

County of Lexington

SOUTH CAROLINA

ANNUAL

COMPREHENSIVE

FINANCIAL

REPORT



Fiscal Year Ending June 30, 2022

**COUNTY OF LEXINGTON
SOUTH CAROLINA**

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2022

**Issued By
Lexington County
Department of Finance**

**RANDOLPH C. POSTON
CHIEF FINANCIAL OFFICER**

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COUNTY ADMINISTRATOR**

County of Lexington, South Carolina
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED JUNE 30, 2022
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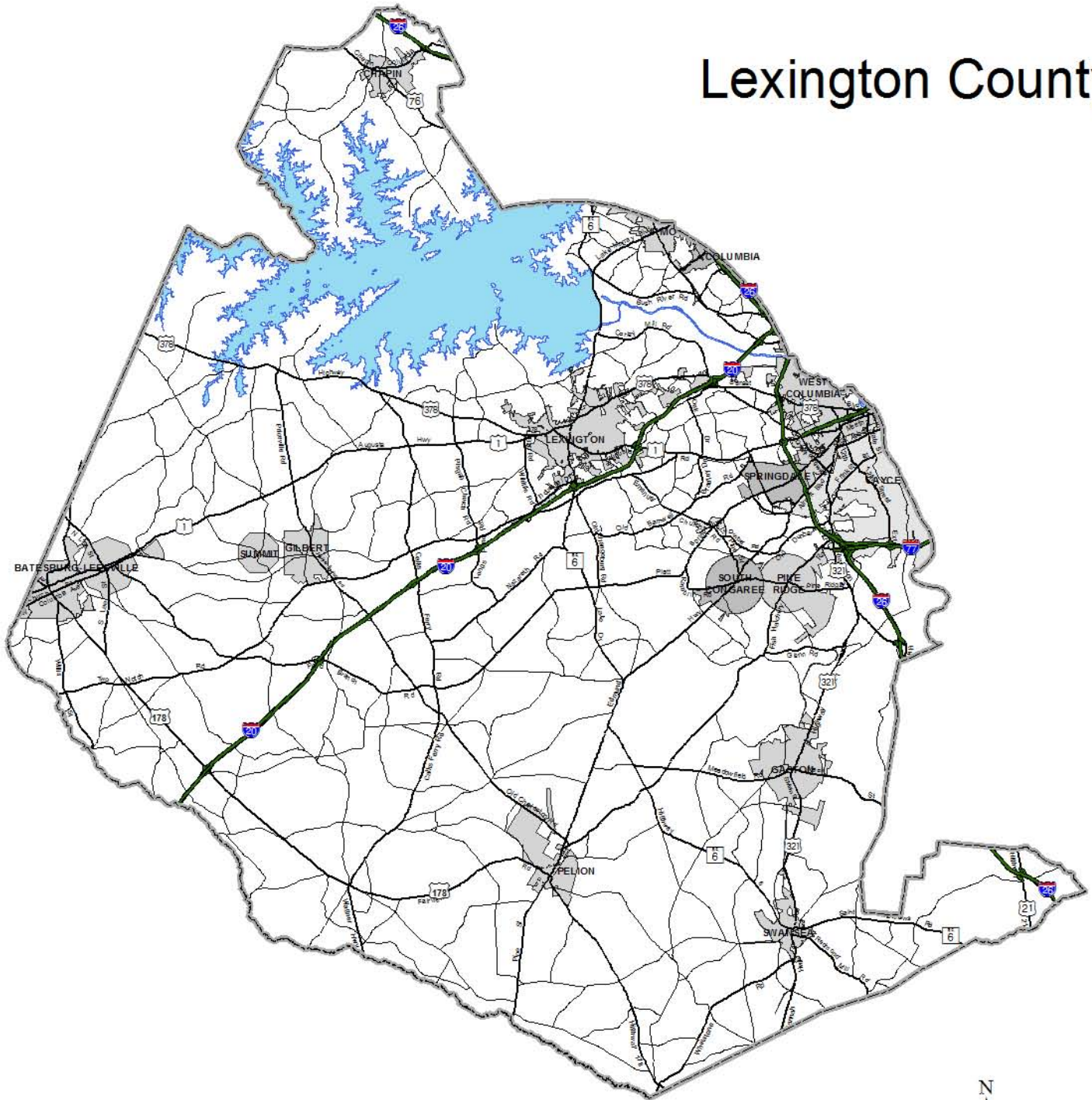
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Introduction Section

Lexington County



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

County of Lexington

Department of Finance

212 South Lake Drive, Suite 605 • Lexington, South Carolina 29072 • (803) 785-8105
December 28, 2022

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, 2022.

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, 2022, 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, 2022, 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.

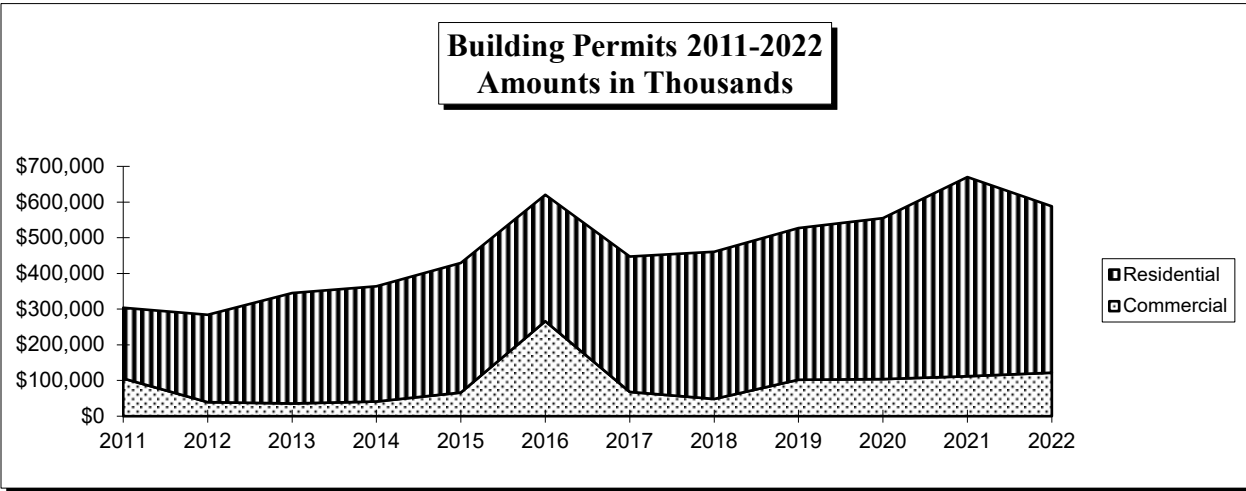
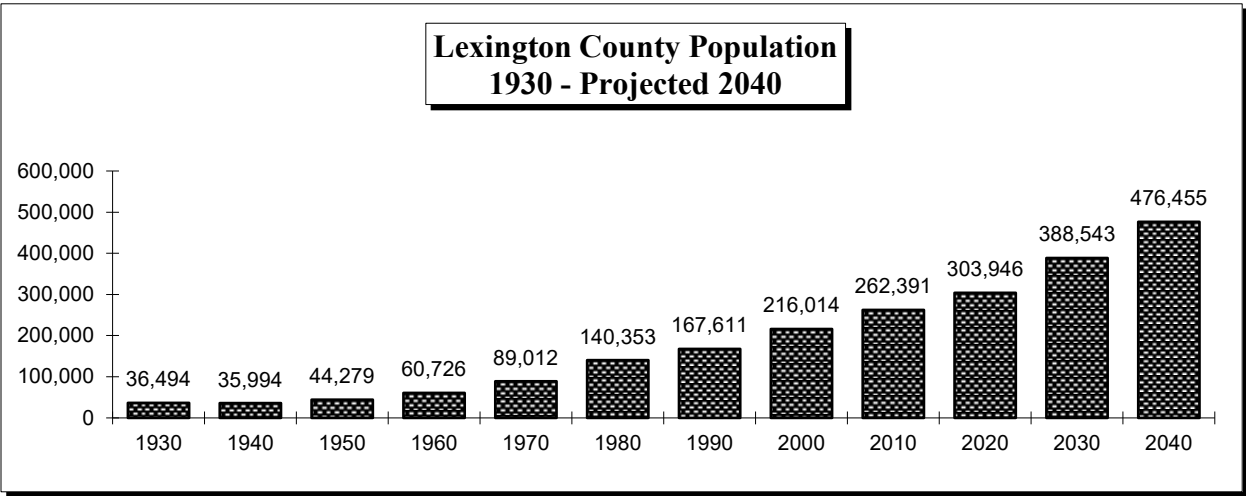
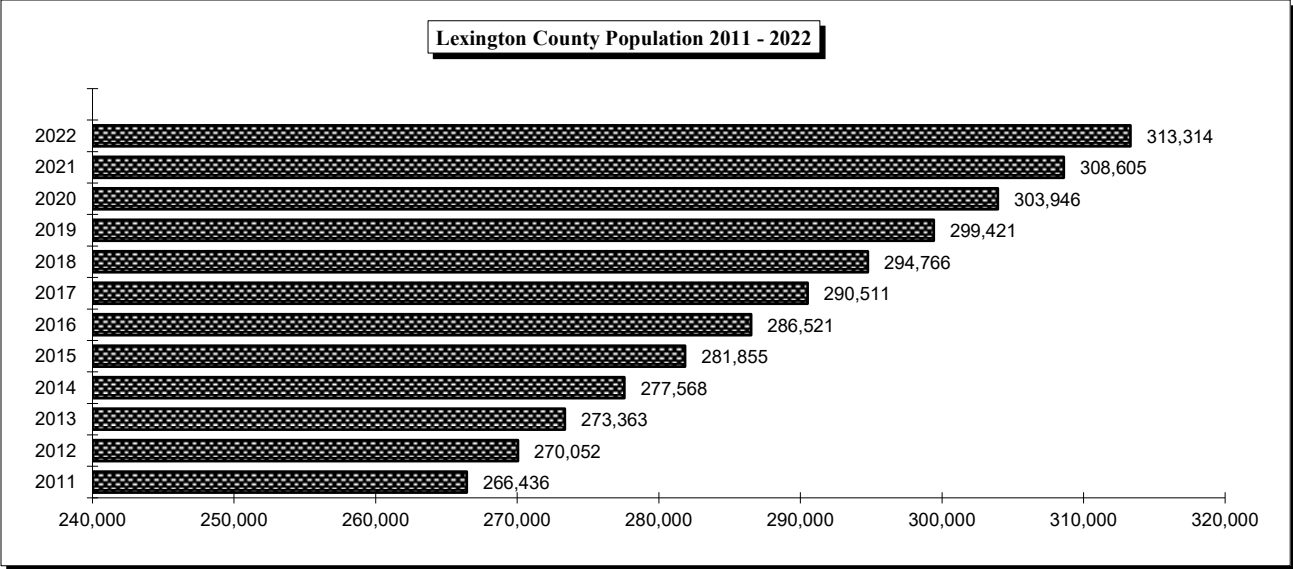
GAAP require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County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

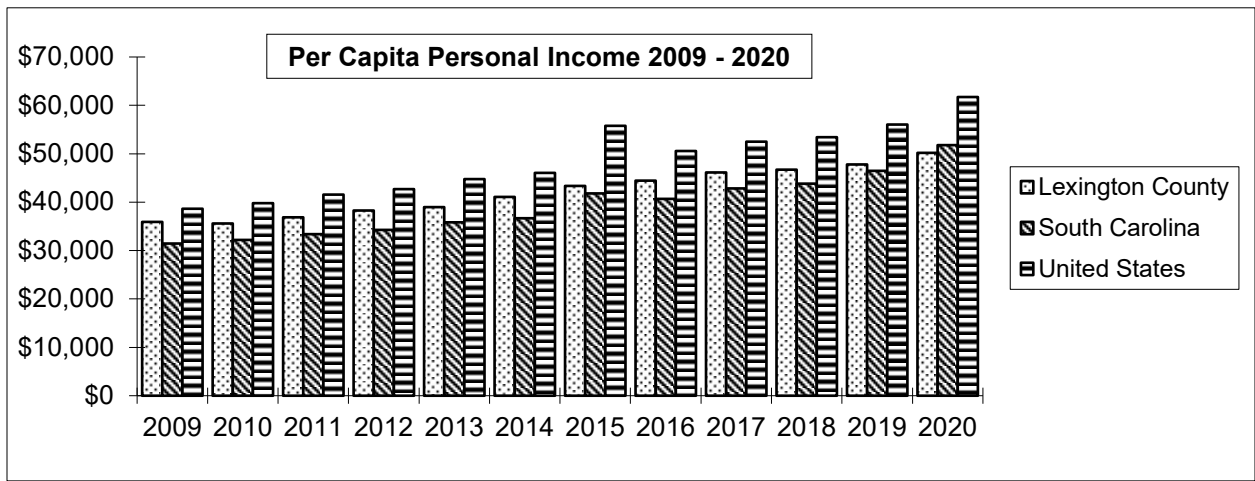
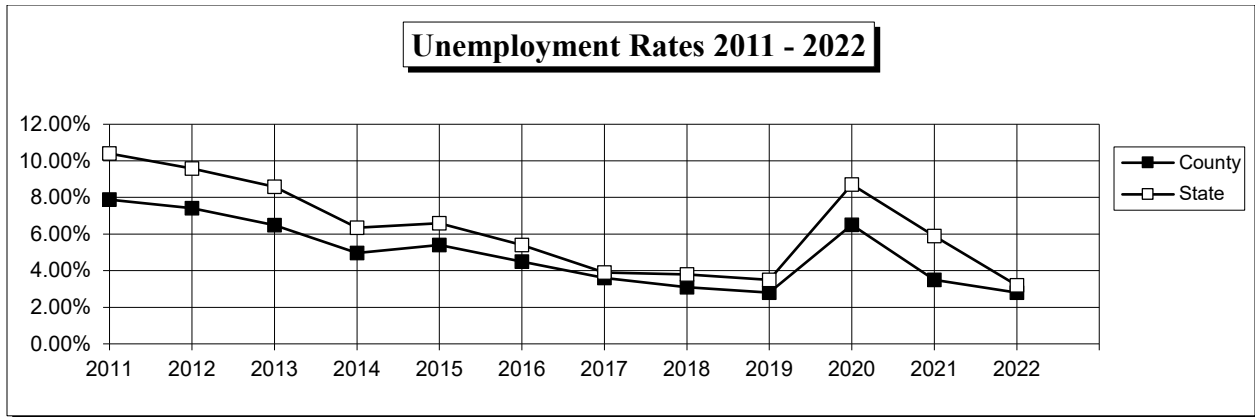
Lexington County operates under the Council-Administrator form of government with council members elected for four-year terms from each of nine single-member districts. This report includes all funds and account groups of Lexington County that are controlled by this governing body, and are considered 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 2022 population, adjusted from the 2020 census core, is estimated at 313,314 and is ranked sixth in the state. The county had a per capital income of \$50,188 to rank it seventh in that category in 2020 (the latest year for which statistics are available). Lexington County's June 2022 unemployment rate was 2.80 percent compared to the state unemployment rate of 3.20 percent.

Lexington County issued 4,963 building permits during fiscal year 2021-22. Permits for residential buildings totaled 1,768 with the buildings valued at \$466 million. A total of 83 commercial permits were issued with the buildings valued at \$122 million. Permits issued for new single-family detached housing for calendar year 2022 is projected to be 1,468. This is a 6.62 percent decrease from the 1,572 permits that were projected to be issued last calendar year. These economic conditions indicate there is a slight decline in the economy that affects new home construction.





PUBLIC INSTITUTIONS

Lexington County Public Library System –

The Lexington County Public Library System consists of the Main Library and nine branches. The Library has over 74,000 active library card holders who checked out over 1.5 million items last year. The Library provides citizens free access to a multitude of other resources including, computers, printers, and study and meeting rooms. The Library System continues to expand its digital collection, including its ebooks,



downloadable videos and medical, financial and legal databases. The Library was awarded seven grants this fiscal year, three of which improved services to underserved populations by providing laptops and early learning literacy stations at all 10 locations. Library staff served almost 50,000 through literacy programs and over 94,000 patrons through individualized research assistance. The Main Library has outgrown its programming space and utilized the Ice House Amphitheater for Summer Reading Kickoff the last two years. The Library supports and partners with local

schools, businesses and non-profit organizations, including local Chambers of Commerce. Highlights included featured speaker Chef Chris Williams (Roy's Grille), SC Chef Ambassador, and bilingual library events with Walter P. Rawl Farm.

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, significant historic landmarks and adventurous attractions for kids and adults of all ages. Riverbanks is South Carolina's largest gated tourist attraction, the most visited zoo in the southeast and consistently ranks as one of the top zoos in the nation.



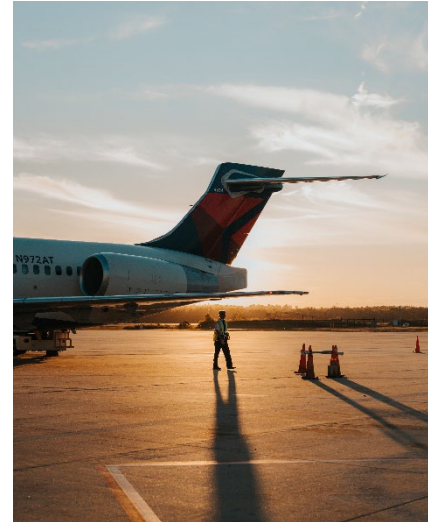
Guests visiting Riverbanks will discover an array of wild adventures from an interactive Outback encounter to a safari through the plains of Africa to a diving expedition on a Pacific coral reef. In addition, Riverbanks Botanical Garden showcases more than 4,300 species of native and exotic plants. Hailed 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. The Botanical Garden also includes Waterfall Junction, a 3-acre children's garden that features multiple water play areas, a dinosaur dig, a network of treehouses, and endless opportunities for families to engage with nature.



Midlands Technical College – The College enrolls approximately 13,000 credit students annually. The College also provides noncredit professional training to more than 12,000 individual's area businesses annually. Midlands Technical College offers approximately one hundred twenty degree, diploma, and certificate programs of study. In 2022, Midlands Technical College held a ribbon cutting and grand opening for the college's new Welding Technology Center. The education and training facility is located on Kentucky Avenue on the Airport Campus. The new building represents a \$4.5 million capital investment.

With 64 welding bays in the new facility, the Airport Campus now has 19 more bays than before, plus multipurpose classrooms, a fabrication area, and exterior teaching stations that greatly increase training capacity through flexible workspace.

Columbia Metropolitan Airport – In 2019, the Columbia Metropolitan Airport (CAE hereafter) served more than 1.3 million passengers and handled more than 1,300,000 tons of air cargo – up 10.18% over 2018. Air passenger and cargo service at CAE 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. CAE has over 500+ acres available for mid to large scale development located within minutes of three major interstates – making it an ideal location for economic development in the manufacturing, warehousing, and distribution industries.



CAE remains a major economic driver for South Carolina and the Midlands region. Receiving no state or local tax dollars since June 1982, CAE is 100% self-sufficient. Additionally, CAE provides roughly 1,900 full-time jobs for the community and has an overall economic impact of \$535 million on the region. Columbia Metropolitan Airport is the premier air travel provider for South Carolina’s Midlands Region. CAE currently offers 26+ daily nonstop flights to nine major airports nationwide in eight cities. CAE also has seasonal service to Miami on American Airlines. For more information on the Columbia Metropolitan Airport, please visit www.flycae.com.

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 2021/2022:

Bentley Pontoons: Headquartered in Lexington County, Bentley Pontoons announced a \$5.9 million expansion of their manufacturing facility to increase capacity due to high demand. The investment will create at least 50 new jobs opportunities.

Nephron Nitrile: A project involving Nephron Pharmaceuticals Corporation, consists of a plant that will produce American-made, medical grade nitrile gloves. The investment of more than \$100 million will create at least 250 new jobs.

Wolf Pit Branch Solar, LLC: A solar energy project managed by Pine Gate Renewables, anticipates an investment of \$80 million in a project titled Wolf Pit Branch Solar, LLL. The project will utilize approximately 650 acres around the Pelion community.

Schattdecor: A successful manufacturer in Lexington County and headquartered in Germany, Schattdecor announced an expansion of 23 new, full time jobs with the addition of at least \$21 million in capital investment. The company's second facility in Lexington County features an additional production line and mixing plant to accommodate more capacity due to increased demand.

Sorinex: Sorinex, a family-owned company, plans to expand their operations in Lexington County with an investment of at least \$7 million and the creation of a minimum of 35 new jobs. The company's second facility is located in close proximity to their current location.

Spectrum: A national television, internet and voice communications provider, Spectrum announced 350 new jobs to expand upon their workforce of more than 1,000 employees at its call center in Lexington County. Between 2021 and 2023, the company will invest more than \$2 million in technology and workplace investments to further upgrade their campus.

The Home Depot: Aimed at meeting growing demand while facilitating faster delivery to the region, The Home Depot's expansion in Lexington County includes a second facility and the creation of 23 new jobs. Founded in 1978, this world-leading home improvement retailer operates 2,300 retail stores in all 50 states, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, Canada and Mexico.

CeQur Corporation: A manufacturer of insulin patches for diabetes patients, CeQur Corporation, announced plans to start operations in Lexington County. The company anticipates an investment of more than \$20 million and the creation of at least six (6) new, full time jobs.

MAJOR INITIATIVES

Department of Emergency Services - Fiscal Year 2021/2022

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 '21-'22, Salaries and Wages for Personnel (to include Overtime, Benefits, and Volunteer Firefighter Subsistence, et al.) totaled \$18,456,716.

Larger expenditures managed by the Administrative Division are items such as “Contracted Maintenance” in the amount of \$67,507; Firefighter Medical Screening Physicals (OSHA Requirement) in the amount of \$71,816; Self Contained Breathing Apparatus supplies in the amount of \$46,586; Building Repairs and Maintenance in the amount of \$93,139; and Vehicle Repairs and Maintenance in the amount of \$418,611. The amounts provided are the amount expended in the '21-'22 Fiscal Year.

Capital

The Self-Contained Breathing Apparatus Replacement Program was completed in FY '21-'22 by purchasing the new G-1 face masks for all personnel to place the new air packs in service at a cost of \$1,704,404. This completed a 4 year program.

One (1) Service Truck was replaced with a Double Cab Pickup Truck in FY '21-'22 for the amount of \$45,659.

Two (2) Double Cab Truck replacements in FY '21-'22 were approved and purchased for the amount of \$80,539.

Twenty-seven (27) Printers scheduled for replacement in FY '21-'22 were approved and purchased for the amount of \$7,136.

One (1) SUV and One (1) Double Cab Pickup Truck were added to our fleet in FY '21-'22 for two (2) new positions for the amount of \$88,572.

Twelve (12) Portable Radio replacements in FY '21-'22 were approved and purchased for the amount of \$63,837.

Twenty-three (23) Unication Pager replacements in FY '21-'22 were approved and purchased for the amount of \$16,501.

Rescue equipment for Station 33 thru the CDBG grant in FY '21-'22 was approved and purchased for the amount of \$43,208.

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 '21-'22, 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 \$22,267.

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 22, Salaries and Wages for Personnel (to include Overtime, Benefits, and Volunteer Firefighter Subsistence, et al.) totaled \$12,028,355.

During FY 22, a heavy priority was placed on refocusing the agency on EMERGENCY medical calls and identifying unique ways to remove the low acuity event from EMS altogether. EMS spent countless hours developing the specifications for an RFP allowing private, non-emergency ambulance services to bid for the opportunity to respond to the low acuity call for service. The RFP was sent out, and the process closed at the end of FY 22. EMS and Procurement are currently working on contract language to finalize the successful vendor proposal and beginning to shift the non-emergency calls that come through 9-1-1 over to the contracted provider for non-emergency services. Once fully implemented, this public/private partnership could transfer as much as 25% of the EMS call volume to the non-emergency ambulance provider freeing up county EMS resources to handle the truly life-threatening emergencies in a more timely manner.

Capital

After years of planning and pre-construction activities, EMS purchased the Division's third set of 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 five ambulances cost \$260,000 each for a grand total of \$1,300,000 this fiscal year. EMS continues to maximize the life expectancy of our vehicles through the "repower

program.” This program replaces the chassis of an ambulance, or the engine and drive train of the quick response vehicle at a fraction of the cost. This allows for an additional one to three years life expectancy and operation of the vehicle for pennies on the mile compared to replacing the entire vehicle.

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

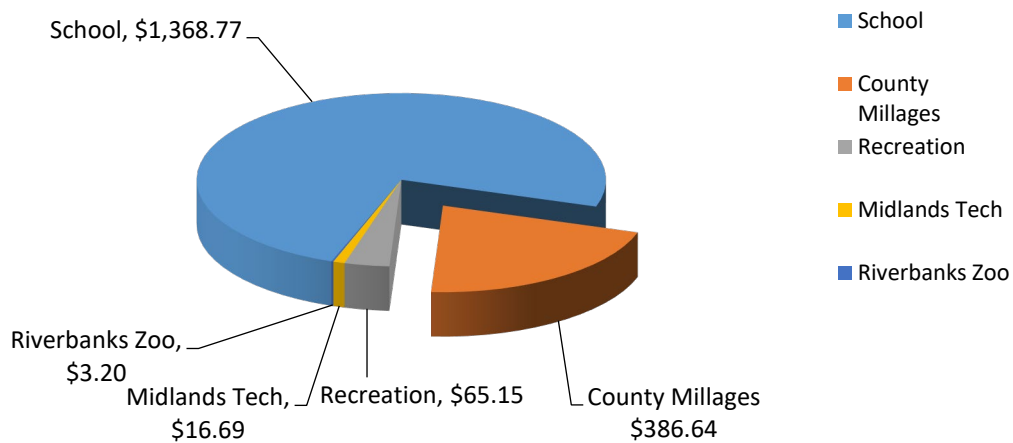
Budgetary control is maintained at the department level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in an overrun of departmental balances are not released until additional appropriations are made available. Encumbrances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

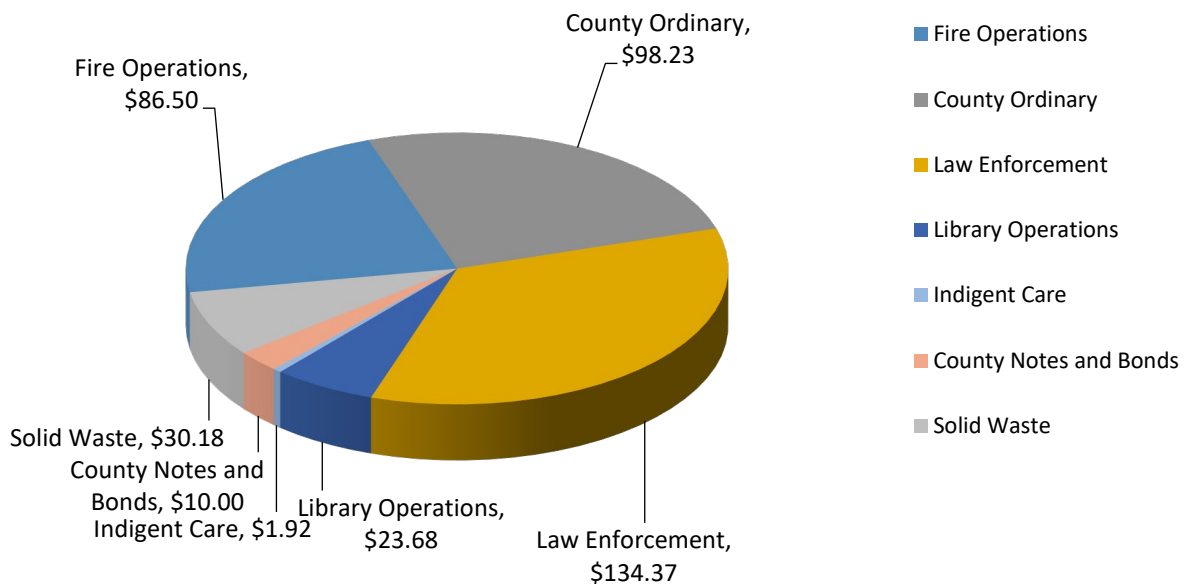
Assessed valuations of \$1,506,852,111 represented an increase in the tax base of 2.60% over the preceding year's assessed value of \$1,468,726,600. Tax levy rates for general governmental funds slightly increased to 85.873 mills for operations. Debt service decreased to 2.500. Millage levies for other political subdivisions, such as schools and municipalities remained fairly constant or have slightly increased. Total taxes levied for all taxing agencies increased 2.80%, from \$688,478,599 to \$707,694,885 while the corresponding net tax collections within the fiscal year increased 2.64%, from \$665,765,789 to \$683,343,203. The collection percentage for fiscal year 2021-22 was 96.56%. 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 98%.

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 \$1,838.68 does not include any municipal taxes. Of the \$1,368.77 billed for school taxes, \$585.88 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 \$1,838.68 for Fiscal Year 2022
School Tax Portion Includes \$585.88 Provided from State Property Tax Relief**

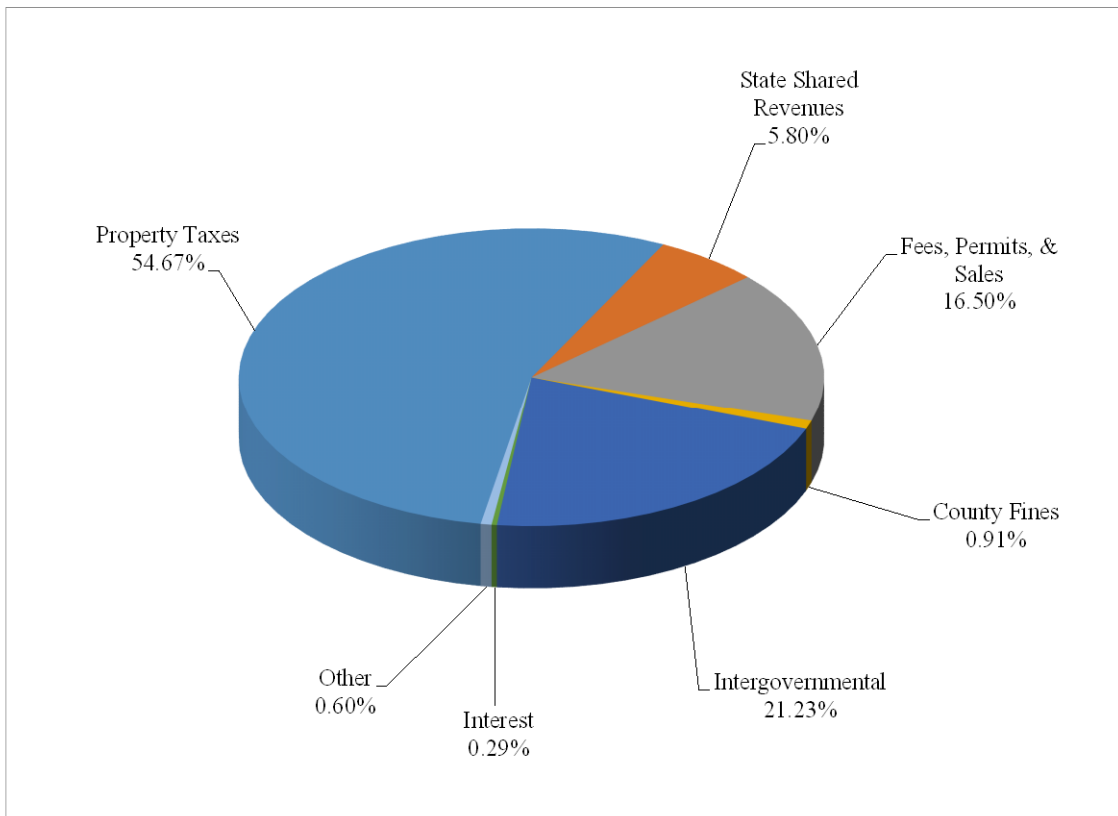


**Typical County Millage Portion of a Residential Tax Bill on a Home
Assessed at \$100,000 - Taxes of \$384.88 for Fiscal Year 2022**



**COUNTY OF LEXINGTON: GOVERNMENTAL FUNDS
REVENUES BY SOURCE
FISCAL YEAR ENDED JUNE 30, 2022**

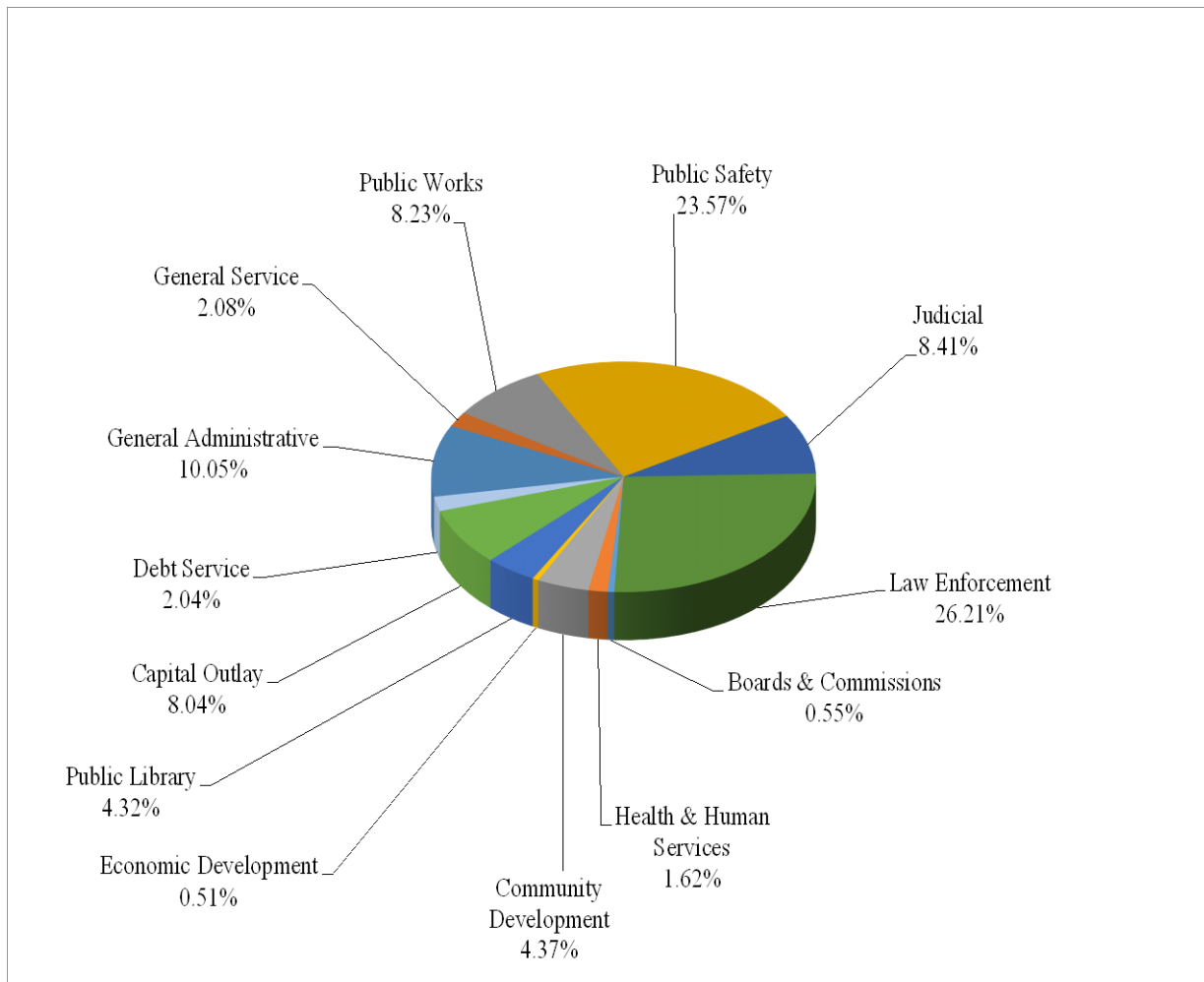
Revenue Source	Current Fiscal Year		Prior Fiscal Year Amount	Increase (Decrease) From FY 2021
	Amount	Percent of Total		
Property Taxes	\$ 125,462,769	54.67%	\$ 123,206,627	2,256,142
State Shared Revenues	13,316,220	5.80%	12,138,311	1,177,909
Fees, Permits, & Sales	37,873,924	16.50%	28,617,714	9,256,210
County Fines	2,091,191	0.91%	1,654,822	436,369
Intergovernmental	48,716,911	21.23%	27,842,660	20,874,251
Interest	675,975	0.29%	481,685	194,290
Other	1,387,165	0.60%	2,256,897	(869,732)
	<u>\$ 229,524,155</u>	<u>100.00%</u>	<u>\$ 196,198,716</u>	<u>33,325,439</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, 2022. Revenues for general governmental operations totaled \$229,524,155 in fiscal year 2021-22, an increase of 16.99 percent from fiscal year 2020-21. Property tax revenues increased \$2,256,142 (1.83 percent) and accounted for 54.67 percent of total general governmental revenues.

COUNTY OF LEXINGTON: GOVERNMENTAL FUNDS
EXPENDITURES BY FUNCTION
FISCAL YEAR ENDED JUNE 30, 2022

Expenditures Function	Current Fiscal Year		Prior Fiscal Year Amount	Increase (Decrease) From FY 2021
	Amount	Percent of Total		
General Administrative	\$ 19,818,854	10.05%	\$ 17,834,658	\$ 1,984,196
General Service	4,108,089	2.08%	3,532,675	575,414
Public Works	16,233,063	8.23%	15,998,639	234,424
Public Safety	46,482,946	23.57%	39,866,474	6,616,472
Judicial	16,575,179	8.41%	14,481,697	2,093,482
Law Enforcement	51,679,631	26.21%	47,770,566	3,909,065
Boards & Commissions	1,087,748	0.55%	986,117	101,631
Health & Human Services	3,197,087	1.62%	2,876,881	320,206
Community Development	8,618,707	4.37%	3,859,143	4,759,564
Economic Development	1,001,411	0.51%	5,255,973	(4,254,562)
Public Library	8,511,781	4.32%	7,277,804	1,233,977
Capital Outlay	15,844,424	8.04%	20,999,169	(5,154,745)
Debt Service	4,019,717	2.04%	5,248,068	(1,228,351)
	<u>\$ 197,178,637</u>	<u>100.00%</u>	<u>\$ 185,987,864</u>	<u>\$ 11,190,773</u>



Expenditures during fiscal year 2021-22 for general governmental functions are scheduled on the previous page. The current year's total of \$197,178,637 represents 6.02 percent increase over last year's total of \$185,987,864. Law Enforcement expenditures totaled \$51,679,631 and accounted for 26.21 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 \$132,904,208 as of June 30, 2022. However, this included a nonspendable amount of \$1,355,585 and an assigned balance of \$61,722,198 which leaves an unassigned balance of \$69,826,425.

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, 2022, interest earnings totaled \$854,684 for the governmental, proprietary funds and internal service funds as detailed below:

Fund Type	Investment Interest	
General	\$ 523,957	
Special Revenue	131,900	
Debt Service	1,384	
Capital Projects	<u>18,734</u>	\$ 675,975
Enterprise Funds		83,029
Internal Service Funds		<u>95,680</u>
		854,684
	Interest on Lease	
General		<u>619,614</u>
 Total		 <u>\$ 1,474,298</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 was established as a separate department 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 and maintenance of the eleven collection and recycling centers located throughout the County, a wood grinding and compost facility and a municipal solid waste transfer station. Current goals of this operation include providing long-term solid waste collection, recycling and disposal for County residents. Operations for the fiscal year included operating revenues of \$5,375,301 and operating expenses of \$14,648,765 resulting in an operating loss of \$9,273,464. The fund had a decrease in its operating loss of \$569,762 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
\$ 17,225,000	1.14%	\$ 54.98

Lexington County's total debt, however, includes more than just its bonded debt, as its entity wide. As of June 30, 2022, the County's total gross general long-term outstanding debt amounted to \$22,134,532. This consisted of \$17,225,000 in general obligation bonds and \$4,909,532 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 \$786,905. Therefore, this leaves the County with a total net general long-term debt of \$21,347,627. Ratios are presented as follows:

Net General Long-term Debt	Ratio to Assessed Value	Amount Per Capita
\$21,347,627	1.42%	\$ 68.13

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, 2022, the general capital assets of the primary reporting entity amounted to \$563,024,485.

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.

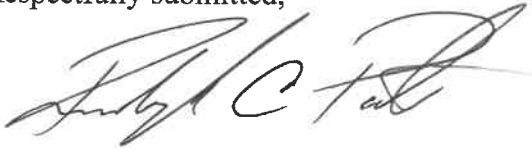
AWARDS & ACKNOWLEDGMENTS

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, 2021. 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 the first name being the most prominent.

Randolph C. Poston
Chief Financial Officer

A handwritten signature in black ink, appearing to read "Cecil L. Sturkie". The signature is cursive and somewhat stylized.

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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO

COUNTY OF LEXINGTON CITIZENS

ELECTED OFFICIALS

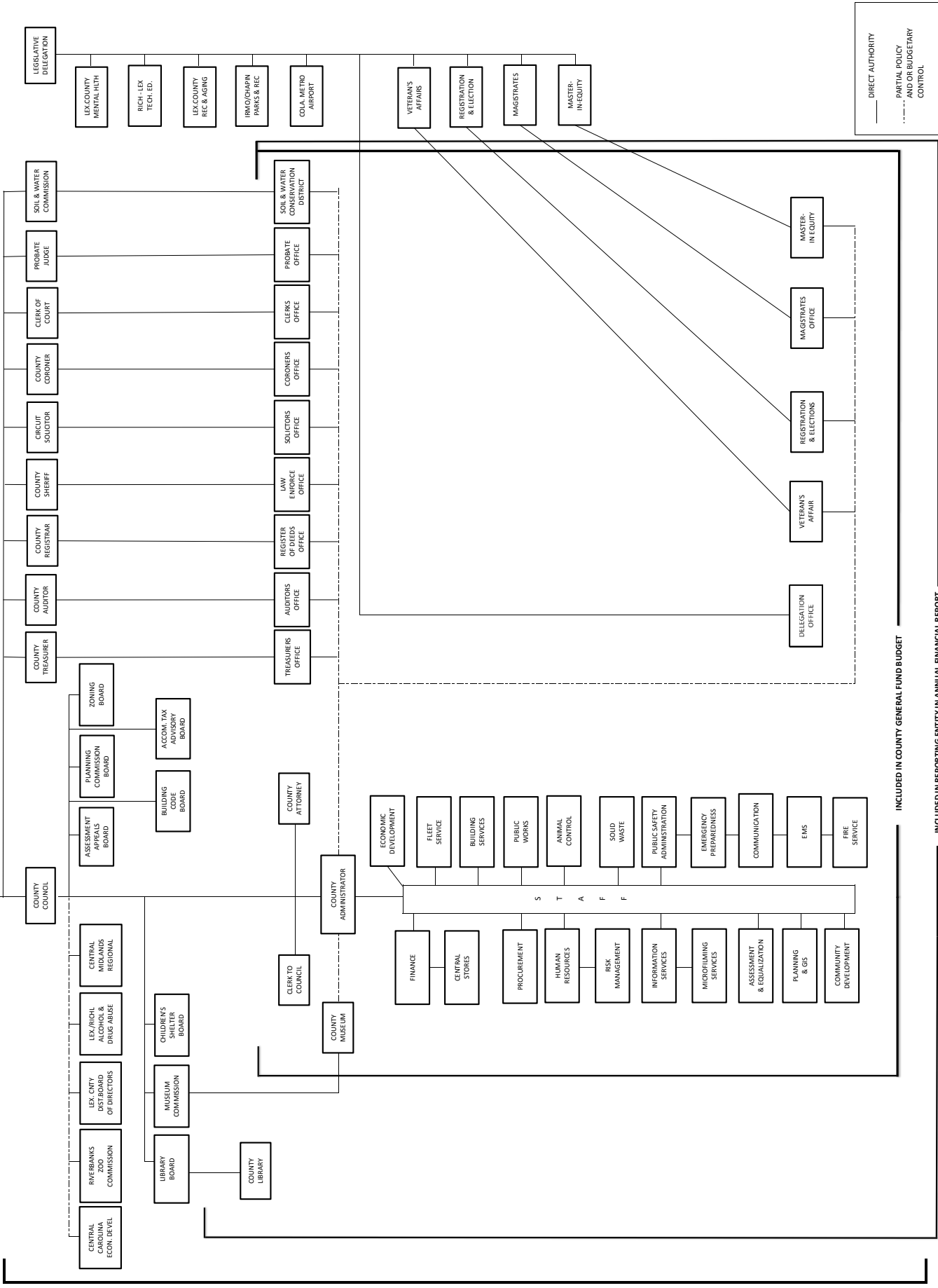
APPOINTED BOARDS & COMMISSIONS

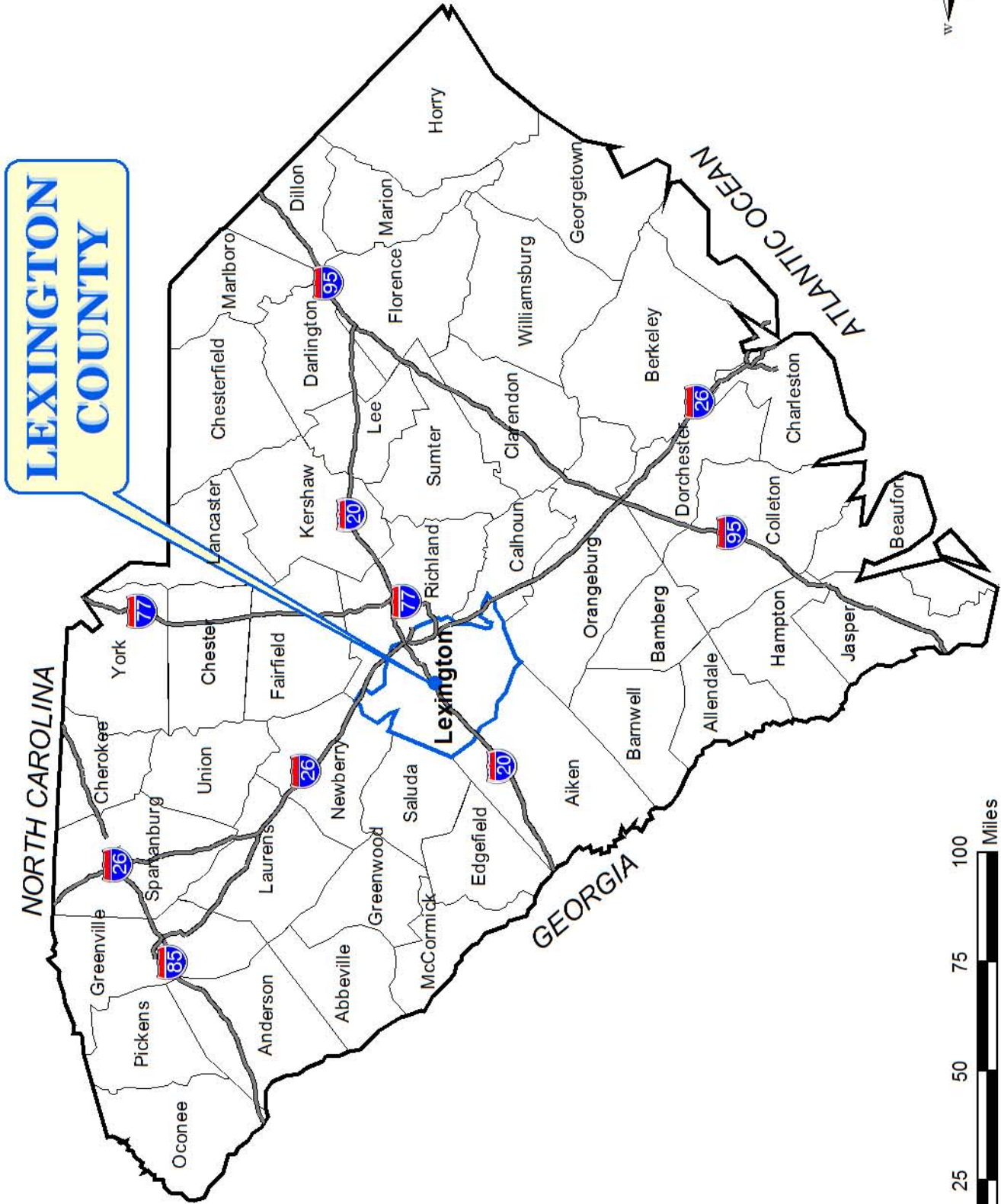
OPERATIONAL DEPARTMENTS

INCLUDED IN COUNTY GENERAL FUND BUDGET

INCLUDED IN REPORTING ENTITY IN ANNUAL FINANCIAL REPORT

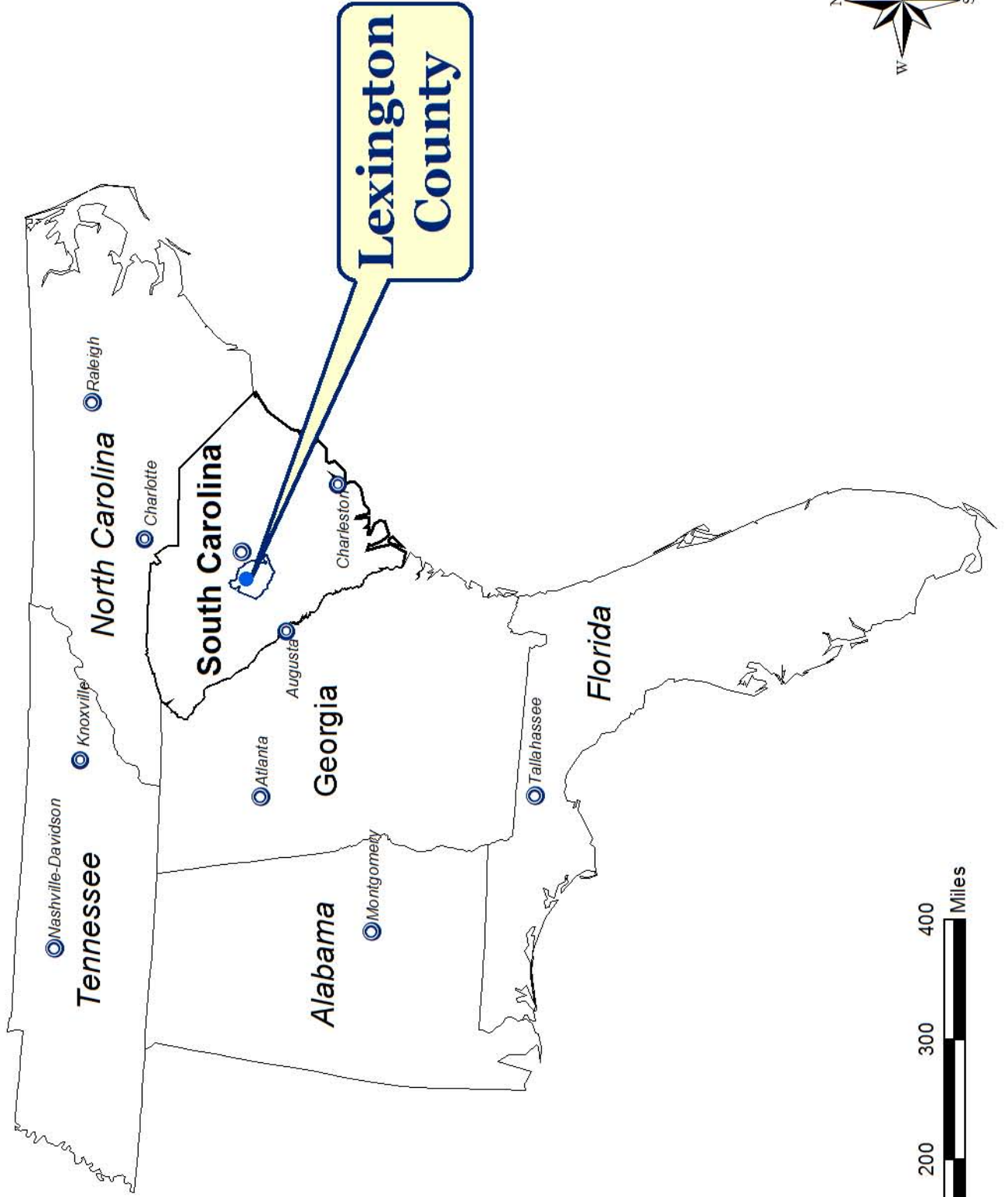
— DIRECT AUTHORITY
 - - - PARTIAL POLICY AND OR BUDGETARY CONTROL





COUNTY OF LEXINGTON, SOUTH CAROLINA

Location Map



**COUNTY OF LEXINGTON , SOUTH CAROLINA
PRINCIPAL OFFICERS
FISCAL YEAR 2021-22**

MEMBERS OF COUNTY COUNCIL

Scotty R. "Scott" Whetstone	District	1	Chairman, County Council
M. Todd Cullum	District	9	Member, 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	Vice-Chairman, County Council
Glen M. Conwell	District	8	Member, County Council

