	18,488
(Increase) decrease in interfund receivable		(29,930)		(29,930)	
(Increase) decrease in due from other funds		(6,656)		(6,656)	2,160
(Increase) decrease in inventory			(18,944)	(18,944)	
Increase (decrease) in accounts payable	(540)	204,078	(99,705)	103,833	(312,284)
Increase (decrease) in unearned revenue		2,391	522	2,913	
Increase (decrease) in retainage payable	(75,203)	(153,829)		(229,032)	
Increase (decrease) in insurance claims due				-	513,190
Increase (decrease) in interfund payable		29,930		29,930	
Increase (decrease) in due to other funds		807		807	(36)
Increase (decrease) in pension inflow		26,760		26,760	1,700
Increase (decrease) in accrued sales tax		(1,435)		(1,435)	
Increase (decrease) in long term payables		(665,153)		(665,153)	
Total adjustments	(56,341)	1,028,161	327,670	1,299,490	230,167
Net cash (used) by operating activities	\$ (49,686)	\$ (8,815,065)	\$ (112,751)	\$ (8,977,502)	\$ (661,306)
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets	\$ -	\$ 20,001	\$ -	\$ 20,001	\$ -

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, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 27,137,459
Investments	284,432,609
Property taxes receivable	27,818,131
Interfund receivable	7,359,148
Due from other government - agencies	909,791
Total assets	347,657,138
LIABILITIES	
Interfund payable	7,359,148
Due to other - agencies	330,093
Due to taxing units	325,238,633
Total liabilities	332,927,874
NET POSITION	
Restricted for individuals, organizations, and other governments	14,729,264
Total net position	\$ 14,729,264

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
 CUSTODIAL FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 JUNE 30, 2021

	Totals
ADDITIONS	
Taxes	\$ 2,419,826,858
Fines and fees	66,942,086
Inmate funds collected	2,585,578
Interest (net of increase (decrease)) in fair market value of investments	10,265,421
Total additions	\$ 2,499,619,943
DEDUCTIONS	
Taxes and fees to other governments	\$ 2,419,826,858
Fines and fees disbursed	81,419,570
Inmate funds disbursed	2,545,107
Public defender's funds disbursed	-
Total deductions	\$ 2,503,791,535
Change in fiduciary net position	\$ (4,171,592)
Net position, beginning of year, restated	\$ 18,900,856
Net position, end of year	\$ 14,729,264

County of Lexington, South Carolina

Notes to the Financial Statements

June 30, 2021

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, 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, American Rescue Plan, 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.

Special Revenue Funds – American Rescue Plan. This fund is used to account for the response or mitigate the public health emergency related to the Covid-19 emergency 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.

Notes to the Financial Statements

The County reports the following major enterprise funds:

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

Additionally, the County reports the following fund types:

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

Fiduciary Funds

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

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

Notes to the 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 Position.

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.

Notes to the Financial Statements

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.

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.

Notes to the Financial Statements

Expenses/Expenditures

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

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

C. Cash and Investments (see note 3)

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

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

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

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

Notes to the Financial Statements

D. Inventories and Prepaid Items

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

E. Restricted Assets

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

F. Capital Assets

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

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

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

Notes to the Financial Statements

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

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

G. Compensated Absences

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

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

H. Short-term Interfund Receivables/Payables

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

I. Deferred outflows/inflows of revenues

In addition to assets, the statement of net position will also report a separate section for deferred outflows of resources. This separate financial statement element. Deferred Outflows of resources, represents a consumption of net position that applies to a future periods and so will not be recognized as an outflow of resources (expense) until then.

Notes to the Financial Statements

In addition to liabilities, the statement of net position will also report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future periods and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred charge on current refunding on the 2013 bond

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

Pensions and Other Post-Employment Benefits

Pensions

For the purpose 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.

Notes to the Financial Statements

Fund balance flow assumption:

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

Nonspendable fund balance

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

Restricted fund balance

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

Committed fund balance

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

Assigned fund balance

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

Notes to the Financial Statements

Unassigned fund balance

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

K. Interfund Transactions

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

L. Comparative Data

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

Notes to the Financial Statements

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
Emergency Solutions Grant	Dominion Energy
Title IV-D DSS Process Server	Clerk of Court Professional Bond Fees
Multi-Jurisdiction Narcotics Task Force	Emergency Telephone System E-911
School Resource Officer	Public Defender
Violent Crime Reduction Unit Grant	Victim’s Bill of Rights
Victim of Crime Act	Campus Parking
Violence Against Women Act	Personnel / Employee Committee
Beechwood Middle Sch. Resource Off.	Delinquent Tax Collection
Clerk of Court Title IV-D DSS Child Support	Grants Administration
Forfeiture Funds (Narcotics)	Pass-Thru Grants
Inmate Service	
School Resources Officer & Crossing Guard Ct.	
Civil Process Server	
Multiple Crime Scene Investigation	
Body Cameras	
Off Duty Program	
Urban Entitlement Community Development	
Home Program	

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.

Notes to the Financial Statements

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

N. Capital Contributions

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

Note 2 - Legal Compliance

Budgets

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

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

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

Budgetary integration is employed as a management control device during the year for all funds of the County; however, legal budgets are adopted only for General Fund and 48 Special Revenue Funds listed under note 1 section M. Budgets.

Notes to the Financial Statements

Excess of Expenditures Over Appropriations in Individual Departments

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

General Fund:		
Security Services	\$	11,540
Other Health and Human Services	\$	523
Special Revenue Fund:		
MiniBottle Tax	\$	116,533

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

Note 3 - Deposits and Investments

As of June 30, 2021, 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	\$ 437,710,764	0.25
GNMA	40,271,329	0.08
Total Fair Value	<u>\$ 477,982,093</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.

Notes to the Financial Statements

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).

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, 2021, the county had cash-on hand of \$2,850; and cash deposits in demand, savings, money market and certificate of deposit accounts equal to \$70,687,628. 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, 2021, 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.

Notes to the Financial Statements

Note 4 - Property Taxation and Assessment

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

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

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

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

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

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

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

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

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

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

Notes to the Financial Statements

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

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

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

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

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

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

Notes to the Financial Statements

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, 2021 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	\$ 7,005,118	\$ 579,680	\$ 55,645	\$ 353,675	\$ 496	\$ 7,994,614	\$ 742,555	\$ 8,737,169
Allowance for uncollectible	1,374,075	111,503	10,028	67,198	-	1,562,804	142,531	1,705,335
Net property taxes receivable	<u>\$ 5,631,043</u>	<u>\$ 468,177</u>	<u>\$ 45,617</u>	<u>\$ 286,477</u>	<u>\$ 496</u>	<u>\$ 6,431,810</u>	<u>\$ 600,024</u>	<u>\$ 7,031,834</u>

In addition to the information above, Agencies total net property taxes receivable of \$27,818,131 are stated on Exhibit 11. Total of all property taxes receivable are \$34,849,965 for County of Lexington.

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

Notes to the Financial Statements

Note 5 – Interfund Receivables and Payable

Individual fund interfund assets/liabilities balances as of June 30, 2021, related to the primary government were as follows:

A. Due To / From Other Funds:

GOVERNMENTAL ACTIVITIES	ASSET Due from	LIABILITY Due to
General	\$ 31,364	\$ 9,412
Library	-	1,024
Nonmajor Governmental Funds	51,581	58,935
Motor Pool	1,833	271
	<u>84,778</u>	<u>69,642</u>
 BUSINESS-TYPE ACTIVITIES		
Solid Waste	6,961	22,097
TOTAL	<u><u>\$ 91,739</u></u>	<u><u>\$ 91,739</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	\$ 679,897	\$ -
Library	10,498	10,498
"C" Funds	17,616	17,616
Nonmajor Governmental Funds	-	679,897
TOTAL	<u><u>\$ 708,011</u></u>	<u><u>\$ 708,011</u></u>

The County's General Fund made advances of \$679,897 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, 2020 Balance	Additions	Deletions	Transfer	June 30, 2021 Balance
Governmental Activities					
Capital assets, not being depreciated					
Land	\$ 38,549,866	\$ -	\$ 394,011	\$ -	\$ 38,155,855
Construction in progress	8,010,338	9,270,402	1,511,602	(1,025,188)	14,743,950
Books	2,133,632	1,047,936	582,512	-	2,599,056
Total capital assets, not being depreciated	<u>48,693,836</u>	<u>10,318,338</u>	<u>2,488,125</u>	<u>(1,025,188)</u>	<u>55,498,861</u>
Capital assets, being depreciated					
Buildings	113,483,697	3,677	-	75,480	113,562,854
Improvements other than buildings	3,200,276	-	-	-	3,200,276
Machinery and equipment	29,783,954	1,966,876	1,945,634	-	29,805,196
Office furniture and equipment	16,350,878	842,969	757,279	-	16,436,568
Vehicles	44,759,125	4,786,325	1,471,320	-	48,074,130
Infrastructure	292,160,323	3,556,714	939,054	949,708	295,727,691
Total capital assets, being depreciated	<u>499,738,253</u>	<u>11,156,561</u>	<u>5,113,287</u>	<u>1,025,188</u>	<u>506,806,715</u>
Less accumulated depreciation					
Buildings	41,538,455	2,910,333	-	-	44,448,788
Improvements other than buildings	2,126,167	134,933	-	-	2,261,100
Machinery and equipment	20,490,767	2,560,373	1,909,566	-	21,141,574
Office furniture and equipment	9,210,522	1,514,504	734,257	-	9,990,769
Vehicles	29,479,632	4,093,106	1,363,886	-	32,208,852
Infrastructure	230,300,991	5,963,074	811,791	-	235,452,274
Total accumulated depreciation	<u>333,146,534</u>	<u>17,176,323</u>	<u>4,819,500</u>	<u>-</u>	<u>345,503,357</u>
Total capital assets, being depreciated, net	<u>166,591,719</u>	<u>(6,019,762)</u>	<u>293,787</u>	<u>1,025,188</u>	<u>161,303,358</u>
Governmental activity capital assets, net	<u>\$ 215,285,555</u>	<u>\$ 4,298,576</u>	<u>\$ 2,781,912</u>	<u>\$ -</u>	<u>\$ 216,802,219</u>

Notes to the Financial Statements

A summary of proprietary fund type capital assets at June 30, 2021 follows:

	July 1, 2020 Balance	Additions	Deletions	Transfers	June 30, 2021 Balance
Business-type Activities					
Capital assets, not being depreciated					
Land	\$ 1,756,610	\$ 601,350	\$ 8,500	\$ -	\$ 2,349,460
Construction in progress	12,441,020	561,160		(12,053,686)	948,494
Total capital assets, not being depreciated	<u>14,197,630</u>	<u>1,162,510</u>	<u>8,500</u>	<u>(12,053,686)</u>	<u>3,297,954</u>
Capital assets, being depreciated					
Buildings	2,852,707	17,679	-	8,085,434	10,955,820
Improvements other than buildings	6,912,693	-	-	3,968,252	10,880,945
Machinery and equipment	9,496,190	821,261	377,391	-	9,940,060
Office furniture and equipment	24,160	-	-	-	24,160
Vehicles	1,904,946	55,975	89,631	-	1,871,290
Total capital assets, being depreciated	<u>21,190,696</u>	<u>894,915</u>	<u>467,022</u>	<u>12,053,686</u>	<u>33,672,275</u>
Less accumulated depreciation					
Buildings	1,854,899	276,808	-	-	2,131,707
Improvements other than buildings	4,326,501	705,259	-	(1,941)	5,029,819
Machinery and equipment	4,224,684	1,004,432	204,820	1,941	5,026,237
Office furniture and equipment	12,693	3,053	-	-	15,746
Vehicles	1,398,192	141,635	88,631	-	1,451,196
Total accumulated depreciation	<u>11,816,969</u>	<u>2,131,187</u>	<u>293,451</u>	<u>-</u>	<u>13,654,705</u>
Total capital assets, being depreciated, net	<u>9,373,727</u>	<u>(1,236,272)</u>	<u>173,571</u>	<u>12,053,686</u>	<u>20,017,570</u>
Business-type activity capital assets, net	<u>\$ 23,571,357</u>	<u>\$ (73,762)</u>	<u>\$ 182,071</u>	<u>\$ -</u>	<u>\$ 23,315,524</u>

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

Governmental Activities:

General Administration	\$ 865,172
General Services	314,120
Public Works	7,921,291
Public Safety	3,611,063
Judicial	518,790
Law Enforcement	2,878,391
Boards & Commissions	347,155
Health & Human Services	222,194
Economic Development	4,481
Library	<u>493,666</u>
Total depreciation expense governmental activities	<u>\$ 17,176,323</u>

Notes to the Financial Statements

Construction in progress is composed of the following at June 30, 2021:

	<u>Total Project Cost</u>	<u>Cost to 06-30-21</u>	<u>Cost to Complete</u>
<u>Government Activities:</u>			
Industrial Parks	3,591,467	1,922,320	1,669,147
Animal Services Projects	176,839	169,962	6,877
Tax Billing Collection System	2,092,382	1,742,150	350,232
West Region Service Center	321,796	248,551	73,245
Saxe Gotha Spec Building	6,235,984	5,577,160	658,824
Infrastructure - Roads	6,904,118	5,083,807	1,820,311
Total Governmental Activities	<u>\$ 19,322,586</u>	<u>\$ 14,743,950</u>	<u>\$ 4,578,636</u>
<u>Business-Type Activities:</u>			
Solid Waste:			
Landfill Operations Facility	275,000	32,277	242,723
Pelion Airport:			
North Apron Reconstruction	1,001,140	815,228	185,912
Runway 18 Extension	2,800,000	100,989	2,699,011
Total Business-Type Activities	<u>\$ 4,076,140</u>	<u>\$ 948,494</u>	<u>\$ 3,127,646</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 2021 total expenses were \$ 20,295,283. 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, 2021. Changes in the balances of claims liabilities during the past year are as follows:

	<u>FY 2020-21</u>	<u>FY 2019-20</u>	<u>FY 2018-19</u>
Unpaid claims, beginning of fiscal year	\$ 1,269,271	\$ 1,215,356	\$ 914,723
Incurred claims (including IBNRs)	17,423,065	15,191,990	15,302,868
Claim payments	<u>(16,909,875)</u>	<u>(15,002,235)</u>	<u>(15,002,235)</u>
Unpaid claims, end of fiscal year	<u>\$ 1,782,461</u>	<u>\$ 1,269,271</u>	<u>\$ 1,215,356</u>

Notes to the Financial Statements

Note 8 - Long-term Debt

A. Summary of Changes in Long-term Debt

	Long-term Debt as of 07/01/20	Additions	Retired	Long-term Debt as of 06/30/21	Amount Due in One Year
I. Governmental Activities					
Long-term debt:					
Governmental Fund:					
General Obligation Bonds	\$ 24,810,000	\$ -	\$ (4,395,000)	\$ 20,415,000	\$ 3,190,000
Compensated Absences	5,080,478	4,894,464	(5,080,478)	4,894,464	2,447,232
Net pension Liability	154,044,730	17,555,715	-	171,600,445	-
Net opeb Liability	10,358,384	-	(1,208,241)	9,150,143	-
Internal Service Fund:					
Compensated Absences	183	2,855	(183)	2,855	1,427
Net pension Liability	363,216	18,488	-	381,704	-
Total Governmental Activities long-term debt	<u>\$ 194,656,991</u>	<u>\$ 22,471,522</u>	<u>\$ (10,683,902)</u>	<u>\$ 206,444,611</u>	<u>\$ 5,638,659</u>
II. Business-type Activities					
Long-term debt:					
Compensated Absences	\$ 75,919	\$ 81,845	\$ (75,919)	\$ 81,845	\$ 40,922
Closure/post-closure cost	6,495,947	-	(665,153)	5,830,794	-
Net pension Liability	3,082,364	289,194	-	3,371,558	-
Total Business-type Activities long-term debt	<u>9,654,230</u>	<u>371,039</u>	<u>(741,072)</u>	<u>9,284,197</u>	<u>40,922</u>
Total Primary Governmental Activities	<u>\$ 204,311,221</u>	<u>\$ 22,842,561</u>	<u>\$ (11,424,974)</u>	<u>\$ 215,728,808</u>	<u>\$ 5,679,581</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 \$20,415,000 on June 30, 2021. Based on the December 31, 2020, adjusted property valuation of \$1,461,251,660, the legal debt limit is \$116,900,133 leaving a legal debt margin as of June 30, 2021 of \$96,485,133.

Notes to the Financial Statements

General obligation bonds outstanding as of June 30, 2021 are as follows:

\$12,200,000 Lexington County General Obligation Bond 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%	12,140,000
\$24,885,000 Lexington County General Obligation Bond Proceeds to: County Industrial Parks, 911 Communication Center (Saxe Gotha Advance Refunding of 12-01-2006) Annual Installments of \$1,090,000 to \$1,630,000 through 02-01-28 Interest Rate: 1.99%	8,275,000
	<hr/>
Total General Obligation Bonds Payable	<u>\$20,415,000</u>

Prior Year Defeasance of Debt

In prior years, advance refunding resulted in book losses that are being amortized over the remaining life of either the bonds that were defeased on the refunded bonds, whichever had the shortest remaining life. The unamortized loss at June 30, 2021, is shown as a deferral outflow of resources on the statement of net position. Amortization expense of \$733 has been included in the interest expense for the year ended June 30, 2021. And the unamortized discount on the refunding shown as a deferral inflow of resources on the statement of net position. Amortization expense of \$160,519 has been included in interest expense for the year ended June 30, 2021.

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 \$20,415,000.

Closure/Post-closure care cost decreased by \$665,153 reflecting new estimates on the capacity of the site and from the engineers (sampling & review) monthly charges, inspections, maintenance.

C. Future Debt Service Requirements:

Annual requirements to amortize all long-term debt and interest (excluding accrued vacation benefits outstanding as of June 30, 2021 and payable in the fiscal year indicated, are summarized as follows:

	General Obligation Bonds	
	<u>Principal</u>	<u>Interest</u>
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	3,400,000	227,187
2027-2028	<u>2,785,000</u>	<u>134,200</u>
Total	<u>\$ 20,415,000</u>	<u>\$ 2,814,052</u>

Notes to the Financial Statements

D. Compensated Absences:

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

Governmental Activities:

General Fund	\$ 4,894,464
Internal Service Fund	2,855

Business-Type Activities:

Enterprise Fund	<u>81,845</u>
	<u>\$ 4,979,164</u>

Note 9 - Transfers

Transfers in and out between various funds are as follows:

Transfer in:

General Fund	\$ 11,240
Library	37
'C' Funds	25,850
Non-major Special Revenue Fund	3,336,917
Debt Service	11,112
Capital Project Funds	7,000,304
Enterprise Funds	
Solid Waste	162,370
Internal Service Funds	<u>176,610</u>
Total Governmental Fund Types	<u>10,724,440</u>

Enterprise Funds:

Pelion Airport	<u>25,000</u>
Total	<u>\$10,749,440</u>

Transfer Out:

General Fund	\$ 7,482,085
Library	37
Non-major Special Revenue Fund	2,905,987
Capital Project Funds	22,351
Enterprise Funds	
Solid Waste	162,370
Internal Service Fund	<u>176,610</u>
Total Governmental Fund Types	<u>\$10,749,440</u>

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

Notes to the Financial Statements

Note 10 - Deficit Fund Balances or Net Positions

A. Special Revenue Funds:

Violent Crime Reduction Grant	\$ (14,092)
SHSP Incident Mgt. Team	\$ (7,616)
Homeland Security Grants	\$ (92,273)

B. Internal Service Funds:

Risk Management	\$ (125,990)
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The Special Revenue Funds, Capital Project Funds and Internal Service Fund deficits resulted from the accrued liabilities as of June 30, 2021. 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 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 \$5,830,794 as of June 30, 2021. 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, 2021.

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, 2021, 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.

Notes to the Financial Statements

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, 2021, is presented below.

	<u>Red Bank Crossing</u>	<u>Solid Waste</u>	<u>Pelion Airport</u>	<u>Total</u>
Operating revenues	\$ 100,670	\$ 4,560,628	\$ 112,594	\$ 4,773,892
Property tax revenues	-	11,022,894	-	11,022,894
Local government – tires	-	154,125	-	154,125
Operating grants	-	82,508	-	82,508
Depreciation expense	19,677	1,666,693	444,817	2,131,187
Operating income (loss)	6,655	(9,843,226)	(440,421)	(10,276,992)
Change in net position	7,554	1,419,894	(305,095)	1,122,353
Increase (decrease) in property, Plant, and equipment	-	1,393,504	188,399	1,581,903
Net working capital	457,196	17,812,161	3,593,663	21,863,020
Total assets	849,414	37,908,292	8,842,739	47,600,435
Close/post-closure care Cost payable	-	5,830,794	-	5,830,794
Pension Liability	-	3,371,558	-	3,371,558
Total net position	\$ 841,931	\$ 26,750,673	\$ 8,815,846	\$ 36,408,450

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

	<u>Deferred Inflows of Resources</u>	<u>Unearned Revenue</u>
Unavailable revenue property taxes net (General)	\$ 5,139,671	\$ -
Unavailable revenue property taxes net (Special)	427,768	-
Unavailable revenue property taxes net (Debt)	262,429	-
Unearned revenue (Special Revenue)	-	29,057,082
TOTAL	<u>\$ 5,829,868</u>	<u>\$ 29,057,082</u>

Notes to the Financial Statements

Note 14 – Pension Plan

South Carolina Retirement System

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

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

Under the SCRS, Class II members are eligible for a full service retirement annuity upon reaching age 65 or completion of 28 years of credited service regardless of age. Employees who first became members of the System after June 30, 2012 are considered Class III members and are eligible for a full service retirement annuity upon reaching age 65 or upon meeting the rule of the 90 requirement (i.e., the members age plus the years of service add up to a total of at least 90). The benefit formula for full benefits effective since July 1, 1989 for the SCRS is 1.82 percent of an employee's average final compensation (AFC) multiplied by the number of years of credited service. For Class II members, AFC is the average annual earnable compensation during 12 consecutive quarters and includes an amount for up to 45 days termination pay at retirement for unused annual leave. For Class III members, AFC is the average annual earnable compensation during 20 consecutive quarters and termination pay for unused annual leave at retirement is not included. Early retirement options with reduced benefits are available as early as age 55 for Class II members and age 60 for Class III members. Class II members are vested for a deferred annuity after five years of earned service. Class III members are vested for a deferred annuity after eight years of earned service. Members qualify for a survivor's benefit upon completion of 15 years of credited service (five years effective January 1, 2002).

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

Notes to the Financial Statements

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, 2020, 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, 2021, 2020 and 2019 are as follows:

Year Ended	Employer Contribution Rate			Employer Contributions		
	Incidental			Incidental		
June 30,	Base	Death	Total	Base	Death	Total
2021	15.41%	0.15%	15.56%	\$ 6,612,334	\$ 64,365	\$ 6,676,699
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

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).

Notes to the Financial Statements

Effective July 1, 2020, 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, 2021, 2020 and 2019 are as follows:

Year Ended	Employer Contribution Rate				Employer Contributions			
	Base	Incidental Death	Accidental Death	Total	Base	Incidental Death	Accidental Death	Total
June 30, 2021	17.84%	0.20%	0.20%	18.24%	\$ 6,259,465	\$ 70,174	\$ 70,174	\$ 6,399,813
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

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 2021, 2020 or 2019 fiscal years.

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

At June 30, 2020, the County reported \$96,554,795 and \$78,798,912 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, 2019 actuarial valuations, using membership data as of July 1, 2019, projected forward to June 30, 2021, and financial information of the pension trust funds as of June 30, 2020, 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, 2021, the Commission's SCRS proportion was 0.377879% and its PORS proportion was 2.376172%. For the year end of June 30, 2021 the County recognized pension expense of \$4,351,327 and \$5,418,588 for SCRS and PORS, respectively.

Notes to the Financial Statements

At June 30, 2021 the state reported deferred outflows of resources and deferred inflows of resources to pensions from the following sources:

	<u>SCRS</u>	<u>PORS</u>
Deferred Outflows of Resources		
Differences between expected and actual experience	\$ 1,114,114	\$ 1,674,639
Assumption changes	118,295	961,606
Net difference between projected and actual investment earnings	7,102,414	8,068,828
Differences between employer contributions and proportionate share	704,367	781,582
Contributions made from measurement date to June 30, 2021	6,676,699	6,052,958
Total deferred outflow of resources	<u>\$ 15,715,889</u>	<u>\$ 17,539,613</u>
Deferred Inflows of Resources		
Differences between expected and actual experience	\$ 365,115	\$ 346,855
Differences between employer contributions and proportionate share	1,074,617	1,201,025
Total deferred inflows of resources	<u>\$ 1,439,732</u>	<u>\$ 1,547,880</u>
Net deferred outflows/(inflows)	<u>\$ 14,276,157</u>	<u>\$ 15,991,733</u>

Deferred outflows of \$6,676,699 and \$6,052,958 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expenses as follows:

<u>Year ended June 30,</u>	<u>SCRS</u>	<u>PORS</u>	<u>Net</u>
2022	\$ (1,594,490)	\$ (3,147,690)	\$ (4,742,180)
2023	(2,071,099)	(2,491,861)	(4,562,960)
2024	(2,121,488)	(2,279,783)	(4,401,271)
2025	(1,812,381)	(2,019,441)	(3,831,822)
	<u>\$ (7,599,458)</u>	<u>\$ (9,938,775)</u>	<u>\$ (17,538,233)</u>

The total pension liabilities was rolled-forward from the valuation date of July 1, 2019 to the plans' fiscal year end, June 30, 2020, using generally accepted actuarial principles. The following table provides a summary of the actuarial assumptions and methods used to calculate the total pension liability as of June 30, 2020.

	<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

Notes to the Financial Statements

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:

Former Job Class	Males	Females
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.

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.

Notes to the Financial Statements

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Expected Arithmetic Real Rate of Return</u>	<u>Long Term Expected Portfolio Real Rate of Return</u>
Global Equity	51.0%		
Global Public Equity	35.0%	7.81%	2.73%
Private Equity	9.0%	8.91%	0.80%
Equity Options Strategies	7.0%	5.09%	0.36%
Real Assets	12.0%		
Real Estate (Private)	8.0%	5.55%	0.44%
Real Estate (REITs)	1.0%	7.78%	0.08%
Infrastructure (Private)	2.0%	4.88%	0.10%
Infrastructure (Public)	1.0%	7.05%	0.07%
Opportunistic	8.0%		
Global tactical asset allocation	7.0%	3.56%	0.25%
Other Opportunistic Strategies	1.0%	4.41%	0.04%
Credit	15.0%		
High yield bonds/bank loans	4.0%	4.21%	0.17%
Emerging markets debt	4.0%	3.44%	0.14%
Private Debt	7.0%	5.79%	0.40%
Conservative Fixed Income	14.0%		
Core Fixed Income	13.0%	1.60%	0.21%
Cash and Short Duration (Net)	1.0%	0.56%	0.01%
Total Expected Real Return	100%		5.80%
Inflation for Actuarial Puposés			2.25%
Total Expected Nominal Return			8.05%

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

The following table represents the County's proportionate share of the net SCRS and PORS pension liabilities as of June 30, 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	\$ 119,667,797	\$ 96,554,795	\$ 77,255,113
PORS	\$ 104,316,479	\$ 78,798,912	\$ 58,309,926

Notes to the Financial Statements

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.

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.

Notes to the Financial Statements

The following summarizes the membership of the plan as of June 30, 2021, the valuation Date:

	Number
Active participants	0
Retired participants	28
Total participants	28

Change in OPEB Liability

Change in OPEB liability from June 30, 2020 to June 30, 2021 is shown below in a table.

	<u>Total OPEB Liability</u>
Balance as of June 30, 2020	\$ 1,689,748
Service cost	-
Interest on net obligation	34,170
Change of benefit terms	-
Differences between expected and actual experience	317,487
Changes of assumptions or other inputs	(2,993)
Benefit payments and implicit subsidy Fulfillment	(568,184)
Net changes	<u>(219,520)</u>
Balance as of June 30, 2021	<u>\$ 1,470,228</u>

Actuarial Methods and Assumptions

Key actuarial assumptions and methods that were used for the June 30, 2021 actuarial valuation are set forth below. As indicated below, many of these actuarial assumptions are the same as those used for the July 1, 2020 Actuarial Valuation of the South Carolina Retirement System, the July 1, 2020 Actuarial Valuation of the Police Officers Retirement System, and the June 30, 2020 State of South Carolina PEBA Retiree Health Care Plan Actuarial Valuation pursuant to GASB 74.

Notes to the Financial Statements

Actuarial Cost Method – Entry Age Normal, level percent of pay.

Discount Rate – 2.16%.

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 6.00% declining to an ultimate rate of 4.00% 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 2.16% on June 30, 2021. A discount rate of 2.21% was used at the prior measurement date.

County of Lexington for the 1995 plan OPEB liability of \$ 1,470,228 was measured as of June 30, 2021 and the OPEB liability was determined by a biennial actuarial valuation of the plan, as of June 30, 2021, 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 Trend Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,417,848	\$ 1,470,228	\$ 1,525,728

The following presents the total OPEB liability, calculated using the discount rate of 2.16%, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.16%) or 1-percentage point higher (3.16%) than the current rate:

	<u>Discount Rate Sensitivity</u>		
	<u>1% Decrease (1.16%)</u>	<u>Current Discount Rate (2.16%)</u>	<u>1% Increase (3.16%)</u>
Total OPEB liability	\$ 1,534,945	\$ 1,470,228	\$ 1,410,525

Deferred outflows of resources and deferred inflows of resources:

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

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

2009 Plan Description

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

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, 2021, the valuation Date:

	<u>Number</u>
Active participants	1,228
Retired participants	<u>40</u>
Total participants	<u><u>1,268</u></u>

Change in OPEB Liability

Change in OPEB liability from June 30, 2020 to June 30, 2021 is shown below in a table.

	<u>Total OPEB Liability</u>
Balance as of June 30, 2020	\$ 8,668,636
Service cost	477,339
Interest on net obligation	185,862
Change of benefit terms	-
Differences between expected and actual experience	(708,334)
Changes of assumptions or other inputs	15,190
Benefit payments and implicit subsidy Fulfillment	<u>(958,778)</u>
Net changes	<u>(988,721)</u>
Balance as of June 30, 2021	<u><u>\$ 7,679,915</u></u>

Notes to the Financial Statements

Actuarial Methods and Assumptions

Key actuarial assumptions and methods that were used for the June 30, 2021 actuarial valuation are set forth below. As indicated below, many of these actuarial assumptions are the same as those used for the July 1, 2020 Actuarial Valuation of the South Carolina Retirement System, the July 1, 2020 Actuarial Valuation of the Police Officers Retirement System, and the June 30, 2020 State of South Carolina PEBA Retiree Health Care Plan Actuarial Valuation pursuant to GASB 74.

Actuarial Cost Method – Entry Age Normal

Discount Rate – 2.16%.

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.

Health Reimbursement Arrangement – Healthcare is provided to retirees, their spouses and dependents through a self-insured arrangement maintained by Lexington County, South Carolina. For each premium equivalent reimbursement, a retired participant's RHRA account is reduced, once the RHRA account is depleted, reimbursements will cease. However, the participant may continue coverage under the terms of the plan. RHRA account values at retirement are based on service.

Medical Trends – Initial rate of 6.00% declining to an ultimate rate of 4.00% 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.

Notes to the Financial Statements

That index was 2.16% on June 30, 2020. A discount rate of 2.21% was used at the prior measurement date.

County of Lexington for the 2009 plan OPEB liability of \$ 7,679,915 was measured as of June 30, 2021 and the OPEB liability was determined by a biennial actuarial valuation of the plan, as of June 30, 2021, using the following key actuarial assumptions and other inputs:

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 Tread Rate	1% Increase
Total OPEB liability	\$ 7,449,718	\$ 7,679,915	\$ 7,858,840

The following presents the total OPEB liability, calculated using the discount rate of 2.16%, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.16%) or 1-percentage point higher (2.16%) than the current rate:

	<u>Discount Rate Sensitivity</u>		
	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability	\$ 8,282,595	\$ 7,679,915	\$ 7,096,025

Deferred outflows of resources and deferred inflows of resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 313,618	\$ (1,452,541)
Changes of assumptions or other inputs	946,541	(83,901)
Total	<u>\$ 1,260,159</u>	<u>\$ (1,536,442)</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)
2022	\$ 125,118	\$ (154,858)	\$ (29,740)
2023	125,118	(154,858)	(29,740)
2024	125,118	(154,858)	(29,740)
2025	125,118	(154,858)	(29,740)
2026	125,118	(154,858)	(29,740)
Thereafter	<u>634,569</u>	<u>(762,152)</u>	<u>(127,583)</u>
Total	<u>\$ 1,260,159</u>	<u>\$ (1,536,442)</u>	<u>\$ (276,283)</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, 2021 the fund has fund balance of \$20,161,358.

Note 17 - Net Positions Restricted

The government-wide statement of net position reports \$7,758,120 of restricted net positions.

Debt service	\$ 803,135
Capital projects	6,593,943
S/W – state tire fund	361,042

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, 2021 is as follows:

County of Lexington property tax revenues were reduced by \$11,314,435 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$478,176 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)	\$ 1,474,129	\$ 95,518
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	3,221,301	12,900
Infrastructure Program (IP)		-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	717,970	49,885
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	2,712	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	5,898,323	319,872
	<u>\$ 11,314,435</u>	<u>\$ 478,176</u>

Governmental Entity Disclosures

School District One's property tax revenues were reduced by \$16,108,347 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$886,362 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)	\$ 1,734,576	\$ 155,557
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	2,085,139	5,113
Infrastructure Program (IP)		-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	761,356	9,226
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	11,527,276	716,466
	<u>\$ 16,108,347</u>	<u>\$ 886,362</u>

Notes to the Financial Statements

School District Two’s property tax revenues were reduced by \$10,790,787 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$159,661 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

Tax Abatement Program	Fiscal Year	Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 1,477,526	\$ -
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	5,408,056	7,285
Infrastructure Program (IP)		22,936
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	1,086,355	44,035
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	5,331	
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	2,813,519	85,405
	<u>\$ 10,790,787</u>	<u>\$ 159,661</u>

School District Three’s property tax revenues were reduced by \$222,516 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$6,071 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)	\$ -	\$ -
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	222,516	6,071
Infrastructure Program (IP)	-	-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	-	-
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	-	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	-	-
	<u>\$ 222,516</u>	<u>\$ 6,071</u>

School District Four’s property tax revenues were reduced by \$1,542,250 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$51,705 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

Tax Abatement Program	Abated during the Fiscal Year	Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 483,010	\$ 51,705
Fee-in-Lieu of Tax and Special Source Revenue Credit Program	1,059,240	
	<u>\$ 1,542,250</u>	<u>\$ 51,705</u>

Notes to the Financial Statements

School District Five’s property tax revenues were reduced by \$1,722,782 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$149,860 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)	\$ 137,907	\$ 59,535
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	388,820	90,325
Fee-in-Lieu of Tax, Special Source Revenue Credit and	1,196,055	
	\$ 1,722,782	\$ 149,860

Lexington Recreation Commission’s property tax revenues were reduced by \$1,826,539 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$69,447 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)	\$ 232,874	\$ 12,351
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	610,676	2,556
Infrastructure Program (IP)		-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	101,412	4,347
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	466	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	881,111	50,193
	\$ 1,826,539	\$ 69,447

Irmo Chapin Recreation Commission’s property tax revenues were reduced by \$111,724 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$9,719 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)	\$ 8,944	\$ 3,861
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	25,215	5,858
Fee-in-Lieu of Tax, Special Source Revenue Credit and	77,565	
	\$ 111,724	\$ 9,719

Notes to the Financial Statements

Midlands Technical College's property tax revenues were reduced by \$524,810 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$20,849 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)	\$ 66,500	\$ 4,302
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	172,225	711
Infrastructure Program (IP)		-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	34,121	2,689
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	133	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	251,831	13,147
	\$ 524,810	\$ 20,849

Riverbanks Zoo's property tax revenues were reduced by \$145,852 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$6,926 of these property tax revenues, which the County disbursed back to the Zoo. See the chart below for further details:

Tax Abatement Program	Fiscal Year	Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 17,663	\$ 1,328
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	33,184	138
Infrastructure Program (IP)		-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	7,953	451
Special Source Revenue Credit and Infrastructure Program (SSRC + IP)	21	-
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	87,031	5,009
	\$ 145,852	\$ 6,926

City of Cayce's property tax revenues were reduced by \$1,175,633 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$5,072 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)	\$ 1,175,633	\$ 5,072
	\$ 1,175,633	\$ 5,072

Notes to the Financial Statements

Town of Lexington’s property tax revenues were reduced by \$32,791 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$463 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 Source Revenue Credit Program (FILOT +SSRC)	\$ 17,890	
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	14,901	\$ 463
	\$ 32,791	\$ 463

Town of Pelion’s property tax revenues were reduced by \$39,409 under agreements entered into by the County as of June 30, 2021.

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)	\$ 39,409	-
	\$ 39,409	\$ -

Town of Batesburg-Leesville’s property tax revenues were reduced by \$38,716 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$2,093 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)	\$ 38,716	\$ 2,093
	\$ 38,716	\$ 2,093

District Five-Fire FD Department’s property tax revenues were reduced by \$100,203 under agreements entered into by the County as of June 30, 2021. The State of South Carolina reimbursed the County \$8,716 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)	\$ 8,021	\$ 3,463
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	22,615	5,253
Fee-in-Lieu of Tax, Special Source Revenue Credit and	69,567	
	\$ 100,203	\$ 8,716

Notes to the Financial Statements

Note 19 – Restatement

Change in Accounting Principals

In conjunction with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, the County is required to reevaluate the accounting treatment of fiduciary activities. The new standard requires the County to determine if funds are still considered fiduciary, and if so, if they are considered custodial funds under the new definitions of GASB Statement No. 84. Therefore, in conjunction with the implementation of GASB Statement No. 84, the following restatement was required to the beginning net position of the Fiduciary Activities to properly report the custodial funds as of July 1, 2020.

	<u>Custodial Fund</u>
Fiduciary net position, as previously reported	\$ -
Recognition of the beginning net position of the former Agency Funds Now reported as Custodial Funds	<u>18,900,856</u>
Fiduciary net position, as restated	<u>\$ 18,900,856</u>

Note 20 - 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 has the potential further costs to repair old drainage lines and other storm water related costs and to repair bridges throughout Lexington County.

Contingencies – Lexington County has the possible need to add to its detention center/jail space in the future that will be a significant cost to Lexington County.

Notes to the Financial Statements

Contingencies - There are pending tort cases that are being defended through the Insurance Reserve Fund (IRF) at this time. 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. The only exception to this would be Federal 1983 Actions that could exceed insurance coverage, but to my knowledge, never have exceeded coverage. There is still pending a lawsuit brought against the County Magistrates and Lexington County that allege 1983 causes of action that could have financial impact on Lexington County and exceed tort liability coverage and another pending 1983 action that could potentially exceed the tort liability coverage.

Contingencies – County has threatened and pending inverse condemnation cases as a result of a 180 day moratorium ordinance that Lexington County Council approved that affected the approval of new residential subdivisions and apartments that could have a financial impact on Lexington County.

Contingencies – New requirements under GASB 45 that require the County to have certain funds set aside for its post-employment health insurance benefits. The County has reviewed its policy and made some changes in its post-employment health insurance benefits.

Note 21 - Economic Dependency

The County of Lexington collects property taxes from five taxpayers whose assessed valuation represents 11.17 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	6.94%
Michelin North America	Tire Manufacturer	2.03%
SCANA Services	Utilities	.90%
Mid-Carolina Electric Co-op	Utilities	.72%
Shaw Industries	Nylon Production	.58%

Note 22– Subsequent Events

The Council has evaluated all events subsequent to the basic financial statements for year ended June 30, 2021 through December 15, 2021, 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.