ELECTED OFFICIALS

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

APPOINTED OFFICIALS

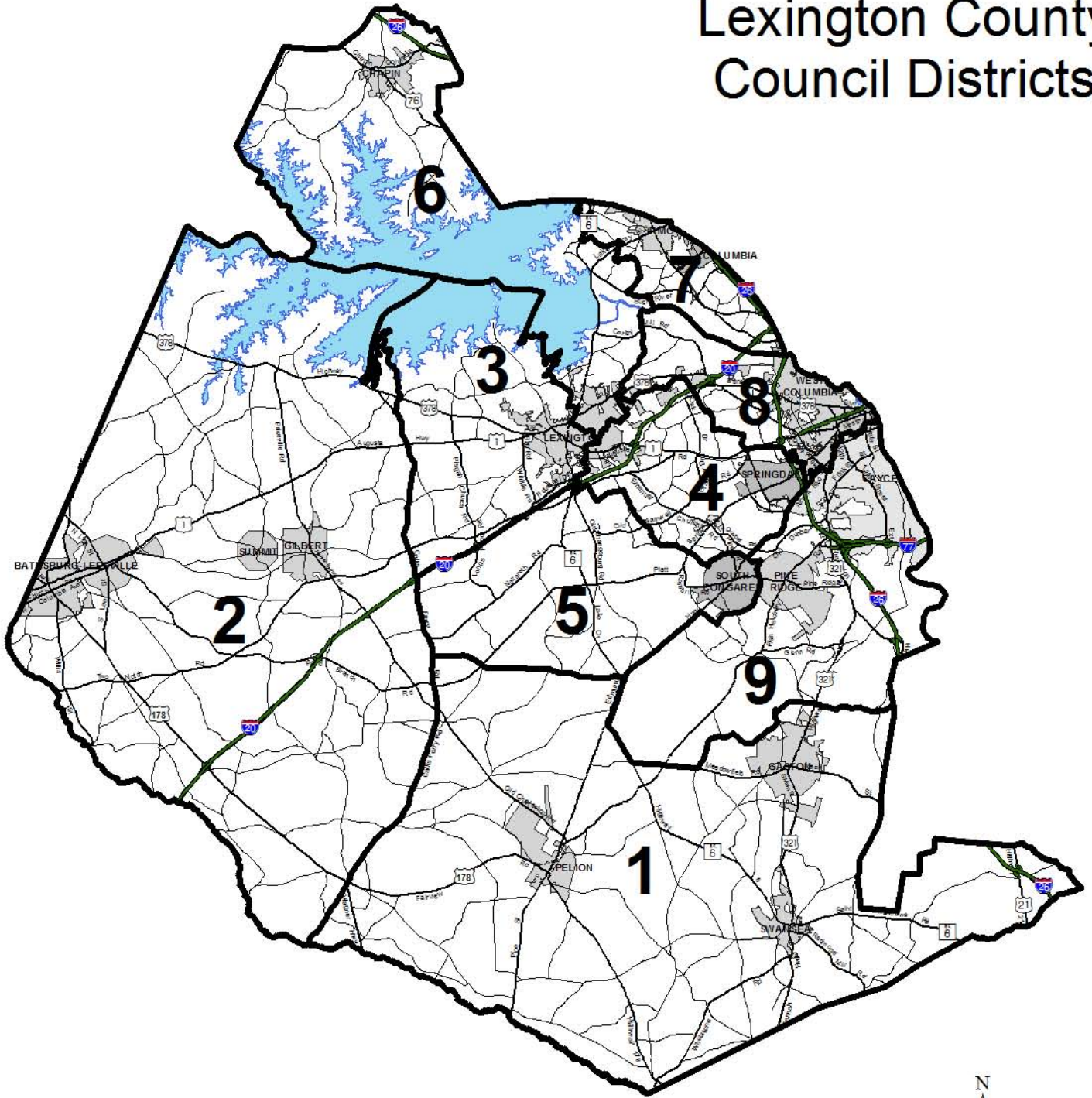
Brittany M. Shumpert	Clerk of Council
Jeff M. Anderson	County Attorney
Cecil L. Sturkie	County Administrator


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

Financial Section

Lexington County Council Districts



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

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 Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Library Fund, "C" Funds, and the American Rescue Plan (SLFRP), for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 6 to the financial statements, in 2022, the County adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 45 through 53, the Schedule of Changes in the County's Total OPEB Liability and Related Ratios on Page 134 - 135, the Schedule of Proportionate Share of Retirement Systems Net Pension Liabilities on Page 136, and the Schedule of Retirement Systems Contributions on Page 137, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, Schedule of Court, Fines, Assessments, and Surcharges (per ACT 96), Schedule of Revenues, Expenditures, and Changes in Fund Balance – E-911 Fund, and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 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 combining and individual nonmajor fund financial statements, Schedule of Court, Fines, Assessments, and Surcharges (per ACT 96), Schedule of Revenues, Expenditures, and Changes in Fund Balance – E-911 Fund, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's 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 County's internal control over financial reporting and compliance.

The image shows a handwritten signature in black ink that reads "The Brittingham Group LLP". The signature is written in a cursive, flowing style. It is contained within a thin black rectangular border.

December 28, 2022

West Columbia, South Carolina

Management's Discussion and Analysis

The County of Lexington's discussion and analysis offers readers of the financial statements a narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2022. 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 2022 are as follows:

*The assets and deferred outflows of resources \$629,632,066 of the County's primary government exceeded its liabilities and deferred inflows of resources \$323,816,547 at June 30, 2022, net position of \$305,815,519 compared to \$273,283,252 for fiscal year 2021, increased by \$32,532,267. The net positions in the governmental activities of \$267,384,141 compared to \$236,874,802 for fiscal year 2021, increased by \$30,509,339. The net positions in the business-type activities of \$38,431,378 compared to \$36,408,450 for fiscal year 2021 increased by \$2,022,928. The net positions is more fully described in the Statement of Activities on page 58.

*At June 30, 2022, the County's governmental fund balance sheet reported a combined ending fund balance of \$189,338,300 as compared to \$152,217,782 for fiscal year 2021 resulting in an increase of \$37,120,518. Of the \$189,338,300 fund balance of \$61,722,198, is assigned for general fund, \$55,828,303 is assigned for special revenue funds and capital projects and debt services \$786,905 are restricted funds that are mandated by other governments, and \$1,355,585 are non-spendable funds that are inventories and \$69,645,309 is available for spending at the discretion of the County.

* The General Fund reported a fund balance of \$132,904,208, which was increase from last fiscal year by \$31,875,284. This ending fund balance equates to 92.7% that is 20.5% higher than last fiscal year of General Fund expenditures and transfers out for the year.

* The County will receive \$58,028,685 in additional federal funding related to the COVID-19 pandemic relief as of 6/30/21 and 6/30/22. We have received 100% 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 \$1,147,832 under the final budget, and a decrease in expenditures of \$60,433,444 of final budgeted appropriations, \$32,096,912 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 focus of the governmental-wide financial statements is on the primary government and includes governmental and business-type activities. Financial information for three component units is presented in separate columns in the Statement of Net Position and the Statement of Activities. These component units are legally separate organizations for which the County may exercise control and/or may be obligated to provide financial subsidy.

The statement of net positions presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position. 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, roads and bridges, economic development, and judicial services. 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 223 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 \$267,384,141 at June 30, 2022 and by \$236,874,802 at June 30, 2021. The notes can be found on pages 74 - 131.

By far the largest portion, \$189,567,246 or 70.9% 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 \$22,323,300 or 58.1% 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	
	2021	2022	2021	2022	2021	2022
Current and other assets	\$ 242,964,076	\$ 329,528,797	\$ 23,704,126	\$ 26,734,518	\$ 266,668,202	\$ 356,263,315
Capital assets	216,802,219	207,207,528	23,315,524	22,321,704	240,117,743	229,529,232
Total assets	459,766,295	536,736,325	47,019,650	49,056,222	506,785,945	585,792,547
Deferred outflows of resources:						
Deferred charge on refunding	2,633	1,900	-	-	2,633	1,900
Deferred opeb outflows	1,260,159	5,106,634	-	-	1,260,159	5,106,634
Deferred pension outflows	32,727,319	38,079,935	528,183	651,050	33,255,502	38,730,985
Total deferred outflows of resources	33,990,111	43,188,469	528,183	651,050	34,518,294	43,839,519
Total assets and Deferred Outflows of Resources	493,756,406	579,924,794	47,547,833	49,707,272	541,304,239	629,632,066
Current liabilities	51,030,635	57,354,779	1,841,106	2,152,976	52,871,741	59,507,755
Non-Current Liabilities-						
Compensated Absences	2,448,660	2,407,201	40,923	47,565	2,489,583	2,454,766
General Obligation Bonds	17,225,000	13,800,000	-	-	17,225,000	13,800,000
Post-Closure Care Cost	-	-	5,830,794	5,489,586	5,830,794	5,489,586
Lease liability	-	188,540	-	-	-	188,540
Net opeb Liability	9,150,143	9,960,240	-	-	9,150,143	9,960,240
Net pension Liability	171,982,149	139,496,398	3,371,558	2,688,490	175,353,707	142,184,888
Total liabilities	251,836,587	223,207,158	11,084,381	10,378,617	262,920,968	233,585,775
Deferred inflows of resources:						
Deferred charge on refunding	575,965	415,446	-	-	575,965	415,446
Deferred opeb inflows	1,536,442	4,233,623	-	-	1,536,442	4,233,623
Deferred lease inflows	-	44,565,516	-	201,262	-	44,766,778
Deferred pension inflows	2,932,610	40,118,910	55,002	696,015	2,987,612	40,814,925
Total deferred inflows of resources	5,045,017	89,333,495	55,002	897,277	5,100,019	90,230,772
Total liabilities and Deferred Outflows of Resources	256,881,604	312,540,653	11,139,383	11,275,894	268,020,987	323,816,547
Net position:						
Net investment in capital assets	195,782,595	189,567,246	23,315,524	22,323,300	219,098,119	211,890,546
Restricted	7,397,078	7,474,187	361,042	294,369	7,758,120	7,768,556
Assigned	-	110,860,413	-	-	-	110,860,413
Unrestricted	33,695,129	(40,517,705)	12,731,884	15,813,709	46,427,013	(24,703,996)
Total net position	\$ 236,874,802	\$ 267,384,141	\$ 36,408,450	\$ 38,431,378	\$ 273,283,252	\$ 305,815,519

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 2022.

	Governmental Activities		Business-type Activities		Total	
	2021	2022	2021	2022	2021	2022
Program revenues						
Charges for services	\$ 59,346,842	\$ 60,227,581	\$ 4,927,980	\$ 5,872,521	\$ 64,274,822	\$ 66,100,102
Operating grants & contribution	2,772,113	34,724,543	82,508	-	2,854,621	34,724,543
Capital grants & contribution	6,797,470	2,857,639	124,155	208,991	6,921,625	3,066,630
General revenues						
Property taxes	123,985,485	125,815,333	11,022,894	11,228,424	135,008,379	137,043,757
Other taxes	293,014	414,033	-	-	293,014	414,033
State shared revenues	11,198,764	12,032,435	-	-	11,198,764	12,032,435
Gain (loss) on capital asset	-	-	(97,435)	67,729	(97,435)	67,729
Investment income	561,362	1,391,269	88,135	83,029	649,497	1,474,298
Total revenues	204,955,050	237,462,833	16,148,237	17,460,694	221,103,287	254,923,527
Expenses						
General administrative	41,440,947	44,384,474	-	-	41,440,947	44,384,474
General service	4,523,487	4,417,576	-	-	4,523,487	4,417,576
Public works	20,390,431	20,910,471	-	-	20,390,431	20,910,471
Public safety	42,749,847	46,527,551	-	-	42,749,847	46,527,551
Judicial	14,888,778	15,713,357	-	-	14,888,778	15,713,357
Law enforcement	49,513,238	49,956,873	-	-	49,513,238	49,956,873
Boards and commission	1,312,907	1,372,261	-	-	1,312,907	1,372,261
Health and human service	3,119,925	3,336,537	-	-	3,119,925	3,336,537
Community development	3,859,645	8,586,223	-	-	3,859,645	8,586,223
Economic development	6,501,467	1,811,811	-	-	6,501,467	1,811,811
Public library	8,563,385	9,241,429	-	-	8,563,385	9,241,429
Interest and fiscal charges	693,282	669,931	-	-	693,282	669,931
Red bank crossing	-	-	94,015	138,473	94,015	138,473
Soild waste	-	-	14,403,854	14,648,944	14,403,854	14,648,944
Pelion airport	-	-	553,015	675,349	553,015	675,349
Total expenses	197,557,339	206,928,494	15,050,884	15,462,766	212,608,223	222,391,260
Excess (deficiency) before transfers	7,397,711	30,534,339	1,097,353	1,997,928	8,495,064	32,532,267
Transfers	(25,000)	(25,000)	25,000	25,000	-	-
Increase (decrease) in net position	7,372,711	30,509,339	1,122,353	2,022,928	8,495,064	32,532,267
Net position - beginning	229,502,091	236,874,802	35,286,097	36,408,450	264,788,188	273,283,252
Net position - ending	\$ 236,874,802	\$ 267,384,141	\$ 36,408,450	\$ 38,431,378	\$ 273,283,252	\$ 305,815,519

Total revenues as of June 30, 2022 increase by \$33,820,240 over the previous fiscal year. Program revenues for operations increased by \$29,840,207 over previous year, property revenues showed an increase by \$2,035,378 over previous year, other taxes showed an increase by \$121,019 and state share revenue showed an increase by \$833,671 over previous year, investment income increase by \$824,801 over previous year, gain on capital assets by \$67,729, and a loss of \$97,435 in the previous year.

Operating expenses as of June 30, 2022, increased by \$9,783,037 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, 2022, total fund balance in the general fund was \$132,904,208, of which \$61,722,198 is assigned, \$69,826,425 was unassigned and \$1,355,585 non-spendable. As a measure of the general fund's liquidity, the total fund balance to total fund expenditures and transfers out shows percentages of 92.7%. The fund balance in general fund increased by \$31,875,284 during the current fiscal year. This increase is a result of decreases in capital purchases. The County received \$10,000,000 from the American Rescue Plan (SLFRP).

The Library special revenue fund has a total fund balance of \$8,678,095, which reflects increase of \$588,355 over the prior year. The increase is the result decreases in Operation and capital purchases.

The C fund special revenue fund has a total fund balance of \$15,899,054, which reflects an increase of \$1,388,243 over the prior year due to decrease in revenue and decrease in expenditures.

Proprietary funds - The County's proprietary funds provide the same type of information found in the government-wide financial statements, but with greater detail. At June 30, 2022, total net position of the Red Bank Crossing amounted to \$811,739 as compared to \$841,931 at June 30, 2021. Net changes are the result of a decreases in operating expenses.

Solid Waste System amounted to \$29,137,996 as compared to \$26,750,673 at June 30, 2021. 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 \$8,481,643 as compared to \$8,815,846 at June 30, 2021. 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 2022 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 \$60,433,444 below final budget amounts due to unspent capital items of \$32,096,912 and saving in personnel and operations of \$28,336,532 that were appropriated. Revenues came in \$1,147,832 greater than estimated. This is due to decreases in property taxes of (\$1,016,829), fees permits and sales increased by \$5,988,652 and other revenues increased by \$182,548, increased in state share revenue of \$106,589, county fines decreased by (\$52,112), intergovernmental revenues decreased by (\$4,155,313), investment income increased by \$94,297.

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, 2022 amount to \$229,529,232 (net accumulated depreciation). The investments in capital assets include land, buildings, improvements, machinery and equipment, books, and infrastructure. The roads added during the current fiscal year are also included. Major capital asset events in the fiscal year included the following:

* Ongoing projects to development of the industrial parks (Saxe Gotha Park, Batesburg/Leesville Park) within Lexington County at an estimated cost of \$4,139,265.

* Road widening and paving projects were continued at a project cost of \$9,094,816 during the fiscal year.

* West Region Service Center estimated cost \$718,171, just now getting construction cost of project.

* Tax Billing Collection System remaining cost of \$1,840,597 to be finish fiscal year 22/23.

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

* Solid Waste Collection Station Renovations at Chapin estimated cost \$1,175,000.

* Solid Waste Collection Station Renovations at Riverchase estimated cost \$2,244,500.

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

* Pelion Airport Taxi 'A' Rehabilitation extension total estimated cost \$1,140,000.

* Pelion Airport Taxi 'A' Extension total estimated cost \$79,000.

Lexington County's Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2021	2022	2021	2022	2021	2022	2021-2022
Land	\$ 38,155,855	\$ 38,088,874	\$ 2,349,460	\$ 2,349,460	\$ 40,505,315	\$ 40,438,334	(0%)
Buildings	69,114,066	66,373,737	8,824,113	8,523,467	77,938,179	74,897,204	(4%)
Improvements	939,176	897,602	5,851,126	5,951,630	6,790,302	6,849,232	1%
Machinery and equipment	8,663,622	7,534,161	4,913,823	4,595,180	13,577,445	12,129,341	(11%)
Office furniture & equip.	6,445,799	5,692,987	8,414	5,360	6,454,213	5,698,347	(12%)
Vehicles	15,865,278	17,017,369	420,094	322,351	16,285,372	17,339,720	6%
Books	2,599,056	2,799,312	-	-	2,599,056	2,799,312	8%
Infrastructure	60,275,417	57,178,110	-	-	60,275,417	57,178,110	(5%)
Construction in progress	14,743,950	11,625,376	948,494	574,256	15,692,444	12,199,632	(22%)
Total	\$ 216,802,219	\$ 207,207,528	\$ 23,315,524	\$ 22,321,704	\$ 240,117,743	\$ 229,529,232	(4%)

Additional information on the County's capital assets can be found in note 7 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 \$17,225,000. 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 \$119,562,102 and \$102,337,102 respectively in Table 16-A for the fiscal year ending June 30, 2022.

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2021	2022	2021	2022	2021	2022	2021-2022
General obligation bonds	\$ 20,415,000	\$ 17,225,000	\$ -	\$ -	\$ 20,415,000	\$ 17,225,000	(16%)
Total	\$ 20,415,000	\$ 17,225,000	\$ -	\$ -	\$ 20,415,000	\$ 17,225,000	(16%)

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, 2022, the County's general obligation debt per capita approximated \$54.98.

Additional information on the long-term debt can be found in note 9 on pages 103 - 106.

Economic Factors and Next Year's Budgets and Rates

* Unemployment rate for County of Lexington is currently 2.8% which is a decrease from a rate of 3.9% a year ago. This compares favorable with the state's rates.

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

These indices were taken into account when adopting the general budget for 2023. Amounts available for appropriation and transfers in the general fund budget are nearly \$166,767,936, a decrease of \$40,662,486 over the final 2022 budget of \$207,430,422. 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 2022 expenditures.

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

Requests for Information

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

Basic Financial Statements

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2022

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 67,381,898	\$ 7,280,637	\$ 74,662,535
Investments	186,625,703	18,161,595	204,787,298
Receivables (net of allowances for uncollectibles):			
Property taxes	7,203,962	664,748	7,868,710
Accounts	15,125,753	255,905	15,381,658
Lease	44,470,894	202,858	44,673,752
Due from other governments:			
State shared revenue	2,805,350	40,222	2,845,572
State and federal grants	4,113,317	-	4,113,317
Other	172,765	120,388	293,153
Internal balances	33,588	(33,588)	-
Inventory	1,355,585	41,753	1,397,338
Total current assets	329,288,815	26,734,518	356,023,333
Non-Current assets:			
Right of use assets, net of accumulated amortization	239,982	-	239,982
	239,982	-	239,982
Capital assets:			
Land	38,088,874	2,349,460	40,438,334
Buildings	113,733,122	10,963,203	124,696,325
Improvements other than buildings	3,284,877	11,731,973	15,016,850
Machinery and equipment	27,804,010	10,416,705	38,220,715
Office furniture and equipment	16,197,788	20,227	16,218,015
Vehicles	51,298,847	1,612,197	52,911,044
Books	2,799,312	-	2,799,312
Infrastructure assets	298,192,279	-	298,192,279
Construction in process	11,625,376	574,256	12,199,632
Accumulated depreciation	(355,816,957)	(15,346,317)	(371,163,274)
Total capital assets net of depreciation	207,207,528	22,321,704	229,529,232
Total assets	536,736,325	49,056,222	585,792,547
DEFERRED OUTFLOWS OF RESOURCES			
Deferred opeb outflows	5,106,634	-	5,106,634
Deferred pension outflows	38,079,935	651,050	38,730,985
Deferred change on refunding outflows	1,900	-	1,900
Total deferred outflows of resources	43,188,469	651,050	43,839,519
Total assets and deferred outflows of resources	\$ 579,924,794	\$ 49,707,272	\$ 629,632,066

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2022

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
LIABILITIES			
Current liabilities:			
Accounts payable and accrued payables	\$ 14,325,494	\$ 2,068,772	\$ 16,394,266
Retainage payable	282,824	-	282,824
Customer deposits payable	-	4,900	4,900
Due to other governments	757,446	-	757,446
Compensated absences	2,407,202	47,564	2,454,766
Unearned revenue	36,103,635	31,740	36,135,375
Bonds (due within one year)	3,425,000	-	3,425,000
Lease liability	53,178	-	53,178
Total current liabilities	57,354,779	2,152,976	59,507,755
Noncurrent liabilities:			
Compensated absences due beyond a year	2,407,201	47,565	2,454,766
Closure/post-closure care cost	-	5,489,586	5,489,586
Bonds (amounts due beyond one year)	13,800,000	-	13,800,000
Lease liability	188,540	-	188,540
Net opeb liability	9,960,240	-	9,960,240
Net pension liability	139,496,398	2,688,490	142,184,888
Total noncurrent liabilities	165,852,379	8,225,641	174,078,020
Total liabilities	223,207,158	10,378,617	233,585,775
DEFERRED INFLOWS OF RESOURCES			
Deferred charge on refunding inflows	415,446	-	415,446
Deferred pension inflows	40,118,910	696,015	40,814,925
Deferred lease inflows	44,565,516	201,262	44,766,778
Deferred opeb inflows	4,233,623	-	4,233,623
Total deferred inflows of resources	89,333,495	897,277	90,230,772
Total liabilities and deferred inflows of resources	312,540,653	11,275,894	323,816,547
NET POSITIONS			
Net investment in capital assets	189,567,246	22,323,300	211,890,546
Restricted for:			
Debt service	786,905	-	786,905
Capital projects	6,687,282	-	6,687,282
Solid waste - state tire fund	-	294,369	294,369
Assigned	110,860,413	-	110,860,413
Unrestricted	(40,517,705)	15,813,709	(24,703,996)
Total net position	\$ 267,384,141	\$ 38,431,378	\$ 305,815,519

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Net (Expense) Revenue and Changes in Net Position					
	Program Revenues			Primary Government Business		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
PRIMARY GOVERNMENT						
Government activities						
General administrative	\$ 44,384,474	\$ 19,238,137	\$ 1,421,160	\$ (13,725,177)	\$ -	\$ (13,725,177)
General service	4,417,576	3,558	403,215	(4,010,803)	-	(4,010,803)
Public works	20,910,471	8,370,698	2,965,471	(9,574,302)	-	(9,574,302)
Public safety	46,527,551	20,597,085	4,728,739	(21,201,727)	-	(21,201,727)
Judicial	15,713,357	3,578,355	1,294,291	(10,840,711)	-	(10,840,711)
Law enforcement	49,956,873	6,792,307	4,141,205	(36,165,722)	-	(36,165,722)
Boards and commissions	1,372,261	235,006	64,696	(1,072,559)	-	(1,072,559)
Health and human services	3,336,537	977,824	91,844	(2,266,869)	-	(2,266,869)
Community development	8,586,223	-	8,618,707	32,484	-	32,484
Economic development	1,811,811	300,000	75,500	(1,436,311)	-	(1,436,311)
Public library	9,241,429	134,611	919,715	(8,187,103)	-	(8,187,103)
Interest and fiscal charges	669,931	-	-	(669,931)	-	(669,931)
Total governmental activities	206,928,494	60,227,581	34,724,543	(109,118,731)	-	(109,118,731)
Business-type activities						
Red Bank Crossing	138,473	106,935	-	-	(31,538)	(31,538)
Solid Waste	14,648,944	5,550,833	118,603	-	(8,979,508)	(8,979,508)
Pelion Airport	675,349	214,753	90,388	-	(370,208)	(370,208)
Total business-type activities	15,462,766	5,872,521	208,991	-	(9,381,254)	(9,381,254)
Total primary government	\$ 222,391,260	\$ 66,100,102	\$ 34,724,543	\$ (109,118,731)	\$ (9,381,254)	\$ (118,499,985)
GENERAL REVENUES:						
Property taxes levied for:						
General purpose						
Fire service				37,670,690		37,670,690
Law enforcement				24,788,583		24,788,583
Indigent care				49,775,313		49,775,313
Library				765,449		765,449
Debt services				8,813,195		8,813,195
Solid waste				4,002,103		4,002,103
Accommodations tax				11,228,424		11,228,424
Interest and investment income				414,033		414,033
Gain/(Loss) on capital asset				1,391,269	83,029	1,474,298
Unrestricted State share revenue				-	67,729	67,729
Transfers (see Note 10)				12,032,435	25,000	12,032,435
				(25,000)		-
Total general revenue and transfers				139,628,070	11,404,182	151,032,252
Change in net position				30,509,339	2,022,928	32,532,267
Net position beginning of year				236,874,802	36,408,450	273,283,252
Net position end of year				\$ 267,384,141	\$ 38,431,378	\$ 305,815,519

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	General	Library	"C" Funds	American Rescue Plan (SLFRP)	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 37,677,634	\$ 2,278,316	\$ 4,514,340	\$ 8,914,815	\$ 4,836,588	\$ 58,221,693
Investments	87,403,859	6,535,035	11,394,350	25,000,000	25,270,572	155,603,816
Receivables (net of allowances for uncollectibles):						
Property taxes	6,355,251	518,988			329,723	7,203,962
Accounts	13,131,509	14,528			1,449,200	14,595,237
Due from other governments:						
Federal	23,106	33,124	234,446		1,540,811	1,831,487
State			471,249		1,810,581	2,281,830
State share revenue	2,747,755	57,595				2,805,350
Other	160,503				12,262	172,765
Due from other funds	53,729	1,482	490,000		114,148	659,359
Interfund receivables	926,017					926,017
Inventory	1,355,585					1,355,585
Total assets	\$ 149,834,948	\$ 9,439,068	\$ 17,104,385	\$ 33,914,815	\$ 35,363,885	\$ 245,657,101
LIABILITIES						
Accounts payable and accrued payables	\$ 8,545,573	\$ 251,805	\$ 436,565	\$ 11	\$ 2,205,962	\$ 11,439,916
Retainage payable			128,031		154,793	282,824
Due to other governments	757,446					757,446
Due to other funds	1,757	3,325	490,000		131,449	626,531
Interfund payable		54,901	150,735		720,381	926,017
Unearned revenue	2,145,000			33,914,804	43,831	36,103,635
Total liabilities	11,449,776	310,031	1,205,331	33,914,815	3,256,416	50,136,369
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	5,480,964	450,942			250,526	6,182,432
Total deferred inflows of resources	5,480,964	450,942	-	-	250,526	6,182,432
FUND BALANCES						
Nonspendable	1,355,585					1,355,585
Restricted					786,905	786,905
Assigned	61,722,198	8,678,095	15,899,054		31,251,154	117,550,501
Unassigned	69,826,425				(181,116)	69,645,309
Total fund balance	132,904,208	8,678,095	15,899,054	-	31,856,943	189,338,300
Total liabilities, deferred inflows and fund balance	\$ 149,834,948	\$ 9,439,068	\$ 17,104,385	\$ 33,914,815	\$ 35,363,885	\$ 245,657,101

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, 2022

Total fund balances - Governmental funds		\$ 189,338,300
Amount reported for governmental activities in the statement of net position are different because:		
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)		
Land	\$ 38,088,874	
Buildings and other structures	113,733,122	
Improvements other than buildings	3,284,877	
Machine and equipment	27,804,010	
Office furniture and equipment	16,197,788	
Vehicles	51,298,847	
Books	2,799,312	
Infrastructure assets	298,192,279	
Construction in progress	11,625,376	
Right of use Assets, net of accumulated amortization	239,982	
Accumulated depreciation	<u>(355,816,957)</u>	207,447,510
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds:		
Property taxes		6,182,432
Right of lease receivable		44,470,894
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.		
		37,827,790
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)		
General obligation debt	(17,225,000)	
Lease liability	(241,718)	
Deferred outflows - charge on bond refunding	1,900	
Deferred inflows - charge on bond refunding	(415,446)	
OPEB liability	(9,960,240)	
Pension liability	(139,496,398)	
Deferred outflows - pension	38,079,935	
Deferred inflows - pension	(40,118,910)	
Deferred outflows - opeb	5,106,634	
Deferred inflows - opeb	(4,233,623)	
Deferred inflows - lease	(44,565,516)	
Compensated absences	<u>(4,814,403)</u>	<u>(217,882,785)</u>
Net position of governmental activities		<u>\$ 267,384,141</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, 2022

	General	Library	"C" Funds	American Rescue Plan (SLFRP)	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 111,194,474	\$ 8,813,195	\$	\$	\$ 5,455,100	\$ 125,462,769
State shared revenues	11,486,376	590,511			1,239,333	13,316,220
Fees, permits, and sales	31,959,492	22,659			5,891,773	37,873,924
County fines	1,684,444	76,602			330,145	2,091,191
Intergovernmental revenues	3,255,743	81,564	6,472,371	24,113,881	14,793,352	48,716,911
Interest (net of increase (decrease)) in the fair value of investments	523,957	35,255	35,654		81,109	675,975
Other	416,120	35,350	2,056		933,639	1,387,165
Total revenues	160,520,606	9,655,136	6,510,081	24,113,881	28,724,451	229,524,155
Expenditures:						
General administrative	15,518,161		31,486	1,421,160	2,848,047	19,818,854
General services	3,704,884			403,215	(10)	4,108,089
Public works	10,042,999		5,116,202	1,073,862		16,233,063
Public safety	40,112,556			4,728,739	1,641,651	46,482,946
Judicial	11,335,849			1,294,291	3,945,039	16,575,179
Law enforcement	42,636,871			4,141,205	4,901,555	51,679,631
Boards & commissions	1,023,052			64,696		1,087,748
Health and human services	1,606,183			91,844	1,499,060	3,197,087
Library		7,673,630		838,151		8,511,781
Community development				56,718	8,561,989	8,618,707
Economic development					1,001,411	1,001,411
Capital outlay:						
General administrative	1,215,755				3,749	1,219,504
General services	594,660					594,660
Public works	1,591,675				314,218	1,905,893
Public safety	5,635,380				354,899	5,990,279
Judicial	221,240				38,236	259,476
Law enforcement	2,380,077				301,334	2,681,411
Boards & commissions	3,880					3,880
Health and human services	24,797					24,797
Library		1,393,151				1,393,151
Community development					5,864	5,864
Economic development					1,765,509	1,765,509
Debt service:						
Principal retirement					3,190,000	3,190,000
Interest and fiscal charges					828,442	828,442
Other					1,275	1,275
Total expenditures	137,648,019	9,066,781	5,147,688	14,113,881	31,202,268	197,178,637
Excess (deficiency) of revenue over expenditures	22,872,587	588,355	1,362,393	10,000,000	(2,477,817)	32,345,518
Other financing sources (uses):						
Sale of capital asset					4,800,000	4,800,000
Transfer in	14,797,016	16,323	25,850		7,056,097	21,895,286
Transfer out	(5,794,319)	(16,323)		(10,000,000)	(6,109,644)	(21,920,286)
Total other financing sources (uses)	9,002,697	-	25,850	(10,000,000)	5,746,453	4,775,000
Net change in fund balance	31,875,284	588,355	1,388,243	-	3,268,636	37,120,518
Fund balance, beginning of year	101,028,924	8,089,740	14,510,811		28,588,307	152,217,782
Fund balance, end of year	\$ 132,904,208	\$ 8,678,095	\$ 15,899,054	\$ -	\$ 31,856,943	\$ 189,338,300

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, 2022

Net change in fund balances - total government funds	\$	37,120,518
<p>Amounts reported for governmental activities in the statement of activities are different because: (excludes Internal Service Fund)</p>		
Capital outlay	\$	7,523,804
Amortization expense		(38,188)
Depreciation expense		<u>(16,730,287)</u>
(9,244,671)		
<p>Revenues in the Statement of Activities that do not provide resources and not reported as revenues in the fund</p>		
		(94,622)
<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		(408,549)
<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		352,564
<p>Internal service funds are used by management to charge the costs of certain activities, such as insurance, workers compensation, risk management, and motor pool to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.</p>		
		(1,665,544)
<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		3,190,000
Lease liabilities		36,452
<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	80,061	
Change in net opeb liability	339,197	
Change in net pension liability	<u>644,147</u>	<u>1,223,191</u>
Change in net position of government activities	\$	<u>30,509,339</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, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 112,211,303	\$ 112,211,303	\$ 111,194,474	\$ (1,016,829)
State shared revenues	11,379,787	11,379,787	11,486,376	106,589
Fees, permits, and sales	21,014,116	25,970,840	31,959,492	5,988,652
County fines	1,731,166	1,736,556	1,684,444	(52,112)
Intergovernmental revenues	5,176,157	7,411,056	3,255,743	(4,155,313)
Interest (net of increase (decrease) in the fair value of investments)	429,660	429,660	523,957	94,297
Other revenues	174,061	233,572	416,120	182,548
Total revenues	<u>152,116,250</u>	<u>159,372,774</u>	<u>160,520,606</u>	<u>1,147,832</u>
Expenditures:				
General administrative	18,323,313	47,960,642	16,733,916	31,226,726
General services	4,124,239	5,090,350	4,299,544	790,806
Public works	12,016,045	14,785,211	11,634,674	3,150,537
Public safety	48,659,561	54,724,995	45,747,936	8,977,059
Judicial	12,006,753	12,014,456	11,557,089	457,367
Law enforcement	54,987,682	60,658,588	45,016,948	15,641,640
Boards and commissions	1,092,674	1,168,644	1,026,932	141,712
Health and human	1,670,877	1,678,577	1,630,980	47,597
Total expenditures	<u>152,881,144</u>	<u>198,081,463</u>	<u>137,648,019</u>	<u>60,433,444</u>
Excess (deficiency) of revenues over expenditures	(764,894)	(38,708,689)	22,872,587	61,581,276
Other financing sources (uses):				
Transfer in	443,763	14,941,657	14,797,016	(144,641)
Transfer out	(7,842,713)	(9,353,959)	(5,794,319)	3,559,640
Total other financing sources (uses)	<u>(7,398,950)</u>	<u>5,587,698</u>	<u>9,002,697</u>	<u>3,414,999</u>
Excess of revenues and other sources over (under) expenditures and uses	(8,163,844)	(33,120,991)	31,875,284	64,996,275
Fund balance, beginning of year	101,028,924	101,028,924	101,028,924	-
Fund balance, end of year	<u>\$ 92,865,080</u>	<u>\$ 67,907,933</u>	<u>\$ 132,904,208</u>	<u>\$ 64,996,275</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, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 8,928,282	\$ 8,928,282	\$ 8,813,195	\$ (115,087)
State shared revenues	524,782	590,511	590,511	-
Fees, permits, and sales	31,250	31,250	22,659	(8,591)
County fines	56,000	56,000	76,602	20,602
Intergovernmental revenue		95,535	81,564	(13,971)
Interest (net of increase (decrease) in the fair value of investments)	21,416	21,416	35,255	13,839
Other revenues	2,000	37,000	35,350	(1,650)
Total revenues	9,563,730	9,759,994	9,655,136	(104,858)
Expenditures:				
Personnel	6,882,880	6,882,880	6,517,577	365,303
Operating	1,407,639	2,468,789	1,156,053	1,312,736
Capital outlay	1,273,211	2,757,103	1,393,151	1,363,952
Total expenditures	9,563,730	12,108,772	9,066,781	3,041,991
Excess (deficiency) of revenues over expenditures	-	(2,348,778)	588,355	2,937,133
Other financing sources (uses):				
Transfer in		16,323	16,323	-
Transfer out		(16,323)	(16,323)	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(2,348,778)	588,355	2,937,133
Fund balance, beginning of year	8,089,740	8,089,740	8,089,740	-
Fund balance, end of year	<u>\$ 8,089,740</u>	<u>\$ 5,740,962</u>	<u>\$ 8,678,095</u>	<u>\$ 2,937,133</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, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 5,838,953	\$ 8,014,324	\$ 6,472,371	\$ (1,541,953)
Interest (net of increase (decrease) in the fair value of investments)	89,248	89,248	35,654	(53,594)
Other	24,150	58,220	2,056	(56,164)
Total revenues	5,952,351	8,161,792	6,510,081	(1,651,711)
Expenditures:				
General administrative				
Personnel	20,032	20,032	9,767	10,265
Operating	28,468	87,059	21,657	65,402
Capital outlay	1,500	12,150	62	12,088
Public works				
Personnel	134,358	134,358	13,895	120,463
Operating	5,806,511	26,780,032	5,102,307	21,677,725
Total expenditures	5,990,869	27,033,631	5,147,688	21,885,943
Excess (deficiency) of revenues over expenditures	(38,518)	(18,871,839)	1,362,393	(20,234,232)
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	(12,668)	(18,845,989)	1,388,243	(20,234,232)
Fund balance, beginning of year	14,510,811	14,510,811	14,510,811	-
Fund balance, end of year	<u>\$ 14,498,143</u>	<u>\$ (4,335,178)</u>	<u>\$ 15,899,054</u>	<u>\$ (20,234,232)</u>

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, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$	\$ 29,014,342	\$ 24,113,881	\$ (4,900,461)
Total revenues	-	29,014,342	24,113,881	(4,900,461)
Expenditures:				
General administrative		1,421,160	1,421,160	0
General services		403,215	403,215	0
Public works		1,073,862	1,073,862	0
Public safety		4,728,739	4,728,739	0
Judicial		1,294,291	1,294,291	0
Law enforcement		4,141,205	4,141,205	0
Boards & commissions		64,696	64,696	0
Health and human services		91,844	91,844	0
Library		838,151	838,151	0
Community development		56,718	56,718	0
Non-departmental		33,914,804		(33,914,804)
Total expenditures	-	48,028,685	14,113,881	(33,914,804)
Excess (deficiency) of revenues over expenditures	-	(19,014,343)	10,000,000	(29,014,343)
Other financing sources (uses):				
Transfer out		(10,000,000)	(10,000,000)	-
Total other financing sources (uses)	-	(10,000,000)	(10,000,000)	-
Excess of revenues and other sources over (under) expenditures and uses	-	(29,014,343)	-	(29,014,343)
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$	\$ (29,014,343)	\$ -	\$ (29,014,343)

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, 2022

	Business-type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport	Total	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 110,425	\$ 7,024,434	\$ 145,778	\$ 7,280,637	\$ 9,160,205
Investments	404,517	14,588,733	3,168,345	18,161,595	31,021,887
Receivables (net of allowance for uncollectable):					
Property taxes		664,748		664,748	
Accounts		255,905		255,905	530,516
Leases		202,858		202,858	
Due from other funds				-	1,725
Due from state shared revenue		40,222		40,222	
Due from other agencies			120,388	120,388	
Inventory - aviation fuel			41,753	41,753	
Total current assets	514,942	22,776,900	3,476,264	26,768,106	40,714,333
Non-current assets:					
Capital assets					
Land		2,159,344	190,116	2,349,460	
Buildings	546,070	9,583,322	833,811	10,963,203	
Improvements	51,345	5,297,333	6,383,295	11,731,973	
Machinery and equipment		10,203,693	213,012	10,416,705	
Office furniture and equipment		20,227		20,227	
Vehicles		1,612,197		1,612,197	279,763
Construction in progress		137,277	436,979	574,256	
Total capital assets	597,415	29,013,393	8,057,213	37,668,021	279,763
Less: accumulated depreciation	(232,357)	(12,116,803)	(2,997,157)	(15,346,317)	(228,130)
Total non-current assets	365,058	16,896,590	5,060,056	22,321,704	51,633
Total assets	880,000	39,673,490	8,536,320	49,089,810	40,765,966
Deferred outflows of resources					
Deferred pension outflows		651,050		651,050	58,576
Total assets and deferred outflows of resources	\$ 880,000	\$ 40,324,540	\$ 8,536,320	\$ 49,740,860	\$ 40,824,542

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, 2022

	Business-type Activities Enterprise Funds			Total	Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport		
LIABILITIES					
Current liabilities (payable from current assets):					
Accounts payable	\$ 63,361	\$ 1,923,243	\$ 52,067	\$ 2,038,671	\$ 573,620
Accrued salaries		21,973		21,973	925
Compensated absences		47,564		47,564	
Accrued payroll fringes		6,779		6,779	258
Accrued sales tax		76	1,273	1,349	
Unearned revenue		30,403	1,337	31,740	
Insurance claims due				-	2,310,775
Due to other funds		33,588		33,588	965
Customer deposits payable	4,900			4,900	
Total current liabilities (payable from current assets)	68,261	2,063,626	54,677	2,186,564	2,886,543
Non-current liabilities:					
Compensated absences due beyond a year		47,565		47,565	
Closure/post-closure care cost payable		5,489,586		5,489,586	
Net pension liability		2,688,490		2,688,490	352,961
Total non-current liabilities	-	8,225,641	-	8,225,641	352,961
Total liabilities	68,261	10,289,267	54,677	10,412,205	3,239,504
Deferred inflows of resources					
Deferred pension inflows		696,015		696,015	31,988
Deferred lease inflows		201,262		201,262	
Total liabilities and deferred inflows of resources	68,261	11,186,544	54,677	10,613,467	3,239,504
NET POSITION					
Net investment in capital assets	365,058	16,898,186	5,060,056	22,323,300	51,633
Restricted per state mandate (tires)		294,369		294,369	
Unrestricted	446,681	11,945,441	3,421,587	15,813,709	37,501,417
Total net position	\$ 811,739	\$ 29,137,996	\$ 8,481,643	\$ 38,431,378	\$ 37,553,050

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, 2022

	Business-type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport	Total	
Operating revenues:					
Charges for services	\$ 106,935	\$ 5,375,301	\$ 184,753	\$ 5,666,989	\$ 23,518
Employer contributions				-	16,427,688
Employee contributions				-	3,581,287
Other premiums and reimbursements				-	3,088,159
Total operating revenues	<u>106,935</u>	<u>5,375,301</u>	<u>184,753</u>	<u>5,666,989</u>	<u>23,120,652</u>
Operating expenses:					
Personnel		2,079,873		2,079,873	88,910
Operating	118,796	10,807,155	177,232	11,103,183	24,802,783
Depreciation	19,677	1,761,737	498,117	2,279,531	18,606
Total operating expenses	<u>138,473</u>	<u>14,648,765</u>	<u>675,349</u>	<u>15,462,587</u>	<u>24,910,299</u>
Operating income (loss)	<u>(31,538)</u>	<u>(9,273,464)</u>	<u>(490,596)</u>	<u>(9,795,598)</u>	<u>(1,789,647)</u>
Non-operating revenues:					
Property taxes		11,228,424		11,228,424	
Local government - tires		164,341		164,341	
DHEC/SW management grants		37,478		37,478	
Miscellaneous revenue		11,191	30,000	41,191	
Interest income (Net of increase (decrease) in the fair value of investments)	1,346	70,678	11,005	83,029	95,680
Over/Short		(179)		(179)	
Gain/(Loss) on disposal of capital assets		67,729		67,729	28,423
Total nonoperating revenues :	<u>1,346</u>	<u>11,579,662</u>	<u>41,005</u>	<u>11,622,013</u>	<u>124,103</u>
Income (loss) before contributions and transfers	<u>(30,192)</u>	<u>2,306,198</u>	<u>(449,591)</u>	<u>1,826,415</u>	<u>(1,665,544)</u>
Capital contributions		81,125	90,388	171,513	
Transfers in		265,453	25,000	290,453	155,421
Transfers out		(265,453)		(265,453)	(155,421)
Total transfers	<u>-</u>	<u>81,125</u>	<u>115,388</u>	<u>196,513</u>	<u>-</u>
Change in net position	<u>(30,192)</u>	<u>2,387,323</u>	<u>(334,203)</u>	<u>2,022,928</u>	<u>(1,665,544)</u>
Net position, beginning 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>
Net position, end of year	<u>\$ 811,739</u>	<u>\$ 29,137,996</u>	<u>\$ 8,481,643</u>	<u>\$ 38,431,378</u>	<u>\$ 37,553,050</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, 2022

	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	\$ 109,035	\$ 5,577,193	\$ 184,828	\$ 5,871,056	\$ 6,201,357
Cash received from interfund services provided & used				-	16,692,632
Cash payments to suppliers for goods and services	(58,018)	(10,960,284)	(162,804)	(11,181,106)	(23,912,920)
Cash payments to employees for services		(2,221,948)		(2,221,948)	
Net cash provided (used) by operating activities	51,017	(7,605,039)	22,024	(7,531,998)	(1,018,931)
Cash flows from noncapital financing activities:					
Cash received from taxes		11,163,700		11,163,700	
Operating grants received		90,038		90,038	
Federal funds (FAA) received			104,154	104,154	
State shared revenue		168,847		168,847	
Lease Receipts		(1,596)		(1,596)	
Miscellaneous revenue		407		407	
Transfer in		163	25,000	25,163	155,421
Transfer out		(163)		(163)	(155,421)
Net cash provided by noncapital financing activities:	-	11,421,396	129,154	11,550,550	-
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets		(943,907)	(335,990)	(1,279,897)	(38,947)
Proceeds from sale of capital assets		143,040		143,040	28,423
Net cash (used) by capital and related financing activities	-	(800,867)	(335,990)	(1,136,857)	(10,524)
Cash flows from investing activities:					
Receipt of interest (Net increase (decrease) in the fair value of investments	1,346	70,678	11,005	83,029	95,680
Sale of investments	(1,346)	3,172,446	188,995	3,360,095	-
Purchase of investments		49,054		49,054	3,358,771
Net cash provided by investing activities	-	3,292,178	200,000	3,492,178	3,454,451
Net increase in cash and cash equivalents	51,017	6,307,668	15,188	6,373,873	2,424,996
Cash and cash equivalents at beginning of the year	59,408	716,766	130,590	906,764	6,735,209
Cash and cash equivalents at end of the year	\$ 110,425	\$ 7,024,434	\$ 145,778	\$ 7,280,637	\$ 9,160,205

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, 2022

	Business-Type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Red Bank Crossing	Solid Waste Management	Pelion Airport	Total	
Reconciliation of operating income to net cash (used) by operating activities:					
Operating income (loss)	\$ (31,538)	\$ (9,273,464)	\$ (490,596)	\$ (9,795,598)	\$ (1,789,647)
Adjustments to reconcile operating income to net cash (used) by operating activities:					
Depreciation	19,677	1,761,737	498,117	2,279,531	18,606
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	2,100	164,416	75	166,591	(226,771)
(Increase) decrease in pension outflow		(122,867)		(122,867)	(5,237)
Increase (decrease) in accrued salaries/fringes		22,847		22,847	
Increase (decrease) in net pension liability		(683,068)		(683,068)	(28,743)
(Increase) decrease in interfund receivable		30,515		30,515	
(Increase) decrease in due from other funds		6,961		6,961	108
(Increase) decrease in inventory			(13,356)	(13,356)	
Increase (decrease) in accounts payable	60,778	181,045	27,875	269,698	457,685
Increase (decrease) in unearned revenue		25,982	(91)	25,891	
Increase (decrease) in retainage payable				-	
Increase (decrease) in insurance claims due				-	528,314
Increase (decrease) in interfund payable		(30,515)		(30,515)	
Increase (decrease) in due to other funds		11,491		11,491	694
Increase (decrease) in pension inflow		641,013		641,013	26,060
Increase (decrease) in accrued sales tax		76		76	
Increase (decrease) in long term payables		(341,208)		(341,208)	
Total adjustments	82,555	1,668,425	512,620	2,263,600	770,716
Net cash (used) by operating activities	\$ 51,017	\$ (7,605,039)	\$ 22,024	\$ (7,531,998)	\$ (1,018,931)
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets	\$ -	\$ 81,125	\$ -	\$ 81,125	\$ -

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
JUNE 30, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 51,695,603
Investments	267,473,686
Property taxes receivable	31,840,989
Due from other government - agencies	963,102
Total assets	351,973,380
LIABILITIES	
Due to other - agencies	264,689
Due to taxing units	326,084,628
Total liabilities	326,349,317
NET POSITION	
Restricted for individuals, organizations, and other governments	25,624,063
Total net position	\$ 25,624,063

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 JUNE 30, 2022

	Totals
ADDITIONS	
Taxes	\$ 2,614,497,159
Fines and fees	46,306,955
Inmate funds collected	1,735,759
Interest (net of increase (decrease)) in fair market value of investments	1,439,568
	2,663,979,441
Total additions	2,663,979,441
DEDUCTIONS	
Taxes and fees to other governments	2,615,386,706
Fines and fees disbursed	36,006,847
Inmate funds disbursed	1,642,906
Public defender's funds disbursed	48,183
	2,653,084,642
Total deductions	2,653,084,642
Change in fiduciary net position	10,894,799
Net position, beginning of year,	14,729,264
Net position, end of year	\$ 25,624,063

County of Lexington, South Carolina

Notes to the Financial Statements

June 30, 2022

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. Long-term Obligations

In the Government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligation are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bond issuance costs are reported as expenses in the year the debt is issued.