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Required Supplementary Information

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF CHANGES IN THE COUNTY'S (1995 Plan)
TOTAL OPEB LIABILITY AND RELATED RATIOS

	<u>2021</u> 1995 Plan	<u>2020</u> 1995 Plan	<u>2019</u> 1995 Plan	<u>2018</u> 1995 Plan
Total OPEB Liability				
Service cost at end of year	\$ -	\$ -	\$ -	\$ -
Interest	34,170	59,414	69,775	74,531
Difference between expected and actual	317,487	38,593	78,615	-
Changes of assumptions or other inputs	(2,993)	81,593	88,169	(26,086)
Benefit payments and implicit and other	<u>(568,184)</u>	<u>(336,185)</u>	<u>(386,375)</u>	<u>(266,006)</u>
Net change in total OPEB liability	(219,520)	(156,585)	(149,816)	(217,561)
Total OPEB liability - beginning	<u>1,689,748</u>	<u>1,846,333</u>	<u>1,996,149</u>	<u>2,213,710</u>
Total OPEB liability - ending	<u>\$ 1,470,228</u>	<u>\$ 1,689,748</u>	<u>\$ 1,846,333</u>	<u>\$ 1,996,149</u>
Covered-employee payroll - (1995 plan)	\$ -	\$ -	\$ -	\$ -
Total OPEB liability as a percentage of covered employee payroll - (1995 plan)	n/a	n/a	n/a	n/a

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 CHANGES IN THE COUNTY'S (2009 Plan)
TOTAL OPEB LIABILITY AND RELATED RATIOS

	<u>2021</u> 2009 Plan	<u>2020</u> 2009 Plan	<u>2019</u> 2009 Plan	<u>2018</u> 2009 Plan
Total OPEB Liability				
Service cost at end of year	\$ 477,339	\$ 364,141	\$ 249,784	\$ 240,478
Interest	185,862	261,604	317,226	296,800
Difference between expected and actual	(708,334)	374,692	(1,058,875)	-
Changes of assumptions or other inputs	15,190	820,364	325,479	(135,045)
Benefit payments and implicit and other	<u>(958,778)</u>	<u>(878,434)</u>	<u>(608,791)</u>	<u>(379,221)</u>
Net change in total OPEB liability	(988,721)	942,367	(775,177)	23,012
Total OPEB liability - beginning	<u>8,668,636</u>	<u>7,726,269</u>	<u>8,501,446</u>	<u>8,478,434</u>
Total OPEB liability - ending	<u>\$ 7,679,915</u>	<u>\$ 8,668,636</u>	<u>\$ 7,726,269</u>	<u>\$ 8,501,446</u>
Covered-employee payroll - (2009 plan)	\$ 57,259,603	\$ 56,558,727	\$ 56,558,727	\$ 62,676,416
Total OPEB liability as a percentage of covered employee payroll - (2009 plan)	13.41%	15.33%	13.66%	13.63%

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

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

LAST TEN FISCAL YEARS *

SOUTH CAROLINA RETIREMENT SYSTEM (SCRS)	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability	0.377879%	0.384298%	0.381272%	0.374270%	0.372963%	0.370000%	0.381441%	0.381441%
County's proportionate share of net pension liability	\$ 96,554,795	\$ 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	\$ 42,157,541	\$ 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	229.03%	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	50.71%	54.40%	54.10%	53.34%	52.91%	56.99%	59.92%	56.39%
 POLICE OFFICERS RETIREMENT SYSTEM (PORS)								
	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability	2.376172%	2.43338%	2.39626%	2.35561%	2.36828%	2.32986%	2.34610%	2.34610%
County's proportionate share of net pension liability	78,798,912	\$ 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	35,877,181	\$ 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	219.64%	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	58.79%	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)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractual required contributions	\$ 6,676,699	\$ 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
Contributions in relation to the contractually required contribution	<u>(6,676,699)</u>	<u>(6,559,713)</u>	<u>(5,908,569)</u>	<u>(5,351,506)</u>	<u>(4,361,925)</u>	<u>(3,982,845)</u>	<u>(3,784,931)</u>	<u>(3,674,368)</u>	<u>(3,517,485)</u>	<u>(3,273,752)</u>
Contribution deficiency/(excess)	<u>\$ -</u>									
County covered payroll	\$ 42,909,372	\$ 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
Contributions as a percentage of covered payroll	15.410%	15.410%	14.410%	13.410%	11.410%	10.910%	10.750%	10.450%	10.450%	9.385%

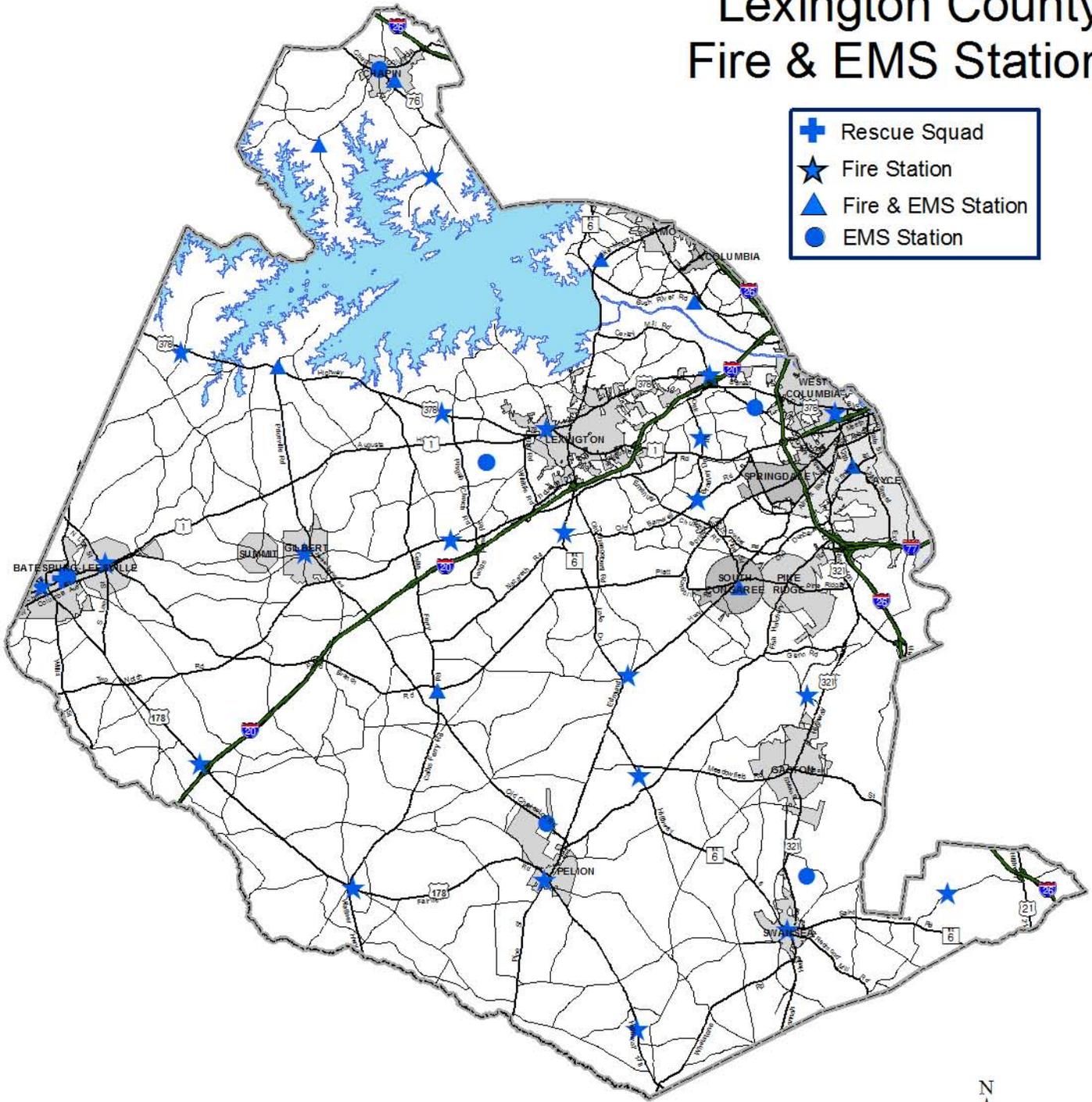
POLICE OFFICERS RETIREMENT SYSTEM (PORS)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractual required contributions	\$ 6,399,813	\$ 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
Contributions in relation to the contractually required contribution	<u>(6,399,813)</u>	<u>(6,543,998)</u>	<u>(6,082,425)</u>	<u>(5,376,760)</u>	<u>(4,504,460)</u>	<u>(4,143,770)</u>	<u>(3,871,513)</u>	<u>(3,619,216)</u>	<u>(3,260,428)</u>	<u>(3,122,145)</u>
Contribution deficiency/(excess)	<u>\$ -</u>									
County covered payroll	\$ 35,086,694	\$ 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
Contributions as a percentage of covered payroll	17.840%	17.840%	16.840%	15.840%	13.640%	13.340%	13.010%	12.440%	11.900%	11.363%

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, 2021 AND 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 9,334,655	\$ 2,415,671
Investments	84,660,337	79,763,522
Receivables (net of allowances for uncollectibles):		
Property taxes	5,631,043	5,176,600
Accounts	11,402,893	10,234,571
Due from other governments:		
State shared revenue	2,703,392	2,577,347
Federal	95,637	68,470
Other	183,842	164,030
Due from other funds:		
Special revenue	8,996	19,615
Enterprise fund	22,097	21,484
Internal service fund	271	307
Interfund receivables	708,011	597,231
Inventory	903,219	765,385
	<u>903,219</u>	<u>765,385</u>
Total assets	<u>\$ 115,654,393</u>	<u>\$ 101,804,233</u>
LIABILITIES		
Liabilities:		
Accounts payables and accrued payables	\$ 8,761,309	\$ 6,852,593
Due to other governments	715,077	445,060
Due to other funds:		
Special revenue	618	1,970
Enterprise fund	6,961	194
Internal service fund	1,833	3,993
	<u>1,833</u>	<u>3,993</u>
Total liabilities	<u>9,485,798</u>	<u>7,303,810</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	5,139,671	4,436,528
	<u>5,139,671</u>	<u>4,436,528</u>
Total deferred inflows of resources	<u>5,139,671</u>	<u>4,436,528</u>
FUND BALANCES		
Nonspendable	903,218	765,385
Assigned	34,459,362	44,935,115
Unassigned	65,666,344	44,363,395
	<u>65,666,344</u>	<u>44,363,395</u>
Total fund balance	<u>101,028,924</u>	<u>90,063,895</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 115,654,393</u>	<u>\$ 101,804,233</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, 2021 AND 2020

	2021	2020
Revenue:		
Property taxes	\$ 107,675,538	\$ 99,350,060
State shared revenues	10,712,383	10,590,273
Fees, permits, and sales	24,296,423	21,336,759
County fines	1,378,612	1,749,019
Intergovernmental revenues	5,694,548	3,397,305
Interest (net of increase (decrease) in the fair value of investments)	316,894	1,504,400
Other	715,283	4,090,061
Total revenue	<u>150,789,681</u>	<u>142,017,877</u>
Expenditures:		
Current:		
General administrative	15,370,185	15,231,114
General services	3,531,373	3,468,820
Public works	8,497,478	7,569,568
Public safety	38,300,053	38,075,443
Judicial	10,647,482	10,660,905
Law enforcement	43,057,937	42,697,560
Boards and commissions	986,117	876,999
Health and human services	1,580,781	1,549,331
Capital outlay	10,382,401	16,128,686
Total expenditures	<u>132,353,807</u>	<u>136,258,426</u>
Excess of revenues over expenditures	<u>18,435,874</u>	<u>5,759,451</u>
Other financing sources (uses):		
Transfer in	11,240	1,111,475
Transfer out	(7,482,085)	(6,747,686)
Total other financing sources (uses)	<u>(7,470,845)</u>	<u>(5,636,211)</u>
Excess of revenues and other sources over (under) expenditures and uses	10,965,029	123,240
Fund balance, beginning of year	<u>90,063,895</u>	<u>89,940,655</u>
Fund balance, end of year	<u>\$ 101,028,924</u>	<u>\$ 90,063,895</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Property taxes:				
Current taxes - general	\$ 34,626,738	\$ 34,626,738	\$ 34,865,934	\$ 239,196
Current taxes - fire service	22,517,810	22,517,810	22,717,741	199,931
Current taxes - law enforcement	47,150,060	47,150,060	47,354,165	204,105
Delinquent taxes - general	915,000	915,000	947,807	32,807
Delinquent taxes - fire service	495,000	495,000	557,912	62,912
Delinquent taxes - law enforcement	1,180,000	1,180,000	1,231,979	51,979
Total taxes	<u>106,884,608</u>	<u>106,884,608</u>	<u>107,675,538</u>	<u>790,930</u>
State shared revenues:				
Aid to subdivisions	10,939,656	10,939,656	10,673,982	(265,674)
Accommodations tax	44,773	44,773	38,401	(6,372)
Total state shared revenues	<u>10,984,429</u>	<u>10,984,429</u>	<u>10,712,383</u>	<u>(272,046)</u>
Fees, permits, and sales:				
Animal control - fees	42,000	42,000	44,685	2,685
Ambulance fees	11,581,375	11,581,375	11,463,225	(118,150)
Fire protection charges - f/s	20,886	20,886	53,309	32,423
Fire permits fees - f/s	10,000	10,000	51,728	41,728
Vehicle decal issuance fees	222,000	222,000	232,991	10,991
Cable T.V. franchise fees	1,871,384	1,871,384	1,885,664	14,280
Video service franchise fees	356,605	356,605	295,623	(60,982)
Worthless check fees	30,750	30,750	13,704	(17,046)
Clerk of court fees	250,000	250,000	263,544	13,544
General sessions court fees	18,000	18,000	17,406	(594)
Family court fees	460,000	460,000	412,221	(47,779)
Probate court fees	502,185	502,185	532,574	30,389
Coroner fees	75,000	75,000	85,904	10,904
Passport fees	14,000	14,000	6,615	(7,385)
RD recording fees	994,480	994,480	1,198,610	204,130
County recording fees	2,174,733	2,174,733	2,796,003	621,270
State recording fees	162,635	162,635	198,990	36,355
RD miscellaneous	345	345	(2,040)	(2,385)
Museum fees	4,660	4,660	2,516	(2,144)
Transportation network co. (TNC)	-	-	23,826	23,826
Posting/escheatable property charges	-	-	427,762	427,762
Building permits	1,850,000	1,850,000	2,391,762	541,762
Mobile home permits	5,335	5,335	5,855	520
Mobile home registration fees	8,550	8,550	9,175	625
Fire service fee	72,500	72,500	-	(72,500)
Copy sales	72,500	72,500	49,413	(23,087)
Copy sales - l/e	12,790	12,790	19,485	6,695
Subdivision regulation fees	56,000	56,000	103,111	47,111
Stormwater mgmt/sediment ctrl fees	865,385	865,385	1,021,953	156,568
Map and book sales - planning & development	3,500	3,500	2,870	(630)
Zoning ordinance fees - planning & development	195,000	195,000	293,572	98,572
Landscape ordinance fees - planning & development	27,000	27,000	98,006	71,006
Sign and map sales - public works	5,600	5,600	9,048	3,448
Sign sales - f/s	2,625	2,625	6,175	3,550
Funeral escort fees - l/e	29,600	29,600	18,000	(11,600)

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Fees, permits, and sales (continued):				
Vending machine sales	-	-	-	-
Vending machine sales - l/e	2,690	2,690	2,425	(265)
Fingerprinting fees - l/e	9,150	9,150	6,610	(2,540)
Concealed weapons class fees - l/e	1,550	1,550	1,675	125
Auction sales/equipment sales	79,500	107,500	148,969	41,469
Auction sales/equipment sales - f/s	15,000	15,000	3,968	(11,032)
Auction sales/equipment sales - l/e	63,578	89,186	85,067	(4,119)
Miscellaneous	-	-	14,424	14,424
Total fees, permits, and sales	22,168,891	22,222,499	24,296,423	2,073,924
County fines:				
Sheriff's fines	740	740	860	120
Sex offender registry fee	22,920	22,920	25,457	2,537
Family court fines	12,500	12,500	(1,753)	(14,253)
Circuit court fines	28,000	28,000	16,505	(11,495)
Bond escheatment	40,500	40,500	12,301	(28,199)
Master-in-equity fines	376,397	376,397	130,279	(246,118)
Central traffic court fines	750,000	750,000	596,583	(153,417)
Criminal domestic violence court	1,500	1,500	6,571	5,071
Magistrates' courts fines	753,000	753,000	593,537	(159,463)
Pollution control fines - state (DHEC)	2,000	2,000	8,774	6,774
Hazmat incident fines - f/s	500	500	(10,502)	(11,002)
Total county fines	1,988,057	1,988,057	1,378,612	(609,445)
Intergovernmental revenues:				
Rent	82,820	1,182,820	1,185,993	3,173
DSS / operating reimbursements	46,200	46,200	45,466	(734)
FEMA / operating reimbursements	-	42,271	19,125	(23,146)
State disaster reimbursements	-	47,202	47,202	-
Registration election operating reimbursements	181,300	181,300	258,191	76,891
Salary supplements	14,035	14,035	14,035	-
DSS (Child support) state	45,750	45,750	66	(45,684)
Indirect cost reimbursement	20,000	20,000	21,406	1,406
Federal prisoner reimbursement	2,894,223	2,894,223	1,658,439	(1,235,784)
MS4 municipal portion	144,900	144,900	144,900	-
Outside agency (admin. Cost)	27,000	27,000	18,385	(8,615)
Federal grants and reimbursements	-	-	5,436	5,436
Federal grants and reimbursements - Covid-19	-	2,055,757	2,106,896	51,139
Federal grants and reimbursements - f/s	-	63,000	59,151	(3,849)
Federal grants and reimbursements - l/e	57,068	57,068	109,857	52,789
Total intergovernmental revenues	3,513,296	6,821,526	5,694,548	(1,126,978)

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other revenues:				
Interest (net of increase (decrease) in the fair value of investments	795,000	795,000	316,894	(478,106)
Insurance recovery claims	1,000	11,646	12,235	589
Insurance recovery claims - f/s	-	-	46,547	46,547
Insurance recovery claims - l/e	139,310	161,047	22,250	(138,797)
GM warranty work	25,000	25,000	8,294	(16,706)
Unclaim property	4,500	4,500	-	(4,500)
Gifts and donations	1,000	202,185	201,235	(950)
Gifts and donations - f/s	500	16,425	16,425	-
Gifts and donations - l/e	-	10,932	9,967	(965)
Sale of scrap metal	250	250	1,277	1,027
Sale of scrap metal - f/s	-	-	-	-
Sale of scrap metal - l/e	-	-	-	-
Municipal tax billings	115,000	115,000	112,410	(2,590)
Miscellaneous	28,210	54,663	284,232	229,569
Miscellaneous - f/s	-	-	361	361
Miscellaneous - l/e	-	-	50	50
Total other revenues	<u>1,109,770</u>	<u>1,396,648</u>	<u>1,032,177</u>	<u>(364,471)</u>
Total revenues	<u>\$ 146,649,051</u>	<u>\$ 150,297,767</u>	<u>\$ 150,789,681</u>	<u>\$ 491,914</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division				
County Council				
Personnel	\$ 481,237	\$ 481,237	\$ 451,707	\$ 29,530
Operating	1,311,176	1,310,417	1,304,660	5,757
Capital outlay	7,475	9,183	2,986	6,197
	<u>1,799,888</u>	<u>1,800,837</u>	<u>1,759,353</u>	<u>41,484</u>
County Administrator				
Personnel	546,225	546,225	512,043	34,182
Operating	39,098	104,828	106,257	(1,429)
Capital outlay	3,878	5,684	4,570	1,114
	<u>589,201</u>	<u>656,737</u>	<u>622,870</u>	<u>33,867</u>
County Attorney				
Operating	275,500	275,500	324,565	(49,065)
Capital outlay	944	944	947	(3)
	<u>276,444</u>	<u>276,444</u>	<u>325,512</u>	<u>(49,068)</u>
Finance				
Personnel	711,864	721,997	708,748	13,249
Operating	210,846	210,846	199,826	11,020
Capital outlay	2,300	44,597	1,801	42,796
	<u>925,010</u>	<u>977,440</u>	<u>910,375</u>	<u>67,065</u>
Procurement Services				
Personnel	431,521	431,521	415,863	15,658
Operating	55,861	55,861	52,352	3,509
Capital outlay	400	400	130	270
	<u>487,782</u>	<u>487,782</u>	<u>468,345</u>	<u>19,437</u>
Central Stores				
Personnel	348,160	348,160	322,776	25,384
Operating	39,810	39,810	34,207	5,603
Capital outlay	5,602	5,602	5,237	365
	<u>393,572</u>	<u>393,572</u>	<u>362,220</u>	<u>31,352</u>
Human Resources				
Personnel	561,203	562,173	538,456	23,717
Operating	147,641	220,727	52,017	168,710
Capital outlay	11,031	11,031	4,277	6,754
	<u>719,875</u>	<u>793,931</u>	<u>594,750</u>	<u>199,181</u>
Planning and GIS				
Personnel	648,568	648,568	557,759	90,809
Operating	79,064	472,544	265,097	207,447
Capital outlay	222,822	222,822	220,797	2,025
	<u>950,454</u>	<u>1,343,934</u>	<u>1,043,653</u>	<u>300,281</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division (continued)				
Community Development				
Personnel	\$ 2,025,691	\$ 2,025,691	\$ 1,890,213	\$ 135,478
Operating	406,941	404,998	203,329	201,669
Capital outlay	70,442	72,911	35,744	37,167
	<u>2,503,074</u>	<u>2,503,600</u>	<u>2,129,286</u>	<u>374,314</u>
Land Development				
Personnel	574,975	574,975	553,442	21,533
Operating	341,369	686,080	280,660	405,420
Capital outlay	1,780	3,750	3,391	359
	<u>918,124</u>	<u>1,264,805</u>	<u>837,493</u>	<u>427,312</u>
Treasurer				
Personnel	751,202	751,202	731,704	19,498
Operating	361,729	451,176	309,130	142,046
Capital outlay	7,178	19,678	12,174	7,504
	<u>1,120,109</u>	<u>1,222,056</u>	<u>1,053,008</u>	<u>169,048</u>
Auditor				
Personnel	875,323	875,323	831,629	43,694
Operating	275,267	535,344	433,694	101,650
Capital outlay	8,828	57,084	11,869	45,215
	<u>1,159,418</u>	<u>1,467,751</u>	<u>1,277,192</u>	<u>190,559</u>
Assessor				
Personnel	2,057,122	2,058,695	2,015,212	43,483
Operating	240,497	260,897	216,864	44,033
Capital outlay	6,354	140,624	26,901	113,723
	<u>2,303,973</u>	<u>2,460,216</u>	<u>2,258,977</u>	<u>201,239</u>
Register of Deeds				
Personnel	555,849	559,137	548,080	11,057
Operating	151,874	154,069	145,612	8,457
Capital outlay	141,472	230,613	98,618	131,995
	<u>849,195</u>	<u>943,819</u>	<u>792,310</u>	<u>151,509</u>
Technology Services				
Personnel	1,393,347	1,395,347	1,091,010	304,337
Operating	1,106,387	1,140,787	910,278	230,509
Capital outlay	411,234	737,225	373,317	363,908
	<u>2,910,968</u>	<u>3,273,359</u>	<u>2,374,605</u>	<u>898,754</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division (continued)				
Microfilming				
Personnel	\$ 166,221	\$ 166,656	\$ 161,278	\$ 5,378
Operating	39,552	39,552	32,125	7,427
Capital outlay	100	100	-	100
	<u>205,873</u>	<u>206,308</u>	<u>193,403</u>	<u>12,905</u>
Non-Departmental				
Operating Expenditures				
Personnel	132,944	2,151,283	216,268	1,935,015
Operating	(1,468,620)	847,566	(1,046,676)	1,894,242
Capital outlay	-	9,326,724	105,696	9,221,028
	<u>(1,335,676)</u>	<u>12,325,573</u>	<u>(724,712)</u>	<u>13,050,285</u>
Total General Administrative Division				
Personnel	12,261,452	14,298,190	11,546,188	2,752,002
Operating	3,613,992	7,211,002	3,823,997	3,387,005
	<u>15,875,444</u>	<u>21,509,192</u>	<u>15,370,185</u>	<u>6,139,007</u>
Capital outlay	901,840	10,888,972	908,455	9,980,517
	<u>\$ 16,777,284</u>	<u>\$ 32,398,164</u>	<u>\$ 16,278,640</u>	<u>\$ 16,119,524</u>
General Services Division				
Building Services				
Personnel	\$ 1,775,767	\$ 1,781,209	\$ 1,701,591	\$ 79,618
Operating	483,527	521,220	408,366	112,854
Capital outlay	896,095	2,131,112	1,078,441	1,052,671
	<u>3,155,389</u>	<u>4,433,541</u>	<u>3,188,398</u>	<u>1,245,143</u>
Fleet Services				
Personnel	1,301,090	1,306,552	1,253,182	53,370
Operating	191,550	198,550	168,234	30,316
Capital outlay	17,068	67,352	32,623	34,729
	<u>1,509,708</u>	<u>1,572,454</u>	<u>1,454,039</u>	<u>118,415</u>
Total General Services Division				
Personnel	3,076,857	3,087,761	2,954,773	132,988
Operating	675,077	719,770	576,600	143,170
	<u>3,751,934</u>	<u>3,807,531</u>	<u>3,531,373</u>	<u>276,158</u>
Capital outlay	913,163	2,198,464	1,111,064	1,087,400
	<u>\$ 4,665,097</u>	<u>\$ 6,005,995</u>	<u>\$ 4,642,437</u>	<u>\$ 1,363,558</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public Works Division				
Administration				
Personnel	\$ 1,089,181	\$ 1,092,170	\$ 882,207	\$ 209,963
Operating	120,810	120,810	63,354	57,456
Capital outlay	12,063	30,841	11,465	19,376
	<u>1,222,054</u>	<u>1,243,821</u>	<u>957,026</u>	<u>286,795</u>
Transportation				
Personnel	5,205,005	5,230,748	4,764,746	466,002
Operating	3,591,875	4,989,678	2,359,397	2,630,281
Capital outlay	841,275	2,665,123	1,399,750	1,265,373
	<u>9,638,155</u>	<u>12,885,549</u>	<u>8,523,893</u>	<u>4,361,656</u>
Stormwater Management				
Personnel	423,624	424,538	399,655	24,883
Operating	51,993	51,993	28,119	23,874
Capital outlay	8,565	8,565	4,602	3,963
	<u>484,182</u>	<u>485,096</u>	<u>432,376</u>	<u>52,720</u>
Total Public Works Division				
Personnel	6,717,810	6,747,456	6,046,608	700,848
Operating	3,764,678	5,162,481	2,450,870	2,711,611
	<u>10,482,488</u>	<u>11,909,937</u>	<u>8,497,478</u>	<u>3,412,459</u>
Total current	10,482,488	11,909,937	8,497,478	3,412,459
Capital outlay	861,903	2,704,529	1,415,817	1,288,712
	<u>\$ 11,344,391</u>	<u>\$ 14,614,466</u>	<u>\$ 9,913,295</u>	<u>\$ 4,701,171</u>
Public Safety Division				
Administration				
Personnel	\$ 171,506	\$ 171,506	\$ 165,271	\$ 6,235
Operating	129,291	135,291	57,867	77,424
Capital outlay	500	148,533	391	148,142
	<u>301,297</u>	<u>455,330</u>	<u>223,529</u>	<u>231,801</u>
Emergency Preparedness				
Personnel	157,479	157,907	155,627	2,280
Operating	90,695	98,445	88,955	9,490
Capital outlay	3,538	3,538	3,396	142
	<u>251,712</u>	<u>259,890</u>	<u>247,978</u>	<u>11,912</u>
Animal Control				
Personnel	914,290	971,909	978,022	(6,113)
Operating	282,262	282,262	255,757	26,505
Capital outlay	114,759	339,655	305,936	33,719
	<u>1,311,311</u>	<u>1,593,826</u>	<u>1,539,715</u>	<u>54,111</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public Safety Division (continued)				
Communications				
Personnel	\$ 3,816,335	\$ 3,816,335	\$ 3,002,982	\$ 813,353
Operating	103,467	103,467	96,465	7,002
Capital outlay	-	5,659	5,464	195
	<u>3,919,802</u>	<u>3,925,461</u>	<u>3,104,911</u>	<u>820,550</u>
Emergency Medical Service				
Personnel	13,442,973	13,442,973	12,136,201	1,306,772
Operating	2,144,774	2,249,860	1,986,811	263,049
Capital outlay	2,005,320	3,355,781	1,932,037	1,423,744
	<u>17,593,067</u>	<u>19,048,614</u>	<u>16,055,049</u>	<u>2,993,565</u>
Fire Service				
Personnel	17,622,229	18,237,845	17,339,130	898,715
Operating	2,347,266	2,557,560	2,036,965	520,595
Capital outlay	4,799,578	6,484,342	1,804,871	4,679,471
	<u>24,769,073</u>	<u>27,279,747</u>	<u>21,180,966</u>	<u>6,098,781</u>
Total Public Safety Division				
Personnel	36,124,812	36,798,475	33,777,233	3,021,242
Operating	5,097,755	5,426,885	4,522,820	904,065
	<u>41,222,567</u>	<u>42,225,360</u>	<u>38,300,053</u>	<u>3,925,307</u>
Total current	41,222,567	42,225,360	38,300,053	3,925,307
Capital outlay	6,923,695	10,337,508	4,052,095	6,285,413
	<u>48,146,262</u>	<u>52,562,868</u>	<u>42,352,148</u>	<u>10,210,720</u>
Judicial Division				
Clerk of Court				
Personnel	\$ 1,491,435	\$ 1,526,437	\$ 1,393,589	\$ 132,848
Operating	579,244	579,244	457,648	121,596
Capital outlay	27,572	45,125	16,313	28,812
	<u>2,098,251</u>	<u>2,150,806</u>	<u>1,867,550</u>	<u>283,256</u>
Circuit Solicitor				
Personnel	2,407,297	2,408,132	2,323,815	84,317
Operating	503,283	527,083	401,655	125,428
Capital outlay	181,972	203,077	195,622	7,455
	<u>3,092,552</u>	<u>3,138,292</u>	<u>2,921,092</u>	<u>217,200</u>
Circuit Court Services				
Operating	226,895	226,895	225,453	1,442
	<u>226,895</u>	<u>226,895</u>	<u>225,453</u>	<u>1,442</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Judicial Division (continued)				
Coroner				
Personnel	\$ 765,221	\$ 779,199	\$ 733,331	\$ 45,868
Operating	584,765	584,738	620,233	(35,495)
Capital outlay	64,388	1,586,175	72,142	1,514,033
	<u>1,414,374</u>	<u>2,950,112</u>	<u>1,425,706</u>	<u>1,524,406</u>
Probate Court				
Personnel	829,510	831,253	809,022	22,231
Operating	90,028	89,528	81,693	7,835
Capital outlay	11,291	82,425	30,353	52,072
	<u>930,829</u>	<u>1,003,206</u>	<u>921,068</u>	<u>82,138</u>
Master-in-Equity				
Personnel	401,396	403,874	396,483	7,391
Operating	23,540	22,540	19,716	2,824
Capital outlay	3,703	4,703	4,027	676
	<u>428,639</u>	<u>431,117</u>	<u>420,226</u>	<u>10,891</u>
Court Services - Magistrate				
Personnel	2,580,879	2,582,697	2,457,417	125,280
Operating	661,541	662,410	568,524	93,886
Capital outlay	54,974	57,775	50,892	6,883
	<u>3,297,394</u>	<u>3,302,882</u>	<u>3,076,833</u>	<u>226,049</u>
Judicial Case Management System				
Operating	122,494	122,494	81,299	41,195
	<u>122,494</u>	<u>122,494</u>	<u>81,299</u>	<u>41,195</u>
Other Judicial Services				
Operating	80,182	81,132	77,604	3,528
Capital outlay	-	-	-	-
	<u>80,182</u>	<u>81,132</u>	<u>77,604</u>	<u>3,528</u>
Total Judicial Division				
Personnel	8,475,738	8,531,592	8,113,657	417,935
Operating	2,871,972	2,896,064	2,533,825	362,239
Total current	11,347,710	11,427,656	10,647,482	780,174
Capital outlay	343,900	1,979,280	369,349	1,609,931
	<u>\$ 11,691,610</u>	<u>\$ 13,406,936</u>	<u>\$ 11,016,831</u>	<u>\$ 2,390,105</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Law Enforcement Division				
Sheriff - Administration				
Personnel	\$ 4,511,874	\$ 4,637,767	\$ 4,496,272	\$ 141,495
Operating	2,746,000	2,802,544	2,247,568	554,976
Capital outlay	481,300	972,106	611,128	360,978
	<u>7,739,174</u>	<u>8,412,417</u>	<u>7,354,968</u>	<u>1,057,449</u>
Operations				
Personnel	19,576,770	20,994,255	20,037,028	957,227
Operating	2,816,063	2,922,936	2,425,290	497,646
Capital outlay	1,516,639	1,506,646	1,418,756	87,890
	<u>23,909,472</u>	<u>25,423,837</u>	<u>23,881,074</u>	<u>1,542,763</u>
Security Services				
Personnel	181,300	189,765	203,363	(13,598)
Operating	5,779	5,779	3,921	1,858
Capital outlay	200	200	-	200
	<u>187,279</u>	<u>195,744</u>	<u>207,284</u>	<u>(11,540)</u>
Code Enforcement				
Personnel	286,640	291,208	222,368	68,840
Operating	8,186	8,186	6,161	2,025
Capital outlay	200	200	-	200
	<u>295,026</u>	<u>299,594</u>	<u>228,529</u>	<u>71,065</u>
Jail Operations				
Personnel	8,206,892	8,236,496	7,195,735	1,040,761
Operating	6,195,298	6,188,625	5,223,006	965,619
Capital outlay	140,999	597,731	302,278	295,453
	<u>14,543,189</u>	<u>15,022,852</u>	<u>12,721,019</u>	<u>2,301,833</u>
Non-Departmental				
Personnel	3,752,386	5,089,574	996,910	4,092,664
Operating	-	744,481	315	744,166
Capital outlay	14,334	211,088	-	211,088
	<u>3,766,720</u>	<u>6,045,143</u>	<u>997,225</u>	<u>5,047,918</u>
Total Law Enforcement Division				
Personnel	36,515,862	39,439,065	33,151,676	6,287,389
Operating	11,771,326	12,672,551	9,906,261	2,766,290
Total current	48,287,188	52,111,616	43,057,937	9,053,679
Capital outlay	2,153,672	3,287,971	2,332,162	955,609
	<u>\$ 50,440,860</u>	<u>\$ 55,399,587</u>	<u>\$ 45,390,099</u>	<u>\$ 10,009,488</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Boards and Commissions Division				
Legislative Delegation				
Personnel	\$ 45,666	\$ 46,392	\$ 45,869	\$ 523
Operating	17,973	17,973	16,236	1,737
Capital outlay	-	-	-	-
	<u>63,639</u>	<u>64,365</u>	<u>62,105</u>	<u>2,260</u>
Registration and Elections				
Personnel	436,250	456,776	419,663	37,113
Operating	474,042	474,042	459,929	14,113
Capital outlay	35,919	198,150	126,788	71,362
	<u>946,211</u>	<u>1,128,968</u>	<u>1,006,380</u>	<u>122,588</u>
Other Commissions				
Operating	54,292	54,292	44,420	9,872
	<u>54,292</u>	<u>54,292</u>	<u>44,420</u>	<u>9,872</u>
Total Boards and Commissions Division				
Personnel	481,916	503,168	465,532	37,636
Operating	546,307	546,307	520,585	25,722
	<u>1,028,223</u>	<u>1,049,475</u>	<u>986,117</u>	<u>63,358</u>
Total current	1,028,223	1,049,475	986,117	63,358
Capital outlay	35,919	198,150	126,788	71,362
	<u>\$ 1,064,142</u>	<u>\$ 1,247,625</u>	<u>\$ 1,112,905</u>	<u>\$ 134,720</u>
Health and Human Services Division				
Health Department				
Operating	\$ 350,786	\$ 350,786	\$ 335,438	\$ 15,348
	<u>350,786</u>	<u>350,786</u>	<u>335,438</u>	<u>15,348</u>
Social Services				
Operating	323,429	323,429	319,042	4,387
	<u>323,429</u>	<u>323,429</u>	<u>319,042</u>	<u>4,387</u>
Veterans' Affairs				
Personnel	288,253	301,337	297,266	4,071
Operating	38,417	38,417	29,914	8,503
Capital outlay	200	200	71	129
	<u>326,870</u>	<u>339,954</u>	<u>327,251</u>	<u>12,703</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services Division (continued)				
Museum				
Personnel	\$ 214,774	\$ 215,155	\$ 175,750	\$ 39,405
Operating	29,143	29,143	26,254	2,889
Capital outlay	5,228	92,215	66,352	25,863
	<u>249,145</u>	<u>336,513</u>	<u>268,356</u>	<u>68,157</u>
Vector Control				
Personnel	113,400	116,187	108,443	7,744
Operating	16,652	16,652	13,182	3,470
Capital outlay	250	253	248	5
	<u>130,302</u>	<u>133,092</u>	<u>121,873</u>	<u>11,219</u>
Soil & Water Conservation				
Personnel	106,461	109,110	107,982	1,128
Operating	1,999	1,999	1,054	945
	<u>108,460</u>	<u>111,109</u>	<u>109,036</u>	<u>2,073</u>
Other Health and Human Services				
Operating	165,933	165,933	166,456	(523)
	<u>165,933</u>	<u>165,933</u>	<u>166,456</u>	<u>(523)</u>
Total Health and Human Services Division				
Personnel	722,888	741,789	689,441	52,348
Operating	926,359	926,359	891,340	35,019
	<u>1,649,247</u>	<u>1,668,148</u>	<u>1,580,781</u>	<u>87,367</u>
Capital outlay	5,678	92,668	66,671	25,997
	<u>1,654,925</u>	<u>1,760,816</u>	<u>1,647,452</u>	<u>113,364</u>
Total Expenditures:				
Personnel	\$ 104,377,335	\$ 110,147,496	\$ 96,745,108	\$ 13,402,388
Operating	29,267,466	35,561,419	25,226,298	10,335,121
	<u>133,644,801</u>	<u>145,708,915</u>	<u>121,971,406</u>	<u>23,737,509</u>
Capital outlay	12,139,770	31,687,542	10,382,401	21,305,141
	<u>145,784,571</u>	<u>177,396,457</u>	<u>132,353,807</u>	<u>45,042,650</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.

American Rescue Plan (SLFRP) – This fund has been determined to be a Major Fund. The American Rescue Plan is part of the Coronavirus State and Local Fiscal Recovery program legislation to help the economy recover from the COVID-19 pandemic. These funds will be receive directly from the Department of the U.S. Treasury.

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.

Economic Development Project Fund – This fund is used for any projects that need to be done within the three County industrial/Technology Parks.

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, 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 Enhanced DUI Enforcement, 11th Circuit Law Enforcement Network, Drug Parcel Interdiction Unit, Violence Against Women Act (VAWA), Victims of Crime Act (VOCA), Child and Vulnerable Adult Abuse Investigator, Crime Reduction Unit, School Resource Officer, Multi Crime Scene Investigation, Incident Management Team 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, Off Duty Program, Body Cameras, Palmetto Pride 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 and Duke Empowerment Grant 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, Community Development Block Grant – Mitigation, COVID-19 Community Development Block Grant and COVID-19 Emergency Solutions Grant. 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, 2021
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

ASSETS	Library Operations	Library Capital (Escrow)	Library State Fund	Library Lottery Fund	Library Federal Funds	Library Misc. Grants	Library E-Rate Program	2021	2020
Cash and cash equivalents	\$ 92,106	\$ 20,752	\$ 209,311	\$ 27	\$	\$ 15	\$	\$ 322,211	\$ 35,854
Investments	8,093,383	24,160						8,117,543	8,159,347
Receivables (net of allowances for uncollectibles):									
Property taxes	468,177							468,177	440,101
Accounts	6							6	328
Due from other governments:									
Federal grant					2,363		91	2,454	1,000
Interfund receivable								-	129,792
Total assets	<u>\$ 8,653,672</u>	<u>\$ 44,912</u>	<u>\$ 209,311</u>	<u>\$ 27</u>	<u>\$ 2,363</u>	<u>\$ 15</u>	<u>\$ 91</u>	<u>\$ 8,910,391</u>	<u>\$ 8,766,422</u>
LIABILITIES AND FUND EQUITY									
Accounts payable and accrued payables	\$ 234,955	\$ 4,450	\$ 141,698	\$	\$ 78	\$	\$ 180	\$ 381,361	\$ 260,851
Due to other funds:									
General fund	1,024							1,024	10,026
Interfund payable					1,111		9,387	10,498	129,792
Total liabilities	<u>235,979</u>	<u>4,450</u>	<u>141,698</u>	<u>-</u>	<u>1,189</u>	<u>-</u>	<u>9,567</u>	<u>392,883</u>	<u>400,669</u>
Deferred inflows of resources									
Unavailable revenue - property taxes	427,768							427,768	378,538
Total deferred inflows of resources	<u>427,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>427,768</u>	<u>378,538</u>
Fund balances:									
Assigned	7,989,925	40,462	67,613	27	1,174	15		8,099,216	7,987,215
Unassigned							(9,476)	(9,476)	-
Total fund balance	<u>7,989,925</u>	<u>40,462</u>	<u>67,613</u>	<u>27</u>	<u>1,174</u>	<u>15</u>	<u>(9,476)</u>	<u>8,089,740</u>	<u>7,987,215</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,653,672</u>	<u>\$ 44,912</u>	<u>\$ 209,311</u>	<u>\$ 27</u>	<u>\$ 2,363</u>	<u>\$ 15</u>	<u>\$ 91</u>	<u>\$ 8,910,391</u>	<u>\$ 8,766,422</u>

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, 2021
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

	Library Operations	Library Capital (Escrow)	Library State Fund	Library Lottery Fund	Library Federal Funds	Library Misc. Grants	Library E-Rate Program	2021	2020
Revenue:									
Property taxes	\$ 8,620,985	\$ 4,524						\$ 8,625,509	\$ 8,183,411
State shared revenue			524,782					524,782	524,782
Fees, permits, and sales	(1,998)	11,345						9,347	17,813
County fines	41,034							41,034	149,481
Intergovernmental revenues			61,550		3,364		20,533	85,447	4,475
Interest (net of increase (decrease) in the fair value of investments)	40,567	49						40,616	159,989
Other		2,872			2,000			4,872	629
Total revenue	8,700,588	18,790	586,332	-	5,364	-	20,533	9,331,607	9,040,580
Expenditures:									
Library	7,179,185	4,510	92,159		1,950			7,277,804	7,095,154
Capital outlay:									
Library	1,360,585	9,411	547,822		3,451		30,009	1,951,278	1,617,218
Total expenditures	8,539,770	13,921	639,981	-	5,401	-	30,009	9,229,082	8,712,372
Excess (deficiency) of revenues over expenditures	160,818	4,869	(53,649)	-	(37)	-	(9,476)	102,525	328,208
Other financing sources (uses):									
Transfers in					37			37	-
Transfers out	(37)							(37)	-
Total other financing sources (uses)	(37)	-	-	-	37	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	160,781	4,869	(53,649)	-	-	-	(9,476)	102,525	328,208
Fund balance, beginning of year	7,829,144	35,593	121,262	27	1,174	15	-	7,987,215	7,659,007
Fund balance, end of year	<u>\$ 7,989,925</u>	<u>\$ 40,462</u>	<u>\$ 67,613</u>	<u>\$ 27</u>	<u>\$ 1,174</u>	<u>\$ 15</u>	<u>\$ (9,476)</u>	<u>\$ 8,089,740</u>	<u>\$ 7,987,215</u>

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, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Property taxes	\$ 8,567,291	\$ 8,357,902	\$ 8,625,509	\$ 267,607
State shared revenue	524,782	524,782	524,782	-
Fees, permits, and sales	38,250	36,250	9,347	(26,903)
County fines	225,000	235,000	41,034	(193,966)
Intergovernmental revenues		5,487	85,447	79,960
Interest (net of increase (decrease) in the fair value of investments)	21,416	125,600	40,616	(84,984)
Other	2,000	2,000	4,872	2,872
Total revenue	9,378,739	9,287,021	9,331,607	44,586
Expenditures:				
Library				
Personnel	6,649,015	6,649,015	6,131,185	517,830
Operating	1,518,198	2,411,292	1,146,619	1,264,673
Capital outlay	1,511,526	3,215,455	1,951,278	1,264,177
Total expenditures	9,678,739	12,275,762	9,229,082	3,046,680
Excess (deficiency) of revenues over expenditures	(300,000)	(2,988,741)	102,525	3,091,266
Other financing sources (uses):				
Transfers in		37	37	-
Transfers out		(37)	(37)	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(300,000)	(2,988,741)	102,525	(3,091,266)
Fund balance, beginning of year	7,987,215	7,987,215	7,987,215	-
Fund balance, end of year	\$ 7,687,215	\$ 4,998,474	\$ 8,089,740	\$ (3,091,266)

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - SCHEDULE "C" FUND PROGRAMS
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2021
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

ASSETS	2700 Schedule "C" Fund	2701 Private Contribution Roads	2702 Alternative Road Paving Program	2703 SCDOT/CTC Road Program	2710 Stormwater Improvements Hollow Ck Prog.	2711 Stormwater Improvements 12 Mile Prog.	2712 Stormwater Improvements Cong. Ck Prog.	2720 Stormwater Consortium MS4	2900 SCDOT/S-48 Program	2998 NPDES Performance Fund	2021	2020
Cash and cash equivalents	\$ 698,472	\$ 7,609	\$ 4,029	\$ 10,801	\$ 11	\$ 88	\$	\$ 48,042	\$	\$ 2,004	\$ 771,056	\$ 2,956,332
Investments	13,077,123	119,488	40,368								13,236,979	11,148,571
Receivables (net of allowances for uncollectibles):												
Accounts											-	5,320
Due from other governments:												
State	2,732,085										2,732,085	2,254,134
Federal							32,572		301,910		334,482	103,909
Interfund receivable											-	71,222
Total assets	\$ 16,507,680	\$ 127,097	\$ 44,397	\$ 10,801	\$ 11	\$ 88	\$ 32,572	\$ 48,042	\$ 301,910	\$ 2,004	\$ 17,074,602	\$ 16,539,488
LIABILITIES AND FUND EQUITY												
Accounts payable and accrued payables	\$ 1,743,404	\$ 4,155	\$	\$	\$	\$	\$ 3,705	\$ 195	\$ 60,345	\$	\$ 1,811,804	\$ 907,359
Due to other funds:												
General fund											-	-
Retainage payable	492,806										492,806	300,455
Interfund payable							17,616		241,565		259,181	71,222
Total liabilities	2,236,210	4,155	-	-	-	-	21,321	195	301,910	-	2,563,791	1,279,036
Fund balances:												
Assigned	14,271,470	122,942	44,397	10,801	11	88	11,251	47,847		2,004	14,510,811	15,260,452
Unassigned											-	-
Total fund balance	14,271,470	122,942	44,397	10,801	11	88	11,251	47,847	-	2,004	14,510,811	15,260,452
Total liabilities, fund balance, and other credits	\$ 16,507,680	\$ 127,097	\$ 44,397	\$ 10,801	\$ 11	\$ 88	\$ 32,572	\$ 48,042	\$ 301,910	\$ 2,004	\$ 17,074,602	\$ 16,539,488

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, 2021
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

	2700 Schedule "C" Fund	2701 Private Contribution Roads	2702 Alternative Road Paving Programs	2703 SCDOT/CTC Road Program	2710 Stormwater Improvements Hollow Ck Prog.	2711 Stormwater Improvements 12 Mile Prog.	2712 Stormwater Improvements Cong. Ck Prog.	2720 Stormwater Consortium MS4	2900 SCDOT/S-48 Program	2998 NPDES Performance Fund	2021	2020
Revenue:												
Intergovernmental	\$ 6,235,117	\$	\$	\$	\$	\$	\$ 86,119	\$ 24,150	\$ 401,943	\$	\$ 6,747,329	\$ 5,372,897
Interest (net of increase (decrease) in the fair value of investments)	64,647	287	82								65,016	260,304
Other		34,070						1,515			35,585	20,396
Total revenue	6,299,764	34,357	82	-	-	-	86,119	25,665	401,943	-	6,847,930	5,653,597
Expenditures:												
General administrative							90,280	31,980			122,260	-
Public works	7,041,221	57,997							401,943		7,501,161	4,224,073
Total expenditures	7,041,221	57,997	-	-	-	-	90,280	31,980	401,943	-	7,623,421	4,224,073
Excess (deficiency) of revenues over expenditures	(741,457)	(23,640)	82	-	-	-	(4,161)	(6,315)	-	-	(775,491)	1,429,524
Other financing sources (uses):												
Transfers in								25,850			25,850	37,913
Total other financing sources (uses)	-	-	-	-	-	-	-	25,850	-	-	25,850	37,913
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(741,457)	(23,640)	82	-	-	-	(4,161)	19,535	-	-	(749,641)	1,467,437
Fund balance, beginning of year	15,012,927	146,582	44,315	10,801	11	88	15,412	28,312	-	2,004	15,260,452	13,793,015
Fund balance, end of year	\$ 14,271,470	\$ 122,942	\$ 44,397	\$ 10,801	\$ 11	\$ 88	\$ 11,251	\$ 47,847	\$ -	\$ 2,004	\$ 14,510,811	\$ 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, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 5,838,953	\$ 8,014,324	\$ 6,747,329	\$ (1,266,995)
Interest (net of increase (decrease) in the fair value of investments)	89,248	89,248	65,016	(24,232)
Other	24,150	58,220	35,585	(22,635)
Total revenue	<u>5,952,351</u>	<u>8,161,792</u>	<u>6,847,930</u>	<u>(1,313,862)</u>
Expenditures:				
General administrative				
Personnel	20,032	20,032	11,883	8,149
Operating	26,318	74,559	20,108	54,451
Public works				
Personnel	133,309	132,259	36,321	95,938
Operating	5,794,892	24,171,523	7,062,896	17,108,627
Capital outlay	3,650	2,264,895	492,213	1,772,682
Total expenditures	<u>5,978,201</u>	<u>26,663,268</u>	<u>7,623,421</u>	<u>19,039,847</u>
Excess (deficiency) of revenues over expenditures	<u>(25,850)</u>	<u>(18,501,476)</u>	<u>(775,491)</u>	<u>(17,725,985)</u>
Other financing sources (uses):				
Transfer in	25,850	25,850	25,850	-
Total other financing sources (uses)	<u>25,850</u>	<u>25,850</u>	<u>25,850</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing	-	(18,475,626)	(749,641)	(17,725,985)
Fund balance, beginning of year	<u>15,260,452</u>	<u>15,260,452</u>	<u>15,260,452</u>	<u>-</u>
Fund balance, end of year	<u>\$ 15,260,452</u>	<u>\$ (3,215,174)</u>	<u>\$ 14,510,811</u>	<u>\$ (17,725,985)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - AMERICAN RESCUE PLAN (SLFRP)
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2021
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