Notes to the Financial Statements

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued and premiums on the issue are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Deferred outflows/inflows of revenues

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

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

Deferred charge on current refunding on the 2013 bond

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

Deferred lease inflows from lease receipts are reported in the governmental-wide Statement of Net Positions. The County reports deferred inflows from lease receipts, and amortized into the lease revenue over the remaining life of the lease.

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.

Notes to the Financial Statements

K. Net Position and Fund Balance

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

Net position flow assumption:

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

Fund balance flow assumption:

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

Nonspendable fund balance

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

Restricted fund balance

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

Committed fund balance

The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation (No Committed funds for 6-30-2022).

Notes to the Financial Statements

Assigned fund balance

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

Unassigned fund balance

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

L. 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.

M. 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

N. 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	Accommodations Tax
Community Juvenile Arbitration	Tourism Development Fee
Solicitor’s Forfeiture Funds (Narcotics)	Temporary Alcohol Beverage Licenses
Solicitor’s State Funds	Mini-bottle Tax
Pretrial Intervention	Indigent Care Program
Worthless Check Unit	Clerk of Court Professional Bond Fees
Alcohol Education Program	Emergency Telephone System E-911
Broker Disclosure Penalty	Dominion Energy Support Fund
Title IV-D DSS Process Server	Public Defender
Multi-Jurisdictional Narcotics Task Force	Victim’s Bill of Rights
Beechwood Middle School Resource Officer	Campus Parking
Violence Against Women Act	Personnel / Employee Committee
Victims of Crime Act	Delinquent Tax Collection
Violent Crime Reduction Unit Grant	Grants Administration
Forfeiture Funds (Narcotics)	Pass-Thru Grants
Inmate Services	American Rescue Plan (SLFRP)
School Resource Officer & Crossing Guard Ct.	
Civil Process Server	
Off Duty Program	
Clerk of Court Title IV-D DSS Child Support	
Urban Entitlement Community Development	
Home Program	
Emergency Solutions Grants	

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.

O. 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 44 Special Revenue Funds listed under Note 1 section N. Budgets.

Excess of Expenditures Over Appropriations in Individual Departments

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

General Fund:

Social Services	\$ 1,686
Other Health and Human Services	\$ 590

Special Revenue Fund:

Grants Administration	\$ 257
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The above expenditures were properly authorized, but were recognized too late within the fiscal year to revise the budget ordinance.

Notes to the Financial Statements

Note 3 - Deposits and Investments

As of June 30, 2022, 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	\$ 460,399,718	0.25
FHLB	1,976,887	1.17
FHLMC	9,884,379	2.02
Total Fair Value	<u>\$ 472,260,984</u>	

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

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

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

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

Notes to the Financial Statements

to obtain adequate collateralization on all deposits that exceed FDIC insurance coverage. As of June 30, 2022, the county had cash-on hand of \$2,900; and cash deposits in demand, savings, money market and certificate of deposit accounts equal to \$126,355,238. 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, 2022, all investments in agency securities, as noted above, are book entry and held by third parties in the County's name. All investments in the State Treasurer's investment pool are collateralized by underlying securities held by third party financial institutions for the investment pool.

Note 4 - Property Taxation and Assessment

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

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

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

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

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

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

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

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

Prior to the ratification of the present Article X of the Constitution, the General Assembly of the State of South Carolina, during its 1975 session, enacted Act 208 which requires all

Notes to the Financial Statements

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.

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

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

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

Notes to the Financial Statements

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

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

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

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

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

Property taxes receivable for the County of Lexington and the related allowance for un-collectible accounts at June 30, 2022 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	\$ 7,892,023	\$ 641,945	\$ 59,814	\$ 340,208	\$ 496	\$ 8,934,486	\$ 821,872	\$ 9,756,358
Allowance for uncollectible	1,536,772	122,957	10,842	59,953	-	1,730,524	157,124	1,887,648
Net property taxes receivable	<u>\$ 6,355,251</u>	<u>\$ 518,988</u>	<u>\$ 48,972</u>	<u>\$ 280,255</u>	<u>\$ 496</u>	<u>\$ 7,203,962</u>	<u>\$ 664,748</u>	<u>\$ 7,868,710</u>

In addition to the information above, Agencies total net property taxes receivable of \$31,840,989 are stated on Exhibit 11 page 72. Total of all property taxes receivable are \$39,709,699 for County of Lexington.

Notes to the Financial Statements

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

Note 5 – Interfund Receivables and Payable

Individual fund interfund assets/liabilities balances as of June 30, 2022, related to the primary government were as follows:

A. Due To / From Other Funds:

GOVERNMENTAL ACTIVITIES	ASSET Due from	LIABILITY Due to
General	\$ 53,729	\$ 1,757
Library	1,482	3,325
"C" Funds	490,000	490,000
Nonmajor Governmental Funds	114,148	131,449
Motor Pool	1,725	965
	<u>661,084</u>	<u>627,496</u>
 BUSINESS-TYPE ACTIVITIES		
Solid Waste	-	33,588
TOTAL	<u><u>\$ 661,084</u></u>	<u><u>\$ 661,084</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	\$ 926,017	\$ -
Library	-	54,901
"C" Funds	-	150,735
Nonmajor Governmental Funds	-	720,381
TOTAL	<u><u>\$ 926,017</u></u>	<u><u>\$ 926,017</u></u>

The County's General Fund made advances of \$926,017 to Library, "C" Funds, and Non-major Governmental Funds.

Notes to the Financial Statements

Note 6 - Leases Receivable

For the year ended 6/30/2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

Governmental Activities:

On 07/01/2021, Lexington County, SC entered into an 1146 month lease as Lessor for the use of Land - Lexington County. An initial lease receivable was recorded in the amount of \$44,846,495. As of 06/30/2022, the value of the lease receivable is \$44,280,886. The lessee is required to make annual variable fixed in substance principal and interest payments of \$1,200,000. The lease has an interest rate of 2.425%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2022 was \$44,376,898, and Lexington County recognized lease revenue of \$469,597 during the fiscal year. The lessee has 3 extension option(s), each for 180 months.

On 07/01/2021, Lexington County, SC entered into a 152 month lease as Lessor for the use of Building - 500 Charlie Rast Road. An initial lease receivable was recorded in the amount of \$204,785. As of 06/30/2022, the value of the lease receivable is \$190,008. The lessee is required to make monthly fixed payments of \$1,500. The lease has an interest rate of 1.733%. The Buildings estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2022 was \$188,618, and Lexington County recognized lease revenue of \$16,167 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

Business Activities:

On 07/01/2021, Lexington County, SC entered into a 191 month lease as Lessor for the use of Land - 321 Landfill Driving Range. An initial lease receivable was recorded in the amount of \$214,744. As of 06/30/2022, the value of the lease receivable is \$202,858. The lessee is required to make monthly fixed payments of \$1,300. The lease has an interest rate of 1.942%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2022 was \$201,262, and Lexington County recognized lease revenue of \$13,482 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

Notes to the Financial Statements

Principal and Interest Expected to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	\$ 141,013	\$ 1,076,987	\$ 1,218,000
2024	144,332	1,073,668	1,218,000
2025	147,730	1,070,270	1,218,000
2026	151,208	1,066,792	1,218,000
2027	154,769	1,063,231	1,218,000
2028 - 2032	830,288	5,259,712	6,090,000
2033 - 2037	871,160	5,158,840	6,030,000
2038 - 2042	948,726	5,051,274	6,000,000
2043 - 2047	1,069,475	4,930,525	6,000,000
2048 - 2052	1,205,592	4,794,408	6,000,000
2053 - 2057	1,359,034	4,640,966	6,000,000
2058 - 2062	1,532,005	4,467,995	6,000,000
2063 - 2067	1,726,991	4,273,009	6,000,000
2068 - 2072	1,946,793	4,053,207	6,000,000
2073 - 2077	2,194,571	3,805,429	6,000,000
2078 - 2082	2,473,885	3,526,115	6,000,000
2083 - 2087	2,788,749	3,211,251	6,000,000
2088 - 2092	3,143,687	2,856,313	6,000,000
2093 - 2097	3,543,800	2,456,200	6,000,000
2098 - 2102	3,994,836	2,005,164	6,000,000
2103 - 2107	4,503,279	1,496,721	6,000,000
2108 - 2112	5,076,434	923,566	6,000,000
2113 - 2117	4,522,537	277,463	4,800,000
	<u>\$ 44,470,894</u>	<u>\$ 68,539,106</u>	<u>\$ 113,010,000</u>

Fiscal Year	Business-Type Activities		
	Principal Payments	Interest Payments	Total Payments
2023	\$ 11,765	\$ 3,835	\$ 15,600
2024	11,995	3,605	15,600
2025	12,230	3,370	15,600
2026	12,470	3,130	15,600
2027	12,714	2,886	15,600
2028 - 2032	67,408	10,592	78,000
2033 - 2037	74,276	3,724	78,000
	<u>\$ 202,858</u>	<u>\$ 31,142</u>	<u>\$ 234,000</u>

Notes to the Financial Statements

Regulated Leases Receivable:

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 101. As of 06/30/2022, the value of the expected future minimum receipts is \$3,054. The lessee is required to make monthly fixed payments of \$509. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$6,108 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 114. As of 06/30/2022, the value of the expected future minimum receipts is \$1,122. The lessee is required to make monthly fixed payments of \$187. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,244 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 116. As of 06/30/2022, the value of the expected future minimum receipts is \$1,122. The lessee is required to make monthly fixed payments of \$187. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,244 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 108. As of 06/30/2022, the value of the expected future minimum receipts is \$1,122. The lessee is required to make monthly fixed payments of \$187. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,244 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 208. As of 06/30/2022, the value of the expected future minimum receipts is \$1,122. The lessee is required to make monthly fixed payments of \$187. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,244 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 212. As of 06/30/2022, the value of the expected future minimum receipts is \$1,122. The lessee is required to make monthly fixed payments of \$187. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,244 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

Notes to the Financial Statements

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 216. As of 06/30/2022, the value of the expected future minimum receipts is \$1,122. The lessee is required to make monthly fixed payments of \$187. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,244 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 301. As of 06/30/2022, the value of the expected future minimum receipts is \$1,044. The lessee is required to make monthly fixed payments of \$174. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,088 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 302. As of 06/30/2022, the value of the expected future minimum receipts is \$1,044. The lessee is required to make monthly fixed payments of \$174. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,088 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 304. As of 06/30/2022, the value of the expected future minimum receipts is \$1,044. The lessee is required to make monthly fixed payments of \$174. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,088 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 305. As of 06/30/2022, the value of the expected future minimum receipts is \$1,044. The lessee is required to make monthly fixed payments of \$174. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,088 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 306. As of 06/30/2022, the value of the expected future minimum receipts is \$1,044. The lessee is required to make monthly fixed payments of \$174. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,088 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

Notes to the Financial Statements

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 307. As of 06/30/2022, the value of the expected future minimum receipts is \$1,044. The lessee is required to make monthly fixed payments of \$174. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,088 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 308. As of 06/30/2022, the value of the expected future minimum receipts is \$1,044. The lessee is required to make monthly fixed payments of \$174. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,088 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 309. As of 06/30/2022, the value of the expected future minimum receipts is \$1,044. The lessee is required to make monthly fixed payments of \$174. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,088 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into an 18 month Regulated lease as Lessor for the use of Hangar - Unit No 310. As of 06/30/2022, the value of the expected future minimum receipts is \$1,044. The lessee is required to make monthly fixed payments of \$174. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,088 during the fiscal year. The lessee has 1 extension option(s), each for 12 months.

On 07/01/2021, Lexington County, SC entered into a 30 month Regulated lease as Lessor for the use of Hangar - Unit No 303. As of 06/30/2022, the value of the expected future minimum receipts is \$3,132. The lessee is required to make monthly fixed payments of \$174. The Buildings estimated useful life was 0 months as of the contract commencement. Lexington County recognized lease revenue of \$2,088 during the fiscal year.

Future Minimum Expected Receipts until Maturity

Fiscal Year	Business-Type Activities
	Future Minimum Expected Receipts
2023	\$ 21,270
2024	\$ 1,044

Notes to the Financial Statements

Note 7 - Capital Assets

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

	July 1, 2021 Balance	Additions	Deletions	Transfer	June 30, 2022 Balance
Governmental Activities					
Capital assets, not being depreciated					
Land	\$ 38,155,855	\$ 140,345	\$ 207,326	\$ -	\$ 38,088,874
Construction in progress	14,743,950	2,726,715	-	(5,845,289)	11,625,376
Books	2,599,056	1,006,070	805,814	-	2,799,312
Total capital assets, not being depreciated	<u>55,498,861</u>	<u>3,873,130</u>	<u>1,013,140</u>	<u>(5,845,289)</u>	<u>52,513,562</u>
Capital assets, being depreciated					
Buildings	113,562,854	18,195	5,668,422	5,820,496	113,733,123
Improvements other than buildings	3,200,276	63,980	-	20,621	3,284,877
Machinery and equipment	29,805,196	1,728,523	3,578,754	(150,955)	27,804,010
Office furniture and equipment	16,436,568	656,332	880,877	(14,235)	16,197,788
Vehicles	48,074,130	4,843,799	1,788,445	169,362	51,298,846
Infrastructure	295,727,691	3,015,224	550,636	-	298,192,279
Total capital assets, being depreciated	<u>506,806,715</u>	<u>10,326,053</u>	<u>12,467,134</u>	<u>5,845,289</u>	<u>510,510,923</u>
Less accumulated depreciation					
Buildings	44,448,788	2,911,328	-	(730)	47,359,386
Improvements other than buildings	2,261,100	126,175	-	-	2,387,275
Machinery and equipment	21,141,574	2,434,360	3,312,813	6,728	20,269,849
Office furniture and equipment	9,990,769	1,386,632	865,872	(6,728)	10,504,801
Vehicles	32,208,852	3,937,066	1,865,171	730	34,281,477
Infrastructure	235,452,274	5,953,332	391,437	-	241,014,169
Total accumulated depreciation	<u>345,503,357</u>	<u>16,748,893</u>	<u>6,435,293</u>	<u>-</u>	<u>355,816,957</u>
Total capital assets, being depreciated, net	<u>161,303,358</u>	<u>(6,422,840)</u>	<u>6,031,841</u>	<u>5,845,289</u>	<u>154,693,966</u>
Governmental activity capital assets, net	<u>\$ 216,802,219</u>	<u>\$ (2,549,710)</u>	<u>\$ 7,044,981</u>	<u>\$ -</u>	<u>\$ 207,207,528</u>

Notes to the Financial Statements

A summary of proprietary fund type capital assets at June 30, 2022 follows:

	July 1, 2021 Balance	Additions	Deletions	Transfers	June 30, 2022 Balance
Business-type Activities					
Capital assets, not being depreciated					
Land	\$ 2,349,460	\$ -	\$ -	\$ -	\$ 2,349,460
Construction in progress	948,494	440,990		(815,228)	574,256
Total capital assets, not being depreciated	<u>3,297,954</u>	<u>440,990</u>	<u>-</u>	<u>(815,228)</u>	<u>2,923,716</u>
Capital assets, being depreciated					
Buildings	10,955,820	7,383	-	-	10,963,203
Improvements other than buildings	10,880,945	35,800	-	815,228	11,731,973
Machinery and equipment	9,940,060	788,603	231,958	(80,000)	10,416,705
Office furniture and equipment	24,160	-	3,933	-	20,227
Vehicles	1,871,290	88,246	427,339	80,000	1,612,197
Total capital assets, being depreciated	<u>33,672,275</u>	<u>920,032</u>	<u>663,230</u>	<u>815,228</u>	<u>34,744,305</u>
Less accumulated depreciation					
Buildings	2,131,707	308,030	-	-	2,439,737
Improvements other than buildings	5,029,819	750,524	-	-	5,780,343
Machinery and equipment	5,026,237	1,042,959	225,004	(22,667)	5,821,525
Office furniture and equipment	15,746	3,052	3,933	-	14,865
Vehicles	1,451,196	174,966	358,982	22,667	1,289,847
Total accumulated depreciation	<u>13,654,705</u>	<u>2,279,531</u>	<u>587,919</u>	<u>-</u>	<u>15,346,317</u>
Total capital assets, being depreciated, net	<u>20,017,570</u>	<u>(1,359,499)</u>	<u>75,311</u>	<u>815,228</u>	<u>19,397,988</u>
Business-type activity capital assets, net	<u>\$ 23,315,524</u>	<u>\$ (918,509)</u>	<u>\$ 75,311</u>	<u>\$ -</u>	<u>\$ 22,321,704</u>

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

Governmental Activities:

General Administration	\$ 875,418
General Services	307,322
Public Works	7,852,371
Public Safety	3,417,026
Judicial	520,998
Law Enforcement	2,681,743
Boards & Commissions	349,217
Health & Human Services	214,110
Economic Development	2,614
Library	<u>528,074</u>
Total depreciation expense governmental activities	<u>\$ 16,748,893</u>

Notes to the Financial Statements

Construction in progress is composed of the following at June 30, 2022:

	<u>Total Project Cost</u>	<u>Cost to 06-30-22</u>	<u>Cost to Complete</u>
<u>Government Activities:</u>			
Industrial Parks	4,139,265	3,532,856	606,409
Tax Billing Collection System	1,840,597	1,742,150	98,447
West Region Service Center	718,171	248,551	469,620
Infrastructure - Roads	9,094,816	6,101,819	2,992,997
Total Governmental Activities	<u>\$ 15,792,849</u>	<u>\$ 11,625,376</u>	<u>\$ 4,167,473</u>
<u>Business-Type Activities:</u>			
Solid Waste:			
Landfill Operations Facility	275,000	32,277	242,723
Chapin Renovation	1,175,000	95,000	1,080,000
Riverchase Relocation	2,244,500	10,000	2,234,500
Pelion Airport:			
Runway 18 Extension	2,800,000	283,421	2,516,579
Taxiway 'A' Rehabilitation	1,140,000	90,388	1,049,612
Taxiway 'A' Extension	79,000	63,170	15,830
Total Business-Type Activities	<u>\$ 7,713,500</u>	<u>\$ 574,256</u>	<u>\$ 7,139,244</u>

Note 8 - 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 2022 total expenses were \$ 23,076,175. An excess coverage insurance policy (stop-loss insurance) covers individual claims in excess of \$350,000. 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, 2022. Changes in the balances of claims liabilities during the past year are as follows:

	<u>FY 2021-22</u>	<u>FY 2020-21</u>	<u>FY 2019-20</u>
Unpaid claims, beginning of fiscal year	\$ 1,782,461	\$ 1,269,271	\$ 1,215,356
Incurred claims (including IBNRs)	19,640,703	17,423,065	15,191,990
Claim payments	<u>(19,112,389)</u>	<u>(16,909,875)</u>	<u>(15,138,075)</u>
Unpaid claims, end of fiscal year	<u>\$ 2,310,775</u>	<u>\$ 1,782,461</u>	<u>\$ 1,269,271</u>

Notes to the Financial Statements

Note 9 - Long-term Debt

A. Summary of Changes in Long-term Debt

	Long-term Debt as of 07/01/21	Additions	Retired	Long-term Debt as of 06/30/22	Amount Due in One Year
I. Governmental Activities					
Long-term debt:					
Governmental Fund:					
General Obligation Bonds	\$ 20,415,000	\$ -	\$ (3,190,000)	\$ 17,225,000	\$ 3,425,000
Compensated Absences	4,894,464	4,814,403	(4,894,464)	4,814,403	2,407,202
Net pension Liability	171,600,445	-	(32,457,008)	139,143,437	-
Net opeb Liability	9,150,143	810,097	-	9,960,240	-
Lease Liability	179,728	98,442	(36,452)	241,718	53,178
Internal Service Fund:					
Compensated Absences	2,855	-	(2,855)	-	-
Net pension Liability	381,704	-	(28,743)	352,961	-
Total Governmental Activities long-term debt	<u>\$ 206,624,339</u>	<u>\$ 5,722,942</u>	<u>\$ (40,609,522)</u>	<u>\$ 171,737,759</u>	<u>\$ 5,885,380</u>
II. Business-type Activities					
Long-term debt:					
Compensated Absences	\$ 81,845	\$ 95,129	\$ (81,845)	\$ 95,129	\$ 47,564
Closure/post-closure cost	5,830,794	-	(341,208)	5,489,586	-
Net pension Liability	3,371,558	-	(683,068)	2,688,490	-
Total Business-type Activities long-term debt	<u>9,284,197</u>	<u>95,129</u>	<u>(1,106,121)</u>	<u>8,273,205</u>	<u>47,564</u>
Total Primary Governmental Activities	<u>\$ 215,908,536</u>	<u>\$ 5,818,071</u>	<u>\$ (41,715,643)</u>	<u>\$ 180,010,964</u>	<u>\$ 5,932,944</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 \$17,225,000 on June 30, 2022. Based on the December 31, 2021, adjusted property valuation of \$1,494,526,271, the legal debt limit is \$119,562,102 leaving a legal debt margin as of June 30, 2022 of \$102,337,102.

Notes to the Financial Statements

General obligation bonds outstanding as of June 30, 2022 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%	\$10,040,000
\$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%	7,185,000
Total General Obligation Bonds Payable	<hr/> <u>\$17,225,000</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, 2022, 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, 2022. 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, 2022.

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 \$17,225,000.

Closure/Post-closure care cost decreased by \$341,208 reflecting new estimates on the capacity of the site and from the engineers (sampling & review) monthly charges, inspections, maintenance.

C. Leases Payables

For the year ended 6/30/2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 07/01/2021, Lexington County, SC entered into a 60 month lease as Lessee for the use of Suites D & E of The Shops at Gilbert. An initial lease liability was recorded in the amount of \$179,728. As of 06/30/2022, the value of the lease liability is \$146,561. Lexington County is required to make monthly fixed payments of \$3,420. The lease has an interest rate of 0.98%. The Buildings estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of

Notes to the Financial Statements

06/30/2022 of \$179,728 with accumulated amortization of \$35,946 is included with Buildings on the Lease Class activities table found below. Lexington County has 4 extension option(s), each for 12 months.

On 05/20/2022, Lexington County, SC entered into a 60 month lease as Lessee for the use of Konica Minolta - 415 Ball Park Rd. An initial lease liability was recorded in the amount of \$98,442. As of 06/30/2022, the value of the lease liability is \$95,157. Lexington County is required to make monthly fixed payments of \$1,743. The lease has an interest rate of 2.489%. The Equipment estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2022 of \$98,442 with accumulated amortization of \$2,242 is included with Equipment on the Lease Class activities table found below.

Amount of Lease Assets by Major Classes of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Lease Asset Value	Accumulated Amortization
Buildings	\$ 179,728	\$ 35,946
Equipment	98,442	2,242
Total Leases	<u>\$ 278,170</u>	<u>\$ 38,188</u>

Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	\$ 53,178	\$ 3,438	\$ 56,616
2024	55,099	2,621	57,720
2025	57,081	1,779	58,860
2026	59,127	909	60,036
2027	17,233	197	17,430
	<u>\$241,718</u>	<u>\$ 8,944</u>	<u>\$250,662</u>

D. Future Debt Service Requirements:

Annual requirements to amortize all long-term debt and interest (excluding accrued vacation benefits outstanding as of June 30, 2022 and payable in the fiscal year indicated, are summarized as follows:

	General Obligation Bonds	
	Principal	Interest
2023	\$ 3,425,000	\$ 690,743
2024	3,680,000	541,992
2025	3,935,000	391,487
2026	3,400,000	227,188
2027	1,370,000	88,950
2028	1,415,000	45,250
Total	<u>\$ 17,225,000</u>	<u>\$ 1,985,610</u>

Notes to the Financial Statements

E. Compensated Absences:

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

Governmental Activities:	
General Fund	\$ 4,814,403
 Business-Type Activities:	
Enterprise Fund	<u>95,129</u>
	<u>\$ 4,909,532</u>

Note 10 – Transfers

Transfers in and out between various funds are as follows:

Transfer in:

General Fund	\$14,797,016
Library	16,323
‘C’ Funds	25,850
Non-major Special Revenue Fund	4,418,909
Capital Project Funds	2,637,188
Enterprise Funds	
Solid Waste	265,453
Internal Service Funds	<u>155,421</u>
Total Governmental Fund Types	22,316,160
Enterprise Funds:	
Pelion Airport	<u>25,000</u>
Total	<u>\$22,341,160</u>

Transfer Out:

General Fund	\$ 5,794,319
Library	16,323
American Rescue Plan (SLFRP)	10,000,000
Non-major Special Revenue Fund	841,452
Capital Project Funds	5,268,192
Enterprise Funds	
Solid Waste	265,453
Internal Service Fund	<u>155,421</u>
Total Governmental Fund Types	<u>\$22,341,160</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 11 - Deficit Fund Balances or Net Positions

A. Special Revenue Funds:

Citizens Corp Grant	\$ (32,611)
SHSP Incident Mgt. Team	\$ (7,616)
Homeland Security Grants	\$ (141,236)
Coronavirus Prevention Grant	\$ (1)
Water Recreation Resources Tax	\$ (2,458)
Vitim Witness Program	\$ (176)
Drug Court Grant	\$ (33)

B. Internal Service Funds:

Risk Management	\$ (68,778)
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The Special Revenue Funds and Internal Service Fund deficits resulted from the accrued liabilities as of June 30, 2022. 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 12 - 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 \$5,489,586 as of June 30, 2022. Landfills are closed to MSW waste. The landfill has the capacity of 1,396,402 cubic yards to receive C&D waste and has used 1,243,259 cubic yards as of June 30, 2022.

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, 2022, 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 13 - 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, 2022, is presented below.

	<u>Red Bank Crossing</u>	<u>Solid Waste</u>	<u>Pelion Airport</u>	<u>Total</u>
Operating revenues	\$ 106,935	\$ 5,375,301	\$ 184,753	\$ 5,666,989
Property tax revenues	-	11,228,424	-	11,228,424
Local government – tires	-	164,341	-	164,341
Operating grants	-	37,478	-	37,478
Depreciation expense	19,677	1,761,737	498,117	2,279,531
Operating income (loss)	(31,538)	(9,273,464)	(490,596)	(9,795,598)
Change in net position	(30,192)	2,387,323	(334,203)	2,022,928
Increase (decrease) in property, Plant, and equipment	-	361,802	335,990	697,792
Net working capital	446,681	20,713,274	3,421,587	24,581,542
Total assets	880,000	39,673,490	8,536,320	49,089,810
Close/post-closure care Cost payable	-	5,489,586	-	5,489,586
Pension Liability	-	2,688,490	-	2,688,490
Total net position	\$ 811,739	\$ 29,137,996	\$8,481,643	\$38,431,378

Note 14 – 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)	\$ 5,480,964	\$ -
Unavailable revenue property taxes net (Special)	450,942	-
Unavailable revenue property taxes net (Debt)	250,526	-
Unearned revenue (General)	-	2,145,000
Unearned revenue (Special Revenue)	-	33,958,635
TOTAL	<u>\$ 6,182,432</u>	<u>\$ 36,103,635</u>

Notes to the Financial Statements

Note 15 – 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 Annual Comprehensive Financial Report (ACFR) which includes financial statements and required supplementary information. The ACFR 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).

Notes to the Financial Statements

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

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

Effective July 1, 2021, employees participating in the SCRS were required to contribute 9.00% of all earnable compensation. The employer contribution rate for SCRS was 16.56%. Included in the total SCRS employer contribution rate is a base retirement contribution of 16.41% and 0.15% contribution rate for the incidental death program. The County’s contributions for the years ended June 30, 2022, 2021 and 2020 are as follows:

Year Ended June 30,	Employer Contribution Rate			Employer Contributions		
	Base	Incidental Death	Total	Base	Incidental Death	Total
2022	16.41%	0.15%	16.56%	\$ 6,715,996	\$ 64,756	\$ 6,780,752
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

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.

Notes to the Financial Statements

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

Effective July 1, 2021, employees participating in the PORS were required to contribute 9.75% of all earnable compensation. The employer contribution rate for PORS was 19.24%. Included in the total PORS employer contribution rate is a base retirement contribution of 18.84%, 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, 2022, 2021 and 2020 are as follows:

Year Ended June 30,	Employer Contribution Rate				Employer Contributions			
	Incidental		Accidental		Incidental		Accidental	
	Base	Death	Death	Total	Base	Death	Death	Total
2022	18.84%	0.20%	0.20%	19.24%	\$ 6,107,305	\$ 68,031	\$ 68,031	\$ 6,243,367
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

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 2022, 2021 or 2020 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, benefits, and employee/employer contributions for each retirement system. Employee and employer contribution rates to SCRS and PORS are actuarially determined.

Notes to the Financial Statements

At June 30, 2021, the County reported \$82,142,585 and \$60,042,303 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, 2020 actuarial valuations, using membership data as of July 1, 2020, projected forward to June 30, 2021, and financial information of the pension trust funds as of June 30, 2021, 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, 2022, the Commission's SCRS proportion was 0.379564% and its PORS proportion was 2.333630%. For the year end of June 30, 2022 the County recognized pension gain of \$5,280,323 and pension expense of \$4,463,334 for SCRS and PORS, respectively.

At June 30, 2022 the state reported deferred outflows of resources and deferred inflows of resources to pensions from the following sources:

Deferred Outflows of Resources	<u>SCRS</u>	<u>PORS</u>
Differences between expected and actual experience	\$ 1,399,204	\$ 2,042,588
Assumption changes	4,496,216	4,282,502
Net difference between projected and actual investment earnings	6,055,350	6,612,307
Differences between employer contributions and proportionate share	475,773	342,926
Contributions made from measurement date to June 30, 2020	6,780,752	6,243,367
Total deferred outflow of resources	<u>\$ 19,207,295</u>	<u>\$ 19,523,690</u>
Deferred Inflows of Resources		
Differences between expected and actual experience	\$ 110,862	\$ 186,994
Net difference between projected and actual investment earnings	17,987,643	20,073,522
Differences between employer contributions and proportionate share	714,491	1,741,413
Total deferred inflows of resources	<u>\$ 18,812,996</u>	<u>\$ 22,001,929</u>
Net deferred outflows/(inflows)	<u>\$ 394,299</u>	<u>\$ (2,478,239)</u>

Deferred outflows of \$6,780,752 and \$6,243,367 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, 2023. 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>
2023	\$ 514,693	\$ 1,081,267	\$ 1,595,960
2024	463,292	1,293,987	1,757,279
2025	943,558	1,545,101	2,488,659
2026	4,464,910	4,801,251	9,266,161
	<u>\$ 6,386,453</u>	<u>\$ 8,721,606</u>	<u>\$ 15,108,059</u>

Notes to the Financial Statements

The total pension liabilities was rolled-forward from the valuation date of July 1, 2021 to the plans' fiscal year end, June 30, 2022, 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, 2022.

Actuarial Cost Method	SCRS	PORS
	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Investment Rate or Return	7.00%	7.00%
Projected Salary Increases	3.0% to 11.0%	3.5% to 10.5%
Inflation Rate	2.25%	2.25%
Benefit Adjustments	Lesser of 1% or \$500	Lesser of 1% or \$500

South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued as of July 1, 2019.

The post-retiree mortality assumption is dependent upon the member's job category and gender. This base mortality assumptions, the 2020 Public Retirees of South Carolina Mortality table (2020 PRSC), was developed using the System's mortality experience. These base rates are adjusted for future improvement in mortality using 80% of Scale UMP projected from the year 2020. Assumptions used in the determination of the June 30, 2021 TPL for SCRS and PORS are as follows:

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

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

Notes to the Financial Statements

For actuarial purposes, the long-term expected rate of return, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2021 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 7.00 percent assumed annual investment rate of return used in the calculation of the total pension liability includes a 4.75 percent real rate of return and a 2.25 percent inflation component.

Allocatio/Exposure	Policy Target	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
Public Equity	46.0%	6.87%	3.16%
Bonds	26.0%	0.27%	0.07%
Private Equity	9.0%	9.68%	0.87%
Public Debt	7.0%	5.47%	0.39%
Real Assets	12.0%		
Real Estate	9.0%	6.01%	0.54%
Infrastructure	3.0%	5.08%	0.15%
Total Expected Real Return	100%		5.18%
Inflation for Actuarial Puposos			2.25%
Total Expected Nominal Return			7.43%

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 SCRS and PORS net pension liabilities as of June 30, 2021, calculated using the discount rate of 7.00 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 (6.00 percent) or 1.00 percent higher (8.00 percent) than the current rate.

Plan	1% Decrease 6.00%	Current Rate 7.00%	1% Increase 8.00%
SCRS	\$ 107,596,426	\$ 82,142,585	\$ 60,984,992
PORS	\$ 87,113,701	\$ 60,042,303	\$ 37,866,684

Notes to the Financial Statements

Note 16 - 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 17 - 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, 2022, the valuation date:

	<u>Number</u>
Active participants	0
Retired participants	<u>24</u>
Total participants	<u><u>24</u></u>

Change in OPEB Liability

Change in OPEB liability from June 30, 2021 to June 30, 2022 is shown below in a table.

	<u>Total OPEB Liability</u>
Balance as of June 30, 2021	\$ 1,470,228
Service cost	-
Interest on net obligation	29,316
Change of benefit terms	-
Differences between expected and actual experience	781,939
Changes of assumptions or other inputs	(105,513)
Benefit payments and implicit subsidy Fulfillment	<u>(416,184)</u>
Net changes	<u>289,558</u>
Balance as of June 30, 2022	<u><u>\$ 1,759,786</u></u>

Actuarial Methods and Assumptions

Key actuarial assumptions and methods that were used for the June 30, 2022 actuarial valuation are set forth below. As indicated below, many of these actuarial assumptions are the same as those used for the July 1, 2021 Actuarial Valuation of the South Carolina Retirement System, the July 1, 2021 Actuarial Valuation of the Police Officers Retirement System, and the June 30, 2021 State of South Carolina PEBA Retiree Health Care Plan Actuarial Valuation pursuant to GASB 74.

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

Discount Rate – 3.69%.

Inflation Rate – 2.25% per year

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

Notes to the Financial Statements

SCRS Mortality Rates – The 2020 Public Retirees of South Carolina Mortality Table for Males and the 2020 Public Retirees of South Carolina Mortality Table for Females, projection table from the year 2020 and with a 97% multiplier for males and a 107% 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 2020 Public Retirees of South Carolina Mortality Table for Males and the 2020 Public Retirees of South Carolina Mortality Table for Females, projection table from the year 2020 and with a 127% multiplier for males and a 107% 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 3.69% on June 30, 2022. A discount rate of 2.16% was used at the prior measurement date.

County of Lexington for the 1995 plan OPEB liability of \$ 1,759,786 was measured as of June 30, 2022 and the OPEB liability was determined by a biennial actuarial valuation of the plan, as of June 30, 2022, 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>		
	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,701,481	\$ 1,759,786	\$ 1,821,043

Notes to the Financial Statements

The following presents the total OPEB liability, calculated using the discount rate of 2.69%, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.69%) or 1-percentage point higher (4.69%) than the current rate:

	<u>Discount Rate Sensitivity</u>		
	1% Decrease (2.69%)	Current Discount Rate (3.69%)	1% Increase (4.69%)
Total OPEB liability	\$ 1,830,850	\$ 1,759,786	\$ 1,693,856

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 provides a single-employer defined benefit plan. Eligibility for the 2009 Plan requires full retirement under SCRS (at least age 65 or 28 years of service) or PORS (at least age 55 or 25 years of service) and 25 years of service with Lexington County. Under the plan’s grandfather clause, employees with 10 years of service with the County as of October, 1, 2008 are eligible for benefits once they reach age 55, and after completing 15 years of service.

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

Notes to the Financial Statements

Funding Policy

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

The following summarizes the membership of the plan as of June 30, 2022, the valuation date:

	<u>Number</u>
Active participants	1,320
Retired participants	<u>32</u>
Total participants	<u><u>1,352</u></u>

Change in OPEB Liability

Change in OPEB liability from June 30, 2021 to June 30, 2022 is shown below in a table.

	<u>Total OPEB Liability</u>
Balance as of June 30, 2021	\$ 7,679,915
Service cost	468,461
Interest on net obligation	161,891
Change of benefit terms	-
Differences between expected and actual experience	4,474,326
Changes of assumptions or other inputs	(3,213,057)
Benefit payments and implicit subsidy Fulfillment	<u>(1,371,082)</u>
Net changes	<u>520,539</u>
Balance as of June 30, 2022	<u><u>\$ 8,200,454</u></u>

Actuarial Methods and Assumptions

Key actuarial assumptions and methods that were used for the June 30, 2022 actuarial valuation are set forth below. As indicated below, many of these actuarial assumptions are the same as those used for the July 1, 2021 Actuarial Valuation of the South Carolina Retirement System, the July 1, 2021 Actuarial Valuation of the Police Officers Retirement System, and the June 30, 2021 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

Discount Rate – 3.69%.

Inflation Rate – 2.25% per year

Salary Increases – 3.00%

SCRS Mortality Rates – The 2020 Public Retirees of South Carolina Mortality Table for Males and the 2020 Public Retirees of South Carolina Mortality Table for Females, projection table from the year 2020 and with a 97% multiplier for males and a 107% 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 2020 Public Retirees of South Carolina Mortality Table for Males and the 2020 Public Retirees of South Carolina Mortality Table for Females, projection table from the year 2020 and with a 97% multiplier for males and a 107% 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 65% of eligible retirees will elect to receive coverage upon retirement.

Other Information:

Notes – Pursuant to GASB 75, for unfunded plans the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average AA/Aa credit rating as of the measurement date. The Bond Buyer 20-Bond GO index is often cited as an appropriate benchmark. That index was 3.69% on June 30, 2022. A discount rate of 2.16% was used at the prior measurement date.

County of Lexington for the 2009 plan OPEB liability of \$ 8,200,454 was measured as of June 30, 2022 and the OPEB liability was determined by a biennial actuarial valuation of the plan, as of June 30, 2022, 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 Tread Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 8,085,727	\$ 8,200,454	\$ 8,315,179

The following presents the total OPEB liability, calculated using the discount rate of 2.69%, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.69%) or 1-percentage point higher (4.69%) than the current rate:

	<u>Discount Rate Sensitivity</u>		
	<u>1% Decrease (2.69%)</u>	<u>Current Discount Rate (3.69%)</u>	<u>1% Increase (4.69%)</u>
Total OPEB liability	\$ 8,880,907	\$ 8,200,454	\$ 7,575,213

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	\$ 4,254,674	\$ (1,310,469)
Changes of assumptions or other inputs	851,960	(2,923,154)
Total	<u>\$ 5,106,634</u>	<u>\$ (4,233,623)</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	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>	<u>Net Deferred Outflows/(Inflows)</u>
2023	\$ 627,851	\$ (515,876)	\$ 111,975
2024	627,851	(515,876)	111,975
2025	627,851	(515,876)	111,975
2026	627,851	(515,876)	111,975
2027	627,851	(515,876)	111,975
Thereafter	<u>1,967,379</u>	<u>(1,654,243)</u>	<u>313,136</u>
Total	<u>\$ 5,106,634</u>	<u>\$ (4,233,623)</u>	<u>\$ 873,011</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, 2022 the fund has fund balance of \$20,412,352.

Note 18 - Net Positions Restricted

The government-wide statement of net position reports \$7,768,556 of restricted net positions.

Debt service	\$ 786,905
Capital projects	6,687,282
Solid Waste – state tire fund	294,369

Note 19- Tax Abatement Disclosures

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

1. The Fee-in-Lieu of Tax Program (FILOT) offers individual incentive packages by abating property taxes to attract new business to the County and to retain current businesses. The FILOT program was established by the SC Code Title 12, Chapter 44 and Title 4, Chapter 12. Generally, for taxpayers to be approved for this program they must agree to invest the statutory minimum (A higher amount may be negotiated) the investment period. The

Notes to the Financial Statements

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, 2022 is as follows:

County of Lexington property tax revenues were reduced by \$10,863,845 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$525,571 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)	\$ 1,037,353	\$ 56,386
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	3,145,309	11,448
Infrastructure Program (IP)		-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	601,047	49,688
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)	6,077,424	408,048
	\$ 10,863,845	\$ 525,571

Governmental Entity Disclosures

School District One's property tax revenues were reduced by \$14,868,683 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$1,029,394 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)	\$ 785,048	\$ 69,949
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	1,527,562	6,650
Infrastructure Program (IP)		-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	487,378	8,520
Fee-in-Lieu of Tax, Special Source Revenue Credit and Infrastructure Program (FILOT + SSRC + IP)	12,068,695	944,275
	\$ 14,868,683	\$ 1,029,394

Notes to the Financial Statements

School District Two's property tax revenues were reduced by \$10,985,526 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$157,289 of these property tax revenues, which the County disbursed back to the school district. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 1,362,999	\$ 9,490
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	5,644,317	17,762
Infrastructure Program (IP)		
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	1,078,660	44,083
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)	2,894,219	85,954
	\$ 10,985,526	\$ 157,289

School District Three's property tax revenues were reduced by \$219,309 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$6,252 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)	219,309	6,252
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)	-	-
	\$ 219,309	\$ 6,252

School District Four's property tax revenues were reduced by \$1,330,356 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$52,111 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)	480,496	52,111
Fee-in-Lieu of Tax and Special Source Revenue Credit	849,860	
	\$ 1,330,356	\$ 52,111

Notes to the Financial Statements

School District Five’s property tax revenues were reduced by \$1,414,560 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$123,547 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)	\$ 72,106	\$ 32,385
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	375,579	91,162
Fee-in-Lieu of Tax, Special Source Revenue Credit and	966,875	
	\$ 1,414,560	\$ 123,547

Lexington Recreation Commission’s property tax revenues were reduced by \$1,768,267 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$77,810 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)	\$ 167,215	\$ 7,457
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	597,575	2,232
Infrastructure Program (IP)		-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	84,073	4,292
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)	918,938	63,829
	\$ 1,768,267	\$ 77,810

Irmo Chapin Recreation Commission’s property tax revenues were reduced by \$91,737 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$8,012 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)	\$ 4,678	\$ 2,100
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	24,356	5,912
Fee-in-Lieu of Tax, Special Source Revenue Credit and	62,703	
	\$ 91,737	\$ 8,012

Notes to the Financial Statements

Midlands Technical College's property tax revenues were reduced by \$504,500 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$22,578 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)	\$ 48,258	\$ 2,608
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	168,630	617
Infrastructure Program (IP)		-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	29,447	2,690
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)	258,032	16,663
	\$ 504,500	\$ 22,578

Riverbanks Zoo's property tax revenues were reduced by \$139,159 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$7,776 of these property tax revenues, which the County disbursed back to the Zoo. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 10,891	\$ 708
Fee-in-Lieu of Tax and Special Source Revenue Credit Program (FILOT + SSRC)	32,094	129
Infrastructure Program (IP)		-
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	5,944	442
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)	90,209	6,497
	\$ 139,159	\$ 7,776

City of Cayce's property tax revenues were reduced by \$1,152,361 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$3,928 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)	1,152,361	3,928
	\$ 1,152,361	\$ 3,928

Notes to the Financial Statements

Town of Lexington's property tax revenues were reduced by \$36,770 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$623 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)	18,028	
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	18,742	623
	\$ 36,770	\$ 623

Town of Pelion's property tax revenues were reduced by \$13,467 under agreements entered into by the County as of June 30, 2022.

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)	13,467	-
	\$ 13,467	\$ -

Town of Batesburg-Leesville's property tax revenues were reduced by \$34,253 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$2,155 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)	34,253	2,155
	\$ 34,253	\$ 2,155

District Five-Fire FD Department's property tax revenues were reduced by \$82,276 under agreements entered into by the County as of June 30, 2022. The State of South Carolina reimbursed the County \$7,186 of these property tax revenues, which the County disbursed back to the Fire Department. See the chart below for further details:

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
Fee-in-Lieu of Taxes Program (FILOT)	\$ 4,194	\$ 1,884
Fee-in-Lieu of Tax and Infrastructure Program (FILOT + IP)	21,845	5,302
Fee-in-Lieu of Tax, Special Source Revenue Credit and	56,237	
	\$ 82,276	\$ 7,186

Notes to the Financial Statements

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.

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.

Notes to the Financial Statements

Note 21 - Economic Dependency

The County of Lexington collects property taxes from five taxpayers whose assessed valuation represents 10.88 percent of the total assessed valuation (excluding vehicles) of the County.

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Percent of Assessed Valuation</u>
Dominion Energy	Utilities	7.02%
Michelin North America	Tire Manufacturer	1.75%
SCANA Services	Utilities	.87%
Mid-Carolina Electric Co-op	Utilities	.69%
Shaw Industries	Nylon Production	.55%

Note 22– Subsequent Events

The Council has evaluated all events subsequent to the basic financial statements for year ended June 30, 2022 through December 28, 2022, 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.

Required Supplementary Information

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

	<u>2022</u> 1995 Plan	<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	29,316	34,170	59,414	69,775	74,531
Difference between expected and actual	781,939	317,487	38,593	78,615	-
Changes of assumptions or other inputs	(105,513)	(2,993)	81,593	88,169	(26,086)
Benefit payments and implicit and other	<u>(416,184)</u>	<u>(568,184)</u>	<u>(336,185)</u>	<u>(386,375)</u>	<u>(266,006)</u>
Net change in total OPEB liability	289,558	(219,520)	(156,585)	(149,816)	(217,561)
Total OPEB liability - beginning	<u>1,470,228</u>	<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>\$ 1,759,786</u>	<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	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>2022</u> 2009 Plan	<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	\$ 468,461	\$ 477,339	\$ 364,141	\$ 249,784	\$ 240,478
Interest	161,891	185,862	261,604	317,226	296,800
Difference between expected and actual	4,474,326	(708,334)	374,692	(1,058,875)	-
Changes of assumptions or other inputs	(3,213,057)	15,190	820,364	325,479	(135,045)
Benefit payments and implicit and other	<u>(1,371,082)</u>	<u>(958,778)</u>	<u>(878,434)</u>	<u>(608,791)</u>	<u>(379,221)</u>
Net change in total OPEB liability	520,539	(988,721)	942,367	(775,177)	23,012
Total OPEB liability - beginning	<u>7,679,915</u>	<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>\$ 8,200,454</u>	<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)	\$ 70,971,445	\$ 57,259,603	\$ 56,558,727	\$ 56,558,727	\$ 62,676,416
Total OPEB liability as a percentage of covered employee payroll - (2009 plan)	11.55%	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 *

	2022	2021	2020	2019	2018	2017	2016	2015	2014
SOUTH CAROLINA RETIREMENT SYSTEM (SCRS)									
County's proportion of the net pension liability	0.379564%	0.377879%	0.384298%	0.381272%	0.374270%	0.372963%	0.370000%	0.381441%	0.381441%
County's proportionate share of net pension liability	\$ 82,142,585	\$ 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	\$ 42,909,372	\$ 42,157,541	\$ 40,580,831	\$ 39,465,381	\$ 37,732,912	\$ 36,011,253	\$ 34,724,138	\$ 34,663,845	\$ 33,183,823
County's proportionate share of the net pension liability as a percentage of its covered payroll	191.43%	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	60.75%	50.71%	54.40%	54.10%	53.34%	52.91%	56.99%	59.92%	56.39%
POLICE OFFICERS RETIREMENT SYSTEM (PORS)									
County's proportion of the net pension liability	2.333630%	2.376172%	2.43338%	2.39626%	2.35561%	2.36828%	2.32986%	2.34610%	2.34610%
County's proportionate share of net pension liability	\$ 60,042,303	\$ 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	\$ 35,086,694	\$ 35,877,181	\$ 35,280,884	\$ 33,108,125	\$ 31,632,447	\$ 30,158,446	\$ 28,870,345	\$ 28,187,038	\$ 26,507,543
County's proportionate share of the net pension liability as a percentage of its covered payroll	171.13%	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	70.37%	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

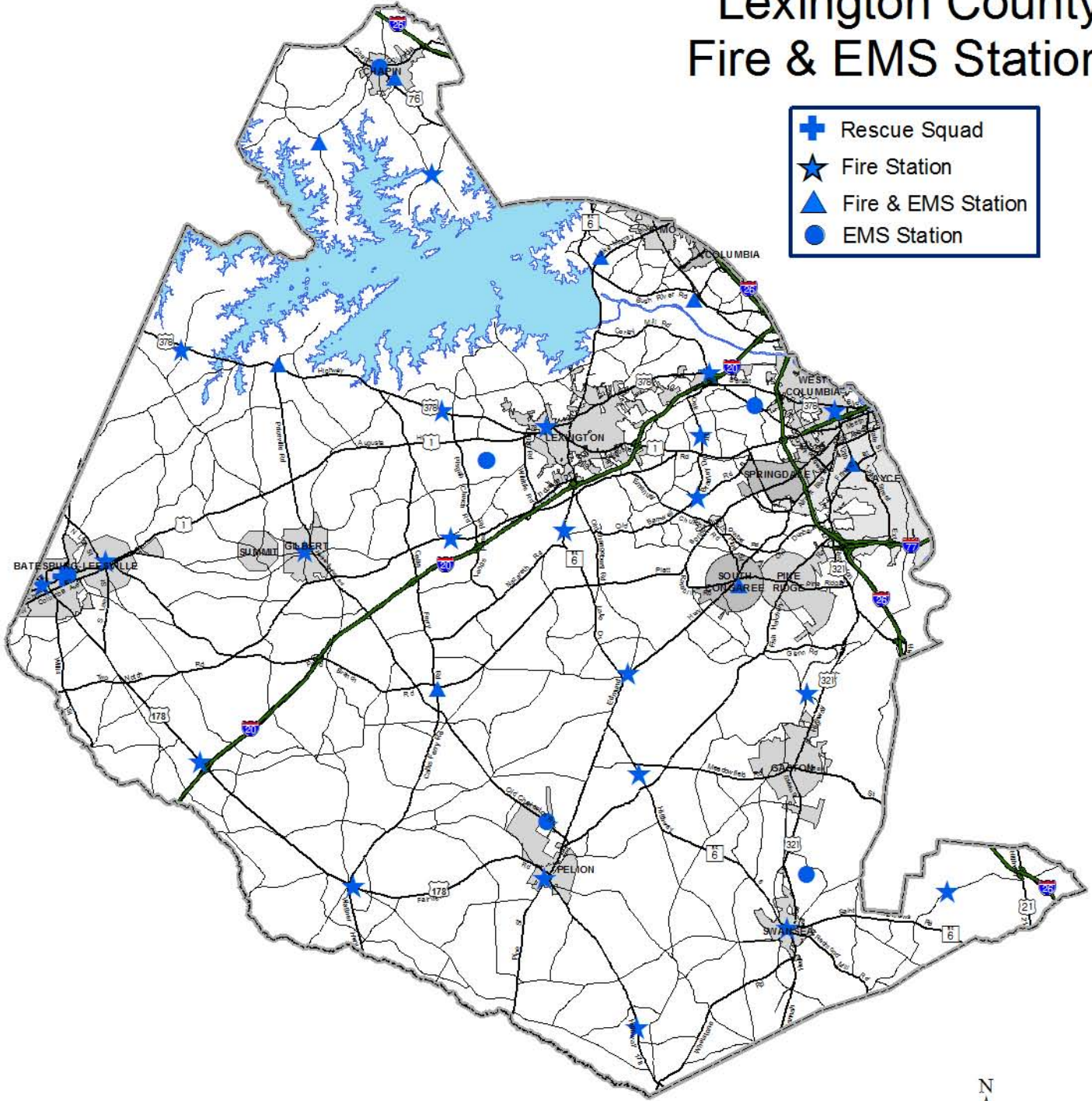
LAST TEN FISCAL YEARS *


	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
SOUTH CAROLINA RETIREMENT SYSTEM (SCRS)										
Contractual required contributions	\$ 6,780,752	\$ 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
Contributions in relation to the contractually required contribution	(6,780,752)	(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)
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County covered payroll	\$ 43,170,326	\$ 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
Contributions as a percentage of covered payroll	16.410%	15.410%	15.410%	14.410%	13.410%	11.410%	10.910%	10.750%	10.450%	10.450%
POLICE OFFICERS RETIREMENT SYSTEM (PORS)										
Contractual required contributions	\$ 6,243,367	\$ 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
Contributions in relation to the contractually required contribution	(6,243,367)	(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)
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County covered payroll	\$ 35,035,234	\$ 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
Contributions as a percentage of covered payroll	18.840%	17.840%	17.840%	16.840%	15.840%	13.640%	13.340%	13.010%	12.440%	11.900%

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
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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, 2022 AND 2021

	2022	2021
ASSETS		
Cash and cash equivalents	\$ 37,677,634	\$ 9,334,655
Investments	87,403,859	84,660,337
Receivables (net of allowances for uncollectibles):		
Property taxes	6,355,251	5,631,043
Accounts	13,131,509	11,402,893
Due from other governments:		
State shared revenue	2,747,755	2,703,392
Federal	23,106	95,637
Other	160,503	183,842
Due from other funds:		
Special revenue	19,377	8,996
Enterprise fund	33,387	22,097
Internal service fund	965	271
Interfund receivables	926,017	708,011
Inventory	1,355,585	903,219
	<u>\$ 149,834,948</u>	<u>\$ 115,654,393</u>
LIABILITIES		
Liabilities:		
Accounts payables and accrued payables	\$ 8,545,573	\$ 8,761,309
Due to other governments	757,446	715,077
Unearned revenue	2,145,000	-
Due to other funds:		
Special revenue	251	618
Enterprise fund	-	6,961
Internal service fund	1,506	1,833
	<u>11,449,776</u>	<u>9,485,798</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	5,480,964	5,139,671
	<u>5,480,964</u>	<u>5,139,671</u>
FUND BALANCES		
Nonspendable	1,355,585	903,218
Assigned	61,722,198	34,459,362
Unassigned	69,826,425	65,666,344
	<u>132,904,208</u>	<u>101,028,924</u>
Total fund balance	<u>\$ 149,834,948</u>	<u>\$ 115,654,393</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 149,834,948</u>	<u>\$ 115,654,393</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, 2022 AND 2021

	2022	2021
Revenue:		
Property taxes	\$ 111,194,474	\$ 107,675,538
State shared revenues	11,486,376	10,712,383
Fees, permits, and sales	31,959,492	24,296,423
County fines	1,684,444	1,378,612
Intergovernmental revenues	3,255,743	5,694,548
Interest (net of increase (decrease) in the fair value of investments	523,957	316,894
Other	416,120	715,283
Total revenue	<u>160,520,606</u>	<u>150,789,681</u>
Expenditures:		
Current:		
General administrative	15,518,161	15,370,185
General services	3,704,884	3,531,373
Public works	10,042,999	8,497,478
Public safety	40,112,556	38,300,053
Judicial	11,335,849	10,647,482
Law enforcement	42,636,871	43,057,937
Boards and commissions	1,023,052	986,117
Health and human services	1,606,183	1,580,781
Capital outlay	11,667,464	10,382,401
Total expenditures	<u>137,648,019</u>	<u>132,353,807</u>
Excess of revenues over expenditures	<u>22,872,587</u>	<u>18,435,874</u>
Other financing sources (uses):		
Transfer in	14,797,016	11,240
Transfer out	<u>(5,794,319)</u>	<u>(7,482,085)</u>
Total other financing sources (uses)	<u>9,002,697</u>	<u>(7,470,845)</u>
Excess of revenues and other sources over (under) expenditures and uses	31,875,284	10,965,029
Fund balance, beginning of year	<u>101,028,924</u>	<u>90,063,895</u>
Fund balance, end of year	<u>\$ 132,904,208</u>	<u>\$ 101,028,924</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Property taxes:				
Current taxes - general	\$ 36,111,611	\$ 36,111,611	\$ 35,634,795	\$ (476,816)
Current taxes - fire service	24,160,722	24,160,722	24,161,404	682
Current taxes - law enforcement	49,233,970	49,233,970	48,789,234	(444,736)
Delinquent taxes - general	960,000	960,000	995,783	35,783
Delinquent taxes - fire service	565,000	565,000	627,179	62,179
Delinquent taxes - law enforcement	1,180,000	1,180,000	986,079	(193,921)
Total taxes	<u>112,211,303</u>	<u>112,211,303</u>	<u>111,194,474</u>	<u>(1,016,829)</u>
State shared revenues:				
Accommodations tax	34,500	34,500	44,452	9,952
Aid to subdivisions	11,345,287	11,345,287	11,441,924	96,637
Total state shared revenues	<u>11,379,787</u>	<u>11,379,787</u>	<u>11,486,376</u>	<u>106,589</u>
Fees, permits, and sales:				
Animal control - fees	42,000	42,000	45,176	3,176
Ambulance fees	9,583,762	14,498,066	17,271,797	2,773,731
Fire protection charges - f/s	58,000	58,000	53,553	(4,447)
Fire permits fees - f/s	255,173	255,173	76,488	(178,685)
Vehicle decal issuance fees	225,000	225,000	238,056	13,056
Cable T.V. franchise fees	1,934,936	1,934,936	1,905,373	(29,563)
Video service franchise fees	330,486	330,486	261,682	(68,804)
Worthless check fees	7,585	7,585	7,298	(287)
Clerk of court fees	260,000	260,000	243,629	(16,371)
General sessions court fees	18,000	18,000	12,053	(5,947)
Family court fees	465,000	465,000	355,313	(109,687)
Probate court fees	397,105	397,105	748,634	351,529
Coroner fees	80,000	80,000	109,028	29,028
Passport fees	14,000	14,000	14,035	35
RD recording fees	1,133,000	1,133,000	1,101,006	(31,994)
County recording fees	2,562,500	2,562,500	3,369,882	807,382
State recording fees	170,150	170,150	239,186	69,036
RD miscellaneous	-	-	890	890
Museum fees	3,300	3,300	5,516	2,216
Transportation network co. (TNC)	-	-	38,031	38,031
Posting/escheatable property charges	-	-	371,724	371,724
Building permits	1,850,000	1,850,000	2,309,748	459,748
Mobile home permits	5,555	5,555	5,800	245
Mobile home registration fees	6,500	6,500	8,520	2,020
Copy sales	59,776	59,776	60,193	417
Copy sales - l/e	16,418	16,418	15,507	(911)
Subdivision regulation fees	50,000	50,000	94,767	44,767
Stormwater mgmt/sediment ctrl fees	965,400	965,400	1,655,618	690,218
Map and book sales - planning & development	4,000	4,000	4,245	245
Zoning ordinance fees - planning & development	205,000	205,000	528,508	323,508
Landscape ordinance fees - planning & development	25,000	25,000	93,968	68,968
Sign and map sales - public works	13,317	13,317	10,137	(3,180)
Sign sales - f/s	2,625	2,625	4,485	1,860
Funeral escort fees - l/e	14,400	14,400	23,000	8,600

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Fees, permits, and sales (continued):				
Vending machine sales - l/e	2,510	2,510	2,309	(201)
Fingerprinting fees - l/e	4,890	4,890	10,420	5,530
Concealed weapons class fees - l/e	1,400	1,400	1,454	54
Auction sales/equipment sales	56,100	56,100	596,388	540,288
Auction sales/equipment sales - f/s	80,000	80,000	-	(80,000)
Auction sales/equipment sales - l/e	102,728	145,148	42,420	(102,728)
Miscellaneous	8,500	8,500	23,655	15,155
Total fees, permits, and sales	21,014,116	25,970,840	31,959,492	5,988,652
County fines:				
Sheriff's fines	720	720	2,170	1,450
Sex offender registry fee	23,246	23,246	22,483	(763)
Family court fines	11,500	11,500	13,804	2,304
Circuit court fines	28,000	28,000	21,877	(6,123)
Bond escheatment	40,500	40,500	140,218	99,718
Master-in-equity fines	255,000	255,000	162,976	(92,024)
Central traffic court fines	670,000	670,000	613,128	(56,872)
Criminal domestic violence court	3,200	3,200	4,899	1,699
Magistrates' courts fines	695,000	695,000	641,903	(53,097)
Pollution control fines - state (DHEC)	2,000	2,000	53,088	51,088
Hazmat incident fines - f/s	2,000	7,390	7,898	508
Total county fines	1,731,166	1,736,556	1,684,444	(52,112)
Intergovernmental revenues:				
Rent	1,284,946	3,480,267	1,295,895	(2,184,372)
DSS / operating reimbursements	45,500	45,500	49,468	3,968
Registration election operating reimbursements	249,050	249,050	198,392	(50,658)
Salary supplements	20,785	20,785	27,689	6,904
DSS (Child support) state	35,750	35,750	12,826	(22,924)
Indirect cost reimbursement	20,000	20,000	19,976	(24)
Federal prisoner reimbursement	2,484,257	2,484,257	1,326,365	(1,157,892)
MS4 municipal portion	158,173	158,173	135,749	(22,424)
Outside agency (admin. Cost)	14,000	14,000	29,829	15,829
Federal grants and reimbursements	84,660	84,660	(7,406)	(92,066)
Federal grants and reimbursements - Covid-19 - f/s	-	-	23,146	23,146
Federal grants and reimbursements - f/s	39,578	39,578	31,969	(7,609)
Federal grants and reimbursements - l/e	739,458	779,036	111,845	(667,191)
Total intergovernmental revenues	5,176,157	7,411,056	3,255,743	(4,155,313)

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other revenues:				
Interest (net of increase (decrease) in the fair value of investments	429,660	429,660	523,957	94,297
Insurance recovery claims - f/s	514	-	131,733	131,733
Insurance recovery claims - l/e	10,000	31,926	52,007	20,081
GM warranty work	-	10,000	3,558	(6,442)
Unclaim property	-	-	20,954	20,954
Gifts and donations	2,500	20,300	17,975	(2,325)
Gifts and donations - f/s	500	10,625	2,135	(8,490)
Sale of scrap metal	200	200	3,225	3,025
Municipal tax billings	112,147	112,147	114,871	2,724
Miscellaneous	44,200	44,374	69,277	24,903
Miscellaneous - f/s	2,000	2,000	385	(1,615)
Miscellaneous - l/e	2,000	2,000	-	(2,000)
Total other revenues	603,721	663,232	940,077	276,845
Total revenues	\$ 152,116,250	\$ 159,372,774	\$ 160,520,606	\$ 1,147,832

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division				
County Council				
Personnel	\$ 480,020	\$ 453,226	\$ 453,224	\$ 2
Operating	1,418,958	1,419,081	1,404,359	14,722
Capital outlay	8,445	9,018	7,826	1,192
	<u>1,907,423</u>	<u>1,881,325</u>	<u>1,865,409</u>	<u>15,916</u>
County Administrator				
Personnel	526,496	576,966	576,963	3
Operating	36,866	36,866	36,847	19
Capital outlay	7,073	7,073	4,683	2,390
	<u>570,435</u>	<u>620,905</u>	<u>618,493</u>	<u>2,412</u>
County Attorney				
Operating	276,775	291,775	266,111	25,664
	<u>276,775</u>	<u>291,775</u>	<u>266,111</u>	<u>25,664</u>
Finance				
Personnel	709,872	720,580	717,791	2,789
Operating	225,841	225,841	215,440	10,401
Capital outlay	8,320	8,842	7,762	1,080
	<u>944,033</u>	<u>955,263</u>	<u>940,993</u>	<u>14,270</u>
Procurement Services				
Personnel	430,051	425,183	425,181	2
Operating	56,748	56,817	55,436	1,381
Capital outlay	4,935	4,866	1,333	3,533
	<u>491,734</u>	<u>486,866</u>	<u>481,950</u>	<u>4,916</u>
Central Stores				
Personnel	339,044	323,502	322,115	1,387
Operating	38,399	48,586	39,490	9,096
Capital outlay	21,090	55,990	59,166	(3,176)
	<u>398,533</u>	<u>428,078</u>	<u>420,771</u>	<u>7,307</u>
Human Resources				
Personnel	618,135	527,835	527,831	4
Operating	161,381	197,881	128,568	69,313
Capital outlay	10,221	10,742	8,376	2,366
	<u>789,737</u>	<u>736,458</u>	<u>664,775</u>	<u>71,683</u>
Planning and GIS				
Personnel	633,282	578,499	578,430	69
Operating	78,521	262,523	243,815	18,708
Capital outlay	222,230	222,230	217,933	4,297
	<u>934,033</u>	<u>1,063,252</u>	<u>1,040,178</u>	<u>23,074</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division (continued)				
Community Development				
Personnel	1,999,965	1,922,602	1,922,599	3
Operating	321,608	323,835	170,058	153,777
Capital outlay	47,549	49,252	14,947	34,305
	<u>2,369,122</u>	<u>2,295,689</u>	<u>2,107,604</u>	<u>188,085</u>
Land Development				
Personnel	807,197	678,312	678,027	285
Operating	375,257	766,257	161,350	604,907
Capital outlay	149,194	169,669	155,358	14,311
	<u>1,331,648</u>	<u>1,614,238</u>	<u>994,735</u>	<u>619,503</u>
Treasurer				
Personnel	749,179	753,352	753,350	2
Operating	375,105	510,895	343,251	167,644
Capital outlay	12,865	17,243	12,540	4,703
	<u>1,137,149</u>	<u>1,281,490</u>	<u>1,109,141</u>	<u>172,349</u>
Auditor				
Personnel	869,039	858,366	858,364	2
Operating	282,535	335,528	108,915	226,613
Capital outlay	2,157	38,902	4,188	34,714
	<u>1,153,731</u>	<u>1,232,796</u>	<u>971,467</u>	<u>261,329</u>
Assessor				
Personnel	2,054,179	2,022,994	2,021,484	1,510
Operating	244,842	244,842	204,244	40,598
Capital outlay	6,282	118,206	79,618	38,588
	<u>2,305,303</u>	<u>2,386,042</u>	<u>2,305,346</u>	<u>80,696</u>
Register of Deeds				
Personnel	557,262	494,638	494,541	97
Operating	152,136	160,933	153,283	7,650
Capital outlay	14,573	146,564	28,831	117,733
	<u>723,971</u>	<u>802,135</u>	<u>676,655</u>	<u>125,480</u>
Technology Services				
Personnel	1,389,318	1,068,028	1,064,282	3,746
Operating	1,185,765	1,102,155	938,157	163,998
Capital outlay	711,744	1,132,788	613,194	519,594
	<u>3,286,827</u>	<u>3,302,971</u>	<u>2,615,633</u>	<u>687,338</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General Administrative Division (continued)				
Microfilming				
Personnel	165,791	114,470	111,597	2,873
Operating	38,355	38,355	30,430	7,925
Capital outlay	100	100	-	100
	<u>204,246</u>	<u>152,925</u>	<u>142,027</u>	<u>10,898</u>
Non-Departmental				
Operating Expenditures				
Personnel	736,021	10,138,132	205,350	9,932,782
Operating	(1,237,908)	1,247,429	(692,722)	1,940,151
Capital outlay	500	17,042,873	-	17,042,873
	<u>(501,387)</u>	<u>28,428,434</u>	<u>(487,372)</u>	<u>28,915,806</u>
Total General Administrative Division				
Personnel	13,064,851	21,656,685	11,711,129	9,945,556
Operating	4,031,184	7,269,599	3,807,032	3,462,567
	<u>17,096,035</u>	<u>28,926,284</u>	<u>15,518,161</u>	<u>13,408,123</u>
Total current	17,096,035	28,926,284	15,518,161	13,408,123
Capital outlay	1,227,278	19,034,358	1,215,755	17,818,603
	<u>\$ 18,323,313</u>	<u>\$ 47,960,642</u>	<u>\$ 16,733,916</u>	<u>\$ 31,226,726</u>
General Services Division				
Building Services				
Personnel	\$ 1,875,658	\$ 1,803,227	\$ 1,802,361	\$ 866
Operating	494,956	582,357	544,089	38,268
Capital outlay	270,273	1,292,319	591,090	701,229
	<u>2,640,887</u>	<u>3,677,903</u>	<u>2,937,540</u>	<u>740,363</u>
Fleet Services				
Personnel	1,281,449	1,177,086	1,177,055	31
Operating	196,903	196,903	181,379	15,524
Capital outlay	5,000	38,458	3,570	34,888
	<u>1,483,352</u>	<u>1,412,447</u>	<u>1,362,004</u>	<u>50,443</u>
Total General Services Division				
Personnel	3,157,107	2,980,313	2,979,416	897
Operating	691,859	779,260	725,468	53,792
	<u>3,848,966</u>	<u>3,759,573</u>	<u>3,704,884</u>	<u>54,689</u>
Total current	3,848,966	3,759,573	3,704,884	54,689
Capital outlay	275,273	1,330,777	594,660	736,117
	<u>\$ 4,124,239</u>	<u>\$ 5,090,350</u>	<u>\$ 4,299,544</u>	<u>\$ 790,806</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public Works Division				
Administration				
Personnel	\$ 1,507,872	\$ 1,298,280	\$ 1,298,277	\$ 3
Operating	173,305	173,305	99,383	73,922
Capital outlay	17,443	35,215	17,901	17,314
	<u>1,698,620</u>	<u>1,506,800</u>	<u>1,415,561</u>	<u>91,239</u>
Transportation				
Personnel	5,191,889	4,705,699	4,674,023	31,676
Operating	3,671,739	5,377,229	3,971,316	1,405,913
Capital outlay	1,453,797	3,195,483	1,573,774	1,621,709
	<u>10,317,425</u>	<u>13,278,411</u>	<u>10,219,113</u>	<u>3,059,298</u>
Total Public Works Division				
Personnel	6,699,761	6,003,979	5,972,300	31,679
Operating	3,845,044	5,550,534	4,070,699	1,479,835
	<u>10,544,805</u>	<u>11,554,513</u>	<u>10,042,999</u>	<u>1,511,514</u>
Total current	10,544,805	11,554,513	10,042,999	1,511,514
Capital outlay	1,471,240	3,230,698	1,591,675	1,639,023
	<u>\$ 12,016,045</u>	<u>\$ 14,785,211</u>	<u>\$ 11,634,674</u>	<u>\$ 3,150,537</u>
Public Safety Division				
Administration				
Personnel	\$ 171,042	\$ 112,522	\$ 109,382	\$ 3,140
Operating	60,421	100,111	27,544	72,567
Capital outlay	1,000	149,000	881	148,119
	<u>232,463</u>	<u>361,633</u>	<u>137,807</u>	<u>223,826</u>
Emergency Preparedness				
Personnel	157,055	125,206	124,328	878
Operating	76,941	75,240	69,924	5,316
Capital outlay	79,646	150,989	2,200	148,789
	<u>313,642</u>	<u>351,435</u>	<u>196,452</u>	<u>154,983</u>
Animal Control				
Personnel	1,079,141	1,117,931	1,117,927	4
Operating	341,114	341,943	292,237	49,706
Capital outlay	84,575	128,551	87,373	41,178
	<u>1,504,830</u>	<u>1,588,425</u>	<u>1,497,537</u>	<u>90,888</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public Safety Division (continued)				
Communications				
Personnel	3,706,045	2,995,060	2,993,932	1,128
Operating	99,838	99,838	91,456	8,382
	<u>3,805,883</u>	<u>3,094,898</u>	<u>3,085,388</u>	<u>9,510</u>
Emergency Medical Service				
Personnel	13,208,367	12,069,274	12,028,355	40,919
Operating	2,174,400	2,351,600	2,452,910	(101,310)
Capital outlay	1,731,531	3,131,159	618,881	2,512,278
	<u>17,114,298</u>	<u>17,552,033</u>	<u>15,100,146</u>	<u>2,451,887</u>
Fire Service				
Personnel	18,405,449	19,320,581	18,456,716	863,865
Operating	2,595,517	2,813,286	2,347,845	465,441
Capital outlay	4,687,479	9,642,704	4,926,045	4,716,659
	<u>25,688,445</u>	<u>31,776,571</u>	<u>25,730,606</u>	<u>6,045,965</u>
Total Public Safety Division				
Personnel	36,727,099	35,740,574	34,830,640	909,934
Operating	5,348,231	5,782,018	5,281,916	500,102
	<u>42,075,330</u>	<u>41,522,592</u>	<u>40,112,556</u>	<u>1,410,036</u>
Total current	42,075,330	41,522,592	40,112,556	1,410,036
Capital outlay	6,584,231	13,202,403	5,635,380	7,567,023
	<u>48,659,561</u>	<u>54,724,995</u>	<u>45,747,936</u>	<u>8,977,059</u>
	\$ 48,659,561	\$ 54,724,995	\$ 45,747,936	\$ 8,977,059
Judicial Division				
Clerk of Court				
Personnel	\$ 1,487,442	\$ 1,421,273	\$ 1,421,158	\$ 115
Operating	577,093	577,093	528,462	48,631
Capital outlay	20,175	47,502	18,908	28,594
	<u>2,084,710</u>	<u>2,045,868</u>	<u>1,968,528</u>	<u>77,340</u>
Circuit Solicitor				
Personnel	2,735,115	2,759,637	2,751,863	7,774
Operating	525,840	583,257	454,781	128,476
Capital outlay	62,913	70,077	68,691	1,386
	<u>3,323,868</u>	<u>3,412,971</u>	<u>3,275,335</u>	<u>137,636</u>
Circuit Court Services				
Operating	226,895	226,895	223,251	3,644
	<u>226,895</u>	<u>226,895</u>	<u>223,251</u>	<u>3,644</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Judicial Division (continued)				
Coroner				
Personnel	851,547	786,754	786,079	675
Operating	586,690	636,447	630,091	6,356
Capital outlay	116,276	122,925	59,572	63,353
	<u>1,554,513</u>	<u>1,546,126</u>	<u>1,475,742</u>	<u>70,384</u>
Probate Court				
Personnel	827,243	796,232	795,869	363
Operating	92,758	95,522	82,188	13,334
Capital outlay	4,203	47,324	41,106	6,218
	<u>924,204</u>	<u>939,078</u>	<u>919,163</u>	<u>19,915</u>
Master-in-Equity				
Personnel	400,267	398,921	398,919	2
Operating	23,533	23,433	20,053	3,380
Capital outlay	193	293	227	66
	<u>423,993</u>	<u>422,647</u>	<u>419,199</u>	<u>3,448</u>
Court Services - Magistrate				
Personnel	2,610,576	2,492,230	2,492,224	6
Operating	658,578	658,578	591,102	67,476
Capital outlay	36,399	102,874	32,736	70,138
	<u>3,305,553</u>	<u>3,253,682</u>	<u>3,116,062</u>	<u>137,620</u>
Judicial Case Management System				
Operating	82,835	82,835	81,951	884
	<u>82,835</u>	<u>82,835</u>	<u>81,951</u>	<u>884</u>
Other Judicial Services				
Operating	80,182	84,354	77,858	6,496
	<u>80,182</u>	<u>84,354</u>	<u>77,858</u>	<u>6,496</u>
Total Judicial Division				
Personnel	8,912,190	8,655,047	8,646,112	8,935
Operating	2,854,404	2,968,414	2,689,737	278,677
	<u>11,766,594</u>	<u>11,623,461</u>	<u>11,335,849</u>	<u>287,612</u>
Total current	11,766,594	11,623,461	11,335,849	287,612
Capital outlay	240,159	390,995	221,240	169,755
	<u>12,006,753</u>	<u>12,014,456</u>	<u>11,557,089</u>	<u>457,367</u>
	\$ 12,006,753	\$ 12,014,456	\$ 11,557,089	\$ 457,367

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Law Enforcement Division				
Sheriff - Administration				
Personnel	\$ 4,516,049	\$ 4,530,751	\$ 4,526,679	\$ 4,072
Operating	2,837,081	2,875,285	2,159,957	715,328
Capital outlay	750,867	820,903	257,503	563,400
	<u>8,103,997</u>	<u>8,226,939</u>	<u>6,944,139</u>	<u>1,282,800</u>
Operations				
Personnel	19,977,203	20,313,704	19,995,186	318,518
Operating	2,830,366	3,236,007	2,856,673	379,334
Capital outlay	2,035,165	2,863,273	1,732,938	1,130,335
	<u>24,842,734</u>	<u>26,412,984</u>	<u>24,584,797</u>	<u>1,828,187</u>
Security Services				
Personnel	171,652	210,965	210,961	4
Operating	4,885	4,885	4,335	550
Capital outlay	100	-	-	-
	<u>176,637</u>	<u>215,850</u>	<u>215,296</u>	<u>554</u>
Code Enforcement				
Personnel	271,513	269,088	269,078	10
Operating	9,516	9,576	6,225	3,351
	<u>281,029</u>	<u>278,664</u>	<u>275,303</u>	<u>3,361</u>
Jail Operations				
Personnel	8,113,511	6,339,435	6,335,346	4,089
Operating	6,874,510	6,875,950	5,951,482	924,468
Capital outlay	1,493,936	2,259,051	389,636	1,869,415
	<u>16,481,957</u>	<u>15,474,436</u>	<u>12,676,464</u>	<u>2,797,972</u>
Non-Departmental				
Personnel	4,908,813	9,112,451	320,949	8,791,502
Operating	192,515	437,264	-	437,264
Capital outlay	-	500,000	-	500,000
	<u>5,101,328</u>	<u>10,049,715</u>	<u>320,949</u>	<u>9,728,766</u>
Total Law Enforcement Division				
Personnel	37,958,741	40,776,394	31,658,199	9,118,195
Operating	12,748,873	13,438,967	10,978,672	2,460,295
	<u>50,707,614</u>	<u>54,215,361</u>	<u>42,636,871</u>	<u>11,578,490</u>
Total current Capital outlay	4,280,068	6,443,227	2,380,077	4,063,150
	<u>\$ 54,987,682</u>	<u>\$ 60,658,588</u>	<u>\$ 45,016,948</u>	<u>\$ 15,641,640</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Boards and Commissions Division				
Legislative Delegation				
Personnel	\$ 45,748	\$ 47,170	\$ 47,166	\$ 4
Operating	18,160	18,160	14,580	3,580
	<u>63,908</u>	<u>65,330</u>	<u>61,746</u>	<u>3,584</u>
Registration and Elections				
Personnel	429,248	427,344	427,340	4
Operating	547,292	555,086	496,893	58,193
Capital outlay	12,934	81,592	3,880	77,712
	<u>989,474</u>	<u>1,064,022</u>	<u>928,113</u>	<u>135,909</u>
Other Commissions				
Operating	39,292	39,292	37,073	2,219
	<u>39,292</u>	<u>39,292</u>	<u>37,073</u>	<u>2,219</u>
Total Boards and Commissions Division				
Personnel	474,996	474,514	474,506	8
Operating	604,744	612,538	548,546	63,992
	<u>1,079,740</u>	<u>1,087,052</u>	<u>1,023,052</u>	<u>64,000</u>
Total current	1,079,740	1,087,052	1,023,052	64,000
Capital outlay	12,934	81,592	3,880	77,712
	<u>\$ 1,092,674</u>	<u>\$ 1,168,644</u>	<u>\$ 1,026,932</u>	<u>\$ 141,712</u>
Health and Human Services Division				
Health Department				
Operating	\$ 345,951	\$ 345,951	\$ 338,062	\$ 7,889
	<u>345,951</u>	<u>345,951</u>	<u>338,062</u>	<u>7,889</u>
Social Services				
Operating	322,429	322,429	324,115	(1,686)
	<u>322,429</u>	<u>322,429</u>	<u>324,115</u>	<u>(1,686)</u>
Veterans' Affairs				
Personnel	302,815	283,721	283,717	4
Operating	39,622	44,046	36,686	7,360
Capital outlay	4,028	4,028	3,861	167
	<u>346,465</u>	<u>331,795</u>	<u>324,264</u>	<u>7,531</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services Division (continued)				
Museum				
Personnel	214,164	198,052	198,047	5
Operating	29,571	29,571	26,645	2,926
Capital outlay	3,220	45,798	20,747	25,051
	<u>246,955</u>	<u>273,421</u>	<u>245,439</u>	<u>27,982</u>
Vector Control				
Personnel	115,898	112,267	112,265	2
Operating	16,974	16,974	11,591	5,383
Capital outlay	500	500	189	311
	<u>133,372</u>	<u>129,741</u>	<u>124,045</u>	<u>5,696</u>
Soil & Water Conservation				
Personnel	106,173	105,708	105,701	7
Operating	2,199	2,199	1,431	768
	<u>108,372</u>	<u>107,907</u>	<u>107,132</u>	<u>775</u>
Other Health and Human Services				
Operating	167,333	167,333	167,923	(590)
	<u>167,333</u>	<u>167,333</u>	<u>167,923</u>	<u>(590)</u>
Total Health and Human Services Division				
Personnel	739,050	699,748	699,730	18
Operating	924,079	928,503	906,453	22,050
	<u>1,663,129</u>	<u>1,628,251</u>	<u>1,606,183</u>	<u>22,068</u>
Capital outlay	7,748	50,326	24,797	25,529
	<u>\$ 1,670,877</u>	<u>\$ 1,678,577</u>	<u>\$ 1,630,980</u>	<u>\$ 47,597</u>
Total Expenditures:				
Personnel	\$ 107,733,795	\$ 116,987,254	\$ 96,972,032	\$ 20,015,222
Operating	<u>31,048,418</u>	<u>37,329,833</u>	<u>29,008,523</u>	<u>8,321,310</u>
	138,782,213	154,317,087	125,980,555	28,336,532
Capital outlay	14,098,931	43,764,376	11,667,464	32,096,912
	<u>\$ 152,881,144</u>	<u>\$ 198,081,463</u>	<u>\$ 137,648,019</u>	<u>\$ 60,433,444</u>

Special Revenue Funds

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

Major Programs

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

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

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 received 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, DUI Prosecution, 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, Highway Safety Enhanced DUI Enforcement, Incident Management Team, Impaired Driving Countermeasures, Coronavirus Prevention Grant, 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 Endowment Grant for enhancement of ambulance services, and from State Budget and Control Board for special community projects; a private award from Dominion Energy for the emergency disaster preparedness program, an award from Firehouse Subs, and the Uplift Lexington Community Paramedic Grant. 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.

Major Funds

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - LIBRARY PROGRAMS
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2022
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

ASSETS	Library Operations	Library Capital (Escrow)	Library State Fund	Library Lottery Fund	Library Federal Funds	Library Misc. Grants	Library E-Rate Program	2022	2021
Cash and cash equivalents	\$ 2,140,810	\$ 30,921	\$ 106,305	\$ -	\$ -	\$ 15	\$ 265	\$ 2,278,316	\$ 322,211
Investments	6,510,794	24,241						6,535,035	8,117,543
Receivables (net of allowances for uncollectibles):									
Property taxes	518,988							518,988	468,177
Accounts	14,528							14,528	6
Due from other governments:				57,595	33,124			57,595	-
State shared revenue								33,124	2,454
Federal grant			1,482					1,482	-
Due from other funds:									
Special revenue				57,595	33,124			9,439,068	8,910,391
Total assets	\$ 9,185,120	\$ 55,162	\$ 107,787	\$ 57,595	\$ 33,124	\$ 15	\$ 265	\$ 9,439,068	\$ 8,910,391
LIABILITIES AND FUND EQUITY									
Accounts payable and accrued payables	\$ 201,186	\$ -	\$ 25,306	\$ 2,107	\$ 23,130	\$ -	\$ 76	\$ 251,805	\$ 381,361
Due to other funds:									
General fund	1,843							1,843	1,024
Special revenue fund	1,482			46,568	8,333			1,482	-
Interfund payable				48,675	31,463			54,901	10,498
Total liabilities	204,511	-	25,306	48,675	31,463	-	76	310,031	392,883
Deferred inflows of resources	450,942							450,942	427,768
Unavailable revenue - property taxes	450,942							450,942	427,768
Total deferred inflows of resources									
Fund balances:									
Assigned	8,529,667	55,162	82,481	8,920	1,661	15	189	8,678,095	8,099,216
Unassigned									(9,476)
Total fund balance	8,529,667	55,162	82,481	8,920	1,661	15	189	8,678,095	8,089,740
Total liabilities, deferred inflows of resources and fund balances	\$ 9,185,120	\$ 55,162	\$ 107,787	\$ 57,595	\$ 33,124	\$ 15	\$ 265	\$ 9,439,068	\$ 8,910,391

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, 2022
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	Library Operations	Library Capital (Escrow)	Library State Fund	Library Lottery Fund	Library Federal Funds	Library Misc. Grants	Library E-Rate Program	2022	2021
Revenue:									
Property taxes	\$ 8,813,041	\$ 154	\$ 532,916	\$ 57,595	\$ -	\$ -	\$ -	\$ 8,813,195	\$ 8,625,509
State shared revenue								590,511	594,782
Fees, permits, and sales	8,164	14,495						22,659	9,347
County fines	76,602				38,740		42,824	76,602	41,034
Intergovernmental revenues								81,564	85,447
Interest (net of increase (decrease) in the fair value of investments)	35,174	81						35,255	40,616
Other		350			35,000			35,350	4,872
Total revenue	8,932,981	15,080	532,916	57,595	73,740	-	42,824	9,655,136	9,331,607
Expenditures:									
Library	7,570,795	380	88,051	6,899	7,505			7,673,630	7,277,804
Capital outlay:									
Library	808,209		429,997	39,715	67,836		47,394	1,393,151	1,951,278
Total expenditures	8,379,004	380	518,048	46,614	75,341	-	47,394	9,066,781	9,229,082
Excess (deficiency) of revenues over expenditures	553,977	14,700	14,868	10,981	(1,601)	-	(4,570)	588,355	102,525
Other financing sources (uses):									
Transfers in					2,088		14,235	16,323	37
Transfers out	(14,235)			(2,088)				(16,323)	(37)
Total other financing sources (uses)	(14,235)	-	-	(2,088)	2,088	-	14,235	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	539,742	14,700	14,868	8,893	487	-	9,665	588,355	102,525
Fund balance, beginning of year	7,989,925	40,462	67,613	27	1,174	15	(9,476)	8,089,740	7,987,215
Fund balance, end of year	\$ 8,529,667	\$ 55,162	\$ 82,481	\$ 8,920	\$ 1,661	\$ 15	\$ 189	\$ 8,678,095	\$ 8,089,740

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, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Property taxes	\$ 8,928,282	\$ 8,928,282	\$ 8,813,195	\$ (115,087)
State shared revenue	524,782	590,511	590,511	-
Fees, permits, and sales	31,250	31,250	22,659	(8,591)
County fines	56,000	56,000	76,602	20,602
Intergovernmental revenues		95,535	81,564	(13,971)
Interest (net of increase (decrease) in the fair value of investments)	21,416	21,416	35,255	13,839
Other	2,000	37,000	35,350	(1,650)
Total revenue	9,563,730	9,759,994	9,655,136	(104,858)
Expenditures:				
Library				
Personnel	6,882,880	6,882,880	6,517,577	365,303
Operating	1,407,639	2,468,789	1,156,053	1,312,736
Capital outlay	1,273,211	2,757,103	1,393,151	1,363,952
Total expenditures	9,563,730	12,108,772	9,066,781	3,041,991
Excess (deficiency) of revenues over expenditures	-	(2,348,778)	588,355	2,937,133
Other financing sources (uses):				
Transfers in		16,323	16,323	-
Transfers out		(16,323)	(16,323)	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(2,348,778)	588,355	(2,937,133)
Fund balance, beginning of year	8,089,740	8,089,740	8,089,740	-
Fund balance, end of year	<u>\$ 8,089,740</u>	<u>\$ 5,740,962</u>	<u>\$ 8,678,095</u>	<u>\$ (2,937,133)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - SCHEDULE "C" FUND PROGRAMS
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2022
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	2700	2701	2702	2703	2710	2711	2712	2720	2900	2998	2021
	Schedule "C" Fund	Private Contribution Roads	Alternative Road Paving Program	SCDOT/CTC Road Program	Stormwater Improvements Hollow Ck Prog.	Stormwater Improvements 12 Mile Prog.	Stormwater Improvements Cong. Ck Prog.	Stormwater Consortium MS4	SCDOT/S-48 Program	NPDES Performance Fund	
ASSETS											
Cash and cash equivalents	\$ 4,244,251	\$ 9,384	\$ 4,029	\$ 170,588	\$ 11	\$ 88	\$ 15,292	\$ 68,693	\$ 2,004	\$ 2,004	\$ 771,056
Investments	9,469,516	79,768	40,503	1,804,563							13,236,979
Due from other governments:											
State	412,637								58,612		2,732,085
Federal									234,446		334,482
Due from other funds:											
Special revenue	490,000									490,000	-
Total assets	\$ 14,616,404	\$ 89,152	\$ 44,532	\$ 1,975,151	\$ 11	\$ 88	\$ 15,292	\$ 68,693	\$ 293,058	\$ 2,004	\$ 17,074,602

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$ 293,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 918	\$ 276	\$ 142,323	\$ -	\$ 1,811,804
Due to other funds:											
Special revenue fund	128,031			490,000						490,000	-
Retainage payable									150,735		492,806
Interfund payable										150,735	259,181
Total liabilities	421,079	-	-	490,000	-	-	918	276	293,058	-	2,563,791
Fund balances:											
Assigned	14,195,325	89,152	44,532	1,485,151	11	88	14,374	68,417	2,004	2,004	14,510,811
Total fund balance	14,195,325	89,152	44,532	1,485,151	11	88	14,374	68,417	-	2,004	14,510,811
Total liabilities, fund balance, and other credits	\$ 14,616,404	\$ 89,152	\$ 44,532	\$ 1,975,151	\$ 11	\$ 88	\$ 15,292	\$ 68,693	\$ 293,058	\$ 2,004	\$ 17,074,602

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, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	2700	2701	2702	2703	2710	2711	2712	2720	2900	2998		
	Schedule "C" Fund	Private Contribution Roads	Alternative Road Paving Programs	SCDOT/CTC Road Program	Stormwater Improvements Hollow Ck Prog.	Stormwater Improvements 1/2 Mile Prog.	Stormwater Improvements Cong. Ck Prog.	Stormwater Consortium MS4	SCDOT/S-48 Program	NIPDES Performance Fund		2021
Revenue:												
Intergovernmental	\$ 4,056,210	\$ -	\$ -	\$ 1,959,787	\$ -	\$ -	\$ 26,953	\$ 24,150	\$ 405,271	\$ -	\$	\$ 6,472,371
Interest (net of increase (decrease) in the fair value of investments)	30,676	280	135	4,563	-	-	-	2,056	-	-	-	65,016
Other												35,585
Total revenue	4,086,886	280	135	1,964,350	-	-	26,953	26,206	405,271	-	-	6,510,081
Expenditures:												
General administrative												
Public works	4,163,031	34,070		490,000			23,830	31,486	405,271			122,260
Total expenditures	4,163,031	34,070	-	490,000	-	-	23,830	31,486	405,271	-	-	7,501,161
Excess (deficiency) of revenues over expenditures	(76,145)	(33,790)	135	1,474,350	-	-	3,123	(5,280)	-	-	-	(775,491)
Other financing sources (uses):												
Transfers in												
Total other financing sources (uses)	-	-	-	-	-	-	-	25,850	-	-	-	25,850
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(76,145)	(33,790)	135	1,474,350	-	-	3,123	20,570	-	-	-	(749,641)
Fund balance, beginning 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
Fund balance, end of year	\$ 14,195,325	\$ 89,152	\$ 44,532	\$ 1,485,151	\$ 11	\$ 88	\$ 14,374	\$ 68,417	\$ -	\$ 2,004	\$ 15,899,054	\$ 14,510,811

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, 2022

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenue:				
Intergovernmental	\$ 5,838,953	\$ 8,014,324	\$ 6,472,371	\$ (1,541,953)
Interest (net of increase (decrease) in the fair value of investments)	89,248	89,248	35,654	(53,594)
Other	24,150	58,220	2,056	(56,164)
Total revenue	<u>5,952,351</u>	<u>8,161,792</u>	<u>6,510,081</u>	<u>(1,651,711)</u>
Expenditures:				
General administrative				
Personnel	20,032	20,032	9,767	10,265
Operating	28,468	87,059	21,719	65,340
Capital outlay	1,500	12,150	-	12,150
Public works				
Personnel	134,358	134,358	13,895	120,463
Operating	5,806,511	26,780,032	5,102,307	21,677,725
Total expenditures	<u>5,990,869</u>	<u>27,033,631</u>	<u>5,147,688</u>	<u>21,885,943</u>
Excess (deficiency) of revenues over expenditures	<u>(38,518)</u>	<u>(18,871,839)</u>	<u>1,362,393</u>	<u>(20,234,232)</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	<u>(12,668)</u>	<u>(18,845,989)</u>	<u>1,388,243</u>	<u>(20,234,232)</u>
Fund balance, beginning of year	<u>14,510,811</u>	<u>14,510,811</u>	<u>14,510,811</u>	<u>-</u>
Fund balance, end of year	<u>\$ 14,498,143</u>	<u>\$ (4,335,178)</u>	<u>\$ 15,899,054</u>	<u>\$ (20,234,232)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 MAJOR FUND
 SPECIAL REVENUE FUNDS - AMERICAN RESCUE PLAN (SLFRP)
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2022
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

ASSETS	2022	2021
Cash and cash equivalents	\$ 8,914,815	\$ 21,014,343
Investments	25,000,000	8,000,000
Total assets	<u>\$ 33,914,815</u>	<u>\$ 29,014,343</u>
LIABILITIES AND FUND EQUITY		
Accounts payable and accrued payables	\$ 11	\$ -
Unearned revenue	33,914,804	29,014,343
Total liabilities	<u>33,914,815</u>	<u>29,014,343</u>
Fund balances:		
Assigned	-	-
Unassigned	-	-
Total fund balance	<u>-</u>	<u>-</u>
Total liabilities, fund balance, and other credits	<u>\$ 33,914,815</u>	<u>\$ 29,014,343</u>

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, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	<u>2022</u>	<u>2021</u>
Revenue:		
Intergovernmental revenues	\$ 24,113,881	\$ -
Total revenue	<u>24,113,881</u>	<u>-</u>
Expenditures:		
General administrative	1,421,160	-
General services	403,215	-
Public works	1,073,862	-
Public safety	4,728,739	-
Judicial	1,294,291	-
Law enforcement	4,141,205	-
Boards & commissions	64,696	-
Health & human services	91,844	-
Community & economic development	56,718	-
Library	838,151	-
Total expenditures	<u>14,113,881</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>10,000,000</u>	<u>-</u>
Other financing sources (uses):		
Transfer out	(10,000,000)	-
Total other financing sources (uses)	<u>(10,000,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>
Fund balance, end of year	<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, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenue:				
Intergovernmental	\$ -	\$ 29,014,342	\$ 24,113,881	\$ (4,900,461)
Total revenue	-	29,014,342	24,113,881	(4,900,461)
Expenditures:				
General administrative	-	-	1,421,160	(1,421,160)
General services	-	-	403,215	(403,215)
Public works	-	-	1,073,862	(1,073,862)
Public safety	-	-	4,728,739	(4,728,739)
Judicial	-	-	1,294,291	(1,294,291)
Law enforcement	-	-	4,141,205	(4,141,205)
Boards & commissions	-	-	64,696	(64,696)
Health & human services	-	-	91,844	(91,844)
Community & economic development	-	-	56,718	(56,718)
Library	-	-	838,151	(838,151)
Non-departmental	-	48,028,685	-	48,028,685
Total expenditures	-	48,028,685	14,113,881	33,914,804
Excess (deficiency) of revenues over expenditures	-	(19,014,343)	10,000,000	(29,014,343)
Other financing sources (uses):				
Transfer out	-	(10,000,000)	(10,000,000)	-
Total other financing sources (uses)	-	(10,000,000)	(10,000,000)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing	-	(29,014,343)	-	(29,014,343)
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ (29,014,343)	\$ -	\$ (29,014,343)

Nonmajor Funds

COUNTY OF LEXINGTON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals Nonmajor Governmental Funds June 30,	
				2022	2021
ASSETS					
Cash and cash equivalents	\$ 3,326,549	\$ 330,985	\$ 1,179,054	\$ 4,836,588	\$ 4,468,781
Investments	19,078,769	426,191	5,765,612	25,270,572	23,583,223
Receivables:					
Property taxes	48,972	280,255	496	329,723	332,590
Accounts	1,449,200			1,449,200	1,551,459
Due from other governments:					
Federal	1,540,811			1,540,811	560,705
State	1,810,581			1,810,581	1,100,909
Other	12,262			12,262	17,307
Due from other funds:					
General fund	251			251	25,590
Special revenue fund	113,897			113,897	25,991
Total assets	\$ 27,381,292	\$ 1,037,431	\$ 6,945,162	\$ 35,363,885	\$ 31,666,555
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable and accrued payables	\$ 2,105,681	\$	\$ 100,281	\$ 2,205,962	\$ 2,071,581
Retainage payable			154,793	154,793	204,232
Due to other funds:					
General fund	17,534			17,534	7,972
Special revenue fund	113,897			113,897	50,963
Internal service fund	18			18	-
Interfund payable	720,381			720,381	438,332
Unearned revenue	43,831			43,831	42,739
Total liabilities	3,001,342	-	255,074	3,256,416	2,815,819
Deferred inflows of resources					
Unavailable revenue - property taxes		250,526		250,526	262,429
Total deferred inflows of resources	-	250,526	-	250,526	262,429
Fund balances:					
Restricted		786,905		786,905	803,135
Assigned	24,563,872		6,687,282	31,251,154	27,844,213
Unassigned	(183,922)		2,806	(181,116)	(59,041)
Total fund balance	24,379,950	786,905	6,690,088	31,856,943	28,588,307
Total liabilities, deferred inflows of resources and fund balance	\$ 27,381,292	\$ 1,037,431	\$ 6,945,162	\$ 35,363,885	\$ 31,666,555