ASSETS	2488 American Rescue Plan (SLFRP)	2021	2020
Cash and cash equivalents	\$ 21,014,343	\$ 21,014,343	\$ -
Investments	8,000,000	8,000,000	-
Due from other governments:			
Federal	-	-	-
Total assets	\$ 29,014,343	\$ 29,014,343	\$ -
LIABILITIES AND FUND EQUITY			
Accounts payable and accrued payables	\$ -	\$ -	\$ -
Unearned revenue	29,014,343	29,014,343	-
Total liabilities	29,014,343	29,014,343	-
Fund balances:			
Assigned	-	-	-
Unassigned	-	-	-
Total fund balance	-	-	-
Total liabilities, fund balance, and other credits	\$ 29,014,343	\$ 29,014,343	\$ -

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - AMERICAN RESCUE PLAN (SLFRP)
 SUMMARIZED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

	2488 American Rescue Plan (SLFRP)	2021	2020
Revenue:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Interest (net of increase (decrease) in the fair value of investments)	-	-	-
Total revenue	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
General administrative	-	-	-
General services	-	-	-
Public works	-	-	-
Public safety	-	-	-
Judicial	-	-	-
Boards & commissions	-	-	-
Health & human services	-	-	-
Community & economic development	-	-	-
Non-departmental	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUND - AMERICAN RESCUE PLAN (SLFRP)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ -	\$ 29,014,343	\$ -	\$ (29,014,343)
Interest (net of increase (decrease) in the fair value of investments)	-	-	-	-
Total revenue	-	29,014,343	-	(29,014,343)
Expenditures:				
General administrative				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Boards & commissions	-	-	-	-
Health & human services	-	-	-	-
Community & economic development	-	-	-	-
Non-departmental	-	29,014,343	-	29,014,343
Total expenditures	-	29,014,343	-	29,014,343
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -

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Nonmajor Funds

COUNTY OF LEXINGTON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals Nonmajor Governmental Funds June 30,	
				2021	2020
ASSETS					
Cash and cash equivalents	\$ 3,210,265	\$ 378,999	\$ 879,517	\$ 4,468,781	\$ 4,533,375
Investments	16,878,598	400,088	6,304,537	23,583,223	22,570,050
Receivables:					
Property taxes	45,617	286,477	496	332,590	368,297
Accounts	1,551,459			1,551,459	1,687,870
Due from other governments:					
Federal	560,705			560,705	1,474,298
State	1,100,909			1,100,909	1,004,063
Other	17,307			17,307	17,481
Due from other funds:					
General fund	25,590			25,590	1,969
Special revenue fund	25,991			25,991	150,735
Total assets	\$ 23,416,441	\$ 1,065,564	\$ 7,184,550	\$ 31,666,555	\$ 31,808,138
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable and accrued payables	\$ 1,710,178	\$	\$ 361,403	\$ 2,071,581	\$ 2,012,346
Retainage payable			204,232	204,232	54,577
Due to other funds:					
General fund	7,972			7,972	9,588
Special revenue fund	25,991		24,972	50,963	151,040
Internal service fund				-	-
Interfund payable	438,332			438,332	597,231
Unearned revenue	42,739			42,739	39,663
Total liabilities	2,225,212	-	590,607	2,815,819	2,864,445
Deferred inflows of resources					
Unavailable revenue - property taxes		262,429		262,429	235,944
Total deferred inflows of resources	-	262,429	-	262,429	235,944
Fund balances:					
Restricted		803,135		803,135	782,233
Assigned	21,305,210		6,539,003	27,844,213	27,834,902
Unassigned	(113,981)		54,940	(59,041)	90,614
Total fund balance	21,191,229	803,135	6,593,943	28,588,307	28,707,749
Total liabilities, deferred inflows of resources and fund balance	\$ 23,416,441	\$ 1,065,564	\$ 7,184,550	\$ 31,666,555	\$ 31,808,138

COUNTY OF LEXINGTON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals Nonmajor Governmental Funds	
				June 30,	
				2021	2020
Revenue:					
Property taxes	\$ 1,702,971	\$ 5,252,393	\$ (49,784)	\$ 6,905,580	\$ 6,924,603
State share revenue	901,146			901,146	827,222
Fees, permits, and sales	4,311,944			4,311,944	4,460,063
County fines	235,176			235,176	264,555
Intergovernmental	14,715,336		600,000	15,315,336	13,757,583
Interest (net of increase (decrease) in the fair value of investments)	42,995	5,465	10,699	59,159	456,189
Other	1,501,157			1,501,157	541,028
Total revenue	23,410,725	5,257,858	560,915	29,229,498	27,231,243
Expenditures:					
General administrative	2,342,213			2,342,213	2,536,057
General services	1,302			1,302	1,268
Public safety	1,566,421			1,566,421	1,527,449
Judicial	3,834,215			3,834,215	4,147,349
Law enforcement	4,712,629			4,712,629	4,513,846
Health & human services	1,296,100			1,296,100	1,171,655
Community development	3,859,143			3,859,143	6,722,416
Economic development	5,255,973			5,255,973	1,933,285
Capital outlay:					
General administrative	3,674			3,674	-
General services				-	154,032
Public works			680,951	680,951	78,799
Public safety	1,359,082			1,359,082	1,110,325
Judicial	38,959			38,959	162,729
Law enforcement	465,656			465,656	537,027
Community development	5,983			5,983	17,363
Economic development	129,195		5,981,990	6,111,185	1,011,919
Debt service:					
Principal		4,395,000		4,395,000	4,308,373
Interest		848,913		848,913	939,147
Debt issuance cost				-	172,539
Other		4,155		4,155	852
Total expenditures	24,870,545	5,248,068	6,662,941	36,781,554	31,046,430
Excess (deficiency) of revenues over expenditures	(1,459,820)	9,790	(6,102,026)	(7,552,056)	(3,815,187)
Other financing sources (uses):					
Sale of timber			12,619	12,619	135,717
Transfer in	3,336,917	11,112	7,000,304	10,348,333	4,148,958
Transfer out	(2,905,987)		(22,351)	(2,928,338)	(2,057,642)
Issuance of debt				-	183,214
Total other financing sources	430,930	11,112	6,990,572	7,432,614	2,410,247
Excess of revenues and other sources over (under) expenditures and uses	(1,028,890)	20,902	888,546	(119,442)	(1,404,940)
Fund balance, beginning of year	22,220,119	782,233	5,705,397	28,707,749	30,112,689
Fund balance, end of year	\$ 21,191,229	\$ 803,135	\$ 6,593,943	\$ 28,588,307	\$ 28,707,749

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

ASSETS	Economic Development Program	CCED 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-14)	Law Enforcement Programs (as detailed on Exhibit B-16)	Other Designated Programs (as detailed on Exhibit B-18)	Emergency Telephone System E-911	Victims' Bill of Rights Fund	Delinquent Tax Collections	Totals Nonmajor June 30,	
															2021	2020
Cash and cash equivalents	\$ 81,366	\$ -	\$ 10,253	\$ -	\$ 216,505	\$ 72,914	\$ 31	\$ 139,763	\$ 151,222	\$ 1,363,199	\$ 950,320	\$ 82,007	\$ 10,908	\$ 131,777	\$ 3,210,265	\$ 2,311,802
Investments	433,888	-	3,099,646	-	52,648	89,775	-	510,307	224,058	1,909,586	4,072,233	5,869,505	236,510	380,442	16,878,598	17,929,160
Receivables (net of allowances for uncollectibles):																
Property taxes								45,617							45,617	44,274
Accounts					145,598				117,229	158,093	788,209	338,897	3,433		1,551,459	1,687,870
Due from other governments:																
Federal									10,364	193,786	356,555				560,705	1,474,298
State				100,138				347,561	65,872	505,191	82,147				1,100,909	1,004,063
Other													17,307		17,307	17,481
Due from other funds:																
General fund								24,972	618						25,590	1,969
Special revenue									25,000	591	400				25,991	150,735
Total assets	\$ 515,254	\$ -	\$ 3,109,899	\$ 100,138	\$ 414,751	\$ 162,689	\$ 347,592	\$ 720,659	\$ 594,363	\$ 4,130,446	\$ 6,249,864	\$ 6,290,409	\$ 268,158	\$ 512,219	\$ 23,416,441	\$ 24,621,652
LIABILITIES AND FUND EQUITY																
Accounts payable and accrued payables	\$ 71,219	\$ -	\$ -	\$ 82,989	\$ 269,153	\$ -	\$ 347,561	\$ -	\$ 10,046	\$ 187,281	\$ 187,305	\$ 521,889	\$ 3,918	\$ 28,817	\$ 1,710,178	\$ 1,604,797
Due to other funds:																
General fund	25								278	6,529	509	91		540	7,972	9,588
Special revenue fund									25,011	559	400		21		25,991	151,040
Internal service fund															-	-
Interfund payable				16,760					152,077	41,030	228,465				438,332	596,445
Unearned revenue								42,280		459					42,739	39,663
Total liabilities	71,244	-	-	99,749	269,153	-	347,561	42,280	187,412	235,858	416,679	521,980	3,939	29,357	2,225,212	2,401,533
DEFERRED INFLOWS OF RESOURCES																
Unavailable revenue - property taxes															-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund balances:																
Assigned	444,010		3,109,899	389	145,598	162,689	31	678,379	406,951	3,916,296	5,925,458	5,768,429	264,219	482,862	21,305,210	22,234,093
Unassigned										(21,708)	(92,273)				(113,981)	(13,974)
Total fund balance	444,010	-	3,109,899	389	145,598	162,689	31	678,379	406,951	3,894,588	5,833,185	5,768,429	264,219	482,862	21,191,229	22,220,119
Total liabilities, deferred inflows of resources and fund balances	\$ 515,254	\$ -	\$ 3,109,899	\$ 100,138	\$ 414,751	\$ 162,689	\$ 347,592	\$ 720,659	\$ 594,363	\$ 4,130,446	\$ 6,249,864	\$ 6,290,409	\$ 268,158	\$ 512,219	\$ 23,416,441	\$ 24,621,652

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, 2021
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

	Economic Development Program	CCED Grants	Economic Development Projects	Accommo- dations Tax	Tourism Development Fee	Temp. Alcohol Beverage Lic. Fee	Mini Bottle Tax	Indigent Care Program	Circuit Solicitor's Programs (as detailed on Exhibit B-15)	Law Enforcement Programs (as detailed on Exhibit B-17)	Other Designated Programs (as detailed on Exhibit B-19)	Emergency Telephone System E-911	Victims' Bill of Rights Fund	Delinquent Tax Collections	Totals Nonmajor June 30,	
															2021	2020
Revenue:																
Property taxes	\$ 71,370	\$	\$	\$	\$	\$	\$	\$ 758,721	\$	\$	\$	\$	\$	\$ 872,880	\$ 1,702,971	\$ 1,549,448
State shared revenue				254,613			646,533								901,146	827,222
Fees, permits, and sales	20				1,240,280	80,500			24,300	948,727	30,455	1,986,187		1,475	4,311,944	4,460,063
County fines									7,730	29,542			197,904		235,176	264,555
Intergovernmental	19,750	4,210,000							837,846	3,539,349	6,091,967		16,424		14,715,336	13,757,583
Interest (net of increase (decrease) in the fair value of investments)	2,042		7,116		108	183		881	456	3,835	14,804	11,988	590	992	42,995	325,332
Other	202,558		467,081								831,518				1,501,157	541,028
Total revenue	295,740	4,210,000	474,197	254,613	1,240,388	80,683	646,533	759,602	870,332	4,521,453	6,968,744	1,998,175	214,918	875,347	23,410,725	21,725,231
Expenditures:																
General administrative				255,340	1,183,332	4,500					86,379			812,662	2,342,213	2,536,057
General services											1,302				1,302	1,268
Community development											3,859,143				3,859,143	6,722,416
Economic development	1,044,450	4,210,000	1,523												5,255,973	1,933,285
Public safety											106,904	1,459,517			1,566,421	1,527,449
Judicial									953,518		2,672,126		208,571		3,834,215	4,147,349
Law enforcement										4,630,951			81,678		4,712,629	4,513,846
Health & human services							646,533	649,567							1,296,100	1,171,655
Capital outlay:																
General administrative														3,674	3,674	-
General services															-	152,317
Community development											5,983				5,983	17,363
Economic development	121,695										7,500				129,195	105,945
Public safety											111,698	1,247,384			1,359,082	339,895
Judicial									23,068		15,891				38,959	162,729
Law enforcement										465,656					465,656	537,027
Total expenditures	1,166,145	4,210,000	1,523	255,340	1,183,332	4,500	646,533	649,567	976,586	5,096,607	6,866,926	2,706,901	290,249	816,336	24,870,545	23,868,601
Excess (deficiency) of revenues over expenditures	(870,405)	-	472,674	(727)	57,056	76,183	-	110,035	(106,254)	(575,154)	101,818	(708,726)	(75,331)	59,011	(1,459,820)	(2,143,370)
Other financing sources (uses):																
Transfers in	1,043,685								328,427	1,012,002	952,803				3,336,917	2,893,056
Transfers out	(1,000,000)		(1,000,000)			(57,002)			(147,360)		(701,625)				(2,905,987)	(1,057,098)
Total other financing sources (uses)	43,685	-	(1,000,000)	-	-	(57,002)	-	-	181,067	1,012,002	251,178	-	-	-	430,930	1,835,958
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(826,720)	-	(527,326)	(727)	57,056	19,181	-	110,035	74,813	436,848	352,996	(708,726)	(75,331)	59,011	(1,028,890)	(307,412)
Fund balance, beginning 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
Fund balance, end of year	\$ 444,010	\$ -	\$ 3,109,899	\$ 389	\$ 145,598	\$ 162,689	\$ 31	\$ 678,379	\$ 406,951	\$ 3,894,588	\$ 5,833,185	\$ 5,768,429	\$ 264,219	\$ 482,862	\$ 21,191,229	\$ 22,220,119

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SPECIAL REVENUE FUNDS - CIRCUIT SOLICITOR'S PROGRAMS
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2021

ASSETS	Truancy Alternative Program Grant	Solicitor DV Victim Service Grant	Drug Court Grant	DUI Prosecution	Victim Witness Program	Community Juvenile Arbitration Grant	Solicitor's Narcotics Forfeiture Fund	Solicitor's State Funds	Pretrial Intervention Fund	Worthless Check Fund	Alcohol Education Program	Broker Disclosure Penalty	Total Circuit Solicitor's Programs (as summarized on Exhibit B-12)
Cash and cash equivalents	\$ 401	\$ 4,070	\$ 1,334	\$ 6	\$ 1,368	\$ 48,287	\$ 92,865	\$	\$	\$	\$	\$ 2,891	\$ 151,222
Investments						8,587	41,762					173,709	224,058
Receivables (net of allowances for uncollectibles):													
Accounts					10,156			106,124		949			117,229
Due from other governments:													
Federal		10,364											10,364
State						15,000			50,588		284		65,872
Due from other funds:													
General fund										618			618
Special revenue								25,000					25,000
Total assets	\$ 401	\$ 14,434	\$ 1,334	\$ 6	\$ 11,524	\$ 71,874	\$ 134,627	\$ 131,124	\$ 50,588	\$ 1,567	\$ 284	\$ 176,600	\$ 594,363
LIABILITIES AND FUND EQUITY													
Accounts payable and accrued payables	\$	\$ 550	\$ 745	\$	\$ 1,573	\$ 1,451	\$	\$ 3,582	\$ 1,974	\$ 164	\$ 7	\$	\$ 10,046
Due to other funds:													
General fund		22				43		141		72			278
Special revenue			11						25,000				25,011
Interfund payable								127,401	23,614	785	277		152,077
Total liabilities	0	572	756	-	1,573	1,494	-	131,124	50,588	1,021	284	-	187,412
Fund balances:													
Assigned	401	13,862	578	6	9,951	70,380	134,627			546		176,600	406,951
Total fund balance	401	13,862	578	6	9,951	70,380	134,627	-	-	546	-	176,600	406,951
Total liabilities, fund balance, and other credits	\$ 401	\$ 14,434	\$ 1,334	\$ 6	\$ 11,524	\$ 71,874	\$ 134,627	\$ 131,124	\$ 50,588	\$ 1,567	\$ 284	\$ 176,600	\$ 594,363

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SPECIAL REVENUE FUNDS - CIRCUIT SOLICITOR'S PROGRAMS
 SUMMARIZED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Truancy Alternative Program Grant	Solicitor DV Victim Service Grant	Drug Court	DUI Prosecution	Victim Witness Program	Community Juvenile Arbitration	Solicitor's Narcotics Forfeiture Fund	Solicitor's State Fund	Pretrial Intervention Fund	Worthless Check Fund	Alcohol Education Program	Broker Disclosure Penalty	Total Circuit Solicitor's Programs (as summarized on Exhibit B-13)
Revenue:													
Fees, permits, and sales	\$	\$	\$ 300	\$	\$	\$	\$	\$	\$	\$ 24,000	\$	\$	\$ 24,300
County fines								7,730					7,730
Intergovernmental		42,808			48,919	60,000	53,417	435,782	196,623		297		837,846
Interest (net of increase (decrease) in the fair value of investments						17	85					354	456
Other													-
Total revenue	-	42,808	300	-	48,919	60,017	53,502	443,512	196,623	24,000	297	354	870,332
Expenditures:													
Judicial		54,446	68,767		150,272	125,619		296,152	196,623	61,342	297		953,518
Capital outlay:													
Judicial			22,000			1,068							23,068
Total expenditures	-	54,446	90,767	-	150,272	126,687	-	296,152	196,623	61,342	297	-	976,586
Excess (deficiency) of revenues over expenditures	-	(11,638)	(90,467)	-	(101,353)	(66,670)	53,502	147,360	-	(37,342)	-	354	(106,254)
Other financing sources (uses):													
Transfers in		19,653	84,957		85,515	100,414				37,888			328,427
Transfers out								(147,360)					(147,360)
Total other financing sources (uses)	-	19,653	84,957	-	85,515	100,414	-	(147,360)	-	37,888	-	-	181,067
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	8,015	(5,510)	-	(15,838)	33,744	53,502	-	-	546	-	354	74,813
Fund balance, beginning of year	401	5,847	6,088	6	25,789	36,636	81,125	-	-	-	-	176,246	332,138
Fund balance, end of year	\$ 401	\$ 13,862	\$ 578	\$ 6	\$ 9,951	\$ 70,380	\$ 134,627	\$ -	\$ -	\$ 546	\$ -	\$ 176,600	\$ 406,951

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2021

ASSETS	Title IV-D Process Server	11th Circuit Law Enforcement Network	Multi Narcotic Task Force	Beechwood Middle School Resource Officer	Gray Collegiate Academy School Resource Officer	Drug Parcel Interdiction Unit	Violence Against Women Act Grant	Off Duty Program	Water Recreation Resources Tax	SHSP Incident Management Team	Palmetto Pride Enf. Grant	Alcohol Enforcement Team
Cash and cash equivalents	\$ 66,263	\$	\$ 51,062	\$ 11,115	\$ 15,802	\$ 37,445	\$ 72,492	\$ 143,179	\$	\$	\$ 703	\$ 8,121
Investments	311,402		34,484									48,723
Receivables (net of allowances for uncollectibles):												
Accounts									21,672			
Due from other governments:												
Federal		882		21,954			44,790					
State	1,716											
Due from other funds:												
General fund												
Special Revenue												
Total assets	\$ 379,381	\$ 882	\$ 85,546	\$ 33,069	\$ 15,802	\$ 37,445	\$ 117,282	\$ 143,179	\$ 21,672	\$ -	\$ 703	\$ 56,844
LIABILITIES AND FUND EQUITY												
Accounts payable and accrued payables	\$	\$	\$	\$ 908	\$	\$	\$ 1,940	\$ 763	\$	\$	\$	\$
Due to other funds:												
General fund				213			162					
Special revenue												
Interfund payable		567							21,537	7,616		
Unearned Revenues											459	
Total liabilities	-	567	-	1,121	-	-	2,102	763	21,537	7,616	459	-
Fund balances:												
Assigned	379,381	315	85,546	31,948	15,802	37,445	115,180	142,416	135		244	56,844
Unassigned										(7,616)		
Total fund balance	379,381	315	85,546	31,948	15,802	37,445	115,180	142,416	135	(7,616)	244	56,844
Total liabilities, fund balance, and other credits	\$ 379,381	\$ 882	\$ 85,546	\$ 33,069	\$ 15,802	\$ 37,445	\$ 117,282	\$ 143,179	\$ 21,672	\$ -	\$ 703	\$ 56,844

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2021

ASSETS	Body Cameras	Victims of Crime Act Grant	Multi Crime Scene Investigation Grant	Highway Safety Enhanced DUI Enforce. Grants	Child & Vulnerable Adult Abuse Investigator Grant	Violent Crime Reduction Unit Grant	Justice Assistance Grants	Narcotics Forfeitures Funds	Inmate Services Fund	School Resource Officers Contracts	Civil Process Server	Total Law Enforcement Programs (as summarized on Exhibit B-12)
Cash and cash equivalents	\$ 133,883	\$ 80,960	\$ 29,840	\$ 14,122	\$ 6,304	\$	\$	\$ 145,896	\$ 130,021	\$ 395,166	\$ 20,825	\$ 1,363,199
Investments								417,234	1,047,539	25,019	25,185	1,909,586
Receivables (net of allowances for uncollectibles):												
Accounts									136,421			158,093
Due from other governments:												
Federal		64,487	23,855			36,917	901					193,786
State									503,475			505,191
Due from other funds:												
General fund												-
Special Revenue		182	364							45		591
Total assets	\$ 133,883	\$ 145,629	\$ 54,059	\$ 14,122	\$ 6,304	\$ 36,917	\$ 901	\$ 563,130	\$ 1,313,981	\$ 923,705	\$ 46,010	\$ 4,130,446
LIABILITIES AND FUND EQUITY												
Accounts payable and accrued payables	\$	\$ 3,137	\$ 1,060	\$	\$	\$ 40,600	\$	\$ 1,118	\$ 107,392	\$ 29,311	\$ 1,052	\$ 187,281
Due to other funds:												
General fund		718	156							5,280		6,529
Special revenue		364	182							13		559
Interfund payable						10,409	901					41,030
Unearned revenues												459
Total liabilities	-	4,219	1,398	-	-	51,009	901	1,118	107,392	34,604	1,052	235,858
Fund balances:												
Assigned	133,883	141,410	52,661	14,122	6,304			562,012	1,206,589	889,101	44,958	3,916,296
Unassigned						(14,092)						(21,708)
Total fund balance	133,883	141,410	52,661	14,122	6,304	(14,092)	-	562,012	1,206,589	889,101	44,958	3,894,588
Total liabilities, fund balance, and other credits	\$ 133,883	\$ 145,629	\$ 54,059	\$ 14,122	\$ 6,304	\$ 36,917	\$ 901	\$ 563,130	\$ 1,313,981	\$ 923,705	\$ 46,010	\$ 4,130,446

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, 2021

	Title IV-D Process Server	11th Circuit Law Enforcement Network	Multi Narcotic Task Force	Beechwood Middle School Resource Officer	Gray Collegiate Academy School Resource Officer	Drug Parcel Interdiction Unit	Violence Against Women Act Grant	Off Duty Program	Water Recreation Resources Tax	SHSP Incident Management Team	Palmetto Pride Enf. Grant	Alcohol Enforcement Team
Revenue:												
Fees, permits, and sales	\$	\$	\$	\$	\$	\$	\$	\$ 82,814	\$	\$	\$	\$
County fines												
Intergovernmental	6,881	937	25,893	77,480			129,818	21,672				
Interest (net of increase (decrease) in the fair value of investments	586		71									100
Total revenue	<u>7,467</u>	<u>937</u>	<u>25,964</u>	<u>77,480</u>	<u>-</u>	<u>-</u>	<u>129,818</u>	<u>82,814</u>	<u>21,672</u>	<u>-</u>	<u>-</u>	<u>100</u>
Expenditures:												
Law enforcement		923		87,013			168,570	69,999				
Capital outlay:												
Law enforcement								21,672				
Total expenditures	<u>-</u>	<u>923</u>	<u>-</u>	<u>87,013</u>	<u>-</u>	<u>-</u>	<u>168,570</u>	<u>69,999</u>	<u>21,672</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>7,467</u>	<u>14</u>	<u>25,964</u>	<u>(9,533)</u>	<u>-</u>	<u>-</u>	<u>(38,752)</u>	<u>12,815</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
Other financing sources (uses):												
Transfers in				12,709			44,516					
Transfers out												
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,709</u>	<u>-</u>	<u>-</u>	<u>44,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>7,467</u>	<u>14</u>	<u>25,964</u>	<u>3,176</u>	<u>-</u>	<u>-</u>	<u>5,764</u>	<u>12,815</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
Fund balance, beginning of year	<u>371,914</u>	<u>301</u>	<u>59,582</u>	<u>28,772</u>	<u>15,802</u>	<u>37,445</u>	<u>109,416</u>	<u>129,601</u>	<u>135</u>	<u>(7,616)</u>	<u>244</u>	<u>56,744</u>
Fund balance, end of year	<u>\$ 379,381</u>	<u>\$ 315</u>	<u>\$ 85,546</u>	<u>\$ 31,948</u>	<u>\$ 15,802</u>	<u>\$ 37,445</u>	<u>\$ 115,180</u>	<u>\$ 142,416</u>	<u>\$ 135</u>	<u>\$ (7,616)</u>	<u>\$ 244</u>	<u>\$ 56,844</u>

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, 2021

	Body Cameras	Victims of Crime Act Grant	Multi Crime Scene Investigation Grant	Highway Safety Enhanced DUI Enforce. Grants	Child & Vulnerable Adult Abuse Investigator Grant	Violent Crime Reduction Unit Grant	Justice Assistance Grants	Narcotics Forfeitures Funds	Inmate Services Fund	School Resource Officers Contracts	Civil Process Server	Total Law Enforcement Programs (as summarized on Exhibit B-13)	
Revenue:													
Fees, permits, and sales	\$	\$	\$	\$	\$	\$	\$	\$	\$	865,913	\$	\$	948,727
County fines											29,542		29,542
Intergovernmental	60,190	228,773	90,466			76,952	55,294	247,192		2,517,801			3,539,349
Interest (net of increase (decrease) in the fair value of investments)								774	2,089	161	54		3,835
Total revenue	60,190	228,773	90,466	-	-	76,952	55,294	247,966	868,002	2,517,962	29,596		4,521,453
Expenditures:													
Law enforcement		280,714	96,322			60,268	30,955	42,776	748,201	2,989,594	55,616		4,630,951
Capital outlay:													
Law enforcement						65,269	24,339	91,740	878	261,758			465,656
Total expenditures	-	280,714	96,322	-	-	125,537	55,294	134,516	749,079	3,251,352	55,616		5,096,607
Excess (deficiency) of revenues over expenditures	60,190	(51,941)	(5,856)	-	-	(48,585)	-	113,450	118,923	(733,390)	(26,020)		(575,154)
Other financing sources (uses):													
Transfers in		84,178	12,980			34,493				793,390	29,736		1,012,002
Transfers out													-
Total other financing sources (uses)	-	84,178	12,980	-	-	34,493	-	-	-	793,390	29,736		1,012,002
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	60,190	32,237	7,124	-	-	(14,092)	-	113,450	118,923	60,000	3,716		436,848
Fund balance, beginning of year	73,693	109,173	45,537	14,122	6,304	-	-	448,562	1,087,666	829,101	41,242		3,457,740
Fund balance, end of year	\$ 133,883	\$ 141,410	\$ 52,661	\$ 14,122	\$ 6,304	\$ (14,092)	\$ -	\$ 562,012	\$ 1,206,589	\$ 889,101	\$ 44,958		\$ 3,894,588

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - OTHER DESIGNATED PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2021

ASSETS	Rural Development Act	Economic Development Project Commerce	Urban Entitlement Community Development	Emergency Solutions Grant	Home Program	CDBG- Disaster Recovery	CDBG- Mitigation	COVID-19 Emergency Solutions Grant	COVID-19 Urban Entitlement Community Development	Clerk of Crt Title IV-D Child Support	Homeland Security Grants	Citizens Corp Grant (CERT)
Cash and cash equivalents	\$ 33,672	\$	\$ 81,871	\$	\$ 236,640	\$ 18,916	\$	\$	\$	\$ 278,803	\$	\$
Investments	1,645,911									1,342,671		
Receivables (net of allowances for uncollectibles):												
Accounts			309,060		415,538							
Due from other governments:												
Federal			56,729	21,302	22,949	6,124	12,050	122,273	61,538			53,590
State										80,609		
Due from other funds:												
General fund												
Special revenue						400						
Total assets	\$ 1,679,583	\$ -	\$ 447,660	\$ 21,302	\$ 675,127	\$ 25,440	\$ 12,050	\$ 122,273	\$ 61,538	\$ 1,702,083	\$ -	\$ 53,590
LIABILITIES AND FUND EQUITY												
Accounts payable and accrued payables	\$	\$	\$ 26,982	\$ 19,582	\$ 4,142	\$ 25,439	\$ 98	\$ 17,310	\$ 61,538	\$ 3,873	\$	\$ 607
Due to other funds:												
General fund			126									
Special revenue							400					
Interfund payable				1,720			11,552	104,963			92,273	17,957
Unearned revenue												
Total liabilities	-	-	27,108	21,302	4,142	25,439	12,050	122,273	61,538	3,873	92,273	18,564
Fund balances:												
Assigned	1,679,583		420,552		670,985	1				1,698,210		35,026
Unassigned											(92,273)	
Total fund balance	1,679,583	-	420,552	-	670,985	1	-	-	-	1,698,210	(92,273)	35,026
Total liabilities, fund balance, and other credits	\$ 1,679,583	\$ -	\$ 447,660	\$ 21,302	\$ 675,127	\$ 25,440	\$ 12,050	\$ 122,273	\$ 61,538	\$ 1,702,083	\$ -	\$ 53,590

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - OTHER DESIGNATED PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2021

ASSETS	Pretrial Service Program	DHEC Emergency Services Grant-In-Aid	DHEC Duke Endowment Grant	Clerk of 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-12)
Cash and cash equivalents	\$ 131	\$ 1,987	\$ 1,109	\$ 36,135	\$ 13,824	\$ 147,728	\$ 27,328	\$ 5,514	\$ 5,132	\$ 61,530	\$ 950,320
Investments				94,392	25,665	819,119	58,271	221	9	85,974	4,072,233
Receivables (net of allowances for uncollectibles):											
Accounts				2,580		59,390	1,254	387			788,209
Due from other governments:											
Federal											356,555
State						1,538					82,147
Due from other funds:											
General fund											-
Special revenue											400
Total assets	\$ 131	\$ 1,987	\$ 1,109	\$ 133,107	\$ 39,489	\$ 1,027,775	\$ 86,853	\$ 6,122	\$ 5,141	\$ 147,504	\$ 6,249,864
 LIABILITIES AND FUND EQUITY											
Accounts payable and accrued payables	\$	\$	\$	\$	\$	\$ 26,810	\$	\$	\$ 924	\$	\$ 187,305
Due to other funds:											
General fund						383					509
Special revenue											400
Interfund payable											228,465
Unearned revenue											0
Total liabilities	-	-	-	-	-	27,193	-	-	924	-	416,679
Fund balances:											
Assigned	131	1,987	1,109	133,107	39,489	1,000,582	86,853	6,122	4,217	147,504	5,925,458
Unassigned											(92,273)
Total fund balance	131	1,987	1,109	133,107	39,489	1,000,582	86,853	6,122	4,217	147,504	5,833,185
Total liabilities, fund balance, and other credits	\$ 131	\$ 1,987	\$ 1,109	\$ 133,107	\$ 39,489	\$ 1,027,775	\$ 86,853	\$ 6,122	\$ 5,141	\$ 147,504	\$ 6,249,864

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, 2021

	Rural Development Act	Economic Development Project Commerce	Urban Entitlement Community Development	Emergency Solutions Grant	Home Program	CDBG- Disaster Recovery	CDBG- Mitigation	COVID-19 Emergency Solutions Grant	COVID-19 Urban Entitlement Community Development	Clerk of Crt Title IV-D Child Support	Homeland Security Grants	Citizens Corp Grant (CERT)
Revenue:												
Fees, permits, and sales	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Intergovernmental			1,461,006	117,256	370,621	448,966	308,319	234,340	826,427	562,821		91,447
Interest (net increase (decrease) in the fair value of investments	3,477		1,733		4,576					2,692		
Other	810,312											
Total revenue	813,789	-	1,462,739	117,256	375,197	448,966	308,319	234,340	826,427	565,513	-	91,447
Expenditures:												
General administrative												
General services												
Community development			1,528,864	117,256	395,177	448,760	308,319	234,340	826,427		4,297	74,710
Public safety										342,851		
Judicial												
Capital outlay:												
Community development			5,777			206						
Economic development	7,500										81,618	23,936
Public safety												
Judicial												
Total expenditures	7,500	-	1,534,641	117,256	395,177	448,966	308,319	234,340	826,427	342,851	85,915	98,646
Excess (deficiency) of revenues over expenditures	806,289	-	(71,902)	-	(19,980)	-	-	-	-	222,662	(85,915)	(7,199)
Other financing sources (uses):												
Transfers in			49,378		39,000							
Transfers out	(701,625)											
Total other financing sources (uses)	(701,625)	-	49,378	-	39,000	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	104,664	-	(22,524)	-	19,020	-	-	-	-	222,662	(85,915)	(7,199)
Fund balance, beginning of year	1,574,919	-	443,076	-	651,965	1	-	-	-	1,475,548	(6,358)	42,225
Fund balance, end of year	\$ 1,679,583	\$ -	\$ 420,552	\$ -	\$ 670,985	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1,698,210	\$ (92,273)	\$ 35,026

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, 2021

	Pretrail Service Program	DHEC Emergency Services Grant-In-Aid	DHEC Duke Endowment Grant	Clerk of Crt 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-13)
Revenue:											
Fees, permits, and sales	\$	\$	\$	\$ 10,910	\$	\$	\$ 17,054	\$ 2,491	\$	\$	\$ 30,455
Intergovernmental		21,045				1,466,439				183,280	6,091,967
Interest (net increase (decrease) in the fair value of investments				193	52	1,783	119	1	12	166	14,804
Other					21,206						831,518
Total revenue	-	21,045	-	11,103	21,258	1,468,222	17,173	2,492	12	183,446	6,968,744
Expenditures:											
General administrative								1,095	85,284		86,379
General services							1,302				1,302
Community development											3,859,143
Public safety		22,202			5,695						106,904
Judicial				1,265		2,146,929				181,081	2,672,126
Capital outlay:											
Community development											5,983
Economic development											7,500
Public safety					6,144						111,698
Judicial				1,058		14,833					15,891
Total expenditures	-	22,202	-	2,323	11,839	2,161,762	1,302	1,095	85,284	181,081	6,866,926
Excess (deficiency) of revenues over expenditures	-	(1,157)	-	8,780	9,419	(693,540)	15,871	1,397	(85,272)	2,365	101,818
Other financing sources (uses):											
Transfers in		1,158				785,614			77,653		952,803
Transfers out											(701,625)
Total other financing sources (uses)	-	1,158	-	-	-	785,614	-	-	77,653	-	251,178
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	1	-	8,780	9,419	92,074	15,871	1,397	(7,619)	2,365	352,996
Fund balance, beginning of year	131	1,986	1,109	124,327	30,070	908,508	70,982	4,725	11,836	145,139	5,480,189
Fund balance, end of year	\$ 131	\$ 1,987	\$ 1,109	\$ 133,107	\$ 39,489	\$ 1,000,582	\$ 86,853	\$ 6,122	\$ 4,217	\$ 147,504	\$ 5,833,185

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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property taxes	\$ 1,559,345	\$ 1,702,971	\$ 143,626
State shared revenue	905,684	901,146	(4,538)
Fees, permits, and sales	4,384,381	4,311,944	(72,437)
County fines	352,914	235,176	(117,738)
Intergovernmental	15,069,663	12,776,573	(2,293,090)
Interest (net of increase (decrease) in the fair value of investments)	62,888	42,541	(20,347)
Other	1,300,600	1,501,157	200,557
Total revenue	<u>23,635,475</u>	<u>21,471,508</u>	<u>(2,163,967)</u>
Expenditures:			
General Administrative	3,389,613	2,342,213	1,047,400
General Services	-	1,302	(1,302)
Community Development	5,951,956	2,041,297	3,910,659
Economic Development	9,243,468	5,255,973	3,987,495
Public Safety	3,667,313	1,562,124	2,105,189
Judicial	5,095,031	3,779,769	1,315,262
Law Enforcement	7,763,753	4,680,751	3,083,002
Health & Human Services	1,179,567	1,296,100	(116,533)
Capital	4,203,257	1,874,714	2,328,543
Total expenditures	<u>40,493,958</u>	<u>22,834,243</u>	<u>17,659,715</u>
Excess (deficiency) of revenues over expenditures	(16,858,483)	(1,362,735)	15,495,748
Other financing sources (uses):			
Transfers in	3,517,771	3,317,264	(200,507)
Transfers out	(3,142,326)	(2,905,987)	236,339
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (budgeted funds)	<u>\$ (16,483,038)</u>	<u>(951,458)</u>	<u>\$ 15,531,580</u>
To record excess (deficiency) of revenues over expenditures for non-budgeted funds			
Budget entity differences:			
Revenue:			
Intergovernmental		1,938,763	
Interest		454	
Total revenue		<u>1,939,217</u>	
Expenditures:			
Economic Development		1,817,846	
Community Development		4,297	
Public Safety		54,446	
Judicial		31,878	
Law Enforcement		127,835	
Capital outlay		<u>2,036,302</u>	
Total expenditures		<u>2,036,302</u>	
Excess (deficiency) of revenues over expenditures		(97,085)	
Other financing sources (uses):			
Transfers in		19,653	
Transfers out			
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses		<u>(1,028,890)</u>	
Fund balance, beginning of year		<u>22,220,119</u>	
Fund balance, end of year		<u>\$ 21,191,229</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 1,300	\$ 300	\$ (1,000)
Total revenue	<u>1,300</u>	<u>300</u>	<u>(1,000)</u>
Expenditures:			
Judicial			
Personnel	72,783	68,382	4,401
Operating	55,336	385	54,951
Capital	142,075	22,000	120,075
Total expenditures	<u>270,194</u>	<u>90,767</u>	<u>179,427</u>
Excess (deficiency) of revenues over (under) expenditures	(268,894)	(90,467)	178,427
Other financing sources (uses):			
Transfer in	84,957	84,957	-
Total other financing sources (uses)	<u>84,957</u>	<u>84,957</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(183,937)	(5,510)	178,427
Fund balance, beginning of year	<u>6,088</u>	<u>6,088</u>	<u>-</u>
Fund balance, end of year	<u>\$ (177,849)</u>	<u>\$ 578</u>	<u>\$ 178,427</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 48,919	\$ 48,919	\$ -
Total revenue	<u>48,919</u>	<u>48,919</u>	<u>-</u>
Expenditures:			
Judicial			
Personnel	155,174	148,774	6,400
Operating	3,725	1,498	2,227
Capital	50	-	-
Total expenditures	<u>158,949</u>	<u>150,272</u>	<u>8,627</u>
Excess (deficiency) of revenues over (under) expenditures	(110,030)	(101,353)	8,627
Other financing sources (uses):			
Transfer in	110,030	85,515	(24,515)
Total other financing sources (uses)	<u>110,030</u>	<u>85,515</u>	<u>(24,515)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(15,838)	(15,838)
Fund balance, beginning of year	<u>25,789</u>	<u>25,789</u>	<u>-</u>
Fund balance, end of year	<u>\$ 25,789</u>	<u>\$ 9,951</u>	<u>\$ (15,838)</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 60,000	\$ 60,000	\$ -
Interest (net of increase (decrease) in the fair value of investments)	-	17	17
Total revenue	<u>60,000</u>	<u>60,017</u>	<u>17</u>
Expenditures:			
Judicial			
Personnel	194,499	121,072	73,427
Operating	11,496	4,547	6,949
Capital	<u>1,218</u>	<u>1,068</u>	<u>150</u>
Total expenditures	<u>207,213</u>	<u>126,687</u>	<u>80,526</u>
Excess (deficiency) of revenues over (under) expenditures	(147,213)	(66,670)	80,543
Other financing sources (uses):			
Transfer in	<u>100,414</u>	<u>100,414</u>	<u>-</u>
Total other financing sources (uses)	<u>100,414</u>	<u>100,414</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(46,799)	33,744	80,543
Fund balance, beginning of year	<u>36,636</u>	<u>36,636</u>	<u>-</u>
Fund balance, end of year	<u>\$ (10,163)</u>	<u>\$ 70,380</u>	<u>\$ 80,543</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 10,000	\$ 53,417	\$ 43,417
Interest (net of increase (decrease) in the fair value of investments)	450	85	(365)
Total revenue	<u>10,450</u>	<u>53,502</u>	<u>43,052</u>
Expenditures:			
Judicial			
Operating	97,311	-	97,311
Total expenditures	<u>97,311</u>	<u>-</u>	<u>97,311</u>
Excess (deficiency) of revenues over (under) expenditures	(86,861)	53,502	140,363
Fund balance, beginning of year	<u>81,125</u>	<u>81,125</u>	<u>-</u>
Fund balance, end of year	<u>\$ (5,736)</u>	<u>\$ 134,627</u>	<u>\$ 140,363</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County fines	\$ 25,000	\$ 7,730	\$ (17,270)
Intergovernmental	820,314	435,782	(384,532)
Total revenue	845,314	443,512	(401,802)
Expenditures:			
Judicial			
Personnel	571,957	284,014	287,943
Operating	31,358	12,138	19,220
Capital	300	-	300
Total expenditures	603,615	296,152	307,463
Excess (deficiency) of revenues over (under) expenditures	241,699	147,360	(94,339)
Other financing sources (uses):			
Transfer out	(383,699)	(147,360)	236,339
Total other financing sources (uses)	(383,699)	(147,360)	236,339
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(142,000)	-	142,000
Fund balance, beginning of year	-	-	-
Fund balance, end of year	<u>\$ (142,000)</u>	<u>\$ -</u>	<u>\$ 142,000</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 295,684	\$ 196,623	\$ (99,061)
Total revenue	<u>295,684</u>	<u>196,623</u>	<u>(99,061)</u>
Expenditures:			
Judicial			
Personnel	286,271	193,971	92,300
Operating	9,313	2,652	6,661
Capital	100	-	100
Total expenditures	<u>295,684</u>	<u>196,623</u>	<u>99,061</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 - WORTHLESS CHECK UNIT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 40,005	\$ 24,000	\$ (16,005)
Total revenue	<u>40,005</u>	<u>24,000</u>	<u>(16,005)</u>
Expenditures:			
Judicial			
Personnel	87,136	57,368	29,768
Operating	18,569	3,974	14,595
Capital	<u>75</u>	<u>-</u>	<u>75</u>
Total expenditures	<u>105,780</u>	<u>61,342</u>	<u>44,438</u>
Excess (deficiency) of revenues over (under) expenditures	(65,775)	(37,342)	28,433
Other financing sources (uses):			
Transfer in	<u>65,775</u>	<u>37,888</u>	<u>(27,887)</u>
Total other financing sources (uses)	<u>65,775</u>	<u>37,888</u>	<u>(27,887)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	546	546
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 546</u>	<u>\$ 546</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 677	\$ 297	\$ (380)
Total revenue	<u>677</u>	<u>297</u>	<u>(380)</u>
Expenditures:			
Judicial			
Operating	677	297	380
Total expenditures	<u>677</u>	<u>297</u>	<u>380</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 - TITLE IV-D DSS PROCESS SERVER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 15,684	\$ 6,881	\$ (8,803)
Interest (net of increase (decrease) in the fair value of investments)	-	586	586
Total revenue	<u>15,684</u>	<u>7,467</u>	<u>(8,217)</u>
Expenditures:			
Law Enforcement			
Operating	<u>302,339</u>	-	<u>302,339</u>
Total expenditures	<u>302,339</u>	<u>-</u>	<u>302,339</u>
Excess (deficiency) of revenues over (under) expenditures	(286,655)	7,467	294,122
Fund balance, beginning of year	<u>371,914</u>	<u>371,914</u>	<u>-</u>
Fund balance, end of year	<u>\$ 85,259</u>	<u>\$ 379,381</u>	<u>\$ 294,122</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 3,792	\$ 25,893	\$ 22,101
Interest (net of increase (decrease) in the fair value of investments)	-	71	71
Total revenue	<u>3,792</u>	<u>25,964</u>	<u>22,172</u>
Expenditures:			
Law Enforcement			
Operating	56,690	-	56,690
Total expenditures	<u>56,690</u>	<u>-</u>	<u>56,690</u>
Excess (deficiency) of revenues over (under) expenditures	(52,898)	25,964	78,862
Fund balance, beginning of year	<u>59,582</u>	<u>59,582</u>	<u>-</u>
Fund balance, end of year	<u>\$ 6,684</u>	<u>\$ 85,546</u>	<u>\$ 78,862</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 112,921	\$ 77,480	\$ (35,441)
Total revenue	<u>112,921</u>	<u>77,480</u>	<u>(35,441)</u>
Expenditures:			
Law Enforcement			
Personnel	98,915	77,662	21,253
Operating	29,985	9,351	20,634
Capital	2,650	-	2,650
Total expenditures	<u>131,550</u>	<u>87,013</u>	<u>44,537</u>
Excess (deficiency) of revenues over (under) expenditures	(18,629)	(9,533)	9,096
Other financing sources (uses):			
Transfer in	<u>12,709</u>	<u>12,709</u>	<u>-</u>
Total other financing sources (uses)	<u>12,709</u>	<u>12,709</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,920)	3,176	9,096
Fund balance, beginning of year	<u>28,772</u>	<u>28,772</u>	<u>-</u>
Fund balance, end of year	<u>\$ 22,852</u>	<u>\$ 31,948</u>	<u>\$ 9,096</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 153,745	\$ 129,818	\$ (23,927)
Total revenue	<u>153,745</u>	<u>129,818</u>	<u>(23,927)</u>
Expenditures:			
Law Enforcement			
Personnel	180,950	162,857	18,093
Operating	47,641	5,713	41,928
Total expenditures	<u>228,591</u>	<u>168,570</u>	<u>60,021</u>
Excess (deficiency) of revenues over (under) expenditures	(74,846)	(38,752)	36,094
Other financing sources (uses):			
Transfer in	44,516	44,516	-
Total other financing sources (uses)	<u>44,516</u>	<u>44,516</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(30,330)	5,764	36,094
Fund balance, beginning of year	<u>109,416</u>	<u>109,416</u>	<u>-</u>
Fund balance, end of year	<u>\$ 79,086</u>	<u>\$ 115,180</u>	<u>\$ 36,094</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 288,519	\$ 228,773	\$ (59,746)
Total revenue	<u>288,519</u>	<u>228,773</u>	<u>(59,746)</u>
Expenditures:			
Law Enforcement			
Personnel	321,302	254,731	66,571
Operating	181,200	25,983	155,217
Capital	31,803	-	31,803
Total expenditures	<u>534,305</u>	<u>280,714</u>	<u>253,591</u>
Excess (deficiency) of revenues over (under) expenditures	(245,786)	(51,941)	193,845
Other financing sources (uses):			
Transfer in	84,178	84,178	-
Total other financing sources (uses)	<u>84,178</u>	<u>84,178</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(161,608)	32,237	193,845
Fund balance, beginning of year	109,173	109,173	-
Fund balance, end of year	<u>\$ (52,435)</u>	<u>\$ 141,410</u>	<u>\$ 193,845</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - VIOLENT CRIME REDUCTION UNIT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 140,817	\$ 76,952	\$ (63,865)
Total revenue	<u>140,817</u>	<u>76,952</u>	<u>(63,865)</u>
Expenditures:			
Law Enforcement			
Personnel	76,532	53,311	23,221
Operating	22,046	6,957	15,089
Capital	76,732	65,269	11,463
Total expenditures	<u>175,310</u>	<u>125,537</u>	<u>49,773</u>
Excess (deficiency) of revenues over (under) expenditures	(34,493)	(48,585)	(14,092)
Other financing sources (uses):			
Transfer in	68,986	34,493	(34,493)
Total other financing sources (uses)	<u>68,986</u>	<u>34,493</u>	<u>(34,493)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	34,493	(14,092)	(48,585)
Fund balance, beginning of year	-	-	-
Fund balance, end of year	<u>\$ 34,493</u>	<u>\$ (14,092)</u>	<u>\$ (48,585)</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 109,361	\$ 90,466	\$ (18,895)
Total revenue	<u>109,361</u>	<u>90,466</u>	<u>(18,895)</u>
Expenditures:			
Law Enforcement			
Personnel	110,812	84,521	26,291
Operating	58,453	11,801	46,652
Capital	2,400	-	2,400
Total expenditures	<u>171,665</u>	<u>96,322</u>	<u>75,343</u>
Excess (deficiency) of revenues over (under) expenditures	(62,304)	(5,856)	56,448
Other financing sources (uses):			
Transfer in	<u>12,980</u>	<u>12,980</u>	<u>-</u>
Total other financing sources (uses)	<u>12,980</u>	<u>12,980</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(49,324)	7,124	56,448
Fund balance, beginning of year	<u>45,537</u>	<u>45,537</u>	<u>-</u>
Fund balance, end of year	<u>\$ (3,787)</u>	<u>\$ 52,661</u>	<u>\$ 56,448</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 34,332	\$ 247,192	\$ 212,860
Interest (net of increase (decrease) in the fair value of investments)	-	774	774
Total revenue	<u>34,332</u>	<u>247,966</u>	<u>213,634</u>
Expenditures:			
Law Enforcement			
Operating	358,944	42,776	316,168
Capital	<u>289,422</u>	<u>91,740</u>	<u>197,682</u>
Total expenditures	<u>648,366</u>	<u>134,516</u>	<u>513,850</u>
Excess (deficiency) of revenues over (under) expenditures	(614,034)	113,450	727,484
Fund balance, beginning of year	<u>448,562</u>	<u>448,562</u>	<u>-</u>
Fund balance, end of year	<u>\$ (165,472)</u>	<u>\$ 562,012</u>	<u>\$ 727,484</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 858,336	\$ 865,913	\$ 7,577
Interest (net of increase (decrease) in the fair value of investments)	-	2,089	2,089
Total revenue	<u>858,336</u>	<u>868,002</u>	<u>9,666</u>
Expenditures:			
Law Enforcement			
Personnel	122,235	113,005	9,230
Operating	889,393	635,196	254,197
Capital	53,350	878	52,472
Total expenditures	<u>1,064,978</u>	<u>749,079</u>	<u>315,899</u>
Excess (deficiency) of revenues over (under) expenditures	(206,642)	118,923	325,565
Fund balance, beginning of year	<u>1,087,666</u>	<u>1,087,666</u>	-
Fund balance, end of year	<u>\$ 881,024</u>	<u>\$ 1,206,589</u>	<u>\$ 325,565</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 3,514,934	\$ 2,517,801	\$ (997,133)
Interest (net of increase (decrease) in the fair value of investments)		161	161
Total revenue	<u>3,514,934</u>	<u>2,517,962</u>	<u>(996,972)</u>
Expenditures:			
Law Enforcement			
Personnel	3,606,314	2,657,934	948,380
Operating	827,722	331,660	496,062
Capital	<u>724,300</u>	<u>261,758</u>	<u>462,542</u>
Total expenditures	<u>5,158,336</u>	<u>3,251,352</u>	<u>1,906,984</u>
Excess (deficiency) of revenues over (under) expenditures	(1,643,402)	(733,390)	910,012
Other financing sources (uses):			
Transfer in	<u>907,002</u>	<u>793,390</u>	<u>(113,612)</u>
Total other financing sources (uses)	<u>907,002</u>	<u>793,390</u>	<u>(113,612)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(736,400)	60,000	796,400
Fund balance, beginning of year	<u>829,101</u>	<u>829,101</u>	<u>-</u>
Fund balance, end of year	<u>\$ 92,701</u>	<u>\$ 889,101</u>	<u>\$ 796,400</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County Fines	\$ 26,290	\$ 29,542	\$ 3,252
Interest (net of increase (decrease) in the fair value of investments)	-	54	54
Total revenue	<u>26,290</u>	<u>29,596</u>	<u>3,306</u>
Expenditures:			
Law Enforcement			
Personnel	55,668	55,368	300
Operating	40,552	248	40,304
Total expenditures	<u>96,220</u>	<u>55,616</u>	<u>40,604</u>
Excess (deficiency) of revenues over (under) expenditures	(69,930)	(26,020)	43,910
Other financing sources (uses):			
Transfer in	29,736	29,736	-
Total other financing sources (uses)	<u>29,736</u>	<u>29,736</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(40,194)	3,716	43,910
Fund balance, beginning of year	<u>41,242</u>	<u>41,242</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,048</u>	<u>\$ 44,958</u>	<u>\$ 43,910</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 115,293	\$ 82,814	\$ (32,479)
Total revenue	<u>115,293</u>	<u>82,814</u>	<u>(32,479)</u>
Expenditures:			
Law Enforcement			
Personnel	63,791	69,292	(5,501)
Operating	32,806	707	32,099
Total expenditures	<u>96,597</u>	<u>69,999</u>	<u>26,598</u>
Excess (deficiency) of revenues over (under) expenditures	18,696	12,815	(5,881)
Fund balance, beginning of year	<u>129,601</u>	<u>129,601</u>	<u>-</u>
Fund balance, end of year	<u>\$ 148,297</u>	<u>\$ 142,416</u>	<u>\$ (5,881)</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 60,190	\$ 60,190	\$ -
Total revenue	<u>60,190</u>	<u>60,190</u>	<u>-</u>
Expenditures:			
Law Enforcement			
Operating	133,645	-	133,645
Total expenditures	<u>133,645</u>	<u>-</u>	<u>133,645</u>
Excess (deficiency) of revenues over (under) expenditures	(73,455)	60,190	133,645
Fund balance, beginning of year	<u>73,693</u>	<u>73,693</u>	<u>-</u>
Fund balance, end of year	<u>\$ 238</u>	<u>\$ 133,883</u>	<u>\$ 133,645</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 1,880,418	\$ 1,461,006	\$ (419,412)
Interest (net of increase (decrease) in the fair value of investments)	-	1,733	1,733
Total revenue	1,880,418	1,462,739	(417,679)
Expenditures:			
Community Development			
Personnel	286,724	261,325	25,399
Operating	151,997	45,845	106,152
Non-Operating	3,682,841	1,221,694	2,461,147
Capital	6,045	5,777	268
Total expenditures	4,127,607	1,534,641	2,592,966
Excess (deficiency) of revenues over (under) expenditures	(2,247,189)	(71,902)	2,175,287
Other financing sources (uses):			
Transfer in	49,378	49,378	-
Total other financing sources (uses)	49,378	49,378	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,197,811)	(22,524)	2,175,287
Fund balance, beginning of year	443,076	443,076	-
Fund balance, end of year	<u>\$ (1,754,735)</u>	<u>\$ 420,552</u>	<u>\$ 2,175,287</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 663,949	\$ 370,621	\$ (293,328)
Interest (net of increase (decrease) in the fair value of investments)	-	4,576	4,576
Total revenue	<u>663,949</u>	<u>375,197</u>	<u>(288,752)</u>
Expenditures:			
Community Development			
Personnel	60,393	55,766	4,627
Operating	-	-	-
Non-Operating	1,501,391	339,411	1,161,980
Total expenditures	<u>1,561,784</u>	<u>395,177</u>	<u>1,166,607</u>
Excess (deficiency) of revenues over (under) expenditures	(897,835)	(19,980)	877,855
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	(858,835)	19,020	877,855
Fund balance, beginning of year	<u>651,965</u>	<u>651,965</u>	<u>-</u>
Fund balance, end of year	<u>\$ (206,870)</u>	<u>\$ 670,985</u>	<u>\$ -</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SPECIAL REVENUE FUND - EMERGENCY SOLUTIONS GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 157,288	\$ 117,256	\$ (40,032)
Total revenue	<u>157,288</u>	<u>117,256</u>	<u>(40,032)</u>
Expenditures:			
Community Development Non-Operating	269,003	117,256	151,747
Total expenditures	<u>269,003</u>	<u>117,256</u>	<u>151,747</u>
Excess (deficiency) of revenues over (under) expenditures	(111,715)	-	111,715
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ (111,715)</u>	<u>\$ -</u>	<u>\$ -</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 1,880,418	\$ 1,461,006	\$ (419,412)
Interest (net of increase (decrease) in the fair value of investments)	-	1,733	1,733
Total revenue	1,880,418	1,462,739	(417,679)
Expenditures:			
Community Development			
Personnel	286,724	261,325	25,399
Operating	151,997	45,845	106,152
Non-Operating	3,682,841	1,221,694	2,461,147
Capital	6,045	5,777	268
Total expenditures	4,127,607	1,534,641	2,592,966
Excess (deficiency) of revenues over (under) expenditures	(2,247,189)	(71,902)	2,175,287
Other financing sources (uses):			
Transfer in	49,378	49,378	-
Total other financing sources (uses)	49,378	49,378	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,197,811)	(22,524)	2,175,287
Fund balance, beginning of year	443,076	443,076	-
Fund balance, end of year	<u>\$ (1,754,735)</u>	<u>\$ 420,552</u>	<u>\$ 2,175,287</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 106,462	\$ 91,447	\$ (15,015)
Total revenue	<u>106,462</u>	<u>91,447</u>	<u>(15,015)</u>
Expenditures:			
Public Safety			
Personnel	66,095	60,094	6,001
Operating	16,040	14,616	1,424
Capital	<u>24,327</u>	<u>23,936</u>	<u>391</u>
Total expenditures	<u>106,462</u>	<u>98,646</u>	<u>7,816</u>
Excess (deficiency) of revenues over (under) expenditures	-	(7,199)	(7,199)
Fund balance, beginning of year	<u>42,225</u>	<u>42,225</u>	-
Fund balance, end of year	<u>\$ 42,225</u>	<u>\$ 35,026</u>	<u>\$ (7,199)</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 21,044	\$ 21,045	\$ 1
Total revenue	<u>21,044</u>	<u>21,045</u>	<u>1</u>
Expenditures:			
Public Safety			
Operating	22,202	22,202	-
Total expenditures	<u>22,202</u>	<u>22,202</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(1,158)	(1,157)	1
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	-	1	1
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>\$ 1,987</u>	<u>\$ 1</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ 605	\$ 71,370	\$ 70,765
Fees, Permits, and Sales	-	20	
Intergovernmental	25,500	19,750	(5,750)
Interest (net of increase (decrease) in the fair value of investments)	10,500	2,042	(8,458)
Other	-	202,558	202,558
Total revenue	<u>36,605</u>	<u>295,740</u>	<u>259,115</u>
Expenditures:			
Economic Development			
Personnel	233,004	229,627	3,377
Operating	965,326	587,298	378,028
Non-Operating	103,500	42,525	60,975
Contributions	185,000	185,000	-
Capital	206,780	121,695	85,085
Total expenditures	<u>1,693,610</u>	<u>1,166,145</u>	<u>527,465</u>
Excess (deficiency) of revenues over (under) expenditures	(1,657,005)	(870,405)	786,580
Other financing sources (uses):			
Transfer in	1,043,685	1,043,685	-
Transfer out	(1,000,000)	(1,000,000)	
Total other financing sources (uses)	<u>43,685</u>	<u>43,685</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,613,320)	(826,720)	786,600
Fund balance, beginning of year	<u>1,270,730</u>	<u>1,270,730</u>	<u>-</u>
Fund balance, end of year	<u>\$ (342,590)</u>	<u>\$ 444,010</u>	<u>\$ 786,600</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ -	\$ 3,477	\$ 3,477
Other	810,312	810,312	-
Total revenue	810,312	813,789	3,477
Expenditures:			
Economic Development			
Operating	457,932	-	457,932
Capital	1,076,745	7,500	1,069,245
Total expenditures	1,534,677	7,500	1,527,177
Excess (deficiency) of revenues over (under) expenditures	(724,365)	806,289	1,530,654
Other financing sources (uses):			
Transfer out	(701,625)	(701,625)	-
Total other financing sources (uses)	(701,625)	(701,625)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,425,990)	104,664	1,530,654
Fund balance, beginning of year	1,574,919	1,574,919	-
Fund balance, end of year	\$ 148,929	\$ 1,679,583	\$ 1,530,654

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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 4,210,000	\$ 4,210,000	\$ -
Total revenue	<u>4,210,000</u>	<u>4,210,000</u>	<u>-</u>
Expenditures:			
Economic development			
Operating	4,210,000	4,210,000	-
Total expenditures	<u>4,210,000</u>	<u>4,210,000</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ -	\$ 7,116	\$ 7,116
Other	467,082	467,081	(1)
Total revenue	467,082	474,197	7,115
Expenditures:			
Economic Development Operating	3,088,706	1,523	3,087,183
Total expenditures	3,088,706	1,523	3,087,183
Excess (deficiency) of revenues over (under) expenditures	(2,621,624)	472,674	3,094,298
Other financing sources (uses):			
Transfer out	(1,000,000)	(1,000,000)	-
Total other financing sources (uses)	(1,000,000)	(1,000,000)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,621,624)	(527,326)	3,094,298
Fund balance, beginning of year	3,637,225	3,637,225	-
Fund balance, end of year	\$ 15,601	\$ 3,109,899	\$ 3,094,298

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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
State Shared Revenue	\$ 375,684	\$ 254,613	\$ (121,071)
Interest (net of increase (decrease) in the fair value of investments)	1,000	-	(1,000)
Total revenue	<u>376,684</u>	<u>254,613</u>	<u>(122,071)</u>
Expenditures:			
General Administrative Contributions	<u>375,684</u>	<u>255,340</u>	<u>120,344</u>
Total expenditures	<u>375,684</u>	<u>255,340</u>	<u>120,344</u>
Excess (deficiency) of revenues over (under) expenditures	1,000	(727)	(1,727)
Fund balance, beginning of year	<u>1,116</u>	<u>1,116</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,116</u>	<u>\$ 389</u>	<u>\$ (1,727)</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 1,535,000	\$ 1,240,280	\$ (294,720)
Interest (net of increase (decrease) in the fair value of investments)	1,300	108	(1,192)
Total revenue	<u>1,536,300</u>	<u>1,240,388</u>	<u>(295,912)</u>
Expenditures:			
General Administrative Contributions	<u>1,536,300</u>	<u>1,183,332</u>	<u>352,968</u>
Total expenditures	<u>1,536,300</u>	<u>1,183,332</u>	<u>352,968</u>
Excess (deficiency) of revenues over (under) expenditures	-	57,056	57,056
Fund balance, beginning of year	<u>88,542</u>	<u>88,542</u>	<u>-</u>
Fund balance, end of year	<u>\$ 88,542</u>	<u>\$ 145,598</u>	<u>\$ 57,056</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 75,000	\$ 80,500	\$ 5,500
Interest (net of increase (decrease) in the fair value of investments)	1,500	183	(1,317)
Total revenue	<u>76,500</u>	<u>80,683</u>	<u>4,183</u>
Expenditures:			
General Administrative Contributions	<u>17,500</u>	<u>4,500</u>	<u>13,000</u>
Total expenditures	<u>17,500</u>	<u>4,500</u>	<u>13,000</u>
Excess (deficiency) of revenues over (under) expenditures	59,000	76,183	17,183
Other financing sources (uses):			
Transfer out	<u>(57,002)</u>	<u>(57,002)</u>	<u>-</u>
Total other financing sources (uses)	<u>(57,002)</u>	<u>(57,002)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,998	19,181	17,183
Fund balance, beginning of year	<u>143,508</u>	<u>143,508</u>	<u>-</u>
Fund balance, end of year	<u>\$ 145,506</u>	<u>\$ 162,689</u>	<u>\$ 17,183</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
State Shared Revenue	\$ 530,000	\$ 646,533	\$ 116,533
Total revenue	<u>530,000</u>	<u>646,533</u>	<u>116,533</u>
Expenditures:			
Health & Human Services Contributions	<u>530,000</u>	<u>646,533</u>	<u>(116,533)</u>
Total expenditures	<u>530,000</u>	<u>646,533</u>	<u>(116,533)</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Fund balance, beginning of year	<u>31</u>	<u>31</u>	<u>-</u>
Fund balance, end of year	<u>\$ 31</u>	<u>\$ 31</u>	<u>\$ -</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - INDIGENT CARE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ 758,740	\$ 758,721	\$ (19)
Interest (net of increase (decrease) in the fair value of investments)	3,272	881	(2,391)
Total revenue	<u>762,012</u>	<u>759,602</u>	<u>(2,410)</u>
Expenditures:			
Health & Human Services			
Contributions	<u>649,567</u>	<u>649,567</u>	-
Total expenditures	<u>649,567</u>	<u>649,567</u>	-
Excess (deficiency) of revenues over (under) expenditures	112,445	110,035	(2,410)
Fund balance, beginning of year	<u>568,344</u>	<u>568,344</u>	-
Fund balance, end of year	<u>\$ 680,789</u>	<u>\$ 678,379</u>	<u>\$ (2,410)</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 12,500	\$ 10,910	\$ (1,590)
Interest (net of increase (decrease) in the fair value of investments)	300	193	(107)
Total revenue	<u>12,800</u>	<u>11,103</u>	<u>(1,697)</u>
Expenditures:			
Judicial			
Operating	90,390	1,265	89,125
Capital	<u>1,500</u>	<u>1,058</u>	<u>442</u>
Total expenditures	<u>91,890</u>	<u>2,323</u>	<u>89,567</u>
Excess (deficiency) of revenues over (under) expenditures	(79,090)	8,780	87,870
Fund balance, beginning of year	<u>124,327</u>	<u>124,327</u>	<u>-</u>
Fund balance, end of year	<u>\$ 45,237</u>	<u>\$ 133,107</u>	<u>\$ 87,870</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 1,712,500	\$ 1,986,187	\$ 273,687
Interest (net of increase (decrease) in the fair value of investments)	20,000	11,988	(8,012)
Total revenue	<u>1,732,500</u>	<u>1,998,175</u>	<u>265,675</u>
Expenditures:			
Public Safety			
Personnel	481,992	483,201	(1,209)
Operating	3,056,705	976,316	2,080,389
Capital	<u>1,512,737</u>	<u>1,247,384</u>	<u>265,353</u>
Total expenditures	<u>5,051,434</u>	<u>2,706,901</u>	<u>2,344,533</u>
Excess (deficiency) of revenues over (under) expenditures	(3,318,934)	(708,726)	2,610,208
Fund balance, beginning of year	<u>6,477,155</u>	<u>6,477,155</u>	<u>-</u>
Fund balance, end of year	<u>\$ 3,158,221</u>	<u>\$ 5,768,429</u>	<u>\$ 2,610,208</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ -	\$ 52	\$ 52
Other	21,206	21,206	-
Total revenue	<u>21,206</u>	<u>21,258</u>	<u>52</u>
Expenditures:			
Public Safety			
Personnel	-	619	(619)
Operating	24,279	5,076	19,203
Capital	8,013	6,144	1,869
Total expenditures	<u>32,292</u>	<u>11,839</u>	<u>20,453</u>
Excess (deficiency) of revenues over (under) expenditures	(11,086)	9,419	20,505
Fund balance, beginning of year	<u>30,070</u>	<u>30,070</u>	<u>-</u>
Fund balance, end of year	<u>\$ 18,984</u>	<u>\$ 39,489</u>	<u>\$ 20,505</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - PUBLIC DEFENDER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 1,559,171	\$ 1,466,439	\$ (92,732)
Interest (net of increase (decrease) in the fair value of investments)	4,000	1,783	(2,217)
Total revenue	<u>1,563,171</u>	<u>1,468,222</u>	<u>(94,949)</u>
Expenditures:			
Judicial			
Personnel	2,018,387	1,904,693	113,694
Operating	549,722	242,236	307,486
Capital	19,227	14,833	4,394
Total expenditures	<u>2,587,336</u>	<u>2,161,762</u>	<u>425,574</u>
Excess (deficiency) of revenues over (under) expenditures	(1,024,165)	(693,540)	330,625
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	(238,551)	92,074	330,625
Fund balance, beginning of year	<u>908,508</u>	<u>908,508</u>	<u>-</u>
Fund balance, end of year	<u>\$ 669,957</u>	<u>\$ 1,000,582</u>	<u>\$ 330,625</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County Fines	\$ 301,624	\$ 197,904	\$ (103,720)
Intergovernmental	16,668	16,424	(244)
Interest (net of increase (decrease) in the fair value of investments)	4,718	590	(4,128)
Total revenue	<u>323,010</u>	<u>214,918</u>	<u>(108,092)</u>
Expenditures:			
Judicial			
Personnel	232,439	202,178	30,261
Operating	14,047	6,393	7,654
Capital	75	-	75
Law Enforcement			
Personnel	139,179	77,798	61,381
Operating	6,639	3,880	2,759
Total expenditures	<u>392,379</u>	<u>290,249</u>	<u>102,130</u>
Excess (deficiency) of revenues over (under) expenditures	(69,369)	(75,331)	(5,962)
Fund balance, beginning of year	<u>339,550</u>	<u>339,550</u>	-
Fund balance, end of year	<u>\$ 270,181</u>	<u>\$ 264,219</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 15,897	\$ 17,054	\$ 1,157
Interest (net of increase (decrease) in the fair value of investments)	2,000	119	(1,881)
Total revenue	<u>17,897</u>	<u>17,173</u>	<u>(724)</u>
Expenditures:			
General Services			
Operating	-	1,302	(1,302)
Capital	13,500	-	13,500
Total expenditures	<u>13,500</u>	<u>1,302</u>	<u>12,198</u>
Excess (deficiency) of revenues over (under) expenditures	4,397	15,871	11,474
Fund balance, beginning of year	<u>70,982</u>	<u>70,982</u>	<u>-</u>
Fund balance, end of year	<u>\$ 75,379</u>	<u>\$ 86,853</u>	<u>\$ 11,474</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 3,550	\$ 2,491	\$ (1,059)
Interest (net of increase (decrease) in the fair value of investments)	8	1	(7)
Total revenue	<u>3,558</u>	<u>2,492</u>	<u>(1,066)</u>
Expenditures:			
General Administrative			
Non-Operating	<u>3,558</u>	<u>1,095</u>	<u>2,463</u>
Total expenditures	<u>3,558</u>	<u>1,095</u>	<u>2,463</u>
Excess (deficiency) of revenues over (under) expenditures	-	1,397	1,397
Fund balance, beginning of year	<u>4,725</u>	<u>4,725</u>	-
Fund balance, end of year	<u>\$ 4,725</u>	<u>\$ 6,122</u>	<u>\$ 1,397</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ 800,000	\$ 872,880	\$ 72,880
Fees, Permits, and Sales	15,000	1,475	(13,525)
Interest (net of increase (decrease) in the fair value of investments)	5,500	992	(4,508)
Other	2,000	-	(2,000)
Total revenue	<u>822,500</u>	<u>875,347</u>	<u>52,847</u>
Expenditures:			
General Administrative			
Personnel	482,751	419,338	63,413
Operating	767,881	393,324	374,557
Capital	9,633	3,674	5,959
Total expenditures	<u>1,260,265</u>	<u>816,336</u>	<u>443,929</u>
Excess (deficiency) of revenues over (under) expenditures	(437,765)	59,011	496,776
Fund balance, beginning of year	<u>423,851</u>	<u>423,851</u>	<u>-</u>
Fund balance, end of year	<u>\$ (13,914)</u>	<u>\$ 482,862</u>	<u>\$ 496,776</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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ 840	\$ 12	\$ (828)
Total revenue	840	12	(828)
Expenditures:			
General Administrative			
Personnel	84,722	83,870	852
Operating	5,003	1,414	3,589
Capital	200	-	200
Total expenditures	89,925	85,284	4,641
Excess (deficiency) of revenues over (under) expenditures	(89,085)	(85,272)	3,813
Other financing sources (uses):			
Transfer in	77,653	77,653	-
Total other financing sources (uses)	77,653	77,653	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(11,432)	(7,619)	3,813
Fund balance, beginning of year	11,836	11,836	-
Fund balance, end of year	\$ 404	\$ 4,217	\$ 3,813

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, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 183,274	\$ 183,280	\$ 6
Interest (net of increase (decrease) in the fair value of investments)	-	166	166
Total revenue	<u>183,274</u>	<u>183,446</u>	<u>172</u>
Expenditures:			
General administration			
Operating	116,214	-	116,214
Judicial			
Personnel	183,274	181,081	2,193
Total expenditures	<u>299,488</u>	<u>181,081</u>	<u>118,407</u>
Excess (deficiency) of revenues over (under) expenditures	(116,214)	2,365	118,579
Fund balance, beginning of year	<u>145,139</u>	<u>145,139</u>	<u>-</u>
Fund balance, end of year	<u>\$ 28,925</u>	<u>\$ 147,504</u>	<u>\$ 118,579</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, 2021
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

	County Bonds	Stonebridge Drive Assessment Bonds	Isle of Pines Bonds	Totals Nonmajor June 30,	
				2021	2020
ASSETS					
Cash and cash equivalents	\$ 376,775	\$ 355	\$ 1,869	\$ 378,999	\$ 180,808
Investments	400,064	24		400,088	563,626
Receivable (net of allowances for uncollectibles):					
Property taxes	284,745		1,732	286,477	273,743
Total assets	<u>\$ 1,061,584</u>	<u>\$ 379</u>	<u>\$ 3,601</u>	<u>\$ 1,065,564</u>	<u>\$ 1,018,177</u>
LIABILITIES AND FUND EQUITY					
Deferred inflows of resources					
Unavailable revenue - property taxes	\$ 260,697		\$ 1,732	\$ 262,429	\$ 235,944
Total deferred inflows of resources	<u>260,697</u>	<u>-</u>	<u>1,732</u>	<u>262,429</u>	<u>235,944</u>
Fund Balance					
Restricted	800,887	379	1,869	803,135	782,233
Total fund balance	<u>800,887</u>	<u>379</u>	<u>1,869</u>	<u>803,135</u>	<u>782,233</u>
Total deferred inflows of resources and fund balance	<u>\$ 1,061,584</u>	<u>\$ 379</u>	<u>\$ 3,601</u>	<u>\$ 1,065,564</u>	<u>\$ 1,018,177</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

	County Bonds	Stonebridge Drive Assessment Bonds	Isle of Pines Bonds	Totals Nonmajor June 30,	
				2021	2020
Revenue:					
Property taxes	\$ 5,252,393	\$	\$	\$ 5,252,393	\$ 5,161,304
Interest	5,465			5,465	22,850
Total revenue	<u>5,257,858</u>	<u>-</u>	<u>-</u>	<u>5,257,858</u>	<u>5,184,154</u>
Expenditures:					
Principal	4,395,000			4,395,000	4,308,373
Interest	848,913			848,913	939,147
Debt issuance cost				-	172,539
Other	4,155			4,155	852
Total expenditures	<u>5,248,068</u>	<u>-</u>	<u>-</u>	<u>5,248,068</u>	<u>5,420,911</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,790</u>	<u>-</u>	<u>-</u>	<u>9,790</u>	<u>(236,757)</u>
Other financing sources (uses):					
Transfer in	11,112			11,112	-
Issuance of debt				-	183,214
Total other financing sources (uses)	<u>11,112</u>	<u>-</u>	<u>-</u>	<u>11,112</u>	<u>183,214</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and uses	<u>20,902</u>	<u>-</u>	<u>-</u>	<u>20,902</u>	<u>(53,543)</u>
Fund balance, beginning of year	<u>779,985</u>	<u>379</u>	<u>1,869</u>	<u>782,233</u>	<u>835,776</u>
Fund balance, end of year	<u>\$ 800,887</u>	<u>\$ 379</u>	<u>\$ 1,869</u>	<u>\$ 803,135</u>	<u>\$ 782,233</u>

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Capital Project Funds

Capital project 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.

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.

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.

Speculative Building – This fund is used to account for the development and construction of a Speculative Building in the County owned Industrial Parks, which will later be sold to a company moving into the park.

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.

COUNTY OF LEXINGTON
 CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2021
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

ASSETS	Farmers	P/W	Saxa Gotha	Chapin	B&L	Tax Billing/	West Region	Station 34	Speculative	P/S	Totals	
	Market Project	Bridge Construction	Industrial Park	Technology Park	Industrial Park	Collection System	Service Center	Norh Lake Center	Building	Logistics Building	Nonmajor June 30,	
											2021	2020
Cash and cash equivalents	\$ 28,993	\$ 15,185	\$ 303,332	\$	\$ 2,288	\$ 16,567	\$ 11,726	\$ 20,907	\$ 480,519	\$	\$ 879,517	\$ 2,040,765
Investments	50,423	3,790,939	2,031,283		35,834	334,351	61,707				6,304,537	4,077,264
Receivable (net of allowances for uncollectibles):												
Property taxes	496										496	50,280
Total assets	\$ 79,912	\$ 3,806,124	\$ 2,334,615	\$ -	\$ 38,122	\$ 350,918	\$ 73,433	\$ 20,907	\$ 480,519	\$ -	\$ 7,184,550	\$ 6,168,309
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts payable and accrued payables	\$	\$ 53,126	\$ 299,997	\$	\$	\$	\$	\$	\$ 8,280	\$	\$ 361,403	\$ 407,549
Retainage payable		55,357	63,875						85,000		204,232	54,577
Interfund payable											-	786
Due to other funds:												
Special revenue	24,972										24,972	-
Total liabilities	24,972	108,483	363,872	-	-	-	-	-	93,280	-	590,607	462,912
Fund balances:												
Assigned		3,697,641	1,970,743	-	38,122	350,918	73,433	20,907	387,239	-	6,539,003	5,600,809
Unassigned	54,940										54,940	104,588
Total fund balance	54,940	3,697,641	1,970,743	-	38,122	350,918	73,433	20,907	387,239	-	6,593,943	5,705,397
Total liabilities and fund balance	\$ 79,912	\$ 3,806,124	\$ 2,334,615	\$ -	\$ 38,122	\$ 350,918	\$ 73,433	\$ 20,907	\$ 480,519	\$ -	\$ 7,184,550	\$ 6,168,309

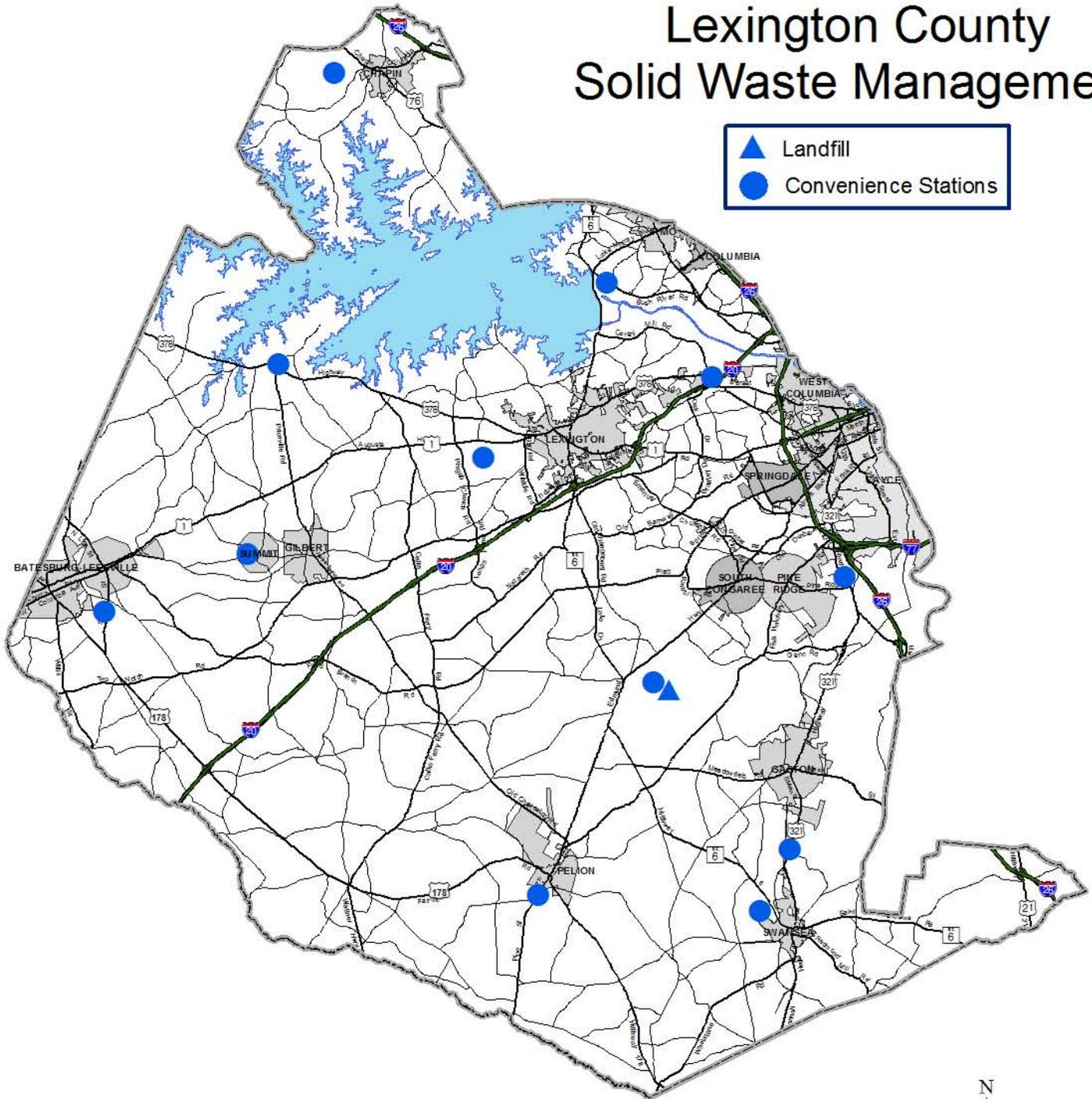
COUNTY OF LEXINGTON
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

	Farmers Market Project	P/W Bridge Construction	Saxe Gotha Industrial Park	Chapin Technology Park	B&L Industrial Park	Tax/Billing Collection System	West Region Service Center	Station 34 North Lake Center	Speculative Building	P/S Logistics Building	Totals Nonmajor June 30,	
											2021	2020
Revenues:												
Property taxes	\$ (49,784)	\$	\$	\$	\$	\$	\$	\$	\$	\$	(49,784)	213,851
State grant									600,000		600,000	-
Miscellaneous revenues											-	-
Interest (net of increase (decrease) in the fair value of investments)	136	7,847	1,694	3	73	683	187		76		10,699	108,007
Total revenues	(49,648)	7,847	1,694	3	73	683	187	-	600,076	-	560,915	321,858
Expenditures:												
Operating expenditures:												
General services											-	-
Economic development											-	-
Capital outlay:												
General administration											-	-
General services											-	1,715
Public works		680,951									680,951	78,799
Public safety											-	770,430
Health and Human Services											-	-
Economic development			932,879				124,214		4,924,897		5,981,990	905,974
Total expenditures	-	680,951	932,879	-	-	-	124,214	-	4,924,897	-	6,662,941	1,756,918
Excess (deficiency) of revenues over (under) expenditures	(49,648)	(673,104)	(931,185)	3	73	683	(124,027)	-	(4,324,821)	-	(6,102,026)	(1,435,060)
Other financing sources (uses):												
Sale of timber			12,619								12,619	135,717
Transfers in			2,430,625						4,568,893	786	7,000,304	1,255,902
Transfers out				(14,667)	(7,684)						(22,351)	(1,000,544)
Total other financing sources (uses):	-	-	2,443,244	(14,667)	(7,684)	-	-	-	4,568,893	786	6,990,572	391,075
Excess of revenues and other sources over (under) expenditures and uses	(49,648)	(673,104)	1,512,059	(14,664)	(7,611)	683	(124,027)	-	244,072	786	888,546	(1,043,985)
Fund balance, beginning 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
Fund balance, end of year	\$ 54,940	\$ 3,697,642	\$ 1,970,742	\$ -	\$ 38,122	\$ 350,918	\$ 73,433	\$ 20,907	\$ 387,239	\$ -	\$ 6,593,943	\$ 5,705,397

Proprietary and Fiduciary Funds

Lexington County Solid Waste Management

▲ Landfill
● Convenience Stations



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

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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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

ASSETS	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2021	2020
Current assets:					
Cash and cash equivalents	\$ 59,408	\$ 716,766	\$ 130,590	\$ 906,764	\$ 1,442,996
Investments	403,171	17,810,233	3,357,340	21,570,744	20,077,971
Receivables (net of allowance for uncollectibles):					
Property taxes		600,024		600,024	564,357
Accounts	2,100	420,321	75	422,496	247,050
Due from other funds:					
General fund		6,961		6,961	194
Special revenue fund				-	305
Due from state shared revenue		44,728		44,728	39,714
Due from DHEC		41,955		41,955	37,642
Due from other agencies			104,154	104,154	559,200
Interfund receivable		30,515		30,515	585
Inventory - aviation fuel			28,397	28,397	9,453
Total current assets	464,679	19,671,503	3,620,556	23,756,738	22,979,467
Non-current assets:					
Capital assets:					
Land		2,159,344	190,116	2,349,460	1,756,610
Buildings	546,070	9,575,939	833,811	10,955,820	2,852,707
Improvements	51,345	5,261,533	5,568,067	10,880,945	6,912,693
Machinery and equipment		9,727,048	213,012	9,940,060	9,496,190
Office furniture and equipment		24,160		24,160	24,160
Vehicles		1,871,290		1,871,290	1,904,946
Construction in progress		32,277	916,217	948,494	12,441,020
	597,415	28,651,591	7,721,223	36,970,229	35,388,326
Less: accumulated depreciation	(212,680)	(10,942,985)	(2,499,040)	(13,654,705)	(11,816,969)
Total non-current assets	384,735	17,708,606	5,222,183	23,315,524	23,571,357
Total assets	849,414	37,380,109	8,842,739	47,072,262	46,550,824
Deferred outflows of resources					
Deferred pension outflows		528,183		528,183	356,767
Total assets and deferred outflows of resources	\$ 849,414	\$ 37,908,292	\$ 8,842,739	\$ 47,600,445	\$ 46,907,591

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

LIABILITIES	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2021	2020
Current liabilities (payable from current assets):					
Accounts payable	\$ 2,583	\$ 1,742,198	\$ 18,717	\$ 1,763,498	\$ 1,543,228
Airport capital projects payable			6,322	6,322	123,185
Retainage payable				-	229,032
Accrued salaries		14,747		14,747	9,455
Compensated absences		40,922		40,922	37,960
Accrued payroll fringes		4,442		4,442	2,782
Accrued sales tax			426	426	1,435
Unearned revenue		4,421	1,428	5,849	2,936
Due to other funds:					
General fund		22,097		22,097	21,484
Customer deposits payable	4,900			4,900	4,900
Interfund Payable		30,515		30,515	585
Total current liabilities (payable from current assets)	7,483	1,859,342	26,893	1,893,718	1,976,982
Non-current liabilities:					
Compensated absences due beyond a year		40,923		40,923	37,959
Closure/post-closure care cost payable		5,830,794		5,830,794	6,495,947
Net pension liability		3,371,558		3,371,558	3,082,364
Total non-current liabilities	-	9,243,275	-	9,243,275	9,616,270
Total liabilities	7,483	11,102,617	26,893	11,136,993	11,593,252
Deferred inflows of resources					
Deferred pension inflows		55,002		55,002	28,242
Total liabilities and deferred inflows of resources	7,483	11,157,619	26,893	11,191,995	11,621,494
NET POSITION					
Net investment in capital assets	384,735	17,708,607	5,222,183	23,315,525	23,571,357
Restricted per state mandate (tires)		361,042		361,042	387,904
Unrestricted	457,196	8,681,024	3,593,663	12,731,883	11,326,836
Total net position	\$ 841,931	\$ 26,750,673	\$ 8,815,846	\$ 36,408,450	\$ 35,286,097

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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2021	2020
Operating revenues:					
Landfill fees	\$	\$ 3,687,662	\$	\$ 3,687,662	\$ 3,290,745
Garbage franchise fees		163,413		163,413	148,259
Recycling fees		613,392		613,392	232,216
Compost sales		59,041		59,041	37,853
Rental income & fees	100,670	24,820	53,012	178,502	157,062
Mulch sales		12,000		12,000	29,804
Credit report fees		300		300	200
Aviation fuel sales			59,494	59,494	77,086
Miscellaneous fees, permits & sales			88	88	24
Total operating revenues	100,670	4,560,628	112,594	4,773,892	3,973,249
Operating expenses:					
Salaries and wages		1,414,519		1,414,519	1,414,679
Payroll fringes		736,805		736,805	725,456
Contracted maintenance		336,702	671	337,373	279,670
Landscaping & ground maintenance	19,307			19,307	21,807
Pest control				-	2,400
Cost of sales & services			43,844	43,844	72,412
Contracted services		7,742,675	4,560	7,747,235	7,235,541
Water and other beverage services		1,706		1,706	1,828.00
Towing		613		613	75
E-waste recycling		85,770		85,770	114,926
Garbage pickup service	2,369			2,369	2,369
Parking lot sweeping	6,730			6,730	5,750
Professional services		821,556		821,556	264,655
Drug testing services				-	140
Accounting and auditing services		5,000		5,000	5,000
Infectious disease services		529		529	1,782
Advertising		13,108		13,108	17,669
Legal services		8,900	175.00	9,075	5,925
Landfill monitoring		165,500		165,500	155,500
Closure/postclosure care cost		(665,153)		(665,153)	(238,176)
EPA cost		2,331		2,331	5,855
Technical currency & support		15,138	603	15,741	15,714
Outside printing		939		939	9,404.00
Office supplies		3,821		3,821	2,937
Duplicating		2,002		2,002	784
Operating supplies		196,780	50	196,830	170,618
Sign materials		771		771	998
Public education supplies				-	5,861
Closure operating supplies		73,074		73,074	93,384.00
Safety supplies		3,176		3,176	2,585
Building repairs and maintenance	92,652	386,750	434	479,836	900,482
Generator repairs and maintenance				-	801
Heavy and small equipment repairs		246,296	706	247,002	196,583
Small equipment repairs & maintenance		13,828		13,828	12,863.00
Vehicle repairs and maintenance		15,169		15,169	30,251
Fuel site repairs and maintenance		1,224	1,702	2,926	2,957
Equipment rental		10,174		10,174	14,384
Building insurance	998	8,199	4,404	13,601	16,252
Vehicle insurance		10,138		10,138	9,522
Comprehensive insurance		58,074		58,074	63,093
General tort liability insurance		14,296		14,296	11,776
Data processing equipment insurance		160		160	160
Telephone, long distance, and other communication charges		41,741	1,427	43,168	41,864
Postage		8,295		8,295	8,431
Conference, meeting & training		3,564	40	3,604	8,544