COUNTY OF LEXINGTON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals	
				Nonmajor Governmental Funds	
				June 30,	
				2022	2021
Revenue:					
Property taxes	\$ 1,505,154	\$ 4,002,103	\$ (52,157)	\$ 5,455,100	\$ 6,905,580
State share revenue	1,239,333			1,239,333	901,146
Fees, permits, and sales	5,891,773			5,891,773	4,311,944
County fines	330,145			330,145	235,176
Intergovernmental	14,793,352			14,793,352	15,315,336
Interest (net of increase (decrease) in the fair value of investments)	60,991	1,384	18,734	81,109	59,159
Other	933,639			933,639	1,501,157
Total revenue	24,754,387	4,003,487	(33,423)	28,724,451	29,229,498
Expenditures:					
General administrative	2,848,047			2,848,047	2,342,213
General services	(10)			(10)	1,302
Public safety	1,641,651			1,641,651	1,566,421
Judicial	3,927,543		17,496	3,945,039	3,834,215
Law enforcement	4,901,555			4,901,555	4,712,629
Health & human services	1,499,060			1,499,060	1,296,100
Community development	8,561,989			8,561,989	3,859,143
Economic development	1,001,411			1,001,411	5,255,973
Capital outlay:					
General administrative	3,749			3,749	3,674
Public works			314,218	314,218	680,951
Public safety	354,899			354,899	1,359,082
Judicial	38,236			38,236	38,959
Law enforcement	301,334			301,334	465,656
Community development	5,864			5,864	5,983
Economic development	57,795		1,707,714	1,765,509	6,111,185
Debt service:					
Principal		3,190,000		3,190,000	4,395,000
Interest		828,442		828,442	848,913
Other		1,275		1,275	4,155
Total expenditures	25,143,123	4,019,717	2,039,428	31,202,268	36,781,554
Excess (deficiency) of revenues over expenditures	(388,736)	(16,230)	(2,072,851)	(2,477,817)	(7,552,056)
Other financing sources (uses):					
Sale of capital asset			4,800,000	4,800,000	-
Miscellaneous revenue				-	12,619
Transfer in	4,418,909		2,637,188	7,056,097	10,348,333
Transfer out	(841,452)		(5,268,192)	(6,109,644)	(2,928,338)
Total other financing sources	3,577,457	-	2,168,996	5,746,453	7,432,614
Excess of revenues and other sources over (under) expenditures and uses	3,188,721	(16,230)	96,145	3,268,636	(119,442)
Fund balance, beginning of year	21,191,229	803,135	6,593,943	28,588,307	28,707,749
Fund balance, end of year	\$ 24,379,950	\$ 786,905	\$ 6,690,088	\$ 31,856,943	\$ 28,588,307

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022

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

	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' Rights Fund	Delinquent Tax Collections	Totals	
															2022	2021
ASSETS																
Cash and cash equivalents	\$ 204,588	\$ 50,000	\$ 93,946	\$ 53,891	\$ 113,973	\$ 72,039	\$ 31	\$ 123,666	\$ 146,023	\$ 1,080,210	\$ 815,122	\$ 478,259	\$ 20,107	\$ 74,694	\$ 3,326,549	\$ 3,210,265
Investments	745,954		3,429,288		42,831	90,074		687,165	300,033	2,076,440	4,919,651	6,339,642	166,143	281,548	19,078,769	16,878,598
Receivables (net of allowances for uncollectibles):																
Property taxes								48,972								48,972
Accounts	4,048				150,922	8,850			114,951	124,547	681,169	363,064	1,649		1,449,200	1,551,459
Due from other governments																
Federal																1,540,811
State				142,784			567,043		38,234	989,911	72,609				1,810,581	1,100,909
Other													12,262		12,262	17,307
Due from other funds:											251				251	25,590
General fund															113,897	25,991
Special revenue																
Total assets	\$ 954,590	\$ 50,000	\$ 3,523,234	\$ 196,675	\$ 307,726	\$ 170,963	\$ 567,074	\$ 859,803	\$ 673,045	\$ 4,483,855	\$ 7,856,959	\$ 7,180,965	\$ 200,161	\$ 356,242	\$ 27,381,292	\$ 23,416,441
LIABILITIES AND FUND EQUITY																
Accounts payable and accrued payables	\$ 80,308	\$ -	\$ -	\$ 69,765	\$ 156,804	\$ -	\$ 567,043	\$ -	\$ 11,828	\$ 129,241	\$ 907,380	\$ 173,386	\$ 3,457	\$ 6,469	\$ 2,105,681	\$ 1,710,178
Due to other funds:																
General fund	147								478	11,487	805	18		4,599	17,534	7,972
Special revenue fund									73,804	40,093					113,897	25,991
Internal service fund															18	-
Interfund payable									127,631	80,076	512,674				720,381	438,332
Unearned revenue								43,372		459					43,831	42,739
Total liabilities	80,455	-	-	69,765	156,804	-	567,043	43,372	213,741	261,356	1,420,877	173,404	3,457	11,068	3,001,342	2,225,212
DEFERRED INFLOWS OF RESOURCES																
Unavailable revenue - property taxes																
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund balances:																
Assigned	874,135	50,000	3,523,234	126,910	150,922	170,963	31	816,431	459,304	4,232,574	6,609,929	7,007,561	196,704	345,174	24,563,872	21,305,210
Unassigned										(10,075)	(173,847)				(183,922)	(113,981)
Total fund balance	874,135	50,000	3,523,234	126,910	150,922	170,963	31	816,431	459,304	4,222,499	6,436,082	7,007,561	196,704	345,174	24,379,950	21,191,229
Total liabilities, deferred inflows of resources and fund balances	\$ 954,590	\$ 50,000	\$ 3,523,234	\$ 196,675	\$ 307,726	\$ 170,963	\$ 567,074	\$ 859,803	\$ 673,045	\$ 4,483,855	\$ 7,856,959	\$ 7,180,965	\$ 200,161	\$ 356,242	\$ 27,381,292	\$ 23,416,441

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, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	Economic Development Program	CCED Grants	Economic Development Projects	Accommodations Tax	Tourism Development Fee	Temp. Alcohol Beverage Lic. Fee	Mini Bottle Tax	Indigent Care Program	Circuit Solicitor's Programs (as detailed on Exhibit B-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,
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022
Revenue:															
Property taxes	\$ 85,239	\$ -	\$ -	\$ 369,581	\$ -	\$ -	\$ 869,752	\$ 765,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654,466	\$ 1,505,154
State shared revenue															
Fees, permits, and sales					1,712,817	76,150			13,100	1,138,818	25,077	2,924,341	228,635	1,470	901,146
County fines	25,500	50,000							76,938	24,572	10,918,878		30,145		4,311,944
Intergovernmental									609,023	3,169,824			20,127		235,176
Interest (net of increase (decrease) in the fair value of investments)	2,657		4,642		183	300		1,911	975	6,896	21,437	20,137	633	1,220	14,715,336
Other			300,000								633,579	60			42,995
Total revenue	113,396	50,000	304,642	369,581	1,713,000	76,450	869,752	767,360	700,036	4,340,110	11,598,971	2,944,538	249,395	657,156	24,754,387
Expenditures:															
General administrative				243,060	1,707,676	15,000					89,896			792,415	2,848,047
General services											(10)				1,302
Community development											8,561,989				3,859,143
Economic development	995,805		5,606												5,255,973
Public safety											68,020	1,573,631			1,641,651
Judicial								803,947		4,753,078					1,566,421
Law enforcement											2,955,163				3,834,215
Health & human services															4,901,555
Capital outlay:							869,752	629,308							1,499,060
General administrative											1,320			2,429	3,749
Community development															-
Economic development	41,295										5,864				5,983
Public safety											16,500				129,195
Judicial											223,124	131,775			354,899
Law enforcement									1,324	301,334	36,912				38,959
Total expenditures	1,037,100	-	5,606	243,060	1,707,676	15,000	869,752	629,308	805,271	5,054,412	11,958,778	1,705,406	316,910	794,844	25,143,123
Excess (deficiency) of revenues over expenditures	(923,704)	50,000	299,036	126,521	5,324	61,450	-	138,052	(105,235)	(714,302)	(359,807)	1,239,132	(67,515)	(137,688)	(388,736)
Other financing sources (uses):															
Transfers in	1,353,829		770,299						289,864	1,042,213	962,704				4,418,909
Transfers out			(656,000)			(53,176)			(132,276)						(841,452)
Total other financing sources (uses)	1,353,829	-	114,299	-	-	(53,176)	-	-	157,588	1,042,213	962,704	-	-	-	3,577,457
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	430,125	50,000	413,335	126,521	5,324	8,274	-	138,052	52,353	327,911	602,897	1,239,132	(67,515)	(137,688)	3,188,721
Fund balance, beginning 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
Fund balance, end of year	\$ 874,135	\$ 50,000	\$ 3,523,234	\$ 126,910	\$ 150,922	\$ 170,963	\$ 31	\$ 816,431	\$ 459,304	\$ 4,222,499	\$ 6,436,082	\$ 7,007,561	\$ 196,704	\$ 345,174	\$ 24,379,950
															\$ 21,191,229

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SPECIAL REVENUE FUNDS - CIRCUIT SOLICITORS' PROGRAMS
 SUMMARIZED BALANCE SHEET
 JUNE 30, 2022

ASSETS	Truancy Alternative Program Grant	Solicitor		DUI Prosecution	Victim Witness Program	Community Juvenile Arbitration Grant	Solicitor's		Worthless Check Fund	Alcohol Education Program	Broker Disclosure Penalty	Total Circuit Solicitor's Programs (as summarized on Exhibit B-12)
		DV Victim Service Grant	Drug Court Grant				Narcotics Forfeiture Fund	State Funds				
Cash and cash equivalents	\$ 401	\$ 6,552	\$ -	\$ 6	\$ -	\$ 56,129	\$ 70,219	\$ -	\$ 9,825	\$ -	\$ 2,891	\$ 146,023
Investments						33,690	92,054				174,289	300,033
Receivables (net of allowances for uncollectibles):												
Accounts					10,156				950			114,951
Due from other governments:						15,000		22,925		309		38,234
State								48,804				73,804
Due from other funds:												
Special revenue							25,000					
Total assets	\$ 401	\$ 6,552	\$ -	\$ 6	\$ 10,156	\$ 104,819	\$ 162,273	\$ 71,729	\$ 10,775	\$ 309	\$ 177,180	\$ 673,045

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$ -	\$ -	\$ -	\$ 2,440	\$ 2,175	\$ -	\$ 4,368	\$ 167	\$ -	\$ -	\$ -	\$ 11,828
Due to other funds:												
General fund					78		327		73			478
Special revenue							48,804	25,000				73,804
Interfund payable			33	7,892			75,346	44,051		309		127,631
Total liabilities	0	0	33	10,332	2,253	-	128,845	71,729	240	309	-	213,741
Fund balances:												
Assigned	401	6,552	(33)	(176)	102,566	162,273	-	-	10,535	-	177,180	459,304
Total fund balance	401	6,552	(33)	(176)	102,566	162,273	-	-	10,535	-	177,180	459,304
Total liabilities, fund balance, and other credits	\$ 401	\$ 6,552	\$ -	\$ 10,156	\$ 104,819	\$ 162,273	\$ 128,845	\$ 71,729	\$ 10,775	\$ 309	\$ 177,180	\$ 673,045

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - CIRCUIT SOLICITORS PROGRAMS
SUMMARIZED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Truancy Alternative Program Grant	Solicitor DV Victim Service Grant	Solicitor 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			100							13,000			13,100
County fines					48,919	60,000	27,354	76,938	134,845		309		76,938
Intergovernmental		6,485						331,111					609,023
Interest (net of increase (decrease) in the fair value of investments)						103	292					580	975
Total revenue	-	6,485	100	-	48,919	60,103	27,646	408,049	134,845	13,000	309	580	700,036
Expenditures:													
Judicial		13,795	45,911		158,318	123,222		275,732	183,649	3,011	309		803,947
Capital outlay:						1,283		41					1,324
Judicial	-	13,795	45,911	-	158,318	124,505	-	275,773	183,649	3,011	309	-	805,271
Total expenditures	-	13,795	45,911	-	158,318	124,505	-	275,773	183,649	3,011	309	-	805,271
Excess (deficiency) of revenues over expenditures	-	(7,310)	(45,811)	-	(109,399)	(64,402)	27,646	132,276	(48,804)	9,989	-	580	(105,235)
Other financing sources (uses):													
Transfers in			45,200		99,272	96,588		(132,276)	48,804				289,864
Transfers out													(132,276)
Total other financing sources (uses)	-	-	45,200	-	99,272	96,588	-	(132,276)	48,804	-	-	-	157,588
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(7,310)	(611)	-	(10,127)	32,186	27,646	-	-	9,989	-	580	52,353
Fund balance, beginning of year	401	13,862	578	6	9,951	70,380	134,627	-	-	546	-	176,600	406,951
Fund balance, end of year	401	6,552	(33)	6	(176)	102,566	162,273	-	-	10,535	-	177,180	459,304

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2022

ASSETS	Title IV-D Process Server	11th Circuit Law Enforcement Network	Multi Narcotic Task Force	Beechwood				Gray Collegiate				Violence Against Women Act Grant	Off Duty Program	Water Recreation Resources Tax	SHSP Incident Management Team	Palmetto Pride Enf. Grant	Alcohol Enforcement Team	Impaired Driving Countermeasures	
				Middle School Resource Officer	Middle School Resource Officer	Middle School Resource Officer	Drug Parcel Interdiction Unit	Academy School Resource Officer	Academy School Resource Officer	Academy School Resource Officer	Academy School Resource Officer								
Cash and cash equivalents	\$ 77,961	\$	\$ 63,517	\$ 28,162	\$ 15,802	\$ 37,445	\$ 90,202	\$ 174,599	\$	\$ 703	\$ 8,121	\$ 48,886							
Investments	312,442		34,599																
Receivables (net of allowances for uncollectibles):																			
Accounts																			
Due from other governments:																			
Federal		2,251		17,123			42,348												
State	1,848																		
Due from other funds:																			
Special Revenue																			26,238
Total assets	\$ 392,251	\$ 2,251	\$ 98,116	\$ 45,285	\$ 15,802	\$ 37,445	\$ 132,550	\$ 174,599	\$ -	\$ 703	\$ 57,007	\$ 26,238							

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Due to other funds:																			
General fund				406			218												
Special revenue																			
Interfund payable		1,936																	
Unearned Revenues																			
Total liabilities	-	1,936	-	1,677	-	-	2,767	1,088	-	459	-	25,658							
Fund balances:																			
Assigned	392,251	315	98,116	43,608	15,802	37,445	129,783	173,511		244	57,007	580							
Unassigned																			
Total fund balance	392,251	315	98,116	43,608	15,802	37,445	129,783	173,511		244	57,007	580							
Total liabilities, fund balance, and other credits	\$ 392,251	\$ 2,251	\$ 98,116	\$ 45,285	\$ 15,802	\$ 37,445	\$ 132,550	\$ 174,599	\$ -	\$ 703	\$ 57,007	\$ 26,238							

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - LAW ENFORCEMENT PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2022

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	Coronavirus Prevention Grant	Total Law Enforcement Programs (as summarized on Exhibit B-12)
Cash and cash equivalents	\$ 1,288	\$ 145,529	\$ 39,598	\$ 14,122	\$ 6,304	\$ 4,312	\$ -	\$ 211,659	\$ 158,424	\$ -	\$ 2,462	\$ -	\$ 1,080,210
Investments								418,627	1,251,647		10,239		2,076,440
Receivables (net of allowances for uncollectibles):													
Accounts													
Due from other governments:		61,728				18,120	1,799		124,547			3,047	124,547
Federal										988,063			172,654
State										40,093			989,911
Due from other funds:													
Special Revenue													40,093
Total assets	\$ 1,288	\$ 207,257	\$ 39,598	\$ 14,122	\$ 6,304	\$ 22,432	\$ 1,799	\$ 630,286	\$ 1,534,618	\$ 1,028,156	\$ 12,701	\$ 3,047	\$ 4,483,855
LIABILITIES AND FUNDEQUITY													
Accounts payable and accrued payables	\$ -	\$ 4,799	\$ 249	\$ -	\$ -	\$ 1,208	\$ -	\$ 51	\$ 56,954	\$ 61,025	\$ 967	\$ -	\$ 129,241
Due to other funds:													
General fund		741	249							8,794			11,487
Special revenue							1,799			40,093			40,093
Interfund payable										38,710		3,048	80,076
Unearned revenues													459
Total liabilities	\$ -	\$ 4,799	\$ 249	\$ -	\$ -	\$ 1,208	\$ 1,799	\$ 51	\$ 56,954	\$ 148,622	\$ 967	\$ 3,048	\$ 261,356
Fund balances:													
Assigned	1,288	202,458	39,349	14,122	6,304	21,224		630,235	1,477,664	879,534	11,734	(1)	4,232,574
Unassigned													(10,075)
Total fund balance	\$ 1,288	\$ 202,458	\$ 39,349	\$ 14,122	\$ 6,304	\$ 21,224	\$ -	\$ 630,235	\$ 1,477,664	\$ 879,534	\$ 11,734	\$ (1)	\$ 4,222,499
Total liabilities, fund balance, and other credits	\$ 1,288	\$ 207,257	\$ 39,598	\$ 14,122	\$ 6,304	\$ 22,432	\$ 1,799	\$ 630,286	\$ 1,534,618	\$ 1,028,156	\$ 12,701	\$ 3,047	\$ 4,483,855

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, 2022

	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	Impaired Driving Countermeasure
Revenue:													
Fees, permits, and sales	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County fines													
Intergovernmental	11,830	4,255	12,455	78,076	141,038		141,038		37,043				30,161
Interest (net of increase (decrease) in the fair value of investments)	1,040		115									163	
Total revenue	12,870	4,255	12,570	78,076	141,038		141,038	102,597	37,043			163	30,161
Expenditures:													
Law enforcement	4,255	4,255	81,213		174,498		174,498	71,502	39,636				29,581
Capital outlay:													
Law enforcement		4,255		81,213			174,498	71,502	39,636				29,581
Total expenditures		4,255		81,213			174,498	71,502	39,636				29,581
Excess (deficiency) of revenues over expenditures	12,870	-	12,570	(3,137)	-	-	(33,460)	31,095	(2,593)	-	-	163	580
Other financing sources (uses):													
Transfers in				14,797			48,063						
Total other financing sources (uses)				14,797			48,063						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	12,870	-	12,570	11,660	-	-	14,603	31,095	(2,593)	-	-	163	580
Fund balance, beginning of year	379,381	315	85,546	31,948	15,802	37,445	115,180	142,416	135	(7,616)	244	56,844	-
Fund balance, end of year	\$ 392,251	\$ 315	\$ 98,116	\$ 43,608	\$ 15,802	\$ 37,445	\$ 129,783	\$ 173,511	\$ (2,458)	\$ (7,616)	\$ 244	\$ 57,007	\$ 580

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, 2022

	Revenue:	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	Coronavirus Prevention Grant	Total Law Enforcement Programs (as summarized on Exhibit B-13)
Fees, permits, and sales	\$								\$ 58	\$ 1,036,163	\$	\$ 24,572	\$	\$ 1,138,818
County fines														24,572
Intergovernmental		85,146	221,509	17,548			130,656	7,203	169,997		2,216,796		6,111	3,169,824
Interest (net of increase (decrease) in the fair value of investments)									1,393	4,108	24	53		6,896
Total revenue		85,146	221,509	17,548	-	-	130,656	7,203	171,448	1,040,271	2,216,820	24,625	6,111	4,340,110
Expenditures:														
Law enforcement		217,741	295,287	30,860			107,846	7,203	41,148	768,019	2,859,964	57,849	6,112	4,753,078
Capital outlay:														
Law enforcement		217,741	295,287	30,860			2,723		62,077	1,177	195,721			301,334
Total expenditures		217,741	295,287	30,860	-	-	110,569	7,203	103,225	769,196	3,055,685	57,849	6,112	5,054,412
Excess (deficiency) of revenues over expenditures		(132,595)	(73,778)	(13,312)	-	-	20,087	-	68,223	271,075	(838,865)	(33,224)	(1)	(714,302)
Other financing sources (uses):														
Transfers in			134,826				15,229				829,298			1,042,213
Total other financing sources (uses)		-	134,826	-	-	-	15,229	-	-	-	829,298	-	-	1,042,213
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses		(132,595)	61,048	(13,312)	-	-	35,316	-	68,223	271,075	(9,567)	(33,224)	(1)	327,911
Fund balance, beginning 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
Fund balance, end of year		\$ 1,288	\$ 202,458	\$ 39,349	\$ 14,122	\$ 6,304	\$ 21,224	\$ -	\$ 630,235	\$ 1,477,664	\$ 879,534	\$ 11,734	\$ (1)	\$ 4,222,499

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - OTHER DESIGNATED PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2022

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	\$ 51,797	\$	\$	\$ 176,421	\$	\$	\$	\$	\$	\$ 187,856	\$	\$
Investments	2,052,274									1,597,607		
Receivables (net of allowances for uncollectibles):												
Accounts			281,795	397,685		221						
Due from other governments:			218,759	104,584	132,889	515,514	14,944	296,618		67,574		12,544
Federal												
State												
General fund												
Total assets	\$ 2,104,071	\$ -	\$ 500,554	\$ 678,690	\$ 133,110	\$ 515,514	\$ 14,944	\$ 296,618	\$ 1,853,037	\$ -	\$ -	\$ 12,544

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$ 4,250	\$ 88,586	\$ 34,464	\$ (19,112)	\$ 89,506	\$ 183,573	\$ 5,960	\$ 293,813	\$ 4,628	\$ 100,000	\$ 5,466	
Due to other funds:												
General fund			59									
Internal service fund			18									
Interfund payable			6,575	37,841	43,603	331,941	8,984	2,805		41,236	39,689	
Total liabilities	4,250	-	95,238	72,305	133,109	515,514	14,944	296,618	4,628	141,236	45,155	
Fund balances:												
Assigned	2,099,821		405,316	697,802	1				1,848,409		(32,611)	
Unassigned												
Total fund balance	2,099,821	-	405,316	697,802	1	-	-	-	1,848,409		(32,611)	
Total liabilities, fund balance, and other credits	\$ 2,104,071	\$ -	\$ 500,554	\$ 678,690	\$ 133,110	\$ 515,514	\$ 14,944	\$ 296,618	\$ 1,853,037	\$ -	\$ -	\$ 12,544

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUNDS - OTHER DESIGNATED PROGRAMS
SUMMARIZED BALANCE SHEET
JUNE 30, 2022

ASSETS	Pretial Service Program	Firehouse Subs Grant	DHEC Emergency Services Grant-In-Aid	DHEC Duke Endowment Grant	Uplift Lexington CP 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	\$ 30,813	\$ 24,573	\$ 1,109	\$ 145,653	\$ 45,465	\$ 31,144	\$ 10,574	\$ 43,518	\$ 1,668	\$ 915	\$ 63,485	\$ 815,122
Investments						94,707	25,751	997,326	58,466	5,237	2,022	86,261	4,919,651
Receivables (net of allowances for uncollectibles):													
Accounts									1,248	220			681,169
Due from other governments:													
Federal								5,035					1,368,157
State													72,609
Due from other funds:													
General fund								251					251
Total assets	\$ 131	\$ 30,813	\$ 24,573	\$ 1,109	\$ 145,653	\$ 140,172	\$ 56,895	\$ 1,013,186	\$ 103,232	\$ 7,125	\$ 2,937	\$ 149,746	\$ 7,856,959

LIABILITIES AND FUND EQUITY

Accounts payable and accrued payables	\$	\$	\$	\$	\$ 74,129	\$ 1,489	\$	\$ 39,350	\$	\$	\$ 1,278	\$	\$ 907,380
Due to other funds:													
General fund					241			505					805
Internal service fund													18
Interfund payable													512,674
Total liabilities	-	-	-	-	74,370	1,489	-	39,855	-	-	1,278	-	1,420,877
Fund balances:													
Assigned	131	30,813	24,573	1,109	71,283	138,683	56,895	973,331	103,232	7,125	1,659	149,746	6,609,929
Unassigned													(173,847)
Total fund balance	131	30,813	24,573	1,109	71,283	138,683	56,895	973,331	103,232	7,125	1,659	149,746	6,436,082
Total liabilities, fund balance, and other credits	\$ 131	\$ 30,813	\$ 24,573	\$ 1,109	\$ 145,653	\$ 140,172	\$ 56,895	\$ 1,013,186	\$ 103,232	\$ 7,125	\$ 2,937	\$ 149,746	\$ 7,856,959

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, 2022

	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 Ct Title IV-D Child Support	Homeland Security Grants	Citizens Corp Grant (CERT)
Revenue:												
Fees, permits, and sales	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Intergovernmental			2,088,010	182,748	435,879	159,901	4,374,945	402,143	841,421	486,788	51,037	39,742
Interest (net increase (decrease) in the fair value of investments)	6,363		1,651		4,358					4,936		
Other	430,375											
Total revenue	436,738	-	2,089,661	182,748	440,237	159,901	4,374,945	402,143	841,421	491,724	51,037	39,742
Expenditures:												
General administrative												
General services												
Community development			2,148,411	182,748	452,420	159,901	4,374,945	402,143	841,421			63,484
Public safety										338,884		
Judicial										2,641		
Capital outlay:												
General administrative												
Community development	16,500		5,864								100,000	43,895
Economic development												
Public safety												
Judicial												
Total expenditures	16,500	-	2,154,275	182,748	452,420	159,901	4,374,945	402,143	841,421	341,525	100,000	107,379
Excess (deficiency) of revenues over expenditures	420,238	-	(64,614)	-	(12,183)	-	-	-	-	150,199	(48,963)	(67,637)
Other financing sources (uses):												
Transfers in			49,378		39,000							
Total other financing sources (uses)	-	-	49,378	-	39,000	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	420,238	-	(15,236)	-	26,817	-	-	-	-	150,199	(48,963)	(67,637)
Fund balance, beginning of year	1,679,583	-	420,552	-	670,985	1	-	-	-	1,698,210	(92,273)	35,026
Fund balance, end of year	\$ 2,099,821	\$ -	\$ 405,316	\$ -	\$ 697,802	\$ 1	\$ -	\$ -	\$ -	\$ 1,848,409	\$ (141,236)	\$ (32,611)

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, 2022

	Pretrail Service Program	Firehouse Subs Grant	DHEC Emergency Services Grant-In-Aid	DHEC Duke Endowment Grant	Uplift Lexington CP 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			21,344			6,750		1,650,921	16,174	2,153		183,999	25,077
Intergovernmental													10,918,878
Interest (net increase (decrease) in the fair value of investments)		30,813			150,280	315	86	3,207	195	16	22	288	21,437
Other							22,088	23					633,579
Total revenue	-	30,813	21,344	-	150,280	7,065	22,174	1,654,151	16,369	2,169	22	184,287	11,598,971
Expenditures:													
General administrative										1,166	88,730		89,896
General services									(10)				(10)
Community development					368		4,168					182,045	8,561,989
Public safety								2,434,234					68,020
Judicial													2,955,163
Capital outlay:											1,320		1,320
General administrative													5,864
Community development					78,629	1,489	600						16,500
Economic development													223,124
Public safety								32,782					36,912
Judicial													
Total expenditures	-	-	-	-	78,997	1,489	4,768	2,467,016	(10)	1,166	90,050	182,045	11,958,778
Excess (deficiency) of revenues over expenditures	-	30,813	21,344	-	71,283	5,576	17,406	(812,865)	16,379	1,003	(90,028)	2,242	(810,858)
Other financing sources (uses):													
Transfers in			1,242					785,614			87,470		962,704
Total other financing sources (uses)	-	-	1,242	-	-	-	-	785,614	-	-	87,470	-	962,704
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	30,813	22,586	-	71,283	5,576	17,406	(27,251)	16,379	1,003	(2,558)	2,242	602,897
Fund balance, beginning 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
Fund balance, end of year	131	30,813	24,573	1,109	71,283	138,683	56,895	973,331	103,232	7,125	1,659	149,746	6,436,082

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, 2022

	Budget	Actual	Variance Postive (Negative)
Revenue:			
Property taxes	\$ 1,589,307	\$ 1,505,154	\$ (84,153)
State shared revenue	710,500	1,239,333	528,833
Fees, permits, and sales	4,393,053	5,891,773	1,498,720
County fines	230,484	330,145	99,661
Intergovernmental	9,862,543	8,719,953	(1,142,590)
Interest (net of increase (decrease) in the fair value of investments)	43,842	49,823	5,981
Other	23,588	22,171	(1,417)
Total revenue	<u>16,853,317</u>	<u>17,758,352</u>	<u>905,035</u>
Expenditures:			
General Administrative	3,005,575	2,848,047	157,528
General Services		(10)	10
Community Development	6,757,833	2,783,579	3,974,254
Economic Development	1,533,211	995,805	537,406
Public Safety	4,169,482	1,641,283	2,528,199
Judicial	5,388,264	3,913,748	1,474,516
Law Enforcement	6,636,618	4,605,803	2,030,815
Health & Human Services	1,159,308	1,499,060	(339,752)
Capital	1,498,118	527,112	971,006
Total expenditures	<u>30,148,409</u>	<u>18,814,427</u>	<u>11,333,982</u>
Excess (deficiency) of revenues over expenditures	(13,295,092)	(1,056,075)	12,239,017
Other financing sources (uses):			
Transfers in	3,840,052	3,648,610	(191,442)
Transfers out	(376,894)	(185,452)	191,442
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (budgeted funds)	<u>\$ (9,831,934)</u>	2,407,083	<u>\$ 12,239,017</u>
To record excess (deficiency) of revenues over expenditures for non-budgeted funds			
Budget entity differences:			
Revenue:			
Intergovernmental		6,073,399	
Interest		11,168	
Other		911,468	
Total revenue		<u>6,996,035</u>	
Expenditures:			
Economic Development		5,606	
Community Development		5,778,410	
Public Safety		368	
Judicial		13,795	
Law Enforcement		295,752	
Capital outlay		234,765	
Total expenditures		<u>6,328,696</u>	
Excess (deficiency) of revenues over expenditures		667,339	
Other financing sources (uses):			
Transfers in		770,299	
Transfers out		(656,000)	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses		<u>3,188,721</u>	
Fund balance, beginning of year		<u>21,191,229</u>	
Fund balance, end of year		<u>\$ 24,379,950</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 400	\$ 100	\$ (300)
Total revenue	400	100	(300)
Expenditures:			
Judicial			
Personnel	73,168	37,555	35,613
Operating	15,156	8,356	6,800
Capital	75	-	75
Total expenditures	88,399	45,911	42,488
Excess (deficiency) of revenues over (under) expenditures	(87,999)	(45,811)	42,188
Other financing sources (uses):			
Transfer in	87,999	45,200	(42,799)
Total other financing sources (uses)	87,999	45,200	(42,799)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(611)	(611)
Fund balance, beginning of year	578	578	-
Fund balance, end of year	\$ 578	\$ (33)	\$ (611)

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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 48,919	\$ 48,919	\$ -
Total revenue	48,919	48,919	-
Expenditures:			
Judicial			
Personnel	177,315	156,800	20,515
Operating	2,347	1,518	829
Total expenditures	179,662	158,318	21,344
Excess (deficiency) of revenues over (under) expenditures	(130,743)	(109,399)	21,344
Other financing sources (uses):			
Transfer in	110,743	99,272	(11,471)
Total other financing sources (uses)	110,743	99,272	(11,471)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(20,000)	(10,127)	9,873
Fund balance, beginning of year	9,951	9,951	-
Fund balance, end of year	\$ (10,049)	\$ (176)	\$ 9,873

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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 60,000	\$ 60,000	\$ -
Interest (net of increase (decrease) in the fair value of investments)	-	103	103
Total revenue	<u>60,000</u>	<u>60,103</u>	<u>103</u>
Expenditures:			
Judicial			
Personnel	136,013	117,622	18,391
Operating	9,064	5,600	3,464
Capital	<u>1,358</u>	<u>1,283</u>	<u>75</u>
Total expenditures	<u>146,435</u>	<u>124,505</u>	<u>21,930</u>
Excess (deficiency) of revenues over (under) expenditures	(86,435)	(64,402)	22,033
Other financing sources (uses):			
Transfer in	<u>96,588</u>	<u>96,588</u>	<u>-</u>
Total other financing sources (uses)	<u>96,588</u>	<u>96,588</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	10,153	32,186	22,033
Fund balance, beginning of year	<u>70,380</u>	<u>70,380</u>	<u>-</u>
Fund balance, end of year	<u>\$ 80,533</u>	<u>\$ 102,566</u>	<u>\$ 22,033</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 10,000	\$ 27,354	\$ 17,354
Interest (net of increase (decrease) in the fair value of investments)	100	292	192
Total revenue	<u>10,100</u>	<u>27,646</u>	<u>17,546</u>
Expenditures:			
Judicial			
Operating	119,462	-	119,462
Total expenditures	<u>119,462</u>	<u>-</u>	<u>119,462</u>
Excess (deficiency) of revenues over (under) expenditures	(109,362)	27,646	137,008
Fund balance, beginning of year	<u>134,627</u>	<u>134,627</u>	<u>-</u>
Fund balance, end of year	<u>\$ 25,265</u>	<u>\$ 162,273</u>	<u>\$ 137,008</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County fines	\$ 5,000	\$ 76,938	\$ 71,938
Intergovernmental	649,713	331,111	(318,602)
Total revenue	<u>654,713</u>	<u>408,049</u>	<u>(246,664)</u>
Expenditures:			
Judicial			
Personnel	576,673	261,354	315,319
Operating	30,938	14,378	16,560
Capital	300	41	259
Total expenditures	<u>607,911</u>	<u>275,773</u>	<u>332,138</u>
Excess (deficiency) of revenues over (under) expenditures	46,802	132,276	85,474
Other financing sources (uses):			
Transfer out	<u>(323,718)</u>	<u>(132,276)</u>	<u>191,442</u>
Total other financing sources (uses)	<u>(323,718)</u>	<u>(132,276)</u>	<u>191,442</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(276,916)	-	276,916
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ (276,916)</u>	<u>\$ -</u>	<u>\$ 276,916</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 91,500	\$ 134,845	\$ 43,345
Total revenue	<u>91,500</u>	<u>134,845</u>	<u>43,345</u>
Expenditures:			
Judicial			
Personnel	182,919	180,823	2,096
Operating	7,275	2,826	4,449
Capital	100	-	100
Total expenditures	<u>190,294</u>	<u>183,649</u>	<u>6,645</u>
Excess (deficiency) of revenues over (under) expenditures	(98,794)	(48,804)	49,990
Other financing sources (uses):			
Transfer in	<u>98,794</u>	<u>48,804</u>	<u>(49,990)</u>
Total other financing sources (uses)	<u>98,794</u>	<u>48,804</u>	<u>(49,990)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-
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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 12,456	\$ 13,000	\$ 544
Total revenue	<u>12,456</u>	<u>13,000</u>	<u>544</u>
Expenditures:			
Judicial			
Personnel	86,996	-	86,996
Operating	12,567	3,011	9,556
Capital	<u>75</u>	<u>-</u>	<u>75</u>
Total expenditures	<u>99,638</u>	<u>3,011</u>	<u>96,627</u>
Excess (deficiency) of revenues over (under) expenditures	(87,182)	9,989	97,171
Other financing sources (uses):			
Transfer in	<u>87,182</u>	<u>-</u>	<u>(87,182)</u>
Total other financing sources (uses)	<u>87,182</u>	<u>-</u>	<u>(87,182)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	9,989	9,989
Fund balance, beginning of year	<u>546</u>	<u>546</u>	<u>-</u>
Fund balance, end of year	<u>\$ 546</u>	<u>\$ 10,535</u>	<u>\$ 9,989</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 678	\$ 309	\$ (369)
Total revenue	<u>678</u>	<u>309</u>	<u>(369)</u>
Expenditures:			
Judicial			
Operating	678	309	369
Total expenditures	<u>678</u>	<u>309</u>	<u>369</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 - BROKER DISCLOSURE PENALTY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ 250	\$ 580	\$ -
Total revenue	<u>250</u>	<u>580</u>	<u>-</u>
Expenditures:			
Judicial Operating	179,407	-	179,407
Total expenditures	<u>179,407</u>	<u>-</u>	<u>179,407</u>
Excess (deficiency) of revenues over (under) expenditures	(179,157)	580	179,407
Fund balance, beginning of year	<u>176,600</u>	<u>176,600</u>	<u>-</u>
Fund balance, end of year	<u>\$ (2,557)</u>	<u>\$ 177,180</u>	<u>\$ 179,407</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 6,138	\$ 11,830	\$ 5,692
Interest (net of increase (decrease) in the fair value of investments)	-	1,040	1,040
Total revenue	<u>6,138</u>	<u>12,870</u>	<u>6,732</u>
Expenditures:			
Law Enforcement			
Operating	<u>302,339</u>	<u>-</u>	<u>302,339</u>
Total expenditures	<u>302,339</u>	<u>-</u>	<u>302,339</u>
Excess (deficiency) of revenues over (under) expenditures	(296,201)	12,870	309,071
Fund balance, beginning of year	<u>379,381</u>	<u>379,381</u>	<u>-</u>
Fund balance, end of year	<u>\$ 83,180</u>	<u>\$ 392,251</u>	<u>\$ 309,071</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 24,278	\$ 12,455	\$ (11,823)
Interest (net of increase (decrease) in the fair value of investments)	-	115	115
Total revenue	<u>24,278</u>	<u>12,570</u>	<u>(11,708)</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	(32,412)	12,570	44,982
Fund balance, beginning of year	<u>85,546</u>	<u>85,546</u>	<u>-</u>
Fund balance, end of year	<u>\$ 53,134</u>	<u>\$ 98,116</u>	<u>\$ 44,982</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 104,294	\$ 78,076	\$ (26,218)
Total revenue	<u>104,294</u>	<u>78,076</u>	<u>(26,218)</u>
Expenditures:			
Law Enforcement			
Personnel	100,352	71,553	28,799
Operating	25,080	9,660	15,420
Capital	1,500	-	1,500
Total expenditures	<u>126,932</u>	<u>81,213</u>	<u>45,719</u>
Excess (deficiency) of revenues over (under) expenditures	(22,638)	(3,137)	19,501
Other financing sources (uses):			
Transfer in	14,797	14,797	-
Total other financing sources (uses)	<u>14,797</u>	<u>14,797</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(7,841)	11,660	19,501
Fund balance, beginning of year	<u>31,948</u>	<u>31,948</u>	<u>-</u>
Fund balance, end of year	<u>\$ 24,107</u>	<u>\$ 43,608</u>	<u>\$ 19,501</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 156,990	\$ 141,038	\$ (15,952)
Total revenue	<u>156,990</u>	<u>141,038</u>	<u>(15,952)</u>
Expenditures:			
Law Enforcement			
Personnel	181,556	168,196	13,360
Operating	28,283	6,302	21,981
Total expenditures	<u>209,839</u>	<u>174,498</u>	<u>35,341</u>
Excess (deficiency) of revenues over (under) expenditures	(52,849)	(33,460)	19,389
Other financing sources (uses):			
Transfer in	48,063	48,063	-
Total other financing sources (uses)	<u>48,063</u>	<u>48,063</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,786)	14,603	19,389
Fund balance, beginning of year	<u>115,180</u>	<u>115,180</u>	<u>-</u>
Fund balance, end of year	<u>\$ 110,394</u>	<u>\$ 129,783</u>	<u>\$ 19,389</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 250,171	\$ 221,509	\$ (28,662)
Total revenue	<u>250,171</u>	<u>221,509</u>	<u>(28,662)</u>
Expenditures:			
Law Enforcement			
Personnel	322,578	273,695	48,883
Operating	108,286	21,592	86,694
Capital	3,300	-	3,300
Total expenditures	<u>434,164</u>	<u>295,287</u>	<u>138,877</u>
Excess (deficiency) of revenues over (under) expenditures	(183,993)	(73,778)	110,215
Other financing sources (uses):			
Transfer in	<u>134,826</u>	<u>134,826</u>	<u>-</u>
Total other financing sources (uses)	<u>134,826</u>	<u>134,826</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(49,167)	61,048	110,215
Fund balance, beginning of year	<u>141,410</u>	<u>141,410</u>	<u>-</u>
Fund balance, end of year	<u>\$ 92,243</u>	<u>\$ 202,458</u>	<u>\$ 110,215</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 151,445	\$ 130,656	\$ (20,789)
Total revenue	<u>151,445</u>	<u>130,656</u>	<u>(20,789)</u>
Expenditures:			
Law Enforcement			
Personnel	108,892	98,936	9,956
Operating	34,099	8,910	25,189
Capital	8,589	2,723	5,866
Total expenditures	<u>151,580</u>	<u>110,569</u>	<u>41,011</u>
Excess (deficiency) of revenues over (under) expenditures	(135)	20,087	20,222
Other financing sources (uses):			
Transfer in	<u>15,229</u>	<u>15,229</u>	<u>-</u>
Total other financing sources (uses)	<u>15,229</u>	<u>15,229</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	15,094	35,316	20,222
Fund balance, beginning of year	<u>(14,092)</u>	<u>(14,092)</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,002</u>	<u>\$ 21,224</u>	<u>\$ 20,222</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, permits, and sales	\$ -	\$ 58	\$ 58
Intergovernmental	161,711	169,997	8,286
Interest (net of increase (decrease) in the fair value of investments)	-	1,393	1,393
Total revenue	<u>161,711</u>	<u>171,448</u>	<u>9,737</u>
Expenditures:			
Law Enforcement			
Operating	203,057	41,148	161,909
Capital	<u>224,286</u>	<u>62,077</u>	<u>162,209</u>
Total expenditures	<u>427,343</u>	<u>103,225</u>	<u>324,118</u>
Excess (deficiency) of revenues over (under) expenditures	(265,632)	68,223	333,855
Fund balance, beginning of year	<u>562,012</u>	<u>562,012</u>	<u>-</u>
Fund balance, end of year	<u>\$ 296,380</u>	<u>\$ 630,235</u>	<u>\$ 333,855</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 768,011	\$ 1,036,163	\$ 268,152
Interest (net of increase (decrease) in the fair value of investments)	-	4,108	4,108
Total revenue	<u>768,011</u>	<u>1,040,271</u>	<u>272,260</u>
Expenditures:			
Law Enforcement			
Personnel	123,776	94,142	29,634
Operating	980,188	673,877	306,311
Capital	41,127	1,177	39,950
Total expenditures	<u>1,145,091</u>	<u>769,196</u>	<u>375,895</u>
Excess (deficiency) of revenues over (under) expenditures	(377,080)	271,075	648,155
Fund balance, beginning of year	<u>1,206,589</u>	<u>1,206,589</u>	-
Fund balance, end of year	<u>\$ 829,509</u>	<u>\$ 1,477,664</u>	<u>\$ 648,155</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 2,923,707	\$ 2,216,796	\$ (706,911)
Interest (net of increase (decrease) in the fair value of investments)	-	24	24
Total revenue	<u>2,923,707</u>	<u>2,216,820</u>	<u>(706,887)</u>
Expenditures:			
Law Enforcement			
Personnel	3,008,414	2,460,180	548,234
Operating	713,964	399,784	314,180
Capital	<u>290,437</u>	<u>195,721</u>	<u>94,716</u>
Total expenditures	<u>4,012,815</u>	<u>3,055,685</u>	<u>957,130</u>
Excess (deficiency) of revenues over (under) expenditures	(1,089,108)	(838,865)	250,243
Other financing sources (uses):			
Transfer in	<u>829,298</u>	<u>829,298</u>	-
Total other financing sources (uses)	<u>829,298</u>	<u>829,298</u>	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(259,810)	(9,567)	250,243
Fund balance, beginning of year	<u>889,101</u>	<u>889,101</u>	-
Fund balance, end of year	<u>\$ 629,291</u>	<u>\$ 879,534</u>	<u>\$ 250,243</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County Fines	\$ 16,932	\$ 24,572	\$ 7,640
Interest (net of increase (decrease) in the fair value of investments)	-	53	53
Total revenue	16,932	24,625	7,693
Expenditures:			
Law Enforcement			
Personnel	55,668	57,537	(1,869)
Operating	41,392	312	41,080
Total expenditures	97,060	57,849	39,211
Excess (deficiency) of revenues over (under) expenditures	(80,128)	(33,224)	46,904
Fund balance, beginning of year	44,958	44,958	-
Fund balance, end of year	<u>\$ (35,170)</u>	<u>\$ 11,734</u>	<u>\$ 46,904</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 78,239	\$ 102,597	\$ 24,358
Total revenue	<u>78,239</u>	<u>102,597</u>	<u>24,358</u>
Expenditures:			
Law Enforcement			
Personnel	70,395	70,796	(401)
Operating	28,221	706	27,515
Total expenditures	<u>98,616</u>	<u>71,502</u>	<u>27,114</u>
Excess (deficiency) of revenues over (under) expenditures	(20,377)	31,095	51,472
Fund balance, beginning of year	<u>142,416</u>	<u>142,416</u>	<u>-</u>
Fund balance, end of year	<u>\$ 122,039</u>	<u>\$ 173,511</u>	<u>\$ 51,472</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 1,927,383	\$ 2,088,010	\$ 160,627
Interest (net of increase (decrease) in the fair value of investments)	-	1,651	1,651
Total revenue	1,927,383	2,089,661	162,278
Expenditures:			
Community Development			
Personnel	284,918	252,266	32,652
Operating	137,456	39,272	98,184
Non-Operating	4,136,922	1,856,873	2,280,049
Capital	200	5,864	(5,664)
Total expenditures	4,559,496	2,154,275	2,405,221
Excess (deficiency) of revenues over (under) expenditures	(2,632,113)	(64,614)	2,567,499
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	(2,582,735)	(15,236)	2,567,499
Fund balance, beginning of year	420,552	420,552	-
Fund balance, end of year	<u>\$ (2,162,183)</u>	<u>\$ 405,316</u>	<u>\$ 2,567,499</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 749,927	\$ 435,879	\$ (314,048)
Interest (net of increase (decrease) in the fair value of investments)	-	4,358	4,358
Total revenue	<u>749,927</u>	<u>440,237</u>	<u>(309,690)</u>
Expenditures:			
Community Development			
Personnel	61,128	56,399	4,729
Non-Operating	1,828,192	396,021	1,432,171
Total expenditures	<u>1,889,320</u>	<u>452,420</u>	<u>1,436,900</u>
Excess (deficiency) of revenues over (under) expenditures	(1,139,393)	(12,183)	1,127,210
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	(1,100,393)	26,817	1,127,210
Fund balance, beginning of year	<u>670,985</u>	<u>670,985</u>	<u>-</u>
Fund balance, end of year	<u>\$ (429,408)</u>	<u>\$ 697,802</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 157,470	\$ 182,748	\$ 25,278
Total revenue	<u>157,470</u>	<u>182,748</u>	<u>25,278</u>
Expenditures:			
Community Development Non-Operating	309,217	182,748	126,469
Total expenditures	<u>309,217</u>	<u>182,748</u>	<u>126,469</u>
Excess (deficiency) of revenues over (under) expenditures	(151,747)	-	151,747
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ (151,747)</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - CLERK OF COURT TITLE IV-D CHILD SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 576,000	\$ 486,788	\$ (89,212)
Interest (net of increase (decrease) in the fair value of investments)	7,500	4,936	(2,564)
Total revenue	<u>583,500</u>	<u>491,724</u>	<u>(91,776)</u>
Expenditures:			
Judicial			
Personnel	421,839	329,334	92,505
Operating	7,152	9,550	(2,398)
Capital	3,140	2,641	499
Total expenditures	<u>432,131</u>	<u>341,525</u>	<u>90,606</u>
Excess (deficiency) of revenues over (under) expenditures	151,369	150,199	(1,170)
Fund balance, beginning of year	<u>1,698,210</u>	<u>1,698,210</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,849,579</u>	<u>\$ 1,848,409</u>	<u>\$ (1,170)</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 108,562	\$ 39,742	\$ (68,820)
Total revenue	<u>108,562</u>	<u>39,742</u>	<u>(68,820)</u>
Expenditures:			
Public Safety			
Personnel	62,932	62,653	279
Operating	681	831	(150)
Capital	<u>44,949</u>	<u>43,895</u>	<u>1,054</u>
Total expenditures	<u>108,562</u>	<u>107,379</u>	<u>1,183</u>
Excess (deficiency) of revenues over (under) expenditures	-	(67,637)	(67,637)
Fund balance, beginning of year	<u>35,026</u>	<u>35,026</u>	<u>-</u>
Fund balance, end of year	<u>\$ 35,026</u>	<u>\$ (32,611)</u>	<u>\$ (67,637)</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 21,344	\$ 21,344	\$ -
Total revenue	<u>21,344</u>	<u>21,344</u>	<u>-</u>
Expenditures:			
Public Safety			
Operating	22,586	-	22,586
Total expenditures	<u>22,586</u>	<u>-</u>	<u>22,586</u>
Excess (deficiency) of revenues over (under) expenditures	(1,242)	21,344	22,586
Other financing sources (uses):			
Transfer in	1,242	1,242	-
Total other financing sources (uses)	<u>1,242</u>	<u>1,242</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	22,586	22,586
Fund balance, beginning of year	<u>1,987</u>	<u>1,987</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,987</u>	<u>\$ 24,573</u>	<u>\$ 22,586</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ -	\$ 85,239	\$ 85,239
Intergovernmental	4,000	25,500	21,500
Interest (net of increase (decrease) in the fair value of investments)	1,000	2,657	1,657
Total revenue	<u>5,000</u>	<u>113,396</u>	<u>108,396</u>
Expenditures:			
Economic Development			
Personnel	302,036	188,124	113,912
Operating	891,922	625,754	266,168
Non-Operating	162,253	17,427	144,826
Contributions	177,000	164,500	12,500
Capital	<u>95,562</u>	<u>41,295</u>	<u>54,267</u>
Total expenditures	<u>1,628,773</u>	<u>1,037,100</u>	<u>591,673</u>
Excess (deficiency) of revenues over (under) expenditures	(1,623,773)	(923,704)	700,069
Other financing sources (uses):			
Transfer in	<u>1,353,829</u>	<u>1,353,829</u>	<u>-</u>
Total other financing sources (uses)	<u>1,353,829</u>	<u>1,353,829</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(269,944)	430,125	700,069
Fund balance, beginning of year	<u>444,010</u>	<u>444,010</u>	<u>-</u>
Fund balance, end of year	<u>\$ 174,066</u>	<u>\$ 874,135</u>	<u>\$ 700,069</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
SPECIAL REVENUE FUND - ACCOMMODATIONS TAX
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
State Shared Revenue	\$ 180,500	\$ 369,581	\$ 189,081
Interest (net of increase (decrease) in the fair value of investments)	100	-	(100)
Total revenue	<u>180,600</u>	<u>369,581</u>	<u>188,981</u>
Expenditures:			
General Administrative Contributions	<u>180,500</u>	<u>243,060</u>	<u>(62,560)</u>
Total expenditures	<u>180,500</u>	<u>243,060</u>	<u>(62,560)</u>
Excess (deficiency) of revenues over (under) expenditures	100	126,521	126,421
Fund balance, beginning of year	<u>389</u>	<u>389</u>	<u>-</u>
Fund balance, end of year	<u>\$ 489</u>	<u>\$ 126,910</u>	<u>\$ 126,421</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 1,450,000	\$ 1,712,817	\$ 262,817
Interest (net of increase (decrease) in the fair value of investments)	100	183	83
Total revenue	<u>1,450,100</u>	<u>1,713,000</u>	<u>262,900</u>
Expenditures:			
General Administrative Contributions	<u>1,450,100</u>	<u>1,707,676</u>	<u>(257,576)</u>
Total expenditures	<u>1,450,100</u>	<u>1,707,676</u>	<u>(257,576)</u>
Excess (deficiency) of revenues over (under) expenditures	-	5,324	5,324
Fund balance, beginning of year	<u>145,598</u>	<u>145,598</u>	-
Fund balance, end of year	<u>\$ 145,598</u>	<u>\$ 150,922</u>	<u>\$ 5,324</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees, Permits, and Sales	\$ 75,000	\$ 76,150	\$ 1,150
Interest (net of increase (decrease) in the fair value of investments)	1,500	300	(1,200)
Total revenue	<u>76,500</u>	<u>76,450</u>	<u>(50)</u>
Expenditures:			
General Administrative Contributions	<u>17,500</u>	<u>15,000</u>	<u>2,500</u>
Total expenditures	<u>17,500</u>	<u>15,000</u>	<u>2,500</u>
Excess (deficiency) of revenues over (under) expenditures	59,000	61,450	2,450
Other financing sources (uses):			
Transfer out	<u>(53,176)</u>	<u>(53,176)</u>	<u>-</u>
Total other financing sources (uses)	<u>(53,176)</u>	<u>(53,176)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	5,824	8,274	2,450
Fund balance, beginning of year	<u>162,689</u>	<u>162,689</u>	<u>-</u>
Fund balance, end of year	<u>\$ 168,513</u>	<u>\$ 170,963</u>	<u>\$ 2,450</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
State Shared Revenue	\$ 530,000	\$ 869,752	\$ 339,752
Total revenue	<u>530,000</u>	<u>869,752</u>	<u>339,752</u>
Expenditures:			
Health & Human Services Contributions	<u>530,000</u>	<u>869,752</u>	<u>(339,752)</u>
Total expenditures	<u>530,000</u>	<u>869,752</u>	<u>(339,752)</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Property Taxes	\$ 784,307	\$ 765,449	\$ (18,858)
Interest (net of increase (decrease) in the fair value of investments)	3,000	1,911	(1,089)
Total revenue	<u>787,307</u>	<u>767,360</u>	<u>(19,947)</u>
Expenditures:			
Health & Human Services			
Contributions	<u>629,308</u>	<u>629,308</u>	<u>-</u>
Total expenditures	<u>629,308</u>	<u>629,308</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	157,999	138,052	(19,947)
Fund balance, beginning of year	<u>678,379</u>	<u>678,379</u>	<u>-</u>
Fund balance, end of year	<u>\$ 836,378</u>	<u>\$ 816,431</u>	<u>\$ (19,947)</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 12,500	\$ 6,750	\$ (5,750)
Interest (net of increase (decrease) in the fair value of investments)	300	315	15
Total revenue	<u>12,800</u>	<u>7,065</u>	<u>(5,735)</u>
Expenditures:			
Judicial			
Operating	90,390	-	90,390
Capital	1,500	1,489	11
Total expenditures	<u>91,890</u>	<u>1,489</u>	<u>90,401</u>
Excess (deficiency) of revenues over (under) expenditures	(79,090)	5,576	84,666
Fund balance, beginning of year	<u>133,107</u>	<u>133,107</u>	<u>-</u>
Fund balance, end of year	<u>\$ 54,017</u>	<u>\$ 138,683</u>	<u>\$ 84,666</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 1,962,000	\$ 2,924,341	\$ 962,341
Interest (net of increase (decrease) in the fair value of investments)	20,000	20,137	137
Other	-	60	60
Total revenue	<u>1,982,000</u>	<u>2,944,538</u>	<u>962,538</u>
Expenditures:			
Public Safety			
Personnel	486,385	447,052	39,333
Operating	3,560,848	1,126,579	2,434,269
Capital	<u>637,145</u>	<u>131,775</u>	<u>505,370</u>
Total expenditures	<u>4,684,378</u>	<u>1,705,406</u>	<u>2,978,972</u>
Excess (deficiency) of revenues over (under) expenditures	(2,702,378)	1,239,132	3,941,510
Fund balance, beginning of year	<u>5,768,429</u>	<u>5,768,429</u>	<u>-</u>
Fund balance, end of year	<u>\$ 3,066,051</u>	<u>\$ 7,007,561</u>	<u>\$ 3,941,510</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ -	\$ 86	\$ 86
Other	22,088	22,088	-
Total revenue	<u>22,088</u>	<u>22,174</u>	<u>86</u>
Expenditures:			
Public Safety			
Operating	36,050	4,168	31,882
Capital	6,489	600	5,889
Total expenditures	<u>42,539</u>	<u>4,768</u>	<u>37,771</u>
Excess (deficiency) of revenues over (under) expenditures	(20,451)	17,406	37,857
Fund balance, beginning of year	<u>39,489</u>	<u>39,489</u>	<u>-</u>
Fund balance, end of year	<u>\$ 19,038</u>	<u>\$ 56,895</u>	<u>\$ 37,857</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 1,473,242	\$ 1,650,921	\$ 177,679
Interest (net of increase (decrease) in the fair value of investments)	100	3,207	3,107
Other	-	23	23
Total revenue	<u>1,473,342</u>	<u>1,654,151</u>	<u>180,809</u>
Expenditures:			
Judicial			
Personnel	2,353,001	2,094,829	258,172
Operating	518,769	339,405	179,364
Capital	44,774	32,782	11,992
Total expenditures	<u>2,916,544</u>	<u>2,467,016</u>	<u>449,528</u>
Excess (deficiency) of revenues over (under) expenditures	(1,443,202)	(812,865)	630,337
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	(657,588)	(27,251)	630,337
Fund balance, beginning of year	<u>1,000,582</u>	<u>1,000,582</u>	<u>-</u>
Fund balance, end of year	<u>\$ 342,994</u>	<u>\$ 973,331</u>	<u>\$ 630,337</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
County Fines	\$ 208,552	\$ 228,635	\$ 20,083
Intergovernmental	21,797	20,127	(1,670)
Interest (net of increase (decrease) in the fair value of investments)	5,874	633	(5,241)
Total revenue	<u>236,223</u>	<u>249,395</u>	<u>13,172</u>
Expenditures:			
Judicial			
Personnel	193,933	162,263	31,670
Operating	9,928	6,170	3,758
Law Enforcement			
Personnel	135,973	144,794	(8,821)
Operating	7,415	3,683	3,732
Total expenditures	<u>347,249</u>	<u>316,910</u>	<u>30,339</u>
Excess (deficiency) of revenues over (under) expenditures	(111,026)	(67,515)	43,511
Fund balance, beginning of year	<u>264,219</u>	<u>264,219</u>	<u>-</u>
Fund balance, end of year	<u>\$ 153,193</u>	<u>\$ 196,704</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 15,897	\$ 16,174	\$ 277
Interest (net of increase (decrease) in the fair value of investments)	2,000	195	(1,805)
Total revenue	<u>17,897</u>	<u>16,369</u>	<u>(1,528)</u>
Expenditures:			
General Services			
Operating	-	(10)	10
Capital	83,500	-	83,500
Total expenditures	<u>83,500</u>	<u>(10)</u>	<u>83,510</u>
Excess (deficiency) of revenues over (under) expenditures	(65,603)	16,379	81,982
Fund balance, beginning of year	<u>86,853</u>	<u>86,853</u>	<u>-</u>
Fund balance, end of year	<u>\$ 21,250</u>	<u>\$ 103,232</u>	<u>\$ 81,982</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees, Permits, and Sales	\$ 3,550	\$ 2,153	\$ (1,397)
Interest (net of increase (decrease) in the fair value of investments)	8	16	8
Total revenue	<u>3,558</u>	<u>2,169</u>	<u>(1,389)</u>
Expenditures:			
General Administrative			
Non-Operating	3,558	1,166	2,392
Total expenditures	<u>3,558</u>	<u>1,166</u>	<u>2,392</u>
Excess (deficiency) of revenues over (under) expenditures	-	1,003	1,003
Fund balance, beginning of year	<u>6,122</u>	<u>6,122</u>	-
Fund balance, end of year	<u>\$ 6,122</u>	<u>\$ 7,125</u>	<u>\$ 1,003</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ 805,000	\$ 654,466	\$ (150,534)
Fees, Permits, and Sales	15,000	1,470	(13,530)
Interest (net of increase (decrease) in the fair value of investments)	2,000	1,220	(780)
Other	1,500	-	(1,500)
Total revenue	<u>823,500</u>	<u>657,156</u>	<u>(166,344)</u>
Expenditures:			
General Administrative			
Personnel	484,739	429,484	55,255
Operating	665,032	362,931	302,101
Capital	7,851	2,429	5,422
Total expenditures	<u>1,157,622</u>	<u>794,844</u>	<u>362,778</u>
Excess (deficiency) of revenues over (under) expenditures	(334,122)	(137,688)	196,434
Fund balance, beginning of year	<u>482,862</u>	<u>482,862</u>	<u>-</u>
Fund balance, end of year	<u>\$ 148,740</u>	<u>\$ 345,174</u>	<u>\$ 196,434</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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest (net of increase (decrease) in the fair value of investments)	\$ 10	\$ 22	\$ 12
Total revenue	10	22	12
Expenditures:			
General Administrative			
Personnel	84,722	86,379	(1,657)
Operating	3,210	2,351	859
Capital	1,861	1,320	541
Total expenditures	89,793	90,050	(257)
Excess (deficiency) of revenues over (under) expenditures	(89,783)	(90,028)	(245)
Other financing sources (uses):			
Transfer in	87,470	87,470	-
Total other financing sources (uses)	87,470	87,470	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,313)	(2,558)	(245)
Fund balance, beginning of year	4,217	4,217	-
Fund balance, end of year	\$ 1,904	\$ 1,659	\$ (245)