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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2021	2020
Utilities	\$	\$ 152,538	\$ 8,503	\$ 161,041	\$ 144,928
Gas, fuel, and oil		186,702		186,702	198,708
Small equipment fuel		471		471	686.00
Uniforms		12,645		12,645	16,114
Licenses and permits		1,415	100	1,515	1,940
Outside personnel and inmate labor		686,748		686,748	686,118
Depreciation	19,677	1,666,693	444,817	2,131,187	1,462,509
Retainage	(75,203)	(153,829)	(56,802)	(285,834)	11,608
Keep America Beautiful		27,500		27,500	27,500
Claims & judgments		1,101		1,101	1,000
Property taxes	27,485	2,329	14,719	44,533	25,037
Grants funds returned to grantor			83,062	83,062	-
Small tools and minor equipment		35,371		35,371	44,633
Total operating expenses	<u>94,015</u>	<u>14,403,854</u>	<u>553,015</u>	<u>15,050,884</u>	<u>14,336,292</u>
Operating income (loss)	<u>6,655</u>	<u>(9,843,226)</u>	<u>(440,421)</u>	<u>(10,276,992)</u>	<u>(10,363,043)</u>
Nonoperating revenues					
Property taxes		11,022,894		11,022,894	10,434,904
Over/short		(37)		(37)	-
Local government - tires		154,125		154,125	167,910
DHEC/SW Mgt. grant		82,508		82,508	57,012
Interest income	899	81,064	6,172	88,135	403,990
Sale of land				-	1,000
Sale of capital assets (loss)		(97,435)		(97,435)	386,927.00
Total nonoperating revenues	<u>899</u>	<u>11,243,119</u>	<u>6,172</u>	<u>11,250,190</u>	<u>11,451,743</u>
Income (loss) before contributions and transfers	<u>7,554</u>	<u>1,399,893</u>	<u>(434,249)</u>	<u>973,198</u>	<u>1,088,700</u>
Capital contributions		20,001	104,154	124,155	554,597
Transfers in		162,370	25,000	187,370	3,612,740
Transfers out		(162,370)		(162,370)	(105,758)
Total capital contributions and transfers	<u>-</u>	<u>20,001</u>	<u>129,154</u>	<u>149,155</u>	<u>4,061,579</u>
Change in net position	<u>7,554</u>	<u>1,419,894</u>	<u>(305,095)</u>	<u>1,122,353</u>	<u>5,150,279</u>
Net position, beginning 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>
Net position, end of year	<u>\$ 841,931</u>	<u>\$ 26,750,673</u>	<u>\$ 8,815,846</u>	<u>\$ 36,408,450</u>	<u>\$ 35,286,097</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2021	2020
Cash flows from operating activities:					
Cash received from customers	\$ 100,395	\$ 4,347,891	\$ 113,574	\$ 4,561,860	\$ 4,039,140
Cash payments to suppliers for goods and services	(150,081)	(11,169,048)	(226,325)	(11,545,454)	(11,650,555)
Cash payments to employees for services		(1,993,908)		(1,993,908)	(2,058,076)
Net cash provided (used) by operating activities	<u>(49,686)</u>	<u>(8,815,065)</u>	<u>(112,751)</u>	<u>(8,977,502)</u>	<u>(9,669,491)</u>
Cash flows from noncapital financing activities:					
Cash received from taxes		10,987,227		10,987,227	10,388,399
Operating grants received		78,195		78,195	44,795
Transfer in				-	681,982.00
State shared revenue		149,111		149,111	182,494
Net cash provided by noncapital financing activities:	<u>-</u>	<u>11,214,533</u>	<u>-</u>	<u>11,214,533</u>	<u>11,297,670</u>
Cash flows from capital and related financing activities:					
Federal funds (FFA) received			559,200	559,200	371,041
Transfer from general fund			25,000	25,000	2,825,000
Acquisition and construction of capital assets		(1,840,562)	(188,399)	(2,028,961)	(7,657,881)
Sale of land				-	1,000
Proceeds from sale of equipment		76,135		76,135	386,927
Net cash used for capital and related financing activities	<u>-</u>	<u>(1,764,427)</u>	<u>395,801</u>	<u>(1,368,626)</u>	<u>(4,073,913)</u>
Cash flows from investing activities:					
Receipt of interest	899	81,064	6,172	88,135	403,990
Sale of investments		(1,010,132)		(1,010,132)	457,959.00
Purchase of investments	99,102	(50,571)	(531,171)	(482,640)	(2,377,191)
Net cash used by investing activities	<u>100,001</u>	<u>(979,639)</u>	<u>(524,999)</u>	<u>(1,404,637)</u>	<u>(1,515,242)</u>
Net increase (decrease) in cash and cash equivalents	50,315	(344,598)	(241,949)	(536,232)	(3,960,976)
Cash and cash equivalents at beginning 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>
Cash and cash equivalents at end of the year	<u>\$ 59,408</u>	<u>\$ 716,766</u>	<u>\$ 130,590</u>	<u>\$ 906,764</u>	<u>\$ 1,442,996</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2021	2020
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 6,655	\$ (9,843,226)	\$ (440,421)	\$ (10,276,992)	\$ (10,363,043)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	19,677	1,666,693	444,817	2,131,187	1,462,509
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(275)	(176,151)	980	(175,446)	66,196
(Increase) decrease in interfund receivable		(29,930)		(29,930)	(585)
(Increase) decrease in due from other funds		(6,656)		(6,656)	(14,940)
(Increase) decrease in pension outflow		(171,416)		(171,416)	50,656
Increase (decrease) in net pension liability		289,194		289,194	70,568
(Increase) decrease in inventory			(18,944)	(18,944)	12,255
Increase (decrease) in accrued salaries/fringes		12,878		12,878	(40,877)
Increase (decrease) in accounts payable	(540)	204,078	(99,705)	103,833	(631,845)
Increase (decrease) in unearned revenue		2,391	522	2,913	(656)
Increase (decrease) in retainage payable	(75,203)	(153,829)		(229,032)	(45,193)
Increase (decrease) in interfund payable		29,930		29,930	2,001
Increase (decrease) in accrued sales tax		(1,435)		(1,435)	(73)
Increase (decrease) in due to general fund		807		807	-
Increase (decrease) in pension inflow		26,760		26,760	1,712
Increase (decrease) in long term payables		(665,153)		(665,153)	(238,176)
Total adjustments	(56,341)	1,028,161	327,670	1,299,490	693,552
Net cash provided (used) by operating activities	\$ (49,686)	\$ (8,815,065)	\$ (112,751)	\$ (8,977,502)	\$ (9,669,491)
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets	\$	\$ 20,001	\$	\$ 20,001	\$ 3,920

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - RED BANK CROSSING RENTAL PROPERTIES
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 59,408	\$ 9,093
Investments	403,171	502,273
Accounts receivable	2,100	1,825
	<u>464,679</u>	<u>513,191</u>
Total current assets		
Non-current assets:		
Capital assets		
Buildings	546,070	546,070
Improvements	51,345	51,345
Less: accumulated depreciation	<u>(212,680)</u>	<u>(193,003)</u>
	<u>384,735</u>	<u>404,412</u>
Total non-current assets		
	<u>849,414</u>	<u>917,603</u>
Total assets		
LIABILITIES		
Current liabilities:		
Accounts payable	2,583	3,123
Retainage payable	-	75,203
Customer deposits payable	<u>4,900</u>	<u>4,900</u>
	<u>7,483</u>	<u>83,226</u>
Total current liabilities		
NET POSITION		
Net Investment in capital assets	384,735	404,412
Unrestricted	<u>457,196</u>	<u>429,965</u>
	<u>841,931</u>	<u>834,377</u>
Total net position	<u>\$ 841,931</u>	<u>\$ 834,377</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - RED BANK CROSSING RENTAL PROPERTIES
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating revenues:		
Rental income	\$ 100,670	\$ 102,457
Total operating revenues	<u>100,670</u>	<u>102,457</u>
Operating expenses:		
Landscaping & ground maintenance	19,307	21,807
Pest Control	-	2,400
Garbage pickup service	2,369	2,369
Parking lot sweeping	6,730	5,750
Building repairs & maintenance	92,652	745,560
Building insurance	998	1,358
Depreciation	19,677	19,677
Retainage payable expense	(75,203)	75,203
Property taxes	27,485	22,993
Total operating expenses	<u>94,015</u>	<u>897,117</u>
Operating income (loss)	<u>6,655</u>	<u>(794,660)</u>
Nonoperating revenues:		
Interest income	899	12,326
Total nonoperating revenues	<u>899</u>	<u>12,326</u>
Income (loss) before contributions and transfers	<u>7,554</u>	<u>(782,334)</u>
Transfers in	-	681,982
Total capital contributions and transfers	<u>-</u>	<u>681,982</u>
Change in net position	7,554	(100,352)
Net position, beginning of year	<u>834,377</u>	<u>934,729</u>
Net position, end of year	<u>\$ 841,931</u>	<u>\$ 834,377</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received from customers	\$ 100,395	\$ 100,632
Cash payments to suppliers for goods and services	<u>(150,081)</u>	<u>(802,807)</u>
Net cash provided by operating activities	<u>(49,686)</u>	<u>(702,175)</u>
Cash flows from noncapital financing activities:		
Transfer in	<u>-</u>	<u>681,982</u>
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>681,982</u>
Cash flows from investing activities:		
Interest on investments	899	12,326
Purchase of investments	<u>99,102</u>	<u>(52,202)</u>
Net cash used by investing activities	<u>100,001</u>	<u>(39,876)</u>
Net increase (decrease) in cash and cash equivalents	50,315	(60,069)
Cash and cash equivalents at beginning of year	<u>9,093</u>	<u>69,162</u>
Cash and cash equivalents at end of year	<u>\$ 59,408</u>	<u>\$ 9,093</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ <u>6,655</u>	\$ <u>(794,660)</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	(275)	(1,825)
Increase (decrease) in accounts payable	(540)	(570)
Increase (decrease) in retainage payable	<u>(75,203)</u>	<u>75,203</u>
Total adjustments	<u>(56,341)</u>	<u>92,485</u>
Net cash provided by operating activities	\$ <u><u>(49,686)</u></u>	\$ <u><u>(702,175)</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF NET POSITION
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

ASSETS	Solid Waste	Tires	DHEC Grants	Totals	
				2021	2020
Current assets:					
Cash and cash equivalents	\$ 684,142	\$ 32,624	\$	\$ 716,766	\$ 1,061,364
Investments	17,506,235	303,998		17,810,233	16,749,529
Receivables (net of allowance for uncollectibles):					
Property taxes	600,024			600,024	564,357
Accounts	420,321			420,321	244,170
Due from other funds	6,961			6,961	499
Due from state shared revenue		44,728		44,728	39,714
Due from DHEC			41,955	41,955	37,642
Interfund receivable	30,515			30,515	585
Total current assets	19,248,198	381,350	41,955	19,671,503	18,697,860
Non-current assets:					
Capital assets					
Land	2,159,344			2,159,344	1,566,494
Buildings	9,575,939			9,575,939	1,472,826
Improvements	5,180,936	80,597		5,261,533	5,261,533
Machinery and equipment	9,607,883	119,165		9,727,048	9,283,178
Office furniture and equipment	24,160			24,160	24,160
Vehicles	1,871,290			1,871,290	1,904,946
Construction in progress	32,277			32,277	7,744,950
	28,451,829	199,762		28,651,591	27,258,087
Less: accumulated depreciation	(10,804,050)	(138,935)		(10,942,985)	(9,569,743)
Total non-current assets	17,647,779	60,827	-	17,708,606	17,688,344
Total assets	36,895,977	442,177	41,955	37,380,109	36,386,204
Deferred outflows of resources					
Deferred pension outflows	528,183			528,183	356,767
Total assets and deferred outflows of resources	\$ 37,424,160	\$ 442,177	\$ 41,955	\$ 37,908,292	\$ 36,742,971

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF NET POSITION
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

LIABILITIES	Solid Waste	Tires	DHEC Grants	Totals	
				2021	2020
Current liabilities (payable from current assets):					
Accounts payable	\$ 1,721,365	\$ 20,308	\$ 525	\$ 1,742,198	\$ 1,538,120
Retainage payable				-	153,829
Accrued salaries	14,747			14,747	9,455
Compensated absences	40,922			40,922	37,960
Accrued payroll fringes	4,442			4,442	2,782
Accrued sales tax				-	1,435
Unearned Revenue			4,421	4,421	2,030
Due to other funds:					
General fund	22,097			22,097	21,484
Interfund Payable			30,515	30,515	585
Total current liabilities (payable from current assets)	<u>1,803,573</u>	<u>20,308</u>	<u>35,461</u>	<u>1,859,342</u>	<u>1,767,680</u>
Non-current liabilities:					
Compensated absences due beyond a year	40,923			40,923	37,959
Closure/post-closure care cost payable	5,830,794			5,830,794	6,495,947
Net pension liability	3,371,558			3,371,558	3,082,364
Total non-current liabilities	<u>9,243,275</u>	<u>-</u>	<u>-</u>	<u>9,243,275</u>	<u>9,616,270</u>
Total liabilities	<u>11,046,848</u>	<u>20,308</u>	<u>35,461</u>	<u>11,102,617</u>	<u>11,383,950</u>
Deferred inflows of resources					
Deferred pension inflows	<u>55,002</u>			<u>55,002</u>	<u>28,242</u>
Total liabilities and deferred inflows of resources	<u>11,101,850</u>	<u>20,308</u>	<u>35,461</u>	<u>11,157,619</u>	<u>11,412,192</u>
NET POSITION					
Net investment in capital assets	17,647,780	60,827		17,708,607	17,688,344
Restricted per state mandate (tires)		361,042		361,042	387,904
Unrestricted	<u>8,674,530</u>		<u>6,494</u>	<u>8,681,024</u>	<u>7,254,531</u>
Total net position	<u>\$ 26,322,310</u>	<u>\$ 421,869</u>	<u>\$ 6,494</u>	<u>\$ 26,750,673</u>	<u>\$ 25,330,779</u>

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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Solid Waste	Tires	DHEC Grants	Totals	
				2021	2020
Operating revenues:					
Landfill fees	\$ 3,683,102	\$	\$ 4,560	\$ 3,687,662	\$ 3,290,745
Garbage franchise fees	163,413			163,413	148,259
Recycling fees	613,392			613,392	232,216
Compost sales	59,041			59,041	37,853
Mulch sales	24,820			24,820	29,804
Rental income & lease agreements	12,000			12,000	12,000
Credit report fees	300			300	200
Total operating revenues	<u>4,556,068</u>	<u>-</u>	<u>4,560</u>	<u>4,560,628</u>	<u>3,751,077</u>
Operating expenses:					
Salaries and wages	1,414,519			1,414,519	1,414,679
Payroll fringes	736,805			736,805	725,456
Contracted maintenance	318,429	18,273		336,702	279,670
Contracted services	7,521,564	163,286	57,826	7,742,676	7,230,981
Water and other beverage service	1,706			1,706	1,828
Towing	613			613	75
E-waste recycling	85,770			85,770	114,926
Professional services	821,556			821,556	264,655
Drug testing service				-	140
Accounting and auditing services	5,000			5,000	5,000
Infectious disease services	529			529	1,782
Advertising	3,639		17,451	21,090	17,669
Legal services	8,900			8,900	5,925
Landfill monitoring	165,500			165,500	155,500
Closure/postclosure care cost	(665,153)			(665,153)	(238,176)
EPA cost	2,331			2,331	5,855
Technical currency & support	15,138			15,138	15,138
Outside printing	939			939	9,404
Office supplies	3,821			3,821	2,937
Duplicating	2,002			2,002	784
Operating supplies	180,479		8,318	188,797	170,563
Public Education				-	5,861
Sign materials	771			771	998
Closure operating supplies	73,074.00			73,074	93,384
Safety supplies	3,176			3,176	2,585
Building repairs and maintenance	386,750			386,750	153,869
Generator repairs and maintenance				-	801
Heavy and small equipment repairs	246,296			246,296	195,914
Small equipment repairs & maintenance	13,828			13,828	12,863
Fuel site repairs and maintenance	1,224			1,224	225
Vehicle repairs and maintenance	15,169			15,169	30,251
Equipment rental	10,174			10,174	14,384
Building insurance	8,199			8,199	10,618
Vehicle insurance	10,138			10,138	9,522
Comprehensive insurance	58,074			58,074	63,093
General tort liability insurance	14,296			14,296	11,776
Data processing equipment insurance	160			160	160
Telephone, long distance, and other communication charges	41,741			41,741	40,437
Postage	7,899		396	8,295	8,431
Transportation and education	3,564			3,564	7,804

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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Solid Waste	Tires	DHEC Grants	Totals	
				2021	2020
Utilities	152,538			152,538	137,691
Gas, fuel, and oil	186,702			186,702	198,708
Small Equipment Fuel	471			471	686
Uniforms	12,645			12,645	16,114
Licenses and permits	1,415			1,415	1,440
Outside personnel and inmate labor	686,748			686,748	686,118
Depreciation	1,656,783	9,910		1,666,693	1,262,416
Retainage	(153,829)			(153,829)	(120,397)
Keep America Beautiful	27,500			27,500	27,500
Claims & judgments	1,101			1,101	1,000
Property taxes	2,329			2,329	2,044
Small tools and minor equipment	31,326		4,045	35,371	44,633
Total operating expenses	14,124,349	191,469	88,036	14,403,854	13,105,720
Operating loss	(9,568,281)	(191,469)	(83,476)	(9,843,226)	(9,354,643)
Nonoperating revenues					
Property taxes	11,022,894			11,022,894	10,434,904
Cash over/Short	(37)			(37)	-
Local government - tires		154,125		154,125	167,910
DHEC/SW Mgt. grant			82,508	82,508	57,012
Interest income	80,493	571		81,064	370,860
Sale of land				-	1,000
Sale of capital assets (loss)	(97,435)			(97,435)	386,927
Total nonoperating revenues	11,005,915	154,696	82,508	11,243,119	11,418,613
Income before contributions and transfers	1,437,634	(36,773)	(968)	1,399,893	2,063,970
Capital contributions	20,001			20,001	3,920
Transfers in	162,370			162,370	105,758
Transfers out	(162,370)			(162,370)	(105,758)
Total capital contributions and transfers	20,001	-	-	20,001	3,920
Change in net position	1,457,635	(36,773)	(968)	1,419,894	2,067,890
Net position, beginning of year	24,864,675	458,642	7,462	25,330,779	23,262,889
Net position, end of year	<u>\$ 26,322,310</u>	<u>\$ 421,869</u>	<u>\$ 6,494</u>	<u>\$ 26,750,673</u>	<u>\$ 25,330,779</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Solid Waste	Tires	DHEC Grants	Totals	
				2021	2020
Cash flows from operating activities:					
Cash received from customers	\$ 4,343,331	\$	\$ 4,560	\$ 4,347,891	\$ 3,818,683
Cash payments to suppliers for goods and services	(10,901,713)	(184,580)	(82,755)	(11,169,048)	(10,771,591)
Cash payments to employees for services	(1,993,908)			(1,993,908)	(2,058,076)
Net cash used by operating activities	(8,552,290)	(184,580)	(78,195)	(8,815,065)	(9,010,984)
Cash flows from noncapital financing activities:					
Cash received from taxes	10,987,227			10,987,227	10,388,399
Operating grants received			78,195	78,195	44,795
State shared revenue		149,111		149,111	182,494
Net cash provided by noncapital financing activities:	10,987,227	149,111	78,195	11,214,533	10,615,688
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	(1,840,562)			(1,840,562)	(7,005,718)
Sale of land				-	1,000
Proceeds from sale of equipment	76,135			76,135	386,927
Net cash used by capital and related financing activities	(1,764,427)	-	-	(1,764,427)	(6,617,791)
Cash flows from investing activities:					
Interest on investments	80,493	571		81,064	370,860
Sale of investments	(1,010,132)			(1,010,132)	457,959
Purchase of investments		(50,571)		(50,571)	(4,339)
Net cash provided by investing activities	(929,639)	(50,000)	-	(979,639)	824,480
Net (decrease) in cash and cash equivalents	(259,129)	(85,469)	-	(344,598)	(4,188,607)
Cash and cash equivalents at beginning of the year	943,271	118,093	-	1,061,364	5,249,971
Cash and cash equivalents at end of the year	\$ 684,142	\$ 32,624	\$ -	\$ 716,766	\$ 1,061,364

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Solid Waste	Tires	DHEC Grants	Totals	
				2021	2020
Reconciliation of operating loss to net cash used by operating activities:					
Operating loss	\$ (9,568,281)	\$ (191,469)	\$ (83,476)	\$ (9,843,226)	\$ (9,354,643)
Adjustments to reconcile operating income to net cash used by operating activities:					
Depreciation	1,656,783	9,910		1,666,693	1,262,416
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(176,151)			(176,151)	68,496
(Increase) decrease in interfund receivable	(29,930)			(29,930)	(585)
(Increase) decrease in due from other funds	(6,656)			(6,656)	(305)
(Increase) decrease in pension outflow	(171,416)			(171,416)	50,656
Increase (decrease) in net pension liability	289,194			289,194	70,568
Increase (decrease) in accrued salaries/fringes	12,878			12,878	(40,877)
Increase (decrease) in accounts payable	232,917	(3,215)	(25,624)	204,078	(697,099)
Increase (decrease) in retainage payable	(153,829)			(153,829)	(120,396)
Increase (decrease) in interfund payable			29,930	29,930	585
Increase (decrease) in accrued sales tax	(19)		(1,416)	(1,435)	1,343
Increase (decrease) in due to general fund	613	194		807	(14,635)
Increase (decrease) in unearned revenue			2,391	2,391	(44)
Increase (decrease) in pension inflow	26,760			26,760	1,712
Increase (decrease) in long term payables	(665,153)			(665,153)	(238,176)
Total adjustments	1,015,991	6,889	5,281	1,028,161	343,659
Net cash used by operating activities	\$ (8,552,290)	\$ (184,580)	\$ (78,195)	\$ (8,815,065)	\$ (9,010,984)
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets from solid waste grants	\$ 20,001	\$ -	\$ -	\$ 20,001	\$ 3,920

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	2021	2020
Administrative:		
Salaries and wages	\$ 178,709	\$ 158,651
Payroll fringes	83,514	81,091
Contracted services	50,738	16,201
Professional Services	-	15,000
Advertising	2,000	3,085
Legal services	8,900	5,925
Technical Currency & Support	13,538	13,538
Outside Printing	939	9,404
Office supplies	1,511	699
Duplicating	240	204
Operating supplies	889	3,590
Sign materials	772	998
Vehicle repairs and maintenance	17	10
Building insurance	2,029	1,966
Vehicle insurance	615	615
General tort liability insurance	1,014	875
Telephone, long distance, and other communication charges	14,153	12,844
Postage	7,304	7,113
Conference and meeting expenses	300	1,350
Subscription, dues, and books	939	939
Personal mileage reimbursement	1,008	1,329
Motor pool reimbursement	-	28
Utilities	9,307	9,852
Gas, fuel, and oil	777	415
Uniforms & Clothing	302	164
Depreciation	1,235	1,312
Keep America Beautiful	27,500	27,500
Claim and Judgements	-	-
Small tools and minor equipment	-	3,024
Total administrative	408,250	377,722
Accounting:		
Salaries and wages	160,888	123,619
Overtime	966	759
Part time	48,971	38,391
Payroll fringes	99,524	81,098
Professional services	1,143	471
Accounting & auditing services	5,000	5,000
Technical currency & support	1,600	1,600
Office supplies	1,754	1,719
Duplicating	1,496	262
Operating supplies	3,151	1,945
Safety supplies	3,176	2,487
General tort liability insurance	322	281
Surety Bond	25	

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	2021	2020
Accounting continued:		
Data processing equip. insurance	\$ 160	\$ 160
Telephone, long distance, and other communication charges	2,044	2,034
Postage	594	468
Personal mileage reimbursement	87	96
Uniforms and clothing	-	442
Depreciation	1,550	1,550
Small tools and minor equipment	2,896	1,003
	<u>335,346</u>	<u>263,385</u>
Total accounting		
Convenience stations:		
Salaries and wages	67,666	77,530
Overtime	697	1,882
Part time	187,377	180,906
Payroll fringes	115,483	114,807
Contracted maintenance	528	575
Contracted services	1,986,730	1,993,441
Water and other beverage service	1,050	1,128
Towing	-	75
Infectious Disease	243	162
Advertising & Publicity	1,639	2,000
Office supplies	88	272
Duplicating	114	105
Operating supplies	22,599	20,212
Occupational Health Supplies	-	98
Building repairs and maintenance	111,817	80,463
Heavy equipment repairs	13,090	21,972
Small Equipment Fuel	15	323
Vehicle repairs and maintenance	1,390	8,597
Building insurance	3,106	3,010
Vehicle insurance	1,999	2,757
Comprehensive insurance	641	1,171
General tort liability insurance	1,372	1,134
Telephone, long distance, and other communication charges	7,505	7,448
Personal mileage reimbursement	300	300
Utilities	86,146	86,289
Gas, fuel, and oil	5,913	8,925
Uniforms and clothing	3,228	3,361
Outside personnel	686,748	686,118
Depreciation	408,017	412,141
Claims & judgments	1,101	500
Small tools and minor equipment	16,612	11,948
	<u>3,733,214</u>	<u>3,729,650</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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	2021	2020
Landfill operations:		
Salaries and wages	\$ 332,628	\$ 344,635
Overtime	6,884	7,803
Payroll fringes	214,040	213,459
Contracted maintenance	285,516	238,299
Contracted services	4,900	4,485
Towing services	75	-
Professional services	598,500	88,800
Infectious Disease	-	243
Landfill monitor - Batesburg	61,500	59,500
Landfill monitor - Edmund	62,000	56,000
Landfill monitor - Chapin	42,000	40,000
Closure/postclosure care costs	(665,153)	(238,176)
Duplicating	39	57
Operating supplies	144,273	127,028
Closure operating supplies	73,074	93,384
Building repairs and maintenance	7,497	55,243
Generator repairs & maintenance	-	801
Heavy equipment repairs	176,111	109,696
Fuel site repairs	1,224	225
Small Equipment Repair	888	318
Vehicle repairs and maintenance	8,490	6,718
Equipment rental	10,035	14,252
Building Insurance	-	17
Vehicle insurance	5,064	3,690
Comprehensive insurance	51,974	55,559
General tort liability insurance	6,288	5,477
Telephone, long distance, and other communication charges	8,423	8,582
Conference and meeting expenses	500	1,488
Subscription, dues, and books	430	2,130
Utilities	14,895	12,188
Gas, fuel, and oil	145,709	147,758
Small Equipment Fuel	199	292
Uniforms and clothing	3,485	4,221
License and permits	250	250
Depreciation	703,529	557,605
Retainage Payable	-	(38,840)
Claims and Judgments	-	500
Small tools and minor equipment	1,379	2,560
Total landfill operations	2,306,646	1,986,247
321 Reclamation/closeout:		
Contracted services	35,956	34,901
Professional services	183,613	160,434
EPA cost	2,331	5,855
Duplicating	3	11
Utilities	22,816	18,779
Licenses & permits	1,065	1,065
Depreciation	2,284	5,284
Property taxes	2,329	2,044
Total reclamation/closeout	250,397	228,373

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	2021	2020
Transfer station:		
Salaries and wages	\$ 177,290	\$ 165,018
Overtime	7,105	3,177
Payroll fringes	110,084	95,348
Contracted maintenance	32,384	25,550
Contracted services	5,272,989	4,873,778
Water and other beverage service	656	700
Professional services	38,960	-
Office supplies	392	248
Duplicating	69	105
Infectious Disease	206	891
Operating supplies	1,746	2,128
Building repairs and maintenance	267,437	18,163
Heavy equipment repairs	57,095	63,844
Equipment rental	139	132
Building insurance	3,064	5,625
Comprehensive insurance	2,382	4,876
General tort liability insurance	1,211	1,040
Telephone, long distance, and other communication charges	3,825	3,758
Conference and meeting expenses	-	144
Utilities	19,374	10,584
Gas, fuel, and oil	11,653	15,990
Uniforms and clothing	1,349	2,247
Licenses & permits	100	125
Depreciation	442,832	180,024
Retainage Payble	(153,829)	(81,557)
Small tools and minor equipment	9,727	331
Total transfer station	<u>6,308,240</u>	<u>5,392,269</u>
Recycling:		
Salaries & wages	21,798	27,458
Overtime	10	256
Part time	120,632	152,196
Payroll fringes	63,874	77,744
Contracted services	169,751	161,996
Towing services	295	-
E-waste recycling	85,770	114,926
Drug Testing	-	40
Infectious disease services	162	243
Office supplies	76	-
Duplicating	41	89
Operating supplies	6,457	3,716
Heavy equipment repairs & maintenance	-	402
Small equipment repairs & maintenance	12,925	12,222
Vehicle repairs & maintenance	5,246	7,523
Vehicle insurance	1,845	1,845
Comprehensive insurance	1,149	927

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	2021	2020
Recycling continued:		
General tort liability	\$ 734	\$ 594
Telephone, long distance, and other communication charges	2,910	2,974
Gas, fuel & oil	17,104	19,869
Uniforms & clothing	2,987	3,496
Depreciation	73,981	71,235
Small tools & minor equipment	713	482
Total recycling	<u>588,460</u>	<u>660,233</u>
Litter Control:		
Part time	34,847	35,247
Payroll fringes	14,932	14,848
Infectious Disease Services	-	243
Operating supplies	1,365	1,231
Vehicle repairs & maintenance	11	4,858
Vehicle Insurance	615	615
Comprehensive Insurance	699	55
General tort liability	364	297
Telephone, long distance, and other communication charges	888	833
Gas, fuel & oil	2,733	1,721
Uniforms & clothing	1,296	634
Depreciation	6,365	6,365
Small tools & minor equipment	-	500
Total litter control	<u>64,115</u>	<u>67,447</u>
Code Enforcement:		
Salaries & wages	63,006	94,508
Overtime	488	2,640
Payroll fringes	39,910	47,061
Operating Supplies	-	466
Vehicle Repairs & Maintenance	15	2,544
Comprehensive Insurance	1,230	505
General Tort Liability	2,966	2,078
Telephone, long distance, and other communication charges	1,992	1,963
Gas, Fuel, & Oil	3,084	4,425
Uniforms & clothing	-	1,550
Depreciation	16,990	16,990
Small tools & minor equipment	-	-
Total Code Enforcement	<u>129,681</u>	<u>174,730</u>
Solid Waste - Tires:		
Contracted maintenance	18,273	15,247
Contracted services - tire disposal	163,286	143,179
Depreciation	9,910	9,910
Total solid waste tires	<u>191,469</u>	<u>168,336</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS - SOLID WASTE
 COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	<u>2021</u>	<u>2020</u>
Solid Waste/DHEC Grants:		
Contract Services	57,826	3,000
Advertising & publicity	9,469	12,584
Operating supplies	8,318	8,552
Outside Printing	7,982	1,695
Public education supplies	-	5,861
Conference and meeting expense	396	850
Small Tools	<u>4,045</u>	<u>24,785</u>
Total solid waste DHEC grants	<u>88,036</u>	<u>57,327</u>
Total operating expenses by department	<u>\$ 14,403,854</u>	<u>\$ 13,105,720</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2021 AND 2020

	2021	2020
ASSETS		
Current assets:		
Cash - treasurer	\$ 684,142	\$ 943,271
Investments	17,506,235	16,496,103
Receivables (net of allowance for uncollectibles):		
Property taxes	600,024	564,357
Accounts	420,321	244,170
Due from other funds	6,961	305
Interfund receivable	30,515	585
Total current assets	19,248,198	18,248,791
Non-current assets:		
Capital assets		
Land	2,159,344	1,566,494
Buildings	9,575,939	1,472,826
Improvements	5,180,936	5,180,936
Machinery and equipment	9,607,883	9,164,013
Office furniture and equipment	24,160	24,160
Vehicles	1,871,290	1,904,946
Construction in progress	32,277	7,744,950
	28,451,829	27,058,325
Less: accumulated depreciation	(10,804,050)	(9,440,719)
Total non-current assets	17,647,779	17,617,606
Total assets	36,895,977	35,866,397
Deferred outflows of resources		
Deferred pension outflows	528,183	356,767
Total assets and deferred outflows of resources	\$ 37,424,160	\$ 36,223,164

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	\$ 1,721,365	\$ 1,488,448
Retainage Payble	-	153,829
Accrued salaries	14,747	9,455
Compensated absences	40,922	37,960
Accrued FICA	1,062	683
Accrued SCRS	2,235	1,355
Accrued PORS	241	136
Accrued workers compensation	904	608
Accrued sales tax	-	19
Due to other funds:		
General fund	22,097	21,484
Total current liabilities	<u>1,803,573</u>	<u>1,713,977</u>
Non-current liabilities:		
Compensated absences due beyond a year	40,923	37,959
Closure/post-closure care cost payable	5,830,794	6,495,947
Net pension liability	3,371,558	3,082,364
Total non-current liabilities	<u>9,243,275</u>	<u>9,616,270</u>
Total liabilities	<u>11,046,848</u>	<u>11,330,247</u>
Deferred inflows of resources		
Deferred pension inflows	55,002	28,242
Total liabilities and deferred inflows of resources	<u>11,101,850</u>	<u>11,358,489</u>
NET POSITION		
Net investment in capital assets	17,647,780	17,617,606
Unrestricted	8,674,530	7,247,069
Total net position	<u>\$ 26,322,310</u>	<u>\$ 24,864,675</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, 2021 AND 2020

	2021	2020
Operating revenues:		
Landfill fees	\$ 3,683,102	\$ 3,288,865
Garbage franchise fees	163,413	148,259
Recycling fees	613,392	232,216
Compost Sales	59,041	37,853
Mulch sales	24,820	29,804
Rental income & lease agreements	12,000	12,000
Credit report fees	300	200
Total landfill revenues	<u>4,556,068</u>	<u>3,749,197</u>
Operating expenses:		
Salaries and wages	1,409,963	1,414,679
Payroll fringes	741,361	725,456
Contracted maintenance	318,429	264,423
Contracted services	7,521,564	7,084,802
Water and other beverage service	1,706	1,828
Towing service	370	75
E-waste recycling	85,770	114,926
Professional services	821,556	264,655
Drug testing services	-	140
Accounting and auditing services	5,000	5,000
Infectious disease services	772	1,782
Advertising - publicity	3,639	5,085
Legal services	8,900	5,925
Landfill monitoring	165,500	155,500
Closure/postclosure care cost	(665,153)	(238,176)
EPA cost	2,331	5,855
Technical currency and support	15,138	15,138
Outside Printing	939	9,404
Office supplies	3,821	2,937
Duplicating	2,002	784
Operating supplies	180,479	160,316
Safety supplies	3,176	2,585
Closure operating supplies	73,074	93,384
Sign materials	771	998
Building repairs and maintenance	386,750	153,869
Generator repairs and maintenance	-	801
Heavy and small equipment repairs	246,296	195,914
Small Equipment Repairs & Maintenance	13,828	12,863
Fuel site repairs and maintenance	1,224	225
Vehicle repairs and maintenance	15,169	30,251
Equipment rental	10,174	14,384
Building insurance	8,199	10,618
Vehicle insurance	11,368	9,522
Comprehensive insurance	56,844	63,093
General tort liability insurance	14,296	11,776
Data processing equipment insurance	160	160

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, 2021 AND 2020

	2021	2020
Operating expenses con't:		
Telephone, long distance, and other communication charges	41,741	40,437
Postage	7,899	7,581
Transportation and education	3,564	7,804
Utilities	152,538	137,691
Gas, fuel, and oil	186,702	198,708
Small Equipment Fuel	471	686
Uniforms and clothing	12,645	16,114
Licenses and permits	1,415	1,440
Outside personnel and inmate labor	686,748	686,118
Depreciation	1,656,783	1,252,506
Retainage Payble	(153,829)	(120,397)
Keep America Beautiful	27,500	27,500
Claims & judgments	1,101	1,000
Property taxes	2,329	2,044
Small tools and minor equipment	31,326	19,848
Total operating expenses	<u>14,124,349</u>	<u>12,880,057</u>
Operating loss	<u>(9,568,281)</u>	<u>(9,130,860)</u>
Nonoperating revenues		
Property taxes	11,022,894	10,434,904
Cash over/short	(37)	-
Interest income	80,493	366,388
Sale of Land	-	1,000
Sale of capital assets (loss)	(97,435)	386,927
Total nonoperating revenues	<u>11,005,915</u>	<u>11,189,219</u>
Income before contributions and transfers	<u>1,437,634</u>	<u>2,058,359</u>
Capital contributions	20,001	3,920
Transfers in	162,370	105,758
Transfers out	(162,370)	(105,758)
Total capital contributions and transfers	<u>20,001</u>	<u>3,920</u>
Change in net position	1,457,635	2,062,279
Net position, beginning of year	<u>24,864,675</u>	<u>22,802,396</u>
Net position, end of year	<u>\$ 26,322,310</u>	<u>\$ 24,864,675</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF CASH FLOW
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities:		
Cash received from customers	\$ 4,343,331	\$ 3,816,803
Cash payments to suppliers for goods and services	(10,901,713)	(10,572,989)
Cash payments to employees for services	(1,993,908)	(2,058,076)
Net cash used by operating activities	<u>(8,552,290)</u>	<u>(8,814,262)</u>
Cash flows from noncapital financing activities:		
Cash received from taxes	10,987,227	10,388,399
FEMA reimbursement		
Net cash provided by noncapital financing activities	<u>10,987,227</u>	<u>10,388,399</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(1,840,562)	(7,005,718)
Sale of land	-	1,000
Proceeds from sale of equipment	76,135	386,927
Net cash used for capital and related financing activities	<u>(1,764,427)</u>	<u>(6,617,791)</u>
Cash flows from investing activities:		
Interest on investments	80,493	366,388
Proceeds from sale of investments	(1,010,132)	457,959
Net cash used by investing activities	<u>(929,639)</u>	<u>824,347</u>
Net (decrease) increase in cash and cash equivalents	(259,129)	(4,219,307)
Cash and cash equivalents at beginning of year	<u>943,271</u>	<u>5,162,578</u>
Cash and cash equivalents at end of year	<u>\$ 684,142</u>	<u>\$ 943,271</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE
 COMPARATIVE STATEMENTS OF CASH FLOW
 FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ <u>(9,568,281)</u>	\$ <u>(9,130,860)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	1,656,783	1,252,506
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(176,151)	68,496
(Increase) decrease in interfund receivable	(29,930)	(585)
(Increase) decrease in due from other funds	(6,656)	(305)
(Increase) decrease in pension outflow	(171,416)	50,656
Increase (decrease) in net pension liability	289,194	70,568
Increase (decrease) in accrued salaries/fringes	12,878	(40,877)
Increase (decrease) in accounts payable	232,917	(712,487)
Increase (decrease) in retainage payable	(153,829)	(120,396)
Increase (decrease) in accrued sales tax	(19)	(73)
Increase (decrease) in due to general fund	613	(14,441)
Increase (decrease) in pension inflow	26,760	1,712
Increase (decrease) in long term payables	<u>(665,153)</u>	<u>(238,176)</u>
Total adjustments	<u>1,015,991</u>	<u>316,598</u>
Net cash used by operating activities	\$ <u><u>(8,552,290)</u></u>	\$ <u><u>(8,814,262)</u></u>
Noncash Investing, Capital and Financing Activities		
Contributions of capital assets from solid waste grants	\$ <u><u>20,001</u></u>	\$ <u><u>3,920</u></u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/TIRES
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 32,624	\$ 118,093
Investments	303,998	253,426
Due from state shared revenue	44,728	39,714
Due from other funds:		
General fund		194
Total current assets	<u>381,350</u>	<u>411,427</u>
Non-current assets:		
Capital assets		
Improvements	80,597	80,597
Machinery and equipment	119,165	119,165
	<u>199,762</u>	<u>199,762</u>
Less: accumulated depreciation	<u>(138,935)</u>	<u>(129,024)</u>
Total non-current assets	<u>60,827</u>	<u>70,738</u>
Total assets	<u>442,177</u>	<u>482,165</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	<u>20,308</u>	<u>23,523</u>
Total liabilities	<u>20,308</u>	<u>23,523</u>
NET POSITION		
Net investment in capital assets	60,827	70,738
Restricted per state mandate (tires)	<u>361,042</u>	<u>387,904</u>
Total net position	<u>\$ 421,869</u>	<u>\$ 458,642</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating expenses:		
Contracted maintenance	\$ 18,273	\$ 15,247
Contracted services (tire disposal)	163,286	143,179
Depreciation	<u>9,910</u>	<u>9,910</u>
Total operating expenses	<u>191,469</u>	<u>168,336</u>
Operating loss	<u>(191,469)</u>	<u>(168,336)</u>
Nonoperating revenues:		
Local government - tires	154,125	167,910
Interest income	<u>571</u>	<u>4,472</u>
Total nonoperating revenues	<u>154,696</u>	<u>172,382</u>
Income before contributions and transfers	<u>(36,773)</u>	<u>4,046</u>
Change in net position	(36,773)	4,046
Net position, beginning of year	<u>458,642</u>	<u>454,596</u>
Net position, end of year	<u>\$ 421,869</u>	<u>\$ 458,642</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/TIRES
 COMPARATIVE STATEMENTS OF CASH FLOW
 FOR FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash payments to suppliers for goods and services	\$ <u>(184,580)</u>	\$ <u>(144,381)</u>
Net cash used by operating activities	<u>(184,580)</u>	<u>(144,381)</u>
Cash flows from noncapital financing activities:		
State share revenue	<u>149,111</u>	<u>182,494</u>
Net cash provided by noncapital financing activities	<u>149,111</u>	<u>182,494</u>
Cash flows from investing activities:		
Interest on investments	571	4,472
Purchase of investments	<u>(50,571)</u>	<u>(4,339)</u>
Net cash provided by investing activities	<u>(50,000)</u>	<u>133</u>
Net increase (decrease) in cash and cash equivalents	(85,469)	38,246
Cash and cash equivalents at beginning of year	<u>118,093</u>	<u>79,847</u>
Cash and cash equivalents at end of year	<u>\$ 32,624</u>	<u>\$ 118,093</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ <u>(191,469)</u>	\$ <u>(168,336)</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	(3,215)	14,239
Increase (decrease) in due to general fund	<u>194</u>	<u>(194)</u>
Total adjustments	<u>6,889</u>	<u>23,955</u>
Net cash used by operating activities	<u>\$ (184,580)</u>	<u>\$ (144,381)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/DHEC GRANTS
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets:		
Due from DHEC	\$ 41,955	\$ 37,642
Total assets	<u>41,955</u>	<u>37,642</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	525	26,149
Interfund payable	30,515	585
Accrued Sales Tax	-	1,416
Unearned revenue	<u>4,421</u>	<u>2,030</u>
Total liabilities	<u>35,461</u>	<u>30,180</u>
NET POSITION		
Unrestricted	<u>6,494</u>	<u>7,462</u>
Total net position	<u>\$ 6,494</u>	<u>\$ 7,462</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating revenues:		
Compost bin sales	\$ 4,560	\$ 1,880
Total operating revenues	<u>4,560</u>	<u>1,880</u>
Operating expenses:		
Contracted Services	57,826	3,000
Advertising & publicity	17,451	12,584
Operating supplies	8,318	10,247
Public education supplies		5,861
Conference and meeting expense	396	850
Small Tools & Equipment	4,045	24,785
Total operating expenses	<u>88,036</u>	<u>57,327</u>
Operating loss	<u>(83,476)</u>	<u>(55,447)</u>
Nonoperating revenues:		
DHEC/SW mgt. grant	<u>82,508</u>	<u>57,012</u>
Total nonoperating revenues	<u>82,508</u>	<u>57,012</u>
Income before contributions	<u>(968)</u>	<u>1,565</u>
Change in net position	(968)	1,565
Net position, beginning of year	<u>7,462</u>	<u>5,897</u>
Net position, end of year	<u>\$ 6,494</u>	<u>\$ 7,462</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/DHEC GRANTS
 COMPARATIVE STATEMENTS OF CASH FLOW
 FOR FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received customers	\$ 4,560	\$ 1,880
Cash payments to suppliers for goods and services	<u>(82,755)</u>	<u>(54,221)</u>
Net cash used by operating activities	<u>(78,195)</u>	<u>(52,341)</u>
Cash flows from noncapital financing activities:		
Operating grants received	<u>78,195</u>	<u>44,795</u>
Net cash provided by noncapital financing activities	<u>78,195</u>	<u>44,795</u>
Net increase (decrease) in cash and cash equivalents	-	(7,546)
Cash and cash equivalents at beginning of year	<u>-</u>	<u>7,546</u>
Cash and cash equivalents at end of year	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ <u>(83,476)</u>	\$ <u>(55,447)</u>
Changes in assets and liabilities:		
(Decrease) increase in accounts payable	(25,624)	1,149
Increase (decrease) increase in interfund payable	29,930	585
Increase (decrease) increase in accrued sales tax	(1,416)	1,416
(Decrease) Unearned Revenue	<u>2,391</u>	<u>(44)</u>
Total adjustments	<u>5,281</u>	<u>3,106</u>
Net cash used by operating activities	<u>\$ (78,195)</u>	<u>\$ (52,341)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - PELION AIRPORT
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2021 AND 2020