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, 2022

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 183,274	\$ 183,999	\$ 725
Interest (net of increase (decrease) in the fair value of investments)	-	288	288
Total revenue	<u>183,274</u>	<u>184,287</u>	<u>1,013</u>
Expenditures:			
General administration			
Operating	116,214	-	116,214
Judicial			
Personnel	183,274	182,045	1,229
Total expenditures	<u>299,488</u>	<u>182,045</u>	<u>117,443</u>
Excess (deficiency) of revenues over (under) expenditures	(116,214)	2,242	118,456
Fund balance, beginning of year	<u>147,504</u>	<u>147,504</u>	<u>-</u>
Fund balance, end of year	<u>\$ 31,290</u>	<u>\$ 149,746</u>	<u>\$ 118,456</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, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	County Bonds	Stonebridge Drive Assessment Bonds	Isle of Pines Bonds	Totals Nonmajor June 30,	
				2022	2021
ASSETS					
Cash and cash equivalents	\$ 328,762	\$ 355	\$ 1,868	\$ 330,985	\$ 378,999
Investments	426,167	24		426,191	400,088
Receivable (net of allowances for uncollectibles):					
Property taxes	278,657	1,598	-	280,255	286,477
Total assets	<u>\$ 1,033,586</u>	<u>\$ 1,977</u>	<u>\$ 1,868</u>	<u>\$ 1,037,431</u>	<u>\$ 1,065,564</u>
LIABILITIES AND FUND EQUITY					
Deferred inflows of resources					
Unavailable revenue - property taxes	\$ 248,928	\$ 1,598	\$ -	\$ 250,526	\$ 262,429
Total deferred inflows of resources	248,928	1,598	-	250,526	262,429
Fund Balance					
Restricted	784,658	379	1,868	786,905	803,135
Total fund balance	784,658	379	1,868	786,905	803,135
Total deferred inflows of resources and fund balance	<u>\$ 1,033,586</u>	<u>\$ 1,977</u>	<u>\$ 1,868</u>	<u>\$ 1,037,431</u>	<u>\$ 1,065,564</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	County Bonds	Stonebridge Drive Assessment Bonds	Isle of Pines Bonds	Totals Nonmajor June 30,	
				2022	2021
Revenue:					
Property taxes	\$ 4,002,103	\$	\$	\$ 4,002,103	\$ 5,252,393
Interest	1,384			1,384	5,465
Total revenue	<u>4,003,487</u>	<u>-</u>	<u>-</u>	<u>4,003,487</u>	<u>5,257,858</u>
Expenditures:					
Principal	3,190,000			3,190,000	4,395,000
Interest	828,442			828,442	848,913
Other	1,275			1,275	4,155
Total expenditures	<u>4,019,717</u>	<u>-</u>	<u>-</u>	<u>4,019,717</u>	<u>5,248,068</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,230)</u>	<u>-</u>	<u>-</u>	<u>(16,230)</u>	<u>9,790</u>
Other financing sources (uses):					
Transfer in	-			-	11,112
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,112</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and uses	<u>(16,230)</u>	<u>-</u>	<u>-</u>	<u>(16,230)</u>	<u>20,902</u>
Fund balance, beginning of year	<u>800,887</u>	<u>379</u>	<u>1,869</u>	<u>803,135</u>	<u>782,233</u>
Fund balance, end of year	<u>\$ 784,657</u>	<u>\$ 379</u>	<u>\$ 1,869</u>	<u>\$ 786,905</u>	<u>\$ 803,135</u>

Capital Projects Funds

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

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

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

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.

Coroner’s Office Building Project – This fund is used in the development and construction of a new Coroner’s operation center. Contributions from the county’s General Fund resources are 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.

COUNTY OF LEXINGTON
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

ASSETS	Farmers Market Project	P/W Bridge Construction	Saxa Gotha Industrial Park	Coroner's Office Building	B&L Industrial Park	Tax Billing/Collection System	West Region Service Center	Station 34 North Lake Center	Speculative Building	Totals	
										June 30, 2022	2021
Cash and cash equivalents	\$ 2,310	\$ 7,157	\$ 225,799	\$ 496,112	\$ 2,288	\$ 16,567	\$ 407,914	\$ 20,907	\$ -	\$ 1,179,054	\$ 879,517
Investments		3,472,624	859,655	1,000,000	35,954	335,467	61,912			5,765,612	6,304,537
Receivable (net of allowances for uncollectibles):											
Property taxes	496									496	496
Total assets	\$ 2,806	\$ 3,479,781	\$ 1,085,454	\$ 1,496,112	\$ 38,242	\$ 352,034	\$ 469,826	\$ 20,907	\$ -	\$ 6,945,162	\$ 7,184,550

LIABILITIES AND FUND EQUITY

Liabilities:											
Accounts payable and accrued payables	\$ -	\$ 84,673	\$ 2,000	\$ 13,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,281	\$ 361,403
Retainage payable			154,793							154,793	204,232
Due to other funds:											
Special revenue										-	24,972
Total liabilities	\$ -	\$ 84,673	\$ 156,793	\$ 13,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,074	\$ 590,607
Fund balances:											
Assigned		3,395,108	928,661	1,482,504	38,242	352,034	469,826	20,907		6,687,282	6,539,003
Unassigned	2,806									2,806	54,940
Total fund balance	2,806	3,395,108	928,661	1,482,504	38,242	352,034	469,826	20,907	-	6,690,088	6,593,943
Total liabilities and fund balance	\$ 2,806	\$ 3,479,781	\$ 1,085,454	\$ 1,496,112	\$ 38,242	\$ 352,034	\$ 469,826	\$ 20,907	\$ -	\$ 6,945,162	\$ 7,184,550

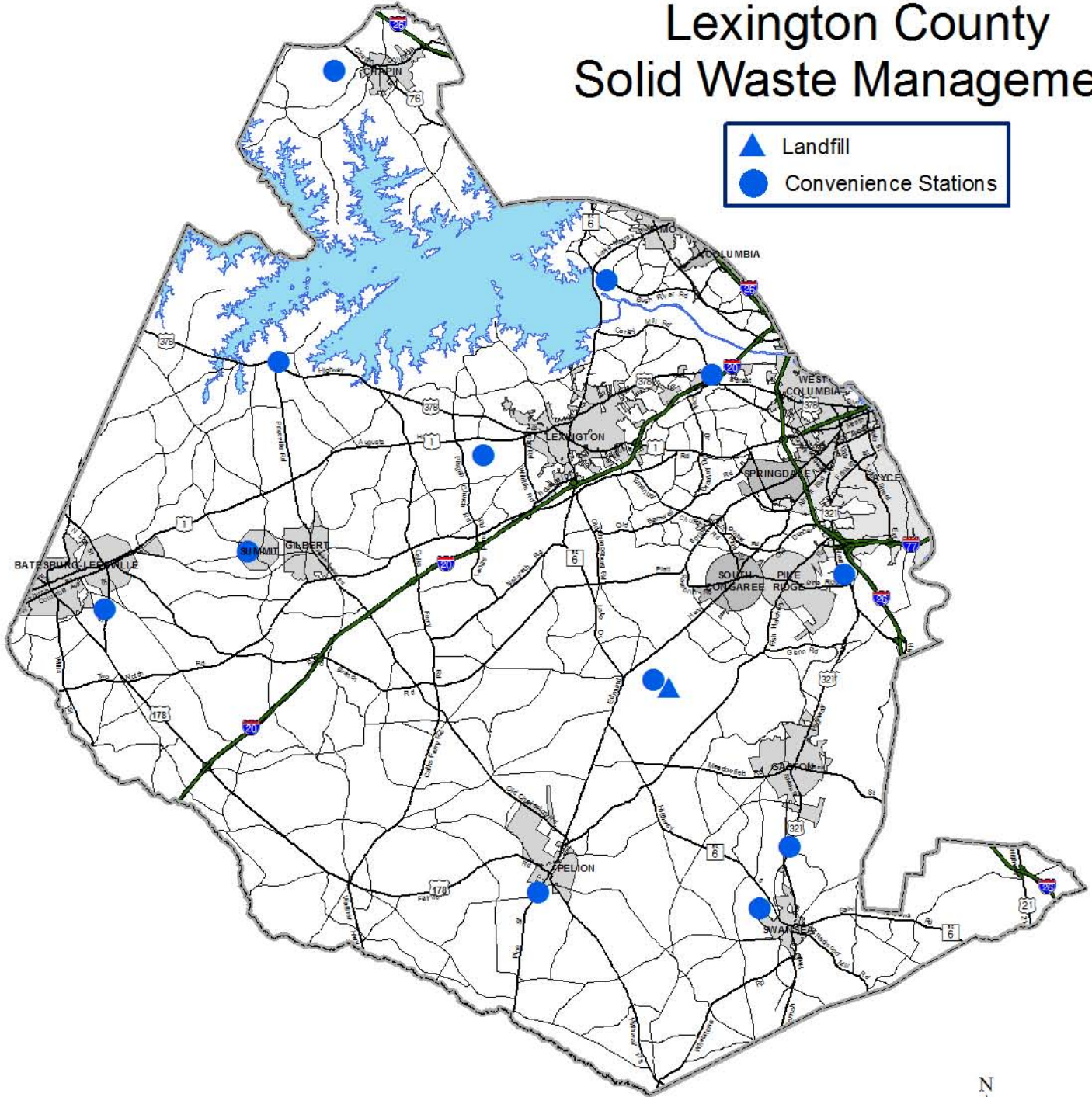
COUNTY OF LEXINGTON
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)


	Farmers Market Project	P/W Bridge Construction	Saxe Gotha Industrial Park	Coroner's Office Building	B&L Industrial Park	Tax/Billing Collection System	West Region Service Center	Station 34 North Lake Center	Speculative Building	Totals Nonmajor June 30,	2021
Revenues:											
Property taxes	\$ (52,157)	\$	\$	\$	\$	\$	\$	\$	\$	(52,157)	\$ (49,784)
State grant											600,000
Miscellaneous revenues											12,619
Interest (net of increase (decrease) in the fair value of investments)	23	11,684	3,372		120	1,116	205		2,214	18,734	10,699
Total revenues	(52,134)	11,684	3,372	-	120	1,116	205	-	2,214	(33,423)	573,534
Expenditures:											
Operating expenditures:											
Judicial services				17,496						17,496	-
Capital outlay:											
Public works		314,218	1,701,453						6,261	314,218	680,951
Economic development										1,707,714	5,981,990
Total expenditures	-	314,218	1,701,453	17,496	-	-	-	-	6,261	2,039,428	6,662,941
Excess (deficiency) of revenues over (under) expenditures	(52,134)	(302,534)	(1,698,081)	(17,496)	120	1,116	205	-	(4,047)	(2,072,851)	(6,089,407)
Other financing sources (uses):											
Sale of capital asset									4,800,000	4,800,000	-
Transfers in			656,000	1,500,000			396,188		85,000	2,637,188	7,000,304
Transfers out									(5,268,192)	(5,268,192)	(22,351)
Total other financing sources (uses):	-	-	656,000	1,500,000	-	-	396,188	-	(383,192)	2,168,996	6,977,953
Excess of revenues and other sources over (under) expenditures and uses	(52,134)	(302,534)	(1,042,081)	1,482,504	120	1,116	396,393	-	(387,239)	96,145	888,546
Fund balance, beginning 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
Fund balance, end of year	\$ 2,806	\$ 3,395,108	\$ 928,661	\$ 1,482,504	\$ 38,242	\$ 352,034	\$ 469,826	\$ 20,907	\$ -	\$ 6,690,088	\$ 6,593,943

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

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, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

ASSETS	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2022	2021
Current assets:					
Cash and cash equivalents	\$ 110,425	\$ 7,024,434	\$ 145,778	\$ 7,280,637	\$ 906,764
Investments	404,517	14,588,733	3,168,345	18,161,595	21,570,744
Receivables (net of allowance for uncollectibles):					
Property taxes		664,748		664,748	600,024
Accounts		255,905		255,905	422,496
Leases		202,858		202,858	-
Due from other funds:					
General fund				-	6,961
Due from state shared revenue		40,222		40,222	44,728
Due from DHEC				-	41,955
Due from other agencies			120,388	120,388	104,154
Interfund receivable				-	30,515
Inventory - aviation fuel			41,753	41,753	28,397
Total current assets	514,942	22,776,900	3,476,264	26,768,106	23,756,738
Non-current assets:					
Capital assets:					
Land		2,159,344	190,116	2,349,460	2,349,460
Buildings	546,070	9,583,322	833,811	10,963,203	10,955,820
Improvements	51,345	5,297,333	6,383,295	11,731,973	10,880,945
Machinery and equipment		10,203,693	213,012	10,416,705	9,940,060
Office furniture and equipment		20,227		20,227	24,160
Vehicles		1,612,197		1,612,197	1,871,290
Construction in progress		137,277	436,979	574,256	948,494
	597,415	29,013,393	8,057,213	37,668,021	36,970,229
Less: accumulated depreciation	(232,357)	(12,116,803)	(2,997,157)	(15,346,317)	(13,654,705)
Total non-current assets	365,058	16,896,590	5,060,056	22,321,704	23,315,524
Total assets	880,000	39,673,490	8,536,320	49,089,810	47,072,262
Deferred outflows of resources					
Deferred pension outflows		651,050		651,050	528,183
Total assets and deferred outflows of resources	\$ 880,000	\$ 40,324,540	\$ 8,536,320	\$ 49,740,860	\$ 47,600,445

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

LIABILITIES	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2022	2021
Current liabilities (payable from current assets):					
Accounts payable	\$ 63,361	\$ 1,923,243	\$ 75	\$ 1,986,679	\$ 1,763,498
Airport capital projects payable			51,992	51,992	6,322
Accrued salaries		21,973		21,973	14,747
Compensated absences		47,564		47,564	40,922
Accrued payroll fringes		6,779		6,779	4,442
Accrued sales tax		76	1,273	1,349	426
Unearned revenue		30,403	1,337	31,740	5,849
Due to other funds:					
General fund		33,387		33,387	22,097
Internal service fund		201		201	-
Customer deposits payable	4,900			4,900	4,900
Interfund Payable				-	30,515
Total current liabilities (payable from current assets)	68,261	2,063,626	54,677	2,186,564	1,893,718
Non-current liabilities:					
Compensated absences due beyond a year		47,565		47,565	40,923
Closure/post-closure care cost payable		5,489,586		5,489,586	5,830,794
Net pension liability		2,688,490		2,688,490	3,371,558
Total non-current liabilities	-	8,225,641	-	8,225,641	9,243,275
Total liabilities	68,261	10,289,267	54,677	10,412,205	11,136,993
Deferred inflows of resources					
Deferred pension inflows		696,015		696,015	55,002
Deferred lease inflows		201,262		201,262	-
Total liabilities and deferred inflows of resources	68,261	11,186,544	54,677	11,309,482	11,191,995
NET POSITION					
Net investment in capital assets	365,058	16,898,186	5,060,056	22,323,300	23,315,525
Restricted per state mandate (tires)		294,369		294,369	361,042
Unrestricted	446,681	11,945,441	3,421,587	15,813,709	12,731,883
Total net position	\$ 811,739	\$ 29,137,996	\$ 8,481,643	\$ 38,431,378	\$ 36,408,450

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, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2022	2021
Operating revenues:					
Landfill fees	\$	\$ 4,078,464	\$	\$ 4,078,464	\$ 3,687,662
Garbage franchise fees		175,446		175,446	163,413
Recycling fees		1,019,348		1,019,348	613,392
Compost sales		75,221		75,221	59,041
Rental income & fees	106,935	13,001	51,060	170,996	178,502
Mulch sales		13,596		13,596	12,000
Credit report fees		225		225	300
Aviation fuel sales			133,693	133,693	59,494
Miscellaneous fees, permits & sales				-	88
Total operating revenues	106,935	5,375,301	184,753	5,666,989	4,773,892
Operating expenses:					
Salaries and wages		1,567,714		1,567,714	1,414,519
Payroll fringes		512,159		512,159	736,805
Contracted maintenance		318,463		318,463	337,373
Landscaping & ground maintenance	18,557			18,557	19,307
Cost of sales & services			132,915	132,915	43,844
Contracted services		8,300,300	5,010	8,305,310	7,747,235
Water and other beverage services		2,089		2,089	1,706.00
Towing				-	613
E-waste recycling		66,868		66,868	85,770
Garbage pickup service	2,369			2,369	2,369
Parking lot sweeping	6,480			6,480	6,730
Professional services		247,424		247,424	821,556
Accounting and auditing services		5,000		5,000	5,000
Infectious disease services		324		324	529
Advertising		17,876		17,876	13,108
Legal services		7,345		7,345	9,075
Landfill monitoring		176,000		176,000	165,500
Closure/postclosure care cost		(341,208)		(341,208)	(665,153)
EPA cost				-	2,331
Technical currency & support		15,138		15,138	15,741
Outside printing		79		79	939.00
Office supplies		2,232		2,232	3,821
Duplicating		1,891		1,891	2,002
Operating supplies		211,200	82	211,282	196,830
Sign materials		310		310	771
Public education supplies		3,990		3,990	-
Closure operating supplies		36,826		36,826	73,074.00
Safety supplies				-	3,176
Building repairs and maintenance	65,622	180,447	3,156	249,225	479,836
Generator repairs and maintenance		945		945	-
Heavy and small equipment repairs		146,651		146,651	247,002
Small equipment repairs & maintenance		15,130	5,385	20,515	13,828.00
Vehicle repairs and maintenance		17,046		17,046	15,169
Fuel site repairs and maintenance		4,299	2,573	6,872	2,926
Equipment rental		193		193	10,174
Building insurance	998	7,341	4,404	12,743	13,601
Vehicle insurance		12,652		12,652	10,138
Comprehensive insurance		63,165		63,165	58,074
General tort liability insurance		13,990		13,990	14,296
Data processing equipment insurance		160		160	160
Telephone, long distance, and other communication charges		43,953	1,427	45,380	43,168
Postage		556		556	8,295
Conference, meeting & training		9,555	40	9,595	3,604

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, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2022	2021
Utilities	\$	\$ 150,924	\$ 7,544	\$ 158,468	\$ 161,041
Gas, fuel, and oil		297,212		297,212	186,702
Small equipment fuel		881		881	471.00
Uniforms		13,502		13,502	12,645
Licenses and permits		1,415	100	1,515	1,515
Outside personnel and inmate labor		694,720		694,720	686,748
Depreciation	19,677	1,761,737	498,117	2,279,531	2,131,187
Retainage				-	(285,834)
Keep America Beautiful		27,500		27,500	27,500
Claims & judgments		296		296	1,101
Property taxes	24,770	2,350	14,596	41,716	44,533
Grants funds returned to grantor				-	83,062
Small tools and minor equipment		30,125		30,125	35,371
Total operating expenses	<u>138,473</u>	<u>14,648,765</u>	<u>675,349</u>	<u>15,462,587</u>	<u>15,050,884</u>
Operating income (loss)	<u>(31,538)</u>	<u>(9,273,464)</u>	<u>(490,596)</u>	<u>(9,795,598)</u>	<u>(10,276,992)</u>
Nonoperating revenues					
Property taxes		11,228,424		11,228,424	11,022,894
Over/short		(179)		(179)	(37)
Local government - tires		164,341		164,341	154,125
DHEC/SW Mgt. grant		37,478		37,478	82,508
Interest income	1,346	70,678	11,005	83,029	88,135
Miscellaneous revenue		11,191	30,000	41,191	-
Sale of capital assets (loss)		67,729		67,729	(97,435)
Total nonoperating revenues	<u>1,346</u>	<u>11,579,662</u>	<u>41,005</u>	<u>11,622,013</u>	<u>11,250,190</u>
Income (loss) before contributions and transfers	<u>(30,192)</u>	<u>2,306,198</u>	<u>(449,591)</u>	<u>1,826,415</u>	<u>973,198</u>
Capital contributions		81,125	90,388	171,513	124,155
Transfers in		265,453	25,000	290,453	187,370
Transfers out		(265,453)		(265,453)	(162,370)
Total capital contributions and transfers	<u>-</u>	<u>81,125</u>	<u>115,388</u>	<u>196,513</u>	<u>149,155</u>
Change in net position	<u>(30,192)</u>	<u>2,387,323</u>	<u>(334,203)</u>	<u>2,022,928</u>	<u>1,122,353</u>
Net position, beginning 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>
Net position, end of year	<u>\$ 811,739</u>	<u>\$ 29,137,996</u>	<u>\$ 8,481,643</u>	<u>\$ 38,431,378</u>	<u>\$ 36,408,450</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2022	2021
Cash flows from operating activities:					
Cash received from customers	\$ 109,035	\$ 5,577,193	\$ 184,828	\$ 5,871,056	\$ 4,561,860
Cash payments to suppliers for goods and services	(58,018)	(10,960,284)	(162,804)	(11,181,106)	(11,545,454)
Cash payments to employees for services		(2,221,948)		(2,221,948)	(1,993,908)
Net cash provided (used) by operating activities	<u>51,017</u>	<u>(7,605,039)</u>	<u>22,024</u>	<u>(7,531,998)</u>	<u>(8,977,502)</u>
Cash flows from noncapital financing activities:					
Cash received from taxes		11,163,700		11,163,700	10,987,227
Operating grants received		90,038		90,038	78,195
Federal funds (FFA) received			104,154	104,154	559,200
Lease Receipts		(1,596)		(1,596)	-
Miscellaneous revenue		407		407	-
Transfer in		163	25,000	25,163	25,000
Transfer out		(163)		(163)	-
State shared revenue		168,847		168,847	149,111
Net cash provided by noncapital financing activities:	<u>-</u>	<u>11,421,396</u>	<u>129,154</u>	<u>11,550,550</u>	<u>11,798,733</u>
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets		(943,907)	(335,990)	(1,279,897)	(2,028,961)
Proceeds from sale of equipment		143,040		143,040	76,135
Net cash used for capital and related financing activities	<u>-</u>	<u>(800,867)</u>	<u>(335,990)</u>	<u>(1,136,857)</u>	<u>(1,952,826)</u>
Cash flows from investing activities:					
Receipt of interest	1,346	70,678	11,005	83,029	88,135
Sale of investments	(1,346)	3,172,446	188,995	3,360,095	(1,010,132)
Purchase of investments		49,054		49,054	(482,640)
Net cash provided (used) by investing activities	<u>-</u>	<u>3,292,178</u>	<u>200,000</u>	<u>3,492,178</u>	<u>(1,404,637)</u>
Net increase (decrease) in cash and cash equivalents	51,017	6,307,668	15,188	6,373,873	(536,232)
Cash and cash equivalents at beginning of the year	<u>59,408</u>	<u>716,766</u>	<u>130,590</u>	<u>906,764</u>	<u>1,442,996</u>
Cash and cash equivalents at end of the year	<u>\$ 110,425</u>	<u>\$ 7,024,434</u>	<u>\$ 145,778</u>	<u>\$ 7,280,637</u>	<u>\$ 906,764</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Red Bank Crossing	Solid Waste	Pelion Airport	Totals	
				2022	2021
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (31,538)	\$ (9,273,464)	\$ (490,596)	\$ (9,795,598)	\$ (10,276,992)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	19,677	1,761,737	498,117	2,279,531	2,131,187
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	2,100	164,416	75	166,591	(175,446)
(Increase) decrease in interfund receivable		30,515		30,515	(29,930)
(Increase) decrease in due from other funds		6,961		6,961	(6,656)
(Increase) decrease in pension outflow		(122,867)		(122,867)	(171,416)
Increase (decrease) in net pension liability		(683,068)		(683,068)	289,194
(Increase) decrease in inventory			(13,356)	(13,356)	(18,944)
Increase (decrease) in accrued salaries/fringes		22,847		22,847	12,878
Increase (decrease) in accounts payable	60,778	181,045	27,875	269,698	103,833
Increase (decrease) in unearned revenue		25,982	(91)	25,891	2,913
Increase (decrease) in retainage payable		-		-	(229,032)
Increase (decrease) in interfund payable		(30,515)		(30,515)	29,930
Increase (decrease) in accrued sales tax		76		76	(1,435)
Increase (decrease) in due to general fund		11,491		11,491	807
Increase (decrease) in pension inflow		641,013		641,013	26,760
Increase (decrease) in long term payables		(341,208)		(341,208)	(665,153)
Total adjustments	82,555	1,668,425	512,620	2,263,600	1,299,490
Net cash provided (used) by operating activities	\$ 51,017	\$ (7,605,039)	\$ 22,024	\$ (7,531,998)	\$ (8,977,502)
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets	\$	\$ 81,125	\$	\$ 81,125	\$ 20,001

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - RED BANK CROSSING RENTAL PROPERTIES
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 110,425	\$ 59,408
Investments	404,517	403,171
Accounts receivable	-	2,100
	<u>514,942</u>	<u>464,679</u>
Total current assets		
Non-current assets:		
Capital assets		
Buildings	546,070	546,070
Improvements	51,345	51,345
Less: accumulated depreciation	<u>(232,357)</u>	<u>(212,680)</u>
	<u>365,058</u>	<u>384,735</u>
Total non-current assets		
	<u>880,000</u>	<u>849,414</u>
Total assets		
LIABILITIES		
Current liabilities:		
Accounts payable	63,361	2,583
Customer deposits payable	<u>4,900</u>	<u>4,900</u>
	<u>68,261</u>	<u>7,483</u>
Total current liabilities		
NET POSITION		
Net Investment in capital assets	365,058	384,735
Unrestricted	<u>446,681</u>	<u>457,196</u>
	<u>\$ 811,739</u>	<u>\$ 841,931</u>
Total net position		

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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Operating revenues:		
Rental income	\$ 106,935	\$ 100,670
Total operating revenues	<u>106,935</u>	<u>100,670</u>
Operating expenses:		
Landscaping & ground maintenance	18,557	19,307
Garbage pickup service	2,369	2,369
Parking lot sweeping	6,480	6,730
Building repairs & maintenance	65,622	92,652
Building insurance	998	998
Depreciation	19,677	19,677
Retainage payable expense	-	(75,203)
Property taxes	<u>24,770</u>	<u>27,485</u>
Total operating expenses	<u>138,473</u>	<u>94,015</u>
Operating income (loss)	<u>(31,538)</u>	<u>6,655</u>
Nonoperating revenues:		
Interest income	<u>1,346</u>	<u>899</u>
Total nonoperating revenues	<u>1,346</u>	<u>899</u>
Income (loss) before contributions and transfers	<u>(30,192)</u>	<u>7,554</u>
Transfers in	<u>-</u>	<u>-</u>
Total capital contributions and transfers	<u>-</u>	<u>-</u>
Change in net position	(30,192)	7,554
Net position, beginning of year	<u>841,931</u>	<u>834,377</u>
Net position, end of year	<u>\$ 811,739</u>	<u>\$ 841,931</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash received from customers	\$ 109,035	\$ 100,395
Cash payments to suppliers for goods and services	<u>(58,018)</u>	<u>(150,081)</u>
Net cash provided (used) by operating activities	<u>51,017</u>	<u>(49,686)</u>
Cash flows from noncapital financing activities:		
Transfer in	<u>-</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>
Cash flows from investing activities:		
Interest on investments	1,346	899
Proceeds from sale of investments	<u>(1,346)</u>	<u>99,102</u>
Net cash provided by investing activities	<u>-</u>	<u>100,001</u>
Net increase in cash and cash equivalents	51,017	50,315
Cash and cash equivalents at beginning of year	<u>59,408</u>	<u>9,093</u>
Cash and cash equivalents at end of year	<u>\$ 110,425</u>	<u>\$ 59,408</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(31,538)</u>	\$ <u>6,655</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	2,100	(275)
Increase (decrease) in accounts payable	60,778	(540)
Increase (decrease) in retainage payable	<u>-</u>	<u>(75,203)</u>
Total adjustments	<u>82,555</u>	<u>(56,341)</u>
Net cash provided (used) by operating activities	<u>\$ 51,017</u>	<u>\$ (49,686)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF NET POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

ASSETS	Solid Waste	Tires	DHEC Grants	Totals	
				2022	2021
Current assets:					
Cash and cash equivalents	\$ 6,965,746	\$ 23,277	\$ 35,411	\$ 7,024,434	\$ 716,766
Investments	14,333,789	254,944		14,588,733	17,810,233
Receivables (net of allowance for uncollectibles):					
Property taxes	664,748			664,748	600,024
Accounts	255,905			255,905	420,321
Leases	202,858			202,858	-
Due from other funds				-	6,961
Due from state shared revenue		40,222		40,222	44,728
Due from DHEC				-	41,955
Interfund receivable				-	30,515
Total current assets	22,423,046	318,443	35,411	22,776,900	19,671,503
Non-current assets:					
Capital assets					
Land	2,159,344			2,159,344	2,159,344
Buildings	9,583,322			9,583,322	9,575,939
Improvements	5,216,736	80,597		5,297,333	5,261,533
Machinery and equipment	10,091,746	111,947		10,203,693	9,727,048
Office furniture and equipment	20,227			20,227	24,160
Vehicles	1,612,197			1,612,197	1,871,290
Construction in progress	137,277			137,277	32,277
	28,820,849	192,544		29,013,393	28,651,591
Less: accumulated depreciation	(11,975,176)	(141,627)		(12,116,803)	(10,942,985)
Total non-current assets	16,845,673	50,917	-	16,896,590	17,708,606
Total assets	39,268,719	369,360	35,411	39,673,490	37,380,109
Deferred outflows of resources					
Deferred pension outflows	651,050			651,050	528,183
Total assets and deferred outflows of resources	\$ 39,919,769	\$ 369,360	\$ 35,411	\$ 40,324,540	\$ 37,908,292

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF NET POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

LIABILITIES	Solid Waste	Tires	DHEC Grants	Totals	
				2022	2021
Current liabilities (payable from current assets):					
Accounts payable	\$ 1,899,169	\$ 24,074	\$	\$ 1,923,243	\$ 1,742,198
Accrued salaries	21,973			21,973	14,747
Compensated absences	47,564			47,564	40,922
Accrued payroll fringes	6,779			6,779	4,442
Accrued sales tax	76			76	-
Unearned Revenue			30,403	30,403	4,421
Due to other funds:					
General fund	33,387			33,387	22,097
Internal service fund	201			201	-
Interfund Payable				-	30,515
Total current liabilities (payable from current assets)	<u>2,009,149</u>	<u>24,074</u>	<u>30,403</u>	<u>2,063,626</u>	<u>1,859,342</u>
Non-current liabilities:					
Compensated absences due beyond a year	47,565			47,565	40,923
Closure/post-closure care cost payable	5,489,586			5,489,586	5,830,794
Net pension liability	2,688,490			2,688,490	3,371,558
Total non-current liabilities	<u>8,225,641</u>	<u>-</u>	<u>-</u>	<u>8,225,641</u>	<u>9,243,275</u>
Total liabilities	<u>10,234,790</u>	<u>24,074</u>	<u>30,403</u>	<u>10,289,267</u>	<u>11,102,617</u>
Deferred inflows of resources					
Deferred pension inflows	696,015			696,015	55,002
Deferred lease inflows	201,262			201,262	-
Total liabilities and deferred inflows of resources	<u>11,132,067</u>	<u>24,074</u>	<u>30,403</u>	<u>11,186,544</u>	<u>11,102,617</u>
NET POSITION					
Net investment in capital assets	16,847,269	50,917		16,898,186	17,708,607
Restricted per state mandate (tires)		294,369		294,369	361,042
Unrestricted	11,940,433		5,008	11,945,441	8,681,024
Total net position	<u>\$ 28,787,702</u>	<u>\$ 345,286</u>	<u>\$ 5,008</u>	<u>\$ 29,137,996</u>	<u>\$ 26,750,673</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, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Solid Waste	Tires	DHEC Grants	Totals	
				2022	2021
Operating revenues:					
Landfill fees	\$ 4,078,464	\$	\$	\$ 4,078,464	\$ 3,687,662
Garbage franchise fees	175,446			175,446	163,413
Recycling fees	1,019,348			1,019,348	613,392
Compost sales	72,131		3,090	75,221	59,041
Mulch sales	13,001			13,001	24,820
Rental income & lease agreements	13,596			13,596	12,000
Credit report fees	225			225	300
Total operating revenues	5,372,211	-	3,090	5,375,301	4,560,628
Operating expenses:					
Salaries and wages	1,567,714			1,567,714	1,414,519
Payroll fringes	512,159			512,159	736,805
Contracted maintenance	318,463			318,463	336,702
Contracted services	8,061,339	231,961	7,000	8,300,300	7,742,676
Water and other beverage service	2,089			2,089	1,706
Towing				-	613
E-waste recycling	66,868			66,868	85,770
Professional services	247,424			247,424	821,556
Accounting and auditing services	5,000			5,000	5,000
Infectious disease services	324			324	529
Advertising	2,202		15,674	17,876	21,090
Legal services	7,345			7,345	8,900
Landfill monitoring	176,000			176,000	165,500
Closure/postclosure care cost	(341,208)			(341,208)	(665,153)
EPA cost				-	2,331
Technical currency & support	15,138			15,138	15,138
Outside printing			79	79	939
Office supplies	2,232			2,232	3,821
Duplicating	1,891			1,891	2,002
Operating supplies	192,772		18,428	211,200	188,797
Public Education			3,990	3,990	-
Closure operating supplies	36,826			36,826	73,074
Sign materials	310			310	771
Safety supplies				-	3,176
Building repairs and maintenance	180,447			180,447	386,750
Generator repairs and maintenance	945			945	-
Heavy and small equipment repairs	146,651			146,651	246,296
Small equipment repairs & maintenance	15,130			15,130	13,828
Fuel site repairs and maintenance	4,299			4,299	1,224
Vehicle repairs and maintenance	17,046			17,046	15,169
Equipment rental	193			193	10,174
Building insurance	7,341			7,341	8,199
Vehicle insurance	12,652			12,652	10,138
Comprehensive insurance	63,165			63,165	58,074
General tort liability insurance	13,990			13,990	14,296
Data processing equipment insurance	160			160	160
Telephone, long distance, and other communication charges	43,953			43,953	41,741
Postage	556			556	8,295
Conference and meeting expenses	6,550		3,005	9,555	3,564

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, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Solid Waste	Tires	DHEC Grants	Totals	
				2022	2021
Utilities	150,924			150,924	152,538
Gas, fuel, and oil	297,212			297,212	186,702
Small Equipment Fuel	881			881	471
Uniforms	13,502			13,502	12,645
Licenses and permits	1,415			1,415	1,415
Outside personnel and inmate labor	694,720			694,720	686,748
Depreciation	1,751,827	9,910		1,761,737	1,666,693
Retainage				-	(153,829)
Keep America Beautiful	27,500			27,500	27,500
Claims & judgments	296			296	1,101
Property taxes	2,350			2,350	2,329
Small tools and minor equipment	25,479		4,646	30,125	35,371
Total operating expenses	14,354,072	241,871	52,822	14,648,765	14,403,854
Operating loss	(8,981,861)	(241,871)	(49,732)	(9,273,464)	(9,843,226)
Nonoperating revenues					
Property taxes	11,228,424			11,228,424	11,022,894
Cash over/Short	(179)			(179)	(37)
Local government - tires		164,341		164,341	154,125
DHEC/SW Mgt. grant			37,478	37,478	82,508
Interest income	69,731	947		70,678	81,064
Miscellaneous revenue	586		10,605	11,191	-
Sale of capital assets (loss)	67,729			67,729	(97,435)
Total nonoperating revenues	11,366,291	165,288	48,083	11,579,662	11,243,119
Income before contributions and transfers	2,384,430	(76,583)	(1,649)	2,306,198	1,399,893
Capital contributions	81,125			81,125	20,001
Transfers in	265,290		163	265,453	162,370
Transfers out	(265,453)			(265,453)	(162,370)
Total capital contributions and transfers	80,962	-	163	81,125	20,001
Change in net position	2,465,392	(76,583)	(1,486)	2,387,323	1,419,894
Net position, beginning of year	26,322,310	421,869	6,494	26,750,673	25,330,779
Net position, end of year	<u>\$ 28,787,702</u>	<u>\$ 345,286</u>	<u>\$ 5,008</u>	<u>\$ 29,137,996</u>	<u>\$ 26,750,673</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Solid Waste	Tires	DHEC Grants	Totals	
				2022	2021
Cash flows from operating activities:					
Cash received from customers	\$ 5,574,103	\$	\$ 3,090	\$ 5,577,193	\$ 4,347,891
Cash payments to suppliers for goods and services	(10,674,209)	(228,195)	(57,880)	(10,960,284)	(11,169,048)
Cash payments to employees for services	(2,221,948)			(2,221,948)	(1,993,908)
Net cash used by operating activities	(7,322,054)	(228,195)	(54,790)	(7,605,039)	(8,815,065)
Cash flows from noncapital financing activities:					
Cash received from taxes	11,163,700			11,163,700	10,987,227
Operating grants received			90,038	90,038	78,195
Lease Receipts	(1,596)			(1,596)	-
Miscellaneous revenue	407			407	-
Transfer in			163	163	-
Transfer out	(163)			(163)	-
State shared revenue		168,847		168,847	149,111
Net cash provided by noncapital financing activities:	11,162,348	168,847	90,201	11,421,396	11,214,533
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	(943,907)			(943,907)	(1,840,562)
Proceeds from sale of equipment	143,040			143,040	76,135
Net cash used by capital and related financing activities	(800,867)	-	-	(800,867)	(1,764,427)
Cash flows from investing activities:					
Interest on investments	69,731	947		70,678	81,064
Proceeds from sale of investments	3,172,446			3,172,446	(1,010,132)
Purchase of investments		49,054		49,054	(50,571)
Net cash provided (used) by investing activities	3,242,177	50,001	-	3,292,178	(979,639)
Net increase (decrease) in cash and cash equivalents	6,281,604	(9,347)	35,411	6,307,668	(344,598)
Cash and cash equivalents at beginning of the year	684,142	32,624		716,766	1,061,364
Cash and cash equivalents at end of the year	\$ 6,965,746	\$ 23,277	\$ 35,411	\$ 7,024,434	\$ 716,766

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Solid Waste	Tires	DHEC Grants	Totals	
				2022	2021
Reconciliation of operating loss to net cash used by operating activities:					
Operating loss	\$ (8,981,861)	\$ (241,871)	\$ (49,732)	\$ (9,273,464)	\$ (9,843,226)
Adjustments to reconcile operating income to net cash used by operating activities:					
Depreciation	1,751,827	9,910		1,761,737	1,666,693
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	164,416			164,416	(176,151)
(Increase) decrease in interfund receivable	30,515			30,515	(29,930)
(Increase) decrease in due from other funds	6,961			6,961	(6,656)
(Increase) decrease in pension outflow	(122,867)			(122,867)	(171,416)
Increase (decrease) in net pension liability	(683,068)			(683,068)	289,194
Increase (decrease) in accrued salaries/fringes	22,847			22,847	12,878
Increase (decrease) in accounts payable	177,804	3,766	(525)	181,045	204,078
Increase (decrease) in retainage payable				-	(153,829)
Increase (decrease) in interfund payable			(30,515)	(30,515)	29,930
Increase (decrease) in accrued sales tax	76			76	(1,435)
Increase (decrease) in due to other funds	11,491			11,491	807
Increase (decrease) in unearned revenue			25,982	25,982	2,391
Increase (decrease) in pension inflow	641,013			641,013	26,760
Increase (decrease) in long term payables	(341,208)			(341,208)	(665,153)
Total adjustments	1,659,807	13,676	(5,058)	1,668,425	1,028,161
Net cash used by operating activities	\$ (7,322,054)	\$ (228,195)	\$ (54,790)	\$ (7,605,039)	\$ (8,815,065)
Noncash Investing, Capital and Financing Activities					
Contributions of capital assets from solid waste grants	\$ 81,125	\$ -	\$ -	\$ 81,125	\$ 20,001