	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 130,590	\$ 372,539
Investments	3,357,340	2,826,169
Accounts receivable	75	1,055
Due from Federal Grant	104,154	559,200
Inventory - aviation fuel	28,397	9,453
Total current assets	<u>3,620,556</u>	<u>3,768,416</u>
Non-current assets:		
Capital assets		
Land	190,116	190,116
Buildings	833,811	833,811
Improvements	5,568,067	1,599,815
Machinery & equipment	213,012	213,012
Construction in progress	916,217	4,696,070
	<u>7,721,223</u>	<u>7,532,824</u>
Less: accumulated depreciation	<u>(2,499,040)</u>	<u>(2,054,223)</u>
Total non-current assets	<u>5,222,183</u>	<u>5,478,601</u>
Total assets	<u>8,842,739</u>	<u>9,247,017</u>
LIABILITIES		
Current liabilities:		
Accounts payable	18,717	1,985
Airport capital projects payable	6,322	123,185
Accrued sales tax	426	-
Unearned revenue	1,428	906
Total current liabilities	<u>26,893</u>	<u>126,076</u>
NET POSITION		
Net investment in capital assets	5,222,183	5,478,601
Unrestricted	<u>3,593,663</u>	<u>3,642,340</u>
Total net position	<u>\$ 8,815,846</u>	<u>\$ 9,120,941</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating revenues:		
Rental income	\$ 53,012	\$ 42,605
Aviation fuel sales	59,494	77,086
Miscellaneous fees, permits & sales	<u>88</u>	<u>24</u>
Total operating revenues	<u>112,594</u>	<u>119,715</u>
Operating expenses:		
Cost of sales and services	43,844	72,412
Contracted maintenance	671	-
Contracted services	4,560	4,560
Legal services	175	-
Computer hardware maintenance	603	576
Operating supplies	50	55
Building repairs & maintenance	434	1,053
Small equipment repairs & maintenance	706	669
Fuel site repairs & maintenance	1,702	2,732
Building insurance	4,404	4,276
Telephone	228	328
WAN Service Charges	1,199	1,099
Conference, meeting & training	-	700
Subscriptions, dues & books	40	40
Utilities	8,503	7,237
Licenses & permits	100	500
Retainage payable expense	(56,802)	56,802
Property taxes	14,719	-
Grant funds returned to grantor	83,062	-
Depreciation	<u>444,817</u>	<u>180,416</u>
Total operating expenses	<u>553,015</u>	<u>333,455</u>
Operating loss	<u>(440,421)</u>	<u>(213,740)</u>
Nonoperating revenues:		
Interest income	<u>6,172</u>	<u>20,804</u>
Total nonoperating revenues	<u>6,172</u>	<u>20,804</u>
Loss before contributions and transfers	<u>(434,249)</u>	<u>(192,936)</u>
Capital contributions	104,154	550,677
Transfers in	<u>25,000</u>	<u>2,825,000</u>
Total capital contributions and transfers	<u>129,154</u>	<u>3,375,677</u>
Change in net position	(305,095)	3,182,741
Net position, beginning of year	<u>9,120,941</u>	<u>5,938,200</u>
Net position, end of year	<u>\$ 8,815,846</u>	<u>\$ 9,120,941</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - PELION AIRPORT
 COMPARATIVE STATEMENTS OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received from customers	\$ 113,574	\$ 119,240
Cash payments to suppliers and employees	<u>(226,325)</u>	<u>(75,572)</u>
Net cash (used) provided by operating activities	<u>(112,751)</u>	<u>43,668</u>
Cash flows from capital and related financing activities:		
Federal funds (FAA) received	559,200	371,041
Transfer from general fund	25,000	2,825,000
Acquisition and construction of capital assets	<u>(188,399)</u>	<u>(652,163)</u>
Net cash (used) provided by capital and related financing activities	<u>395,801</u>	<u>2,543,878</u>
Cash flows from investing activities:		
Interest on investments	6,172	20,804
Purchase of investments	<u>(531,171)</u>	<u>(2,320,650)</u>
Net cash used by investing activities	<u>(524,999)</u>	<u>(2,299,846)</u>
Net decrease in cash and cash equivalents	(241,949)	287,700
Cash and cash equivalents at beginning of year	<u>372,539</u>	<u>84,839</u>
Cash and cash equivalents at end of year	<u>\$ 130,590</u>	<u>\$ 372,539</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - PELION AIRPORT
 COMPARATIVE STATEMENTS OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Reconciliation of operating loss to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(440,421)</u>	\$ <u>(213,740)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	444,817	180,416
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	980	(475)
Decrease (increase) in due from other funds	-	-
Decrease (increase) in inventory	(18,944)	12,255
(Decrease) increase in accounts payable	(99,705)	65,824
(Decrease) increase in unearned revenue	<u>522</u>	<u>(612)</u>
Total adjustments	<u>327,670</u>	<u>257,408</u>
Net cash provided by operating activities	\$ <u><u>(112,751)</u></u>	\$ <u><u>43,668</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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

ASSETS	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2021	2020
Current assets:							
Cash and cash equivalents	\$ 1,630,014	\$ 4,653,361	\$ 318,784	\$ 104,705	\$ 28,345	\$ 6,735,209	\$ 8,997,186
Investments	9,540,731	15,507,997	8,385,178	108,150	838,602	34,380,658	32,700,310
Accounts receivable	169,212		134,533			303,745	300,629
Due from other funds:							
General fund					1,786	1,786	3,993
Special revenue funds					47	47	-
Total current assets	11,339,957	20,161,358	8,838,495	212,855	868,780	41,421,445	42,002,118
Non-current assets:							
Capital assets:							
Vehicles					304,234	304,234	304,234
Total capital assets	-	-	-	-	304,234	304,234	304,234
Less: accumulated depreciation	-	-	-	-	(272,942)	(272,942)	(251,829)
Total non-current assets	-	-	-	-	31,292	31,292	52,405
Total assets	11,339,957	20,161,358	8,838,495	212,855	900,072	41,452,737	42,054,523
Deferred outflows of resources							
Deferred pension outflows				53,339		53,339	42,290
Total assets and deferred outflows of resources	11,339,957	20,161,358	8,838,495	266,194	900,072	41,506,076	42,096,813
LIABILITIES							
Current liabilities (payable from current assets):							
Accounts payable	8,798		102,418	233	1,351	112,800	428,629
Accrued wages				1,153		1,153	475
Compensated absences				2,855		2,855	183
Accrued employer contributions				310		310	122
Accrued sales tax						0	(7)
Insurance claims due	1,782,461					1,782,461	1,269,271
Due to other funds:							
General fund				1	270	271	307
Total current liabilities (payable from current assets)	1,791,259	-	102,418	4,552	1,621	1,899,850	1,698,980
Total liabilities	1,791,259	-	102,418	4,552	1,621	1,899,850	1,698,980
Non-current liabilities:							
Net pension liability				381,704		381,704	363,216
Total non-current liabilities	-	-	-	381,704	-	381,704	363,216
Deferred inflows of resources							
Deferred pension inflows				5,928		5,928	4,228
Total liabilities and deferred inflows of resources	1,791,259	-	102,418	392,184	1,621	2,287,482	2,066,424
NET POSITION							
Net investment in capital assets					31,292	31,292	52,405
Unrestricted	9,548,698	20,161,358	8,736,077	(125,990)	867,159	39,187,302	39,977,984
Total net position	\$ 9,548,698	\$ 20,161,358	\$ 8,736,077	\$ (125,990)	\$ 898,451	\$ 39,218,594	\$ 40,030,389

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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2021	2020
Operating revenues:							
Employer contributions	\$ 12,559,033	\$ 678,867	\$ 2,966,082	\$	\$	\$ 16,203,982	\$ 16,023,144
Employee contributions	3,493,110					3,493,110	3,461,684
Other premiums	614,991					614,991	630,459
Cobra premiums	22,042					22,042	41,887
Employer subsidy - post employment	216,268					216,268	245,594
Employee life insurance	191,785					191,785	184,285
Employee dental insurance	284,244					284,244	278,360
Pharmaceuticals rebate	1,012,950					1,012,950	607,828
Insurance reimbursements	112,155					112,155	130,768
Stop-loss insurance	94,455					94,455	155,519
Workers comp reimbursement			16,388			16,388	-
Charges for sales and services					18,235	18,235	24,624
Total operating revenues	<u>18,601,033</u>	<u>678,867</u>	<u>2,982,470</u>	<u>-</u>	<u>18,235</u>	<u>22,280,605</u>	<u>21,784,152</u>
Operating expenses:							
Salaries and wages				95,932		95,932	106,175
Payroll fringes				47,437		47,437	52,290
Towing					75	75	-
Office supplies						-	82
Duplicating				345	(3)	342	292
Safety supplies			1,260			1,260	736
Building repairs and maintenance	2,251					2,251	14,388
Building insurance	364			50		414	458
General tort liability insurance				161		161	141
Surety bonds				13		13	-
Communication charges				1,205		1,205	1,281
Postage			54	11		65	-
Conference & meeting expense			339	3,780		4,119	692
Subscriptions, dues & books				1,693		1,693	535
Motor pool reimbursement				114		114	-
Utilities	3,727			1,207		4,934	5,285
Medical services	1,398,921					1,398,921	1,314,748
Actuarial services	3,500					3,500	11,000
Pharmaceuticals	26,666					26,666	37,048
Telephone	2,967					2,967	2,774
WAN services charges	1,401					1,401	1,388
Background history screening			20,844			20,844	16,387
Health screening						-	23,712
Driver history screening			2,287			2,287	1,939
Drug testing services			14,105			14,105	12,504
Workers comp insurance claims			1,338,668			1,338,668	1,462,017
SC workers compensation taxes			43,329			43,329	46,205
Workers comp insurance premiums			759,198			759,198	800,780
Vehicle repairs and maintenance					2,407	2,407	827
Vehicle insurance					7,534	7,534	7,380
GPS monitoring charges					2,339	2,339	1,830
Gas, fuel, and oil					3,286	3,286	3,869
Insurance Claims	13,552,199					13,552,199	11,755,278
Administration cost	735,985					735,985	676,300
Compliance testing						-	2,097
Online benefit system	33,678					33,678	32,263
Life insurance premium	371,302					371,302	362,407
Stop - loss insurance premium	664,346					664,346	667,708
AdvancePCS prescription claims	3,357,676					3,357,676	3,382,797
Insurance reimbursement to employee		507,375				507,375	499,708
Wellness program incentives	140,300					140,300	78,250
Depreciation					21,113	21,113	25,796
Small tools & minor equipment				636		636	-
Total operating expenses	<u>20,295,283</u>	<u>507,375</u>	<u>2,180,084</u>	<u>152,584</u>	<u>36,751</u>	<u>23,172,077</u>	<u>21,409,367</u>
Operating income (loss)	<u>(1,694,250)</u>	<u>171,492</u>	<u>802,386</u>	<u>(152,584)</u>	<u>(18,516)</u>	<u>(891,472)</u>	<u>374,785</u>
Nonoperating revenues (expenses):							
Interest (net of increase (decrease) in the fair value of investments)	18,948	42,698	16,098	221	1,712	79,677	664,261
Sale of capital assets						-	2,000
Total nonoperating revenues (expenses)	<u>18,948</u>	<u>42,698</u>	<u>16,098</u>	<u>221</u>	<u>1,712</u>	<u>79,677</u>	<u>666,261</u>
Income (loss) before contributions and transfers	<u>(1,675,302)</u>	<u>214,190</u>	<u>818,484</u>	<u>(152,363)</u>	<u>(16,804)</u>	<u>(811,795)</u>	<u>1,041,046</u>
Transfer in				176,610		176,610	181,341
Transfer out			(176,610)			(176,610)	(181,341)
Total contributions and transfers	<u>-</u>	<u>-</u>	<u>(176,610)</u>	<u>176,610</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>(1,675,302)</u>	<u>214,190</u>	<u>641,874</u>	<u>24,247</u>	<u>(16,804)</u>	<u>(811,795)</u>	<u>1,041,046</u>
Net position, beginning 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>
Net position, end of year	<u>\$ 9,548,698</u>	<u>\$ 20,161,358</u>	<u>\$ 8,736,077</u>	<u>\$ (125,990)</u>	<u>\$ 898,451</u>	<u>\$ 39,218,594</u>	<u>\$ 40,030,389</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2021	2020
Cash flows from operating activities:							
Cash received from customers	\$ 5,822,734	\$	\$	\$	\$	\$ 5,822,734	\$ 5,485,210
Cash received from interfund services provided & used	12,775,301	678,867	2,982,352		20,395	16,456,915	16,266,708
Cash payments to suppliers for goods and services	(19,821,223)	(507,375)	(2,458,117)	(139,887)	(14,353)	(22,940,955)	(21,326,016)
Net cash provided (used) by operating activities	(1,223,188)	171,492	524,235	(139,887)	6,042	(661,306)	425,902
Cash flows from noncapital financing activities:							
Transfer in				176,610		176,610	181,341
Transfer out			(176,610)			(176,610)	(181,341)
Net cash provided (used) by noncapital financing activities:	-	-	(176,610)	176,610	-	-	-
Cash flows from capital and related financing activities:							
Acquisition and construction of capital assets						-	(27,415)
Proceeds from sale of equipment						-	2,000
Net cash used for capital and related financing activities	-	-	-	-	-	-	(25,415)
Cash flows from investing activities:							
Receipt of interest (net increase (decrease) in the fair value of investments)	18,948	42,698	16,098	221	1,712	79,677	664,261
Proceeds from sale of investments						-	33,061
Purchase of investments	(418,948)	(543,369)	(716,098)	(221)	(1,712)	(1,680,348)	(11,656,042)
Net cash provided (used) by investing activities	(400,000)	(500,671)	(700,000)	-	-	(1,600,671)	(10,958,720)
Net increase (decrease) in cash and cash equivalents	(1,623,188)	(329,179)	(352,375)	36,723	6,042	(2,261,977)	(10,558,233)
Cash and cash equivalents at beginning of the year	3,253,202	4,982,540	671,159	67,982	22,303	8,997,186	19,555,419
Cash and cash equivalents at end of the year	\$ 1,630,014	\$ 4,653,361	\$ 318,784	\$ 104,705	\$ 28,345	\$ 6,735,209	\$ 8,997,186
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	\$ (1,694,250)	\$ 171,492	\$ 802,386	\$ (152,584)	\$ (18,517)	\$ (891,473)	\$ 374,785
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation					21,114	21,114	25,796
Changes in assets and liabilities:							
(Increase) decrease in accounts receivable	(2,998)		(118)			(3,116)	(29,565)
(Increase) decrease in pension outflow				(11,049)		(11,049)	4,612
Decrease (increase) in net pension liability				18,488		18,488	128
Decrease (increase) in due from other funds					2,160	2,160	(2,669)
Increase (decrease) in accounts payable	(39,130)		(278,033)	3,557	1,322	(312,284)	(7,018)
Increase (decrease) in insurance claims due	513,190					513,190	53,915
Increase (decrease) in due to other funds				1	(37)	(36)	(579)
Increase (decrease) in pension inflow				1,700		1,700	6,497
Total adjustments	471,062	-	(278,151)	12,697	24,559	230,167	51,117
Net cash provided (used) by operating activities	\$ (1,223,188)	\$ 171,492	\$ 524,235	\$ (139,887)	\$ 6,042	\$ (661,306)	\$ 425,902

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,630,014	\$ 3,253,202
Investments	9,540,731	9,121,783
Accounts receivable	<u>169,212</u>	<u>166,214</u>
Total assets	<u>11,339,957</u>	<u>12,541,199</u>
LIABILITIES		
Current liabilities:		
Accounts payable	8,798	47,928
Insurance claims due	<u>1,782,461</u>	<u>1,269,271</u>
Total liabilities	<u>1,791,259</u>	<u>1,317,199</u>
NET POSITION		
Unrestricted	<u>9,141,989</u>	<u>11,224,000</u>
Total net position	<u>\$ 9,548,698</u>	<u>\$ 11,224,000</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, 2021 AND 2020

	2021	2020
Operating revenues:		
Employer contributions	\$ 12,559,033	\$ 12,374,033
Employee contributions	3,493,110	3,461,684
Other premiums	614,991	630,459
Cobra premiums	22,042	41,887
Employer subsidy - post employment	216,268	245,594
Employee life insurance	191,785	184,285
Employee dental insurance	284,244	278,360
Pharmaceuticals rebate	1,012,950	607,828
Insurance reimbursements	112,155	130,768
Stop-loss insurance	94,455	155,519
	<u>18,601,033</u>	<u>18,110,417</u>
Total operating revenues		
Operating expenses:		
Health screening services		23,712
Medical services	1,398,921	1,314,748
Actuarial services	3,500	11,000
Pharmaceuticals	26,666	37,048
Building repairs and maintenance	2,251	14,388
Building insurance	364	416
Telephone	2,967	2,774
WAN service charges	1,401	1,388
Conference & meeting expense		510
Utilities - auxiliary admin building	3,727	4,078
Life insurance premium	371,302	362,407
Stop-loss insurance premiums	664,346	667,708
AdvancePCS prescription claims	3,357,676	3,382,797
Medical insurance claims	12,780,518	11,108,719
Dental insurance claims	771,681	646,559
Medical administration costs	644,147	590,626
Dental administration costs	28,214	29,241
HRA/HSA administration costs	50,239	26,742
FSA administration costs		16,552
Cobra administration costs	13,385	13,139
Compliance testing		2,097
Online benefit system	33,678	32,263
Wellness program incentives	140,300	78,250
	<u>20,295,283</u>	<u>18,367,162</u>
Total operating expenses		
Operating income	<u>(1,694,250)</u>	<u>(256,745)</u>
Nonoperating revenues:		
Investment interest (net decrease in the fair value of investments)	18,948	180,020
	<u>18,948</u>	<u>180,020</u>
Total nonoperating revenues		
Change in net position	(1,675,302)	(76,725)
Net position, beginning of year	<u>11,224,000</u>	<u>11,300,725</u>
Net position, end of year	<u>\$ 9,548,698</u>	<u>\$ 11,224,000</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received from users	\$ 5,822,734	\$ 5,485,210
Cash received from interfund services provided & used	12,775,301	12,619,627
Cash paid to insurance suppliers and employees	<u>(19,821,223)</u>	<u>(18,273,090)</u>
Net cash provided (used) by operating activities	<u>(1,223,188)</u>	<u>(168,253)</u>
Cash flows from investing activities:		
Interest on investments (net decrease in the fair value of investments)	18,948	180,020
Purchase of investments	<u>(418,948)</u>	<u>(3,658,308)</u>
Net cash provided (used) by investing activities	<u>(400,000)</u>	<u>(3,478,288)</u>
Net (decrease) increase in cash and cash equivalents	(1,623,188)	(3,646,541)
Cash and cash equivalents at beginning of year	<u>3,253,202</u>	<u>6,899,743</u>
Cash and cash equivalents at end of year	<u>\$ 1,630,014</u>	<u>\$ 3,253,202</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(1,694,250)</u>	\$ <u>(256,745)</u>
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(2,998)	(5,580)
Increase (decrease) in accounts payable	(39,130)	40,157
Increase in insurance claims due	<u>513,190</u>	<u>53,915</u>
Total adjustments	<u>471,062</u>	<u>88,492</u>
Net cash provided (used) by operating activities	<u>\$ (1,223,188)</u>	<u>\$ (168,253)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 INTERNAL SERVICE FUND
 POST EMPLOYMENT INSURANCE
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 4,653,361	\$ 4,982,540
Investments	<u>15,507,997</u>	<u>14,964,628</u>
Total assets	<u>20,161,358</u>	<u>19,947,168</u>
LIABILITIES		
Current liabilities:		
Total liabilities	<u>-</u>	<u>-</u>
NET POSITION		
Unrestricted	<u>20,161,358</u>	<u>19,947,168</u>
Total net position	<u>\$ 20,161,358</u>	<u>\$ 19,947,168</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating revenues:		
Employer contributions	\$ <u>678,867</u>	\$ <u>668,867</u>
Total operating revenues	<u>678,867</u>	<u>668,867</u>
Operating expenses:		
Insurance reimbursement to employee	<u>507,375</u>	<u>499,708</u>
Total operating expenses	<u>507,375</u>	<u>499,708</u>
Operating income	<u>171,492</u>	<u>169,159</u>
Nonoperating revenues:		
Investment interest	<u>42,698</u>	<u>326,114</u>
Total nonoperating revenues	<u>42,698</u>	<u>326,114</u>
Change in net position	214,190	495,273
Net position, beginning of year	<u>19,947,168</u>	<u>19,451,895</u>
Net position, end of year	<u>\$ 20,161,358</u>	<u>\$ 19,947,168</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
POST EMPLOYMENT INSURANCE
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 678,867	\$ 668,867
Cash paid to insurance suppliers and employees	<u>(507,375)</u>	<u>(499,708)</u>
Net cash provided by operating activities	<u>171,492</u>	<u>169,159</u>
Cash flows from investing activities:		
Interest on investments	42,698	326,114
Purchase (sale) of investments	<u>(543,369)</u>	<u>(6,896,191)</u>
Net cash (used) provided by investing activities	<u>(500,671)</u>	<u>(6,570,077)</u>
Net increase (decrease) in cash and cash equivalents	(329,179)	(6,400,918)
Cash and cash equivalents at beginning of year	<u>4,982,540</u>	<u>11,383,458</u>
Cash and cash equivalents at end of year	<u>\$ 4,653,361</u>	<u>\$ 4,982,540</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ <u>171,492</u>	\$ <u>169,159</u>
Changes in assets and liabilities:		
Total adjustments	<u>-</u>	<u>-</u>
Net cash provided by operating activities	<u>\$ 171,492</u>	<u>\$ 169,159</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
WORKERS COMPENSATION
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 318,784	\$ 671,159
Investments	8,385,178	7,669,080
Accounts receivable	<u>134,533</u>	<u>134,415</u>
Total assets	<u>8,838,495</u>	<u>8,474,654</u>
LIABILITIES		
Current liabilities:		
Accounts payable	<u>102,418</u>	<u>380,451</u>
Total liabilities	<u>102,418</u>	<u>380,451</u>
NET POSITION		
Unrestricted	<u>8,736,077</u>	<u>8,094,203</u>
Total net position	<u>\$ 8,736,077</u>	<u>\$ 8,094,203</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating revenues:		
Employer contributions	\$ 2,966,082	\$ 2,980,244
Workers comp reimbursement	<u>16,388</u>	<u>-</u>
Total operating revenues	<u>2,982,470</u>	<u>2,980,244</u>
Operating expenses:		
Background history screening	20,844	16,387
Driver history screening	2,287	1,939
Drug testing services	14,105	12,504
Safety supplies	1,260	736
Postage	54	-
Conference, meeting & training	339	-
Workers compensation insurance claims	1,338,668	1,462,017
SC workers compensation taxes	43,329	46,205
Workers compensation insurance premiums	<u>759,198</u>	<u>800,780</u>
Total operating expenses	<u>2,180,084</u>	<u>2,340,568</u>
Operating income	<u>802,386</u>	<u>639,676</u>
Nonoperating revenues:		
Investment interest (net increase in the fair value of investments)	<u>16,098</u>	<u>141,757</u>
Total nonoperating revenues	<u>16,098</u>	<u>141,757</u>
Income before contributions and transfers	<u>818,484</u>	<u>781,433</u>
Transfer out	<u>(176,610)</u>	<u>(181,341)</u>
Change in net position	641,874	600,092
Net position, beginning of year	<u>8,094,203</u>	<u>7,494,111</u>
Net position, end of year	<u>\$ 8,736,077</u>	<u>\$ 8,094,203</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
WORKERS COMPENSATION
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 2,982,352	\$ 2,956,259
Cash paid to insurance suppliers and employees	<u>(2,458,117)</u>	<u>(2,380,437)</u>
Net cash provided by operating activities	<u>524,235</u>	<u>575,822</u>
Cash flows from noncapital financing activities:		
Transfer out	<u>(176,610)</u>	<u>(181,341)</u>
Net cash used by noncapital financing activities	<u>(176,610)</u>	<u>(181,341)</u>
Cash flows from investing activities:		
Interest on investments (net increase in the fair value of investments)	16,098	141,757
Purchase of investments	<u>(716,098)</u>	<u>(1,087,213)</u>
Net cash provided (used) by investing activities	<u>(700,000)</u>	<u>(945,456)</u>
Net increase (decrease) in cash and cash equivalents	(352,375)	(550,975)
Cash and cash equivalents at beginning of year	<u>671,159</u>	<u>1,222,134</u>
Cash and cash equivalents at end of year	<u>\$ 318,784</u>	<u>\$ 671,159</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ <u>802,386</u>	\$ <u>639,676</u>
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(118)	(23,985)
Increase (decrease) in accounts payable	<u>(278,033)</u>	<u>(39,869)</u>
Total adjustments	<u>(278,151)</u>	<u>(63,854)</u>
Net cash provided by operating activities	<u>\$ 524,235</u>	<u>\$ 575,822</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 104,705	\$ 67,982
Investments	<u>108,150</u>	<u>107,929</u>
Total current assets	<u>212,855</u>	<u>175,911</u>
Deferred outflows of resources		
Deferred pension outflows	<u>53,339</u>	<u>42,290</u>
Total assets and deferred outflows of resources	<u>266,194</u>	<u>218,201</u>
LIABILITIES		
Current liabilities:		
Accounts payable	233	221
Accrued wages	1,153	475
Compensated absences due within one year	2,855	183
Accrued employer contributions	310	122
Accrued sales tax	-	(7)
Due to other funds	<u>1</u>	<u>-</u>
Total current liabilities	<u>4,552</u>	<u>994</u>
Non-current liabilities:		
Net pension liability	<u>381,704</u>	<u>363,216</u>
Total non-current liabilities	<u>381,704</u>	<u>363,216</u>
Deferred inflows of resources		
Deferred pension inflows	<u>5,928</u>	<u>4,228</u>
Total liabilities and deferred inflows of resources	<u>392,184</u>	<u>368,438</u>
NET POSITION		
Unrestricted	<u>(125,990)</u>	<u>(150,237)</u>
Total net position	<u>\$ (125,990)</u>	<u>\$ (150,237)</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating revenues:	\$ -	\$ -
Total operating revenues	<u>-</u>	<u>-</u>
Operating expenses:		
Salaries and wages	95,932	106,175
Payroll fringes	47,437	52,290
Office supplies	-	82
Duplicating	345	289
Building insurance	50	42
General tort liability insurance	161	141
Surety bonds	13	-
Communication charges	1,205	1,281
Postage	11	-
Conference & meeting	3,780	182
Subscriptions, dues & books	1,693	535
Motor pool reimbursement	114	-
Utilities	1,207	1,207
Small tools & minor equipment	636	-
Total operating expenses	<u>152,584</u>	<u>162,224</u>
Operating loss	<u>(152,584)</u>	<u>(162,224)</u>
Nonoperating revenues:		
Investment interest	<u>221</u>	<u>1,988</u>
Total nonoperating revenues	<u>221</u>	<u>1,988</u>
Loss before contributions and transfers	<u>(152,363)</u>	<u>(160,236)</u>
Transfers in	<u>176,610</u>	<u>181,341</u>
Change in net position	24,247	21,105
Net position, beginning of the year	<u>(150,237)</u>	<u>(171,342)</u>
Net position, end of year	<u>\$ (125,990)</u>	<u>\$ (150,237)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash paid to suppliers and employees	\$ <u>(139,887)</u>	\$ <u>(157,713)</u>
Net cash (used) by operating activities	<u>(139,887)</u>	<u>(157,713)</u>
Cash flows from noncapital financing activities:		
Transfer in	<u>176,610</u>	<u>181,341</u>
Net cash provided by noncapital financing activities	<u>176,610</u>	<u>181,341</u>
Cash flows from investing activities:		
Interest on investments	221	1,988
Sale of investments	-	33,061
Purchase of investments	<u>(221)</u>	<u>-</u>
Net cash used by investing activities	<u>-</u>	<u>35,049</u>
Net increase (decrease) in cash and cash equivalents	36,723	58,677
Cash and cash equivalents at beginning of year	<u>67,982</u>	<u>9,305</u>
Cash and cash equivalents at end of year	<u>\$ 104,705</u>	<u>\$ 67,982</u>
Reconciliation of operating loss to net cash used by operating activities:		
Operating loss	\$ <u>(152,584)</u>	\$ <u>(162,224)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Changes in assets and liabilities:		
Increase (decrease) in pension outflow	(11,049)	4,612
Decrease (increase) in net pension liability	18,488	128
Increase (decrease) in accounts payable and other accrued liabilities	3,557	(6,726)
Increase (decrease) in due to other funds	1	-
Increase (decrease) in pension inflow	<u>1,700</u>	<u>6,497</u>
Total adjustments	<u>12,697</u>	<u>4,511</u>
Net cash used by operating activities	<u>\$ (139,887)</u>	<u>\$ (157,713)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
MOTOR POOL
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 28,345	\$ 22,303
Investments	838,602	836,890
Due from other funds:		
General fund	1,786	3,993
Special revenue fund	47	-
Total current assets	<u>868,780</u>	<u>863,186</u>
Non-current assets:		
Capital assets:		
Vehicles	304,234	304,234
Less: accumulated depreciation	<u>(272,942)</u>	<u>(251,829)</u>
Total non-current assets	<u>31,292</u>	<u>52,405</u>
Total assets	<u>900,072</u>	<u>915,591</u>
LIABILITIES		
Current liabilities:		
Accounts payable	1,351	29
Due to other funds:		
General fund	<u>270</u>	<u>307</u>
Total current liabilities	<u>1,621</u>	<u>336</u>
NET POSITION		
Net investment in capital assets	31,292	52,405
Unrestricted	<u>867,159</u>	<u>862,850</u>
Total net position	<u>\$ 898,451</u>	<u>\$ 915,255</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Operating revenues:		
Motor fees	\$ 18,235	\$ 24,624
Total operating revenues	<u>18,235</u>	<u>24,624</u>
Operating expenses:		
Towing	75	-
Duplicating	(3)	3
Vehicle repairs and maintenance	2,407	827
Vehicle insurance	7,534	7,380
GPS monitoring charges	2,339	1,830
Gas, fuel, and oil	3,286	3,869
Depreciation	21,113	25,796
Total operating expenses	<u>36,751</u>	<u>39,705</u>
Operating income	<u>(18,516)</u>	<u>(15,081)</u>
Nonoperating revenues:		
Investment interest	1,712	14,382
Gain on sale of capital assets	-	2,000
Total nonoperating revenues	<u>1,712</u>	<u>16,382</u>
Income before contributions and transfers	<u>(16,804)</u>	<u>1,301</u>
Change in net position	(16,804)	1,301
Net position, beginning of year	<u>915,255</u>	<u>913,954</u>
Net position, end of year	<u>\$ 898,451</u>	<u>\$ 915,255</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
MOTOR POOL
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 20,395	\$ 21,955
Cash payments to suppliers for goods and services	<u>(14,353)</u>	<u>(15,068)</u>
Net cash provided by operating activities	<u>6,042</u>	<u>6,887</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	-	(27,415)
Proceeds from sale of equipment	<u>-</u>	<u>2,000</u>
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(25,415)</u>
Cash flows from investing activities:		
Receipt of interest	1,712	14,382
Purchase of investments	<u>(1,712)</u>	<u>(14,330)</u>
Net cash provided by investing activities	<u>-</u>	<u>52</u>
Net (decrease) increase in cash and cash equivalents	6,042	(18,476)
Cash and cash equivalents at beginning of year	<u>22,303</u>	<u>40,779</u>
Cash and cash equivalents at end of year	<u>\$ 28,345</u>	<u>\$ 22,303</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	<u>\$ (18,517)</u>	<u>\$ (15,081)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	21,114	25,796
Changes in assets and liabilities:		
Decrease (increase) in due from other funds	2,160	(2,669)
Increase (decrease) in accounts payable	1,322	(580)
Increase (decrease) in due to other funds	<u>(37)</u>	<u>(579)</u>
Total adjustments	<u>24,559</u>	<u>21,968</u>
Net cash provided by operating activities	<u>\$ 6,042</u>	<u>\$ 6,887</u>

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Fiduciary Funds

Fiduciary Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Fiduciary 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.

Custodial Funds – There are twenty different funds established to account for custodial funds net position by the County for the respective programs.

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
<u>Lexington School District 1</u>				
ASSETS				
Cash and cash equivalents	\$ 6,139,037	\$ 798,316,320	\$ 798,510,559	\$ 5,944,798
Investments	121,699,902	169,497,455	121,699,901	169,497,456
Property taxes receivable	10,771,282	21,130,399	20,076,104	11,825,577
	<u>\$ 138,610,221</u>	<u>\$ 988,944,174</u>	<u>\$ 940,286,564</u>	<u>\$ 187,267,831</u>
LIABILITIES				
Due to taxing unit	<u>\$ 138,610,221</u>	<u>\$ 988,944,174</u>	<u>\$ 940,286,564</u>	<u>\$ 187,267,831</u>
 <u>Lexington School District 2</u>				
ASSETS				
Cash and cash equivalents	\$ 2,182,992	\$ 204,210,420	\$ 203,363,830	\$ 3,029,582
Investments	32,947,297	35,939,771	32,947,297	35,939,771
Property taxes receivable	4,536,540	9,211,963	8,625,110	5,123,393
	<u>\$ 39,666,829</u>	<u>\$ 249,362,154</u>	<u>\$ 244,936,237</u>	<u>\$ 44,092,746</u>
LIABILITIES				
Due to taxing unit	<u>\$ 39,666,829</u>	<u>\$ 249,362,154</u>	<u>\$ 244,936,237</u>	<u>\$ 44,092,746</u>
 <u>Lexington School District 3</u>				
ASSETS				
Cash and cash equivalents	\$ 205,583	\$ 44,209,885	\$ 43,989,491	\$ 425,977
Investments	4,468,428	4,413,177	4,468,428	4,413,177
Property taxes receivable	820,841	1,492,359	1,498,339	814,861
	<u>\$ 5,494,852</u>	<u>\$ 50,115,421</u>	<u>\$ 49,956,258</u>	<u>\$ 5,654,015</u>
LIABILITIES				
Due to taxing unit	<u>\$ 5,494,852</u>	<u>\$ 50,115,421</u>	<u>\$ 49,956,258</u>	<u>\$ 5,654,015</u>
 <u>Lexington School District 4</u>				
ASSETS				
Cash and cash equivalents	\$ 408,270	\$ 15,031,118	\$ 14,905,153	\$ 534,235
Investments	4,904,054	5,317,838	4,904,054	5,317,838
Property taxes receivable	1,375,945	2,655,466	2,678,025	1,353,386
	<u>\$ 6,688,269</u>	<u>\$ 23,004,422</u>	<u>\$ 22,487,232</u>	<u>\$ 7,205,459</u>
LIABILITIES				
Due to taxing unit	<u>\$ 6,688,269</u>	<u>\$ 23,004,422</u>	<u>\$ 22,487,232</u>	<u>\$ 7,205,459</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
<u>Lexington School District 5</u>				
ASSETS				
Cash and cash equivalents	\$ 3,154,318	\$ 346,526,009	\$ 346,988,387	\$ 2,691,940
Investments	54,853,632	37,190,137	54,853,630	37,190,139
Property taxes receivable	4,951,073	10,015,795	9,325,470	5,641,398
	<u>\$ 62,959,023</u>	<u>\$ 393,731,940</u>	<u>\$ 411,167,487</u>	<u>\$ 45,523,477</u>
LIABILITIES				
Due to taxing unit	<u>\$ 62,959,023</u>	<u>\$ 393,731,940</u>	<u>\$ 411,167,487</u>	<u>\$ 45,523,477</u>
 <u>Town of Batesburg-Leesville</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,776,219	\$ 1,776,219	\$ -
Property taxes receivable	116,708	196,150	206,970	105,888
	<u>\$ 116,708</u>	<u>\$ 1,972,369</u>	<u>\$ 1,983,189</u>	<u>\$ 105,888</u>
LIABILITIES				
Due to taxing unit	<u>\$ 116,708</u>	<u>\$ 1,972,369</u>	<u>\$ 1,983,189</u>	<u>\$ 105,888</u>
	<u>\$ 116,708</u>	<u>\$ 1,972,369</u>	<u>\$ 1,983,189</u>	<u>\$ 105,888</u>
 <u>City of Cayce</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,845,033	\$ 3,845,033	\$ -
Property taxes receivable	165,329	318,191	305,230	178,290
	<u>\$ 165,329</u>	<u>\$ 4,163,224</u>	<u>\$ 4,150,263</u>	<u>\$ 178,290</u>
LIABILITIES				
Due to taxing unit	<u>\$ 165,329</u>	<u>\$ 4,163,224</u>	<u>\$ 4,150,263</u>	<u>\$ 178,290</u>
	<u>\$ 165,329</u>	<u>\$ 4,163,224</u>	<u>\$ 4,150,263</u>	<u>\$ 178,290</u>
 <u>Town of Chapin</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 211,331	\$ 211,331	\$ -
Property taxes receivable	11,083	27,270	21,328	17,025
	<u>\$ 11,083</u>	<u>\$ 238,601</u>	<u>\$ 232,659</u>	<u>\$ 17,025</u>
LIABILITIES				
Due to taxing unit	<u>\$ 11,083</u>	<u>\$ 238,601</u>	<u>\$ 232,659</u>	<u>\$ 17,025</u>
	<u>\$ 11,083</u>	<u>\$ 238,601</u>	<u>\$ 232,659</u>	<u>\$ 17,025</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
<u>Town of Gilbert</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 9,479	\$ 9,479	\$ -
Property taxes receivable	991	1,767	1,828	930
	<u>\$ 991</u>	<u>\$ 11,246</u>	<u>\$ 11,307</u>	<u>\$ 930</u>
LIABILITIES				
Due to taxing unit	\$ 991	\$ 11,246	\$ 11,307	\$ 930
	<u>\$ 991</u>	<u>\$ 11,246</u>	<u>\$ 11,307</u>	<u>\$ 930</u>
 <u>Town of Lexington</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,641,867	\$ 3,641,867	\$ -
Property taxes receivable	162,885	299,928	306,719	156,094
	<u>\$ 162,885</u>	<u>\$ 3,941,795</u>	<u>\$ 3,948,586</u>	<u>\$ 156,094</u>
LIABILITIES				
Due to taxing unit	\$ 162,885	\$ 3,941,795	\$ 3,948,586	\$ 156,094
	<u>\$ 162,885</u>	<u>\$ 3,941,795</u>	<u>\$ 3,948,586</u>	<u>\$ 156,094</u>
 <u>Town of Pelion</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 42,753	\$ 42,753	\$ -
Property taxes receivable	2,768	4,012	4,849	1,931
	<u>\$ 2,768</u>	<u>\$ 46,765</u>	<u>\$ 47,602</u>	<u>\$ 1,931</u>
LIABILITIES				
Due to taxing unit	\$ 2,768	\$ 46,765	\$ 47,602	\$ 1,931
	<u>\$ 2,768</u>	<u>\$ 46,765</u>	<u>\$ 47,602</u>	<u>\$ 1,931</u>
 <u>Town of Summit</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,924	\$ 5,924	\$ -
Property taxes receivable	130	416	407	139
	<u>\$ 130</u>	<u>\$ 6,340</u>	<u>\$ 6,331</u>	<u>\$ 139</u>
LIABILITIES				
Due to taxing unit	\$ 130	\$ 6,340	\$ 6,331	\$ 139
	<u>\$ 130</u>	<u>\$ 6,340</u>	<u>\$ 6,331</u>	<u>\$ 139</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
<u>Town of Swansea</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 202,387	\$ 202,387	\$ -
Property taxes receivable	21,116	55,600	57,974	18,742
	<u>\$ 21,116</u>	<u>\$ 257,987</u>	<u>\$ 260,361</u>	<u>\$ 18,742</u>
LIABILITIES				
Due to taxing unit	<u>\$ 21,116</u>	<u>\$ 257,987</u>	<u>\$ 260,361</u>	<u>\$ 18,742</u>
 <u>City of West Columbia</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,376,268	\$ 5,376,268	\$ -
Property taxes receivable	363,869	768,606	716,714	415,761
	<u>\$ 363,869</u>	<u>\$ 6,144,874</u>	<u>\$ 6,092,982</u>	<u>\$ 415,761</u>
LIABILITIES				
Due to taxing unit	<u>\$ 363,869</u>	<u>\$ 6,144,874</u>	<u>\$ 6,092,982</u>	<u>\$ 415,761</u>
 <u>Town of Irmo</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 398,786	\$ 398,786	\$ -
LIABILITIES				
Due to taxing unit	<u>\$ -</u>	<u>\$ 398,786</u>	<u>\$ 398,786</u>	<u>\$ -</u>
 <u>Town of Springdale</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 665,475	\$ 665,475	\$ -
Property taxes receivable	33,727	65,226	61,939	37,014
	<u>\$ 33,727</u>	<u>\$ 730,701</u>	<u>\$ 727,414</u>	<u>\$ 37,014</u>
LIABILITIES				
Due to taxing unit	<u>\$ 33,727</u>	<u>\$ 730,701</u>	<u>\$ 727,414</u>	<u>\$ 37,014</u>
 <u>City of Columbia</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,625,520	\$ 2,625,520	\$ -
Property taxes receivable	109,660	193,320	191,270	111,710
	<u>\$ 109,660</u>	<u>\$ 2,818,840</u>	<u>\$ 2,816,790</u>	<u>\$ 111,710</u>
LIABILITIES				
Due to taxing unit	<u>\$ 109,660</u>	<u>\$ 2,818,840</u>	<u>\$ 2,816,790</u>	<u>\$ 111,710</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
<u>Tax Fund (Clearing)</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 564,066,889	\$ 564,066,889	\$ -
Investments	8,227,859	7,968,735	8,227,859	7,968,735
	<u>\$ 8,227,859</u>	<u>\$ 572,035,624</u>	<u>\$ 572,294,748</u>	<u>\$ 7,968,735</u>
LIABILITIES				
Interfund payable	\$ 7,525,747	\$ 7,220,194	\$ 7,525,747	\$ 7,220,194
Due to taxing unit	702,112	547,916,723	547,870,294	748,541
	<u>\$ 8,227,859</u>	<u>\$ 555,136,917</u>	<u>\$ 555,396,041</u>	<u>\$ 7,968,735</u>
 <u>Lexington Recreation Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 13,069,590	\$ 13,069,590	\$ -
Property taxes receivable	679,353	1,339,863	1,294,344	724,872
	<u>\$ 679,353</u>	<u>\$ 14,409,453</u>	<u>\$ 14,363,934</u>	<u>\$ 724,872</u>
LIABILITIES				
Due to taxing unit	\$ 679,353	\$ 14,409,453	\$ 14,363,934	\$ 724,872
	<u>\$ 679,353</u>	<u>\$ 14,409,453</u>	<u>\$ 14,363,934</u>	<u>\$ 724,872</u>
 <u>Lexington Recreation Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 243,519	\$ 4,545,368	\$ 4,401,571	\$ 387,316
Investments	476,217	200,041	476,217	200,041
Property taxes receivable	206,078	401,468	395,249	212,297
	<u>\$ 925,814</u>	<u>\$ 5,146,877</u>	<u>\$ 5,273,037</u>	<u>\$ 799,654</u>
LIABILITIES				
Due to taxing unit	\$ 925,814	\$ 5,146,877	\$ 5,273,037	\$ 799,654
	<u>\$ 925,814</u>	<u>\$ 5,146,877</u>	<u>\$ 5,273,037</u>	<u>\$ 799,654</u>
 <u>Irmo/Chapin Recreation Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,320,395	\$ 5,320,395	\$ -
Property taxes receivable	218,486	444,605	420,577	242,514
	<u>\$ 218,486</u>	<u>\$ 5,765,000</u>	<u>\$ 5,740,972</u>	<u>\$ 242,514</u>
LIABILITIES				
Due to taxing unit	\$ 218,486	\$ 5,765,000	\$ 5,740,972	\$ 242,514
	<u>\$ 218,486</u>	<u>\$ 5,765,000</u>	<u>\$ 5,740,972</u>	<u>\$ 242,514</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
<u>Irmo/Chapin Recreation Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 137,858	\$ 3,241,478	\$ 3,090,808	\$ 288,528
Investments	319,965	455,657	319,965	455,657
Property taxes receivable	112,116	231,189	214,148	129,157
	<u>\$ 569,939</u>	<u>\$ 3,928,324</u>	<u>\$ 3,624,921</u>	<u>\$ 873,342</u>
LIABILITIES				
Due to taxing unit	<u>\$ 569,939</u>	<u>\$ 3,928,324</u>	<u>\$ 3,624,921</u>	<u>\$ 873,342</u>
<u>Fire Department Premium Tax Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 66,199	\$ 705,471	\$ 332,669	\$ 439,001
Due from other agencies	704,768	1,416,462	1,374,931	746,299
	<u>\$ 770,967</u>	<u>\$ 2,121,933</u>	<u>\$ 1,707,600</u>	<u>\$ 1,185,300</u>
LIABILITIES				
Due to taxing unit	<u>\$ 770,967</u>	<u>\$ 2,121,933</u>	<u>\$ 1,707,600</u>	<u>\$ 1,185,300</u>
<u>Midlands Technical Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 7,574,369	\$ 7,574,369	\$ -
Investments	1,677,708	1,430,672	1,677,708	1,430,672
Property taxes receivable	213,090	423,209	406,922	229,377
	<u>\$ 1,890,798</u>	<u>\$ 9,428,250</u>	<u>\$ 9,658,999</u>	<u>\$ 1,660,049</u>
LIABILITIES				
Interfund payable	198,662	138,954	198,662	138,954
Due to taxing unit	1,692,136	9,289,296	9,460,337	1,521,095
	<u>\$ 1,890,798</u>	<u>\$ 9,428,250</u>	<u>\$ 9,658,999</u>	<u>\$ 1,660,049</u>
<u>Midlands Technical Capital Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 31,638	\$ 4,056,908	\$ 4,015,439	\$ 73,107
Investments	1,054,003	1,106,584	1,054,003	1,106,584
Property taxes receivable	100,703	200,204	192,472	108,435
	<u>\$ 1,186,344</u>	<u>\$ 5,363,696</u>	<u>\$ 5,261,914</u>	<u>\$ 1,288,126</u>
LIABILITIES				
Due to taxing unit	<u>\$ 1,186,344</u>	<u>\$ 5,363,696</u>	<u>\$ 5,261,914</u>	<u>\$ 1,288,126</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
<u>Riverbanks Park Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 355	\$ 355	\$ -
Property taxes receivable	40,147	107,353	111,113	36,387
	<u>\$ 40,147</u>	<u>\$ 107,708</u>	<u>\$ 111,468</u>	<u>\$ 36,387</u>
LIABILITIES				
Due to taxing unit	\$ 40,147	\$ 107,708	\$ 111,468	\$ 36,387
	<u>\$ 40,147</u>	<u>\$ 107,708</u>	<u>\$ 111,468</u>	<u>\$ 36,387</u>
<u>Riverbanks Park Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,470,116	\$ 1,470,116	\$ -
Property taxes receivable	70,954	142,337	135,012	78,279
	<u>\$ 70,954</u>	<u>\$ 1,612,453</u>	<u>\$ 1,605,128</u>	<u>\$ 78,279</u>
LIABILITIES				
Due to taxing unit	\$ 70,954	\$ 1,612,453	\$ 1,605,128	\$ 78,279
	<u>\$ 70,954</u>	<u>\$ 1,612,453</u>	<u>\$ 1,605,128</u>	<u>\$ 78,279</u>
<u>Irmo Fire District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 7,457,510	\$ 7,457,510	\$ -
Property taxes receivable	150,207	292,742	281,336	161,613
	<u>\$ 150,207</u>	<u>\$ 7,750,252</u>	<u>\$ 7,738,846</u>	<u>\$ 161,613</u>
LIABILITIES				
Due to taxing unit	\$ 150,207	\$ 7,750,252	\$ 7,738,846	\$ 161,613
	<u>\$ 150,207</u>	<u>\$ 7,750,252</u>	<u>\$ 7,738,846</u>	<u>\$ 161,613</u>
<u>Town of Irmo Fire District</u>				
ASSETS				
Property taxes receivable	\$ 103	\$ 201	\$ 232	\$ 72
	<u>\$ 103</u>	<u>\$ 201</u>	<u>\$ 232</u>	<u>\$ 72</u>
LIABILITIES				
Due to taxing unit	\$ 103	\$ 201	\$ 232	\$ 72
	<u>\$ 103</u>	<u>\$ 201</u>	<u>\$ 232</u>	<u>\$ 72</u>
<u>City of Columbia Fire District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 544,358	\$ 544,358	\$ -
Property taxes receivable	21,053	36,362	35,864	21,551
	<u>\$ 21,053</u>	<u>\$ 580,720</u>	<u>\$ 580,222</u>	<u>\$ 21,551</u>
LIABILITIES				
Due to taxing unit	\$ 21,053	\$ 580,720	\$ 580,222	\$ 21,551
	<u>\$ 21,053</u>	<u>\$ 580,720</u>	<u>\$ 580,222</u>	<u>\$ 21,551</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
<u>Vehicle Tax Clearing Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 41,712	\$ -	\$ -	\$ 41,712
LIABILITIES				
Due to taxing unit	\$ 41,712	\$ -	\$ -	\$ 41,712
 <u>Hollow Creek Watershed</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 7,395	\$ 7,395	\$ -
Property taxes receivable	173	435	324	284
	<u>173</u>	<u>7,830</u>	<u>7,719</u>	<u>284</u>
LIABILITIES				
Due to taxing unit	\$ 173	\$ 7,830	\$ 7,719	\$ 284
 <u>1% School Property Tax Relief</u>				
ASSETS				
Cash and cash equivalents	\$ 17,392,509	\$ 41,987,525	\$ 50,972,974	\$ 8,407,060
Investments	1,414,284	9,736,721	1,414,284	9,736,721
Interfund receivable	7,724,409	7,359,148	7,724,409	7,359,148
	<u>\$ 26,531,202</u>	<u>\$ 59,083,394</u>	<u>\$ 60,111,667</u>	<u>\$ 25,502,929</u>
LIABILITIES				
Due to taxing unit	\$ 26,531,202	\$ 59,083,394	\$ 60,111,667	\$ 25,502,929
 <u>City of Cayce TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,076,649	\$ 2,076,649	\$ -
Property tax receivable	845	27,389	28,234	-
	<u>\$ 845</u>	<u>\$ 2,104,038</u>	<u>\$ 2,104,883</u>	<u>\$ -</u>
LIABILITIES				
Due to taxing unit	\$ 845	\$ 2,104,038	\$ 2,104,883	\$ -
 <u>West Columbia TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,593,765	\$ 1,593,765	\$ -
Property tax receivable	21,603	64,749	41,620	44,732
	<u>\$ 21,603</u>	<u>\$ 1,658,514</u>	<u>\$ 1,635,385</u>	<u>\$ 44,732</u>
LIABILITIES				
Due to taxing unit	\$ 21,603	\$ 1,658,514	\$ 1,635,385	\$ 44,732