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	2022	2021
Administrative:		
Salaries and wages	\$ 229,712	\$ 178,709
Payroll fringes	61,205	83,514
Contracted services	35,675	50,738
Advertising	2,203	2,000
Legal services	7,345	8,900
Technical Currency & Support	13,538	13,538
Outside Printing	-	939
Office supplies	561	1,511
Duplicating	142	240
Operating supplies	2,017	889
Sign materials	310	772
Vehicle repairs and maintenance	40	17
Building insurance	2,029	2,029
Vehicle insurance	615	615
General tort liability insurance	995	1,014
Telephone, long distance, and other communication charges	17,547	14,153
Postage	2	7,304
Conference and meeting expenses	1,244	300
Subscription, dues, and books	944	939
Personal mileage reimbursement	1,079	1,008
Motor pool reimbursement	201	-
Utilities	7,872	9,307
Gas, fuel, and oil	803	777
Uniforms & Clothing	466	302
Depreciation	1,235	1,235
Keep America Beautiful	27,500	27,500
Small tools and minor equipment	3,022	-
Total administrative	<u>418,302</u>	<u>408,250</u>
Accounting:		
Salaries and wages	166,415	160,888
Overtime	174	966
Part time	63,969	48,971
Payroll fringes	60,366	99,524
Professional services	989	1,143
Accounting & auditing services	5,000	5,000
Technical currency & support	1,600	1,600
Office supplies	1,469	1,754
Duplicating	1,417	1,496
Operating supplies	2,407	3,151
Safety supplies	-	3,176
General tort liability insurance	322	322
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, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	2022	2021
Accounting continued:		
Data processing equip. insurance	\$ 160	\$ 160
Telephone, long distance, and other communication charges	1,988	2,044
Postage	554	594
Personal mileage reimbursement	73	87
Uniforms and clothing	411	-
Depreciation	821	1,550
Small tools and minor equipment	2,418	2,896
	<u>310,553</u>	<u>335,346</u>
Total accounting		
Convenience stations:		
Salaries and wages	77,013	67,666
Overtime	757	697
Part time	190,731	187,377
Payroll fringes	64,536	115,483
Contracted maintenance	522	528
Contracted services	1,894,636	1,986,730
Water and other beverage service	1,301	1,050
Infectious Disease	162	243
Advertising & Publicity	-	1,639
Office supplies	42	88
Duplicating	97	114
Operating supplies	22,750	22,599
Building repairs and maintenance	126,989	111,817
Heavy equipment repairs	23,709	13,090
Small Equipment Fuel	23	15
Vehicle repairs and maintenance	6,465	1,390
Building insurance	3,106	3,106
Vehicle insurance	1,845	1,999
Comprehensive insurance	518	641
General tort liability insurance	1,293	1,372
Telephone, long distance, and other communication charges	7,244	7,505
Conference and meeting expenses	300	300
Utilities	87,588	86,146
Gas, fuel, and oil	10,553	5,913
Uniforms and clothing	2,886	3,228
Outside personnel	694,720	686,748
Depreciation	390,752	408,017
Claims & judgments	46	1,101
Small tools and minor equipment	6,444	16,612
	<u>3,617,028</u>	<u>3,733,214</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, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	2022	2021
Landfill operations:		
Salaries and wages	\$ 326,045	\$ 332,628
Overtime	6,239	6,884
Payroll fringes	142,763	214,040
Contracted maintenance	270,915	285,516
Contracted services	99,726	4,900
Towing services	-	75
Professional services	61,707	598,500
Infectious Disease	162	-
Landfill monitor - Batesburg	63,500	61,500
Landfill monitor - Edmund	68,500	62,000
Landfill monitor - Chapin	44,000	42,000
Closure/postclosure care costs	(341,208)	(665,153)
Office Supplies	77	-
Duplicating	27	39
Operating supplies	156,838	144,273
Closure operating supplies	36,826	73,074
Building repairs and maintenance	31,716	7,497
Generator repairs & maintenance	945	-
Heavy equipment repairs	23,431	176,111
Small Equipment Repair	553	888
Fuel site repairs	4,299	1,224
Vehicle repairs and maintenance	2,116	8,490
Equipment rental	-	10,035
Vehicle insurance	5,535	5,064
Comprehensive insurance	55,317	51,974
General tort liability insurance	6,228	6,288
Telephone, long distance, and other communication charges	7,827	8,423
Conference and meeting expenses	1,164	500
Subscription, dues, and books	750	430
Utilities	15,974	14,895
Gas, fuel, and oil	213,173	145,709
Small Equipment Fuel	500	199
Uniforms and clothing	4,069	3,485
License and permits	250	250
Depreciation	771,710	703,529
Claims and Judgments	250	-
Small tools and minor equipment	647	1,379
Total landfill operations	<u>2,082,571</u>	<u>2,306,646</u>
321 Reclamation/closeout:		
Contracted services	46,619	35,956
Professional services	185,227	183,613
EPA cost	-	2,331
Duplicating	5	3
Utilities	20,266	22,816
Licenses & permits	1,065	1,065
Depreciation	784	2,284
Property taxes	2,350	2,329
Total reclamation/closeout	<u>256,316</u>	<u>250,397</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	2022	2021
Transfer station:		
Salaries and wages	\$ 181,048	\$ 177,290
Overtime	2,425	7,105
Payroll fringes	74,232	110,084
Contracted maintenance	47,026	32,384
Contracted services	5,828,985	5,272,989
Water and other beverage service	788	656
Professional services	-	38,960
Infectious Disease	-	206
Office supplies	83	392
Duplicating	45	69
Operating supplies	1,083	1,746
Building repairs and maintenance	21,742	267,437
Heavy equipment repairs	96,976	57,095
Equipment rental	193	139
Building insurance	2,206	3,064
Comprehensive insurance	5,506	2,382
General tort liability insurance	1,183	1,211
Telephone, long distance, and other communication charges	3,554	3,825
Conference and meeting expenses	100	-
Utilities	19,224	19,374
Gas, fuel, and oil	32,490	11,653
Uniforms and clothing	1,348	1,349
Licenses & permits	100	100
Depreciation	480,977	442,832
Retainage Payble	-	(153,829)
Small tools and minor equipment	12,750	9,727
Total transfer station	<u>6,814,064</u>	<u>6,308,240</u>
Recycling:		
Salaries & wages	24,321	21,798
Overtime	-	10
Part time	147,917	120,632
Payroll fringes	42,274	63,874
Contracted services	155,185	169,751
Towing services	-	295
E-waste recycling	66,868	85,770
Infectious disease services	-	162
Office supplies	-	76
Duplicating	158	41
Operating supplies	6,069	6,457
Heavy equipment repairs & maintenance	2,535	-
Small equipment repairs & maintenance	14,554	12,925
Vehicle repairs & maintenance	6,718	5,246
Vehicle insurance	2,812	1,845
Comprehensive insurance	1,161	1,149

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS - SOLID WASTE
COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	2022	2021
Recycling continued:		
General tort liability	\$ 677	\$ 734
Telephone, long distance, and other communication charges	2,906	2,910
Gas, fuel & oil	26,861	17,104
Uniforms & clothing	3,498	2,987
Depreciation	84,266	73,981
Small tools & minor equipment	58	713
Total recycling	<u>588,838</u>	<u>588,460</u>
Litter Control:		
Salaries & wages	51,519	34,847
Payroll fringes	34,618	14,932
Operating supplies	1,480	1,365
Vehicle repairs & maintenance	888	11
Vehicle Insurance	615	615
Comprehensive Insurance	176	699
General tort liability	339	364
Telephone, long distance, and other communication charges	789	888
Gas, fuel & oil	5,737	2,733
Uniforms & clothing	824	1,296
Depreciation	6,365	6,365
Total litter control	<u>103,350</u>	<u>64,115</u>
Code Enforcement:		
Salaries & wages	98,918	63,006
Overtime	510	488
Payroll fringes	32,164	39,910
Contracted Services	15	-
Operating Supplies	129	-
Vehicle Repairs & Maintenance	818	15
Vehicle Insurance	1,230	-
Comprehensive Insurance	487	1,230
General Tort Liability	2,953	2,966
Telephone, long distance, and other communication charges	2,098	1,992
Conference meeting & training	695	-
Gas, Fuel, & Oil	7,977	3,084
Depreciation	14,916	16,990
Small tools & minor equipment	140	-
Total Code Enforcement	<u>163,050</u>	<u>129,681</u>
Solid Waste - Tires:		
Contracted maintenance	-	18,273
Contracted services - tire disposal	231,961	163,286
Depreciation	9,910	9,910
Total solid waste tires	<u>241,871</u>	<u>191,469</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS - SOLID WASTE
 COMBINING SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	<u>2022</u>	<u>2021</u>
Solid Waste/DHEC Grants:		
Contract Services	7,000	57,826
Advertising & publicity	15,674	9,469
Outside Printing	79	7,982
Operating supplies	18,428	8,318
Public education supplies	3,990	-
Conference and meeting expense	3,005	396
Small Tools	<u>4,646</u>	<u>4,045</u>
Total solid waste DHEC grants	<u>52,822</u>	<u>88,036</u>
Total operating expenses by department	<u>\$ 14,648,765</u>	<u>\$ 14,403,854</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash - treasurer	\$ 6,965,746	\$ 684,142
Investments	14,333,789	17,506,235
Receivables (net of allowance for uncollectibles):		
Property taxes	664,748	600,024
Accounts	255,905	420,321
Lease	202,858	-
Due from other funds	-	6,961
Interfund receivable	-	30,515
Total current assets	<u>22,423,046</u>	<u>19,248,198</u>
Non-current assets:		
Capital assets		
Land	2,159,344	2,159,344
Buildings	9,583,322	9,575,939
Improvements	5,216,736	5,180,936
Machinery and equipment	10,091,746	9,607,883
Office furniture and equipment	20,227	24,160
Vehicles	1,612,197	1,871,290
Construction in progress	137,277	32,277
Less: accumulated depreciation	28,820,849 <u>(11,975,176)</u>	28,451,829 <u>(10,804,050)</u>
Total non-current assets	<u>16,845,673</u>	<u>17,647,779</u>
Total assets	<u>39,268,719</u>	<u>36,895,977</u>
Deferred outflows of resources		
Deferred pension outflows	<u>651,050</u>	<u>528,183</u>
Total assets and deferred outflows of resources	<u>\$ 39,919,769</u>	<u>\$ 37,424,160</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	\$ 1,899,169	\$ 1,721,365
Accrued salaries	21,973	14,747
Compensated absences	47,564	40,922
Accrued FICA	1,574	1,062
Accrued SCRS	3,563	2,235
Accrued PORS	340	241
Accrued workers compensation	1,302	904
Accrued sales tax	76	-
Due to other funds:		
General fund	33,387	22,097
Internal Service Fund	201	-
Total current liabilities	<u>2,009,149</u>	<u>1,803,573</u>
Non-current liabilities:		
Compensated absences due beyond a year	47,565	40,923
Closure/post-closure care cost payable	5,489,586	5,830,794
Net pension liability	<u>2,688,490</u>	<u>3,371,558</u>
Total non-current liabilities	<u>8,225,641</u>	<u>9,243,275</u>
Total liabilities	<u>10,234,790</u>	<u>11,046,848</u>
Deferred inflows of resources		
Deferred pension inflows	696,015	55,002
Deferred lease inflows	<u>201,262</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>11,132,067</u>	<u>11,101,850</u>
NET POSITION		
Net investment in capital assets	16,847,269	17,647,780
Unrestricted	<u>11,940,433</u>	<u>8,674,530</u>
Total net position	<u>\$ 28,787,702</u>	<u>\$ 26,322,310</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, 2022 AND 2021

	2022	2021
Operating revenues:		
Landfill fees	\$ 4,078,464	\$ 3,683,102
Garbage franchise fees	175,446	163,413
Recycling fees	1,019,348	613,392
Compost Sales	72,131	59,041
Mulch sales	13,001	24,820
Rental income & lease agreements	13,596	12,000
Credit report fees	225	300
	<u>5,372,211</u>	<u>4,556,068</u>
Total landfill revenues		
Operating expenses:		
Salaries and wages	1,567,714	1,409,963
Payroll fringes	512,159	741,361
Contracted maintenance	318,463	318,429
Contracted services	8,061,339	7,521,564
Water and other beverage service	2,089	1,706
Towing service	-	370
E-waste recycling	66,868	85,770
Professional services	247,424	821,556
Accounting and auditing services	5,000	5,000
Infectious disease services	324	772
Advertising - publicity	2,202	3,639
Legal services	7,345	8,900
Landfill monitoring	176,000	165,500
Closure/postclosure care cost	(341,208)	(665,153)
EPA cost	-	2,331
Technical currency and support	15,138	15,138
Outside Printing	-	939
Office supplies	2,232	3,821
Duplicating	1,891	2,002
Operating supplies	192,772	180,479
Safety supplies	-	3,176
Closure operating supplies	36,826	73,074
Sign materials	310	771
Building repairs and maintenance	180,447	386,750
Generator repairs and maintenance	945	-
Heavy equipment repairs & maintenance	146,651	246,296
Small equipment repairs & maintenance	15,130	13,828
Fuel site repairs and maintenance	4,299	1,224
Vehicle repairs and maintenance	17,046	15,169
Equipment rental	193	10,174
Building insurance	7,341	8,199
Vehicle insurance	12,652	11,368
Comprehensive insurance	63,165	56,844
General tort liability insurance	13,990	14,296
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, 2022 AND 2021

	2022	2021
Operating expenses con't:		
Telephone, long distance, and other communication charges	43,953	41,741
Postage	556	7,899
Transportation and education	6,550	3,564
Utilities	150,924	152,538
Gas, fuel, and oil	297,212	186,702
Small Equipment Fuel	881	471
Uniforms and clothing	13,502	12,645
Licenses and permits	1,415	1,415
Outside personnel and inmate labor	694,720	686,748
Depreciation	1,751,827	1,656,783
Retainage payable	-	(153,829)
Keep America Beautiful	27,500	27,500
Claims & judgments	296	1,101
Property taxes	2,350	2,329
Small tools and minor equipment	25,479	31,326
Total operating expenses	<u>14,354,072</u>	<u>14,124,349</u>
Operating loss	<u>(8,981,861)</u>	<u>(9,568,281)</u>
Nonoperating revenues		
Property taxes	11,228,424	11,022,894
Cash over/short	(179)	(37)
Interest income	69,731	80,493
Miscellaneous revenues	586	-
Sale of capital assets (loss)	67,729	(97,435)
Total nonoperating revenues	<u>11,366,291</u>	<u>11,005,915</u>
Income before contributions and transfers	<u>2,384,430</u>	<u>1,437,634</u>
Capital contributions	81,125	20,001
Transfers in	265,290	162,370
Transfers out	<u>(265,453)</u>	<u>(162,370)</u>
Total capital contributions and transfers	<u>80,962</u>	<u>20,001</u>
Change in net position	2,465,392	1,457,635
Net position, beginning of year	<u>26,322,310</u>	<u>24,864,675</u>
Net position, end of year	<u>\$ 28,787,702</u>	<u>\$ 26,322,310</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE
 COMPARATIVE STATEMENTS OF CASH FLOW
 FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash received from customers	\$ 5,574,103	\$ 4,343,331
Cash payments to suppliers for goods and services	(10,674,209)	(10,901,713)
Cash payments to employees for services	<u>(2,221,948)</u>	<u>(1,993,908)</u>
Net cash used by operating activities	<u>(7,322,054)</u>	<u>(8,552,290)</u>
Cash flows from noncapital financing activities:		
Cash received from taxes	11,163,700	10,987,227
Lease Receipts	(1,596)	-
Miscellaneous revenues	407	-
Transfer out	<u>(163)</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>11,162,348</u>	<u>10,987,227</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(943,907)	(1,840,562)
Proceeds from sale of equipment	<u>143,040</u>	<u>76,135</u>
Net cash used for capital and related financing activities	<u>(800,867)</u>	<u>(1,764,427)</u>
Cash flows from investing activities:		
Interest on investments	69,731	80,493
Proceeds from sale of investments	<u>3,172,446</u>	<u>(1,010,132)</u>
Net cash provided (used) by investing activities	<u>3,242,177</u>	<u>(929,639)</u>
Net increase (decrease) in cash and cash equivalents	6,281,604	(259,129)
Cash and cash equivalents at beginning of year	<u>684,142</u>	<u>943,271</u>
Cash and cash equivalents at end of year	<u>\$ 6,965,746</u>	<u>\$ 684,142</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - SOLID WASTE
COMPARATIVE STATEMENTS OF CASH FLOW
FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ <u>(8,981,861)</u>	\$ <u>(9,568,281)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	1,751,827	1,656,783
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	164,416	(176,151)
(Increase) decrease in interfund receivable	30,515	(29,930)
(Increase) decrease in due from other funds	6,961	(6,656)
(Increase) decrease in pension outflow	(122,867)	(171,416)
Increase (decrease) in net pension liability	(683,068)	289,194
Increase (decrease) in accrued salaries/fringes	22,847	12,878
Increase (decrease) in accounts payable	177,804	232,917
Increase (decrease) in retainage payable	-	(153,829)
Increase (decrease) in accrued sales tax	76	(19)
Increase (decrease) in due to other funds	11,491	613
Increase (decrease) in pension inflow	641,013	26,760
Increase (decrease) in long term payables	<u>(341,208)</u>	<u>(665,153)</u>
Total adjustments	<u>1,659,807</u>	<u>1,015,991</u>
Net cash used by operating activities	\$ <u><u>(7,322,054)</u></u>	\$ <u><u>(8,552,290)</u></u>
Noncash Investing, Capital and Financing Activities		
Contributions of capital assets from solid waste grants	\$ <u>81,125</u>	\$ <u>20,001</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/TIRES
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 23,277	\$ 32,624
Investments	254,944	303,998
Due from state shared revenue	<u>40,222</u>	<u>44,728</u>
Total current assets	<u>318,443</u>	<u>381,350</u>
Non-current assets:		
Capital assets		
Improvements	80,597	80,597
Machinery and equipment	<u>111,947</u>	<u>119,165</u>
	192,544	199,762
Less: accumulated depreciation	<u>(141,627)</u>	<u>(138,935)</u>
Total non-current assets	<u>50,917</u>	<u>60,827</u>
Total assets	<u>369,360</u>	<u>442,177</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	<u>24,074</u>	<u>20,308</u>
Total liabilities	<u>24,074</u>	<u>20,308</u>
NET POSITION		
Net investment in capital assets	50,917	60,827
Restricted per state mandate (tires)	<u>294,369</u>	<u>361,042</u>
Total net position	<u>\$ 345,286</u>	<u>\$ 421,869</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Operating expenses:		
Contracted maintenance	\$ -	\$ 18,273
Contracted services (tire disposal)	231,961	163,286
Depreciation	<u>9,910</u>	<u>9,910</u>
Total operating expenses	<u>241,871</u>	<u>191,469</u>
Operating loss	<u>(241,871)</u>	<u>(191,469)</u>
Nonoperating revenues:		
Local government - tires	164,341	154,125
Interest income	<u>947</u>	<u>571</u>
Total nonoperating revenues	<u>165,288</u>	<u>154,696</u>
Loss before contributions and transfers	<u>(76,583)</u>	<u>(36,773)</u>
Change in net position	(76,583)	(36,773)
Net position, beginning of year	<u>421,869</u>	<u>458,642</u>
Net position, end of year	<u>\$ 345,286</u>	<u>\$ 421,869</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/TIRES
 COMPARATIVE STATEMENTS OF CASH FLOW
 FOR FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash payments to suppliers for goods and services	\$ <u>(228,195)</u>	\$ <u>(184,580)</u>
Net cash used by operating activities	<u>(228,195)</u>	<u>(184,580)</u>
Cash flows from noncapital financing activities:		
State share revenue	<u>168,847</u>	<u>149,111</u>
Net cash provided by noncapital financing activities	<u>168,847</u>	<u>149,111</u>
Cash flows from investing activities:		
Interest on investments	947	571
Purchase (sale) of investments	<u>49,054</u>	<u>(50,571)</u>
Net cash provided (used) by investing activities	<u>50,001</u>	<u>(50,000)</u>
Net increase (decrease) in cash and cash equivalents	(9,347)	(85,469)
Cash and cash equivalents at beginning of year	<u>32,624</u>	<u>118,093</u>
Cash and cash equivalents at end of year	<u>\$ 23,277</u>	<u>\$ 32,624</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ <u>(241,871)</u>	\$ <u>(191,469)</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	3,766	(3,215)
Increase (decrease) in due to general fund	<u>-</u>	<u>194</u>
Total adjustments	<u>13,676</u>	<u>6,889</u>
Net cash used by operating activities	<u>\$ (228,195)</u>	<u>\$ (184,580)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/DHEC GRANTS
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 35,411	\$ -
Due from DHEC	-	41,955
	<u>35,411</u>	<u>41,955</u>
Total assets	<u>35,411</u>	<u>41,955</u>
LIABILITIES		
Current liabilities (payable from current assets):		
Accounts payable	-	525
Interfund payable	-	30,515
Unearned revenue	30,403	4,421
	<u>30,403</u>	<u>4,421</u>
Total liabilities	<u>30,403</u>	<u>35,461</u>
NET POSITION		
Unrestricted	<u>5,008</u>	<u>6,494</u>
Total net position	<u>\$ 5,008</u>	<u>\$ 6,494</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Operating revenues:		
Compost bin sales	\$ 3,090	\$ 4,560
Total operating revenues	<u>3,090</u>	<u>4,560</u>
Operating expenses:		
Contracted Services	7,000	57,826
Advertising & publicity	15,674	17,451
Outside printing	79	-
Operating supplies	18,428	8,318
Public education supplies	3,990	-
Conference and meeting expense	3,005	396
Small Tools & Equipment	4,646	4,045
Total operating expenses	<u>52,822</u>	<u>88,036</u>
Operating loss	<u>(49,732)</u>	<u>(83,476)</u>
Nonoperating revenues:		
DHEC/SW mgt. grant	37,478	82,508
Miscellaneous revenue	10,605	-
Total nonoperating revenues	<u>48,083</u>	<u>82,508</u>
Loss before transfers	<u>(1,649)</u>	<u>(968)</u>
Transfers in	<u>163</u>	<u>-</u>
Change in net position	(1,486)	(968)
Net position, beginning of year	<u>6,494</u>	<u>7,462</u>
Net position, end of year	<u>\$ 5,008</u>	<u>\$ 6,494</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - SOLID WASTE/DHEC GRANTS
 COMPARATIVE STATEMENTS OF CASH FLOW
 FOR FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash received customers	\$ 3,090	\$ 4,560
Cash payments to suppliers for goods and services	<u>(57,880)</u>	<u>(82,755)</u>
Net cash used by operating activities	<u>(54,790)</u>	<u>(78,195)</u>
Cash flows from noncapital financing activities:		
Operating grants received	90,038	78,195
Transfers in	<u>163</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>90,201</u>	<u>78,195</u>
Net increase (decrease) in cash and cash equivalents	35,411	-
Cash and cash equivalents at beginning of year	<u>-</u>	<u>-</u>
Cash and cash equivalents at end of year	<u>\$ 35,411</u>	<u>\$ -</u>
Reconciliation of operating loss to net cash used by operating activities:		
Net operating loss	\$ <u>(49,732)</u>	\$ <u>(83,476)</u>
Changes in assets and liabilities:		
(Decrease) increase in accounts payable	(525)	(25,624)
Increase (decrease) in interfund payable	(30,515)	29,930
Increase (decrease) in accrued sales tax	-	(1,416)
(Decrease) increase in unearned revenue	<u>25,982</u>	<u>2,391</u>
Total adjustments	<u>(5,058)</u>	<u>5,281</u>
Net cash used by operating activities	<u>\$ (54,790)</u>	<u>\$ (78,195)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - PELION AIRPORT
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 145,778	\$ 130,590
Investments	3,168,345	3,357,340
Accounts receivable	-	75
Due from Federal Grant	120,388	104,154
Inventory - aviation fuel	<u>41,753</u>	<u>28,397</u>
Total current assets	<u>3,476,264</u>	<u>3,620,556</u>
Non-current assets:		
Capital assets		
Land	190,116	190,116
Buildings	833,811	833,811
Improvements	6,383,295	5,568,067
Machinery & equipment	213,012	213,012
Construction in progress	<u>436,979</u>	<u>916,217</u>
	8,057,213	7,721,223
Less: accumulated depreciation	<u>(2,997,157)</u>	<u>(2,499,040)</u>
Total non-current assets	<u>5,060,056</u>	<u>5,222,183</u>
Total assets	<u>8,536,320</u>	<u>8,842,739</u>
LIABILITIES		
Current liabilities:		
Accounts payable	75	18,717
Airport capital projects payable	51,992	6,322
Accrued sales tax	1,273	426
Unearned revenue	<u>1,337</u>	<u>1,428</u>
Total current liabilities	<u>54,677</u>	<u>26,893</u>
NET POSITION		
Net investment in capital assets	5,060,056	5,222,183
Unrestricted	<u>3,421,587</u>	<u>3,593,663</u>
Total net position	<u>\$ 8,481,643</u>	<u>\$ 8,815,846</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Operating revenues:		
Rental income	\$ 51,060	\$ 53,012
Aviation fuel sales	133,693	59,494
Miscellaneous fees, permits & sales	<u>-</u>	<u>88</u>
Total operating revenues	<u>184,753</u>	<u>112,594</u>
Operating expenses:		
Cost of sales and services	132,915	43,844
Contracted maintenance	-	671
Contracted services	5,010	4,560
Legal services	-	175
Computer hardware maintenance	-	603
Operating supplies	82	50
Building repairs & maintenance	3,156	434
Small equipment repairs & maintenance	5,385	706
Fuel site repairs & maintenance	2,573	1,702
Building insurance	4,404	4,404
Telephone	228	228
WAN Service Charges	1,199	1,199
Subscriptions, dues & books	40	40
Utilities	7,544	8,503
Licenses & permits	100	100
Retainage payable expense	-	(56,802)
Property taxes	14,596	14,719
Grant funds returned to grantor	-	83,062
Depreciation	<u>498,117</u>	<u>444,817</u>
Total operating expenses	<u>675,349</u>	<u>553,015</u>
Operating loss	<u>(490,596)</u>	<u>(440,421)</u>
Nonoperating revenues:		
Miscellaneous revenue	30,000	-
Interest income	<u>11,005</u>	<u>6,172</u>
Total nonoperating revenues	<u>41,005</u>	<u>6,172</u>
Loss before contributions and transfers	<u>(449,591)</u>	<u>(434,249)</u>
Capital contributions	90,388	104,154
Transfers in	<u>25,000</u>	<u>25,000</u>
Total capital contributions and transfers	<u>115,388</u>	<u>129,154</u>
Change in net position	(334,203)	(305,095)
Net position, beginning of year	<u>8,815,846</u>	<u>9,120,941</u>
Net position, end of year	<u>\$ 8,481,643</u>	<u>\$ 8,815,846</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUND - PELION AIRPORT
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash received from customers	\$ 184,828	\$ 113,574
Cash payments to suppliers and employees	<u>(162,804)</u>	<u>(226,325)</u>
Net cash provided (used) by operating activities	<u>22,024</u>	<u>(112,751)</u>
Cash flows from noncapital financing activities:		
Federal funds (FAA) received	104,154	559,200
Transfer in	<u>25,000</u>	<u>25,000</u>
Net cash provided by noncapital financing activities	<u>129,154</u>	<u>584,200</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	<u>(335,990)</u>	<u>(188,399)</u>
Net cash (used) by capital and related financing activities	<u>(335,990)</u>	<u>(188,399)</u>
Cash flows from investing activities:		
Interest on investments	11,005	6,172
Purchase (sale) of investments	<u>188,995</u>	<u>(531,171)</u>
Net cash provided (used) by investing activities	<u>200,000</u>	<u>(524,999)</u>
Net increase (decrease) in cash and cash equivalents	15,188	(241,949)
Cash and cash equivalents at beginning of year	<u>130,590</u>	<u>372,539</u>
Cash and cash equivalents at end of year	<u>\$ 145,778</u>	<u>\$ 130,590</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUND - PELION AIRPORT
 COMPARATIVE STATEMENTS OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Reconciliation of operating loss to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(490,596)</u>	\$ <u>(440,421)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation	498,117	444,817
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	75	980
Decrease (increase) in inventory	(13,356)	(18,944)
(Decrease) increase in accounts payable	27,875	(99,705)
(Decrease) increase in unearned revenue	<u>(91)</u>	<u>522</u>
Total adjustments	<u>512,620</u>	<u>327,670</u>
Net cash provided (used) by operating activities	\$ <u><u>22,024</u></u>	\$ <u><u>(112,751)</u></u>

Internal Service Funds

Internal service funds are used to account for the financing of goods or service provided by one department or agency to other departments or agencies of the government units, on a cost reimbursement basis.

Employee Insurance – This fund is used to account for the accumulation of insurance premiums, and the payments of employee health insurance claims, life insurance premiums, and associated administrative costs.

Post-Employee Insurance – This fund is used to account for the accumulation of insurance employer contributions, the reimbursement of premiums of employee health insurance, and associated administrative costs for the defined contribution plan.

Worker's Compensation – This fund is used to account for the accumulation of employer contributions and the payments of worker's compensation insurance claims, insurance premiums, and safety management services.

Risk Management – This fund is used to account for the expenses incurred by personnel in overseeing incidents and minimizing risks for the County.

Motor Pool – This fund is used to account for the rental of motor vehicles by other departments and the related costs of those vehicles.

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

ASSETS	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2022	2021
Current assets:							
Cash and cash equivalents	\$ 1,202,185	\$ 6,867,924	\$ 916,169	\$ 150,364	\$ 23,563	\$ 9,160,205	\$ 6,735,209
Investments	7,112,561	13,544,429	9,414,984	108,511	841,402	31,021,887	34,380,658
Accounts receivable	383,830		146,686			530,516	303,745
Due from other funds:							
General fund					1,506	1,506	1,786
Special revenue funds					18	18	47
Enterprise funds					201	201	-
Total current assets	8,698,576	20,412,353	10,477,839	258,875	866,690	40,714,333	41,421,445
Non-current assets:							
Capital assets:							
Vehicles					279,763	279,763	304,234
Total capital assets	-	-	-	-	279,763	279,763	304,234
Less: accumulated depreciation	-	-	-	-	(228,130)	(228,130)	(272,942)
Total non-current assets	-	-	-	-	51,633	51,633	31,292
Total assets	8,698,576	20,412,353	10,477,839	258,875	918,323	40,765,966	41,452,737
Deferred outflows of resources							
Deferred pension outflows				58,576		58,576	53,339
Total assets and deferred outflows of resources	8,698,576	20,412,353	10,477,839	317,451	918,323	40,824,542	41,506,076
LIABILITIES							
Current liabilities (payable from current assets):							
Accounts payable	32,514		541,018	88		573,620	112,800
Accrued wages				925		925	1,153
Compensated absences						-	2,855
Accrued employer contributions				258		258	310
Insurance claims due	2,310,775					2,310,775	1,782,461
Due to other funds:							
General fund				9	956	965	271
Total current liabilities (payable from current assets)	2,343,289	-	541,018	1,280	956	2,886,543	1,899,850
Total liabilities	2,343,289	-	541,018	1,280	956	2,886,543	1,899,850
Non-current liabilities:							
Net pension liability				352,961		352,961	381,704
Total non-current liabilities	-	-	-	352,961	-	352,961	381,704
Deferred inflows of resources							
Deferred pension inflows				31,988		31,988	5,928
Total liabilities and deferred inflows of resources	2,343,289	-	541,018	386,229	956	3,271,492	2,287,482
NET POSITION							
Net investment in capital assets					51,633	51,633	31,292
Unrestricted	6,355,287	20,412,353	9,936,821	(68,778)	865,734	37,501,417	39,187,302
Total net position	\$ 6,355,287	\$ 20,412,353	\$ 9,936,821	\$ (68,778)	\$ 917,367	\$ 37,553,050	\$ 39,218,594

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, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2022	2021
Operating revenues:							
Employer contributions	\$ 12,760,066	\$ 689,734	\$ 2,977,888	\$	\$	\$ 16,427,688	\$ 16,203,982
Employee contributions	3,581,287					3,581,287	3,493,110
Other premiums	579,949					579,949	614,991
Cobra premiums	29,202					29,202	22,042
Employer subsidy - post employment	205,350					205,350	216,268
Employee life insurance	207,076					207,076	191,785
Employee dental insurance	285,654					285,654	284,244
Pharmaceuticals rebate	1,013,555					1,013,555	1,012,950
Insurance reimbursements	124,823					124,823	112,155
Stop-loss insurance	594,429					594,429	94,455
Workers comp reimbursement			48,121			48,121	16,388
Charges for sales and services					23,518	23,518	18,235
Total operating revenues	<u>19,381,391</u>	<u>689,734</u>	<u>3,026,009</u>	<u>-</u>	<u>23,518</u>	<u>23,120,652</u>	<u>22,280,605</u>
Operating expenses:							
Salaries and wages				63,985		63,985	95,932
Payroll fringes				24,925		24,925	47,437
Towing						-	75
Office supplies				442		442	-
Duplicating				96		96	342
Safety supplies			832			832	1,260
Building repairs and maintenance						-	2,251
Building insurance	364			50		414	414
General tort liability insurance				161		161	161
Surety bonds						-	13
Communication charges				4,635		4,635	1,205
Postage				13		13	65
Conference & meeting expense			2,017	2,928		4,945	4,119
Subscriptions, dues & books				720		720	1,693
Motor pool reimbursement				97		97	114
Utilities	3,914			363		4,277	4,934
Health screening	23,260					23,260	-
Medical services	1,437,978					1,437,978	1,398,921
Actuarial services	12,118					12,118	3,500
Pharmaceuticals	40,865					40,865	26,666
Telephone	3,613					3,613	2,967
WAN services charges	963					963	1,401
Background history screening			23,434			23,434	20,844
Driver history screening			3,826			3,826	2,287
Drug testing services			21,752			21,752	14,105
Workers comp insurance claims			923,314			923,314	1,338,668
SC workers compensation taxes						-	43,329
Workers comp insurance premiums			724,555			724,555	759,198
Vehicle repairs and maintenance					2,043	2,043	2,407
Vehicle insurance					7,380	7,380	7,534
GPS monitoring charges					2,120	2,120	2,339
Gas, fuel, and oil					5,675	5,675	3,286
Medical insurance claims	13,431,094					13,431,094	12,780,518
Dental insurance claims	1,299,717					1,299,717	771,681
Administration cost	717,313					717,313	735,985
Compliance testing	2,983					2,983	-
Online benefit system	32,950					32,950	33,678
Life insurance premium	370,642					370,642	371,302
Stop - loss insurance premium	716,862					716,862	664,346
Pharmacy claims	4,381,578					4,381,578	3,357,676
Insurance reimbursement to employee		479,543				479,543	507,375
Health care reform fees	17,871					17,871	-
Wellness program incentives	101,776					101,776	140,300
Depreciation					18,606	18,606	21,113
Small tools & minor equipment	771			155		926	636
Total operating expenses	<u>22,596,632</u>	<u>479,543</u>	<u>1,699,730</u>	<u>98,570</u>	<u>35,824</u>	<u>24,910,299</u>	<u>23,172,077</u>
Operating income (loss)	<u>(3,215,241)</u>	<u>210,191</u>	<u>1,326,279</u>	<u>(98,570)</u>	<u>(12,306)</u>	<u>(1,789,647)</u>	<u>(891,472)</u>
Nonoperating revenues (expenses):							
Interest (net of increase (decrease) in the fair value of investments)	21,830	40,804	29,886	361	2,799	95,680	79,677
Sale of capital assets					28,423	28,423	-
Total nonoperating revenues (expenses)	<u>21,830</u>	<u>40,804</u>	<u>29,886</u>	<u>361</u>	<u>31,222</u>	<u>124,103</u>	<u>79,677</u>
Income (loss) before contributions and transfers	<u>(3,193,411)</u>	<u>250,995</u>	<u>1,356,165</u>	<u>(98,209)</u>	<u>18,916</u>	<u>(1,665,544)</u>	<u>(811,795)</u>
Transfer in				155,421		155,421	176,610
Transfer out			(155,421)			(155,421)	(176,610)
Total contributions and transfers	<u>-</u>	<u>-</u>	<u>(155,421)</u>	<u>155,421</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>(3,193,411)</u>	<u>250,995</u>	<u>1,200,744</u>	<u>57,212</u>	<u>18,916</u>	<u>(1,665,544)</u>	<u>(811,795)</u>
Net position, beginning 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>
Net position, end of year	<u>\$ 6,355,287</u>	<u>\$ 20,412,353</u>	<u>\$ 9,936,821</u>	<u>\$ (68,778)</u>	<u>\$ 917,367</u>	<u>\$ 37,553,050</u>	<u>\$ 39,218,594</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Employee Insurance	Post Employment Insurance	Workers Compensation	Risk Management	Motor Pool	Totals	
						2022	2021
Cash flows from operating activities:							
Cash received from customers	\$ 6,201,357	\$	\$	\$	\$	\$ 6,201,357	\$ 5,822,734
Cash received from interfund services provided & used	12,965,416	689,734	3,013,856		23,626	16,692,632	16,456,915
Cash payments to suppliers for goods and services	(22,044,602)	(479,543)	(1,261,130)	(109,762)	(17,883)	(23,912,920)	(22,940,955)
Net cash provided (used) by operating activities	(2,877,829)	210,191	1,752,726	(109,762)	5,743	(1,018,931)	(661,306)
Cash flows from noncapital financing activities:							
Transfer in				155,421		155,421	176,610
Transfer out			(155,421)			(155,421)	(176,610)
Net cash provided (used) by noncapital financing activities:	-	-	(155,421)	155,421	-	-	-
Cash flows from capital and related financing activities:							
Acquisition and construction of capital assets					(38,947)	(38,947)	-
Proceeds from sale of equipment					28,423	28,423	-
Net cash used for capital and related financing activities	-	-	-	-	(10,524)	(10,524)	-
Cash flows from investing activities:							
Receipt of interest (net increase (decrease) in the fair value of investments)	21,830	40,804	29,886	361	2,799	95,680	79,677
Purchase of investments	(2,428,170)	(1,963,568)	(1,029,806)	(361)	(2,800)	(3,358,771)	(1,680,348)
Net cash provided (used) by investing activities	2,450,000	2,004,372	(999,920)	-	(1)	3,454,451	(1,600,671)
Net increase (decrease) in cash and cash equivalents	(427,829)	2,214,563	597,385	45,659	(4,782)	2,424,996	(2,261,977)
Cash and cash equivalents at beginning of the year	1,630,014	4,653,361	318,784	104,705	28,345	6,735,209	8,997,186
Cash and cash equivalents at end of the year	\$ 1,202,185	\$ 6,867,924	\$ 916,169	\$ 150,364	\$ 23,563	\$ 9,160,205	\$ 6,735,209
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	\$ (3,215,241)	\$ 210,191	\$ 1,326,279	\$ (98,570)	\$ (12,306)	\$ (1,789,647)	\$ (891,473)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation					18,606	18,606	21,114
Changes in assets and liabilities:							
(Increase) decrease in accounts receivable	(214,618)		(12,153)			(226,771)	(3,116)
(Increase) decrease in pension outflow				(5,237)		(5,237)	(11,049)
Decrease (increase) in net pension liability				(28,743)		(28,743)	18,488
Decrease (increase) in due from other funds					108	108	2,160
Increase (decrease) in accounts payable	23,716		438,600	(3,280)	(1,351)	457,685	(312,284)
Increase (decrease) in insurance claims due	528,314					528,314	513,190
Increase (decrease) in due to other funds				8	686	694	(36)
Increase (decrease) in pension inflow				26,060		26,060	1,700
Total adjustments	337,412	-	426,447	(11,192)	18,049	770,716	230,167
Net cash provided (used) by operating activities	\$ (2,877,829)	\$ 210,191	\$ 1,752,726	\$ (109,762)	\$ 5,743	\$ (1,018,931)	\$ (661,306)

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,202,185	\$ 1,630,014
Investments	7,112,561	9,540,731
Accounts receivable	<u>383,830</u>	<u>169,212</u>
Total assets	<u>8,698,576</u>	<u>11,339,957</u>
LIABILITIES		
Current liabilities:		
Accounts payable	32,514	8,798
Insurance claims due	<u>2,310,775</u>	<u>1,782,461</u>
Total liabilities	<u>2,343,289</u>	<u>1,791,259</u>
NET POSITION		
Unrestricted	<u>6,355,287</u>	<u>9,548,698</u>
Total net position	<u>\$ 6,355,287</u>	<u>\$ 9,548,698</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, 2022 AND 2021

	2022	2021
Operating revenues:		
Employer contributions	\$ 12,760,066	\$ 12,559,033
Employee contributions	3,581,287	3,493,110
Other premiums	579,949	614,991
Cobra premiums	29,202	22,042
Employer subsidy - post employment	205,350	216,268
Employee life insurance	207,076	191,785
Employee dental insurance	285,654	284,244
Pharmaceuticals rebate	1,013,555	1,012,950
Insurance reimbursements	124,823	112,155
Stop-loss insurance	594,429	94,455
	<u>19,381,391</u>	<u>18,601,033</u>
Total operating revenues		
Operating expenses:		
Health screening services	23,260	-
Medical services	1,437,978	1,398,921
Actuarial services	12,118	3,500
Pharmaceuticals	40,865	26,666
Building repairs and maintenance	-	2,251
Building insurance	364	364
Telephone	3,613	2,967
WAN service charges	963	1,401
Utilities - auxiliary admin building	3,914	3,727
Life insurance premium	370,642	371,302
Stop-loss insurance premiums	716,862	664,346
AdvancePCS prescription claims	4,381,578	3,357,676
Health care reform fees	17,871	-
Medical insurance claims	13,431,094	12,780,518
Dental insurance claims	1,299,717	771,681
Medical administration costs	613,752	644,147
Dental administration costs	28,507	28,214
HRA/HSA administration costs	60,347	50,239
Cobra administration costs	14,707	13,385
Compliance testing	2,983	-
Online benefit system	32,950	33,678
Wellness program incentives	101,776	140,300
Small tools and minor equipment	771	-
	<u>22,596,632</u>	<u>20,295,283</u>
Total operating expenses		
Operating income	<u>(3,215,241)</u>	<u>(1,694,250)</u>
Nonoperating revenues:		
Investment interest (net decrease in the fair value of investments)	<u>21,830</u>	<u>18,948</u>
	<u>21,830</u>	<u>18,948</u>
Total nonoperating revenues		
Change in net position	(3,193,411)	(1,675,302)
Net position, beginning of year	<u>9,548,698</u>	<u>11,224,000</u>
Net position, end of year	<u>\$ 6,355,287</u>	<u>\$ 9,548,698</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
EMPLOYEE INSURANCE
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash received from users	\$ 6,201,357	\$ 5,822,734
Cash received from interfund services provided & used	12,965,416	12,775,301
Cash paid to insurance suppliers and employees	<u>(22,044,602)</u>	<u>(19,821,223)</u>
Net cash used by operating activities	<u>(2,877,829)</u>	<u>(1,223,188)</u>
Cash flows from investing activities:		
Interest on investments (net decrease in the fair value of investments)	21,830	18,948
Purchase of investments	<u>2,428,170</u>	<u>(418,948)</u>
Net cash provided (used) by investing activities	<u>2,450,000</u>	<u>(400,000)</u>
Net decrease in cash and cash equivalents	(427,829)	(1,623,188)
Cash and cash equivalents at beginning of year	<u>1,630,014</u>	<u>3,253,202</u>
Cash and cash equivalents at end of year	<u>\$ 1,202,185</u>	<u>\$ 1,630,014</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating (loss)	\$ <u>(3,215,241)</u>	\$ <u>(1,694,250)</u>
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(214,618)	(2,998)
Increase (decrease) in accounts payable	23,716	(39,130)
Increase in insurance claims due	<u>528,314</u>	<u>513,190</u>
Total adjustments	<u>337,412</u>	<u>471,062</u>
Net cash used by operating activities	<u>\$ (2,877,829)</u>	<u>\$ (1,223,188)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
POST EMPLOYMENT INSURANCE
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 6,867,924	\$ 4,653,361
Investments	<u>13,544,429</u>	<u>15,507,997</u>
Total assets	<u>20,412,353</u>	<u>20,161,358</u>
LIABILITIES		
Current liabilities:		
	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
NET POSITION		
Unrestricted	<u>20,412,353</u>	<u>20,161,358</u>
Total net position	<u>\$ 20,412,353</u>	<u>\$ 20,161,358</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Operating revenues:		
Employer contributions	\$ <u>689,734</u>	\$ <u>678,867</u>
Total operating revenues	<u>689,734</u>	<u>678,867</u>
Operating expenses:		
Insurance reimbursement to employee	<u>479,543</u>	<u>507,375</u>
Total operating expenses	<u>479,543</u>	<u>507,375</u>
Operating income	<u>210,191</u>	<u>171,492</u>
Nonoperating revenues:		
Investment interest	<u>40,804</u>	<u>42,698</u>
Total nonoperating revenues	<u>40,804</u>	<u>42,698</u>
Change in net position	250,995	214,190
Net position, beginning of year	<u>20,161,358</u>	<u>19,947,168</u>
Net position, end of year	<u>\$ 20,412,353</u>	<u>\$ 20,161,358</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
POST EMPLOYMENT INSURANCE
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 689,734	\$ 678,867
Cash paid to insurance suppliers and employees	<u>(479,543)</u>	<u>(507,375)</u>
Net cash provided by operating activities	<u>210,191</u>	<u>171,492</u>
Cash flows from investing activities:		
Interest on investments	40,804	42,698
Purchase (sale) of investments	<u>1,963,568</u>	<u>(543,369)</u>
Net cash (used) provided by investing activities	<u>2,004,372</u>	<u>(500,671)</u>
Net increase (decrease) in cash and cash equivalents	2,214,563	(329,179)
Cash and cash equivalents at beginning of year	<u>4,653,361</u>	<u>4,982,540</u>
Cash and cash equivalents at end of year	<u>\$ 6,867,924</u>	<u>\$ 4,653,361</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ <u>210,191</u>	\$ <u>171,492</u>
Changes in assets and liabilities:		
Total adjustments	<u>-</u>	<u>-</u>
Net cash provided by operating activities	<u>\$ 210,191</u>	<u>\$ 171,492</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
WORKERS COMPENSATION
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 916,169	\$ 318,784
Investments	9,414,984	8,385,178
Accounts receivable	<u>146,686</u>	<u>134,533</u>
Total assets	<u>10,477,839</u>	<u>8,838,495</u>
LIABILITIES		
Current liabilities:		
Accounts payable	<u>541,018</u>	<u>102,418</u>
Total liabilities	<u>541,018</u>	<u>102,418</u>
NET POSITION		
Unrestricted	<u>9,936,821</u>	<u>8,736,077</u>
Total net position	<u>\$ 9,936,821</u>	<u>\$ 8,736,077</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Operating revenues:		
Employer contributions	\$ 2,977,888	\$ 2,966,082
Workers comp reimbursement	48,121	16,388
Total operating revenues	<u>3,026,009</u>	<u>2,982,470</u>
Operating expenses:		
Background history screening	23,434	20,844
Driver history screening	3,826	2,287
Drug testing services	21,752	14,105
Safety supplies	832	1,260
Postage	-	54
Conference, meeting & training	2,017	339
Workers compensation insurance claims	923,314	1,338,668
SC workers compensation taxes	-	43,329
Workers compensation insurance premiums	724,555	759,198
Total operating expenses	<u>1,699,730</u>	<u>2,180,084</u>
Operating income	<u>1,326,279</u>	<u>802,386</u>
Nonoperating revenues:		
Investment interest (net increase in the fair value of investments)	29,886	16,098
Total nonoperating revenues	<u>29,886</u>	<u>16,098</u>
Income before contributions and transfers	<u>1,356,165</u>	<u>818,484</u>
Transfer out	<u>(155,421)</u>	<u>(176,610)</u>
Change in net position	1,200,744	641,874
Net position, beginning of year	<u>8,736,077</u>	<u>8,094,203</u>
Net position, end of year	<u>\$ 9,936,821</u>	<u>\$ 8,736,077</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
WORKERS COMPENSATION
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 3,013,856	\$ 2,982,352
Cash paid to insurance suppliers and employees	<u>(1,261,130)</u>	<u>(2,458,117)</u>
Net cash provided by operating activities	<u>1,752,726</u>	<u>524,235</u>
Cash flows from noncapital financing activities:		
Transfer out	<u>(155,421)</u>	<u>(176,610)</u>
Net cash used by noncapital financing activities	<u>(155,421)</u>	<u>(176,610)</u>
Cash flows from investing activities:		
Interest on investments (net increase in the fair value of investments)	29,886	16,098
Purchase of investments	<u>(1,029,806)</u>	<u>(716,098)</u>
Net cash provided (used) by investing activities	<u>(999,920)</u>	<u>(700,000)</u>
Net increase (decrease) in cash and cash equivalents	597,385	(352,375)
Cash and cash equivalents at beginning of year	<u>318,784</u>	<u>671,159</u>
Cash and cash equivalents at end of year	<u>\$ 916,169</u>	<u>\$ 318,784</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 1,326,279	\$ 802,386
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(12,153)	(118)
Increase (decrease) in accounts payable	<u>438,600</u>	<u>(278,033)</u>
Total adjustments	<u>426,447</u>	<u>(278,151)</u>
Net cash provided by operating activities	<u>\$ 1,752,726</u>	<u>\$ 524,235</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 150,364	\$ 104,705
Investments	<u>108,511</u>	<u>108,150</u>
Total current assets	<u>258,875</u>	<u>212,855</u>
Deferred outflows of resources		
Deferred pension outflows	<u>58,576</u>	<u>53,339</u>
Total assets and deferred outflows of resources	<u>317,451</u>	<u>266,194</u>
LIABILITIES		
Current liabilities:		
Accounts payable	88	233
Accrued wages	925	1,153
Compensated absences due within one year	-	2,855
Accrued employer contributions	258	310
Due to other funds		
General fund	<u>9</u>	<u>1</u>
Total current liabilities	<u>1,280</u>	<u>4,552</u>
Non-current liabilities:		
Net pension liability	<u>352,961</u>	<u>381,704</u>
Total non-current liabilities	<u>352,961</u>	<u>381,704</u>
Deferred inflows of resources		
Deferred pension inflows	<u>31,988</u>	<u>5,928</u>
Total liabilities and deferred inflows of resources	<u>386,229</u>	<u>392,184</u>
NET POSITION		
Unrestricted	<u>(68,778)</u>	<u>(125,990)</u>
Total net position	<u>\$ (68,778)</u>	<u>\$ (125,990)</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Operating revenues:	\$ -	\$ -
Total operating revenues	<u>-</u>	<u>-</u>
Operating expenses:		
Salaries and wages	63,985	95,932
Payroll fringes	24,925	47,437
Office supplies	442	-
Duplicating	96	345
Building insurance	50	50
General tort liability insurance	161	161
Surety bonds	-	13
Communication charges	4,635	1,205
Postage	13	11
Conference & meeting	2,928	3,780
Subscriptions, dues & books	720	1,693
Motor pool reimbursement	97	114
Utilities	363	1,207
Small tools & minor equipment	<u>155</u>	<u>636</u>
Total operating expenses	<u>98,570</u>	<u>152,584</u>
Operating loss	<u>(98,570)</u>	<u>(152,584)</u>
Nonoperating revenues:		
Investment interest	<u>361</u>	<u>221</u>
Total nonoperating revenues	<u>361</u>	<u>221</u>
Loss before contributions and transfers	<u>(98,209)</u>	<u>(152,363)</u>
Transfers in	<u>155,421</u>	<u>176,610</u>
Change in net position	57,212	24,247
Net position, beginning of the year	<u>(125,990)</u>	<u>(150,237)</u>
Net position, end of year	<u>\$ (68,778)</u>	<u>\$ (125,990)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
RISK MANAGEMENT
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash paid to suppliers and employees	\$ <u>(109,762)</u>	\$ <u>(139,887)</u>
Net cash (used) by operating activities	<u>(109,762)</u>	<u>(139,887)</u>
Cash flows from noncapital financing activities:		
Transfer in	<u>155,421</u>	<u>176,610</u>
Net cash provided by noncapital financing activities	<u>155,421</u>	<u>176,610</u>
Cash flows from investing activities:		
Interest on investments	361	221
Purchase of investments	<u>(361)</u>	<u>(221)</u>
Net cash used by investing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	45,659	36,723
Cash and cash equivalents at beginning of year	<u>104,705</u>	<u>67,982</u>
Cash and cash equivalents at end of year	<u>\$ 150,364</u>	<u>\$ 104,705</u>
Reconciliation of operating loss to net cash used by operating activities:		
Operating loss	\$ <u>(98,570)</u>	\$ <u>(152,584)</u>
Adjustments to reconcile operating loss to net cash used by operating activities:		
Changes in assets and liabilities:		
Increase (decrease) in pension outflow	(5,237)	(11,049)
Increase (decrease) in net pension liability	(28,743)	18,488
Increase (decrease) in accounts payable and other accrued liabilities	(3,280)	3,557
Increase (decrease) in due to other funds	8	1
Increase (decrease) in pension inflow	<u>26,060</u>	<u>1,700</u>
Total adjustments	<u>(11,192)</u>	<u>12,697</u>
Net cash used by operating activities	<u>\$ (109,762)</u>	<u>\$ (139,887)</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
MOTOR POOL
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 23,563	\$ 28,345
Investments	841,402	838,602
Due from other funds:		
General fund	1,506	1,786
Special revenue fund	18	47
Enterprise fund	201	-
	<u>866,690</u>	<u>868,780</u>
Total current assets		
Non-current assets:		
Capital assets:		
Vehicles	279,763	304,234
Less: accumulated depreciation	<u>(228,130)</u>	<u>(272,942)</u>
	<u>51,633</u>	<u>31,292</u>
Total non-current assets		
	<u>918,323</u>	<u>900,072</u>
Total assets		
LIABILITIES		
Current liabilities:		
Accounts payable	-	1,351
Due to other funds:		
General fund	<u>956</u>	<u>270</u>
	<u>956</u>	<u>1,621</u>
Total current liabilities		
NET POSITION		
Net investment in capital assets	51,633	31,292
Unrestricted	<u>865,734</u>	<u>867,159</u>
	<u>917,367</u>	<u>898,451</u>
Total net position	<u>\$ 917,367</u>	<u>\$ 898,451</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Operating revenues:		
Motor fees	\$ 23,518	\$ 18,235
Total operating revenues	<u>23,518</u>	<u>18,235</u>
Operating expenses:		
Towing	-	75
Duplicating	-	(3)
Vehicle repairs and maintenance	2,043	2,407
Vehicle insurance	7,380	7,534
GPS monitoring charges	2,120	2,339
Gas, fuel, and oil	5,675	3,286
Depreciation	18,606	21,113
Total operating expenses	<u>35,824</u>	<u>36,751</u>
Operating income	<u>(12,306)</u>	<u>(18,516)</u>
Nonoperating revenues:		
Investment interest	2,799	1,712
Gain on sale of capital assets	28,423	-
Total nonoperating revenues	<u>31,222</u>	<u>1,712</u>
Income before contributions and transfers	<u>18,916</u>	<u>(16,804)</u>
Change in net position	18,916	(16,804)
Net position, beginning of year	<u>898,451</u>	<u>915,255</u>
Net position, end of year	<u>\$ 917,367</u>	<u>\$ 898,451</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
INTERNAL SERVICE FUND
MOTOR POOL
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash received from interfund services provided & used	\$ 23,626	\$ 20,395
Cash payments to suppliers for goods and services	<u>(17,883)</u>	<u>(14,353)</u>
Net cash provided by operating activities	<u>5,743</u>	<u>6,042</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(38,947)	-
Proceeds from sale of equipment	<u>28,423</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(10,524)</u>	<u>-</u>
Cash flows from investing activities:		
Receipt of interest	2,799	1,712
Purchase of investments	<u>(2,800)</u>	<u>(1,712)</u>
Net cash used by investing activities	<u>(1)</u>	<u>-</u>
Net (decrease) increase in cash and cash equivalents	(4,782)	6,042
Cash and cash equivalents at beginning of year	<u>28,345</u>	<u>22,303</u>
Cash and cash equivalents at end of year	<u>\$ 23,563</u>	<u>\$ 28,345</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ <u>(12,306)</u>	\$ <u>(18,517)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	18,606	21,114
Changes in assets and liabilities:		
Decrease (increase) in due from other funds	108	2,160
Increase (decrease) in accounts payable	(1,351)	1,322
Increase (decrease) in due to other funds	<u>686</u>	<u>(37)</u>
Total adjustments	<u>18,049</u>	<u>24,559</u>
Net cash provided by operating activities	<u>\$ 5,743</u>	<u>\$ 6,042</u>

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 –

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

Taxing Entities – There are thirty-eight different funds established to account for taxing entries 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.