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
<u>Town of Lexington TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 304,589	\$ 304,589	\$ -
Property tax receivable	28,875	12	28,887	-
	<u>\$ 28,875</u>	<u>\$ 304,601</u>	<u>\$ 333,476</u>	<u>\$ -</u>
LIABILITIES				
Due to taxing unit	<u>\$ 28,875</u>	<u>\$ 304,601</u>	<u>\$ 333,476</u>	<u>\$ -</u>
<u>Tax Installment Pay. Prog.</u>				
ASSETS				
Cash and cash equivalents	<u>\$ 166,061</u>	<u>\$ 278,059</u>	<u>\$ 291,730</u>	<u>\$ 152,390</u>
LIABILITIES				
Due to taxing unit	<u>\$ 166,061</u>	<u>\$ 278,059</u>	<u>\$ 291,730</u>	<u>\$ 152,390</u>
<u>Irmo Fire District Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 40,932	\$ 1,294,003	\$ 1,243,565	\$ 91,370
Investments	-	910,396	-	910,396
Property taxes receivable	22,298	45,892	41,768	26,422
	<u>\$ 63,230</u>	<u>\$ 2,250,291</u>	<u>\$ 1,285,333</u>	<u>\$ 1,028,188</u>
LIABILITIES				
Due to taxing unit	<u>\$ 63,230</u>	<u>\$ 2,250,291</u>	<u>\$ 1,285,333</u>	<u>\$ 1,028,188</u>
<u>Total Agency Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 30,210,628	\$ 2,086,689,587	\$ 2,094,393,198	\$ 22,507,016
Investments	232,043,349	274,167,184	232,043,346	274,167,187
Receivables (net of allowance for uncollectibles):				
Property taxes	25,330,031	50,194,478	47,706,378	27,818,131
Interfund receivable:				
Agency fund	7,724,409	7,359,148	7,724,409	7,359,148
Due from other agencies	704,768	1,416,462	1,374,931	746,299
Total assets	<u>\$ 296,013,185</u>	<u>\$ 2,419,826,858</u>	<u>\$ 2,383,242,262</u>	<u>\$ 332,597,781</u>
LIABILITIES				
Due to taxing units	\$ 288,288,776	\$ 2,395,569,003	\$ 2,358,619,146	\$ 325,238,633
Interfund payable	7,724,409	7,359,148	7,724,409	7,359,148
Total liabilities	<u>\$ 296,013,185</u>	<u>\$ 2,402,928,151</u>	<u>\$ 2,366,343,555</u>	<u>\$ 332,597,781</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2021

	Taxing Entities	Magistrate Court	Clerk of Court	Family Court	Probate Court	Property Taxes	Public Works	Community Development	Public Defender	Sheriff's Department	Master in Equity	Totals
ASSETS												
Cash and cash equivalents	\$ 22,507,016	\$ 526,234	\$ 819,145	\$ 72,862	\$ 9,937	\$ 8,780	\$ 909,710	\$ 501,391	\$ 16,331	\$ 1,122,070	\$ 643,983	\$ 27,137,459
Investments	274,167,187	-	608,205	-	-	7,439,032	1,802,698	404,691	10,796	-	-	284,432,609
Receivables (net of allowance for uncollectible):												
Property taxes	27,818,131	-	-	-	-	-	-	-	-	-	-	27,818,131
Interfund receivables:												
Fiduciary funds	7,359,148	-	-	-	-	-	-	-	-	-	-	7,359,148
Due from other agencies	746,299	163,492	-	-	-	-	-	-	-	-	-	909,791
Total assets	\$ 332,597,781	\$ 689,726	\$ 1,427,350	\$ 72,862	\$ 9,937	\$ 7,447,812	\$ 2,712,408	\$ 906,082	\$ 27,127	\$ 1,122,070	\$ 643,983	\$ 347,657,138
LIABILITIES												
Due to taxing entities	\$ 325,238,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,238,633
Interfund payable	7,359,148	-	-	-	-	-	-	-	-	-	-	7,359,148
Due to other agencies	-	330,093	-	-	-	-	-	-	-	-	-	330,093
Total liability	\$ 332,597,781	\$ 330,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,927,874
NET POSITION												
Restricted for individuals, organizations and other governments	\$ -	\$ 359,633	\$ 1,427,350	\$ 72,862	\$ 9,937	\$ 7,447,812	\$ 2,712,408	\$ 906,082	\$ 27,127	\$ 1,122,070	\$ 643,983	\$ 14,729,264
Total net position	\$ 332,597,781	\$ 689,726	\$ 1,427,350	\$ 72,862	\$ 9,937	\$ 7,447,812	\$ 2,712,408	\$ 906,082	\$ 27,127	\$ 1,122,070	\$ 643,983	\$ 347,657,138

COUNTY OF LEXINGTON, SOUTH CAROLINA
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
JUNE 30, 2021

	Taxing Entities	Magistrate Court	Clerk of Court	Family Court	Probate Court	Property Taxes	Public Works	Community Development	Public Defender	Sheriff's Department	Master in Equity	Totals
ADDITIONS												
Taxes	\$ 2,419,826,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,419,826,858
Fines and fees		2,694,819	10,936,072	3,025,119	3,880	26,410,985	2,630,722	861,969	79,614	517,368	19,781,538	66,942,086
Inmate funds collected	-	-	-	-	-	-	-	-	-	2,585,578	-	2,585,578
Interest (net of increase (decrease)) in fair market value of investments	-	-	608,205	-	-	7,439,031	1,802,698	404,691	10,796	-	-	10,265,421
Total additions	\$ 2,419,826,858	\$ 2,694,819	\$ 11,544,277	\$ 3,025,119	\$ 3,880	\$ 33,850,016	\$ 4,433,420	\$ 1,266,660	\$ 90,410	\$ 3,102,946	\$ 19,781,538	\$ 2,499,619,943
DEDUCTIONS												
Taxes and fees paid to other governments	\$ 2,419,826,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,419,826,858
Fines and fees disbursed	-	3,057,519	18,180,774	3,003,834	4,320	33,066,014	3,131,990	1,027,551	76,062	633,123	19,238,383	81,419,570
Inmate funds disbursed	-	-	-	-	-	-	-	-	-	2,545,107	-	2,545,107
Public defender's funds disbursed	-	-	-	-	-	-	-	-	-	-	-	-
Total deductions	\$ 2,419,826,858	\$ 3,057,519	\$ 18,180,774	\$ 3,003,834	\$ 4,320	\$ 33,066,014	\$ 3,131,990	\$ 1,027,551	\$ 76,062	\$ 3,178,230	\$ 19,238,383	\$ 2,503,791,535
Change in fiduciary net position	\$ -	\$ (362,700)	\$ (6,636,497)	\$ 21,285	\$ (440)	\$ 784,002	\$ 1,301,430	\$ 239,109	\$ 14,348	\$ (75,284)	\$ 543,155	\$ (4,171,592)
Net position, beginning of year, restated	\$ -	\$ 722,333	\$ 8,063,847	\$ 51,577	\$ 10,377	\$ 6,663,810	\$ 1,410,978	\$ 666,973	\$ 12,779	\$ 1,197,354	\$ 100,828	\$ 18,900,856
Net position, end of year	\$ -	\$ 359,633	\$ 1,427,350	\$ 72,862	\$ 9,937	\$ 7,447,812	\$ 2,712,408	\$ 906,082	\$ 27,127	\$ 1,122,070	\$ 643,983	\$ 14,729,264

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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, 2021

	<u>2021</u>	<u>2020</u>
Governmental funds capital assets:		
General fund & other special revenue funds		
Land	\$ 38,155,855	\$ 38,549,866
Buildings	113,562,854	113,483,697
Improvements other than buildings	3,200,276	3,200,276
Machinery and equipment	29,805,196	29,783,954
Office furniture and equipment	16,436,568	16,350,878
Vehicles	47,769,896	44,454,891
Books	2,599,056	2,133,632
Construction in progress	14,743,950	8,010,338
Infrastructure	<u>295,727,691</u>	<u>292,160,323</u>
Total general & other special revenue funds capital assets	<u>562,001,342</u>	<u>548,127,855</u>
Internal service funds		
Vehicles	<u>304,234</u>	<u>304,234</u>
Total internal service funds capital assets	<u>304,234</u>	<u>304,234</u>
Total governmental funds capital assets	<u>\$ 562,305,576</u>	<u>\$ 548,432,089</u>
Investment in capital assets by source:		
General fund	\$ 92,299,641	\$ 89,434,270
Special revenue funds	335,281,650	328,936,023
Capital projects funds	127,944,741	123,804,196
Internal service funds	304,234	304,234
Donations	6,444,533	5,922,588
Confiscated	<u>30,777</u>	<u>30,777</u>
Total investment in capital assets	<u>\$ 562,305,576</u>	<u>\$ 548,432,088</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CAPITAL ASSETS - BY FUNCTION
 JUNE 30, 2021

	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Office Furniture and Equipment	Vehicles	Paved Roads	Dirt Roads	Books	Construction in progress	Total
General Administrative	\$ 6,569,642	\$ 21,094,094	\$ 500,645	\$ 392,664	\$ 3,135,671	\$ 424,427	\$	\$	\$	\$ 1,990,701	\$ 34,107,844
General Services		7,537,053	34,347	365,495	21,528	1,165,010					9,123,433
Public Works		432,429		12,524,758	103,258	6,270,913	231,431,123	64,296,568		5,083,807	320,142,856
Public Safety	3,010,857	27,182,799	807,507	10,363,741	2,632,944	24,624,623				169,961	68,792,432
Judicial	115,350	19,265,877	330,685	226,377	471,548	484,984					20,894,821
Law Enforcement	78,700	18,254,482	404,792	5,892,153	5,282,309	14,528,599					44,441,035
Boards and Commissions					3,530,414						3,530,414
Health and Human Services	1,591,638	8,131,835	370,755	40,008	6,333	59,285					10,199,854
Economic Development	26,007,183					22,403				7,499,481	33,529,067
Library	782,485	11,664,285	751,545		1,252,563	493,886			2,599,056		17,543,820
Total Capital Assets	\$ 38,155,855	\$ 113,562,854	\$ 3,200,276	\$ 29,805,196	\$ 16,436,568	\$ 48,074,130	\$ 231,431,123	\$ 64,296,568	\$ 2,599,056	\$ 14,743,950	\$ 562,305,576

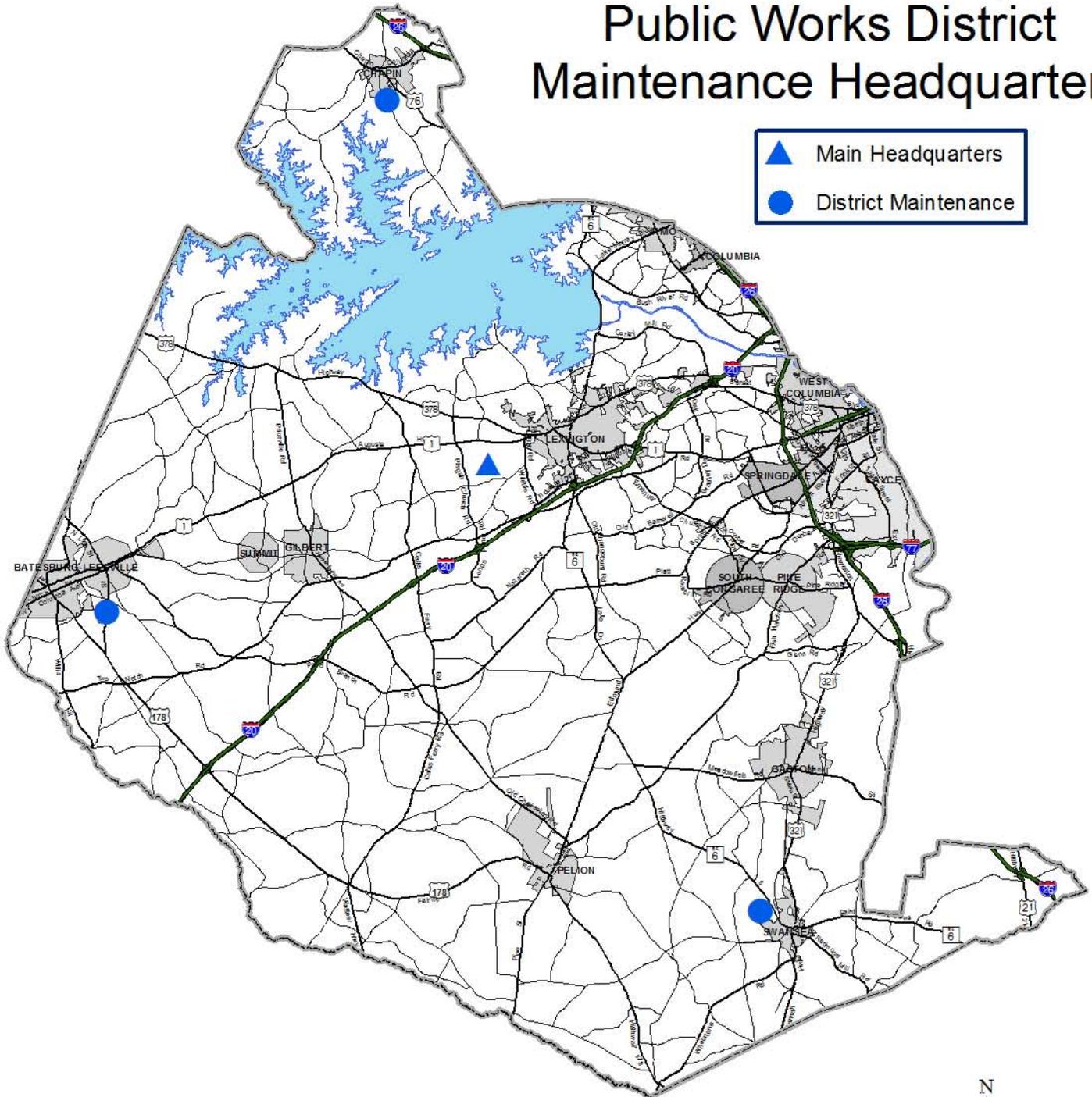
COUNTY OF LEXINGTON, SOUTH CAROLINA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY FUNCTION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Capital Assets July 1, 2020	Adjustments	Additions	Deductions	Transfers	Capital Assets June 30, 2021
General Administrative	\$ 32,253,844		250,696	\$ (15,997)	\$ (371,398)	\$ 32,117,145
General Services	8,975,641		144,152	(4,573)	8,213	9,123,433
Public Works	310,467,758	18,519	5,650,947	(1,020,508)	(57,667)	315,059,049
Public Safety	67,305,611	51,000	3,299,354	(2,109,071)	75,576	68,622,470
Judicial	20,855,938		70,252	(31,369)		20,894,821
Law Enforcement	44,246,817		2,159,949	(1,939,609)	(26,122)	44,441,035
Boards and Commissions	3,416,723		113,692			3,530,415
Health and Human Services	10,199,854					10,199,854
Economic Development	26,043,342	(1,926)		(383,228)	371,398	26,029,586
Library	16,658,150		1,471,124	(585,454)		17,543,820
Construction in Progress	5,159,158	(2,573)	6,086,139	(1,582,583)		9,660,141
Construction in Progress - Infrastructure	2,849,253		3,184,262	(949,708)		5,083,807
Total Capital Assets	\$ 548,432,089	\$ 65,020	22,430,567	\$ (8,622,100)	\$ -	\$ 562,305,576

Supplementary

Lexington County Public Works District Maintenance Headquarters

- ▲ Main Headquarters
- District Maintenance



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

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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, 2021
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2020)

	Total Basis of Capital Assets	Accumulated Depreciation	Totals Year Ended June 30,	
			2021	2020
Land	\$ 2,349,460	\$ -	\$ 2,349,460	\$ 1,756,610
Buildings	10,955,820	2,131,707	8,824,113	997,809
Improvements	10,880,945	5,029,819	5,851,126	2,588,133
Machinery and Equipment	9,940,060	5,026,237	4,913,823	5,269,564
Office Furniture and Equipment	24,160	15,746	8,414	11,467
Vehicles	1,871,290	1,451,196	420,094	506,754
Construction in Progress	948,494	-	948,494	12,441,020
TOTAL	<u>\$ 36,970,229</u>	<u>\$ 13,654,705</u>	<u>\$ 23,315,524</u>	<u>\$ 23,571,357</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
SCHEDULE OF CHANGES IN ENTERPRISE FUND CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Balance at Beginning of Year	Adjustment	Additions	Deductions	Balance at End of Year
Land	\$ 1,756,610	\$ -	\$ 601,350	\$ 8,500	\$ 2,349,460
Buildings	2,852,707	-	8,103,113	-	10,955,820
Improvements	6,912,693	-	3,968,252	-	10,880,945
Machinery and Equipment	9,496,190	-	821,261	377,391	9,940,060
Office Furniture and Equipment	24,160	-	-	-	24,160
Vehicles	1,904,946	-	55,975	89,631	1,871,290
Construction in Progress	12,441,020	-	561,160	12,053,686	948,494
Total Cost or Basis	35,388,326	-	14,111,111	12,529,208	36,970,229
Accumulated Depreciation	(11,816,969)	-	(2,131,188)	(293,452)	(13,654,705)
NET CAPITAL ASSETS	<u>\$ 23,571,357</u>	<u>\$ -</u>	<u>\$ 11,979,923</u>	<u>\$ 12,235,756</u>	<u>\$ 23,315,524</u>

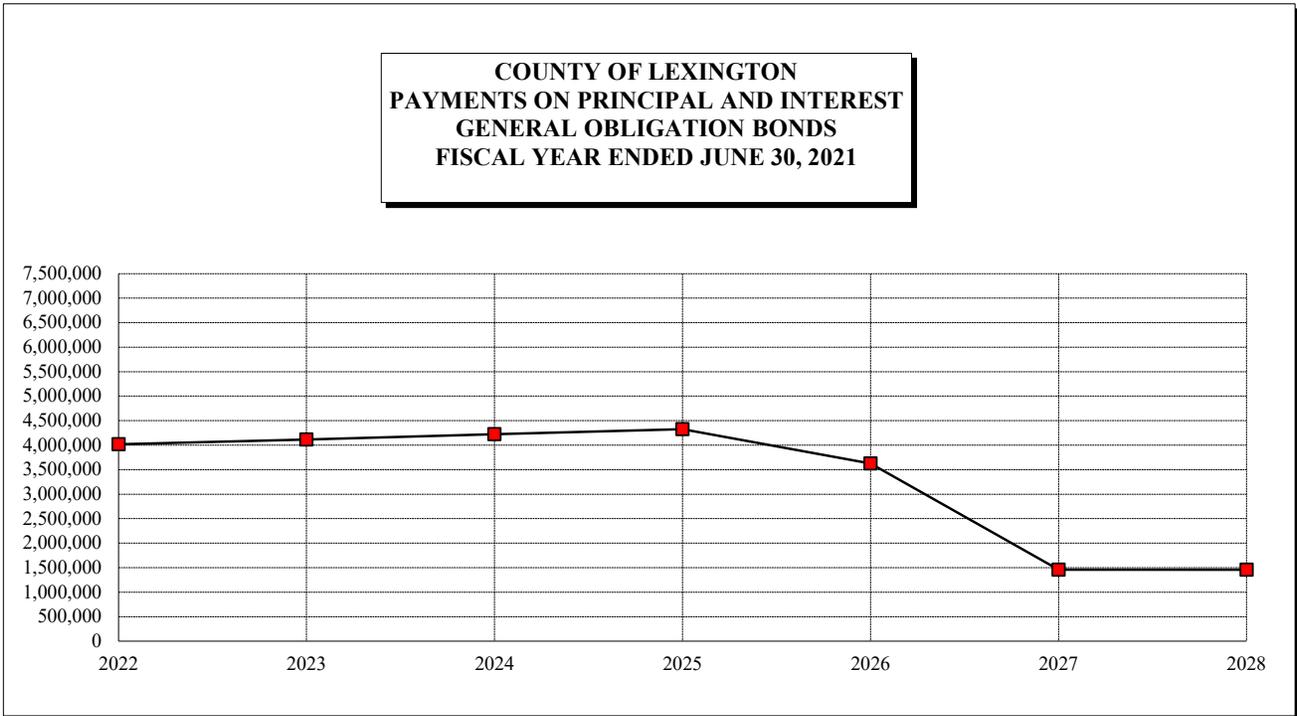
COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL OBLIGATION BONDS
YEAR ENDED JUNE 30, 2021

General Obligation Bonds:	Issue Date	Issue Amount	Interest Rate	Maturity Rate	Final Maturity Date	Principal			Outstanding 6/30/2021	Amounts Due in One Year	Interest Matured and Paid
						Outstanding 7/1/2020	Issued	Retired			
Disposition of Proceeds:											
Saxe Gotha Industrial Park	12/1/2006	5,425,000	3.87%	Annually	2/1/2021	560,000		560,000	-	-	21,840
Courthouse Campus Plan (Refunding of 10-07-10)	3/26/2020	12,200,000	1.30%	Annually	2/1/2028	12,200,000		60,000	12,140,000	2,100,000	516,806
Saxe Gotha (Refunding of 12-01-06) 911 Center, County Industrial Pks	2/13/2013	24,885,000	1.99%	Annually	2/1/2028	9,905,000		1,630,000	8,275,000	1,090,000	286,643
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	-	-	23,624
Total General Obligation Bonds (1)						<u>\$ 24,810,000</u>	<u>\$ -</u>	<u>\$ 4,395,000</u>	<u>\$ 20,415,000</u>	<u>\$ 3,190,000</u>	<u>\$ 848,913</u>

(1) This total includes only general obligation debt. The amount of compensated absences in the form of accrued vacation benefits totaling \$ 4,979,164 as of June 30, 2021, are not included. The outstanding balance of \$20,415,000 (as shown above) plus accrued compensated absences, equal total general long-term debt as of June 30, 2021 amounting to \$ 25,394,164 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, 2021

Fiscal Year Ended June 30,	Principal	Interest	Total
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>\$ 20,415,000</u>	<u>\$ 2,814,052</u>	<u>\$ 23,229,052</u>



COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2021

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
8/1/2021	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	\$ 913,802.50	\$ 8,275,000.00	\$ 9,188,802.50

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2021

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
8/1/2021	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	<u>\$ 1,900,250.00</u>	<u>\$ 12,140,000.00</u>	<u>\$ 14,040,250.00</u>

COUNTY OF LEXINGTON
SCHEDULE OF COURT FINES, FEES, ASSESSMENTS AND SURCHARGES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

For the Month of:

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Court Fines													
Court Fines Collected	15,972	78,421	60,491	81,952	146,963	64,450	50,018	25,087	20,551	120,257	142,984	34,243	841,389
Court Fines Retained	15,613	77,679	59,889	81,952	146,499	62,991	49,993	22,873	19,538	118,517	142,570	33,507	831,622
Court Fines Remitted to State Treasurer	358	742	602	-	463	1,459	25	2,214	1,013	1,740	415	737	9,767
Court Assessments													
Court Assessments Collected	22,431	64,988	58,690	80,630	138,836	67,041	54,807	31,119	31,839	136,338	152,658	41,104	880,482
Court Assessments Retained by County	2,693	7,669	6,873	8,971	15,793	8,373	6,105	4,798	4,147	16,456	17,236	5,001	104,113
Court Assessments Remitted to State Treasurer	19,739	57,319	51,818	71,659	123,042	58,668	48,702	26,321	27,692	119,882	135,422	36,104	776,369
Court Surcharges													
Court Surcharges Collected	10,322	30,929	36,673	37,284	77,840	35,277	24,325	19,483	21,225	64,732	67,668	30,257	456,013
Court Surcharges Retained by County	3,591	5,754	7,385	2,624	9,132	5,782	1,710	8,303	8,419	11,243	8,573	10,709	83,226
Court Surcharges Remitted to State Treasurer	6,730	25,174	29,287	34,660	68,708	29,494	22,615	11,180	12,806	53,488	59,095	19,548	372,787
Victims Services													
Court Assessments Allocated to Victims Services	2,693	7,669	6,873	8,971	15,793	8,373	6,105	4,798	4,147	16,456	17,236	5,001	104,113
Court Surcharges Allocated to Victims Services	3,591	5,754	7,385	2,624	9,132	5,782	1,710	8,303	8,419	11,243	8,573	10,709	83,226
Funds Allocated to Victims Services	6,284	13,423	14,258	11,595	24,925	14,155	7,815	13,101	12,566	27,699	25,809	15,710	187,339
Victims Services Expenditures	21,390	24,973	22,720	21,228	22,885	22,898	32,166	22,479	21,651	19,465	20,511	37,883	290,250
Funds Available in Excess of Expenditures	-	-	-	-	2,040	-	-	-	-	8,234	5,298	-	-

COUNTY OF LEXINGTON
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - 9-1-1 Fund
 YEAR ENDING JUNE 30, 2021

	YTD ACTUAL 9-1-1 FUND
Revenues:	
Fees, Permits and Sales	1,986,187
Investment Interest	11,988
Total Revenues	1,998,175
Expenditures:	
Public Safety Communications:	
Personnel	483,201
Operating	976,316
Capital	1,247,384
Total Expenditures	2,706,901
Excess (deficiency) of revenue over expenditures	(708,726)
Fund balance, beginning of year	6,477,155
Fund balance, end of year	5,768,429

FINANCIAL STATEMENT FINDINGS (APPLICABLE TO 9-1-1 FUND):

NONE

RECOMMENDED COURSE OF ACTION (APPLICABLE TO 9-1-1 FUND):

NONE

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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:

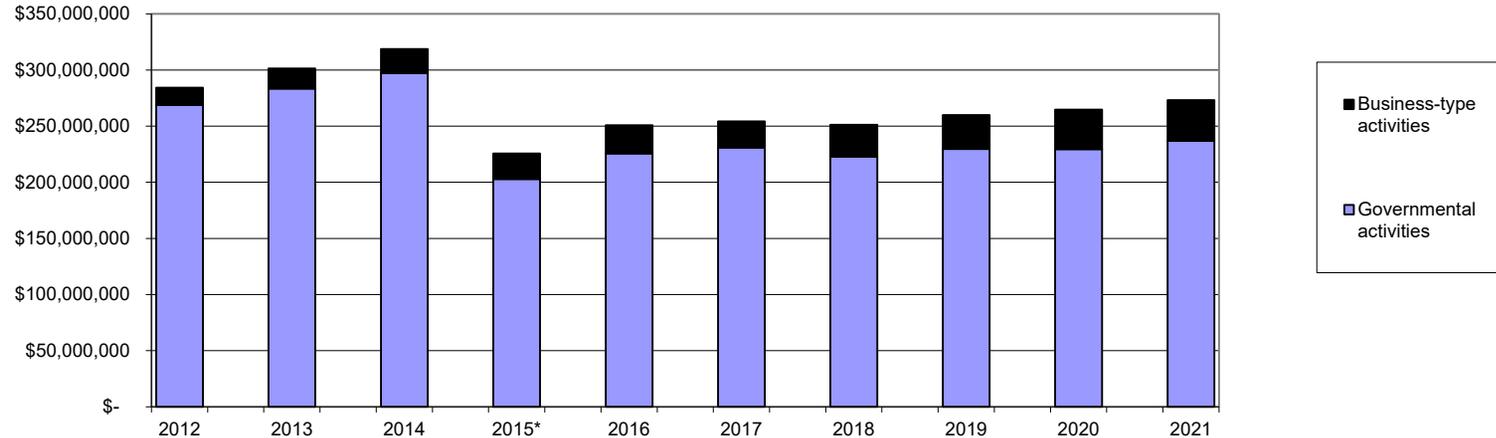
Unless otherwise noted, the information for these tables is taken from the annual comprehensive financial reports for the relevant years.

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

	Fiscal Year									
	2012	2013	2014	2015*	2016	2017	2018	2019	2020	2021
Governmental activities:										
Invested in capital assets, net of related debt	\$ 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	\$ 196,387,219
Restricted	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	7,397,078
Unrestricted	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	33,090,505
Total governmental activities net position	\$ 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	\$ 236,874,802
Business-type activities:										
Invested in capital assets, net of related debt	\$ 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	\$ 23,315,524
Restricted	219,879	239,047	272,882	294,948	350,185	326,395	325,481	373,948	387,904	361,042
Unrestricted	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	12,731,884
Total business-type activities net position	\$ 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	\$ 36,408,450
Primary government:										
Invested in capital assets, net of related debt	\$ 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	\$ 219,702,743
Restricted	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	7,758,120
Unrestricted	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	45,822,389
Total primary government net position	\$ 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	\$ 273,283,252

* 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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General administrative	\$ 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	\$ 41,440,947
General service	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	4,523,487
Public works	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	20,390,431
Public safety	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	42,749,847
Judicial	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	14,888,778
Law enforcement	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	49,513,238
Boards and commissions	476,575	483,323	658,124	916,158	899,002	771,370	894,361	806,715	912,840	1,312,907
Health and human services	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	3,119,925
Community development (HUD)	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	3,859,645
Economic development	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	6,501,467
Public library	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	8,563,385
Interest and fiscal charges	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	693,282
Total governmental activities	<u>130,193,921</u>	<u>136,330,033</u>	<u>138,880,407</u>	<u>135,283,238</u>	<u>160,502,867</u>	<u>171,008,793</u>	<u>176,013,852</u>	<u>183,480,389</u>	<u>192,535,230</u>	<u>197,557,339</u>
Business-type activities										
Red Bank Crossing	51,694	47,286	88,550	53,607	57,389	51,428	52,036	58,953	897,117	94,015
Solid waste	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	14,403,854
Pelion airport	195,002	234,867	210,388	357,521	293,665	334,184	303,621	354,221	333,455	553,015
Total business-type activities net position	<u>7,186,027</u>	<u>8,629,502</u>	<u>9,025,297</u>	<u>9,060,420</u>	<u>10,794,855</u>	<u>15,537,066</u>	<u>12,191,539</u>	<u>14,193,331</u>	<u>14,336,292</u>	<u>15,050,884</u>
Total primary government expenses	<u>\$ 137,379,948</u>	<u>\$ 144,959,535</u>	<u>\$ 147,905,704</u>	<u>\$ 144,343,658</u>	<u>\$ 171,297,722</u>	<u>\$ 186,545,859</u>	<u>\$ 188,205,391</u>	<u>\$ 197,673,720</u>	<u>\$ 206,871,522</u>	<u>\$ 212,608,223</u>
Program Revenues										
Governmental activities										
Charges for services:										
General administrative	\$ 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	\$ 21,070,867
General service	20,557	24,215	26,954	56,559	47,686	41,456	51,094	41,183	20,974	9,596
Public works	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	8,046,726
Public safety	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	12,507,362
Judicial	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	5,919,320
Law enforcement	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	6,895,833
Boards and commissions	-	-	-	265,826	146,132	291,198	201,534	190,835	259,881	264,351
Health and human services	580,472	484,747	420,116	528,571	698,832	706,418	658,930	655,090	585,199	703,289
Community development (HUD)	-	7,000	-	-	-	-	-	1,847,342	6,722,416	3,099,389
Economic development	337,375	1,235,228	458,003	647,973	1,034,501	1,452,102	735,962	699,899	257,070	689,409
Public library	290,632	302,367	312,802	348,068	307,344	279,544	260,834	242,410	172,398	140,700
Operating grants and contributions	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	2,772,113
Capital grants and contributions	6,434,017	9,426,915	2,453,387	905,807	61,000	200,000	288,381	7,706,781	4,653,266	6,797,470
Total governmental activities program revenues	<u>48,448,018</u>	<u>52,797,706</u>	<u>47,452,888</u>	<u>50,418,136</u>	<u>71,133,079</u>	<u>60,034,639</u>	<u>60,959,861</u>	<u>64,151,085</u>	<u>66,473,051</u>	<u>68,916,425</u>

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Program Revenues (cont.)										
Business-type activities										
Charges for services:										
Red Bank Crossing	83,559	97,097	54,715	84,972	97,121	97,815	104,517	104,340	102,457	100,670
Solid waste	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	4,714,716
Pelion airport	88,847	133,888	94,103	79,364	77,647	94,927	86,737	154,966	119,715	112,594
Operating grants and contributions	25,668	15,599	50,473	25,399	32,927	31,702	64,961	45,851	57,012	82,508
Capital grants and contributions	166,328	169,002	483,233	41,241	154,327	23,153	2,962,192	847,609	554,597	124,155
Total business-type activities program revenues	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	5,134,643
Total primary government program revenues	\$ 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	\$ 74,051,068
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (128,640,914)
Business-type activities	(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)	(9,916,241)
Total primary government net (expense)/revenue	\$ (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)	\$ (138,557,155)
General revenues and other changes in net position										
Governmental activities										
Property tax	\$ 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	\$ 123,985,485
Accommodations tax	299,549	284,191	287,346	372,539	398,321	419,422	394,151	420,457	346,854	293,014
Interest and investment income	361,778	322,092	397,574	351,135	1,089,728	1,407,966	2,010,422	4,071,880	3,045,143	561,362
State shared revenue	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	11,198,764
Loss from sale of fixed assets	-	-	-	-	-	-	-	-	-	-
Transfers	(257,164)	(103,270)	(100,000)	(100,000)	(100,000)	(100,000)	(50,000)	(25,000)	(3,506,982)	(25,000)
Total governmental activities	91,744,133	97,982,808	105,229,707	108,544,438	112,078,309	116,367,783	118,563,326	126,197,211	125,796,188	136,013,625
Business-type activities										
Property tax	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	11,022,894
Interest and investment income	31,332	16,191	60,217	59,852	140,209	176,270	257,608	621,208	403,990	88,135
State shared revenue	-	-	-	-	-	114,183	-	-	-	-
Gain/Loss from sale of fixed assets	-	(1,627)	-	-	-	-	160,000	25,358	387,927	(97,435)
Other	-	-	-	-	-	-	143,950	-	-	-
Transfers	257,164	103,270	100,000	100,000	100,000	100,000	50,000	25,000	3,506,982	25,000
Total business-type activities	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	11,038,594
Total primary government	\$ 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	\$ 147,052,219
Change in net position										
Governmental activities	\$ 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)	\$ 7,372,711
Business-type activities	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	1,122,353
Total primary government	\$ 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	\$ 8,495,064

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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 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	\$ 903,218
Assigned	-	-	28,191,629	30,495,775	52,239,433	48,083,269	54,321,350	51,550,638	44,935,115	34,459,362
Unassigned	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	65,666,344
Total General Fund	<u>\$ 66,489,740</u>	<u>\$ 75,758,597</u>	<u>\$ 75,616,373</u>	<u>\$ 85,579,765</u>	<u>\$ 88,592,199</u>	<u>\$ 93,737,984</u>	<u>\$ 89,938,183</u>	<u>\$ 89,940,655</u>	<u>\$ 90,063,895</u>	<u>\$ 101,028,924</u>
All other governmental funds										
Restricted										
Special revenue funds	\$ 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	803,135
Assigned										
Special revenue funds	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	43,915,237
Capital projects funds	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	6,539,003
Unassigned										
Special revenue funds	(24,822)	(20,287)	(33,267)	(30,622)	(20,996)	(76,237)	(159,662)	(6,250)	(13,974)	(123,457)
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	54,940
Total all other governmental funds	<u>\$ 40,105,611</u>	<u>\$ 51,700,183</u>	<u>\$ 57,462,309</u>	<u>\$ 50,332,125</u>	<u>\$ 50,989,219</u>	<u>\$ 41,064,379</u>	<u>\$ 46,325,242</u>	<u>\$ 51,564,711</u>	<u>\$ 51,955,416</u>	<u>\$ 51,188,858</u>

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

	<u>06-30-17</u>	<u>06-30-18</u>	<u>06-30-19</u>	<u>06-30-20</u>	<u>06-30-21</u>
Revenues					
Property taxes	\$ 87,619,102	\$ 91,348,417	\$ 95,867,736	\$ 99,350,060	\$ 107,675,538
State shared revenue	10,223,986	10,047,540	10,146,075	10,590,273	10,712,383
Fees, permits, and sales	20,010,222	19,981,043	20,050,413	21,336,759	24,296,423
County fines	2,283,478	2,141,881	2,117,343	1,749,019	1,378,612
Intergovernmental revenue	3,923,648	4,210,024	5,052,469	3,397,305	5,694,548
Interest (net of increase (decrease) in the fair value of investments)	772,545	1,199,543	2,049,971	1,504,400	316,894
Other	<u>382,534</u>	<u>258,680</u>	<u>332,996</u>	<u>4,090,061</u>	<u>715,283</u>
Total revenues	<u>125,215,515</u>	<u>129,187,128</u>	<u>135,617,003</u>	<u>142,017,877</u>	<u>150,789,681</u>
Expenditures					
Current:					
General administrative	11,955,685	12,213,285	12,332,387	15,231,114	15,370,185
General services	3,047,819	3,124,140	3,398,866	3,468,820	3,531,373
Public works	9,009,677	9,943,057	8,052,271	7,569,568	8,497,478
Public safety	32,095,084	34,134,179	36,877,688	38,075,443	38,300,053
Judicial	9,478,171	9,972,027	10,174,077	10,660,905	10,647,482
Law enforcement	37,388,773	40,030,252	42,189,153	42,697,560	43,057,937
Boards and commissions	782,971	903,143	808,154	876,999	986,117
Health and human services	1,515,351	1,526,300	1,568,339	1,549,331	1,580,781
Capital outlay	<u>11,890,860</u>	<u>12,883,669</u>	<u>10,504,155</u>	<u>16,128,686</u>	<u>10,382,401</u>
Total expenditures	<u>117,164,391</u>	<u>124,730,052</u>	<u>125,905,090</u>	<u>136,258,426</u>	<u>132,353,807</u>
Excess (deficiency) of revenues over (under) expenditures	8,051,124	4,457,076	9,711,913	5,759,451	18,435,874
Other financing sources (uses)					
Sale of fixed assets	719,353	50,006	-	-	-
Transfer in	2,944,800	47,479	144,921	1,111,475	11,240
Transfer out	<u>(6,569,492)</u>	<u>(8,354,362)</u>	<u>(9,854,362)</u>	<u>(6,747,686)</u>	<u>(7,482,085)</u>
Total other sources	<u>(2,905,339)</u>	<u>(8,256,877)</u>	<u>(9,709,441)</u>	<u>(5,636,211)</u>	<u>(7,470,845)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>5,145,785</u>	<u>(3,799,801)</u>	<u>2,472</u>	<u>123,240</u>	<u>10,965,029</u>
Fund balances, beginning 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>
Fund balances, end of year	<u>\$ 93,737,984</u>	<u>\$ 89,938,183</u>	<u>\$ 89,940,655</u>	<u>\$ 90,063,895</u>	<u>\$ 101,028,924</u>

Source: Years ended June 30, 2017 through 2021, County audited financial statements.

COUNTY OF LEXINGTON
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenue:										
Property taxes	\$ 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	\$ 123,206,627
State share revenue	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	12,138,311
Fees, permits, and sales	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	28,617,714
County fines	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	1,654,822
Intergovernmental	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	27,842,660
Interest (net of increase (decrease) in the fair value of investments)	273,346	257,268	312,182	259,834	864,801	1,183,957	1,700,406	3,141,814	2,380,882	481,685
Other	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	2,256,897
Total revenue	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	196,198,716
Expenditures:										
General administrative	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	17,834,658
General services	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	3,532,675
Public works	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	15,998,639
Public safety	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	39,866,474
Judicial	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	14,481,697
Law enforcement	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	47,770,566
Boards & commissions	454,888	465,691	644,831	923,087	921,840	782,971	903,143	808,154	876,999	986,117
Health and human services	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	2,876,881
Library	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	7,277,804
Community Development	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	3,859,143
Economic Development	581,565	566,079	1,787,965	994,751	586,731	1,386,846	896,218	1,362,317	1,933,285	5,255,973
Capital outlay:	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	20,999,169
Debt service:										
Principal retirement	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	4,395,000
Interest and fiscal charges	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	848,913
Debt issuance cost	-	-	-	-	-	-	-	-	172,539	-
Other	801	700	725	772	773	773	773	852	852	4,155
Total expenditures	127,743,287	144,527,044	139,694,543	148,693,798	167,371,556	170,948,268	168,710,228	174,712,722	180,241,301	185,987,864
Excess (deficiency) of revenues over expenditures	2,798,737	(566,224)	5,555,768	2,933,208	(1,777,155)	(5,398,408)	1,461,057	5,003,754	3,701,996	10,210,852
Other financing sources (uses):										
General obligation bond proceeds	-	24,885,000	-	-	-	-	-	-	-	-
Premium on bonds issued	-	1,927,002	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	183,214	-
Payment to refunded bond escrow a	-	(5,108,802)	-	-	-	-	-	-	-	-
Bond issuance cost	-	(170,277)	-	-	-	-	-	-	-	-
Sale of Asset	-	-	-	-	5,546,683	719,353	50,006	263,187	-	-
Sale of Timber	-	-	-	-	-	-	-	-	135,717	12,619
Transfer in	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	10,385,460
Transfer out	(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)	(10,410,460)
Total other financing sources (uses)	(257,164)	21,429,653	64,134	(100,000)	5,446,683	619,353	6	238,187	(3,188,051)	(12,381)
Net changes in fund balance	\$ 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	\$ 10,198,471
Debt service as a percentage of noncapital expenditures	3.60%	3.47%	5.76%	4.48%	3.54%	3.39%	3.39%	3.24%	3.31%	3.16%

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 Fund	Special Revenue Fund	Sub-Total	Debt Service Fund	Capital Projects Fund	Total
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
2021	150,800,921	42,953,066	193,753,987	5,268,970	7,573,838	206,596,795

(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	Other Financing Sources and Equity Transfers In	Total
2012	78,639,040	8,999,324	13,753,129	18,383,703	2,963,965	247,076	1,129,925	2,348,799	126,464,961
2013	83,044,999	10,633,285	18,012,777	19,603,032	2,942,837	196,670	1,931,333	3,072,781	139,437,714
2014	88,599,835	10,711,018	14,841,368	19,753,853	3,159,989	248,467	724,754	2,714,969	140,754,253
2015	91,690,695	10,897,035	14,914,012	21,233,251	3,385,328	201,241	1,565,326	2,859,851	146,746,739
2016	93,747,092	11,105,050	24,746,243	23,599,293	3,321,068	757,915	887,854	3,003,394	161,167,909
2017	97,123,318	11,537,688	20,165,100	24,550,129	2,866,503	1,025,634	1,322,526	5,948,729	164,539,627
2018	100,799,844	11,424,637	21,090,708	26,548,661	2,699,085	1,551,559	820,752	2,900,735	167,835,981
2019	105,429,708	11,601,658	26,024,753	24,879,123	2,620,089	2,945,290	842,078	7,378,506	181,721,205
2020	109,082,919	11,942,277	22,532,260	25,814,635	2,163,055	2,250,025	4,652,114	4,042,444	182,479,729
2021	118,004,018	12,138,311	27,242,660	28,617,714	1,654,822	465,521	2,256,897	3,374,044	193,753,987

(1) Includes general and special revenue funds.

Source: Governmental funds revenue records maintained by Lexington County finance department and prior annual financial reports.

Table 6

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
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
2021	139,835,892	44,629,035	184,464,927	5,248,068	6,685,292	196,398,287

(1) Includes general, special revenue, debt service and capital projects funds.

Table 6-A

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	Library	Other Financing Uses and Equity Transfers Out	Total
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
2021	18,624,527	4,643,739	17,536,716	45,277,651	14,890,005	50,568,384	1,112,905	2,943,552	3,865,126	5,385,168	9,229,082	10,388,072	184,464,927

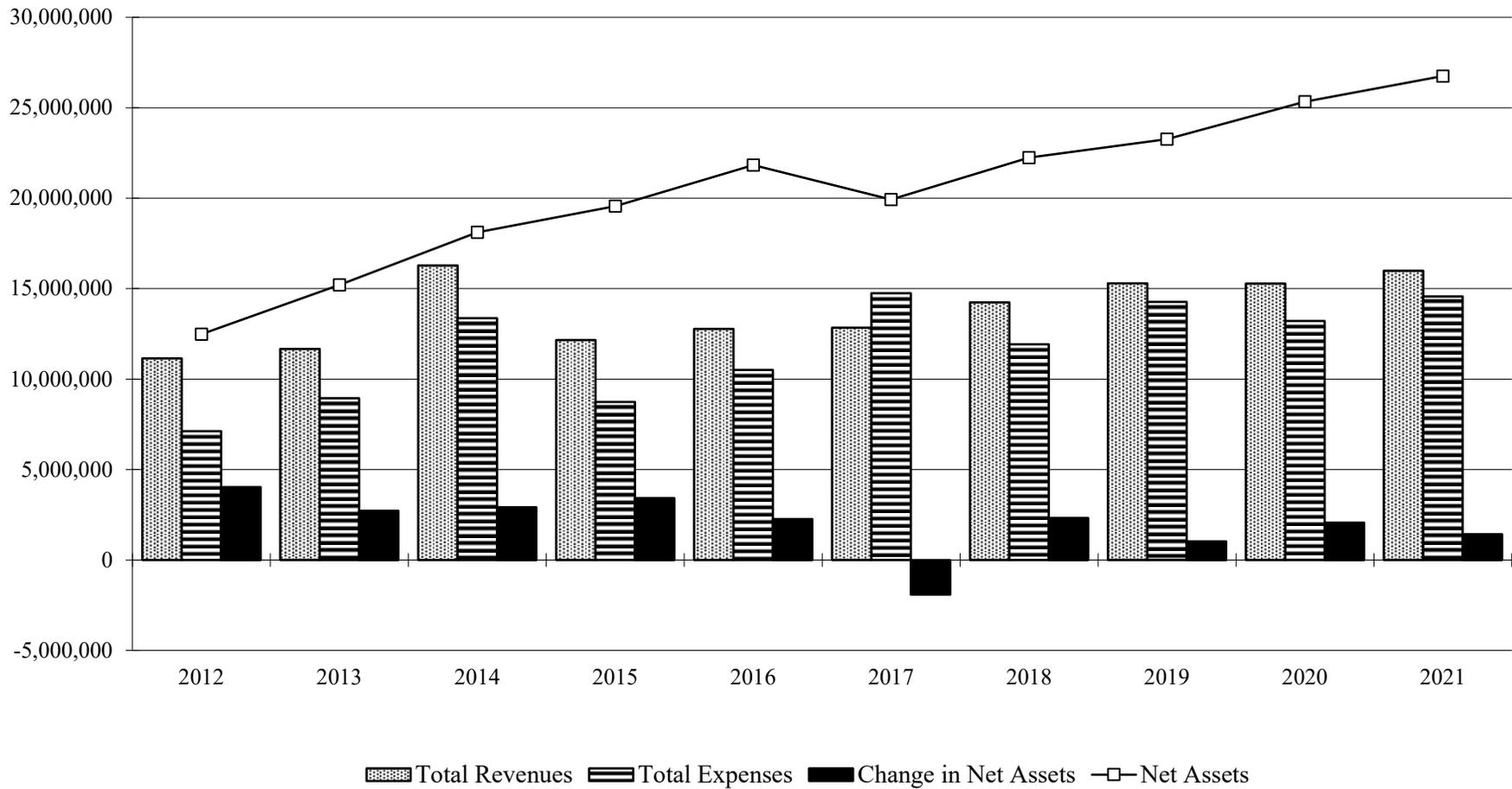
(1) Includes general and special revenue funds.

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues										
Landfill fees	\$ 4,535,508	\$ 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
Compost bin Sales				1,560	2,645	2,940				
Rental income & lease agreements	24,820	12,000	12,000	12,000	12,000	12,000	10,800	4,800	30,200	30,200
Miscellaneous income				6,146	31,544	1	1,059	145		
Credit report fees	300	200	300	425	225	325	300	200	175	150
Total revenues	4,560,628	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
Expenses										
Landfill operations	12,737,161	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
Depreciation	1,666,693	1,262,416	1,178,077	1,015,850	845,599	904,594	894,372	872,476	714,961	639,365
Total expenses	14,403,854	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
Net operating income (loss)	(9,843,226)	(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)
Non-operating revenues (expenses):										
Property taxes	11,022,894	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
Local government - tires	154,125	167,910	169,691	125,853	114,183	110,775	103,909	100,633	93,076	100,190
DHEC/SW Management grant	82,508	57,012	45,851	64,961	31,702	32,927	25,399	50,473	15,599	25,668
Interest income	81,064	370,860	599,139	244,663	167,975	135,863	57,923	58,716	15,438	30,805
Sale of land	(1,000)	1,000								
Gain (loss) on sale of capital assets	(96,435)	386,927	25,358	160,000	(525,542)	(30,707)		15,472	(1,627)	160,079
Cash over (short)	(37)		(19)						10	4
Sales tax discount										4
FEMA reimbursement				5,430		39,836				
State disaster reimbursement				9,402						
Insurance reimbursement			795	3,265		2,555	912			
Radio rebanding reimbursement										1,530
Net nonoperating income	11,243,119	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
Income (loss) before contributions & transfers	1,399,893	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
Capital contributions	20,001	3,920	32,351		23,153			33,353	36,242	46,988
Transfers in	162,370	105,758	485,768	86,040	118,525	92,548	87,677	4,622,453	594,546	179,978
Transfers out	(162,370)	(105,758)	(485,768)	(86,040)	(118,525)	(92,548)	(87,677)	(4,622,453)	(594,546)	(179,978)
Total contributions & transfers	20,001	3,920	32,351	-	23,153	-	-	33,353	36,242	46,988
Change in net position	1,419,894	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
Net position, beginning of year, as restated	25,330,779	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
Net position, end of year	\$ 26,750,673	\$ 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

**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				
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%
2021	2020	2019	1,014,546	26,325,342	369,760	4,376,098	86,491	1,630,123	1,470,797	96.661	32,331,563	4.55%

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

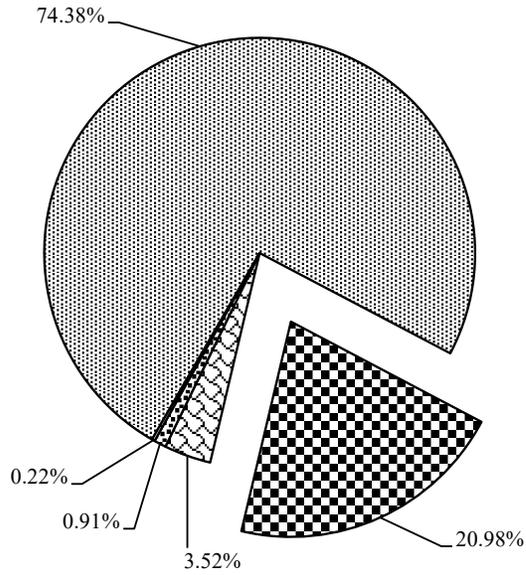
(2) The assessed value does not include merchants inventory with an assessed value totaling \$8,897,130.

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.

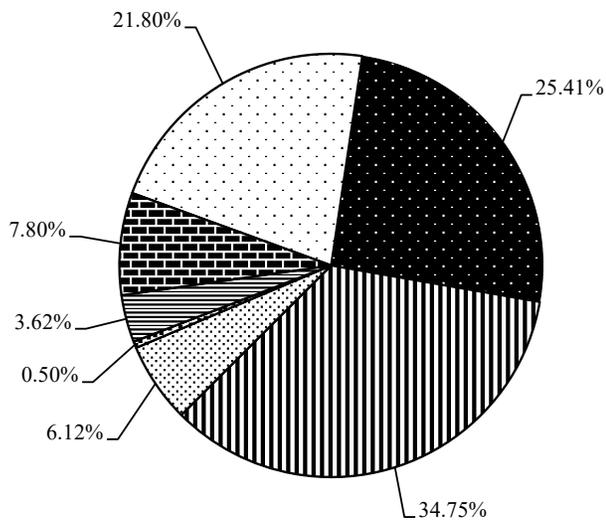
(3) Year of reassessment of real property

MILLAGE LEVIED BY TAXING AUTHORITY



- School
- County Millages
- Recreation
- Midlands Tech
- Riverbanks Park

**COUNTY MILLAGE PERCENTAGES - ALL COUNTY FUNDS
FISCAL YEAR 2021**



- Fire Operations
- County Ordinary
- Law Enforcement
- Library Operations
- Indigent Care
- County Notes and Bonds
- Solid Waste

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
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
2021	2020 (1)	24.557	33.593	21.069	0.000	0.479	79.698	5.919	85.617

		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
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
2021	2020 (1)	3.500	0.000	0.000	0.000	3.500	89.117	7.544	96.661

(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	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	2020-2021 2020*
County Direct:										
General Fund:										
County Ordinary	22.743	23.470	24.541	24.541	24.918	25.218	24.186	24.186	25.274	24.557
Law Enforcement	30.379	31.761	32.872	32.872	32.710	33.040	33.503	34.354	34.354	33.593
Fire Service	15.986	16.491	17.068	17.068	17.473	17.675	19.043	20.363	20.363	21.069
Capital Escrow	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Indigent Care	0.887	0.887	0.887	0.887	0.883	0.883	0.500	0.500	0.500	0.479
Library	6.211	6.211	6.211	6.211	6.180	6.180	6.180	6.180	6.180	5.919
Debt Service Funds:										
County Notes & Bonds	2.800	2.800	3.300	3.850	4.100	4.100	3.400	3.700	3.800	3.500
Fire Bonds	0.050	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Library Bonds	0.800	0.700	0.700	0.600	0.000	0.000	0.000	0.000	0.000	0.000
Solid Waste	7.889	7.939	8.217	8.217	8.177	7.877	7.877	7.877	7.877	7.544
Municipalities:										
Cayce	46.930	43.270	44.170	44.170	45.360	45.36	47.69	49.69	53.73	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	34.290	34.290	34.290	34.290	26.056
Pelion	17.600	17.600	18.000	18.000	18.000	18.000	18.000	18.300	18.300	17.000
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	55.279	55.279	55.279	55.279	55.279	58.797	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	99.500	99.500	99.500	99.500	99.500	99.500	99.500
Swansea	86.940	96.940	96.940	106.940	100.200	102.100	106.280	106.280	106.280	106.280
Chapin	11.505	11.505	11.505	11.505	11.505	11.505	11.505	12.884	12.884	13.070
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	96.100	96.100	98.100	98.100	93.800	93.800
School District Operations:										
District 1	259.900	259.900	271.460	278.210	298.070	305.990	317.950	322.400	322.400	308.860
District 2	146.460	146.460	146.460	146.460	146.460	146.460	146.460	146.460	150.720	150.720
District 3	253.020	253.020	261.750	267.540	271.790	271.790	271.790	272.880	272.880	263.670
District 4	319.720	312.930	306.200	306.200	315.470	315.470	315.470	315.470	319.690	319.690
District 5	221.970	221.970	229.270	235.800	251.500	251.500	256.900	256.900	256.900	246.100
School District Bonds										
District 1	71.800	71.300	71.300	71.300	71.300	78.300	85.300	85.300	90.000	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	43.200	32.500	35.100	38.900	37.100	39.300	70.800	77.600	84.600	76.900
District 4	53.000	65.200	69.900	69.100	62.200	62.800	112.000	112.000	112.000	112.000
District 5	52.500	52.550	52.500	52.500	52.500	54.800	54.800	54.800	75.400	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	12.315	12.315	12.315	12.315	12.202	12.202	12.202	12.202	12.202	11.728
Irmo-Chapin Recreation	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354	12.682
Midlands Tech	2.970	2.970	2.970	2.970	2.956	2.956	2.956	2.956	2.956	2.833
Midlands Tech Capital	1.404	1.404	1.404	1.404	1.397	1.397	1.397	1.397	1.397	1.339
Irmo Fire District	15.986	16.491	17.068	17.068	17.473	17.675	17.675	18.945	19.682	19.325
Riverbanks Park	1.093	1.093	1.093	1.093	1.088	1.088	1.088	1.088	0.000	0.000
Mental Health	0.508	0.500	0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000
Special District Bonds:										
Lexington Co. Recreation Bonds	3.700	3.420	3.420	4.420	3.800	4.020	3.900	3.700	3.600	3.200
Irmo-Chapin Recreation Bonds	2.700	5.250	5.250	7.250	7.250	7.250	7.250	7.250	7.250	7.250
Irmo Fire Bonds	2.210	2.970	2.900	2.900	2.500	1.460	2.350	2.580	2.410	3.000
Riverbanks Park Bonds	0.700	0.700	0.800	1.300	1.000	1.000	1.000	1.000	1.000	1.000
Isle of Pines	49.800	46.900	48.000	48.000	46.000	46.000	40.900	20.400	0.000	0.000
Hollow Creek Watershed	0.000	0.000	1.600	1.600	1.599	1.599	1.599	1.599	1.599	1.529

*Year of Reassessment of Real Property

COUNTY OF LEXINGTON, SOUTH CAROLINA
PRINCIPAL TAXPAYERS
JUNE 30, 2021 AND JUNE 30, 2012

Taxpayer	Type of Business	Assessed Value as of 12/31/2019 (1)	Rank	Percent of Total Assessed Value	Taxes Invoiced in 2020 (1)	Assessed Value as of 12/31/2010 (1)	Rank	Percent of Total Assessed Value	Taxes Invoiced in 2011 (1)
Dominion Energy South Carolina	Utilities	\$ 91,191,940 (2)	1	6.94%	\$ 37,974,287	\$ 67,747,950 (2)	1	6.85%	\$ 25,366,066
Michelin North America	Tire Manufacturer	26,664,560 (2)	2	2.03%	8,927,257	19,375,700 (2)	2	1.96%	6,270,442
Mid-Carolina Electric Co-op	Utilities	9,405,570	3	0.72%	4,325,815	7,836,510	3	0.79%	3,092,529
Spectrum Southeast LLC	Cable Television	6,259,040 (2)	4	0.48%	2,886,875	3,747,020 (2)	8	0.38%	1,349,544
Shaw Industries Group Inc.	Nylon Production	7,566,740 (2)	5	0.58%	2,859,493	6,838,060 (2)	5	0.69%	2,447,425
Scana Services Inc.	Utilities	11,778,430 (2)	6	0.90%	2,767,857	9,371,250 (2)	4	0.95%	2,762,085
AT&T Mobility f/k/a Cingular W	Communications	5,237,670	7	0.40%	2,300,659	5,179,560	6	0.52%	2,397,480
Blue Granite Water	Utilities	4,723,760	8	0.36%	2,122,436				
GGP Columbiana Trust	Retail Leasing	3,837,900	9	0.29%	1,974,064	2,997,270	7	0.30%	1,394,647
Akebono Brake Corporation	Brakes Manufacturer	4,534,400 (2)	10	0.35%	1,653,876				
Bellsouth Telecommunications	Communications					3,853,500	9	0.39%	1,305,957
Owens Electric Steel Co. of SC	Steel Fabricators					4,064,880 (2)	10	0.41%	1,144,497
Total Principal Taxpayers		<u>\$ 171,200,010</u>		<u>13.03%</u>	<u>\$ 67,792,619</u>	<u>\$ 131,011,700</u>		<u>13.26%</u>	<u>\$ 47,530,672</u>
County-wide Assessed Valuation		<u>\$ 1,313,964,930</u>		<u>100.00%</u>		<u>\$ 988,315,556</u>		<u>100.00%</u>	

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

(1) Includes real & personal property excluding vehicles in 2020 (\$1,468,726,600 less \$154,761,670) and 2011 (\$1,092,397,396 less \$104,081,840)

(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
2012	2011	441,580,731	422,917,615	95.77%	12,668,170	435,585,785	98.64%
2013	2012	451,819,666	433,329,143	95.91%	12,625,377	445,954,520	98.70%
2014	2013	477,879,675	458,065,733	95.85%	13,013,602	471,079,335	98.58%
2015	2014	500,174,490	480,338,582	96.03%	11,791,529	492,130,111	98.39%
2016	2015	536,405,296	515,328,314	96.07%	13,035,427	528,363,741	98.50%
2017	2016	560,684,688	540,141,192	96.34%	11,776,648	551,917,840	98.44%
2018	2017	593,625,942	572,666,842	96.47%	12,111,483	584,778,325	98.51%
2019	2018	618,103,936	595,680,821	96.37%	13,063,780	608,744,601	98.49%
2020	2019	642,544,006	618,923,373	96.32%	13,881,219	632,804,592	98.48%
2021	2020	688,478,599	665,765,789	96.70%	N/A	665,765,789	96.70%

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	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	2020 Final Assessment
Acres	\$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	\$124,883,640
Lots	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	161,499,530
Improvements	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	702,660,930
Mobile Homes	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	11,050,380
Boat Real	2,820	4,620	1,930	2,460	2,720	1,870	6,400	1,290	1,210	-
Vehicle Real	45,150	37,940	49,990	58,670	35,430	44,850	52,750	54,390	75,520	70,760
Subtotal	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	1,000,165,240
MFG Acres/Lots	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	3,302,730
MFG Improvements	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	9,573,800
MFG Personal	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	10,565,250
Utilities	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	121,906,730
Manufact Exempt	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	8,027,790
MFG Reimbursement (PME)	-	-	-	-	-	-	-	510,730	383,240	636,070
MFG Reimbursement (RME)	-	-	-	-	-	-	-	-	609,270	917,900
X MFG Acres/Lots	412,940	342,330	192,790	100,090	173,110	212,870	239,520	239,890	482,790	801,560
X MFG Improvements	1,579,120	1,417,560	608,630	358,920	369,330	306,030	794,340	684,540	960,940	702,210
X MFG Personal	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	12,332,850
X Utilities	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	1,510,430
X MFG Reimbursement (PXE)	-	-	-	-	-	-	-	264,580	562,030	941,490
X MFG Reimbursement (RXE)	-	-	-	-	-	-	-	-	73,040	83,530
Aircraft	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	2,075,130
Furniture	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	4,305,080
SCTC	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	43,580,670
Boats	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	8,115,410
Subtotal	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	229,378,630
Total without Vehicles	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	1,229,543,870
Vehicles - Net Of Unpaid	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	154,761,670
I. Total Property Tax Assessments (Unabated)	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	1,384,305,540
Non-Negotiated FILOT	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	4,378,480
Negotiated FILOT	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	80,042,580
Total FILOT Assessments	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	84,421,060
II. Combined Total Assessment	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	1,468,726,600
A. X Industrial Abatements	16,397,000	14,435,090	11,851,640	9,952,560	9,032,270	10,611,370	10,908,460	12,713,220	14,863,240	16,372,070
Total Property Tax Assessment Less Abatements (I. - A.)	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	1,249,438,250	1,367,933,470
Combined Total Assessments Less Abatements (II. - A.)	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	1,341,363,660	1,452,354,530

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
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	14,337,467,000	0.21%	298,750	103
2020	24,810,000	24,810,000	N/A	N/A	303,946	82
2021 (1)	20,415,000	20,415,000	N/A	N/A	308,605 *	66

(1) Year of reassessment of real property.

(2) US Dept of Commerce - Bureau of Economic Analysis and the US Census Bureau

*2021 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
2012	2011	269,787	1,092,638	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	1,149,450	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 (1)	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	1,321,486	30,793,372	835,776	29,957,596	2.27%	100.28
2020	2019	303,946	1,350,018	24,810,000	782,233	24,027,767	1.78%	79.05
2021	2020 (1)	308,605	1,470,797	20,415,000	803,135	19,611,865	1.33%	63.55

(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

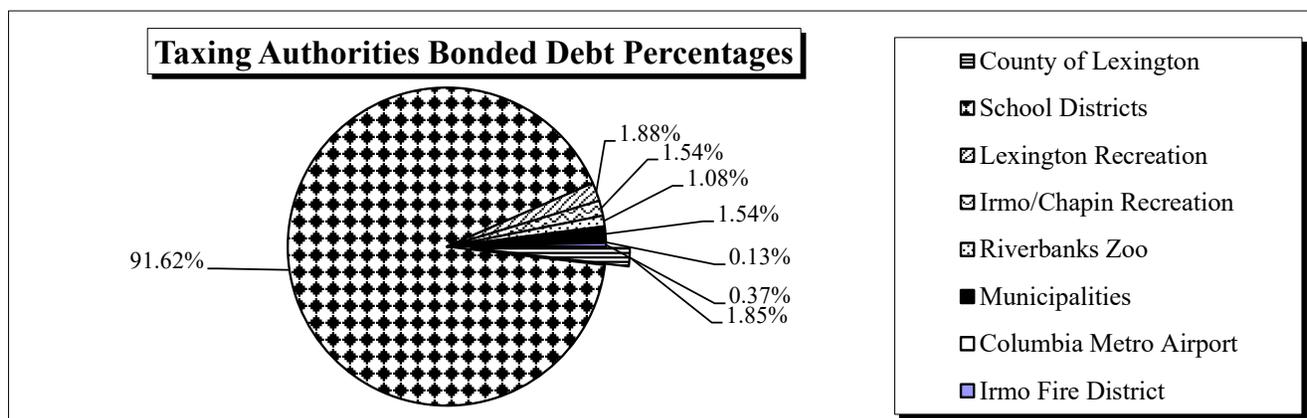
COUNTY OF LEXINGTON, SOUTH CAROLINA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
GENERAL OBLIGATION BONDS
JUNE 30, 2021

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	\$ 1,468,726,600	\$ 1,468,726,600	\$ 20,415,000	100.00%	\$ 20,415,000
Overlapping:					
Lexington County School Districts:					
One	686,974,150	686,974,150	634,147,000	100.00%	634,147,000
Two	335,884,800	335,884,800	216,435,000	100.00%	216,435,000
Three (1)	53,818,684	48,832,640	4,000,000	90.74%	3,629,600
Four	40,995,760	40,995,760	46,420,000	100.00%	46,420,000
Five (2)	586,008,154	356,039,250	178,546,000	60.76%	108,484,550
Recreation Districts:					
Lexington	1,112,404,810	1,112,404,810	20,660,000	100.00%	20,660,000
Irmo/Chapin	356,039,250	356,039,250	16,985,000	100.00%	16,985,000
Columbia Metropolitan Airport (3)	3,263,838,128	1,468,726,600	3,230,000	45.00%	1,453,500
Richland/Lexington Riverbanks (3)	3,263,838,128	1,468,726,600	26,505,000	45.00%	11,927,250
Irmo Fire District	156,571,710	156,571,710	4,100,000	100.00%	4,100,000
City of Cayce	88,776,530	88,776,530	-	100.00%	-
City of Columbia (4)	635,849,932	27,842,120	138,034,319	4.38%	6,045,903
Town of Lexington	137,332,270	137,332,270	7,550,000	100.00%	7,550,000
City of West Columbia	90,251,010	90,251,010	3,336,000	100.00%	3,336,000
Total Overlapping			<u>1,299,948,319</u>		<u>1,081,173,803</u>
Total			<u>\$ 1,320,363,319</u>		<u>\$ 1,101,588,803</u>

- (1) A portion of School District No. 3 is located in Saluda County with the assessed value of: \$ 4,986,044
- (2) A portion of School District No. 5 is located in Richland County with the assessed value of: \$ 229,968,904
- (3) Includes assessed value for Richland County of: \$ 1,795,111,528
- (4) A portion of the City of Columbia is located in Richland County with the assessed value of: \$ 608,007,812

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	\$ 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	\$ 116,900,133
Total net debt applicable to limit	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	20,415,000
Legal debt margin	\$ 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	\$ 96,485,133
Total net debt applicable to the limit as a percentage of debt limit	42.95%	61.19%	53.68%	48.02%	43.38%	38.60%	33.87%	29.20%	22.97%	17.46%



COUNTY OF LEXINGTON, SOUTH CAROLINA
COMPUTATION LEGAL DEBT MARGIN
JUNE 30, 2021

Assessed value	\$ 1,384,305,540
Assessed value - fee in lieu of taxes property	84,421,060
	<u>1,468,726,600</u>
Abated industrial property	-16,372,070
	<u>1,452,354,530</u>
Plus assessed value - merchants inventory	8,897,130
Total assessed value for computation of legal debt margin	<u>\$ 1,461,251,660</u>
Debt limit - 8% of assessed value	\$ 116,900,133
Amount of debt applicable to debt limit:	
Total bonded debt	<u>\$ 20,415,000</u>
Total amount of debt applicable to debt limit	<u>20,415,000</u>
Legal debt margin	<u>\$ 96,485,133</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.....	\$ 20,415,000
Estimated Fair Market Value (\$32,331,563,136).....	0.06%
Assessed Value (\$1,468,726,600).....	1.39%
General Bonded Debt Per Capita (308,605 Est. Pop.).....	\$66.15
Statutory 8% Debt Limit - Adjusted Assessed Value (\$1,461,251,660).....	1.40%

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)
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	14,337,467,000	47,992	56,594	2.8%
2020	303,946	N/A	N/A	57,224	3.3%
2021	308,605	N/A	N/A	56,096	3.9%

Sources:

- (1) - 2012-2020 - US Census Bureau - Population Estimates
2021 - Estimate based on average growth over last 5 years.
- (2) - US Department of Commerce - Bureau of Economic Analysis
- (3) - 2012 -2021 - 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, 2021

Employer	Fiscal Year 2021			Fiscal Year 2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Lexington Medical Ctr	7,893	1	5.45%	5,200	1	3.91%
Lexington School District 1	3,674	2	2.54%	3,286	2	2.47%
Amazon	3,050	3	2.11%			
Wal-mart	2,603	4	1.80%	2,135	5	1.60%
State Government	2,308	5	1.59%	1,750	7	1.31%
Michelin Tire	2,240	6	1.55%	1,835	6	1.38%
County of Lexington	1,855	7	1.28%	1,480	9	1.11%
Dominion (fka SCANA)	1,486	8	1.03%	3,238	3	2.43%
Lexington School District 2	1,274	9	0.88%	1,083	10	0.86%
Lexington School District 5	1,136	10	0.78%	2,339	4	1.76%
UPS				1,645	8	1.24%
			19.01%			18.07%

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Administrative	182	182	181	181	182	182	183	186	195	195
General Services	45	45	46	46	46	46	47	50	51	52
Public Works	88	88	88	89	89	96	101	102	109	109
Public Safety										
Administrative	2	2	2	2	2	2	2	2	2	2
Emergency Preparedness	2	2	2	2	2	2	2	2	3	3
Animal Control	11	11	13	13	13	14	15	15	16	16
Communications	47	44	53	53	61	63	63	72	73	76
Emergency Medical Service	136	136	140	140	150	151	171	181	181	183
Fire Service	171	190	199	199	217	220	248	270	270	266
Judicial	167	167	170	169	171	172	182	181	187	182
Law Enforcement										
Administrative	36	36	37	37	50	53	56	59	60	60
Operations	274	281	298	293	262	269	279	280	281	302
Detention	130	134	139	139	120	132	134	134	134	133
Judicial Services					34	40	42	43	42	42
Community Services					6	6	5	5	5	5
Boards and Commissions	15	15	15	15	14	15	15	16	17	17
Health and Human Services	16	15	16	16	16	17	13	13	13	13
Community & Economic Development	7	7	8	8	9	8	9	9	9	9
Public Library	101	101	101	103	104	106	106	107	111	121
Solid Waste	31	32	33	35	35	37	40	42	46	47
Total Full-time Equivalents	1461	1488	1541	1540	1583	1631	1713	1769	1805	1833

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Administrative										
Community Development										
Total Permits Issued	3,133	3,484	3,505	4,011	4,509	5910	7304	6819	6369	6709
New Construction	1,199	1,337	1,383	1,606	2,269	1771	1584	1717	1830	2092
Auditor										
* Tax Notices Processed	450,940	455,778	461,865	470,704	481,052	489,034	494,834	496,229	509,248	N/A
Assessment & Equalization										
* Number of Parcels and Mobile Homes	146,366	149,294	146,705	147,305	148,142	149,649	151,029	152,853	154,863	N/A
* Deeds Processed	10,825	11,859	11,762	12,493	15,241	14,841	13,786	14,169	14,079	N/A
Register of Deeds										
Documents Recorded	58,328	63,372	58,226	63,031	58,351	63,914	59,180	56,530	53,966	70,369
Public Safety										
Communications										
* Emergency 911 Calls	349,808	332,696	419,250	448,272	447,107	448,670	444,689	481,829	457,748	N/A
Emergency Medical Services										
Number of Total EMS Calls	32,711	35,694	36,327	39,963	41,795	43,437	46,950	52,431	50,778	60,506
Number of Billable EMS Calls	25,899	27,844	27,810	30,131	30,540	31,438	31,836	31,679	31,265	34,145
Fire Service										
* Total Fire Calls	9,603	9,514	11,079	11,820	12,997	14,175	15,092	15,691	17,267	N/A
Judicial										
Probate Court										
Marriage License Applications	1,641	1,789	1,710	1,883	1,934	1864	1786	1657	1754	1713
Magistrate Court										
Cases disposed	45,889	46,067	43,908	53,469	51,589	55,711	59,116	61,235	51,777	50,409
- 2008 increase is due to the use of the new State Case Management System										
Law Enforcement										
Operations										
* Total Incident Reports Written	23,962	23,767	23,118	25,558	26,065	26,031	26,723	25,558	25,853	N/A
* Traffic Stops	11,934	11,803	13,537	16,633	15,906	13,769	12,998	10,904	11,832	N/A
Jail Operations										
* Average Jail Population	714	704	667	728	771	750	716	637	467	N/A
Boards and Commissions										
Registration & Elections										
Total Registered Voters	156,853	164,299	160,676	162,741	171,336	182,049	191,686	188,395	189,887	202,192
- 2008 decrease due to purge of database.										
Health and Human Services										
Veteran's Affairs										
Veterans' Claims	1,775	1,514	1,614	2,349	2,537	2866	3907	4806	4510	3301
Museum										
Museum Visits	16,004	15,209	13,206	13,986	15,571	17,469	16,134	16,872	9,041	2,930
- Decreases in FY20 and FY21 are due to the pandemic.										
Public Library										
Total Registered Borrowers	146,373	157,555	145,842	141,796	153,853	152,492	160,336	156,483	164,307	126,116
- Decreases are due to the purge of the database.										
Solid Waste										
Total tons recycled	9,302	8,839	17,720	19,071	22,694	28,021	25,202	24,750	28,389	32,039
- 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

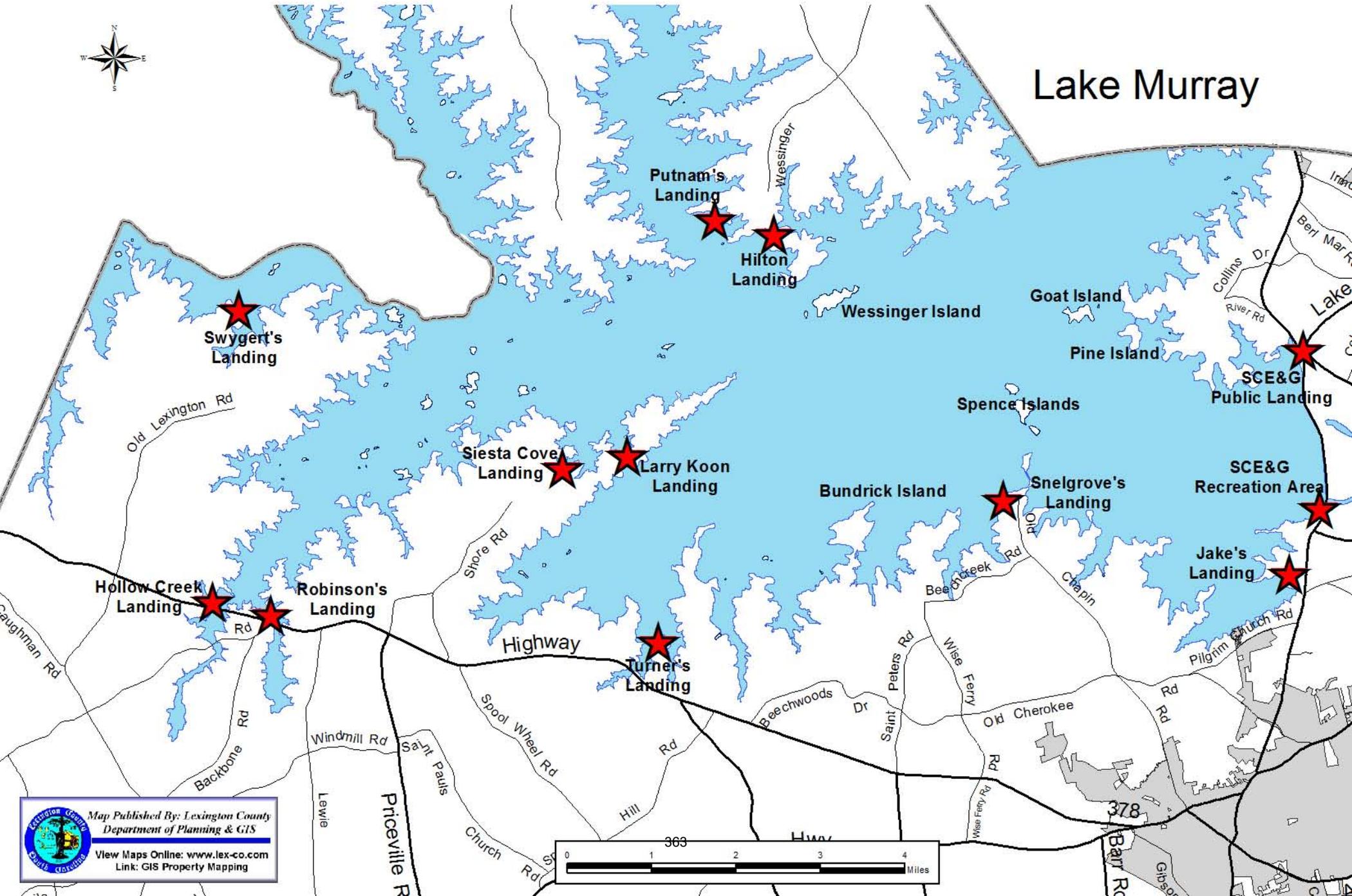
COUNTY OF LEXINGTON, SOUTH CAROLINA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Works										
Total Public Roads (Miles)	2,697	2,706	2,719	2,716	2,742	2750	2761	2767	2777	2785
County Maintained Roads (Miles)	1,191	1,201	1,214	1,211	1,232	1240	1240	1257	1267	1274
County Unpaved Roads (Miles)	673	669	668	661	648	629	627	624	621	614
Public Safety										
Emergency Medical Service										
Number of Stations	15	15	15	16	19	20	20	20	20	20
Number of Ambulances	24	24	24	24	24	25	28	28	28	28
Fire Service										
Number of Stations	24	24	24	24	24	24	24	24	25	25
Number of Ladder Trucks	3	3	3	3	3	3	3	4	5	4
Number of Pumper Trucks	28	29	29	27	27	26	26	26	28	28
Number of Tanker Trucks	22	22	22	21	20	20	20	20	20	20
Number of Tower Trucks	1	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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Single Audit Section



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THE BRITTINGHAM GROUP, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2021, 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 22, 2021.

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 22, 2021
West Columbia, South Carolina

THE BRITTINGHAM GROUP, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each 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 for the year ended June 30, 2021.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 22, 2021
West Columbia, South Carolina

COUNTY OF LEXINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

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>None</u> |
| 2. Type of Auditors’ report issued on compliance for major programs | <u>Unmodified</u> |
| 3. Any Audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) | <u>None</u> |
| 4. Identification of Major Program: | |

<u>CFDA Number</u>	<u>Name of Federal Program</u>
21.019	Department of Treasury Coronavirus Relief Fund

- | | |
|--|------------------|
| 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 No matters reported

COUNTY OF LEXINGTON
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

Status of Prior Year Findings:

Finding 2020-001: The Auditee did not comply with all federal reporting requirements for single audit submission 60 days after issuance.

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, 2021

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 - \$0)	2400	14.218	B-14-UC-45-0004	1,430,489	3,695
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$200,134)	2400	14.218	B-16-UC-45-0004	1,487,950	208,981
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$21,653)	2400	14.218	B-17-UC-45-0004	1,596,385	21,653
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$355,473)	2400	14.218	B-18-UC-45-0004	1,792,871	394,718
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$388,624)	2400	14.218	B-19-UC-45-0004	1,790,054	552,416
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$124,200)	2400	14.218	B-20-UC-45-0004	1,846,440	279,542
COVID-19 Community Development Block Grants/Entitlement Grants	2408	14.218	B-20-UW-45-0004	2,501,688	826,427
Community Development Block Grants/Disaster Recovery	2405	14.218	B-16-UH-45-0001	21,370,000	448,966
Community Development Block Grants/Mitigation	2406	14.218	B-18-UP-45-0001	15,185,000	308,319
Total CDBG - Entitlement Grants Cluster					3,044,717
Emergency Solutions Grants Program	2402	14.231	E-19-UC-45-0004	152,129	61,715
Emergency Solutions Grants Program	2402	14.231	E-20-UC-45-0004	157,288	55,541
COVID-19 Emergency Solutions Grants Program	2407	14.231	E-20-UW-45-0004	1,746,250	234,340
Total Emergency Solutions Grants Program					351,596
HOME Investment Partnership Program	2401	14.239	M-17-UC-45-0213	506,483	200,896
HOME Investment Partnership Program	2401	14.239	M-19-UC-45-0213	644,944	117,835
HOME Investment Partnership Program	2401	14.239	M-20-UC-45-0213	708,445	51,890
Total HOME Investment Partnership Program					370,621
Total U.S. Department of Housing and Urban Development					3,766,934
U. S. DEPARTMENT OF JUSTICE					
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2498	16.738	2018-DJ-BX-0649	41,985	320
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2499	16.738	2019-DJ-BX-0126	40,819	22,740
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2495	16.738	2020-DJ-BX-0354	36,805	32,234
Coronavirus Emergency Supplemental Funding (CESF)	2470	16.034	2020-VD-BX0593	131,517	131,000
Equitable Sharing Program	2637	16.922		15,048	121,335
Passed Through S.C. Department of Public Safety:					
Edward Byrne Memorial Justice Assistance Grant Program (JAG)					
School Resource Officer	2437	16.738	1G18002	77,640	17,033
School Resource Officer	2437	16.738	1G20007	80,811	60,447
Edward Byrne Memorial Justice Assistance Grant Program (JAG)					
Crime Reduction Gang Investigators	2443	16.738	1G19037	140,817	76,952
Edward Byrne Memorial Justice Assistance Grant Program (JAG)					
Forensic Crime Investigator	2490	16.738	1G19001	89,511	21,039
Forensic Crime Investigator	2490	16.738	1G20008	86,975	69,427
Coronavirus Emergency Supplemental Funding Program					
Coronavirus Prevention	2471	16.034	1CF20032	165,775	136,318
Passed Through S.C. Office of Attorney General:					
Violence Against Women Formula Grants					
LE/Violence Against Women Act	2456	16.588	1K17045	133,063	20,682
LE/Violence Against Women Act	2456	16.588	1K18024	133,063	109,136
Crime Victim Assistance Formula Grants					
LE/Victims of Crime Act	2448	16.575	1V19042	266,888	60,746
LE/Victims of Crime Act	2448	16.575	1V20045	218,848	168,027
Crime Victim Assistance Formula Grants					
Domestic Violence Victim Services	2441	16.575	1V19030	45,705	11,815
Domestic Violence Victim Services	2441	16.575	1V20004	37,478	30,993
Total U.S. Department of Justice					1,090,244

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass Through Grantor Program Title	County Fund No.	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Total Expenditures
U. S. DEPARTMENT OF TRANSPORTATION					
Airport Improvement Program					
Airport Capital Projects	5801	20.106	3-45-0067-016-2017	3,508,284	-
Airport Capital Projects	5801	20.106	3-45-0067-017-2018	103,497	5,690
Airport Capital Projects	5801	20.106	3-45-0067-018-2019	785,171	98,464
CARES Act Airport Grant	5801	20.106	3-45-0067-020-2020	30,000	-
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	2JC20011	10,000	55
11th Circuit Law Enforcement Network	2416	20.600	2JC21011	10,000	868
Total Highway Safety Cluster					923
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	401,943
Total Highway Planning and Construction Cluster					401,943
Total U.S. Department of Transportation					507,020
U. S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through S.C. Office of Adjutant General:					
FEMA Public Assistance Program					
COVID-19 Emergency	1000	97.036		-	19,125
Emergency Management Performance Grants					
FEMA Grant thru Adjutant General's Office	2480	97.042	20EMPG01	78,544	70,727
FEMA Grant thru Adjutant General's Office	2480	97.042	20EMPG01-S01	27,918	27,918
Total U. S. Department of Homeland Security					117,770
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed Through S.C. Department of Social Services:					
Child Support Enforcement					
General Fund	1000	93.563	G2001SC1401	45,750	66
Clk of Crt/Title IV-D Child Support	2410	93.563	G2001SC1401	500,000	342,852
LE/Title IV-D Process Server	2411	93.563	G2001SC1401	15,684	6,880
Total U. S. Department of Health and Human Services					349,798

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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 TREASURY					
Passed Through S.C. Department of Administration:					
Coronavirus Aid, Relief, and Economic Security Act (CARES Act)					
COVID-19 Coronavirus Relief Fund	1000	21.019		- *	2,076,844
COVID-19 Coronavirus Relief Fund	2300	21.019		- *	61,550
American Rescue Plan Act (ARPA)					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	2488	21.027		58,028,685	-
Total U. S. Department of Treasury					2,138,394
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	86,119
Total U. S. Environmental Protection Agency					86,119
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	1,000
Library Services and Technology Act (LSTA)	2340	45.310	IID-CA-19	1,000	1,000
Library Services and Technology Act (LSTA)	2340	45.310	IID-20-305	1,000	950
Library Services and Technology Act (LSTA)	2340	45.310	IID-20-404	500	414
Total Institute of Museum and Library Services					3,364
TOTAL FEDERAL AWARDS EXPENDED					\$ 8,059,643

* The major programs of the County included in the audit were:

US Department of Treasury (CFDA # 21.019)

COVID-19 Coronavirus Relief Fund

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.