COUNTY OF LEXINGTON, SOUTH CAROLINA
 CUSTODIAL FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 JUNE 30, 2022
 (WITH COMPARATIVE TOTALS FOR 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		
												2022	2021	
ASSETS														
Cash and cash equivalents	\$ 36,735,713	\$ 439,505	\$ 10,660,970	\$ 69,341	\$ 10,157	\$ 446,166	\$ 437,462	\$ 274,792	\$ 17,570	\$ 1,214,096	\$ 1,389,831	\$	\$ 51,695,603	\$ 27,137,459
Investments	256,672,499	-	610,235	-	-	5,861,896	2,709,510	1,608,714	10,832	-	-	-	267,473,686	284,432,609
Receivables (net of allowance for uncollectible):														
Property taxes	31,840,989	-	-	-	-	-	-	-	-	-	-	-	31,840,989	27,818,131
Due from other agencies	835,427	127,675	-	-	-	-	-	-	-	-	-	963,102	963,102	909,791
Total assets	\$ 326,084,628	\$ 567,180	\$ 11,271,205	\$ 69,341	\$ 10,157	\$ 6,308,062	\$ 3,146,972	\$ 1,883,506	\$ 28,402	\$ 1,214,096	\$ 1,389,831	\$	\$ 351,973,380	\$ 340,297,990
LIABILITIES														
Due to taxing entities	\$ 326,084,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,084,628	\$ 325,238,633
Due to other agencies	-	264,689	-	-	-	-	-	-	-	-	-	-	264,689	330,093
Total liability	\$ 326,084,628	\$ 264,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,349,317	\$ 325,568,726
NET POSITION														
Restricted for individuals, organizations and other governments	\$ -	\$ 302,491	\$ 11,271,205	\$ 69,341	\$ 10,157	\$ 6,308,062	\$ 3,146,972	\$ 1,883,506	\$ 28,402	\$ 1,214,096	\$ 1,389,831	\$	\$ 25,624,063	\$ 14,729,264
Total net position	\$ -	\$ 302,491	\$ 11,271,205	\$ 69,341	\$ 10,157	\$ 6,308,062	\$ 3,146,972	\$ 1,883,506	\$ 28,402	\$ 1,214,096	\$ 1,389,831	\$	\$ 25,624,063	\$ 14,729,264

COUNTY OF LEXINGTON, SOUTH CAROLINA
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 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		
												2022	2021	
ADDITIONS														
Taxes	\$ 2,614,497,159	\$	\$ 21,336,439	\$ 1,239,655	\$ 39,580	\$ 10,206,584	\$ 1,366,937	\$ 1,534,664	\$ 49,422	\$ 11,241	\$ 9,048,658	\$ 2,614,497,159	\$ 2,419,826,858	
Fines and fees	1,473,775											46,306,955	66,942,086	
Inmate funds collected												1,735,759	2,585,578	
Interest (net of increase (decrease)) in fair market value of investments	889,547		2,030			537,120	6,812	4,023	36			1,439,568	10,265,421	
Total additions	\$ 2,615,386,706	\$ 1,473,775	\$ 21,338,469	\$ 1,239,655	\$ 39,580	\$ 10,743,704	\$ 1,373,749	\$ 1,538,687	\$ 49,458	\$ 1,747,000	\$ 9,048,658	\$ 2,663,979,441	\$ 2,499,619,943	
DEDUCTIONS														
Taxes and fees paid to other governments												\$ 2,615,386,706	\$ 2,419,826,858	
Fines and fees disbursed	1,530,917		11,494,614	1,243,176	39,360	11,883,454	939,185	561,263		12,068	8,302,810	36,006,847	81,343,508	
Inmate funds disbursed										1,642,906		1,642,906	2,345,107	
Public defender's funds disbursed							48,183		48,183			48,183	76,062	
Total deductions	\$ 2,615,386,706	\$ 1,530,917	\$ 11,494,614	\$ 1,243,176	\$ 39,360	\$ 11,883,454	\$ 939,185	\$ 561,263	\$ 48,183	\$ 1,654,974	\$ 8,302,810	\$ 2,653,084,642	\$ 2,503,791,535	
Change in fiduciary net position	\$ -	\$ (57,142)	\$ 9,843,855	\$ (3,521)	\$ 220	\$ (1,139,750)	\$ 434,564	\$ 977,424	\$ 1,275	\$ 92,026	\$ 745,848	\$ 10,894,799	\$ (4171,592)	
Net position, beginning 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	\$ 18,900,856	
Net position, end of year	\$ -	\$ 302,491	\$ 11,271,205	\$ 69,341	\$ 10,157	\$ 6,308,062	\$ 3,146,972	\$ 1,883,506	\$ 28,402	\$ 1,214,096	\$ 1,389,831	\$ 25,624,063	\$ 14,729,264	

COUNTY OF LEXINGTON, SOUTH CAROLINA
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES TAXING ENTITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and cash equivalent	\$ 36,735,713	\$ 22,507,016
Investments	256,672,499	274,167,187
Property taxes receivable	31,840,989	27,818,131
Due from other agencies	835,427	746,299
	<u> </u>	<u> </u>
Total assets	<u>\$ 326,084,628</u>	<u>\$ 325,238,633</u>
LIABILITIES		
Due to taxing units	<u>\$ 326,084,628</u>	<u>\$ 325,238,633</u>
	<u> </u>	<u> </u>
Total liabilities	<u>\$ 326,084,628</u>	<u>\$ 325,238,633</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ALL FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
<u>Lexington School District 1</u>				
ASSETS				
Cash and cash equivalents	\$ 5,944,798	\$ 776,959,930	\$ 775,791,408	\$ 7,113,320
Investments	169,497,456	96,244,486	168,917,386	96,824,556
Property taxes receivable	11,825,577	24,601,166	22,596,859	13,829,884
	<u>\$ 187,267,831</u>	<u>\$ 897,805,582</u>	<u>\$ 967,305,653</u>	<u>\$ 117,767,760</u>
LIABILITIES				
Due to taxing unit	<u>\$ 187,267,831</u>	<u>\$ 897,805,582</u>	<u>\$ 967,305,653</u>	<u>\$ 117,767,760</u>
 <u>Lexington School District 2</u>				
ASSETS				
Cash and cash equivalents	\$ 3,029,582	\$ 230,308,614	\$ 231,483,694	\$ 1,854,502
Investments	35,939,771	35,488,585	35,939,771	35,488,585
Property taxes receivable	5,123,393	10,431,053	9,659,932	5,894,514
	<u>\$ 44,092,746</u>	<u>\$ 276,228,252</u>	<u>\$ 277,083,397</u>	<u>\$ 43,237,601</u>
LIABILITIES				
Due to taxing unit	<u>\$ 44,092,746</u>	<u>\$ 276,228,252</u>	<u>\$ 277,083,397</u>	<u>\$ 43,237,601</u>
 <u>Lexington School District 3</u>				
ASSETS				
Cash and cash equivalents	\$ 425,977	\$ 95,078,698	\$ 95,173,796	\$ 330,879
Investments	4,413,177	36,827,655	4,413,178	36,827,654
Property taxes receivable	814,861	1,846,774	1,635,701	1,025,934
	<u>\$ 5,654,015</u>	<u>\$ 133,753,127</u>	<u>\$ 101,222,675</u>	<u>\$ 38,184,467</u>
LIABILITIES				
Due to taxing unit	<u>\$ 5,654,015</u>	<u>\$ 133,753,127</u>	<u>\$ 101,222,675</u>	<u>\$ 38,184,467</u>
 <u>Lexington School District 4</u>				
ASSETS				
Cash and cash equivalents	\$ 534,235	\$ 61,651,475	\$ 61,631,526	\$ 554,184
Investments	5,317,838	2,989,723	5,317,839	2,989,722
Property taxes receivable	1,353,386	2,881,871	2,729,331	1,505,926
	<u>\$ 7,205,459</u>	<u>\$ 67,523,069</u>	<u>\$ 69,678,696</u>	<u>\$ 5,049,832</u>
LIABILITIES				
Due to taxing unit	<u>\$ 7,205,459</u>	<u>\$ 67,523,069</u>	<u>\$ 69,678,696</u>	<u>\$ 5,049,832</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ALL FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
<u>Lexington School District 5</u>				
ASSETS				
Cash and cash equivalents	\$ 2,691,940	\$ 432,038,033	\$ 430,007,027	\$ 4,722,946
Investments	37,190,139	73,106,398	37,190,141	73,106,396
Property taxes receivable	5,641,398	11,135,494	10,592,471	6,184,421
	<u>\$ 45,523,477</u>	<u>\$ 516,279,925</u>	<u>\$ 477,789,639</u>	<u>\$ 84,013,763</u>
LIABILITIES				
Due to taxing unit	\$ 45,523,477	\$ 516,279,925	\$ 477,789,639	\$ 84,013,763
	<u>\$ 45,523,477</u>	<u>\$ 516,279,925</u>	<u>\$ 477,789,639</u>	<u>\$ 84,013,763</u>
<u>Town of Batesburg-Leesville</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,804,743	\$ 1,804,743	\$ -
Property taxes receivable	105,888	242,679	222,595	125,972
	<u>\$ 105,888</u>	<u>\$ 2,047,422</u>	<u>\$ 2,027,338</u>	<u>\$ 125,972</u>
LIABILITIES				
Due to taxing unit	\$ 105,888	\$ 2,047,422	\$ 2,027,338	\$ 125,972
	<u>\$ 105,888</u>	<u>\$ 2,047,422</u>	<u>\$ 2,027,338</u>	<u>\$ 125,972</u>
<u>City of Cayce</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,944,075	\$ 3,944,075	\$ -
Property taxes receivable	178,290	366,362	343,619	201,033
	<u>\$ 178,290</u>	<u>\$ 4,310,437</u>	<u>\$ 4,287,694</u>	<u>\$ 201,033</u>
LIABILITIES				
Due to taxing unit	\$ 178,290	\$ 4,310,437	\$ 4,287,694	\$ 201,033
	<u>\$ 178,290</u>	<u>\$ 4,310,437</u>	<u>\$ 4,287,694</u>	<u>\$ 201,033</u>
<u>Town of Chapin</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 200,908	\$ 200,908	\$ -
Property taxes receivable	17,025	33,149	28,108	22,066
	<u>\$ 17,025</u>	<u>\$ 234,057</u>	<u>\$ 229,016</u>	<u>\$ 22,066</u>
LIABILITIES				
Due to taxing unit	\$ 17,025	\$ 234,057	\$ 229,016	\$ 22,066
	<u>\$ 17,025</u>	<u>\$ 234,057</u>	<u>\$ 229,016</u>	<u>\$ 22,066</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ALL FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
<u>Town of Gilbert</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 9,447	\$ 9,447	\$ -
Property taxes receivable	930	2,006	1,921	1,015
	<u>\$ 930</u>	<u>\$ 11,453</u>	<u>\$ 11,368</u>	<u>\$ 1,015</u>
LIABILITIES				
Due to taxing unit	\$ 930	\$ 11,453	\$ 11,368	\$ 1,015
	<u>\$ 930</u>	<u>\$ 11,453</u>	<u>\$ 11,368</u>	<u>\$ 1,015</u>
 <u>Town of Lexington</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,698,557	\$ 3,698,557	\$ -
Property taxes receivable	156,094	322,880	318,978	159,996
	<u>\$ 156,094</u>	<u>\$ 4,021,437</u>	<u>\$ 4,017,535</u>	<u>\$ 159,996</u>
LIABILITIES				
Due to taxing unit	\$ 156,094	\$ 4,021,437	\$ 4,017,535	\$ 159,996
	<u>\$ 156,094</u>	<u>\$ 4,021,437</u>	<u>\$ 4,017,535</u>	<u>\$ 159,996</u>
 <u>Town of Pelion</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 41,165	\$ 41,165	\$ -
Property taxes receivable	1,931	5,084	4,699	2,316
	<u>\$ 1,931</u>	<u>\$ 46,249</u>	<u>\$ 45,864</u>	<u>\$ 2,316</u>
LIABILITIES				
Due to taxing unit	\$ 1,931	\$ 46,249	\$ 45,864	\$ 2,316
	<u>\$ 1,931</u>	<u>\$ 46,249</u>	<u>\$ 45,864</u>	<u>\$ 2,316</u>
 <u>Town of Summit</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 6,209	\$ 6,209	\$ -
Property taxes receivable	139	301	269	171
	<u>\$ 139</u>	<u>\$ 6,510</u>	<u>\$ 6,478</u>	<u>\$ 171</u>
LIABILITIES				
Due to taxing unit	\$ 139	\$ 6,510	\$ 6,478	\$ 171
	<u>\$ 139</u>	<u>\$ 6,510</u>	<u>\$ 6,478</u>	<u>\$ 171</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ALL FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
<u>Town of Swansea</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 198,031	\$ 198,031	\$ -
Property taxes receivable	18,742	42,079	39,858	20,963
	<u>\$ 18,742</u>	<u>\$ 240,110</u>	<u>\$ 237,889</u>	<u>\$ 20,963</u>
LIABILITIES				
Due to taxing unit	<u>\$ 18,742</u>	<u>\$ 240,110</u>	<u>\$ 237,889</u>	<u>\$ 20,963</u>
 <u>City of West Columbia</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,872,934	\$ 5,872,934	\$ -
Property taxes receivable	415,761	825,815	779,630	461,946
	<u>\$ 415,761</u>	<u>\$ 6,698,749</u>	<u>\$ 6,652,564</u>	<u>\$ 461,946</u>
LIABILITIES				
Due to taxing unit	<u>\$ 415,761</u>	<u>\$ 6,698,749</u>	<u>\$ 6,652,564</u>	<u>\$ 461,946</u>
 <u>Town of Irmo</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 467,659	\$ 467,659	\$ -
LIABILITIES				
Due to taxing unit	<u>\$ -</u>	<u>\$ 467,659</u>	<u>\$ 467,659</u>	<u>\$ -</u>
 <u>Town of Springdale</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 671,496	\$ 671,496	\$ -
Property taxes receivable	37,014	80,309	70,741	46,582
	<u>\$ 37,014</u>	<u>\$ 751,805</u>	<u>\$ 742,237</u>	<u>\$ 46,582</u>
LIABILITIES				
Due to taxing unit	<u>\$ 37,014</u>	<u>\$ 751,805</u>	<u>\$ 742,237</u>	<u>\$ 46,582</u>
 <u>City of Columbia</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,563,653	\$ 2,563,653	\$ -
Property taxes receivable	111,710	224,685	221,370	115,025
	<u>\$ 111,710</u>	<u>\$ 2,788,338</u>	<u>\$ 2,785,023</u>	<u>\$ 115,025</u>
LIABILITIES				
Due to taxing unit	<u>\$ 111,710</u>	<u>\$ 2,788,338</u>	<u>\$ 2,785,023</u>	<u>\$ 115,025</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ALL FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
<u>Tax Fund (Clearing)</u>				
ASSETS				
Cash and cash equivalents	\$ (7,220,194)	\$ 563,206,263	\$ 562,233,976	\$ (6,247,907)
Investments	7,968,735	7,012,560	7,968,735	7,012,560
	<u>\$ 748,541</u>	<u>\$ 570,218,823</u>	<u>\$ 570,202,711</u>	<u>\$ 764,653</u>
LIABILITIES				
Due to taxing unit	\$ 748,541	\$ 570,218,823	\$ 570,202,711	\$ 764,653
	<u>\$ 748,541</u>	<u>\$ 570,218,823</u>	<u>\$ 570,202,711</u>	<u>\$ 764,653</u>
<u>Lexington Recreation Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 13,377,925	\$ 13,377,925	\$ -
Property taxes receivable	724,872	1,504,068	1,404,225	824,715
	<u>\$ 724,872</u>	<u>\$ 14,881,993</u>	<u>\$ 14,782,150</u>	<u>\$ 824,715</u>
LIABILITIES				
Due to taxing unit	\$ 724,872	\$ 14,881,993	\$ 14,782,150	\$ 824,715
	<u>\$ 724,872</u>	<u>\$ 14,881,993</u>	<u>\$ 14,782,150</u>	<u>\$ 824,715</u>
<u>Lexington Recreation Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 387,316	\$ 4,186,249	\$ 4,240,333	\$ 333,232
Investments	200,041	300,773	200,041	300,773
Property taxes receivable	212,297	448,373	418,376	242,294
	<u>\$ 799,654</u>	<u>\$ 4,935,395</u>	<u>\$ 4,858,750</u>	<u>\$ 876,299</u>
LIABILITIES				
Due to taxing unit	\$ 799,654	\$ 4,935,395	\$ 4,858,750	\$ 876,299
	<u>\$ 799,654</u>	<u>\$ 4,935,395</u>	<u>\$ 4,858,750</u>	<u>\$ 876,299</u>
<u>Irmo/Chapin Recreation Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,494,813	\$ 5,494,813	\$ -
Property taxes receivable	242,514	625,801	461,000	407,315
	<u>\$ 242,514</u>	<u>\$ 6,120,614</u>	<u>\$ 5,955,813</u>	<u>\$ 407,315</u>
LIABILITIES				
Due to taxing unit	\$ 242,514	\$ 6,120,614	\$ 5,955,813	\$ 407,315
	<u>\$ 242,514</u>	<u>\$ 6,120,614</u>	<u>\$ 5,955,813</u>	<u>\$ 407,315</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ALL FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
<u>Irmo/Chapin Recreation Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 288,528	\$ 3,583,947	\$ 3,613,636	\$ 258,839
Investments	455,657	557,553	455,658	557,552
Property taxes receivable	129,157	112,116	241,273	-
	<u>\$ 873,342</u>	<u>\$ 4,253,616</u>	<u>\$ 4,310,567</u>	<u>\$ 816,391</u>
LIABILITIES				
Due to taxing unit	\$ 873,342	\$ 4,253,616	\$ 4,310,567	\$ 816,391
	<u>\$ 873,342</u>	<u>\$ 4,253,616</u>	<u>\$ 4,310,567</u>	<u>\$ 816,391</u>
<u>Fire Department Premium Tax Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 439,001	\$ 1,186,784	\$ 1,561,401	\$ 64,384
Due from other agencies	746,299	1,540,195	1,451,067	835,427
	<u>\$ 1,185,300</u>	<u>\$ 2,726,979</u>	<u>\$ 3,012,468</u>	<u>\$ 899,811</u>
LIABILITIES				
Due to taxing unit	\$ 1,185,300	\$ 2,726,979	\$ 3,012,468	\$ 899,811
	<u>\$ 1,185,300</u>	<u>\$ 2,726,979</u>	<u>\$ 3,012,468</u>	<u>\$ 899,811</u>
<u>Midlands Technical Support Fund</u>				
ASSETS				
Cash and cash equivalents	\$ (138,954)	\$ 7,166,346	\$ 7,296,857	\$ (269,465)
Investments	1,430,672	1,284,948	1,430,672	1,284,948
Property taxes receivable	229,377	471,286	442,467	258,196
	<u>\$ 1,521,095</u>	<u>\$ 8,922,580</u>	<u>\$ 9,169,996</u>	<u>\$ 1,273,679</u>
LIABILITIES				
Due to taxing unit	\$ 1,521,095	\$ 4,563,199	\$ 4,810,615	\$ 1,273,679
	<u>\$ 1,521,095</u>	<u>\$ 4,563,199</u>	<u>\$ 4,810,615</u>	<u>\$ 1,273,679</u>
<u>Midlands Technical Capital Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 73,107	\$ 4,218,921	\$ 4,198,300	\$ 93,728
Investments	1,106,584	1,161,209	1,106,584	1,161,209
Property taxes receivable	108,435	222,762	209,137	122,060
	<u>\$ 1,288,126</u>	<u>\$ 5,602,892</u>	<u>\$ 5,514,021</u>	<u>\$ 1,376,997</u>
LIABILITIES				
Due to taxing unit	\$ 1,288,126	\$ 5,602,892	\$ 5,514,021	\$ 1,376,997
	<u>\$ 1,288,126</u>	<u>\$ 5,602,892</u>	<u>\$ 5,514,021</u>	<u>\$ 1,376,997</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ALL FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
<u>Riverbanks Park Support Fund</u>				
ASSETS				
Property taxes receivable	\$ 36,387	\$ 73,225	\$ 76,534	\$ 33,078
	<u>\$ 36,387</u>	<u>\$ 73,225</u>	<u>\$ 76,534</u>	<u>\$ 33,078</u>
LIABILITIES				
Due to taxing unit	\$ 36,387	\$ 73,225	\$ 76,534	\$ 33,078
	<u>\$ 36,387</u>	<u>\$ 73,225</u>	<u>\$ 76,534</u>	<u>\$ 33,078</u>
<u>Riverbanks Park Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,243,917	\$ 1,243,917	\$ -
Property taxes receivable	78,279	152,578	149,233	81,624
	<u>\$ 78,279</u>	<u>\$ 1,396,495</u>	<u>\$ 1,393,150</u>	<u>\$ 81,624</u>
LIABILITIES				
Due to taxing unit	\$ 78,279	\$ 1,396,495	\$ 1,393,150	\$ 81,624
	<u>\$ 78,279</u>	<u>\$ 1,396,495</u>	<u>\$ 1,393,150</u>	<u>\$ 81,624</u>
<u>Irmo Fire District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,522,696	\$ 2,522,696	\$ -
Property taxes receivable	161,613	320,346	311,820	170,139
	<u>\$ 161,613</u>	<u>\$ 2,843,042</u>	<u>\$ 2,834,516</u>	<u>\$ 170,139</u>
LIABILITIES				
Due to taxing unit	\$ 161,613	\$ 2,843,042	\$ 2,834,516	\$ 170,139
	<u>\$ 161,613</u>	<u>\$ 2,843,042</u>	<u>\$ 2,834,516</u>	<u>\$ 170,139</u>
<u>Town of Irmo Fire District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 4	\$ 4	\$ -
Property taxes receivable	72	103	175	-
	<u>\$ 72</u>	<u>\$ 107</u>	<u>\$ 179</u>	<u>\$ -</u>
LIABILITIES				
Due to taxing unit	\$ 72	\$ 107	\$ 179	\$ -
	<u>\$ 72</u>	<u>\$ 107</u>	<u>\$ 179</u>	<u>\$ -</u>
<u>City of Columbia Fire District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 530,261	\$ 530,261	\$ -
Property taxes receivable	21,551	43,489	42,604	22,436
	<u>\$ 21,551</u>	<u>\$ 573,750</u>	<u>\$ 572,865</u>	<u>\$ 22,436</u>
LIABILITIES				
Due to taxing unit	\$ 21,551	\$ 573,750	\$ 572,865	\$ 22,436
	<u>\$ 21,551</u>	<u>\$ 573,750</u>	<u>\$ 572,865</u>	<u>\$ 22,436</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ALL FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
<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	\$ -	\$ 10,676	\$ 10,676	\$ -
Property taxes receivable	284	804	457	631
	<u>284</u>	<u>11,480</u>	<u>11,133</u>	<u>631</u>
LIABILITIES				
Due to taxing unit	\$ 284	\$ 11,480	\$ 11,133	\$ 631
<u>1% School Property Tax Relief</u>				
ASSETS				
Cash and cash equivalents	\$ 15,766,208	\$ 64,866,298	\$ 52,929,638	\$ 27,702,868
Investments	9,736,721	1,052,842	9,736,721	1,052,842
	<u>\$ 25,502,929</u>	<u>\$ 65,919,140</u>	<u>\$ 62,666,359</u>	<u>\$ 28,755,710</u>
LIABILITIES				
Due to taxing unit	\$ 25,502,929	\$ 65,919,140	\$ 62,666,359	\$ 28,755,710
<u>City of Cayce TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,501,739	\$ 2,501,739	\$ -
Property tax receivable	-	1,390	845	545
	<u>\$ -</u>	<u>\$ 2,503,129</u>	<u>\$ 2,502,584</u>	<u>\$ 545</u>
LIABILITIES				
Due to taxing unit	\$ -	\$ 2,503,129	\$ 2,502,584	\$ 545
<u>West Columbia TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,688,316	\$ 1,688,316	\$ -
Property tax receivable	44,732	72,809	66,347	51,194
	<u>\$ 44,732</u>	<u>\$ 1,761,125</u>	<u>\$ 1,754,663</u>	<u>\$ 51,194</u>
LIABILITIES				
Due to taxing unit	\$ 44,732	\$ 1,761,125	\$ 1,754,663	\$ 51,194

COUNTY OF LEXINGTON, SOUTH CAROLINA
ALL FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
<u>Town of Lexington TIF District</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 306,080	\$ 306,080	\$ -
Property tax receivable	-	31,523	28,875	2,648
	<u>\$ -</u>	<u>\$ 337,603</u>	<u>\$ 334,955</u>	<u>\$ 2,648</u>
LIABILITIES				
Due to taxing unit	\$ -	\$ 337,603	\$ 334,955	\$ 2,648
	<u>\$ -</u>	<u>\$ 337,603</u>	<u>\$ 334,955</u>	<u>\$ 2,648</u>
<u>Tax Installment Pay. Prog.</u>				
ASSETS				
Cash and cash equivalents	\$ 152,390	\$ 265,692	\$ 276,327	\$ 141,755
	<u>\$ 152,390</u>	<u>\$ 265,692</u>	<u>\$ 276,327</u>	<u>\$ 141,755</u>
LIABILITIES				
Due to taxing unit	\$ 152,390	\$ 265,692	\$ 276,327	\$ 141,755
	<u>\$ 152,390</u>	<u>\$ 265,692</u>	<u>\$ 276,327</u>	<u>\$ 141,755</u>
<u>Irmo Fire District Bond Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 91,370	\$ 2,193,122	\$ 2,243,756	\$ 40,736
Investments	910,396	65,702	910,396	65,702
Property taxes receivable	26,422	48,647	48,719	26,350
	<u>\$ 1,028,188</u>	<u>\$ 2,307,471</u>	<u>\$ 3,202,871</u>	<u>\$ 132,788</u>
LIABILITIES				
Due to taxing unit	\$ 1,028,188	\$ 2,307,471	\$ 3,202,871	\$ 132,788
	<u>\$ 1,028,188</u>	<u>\$ 2,307,471</u>	<u>\$ 3,202,871</u>	<u>\$ 132,788</u>
<u>Total Agency Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 22,507,016	\$ 2,294,065,677	\$ 2,279,836,979	\$ 36,735,713
Investments	274,167,187	256,092,434	273,587,122	256,672,499
Receivables (net of allowance for uncollectibles):				
Property taxes	27,818,131	57,171,027	53,148,169	31,840,989
Due from other agencies	746,299	1,540,195	1,451,067	835,427
	<u>\$ 325,238,633</u>	<u>\$ 2,608,869,333</u>	<u>\$ 2,608,023,337</u>	<u>\$ 326,084,628</u>
LIABILITIES				
Due to taxing units	\$ 325,238,633	\$ 2,604,509,952	\$ 2,603,663,956	\$ 326,084,628
	<u>\$ 325,238,633</u>	<u>\$ 2,604,509,952</u>	<u>\$ 2,603,663,956</u>	<u>\$ 326,084,628</u>

Capital Assets Used In The Operation Of Governmental Funds

COUNTY OF LEXINGTON, SOUTH CAROLINA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES OF CAPITAL ASSETS - BY SOURCE
 JUNE 30, 2022

	<u>2022</u>	<u>2021</u>
Governmental funds capital assets:		
General fund & other special revenue funds		
Land	\$ 38,088,874	\$ 38,155,855
Buildings	113,733,123	113,562,854
Improvements other than buildings	3,284,877	3,200,276
Machinery and equipment	27,804,010	29,805,196
Office furniture and equipment	16,197,788	16,436,568
Vehicles	51,019,083	47,769,896
Books	2,799,312	2,599,056
Construction in progress	11,625,376	14,743,950
Infrastructure	<u>298,192,279</u>	<u>295,727,691</u>
Total general & other special revenue funds capital assets	<u>562,744,722</u>	<u>562,001,342</u>
Internal service funds		
Vehicles	<u>279,763</u>	<u>304,234</u>
Total internal service funds capital assets	<u>279,763</u>	<u>304,234</u>
Total governmental funds capital assets	<u>\$ 563,024,485</u>	<u>\$ 562,305,576</u>
Investment in capital assets by source:		
General fund	\$ 95,780,659	\$ 92,299,641
Special revenue funds	337,385,868	335,281,650
Capital projects funds	123,768,832	127,944,741
Internal service funds	279,763	304,234
Donations	5,798,363	6,444,533
Confiscated	<u>11,000</u>	<u>30,777</u>
Total investment in capital assets	<u>\$ 563,024,485</u>	<u>\$ 562,305,576</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CAPITAL ASSETS - BY FUNCTION
 JUNE 30, 2022

	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	\$ 21,094,095	\$ 500,645	\$ 367,396	\$ 3,362,182	\$ 581,448	\$	\$	\$	\$ 1,990,701	\$ 34,466,109
General Services		7,537,053	34,347	371,265	21,528	1,083,125					9,047,318
Public Works	140,345	432,429		12,600,290	114,486	6,266,588	234,259,393	63,932,886		6,101,819	323,848,236
Public Safety	3,010,858	27,349,429	828,128	8,795,662	2,696,198	27,257,898					69,938,173
Judicial	115,350	19,265,877	330,685	192,051	451,870	568,827					20,924,660
Law Enforcement	78,700	18,258,120	464,397	5,437,337	4,742,645	14,973,257					43,954,456
Boards and Commissions					3,527,173						3,527,173
Health and Human Services	1,591,638	8,131,835	370,754	40,009	6,333	59,285					10,199,854
Economic Development	25,799,856					22,403				3,532,856	29,355,115
Library	782,485	11,664,285	755,921		1,275,373	486,015			2,799,312		17,763,391
Total Capital Assets	\$ 38,088,874	\$ 113,733,123	\$ 3,284,877	\$ 27,804,010	\$ 16,197,788	\$ 51,298,846	\$ 234,259,393	\$ 63,932,886	\$ 2,799,312	\$ 11,625,376	\$ 563,024,485

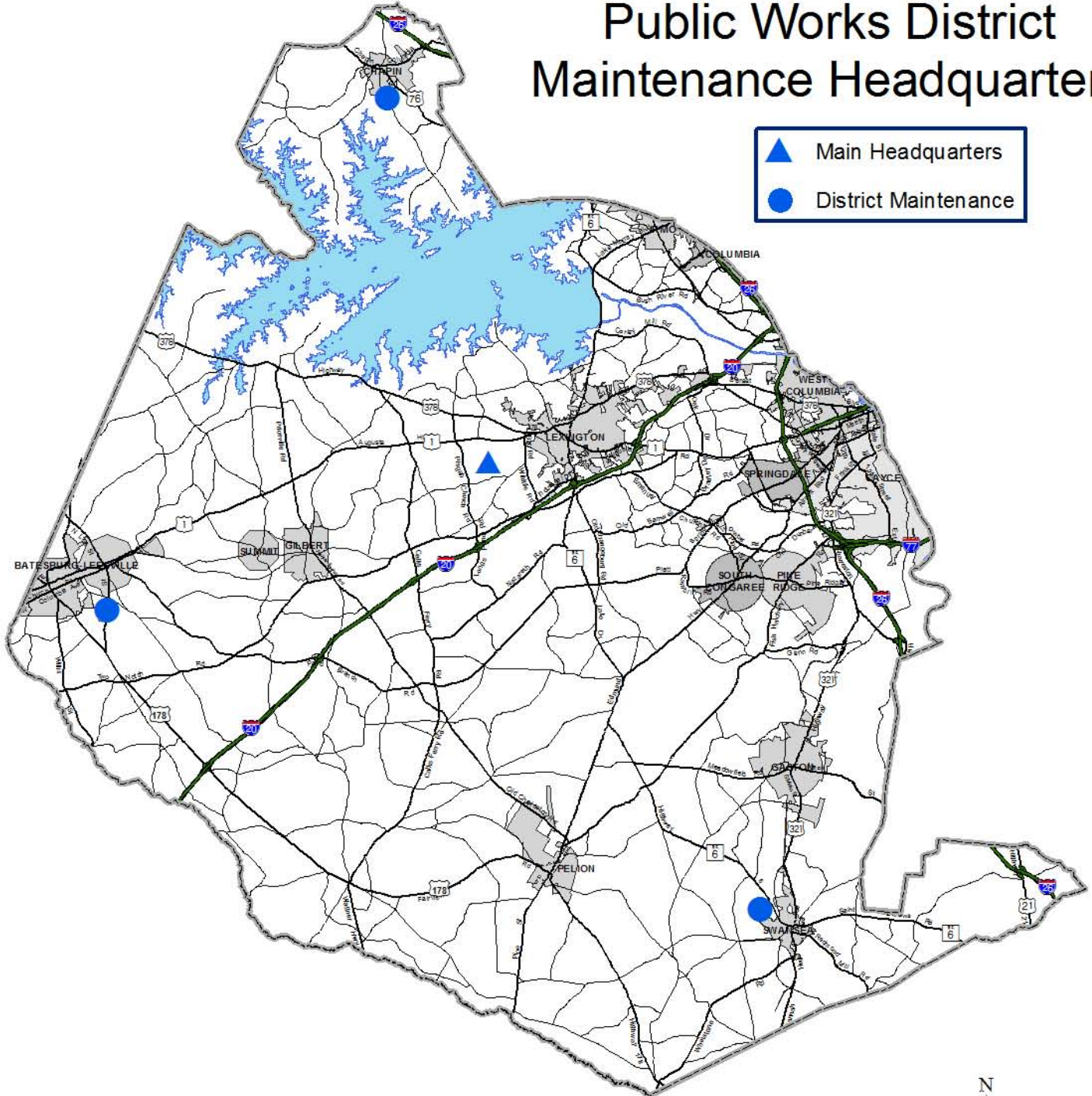
COUNTY OF LEXINGTON, SOUTH CAROLINA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY FUNCTION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022


	Capital Assets July 1, 2021	Adjustments	Additions	Deductions	Transfers	Capital Assets June 30, 2022
General Administrative	\$ 32,117,145		462,058	\$ (129,610)	\$ 25,815	\$ 32,475,408
General Services	9,123,433		50,433	(126,548)		9,047,318
Public Works	315,059,049		4,469,604	(1,714,603)	(67,633)	317,746,417
Public Safety	68,622,470		3,379,886	(2,106,001)	41,818	69,938,173
Judicial	20,894,821		100,467	(70,628)		20,924,660
Law Enforcement	44,441,035		1,994,588	(2,481,167)		43,954,456
Boards and Commissions	3,530,415			(3,241)		3,527,174
Health and Human Services	10,199,854					10,199,854
Economic Development	26,029,586			(207,326)		25,822,260
Library	17,543,820		1,192,301	(972,730)		17,763,391
Construction in Progress	9,660,141		1,708,703	(5,845,289)		5,523,555
Construction in Progress - Infrastructure	5,083,807		1,018,012			6,101,819
Total Capital Assets	\$ 562,305,576	\$ -	14,376,052	\$ (13,657,143)	\$ -	\$ 563,024,485

Supplementary

Lexington County Public Works District Maintenance Headquarters

- ▲ Main Headquarters
- District Maintenance



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

Supplementary

The supplementary section includes information on enterprise capital assets and schedules of principal and interest payments to maturity. The enterprise fund capital assets schedules include: a comparison schedule of each enterprise fund capital asset for this fiscal year and the previous fiscal year and a schedule of changes in enterprise fund capital assets for this fiscal year. The schedules of principal and interest payments to maturity include all Lexington County issued bonds and enterprise fund revenue bonds, long-term notes, and capital leases.

COUNTY OF LEXINGTON, SOUTH CAROLINA
 ENTERPRISE FUNDS
 SCHEDULE OF ENTERPRISE FUND CAPITAL ASSETS
 JUNE 30, 2022
 (WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 2021)

	Total Basis of Capital Assets	Accumulated Depreciation	Totals Year Ended June 30,	
			2022	2021
Land	\$ 2,349,460	\$ -	\$ 2,349,460	\$ 2,349,460
Buildings	10,963,203	2,439,736	8,523,467	8,824,113
Improvements	11,731,973	5,780,343	5,951,630	5,851,126
Machinery and Equipment	10,416,705	5,821,525	4,595,180	4,913,823
Office Furniture and Equipment	20,227	14,867	5,360	8,414
Vehicles	1,612,197	1,289,846	322,351	420,094
Construction in Progress	<u>574,256</u>	<u>-</u>	<u>574,256</u>	<u>948,494</u>
TOTAL	<u>\$ 37,668,021</u>	<u>\$ 15,346,317</u>	<u>\$ 22,321,704</u>	<u>\$ 23,315,524</u>

COUNTY OF LEXINGTON, SOUTH CAROLINA
ENTERPRISE FUNDS
SCHEDULE OF CHANGES IN ENTERPRISE FUND CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Balance at Beginning of Year	Adjustment	Additions	Deductions	Balance at End of Year
Land	\$ 2,349,460	\$ -	\$ -	\$ -	\$ 2,349,460
Buildings	10,955,820	-	7,383	-	10,963,203
Improvements	10,880,945	-	851,028	-	11,731,973
Machinery and Equipment	9,940,060	(80,000)	788,603	231,958	10,416,705
Office Furniture and Equipment	24,160	-	-	3,933	20,227
Vehicles	1,871,290	80,000	88,246	427,339	1,612,197
Construction in Progress	948,494	-	440,990	815,228	574,256
Total Cost or Basis	36,970,229	-	2,176,250	1,478,458	37,668,021
Accumulated Depreciation	(13,654,705)	-	(2,279,531)	(587,919)	(15,346,317)
NET CAPITAL ASSETS	<u>\$ 23,315,524</u>	<u>\$ -</u>	<u>\$ (103,281)</u>	<u>\$ 890,539</u>	<u>\$ 22,321,704</u>

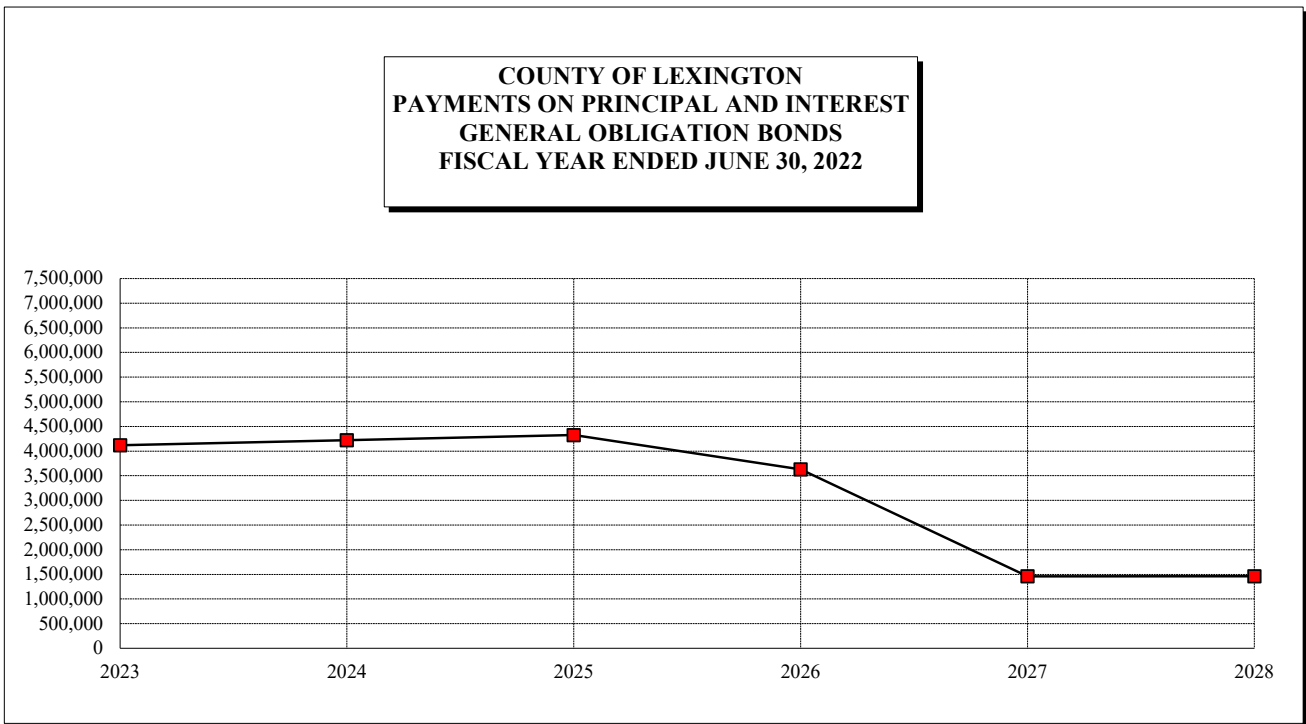
COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL OBLIGATION BONDS
YEAR ENDED JUNE 30, 2022

General Obligation Bonds: Disposition of Proceeds:	Issue Date	Issue Amount	Interest Rate	Maturity Rate	Final Maturity Date	Principal		Outstanding 6/30/2022	Amounts Due in One Year	Interest Matured and Paid
						Issued	Retired			
Courthouse Campus Plan (Refunding of 10-07-10)	3/26/2020	12,200,000	1.30%	Annually	2/1/2028	12,140,000	2,100,000	10,040,000	2,300,000	607,000
Saxe Gotha (Refunding of 12-01-06) 911 Center, County Industrial Pks	2/13/2013	24,885,000	1.99%	Annually	2/1/2028	8,275,000	1,090,000	7,185,000	1,125,000	221,443
Total General Obligation Bonds (1)						<u>\$ 20,415,000</u>	<u>\$ -</u>	<u>\$ 17,225,000</u>	<u>\$ 3,425,000</u>	<u>\$ 828,443</u>

(1) This total includes only general obligation debt. The amount of compensated absences in the form of accrued vacation benefits totaling \$ 4,909,831 as of June 30, 2022, are not included. The outstanding balance of \$17,225,000 (as shown above) plus accrued compensated absences, equal total general long-term debt as of June 30, 2022 amounting to \$ 22,134,831 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, 2022

Fiscal Year Ended June 30,	Principal	Interest	Total
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	227,188	3,627,188
2027	1,370,000	88,950	1,458,950
2028	1,415,000	45,250	1,460,250
	<u>\$ 17,225,000</u>	<u>\$ 1,985,610</u>	<u>\$ 19,210,610</u>



COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2022

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
8/1/2022	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	\$ 692,360.00	\$ 7,185,000.00	\$ 7,877,360.00

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS TO MATURITY
 YEAR ENDED JUNE 30, 2022

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
8/1/2022	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>\$ 1,293,250.00</u>	<u>\$ 10,040,000.00</u>	<u>\$ 11,333,250.00</u>

COUNTY OF LEXINGTON
SCHEDULE OF COURT FINES, FEES, ASSESSMENTS AND SURCHARGES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Total Court Fines and Assessments

Court Fines and Assessments Collected	\$ 1,957,485
Court Fines and Assessments Remitted to State Treasurer	<u>(955,139)</u>
Total Court Fines and Assessments Retained by County	<u>\$ 1,002,346</u>

Surcharges and Assessments retained for Victims Services

Surcharges Collected and Retained	\$ 103,092
Assessments Retained	<u>-</u>
Total Surcharges and Assessments Retained for Victims Services	<u>\$ 103,092</u>

Victims Services Collected

Carryforward from Previous Year, Beginning Balance	\$ 264,219
Victims Service Revenue	
Victims Service Fines Retained by County	-
Victims Service Assessments Retained by County	125,543
Victims Service Surcharges Retained by County	103,092
General Funds Allocated to Victims	<u>-</u>
Total Funds Allocated to Victims Service Fund + Beginning Balance (A)	492,854
Expenditures for Victims Service Program	
Operating Expenditures	\$ 316,910
General Funds Received from Victims Service Fund	<u>-</u>
Total Expenditures from Victims Service Fund/Program (B)	<u>316,910</u>
Total Victims Service Funds Retained by County (A-B)	<u>175,944</u>
Carryforward Funds, Ending Balance	<u>\$ 175,944</u>

COUNTY OF LEXINGTON
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - E-911 Fund
 YEAR ENDING JUNE 30, 2022

		YTD ACTUAL E-911 FUND
Revenues:		
Fees, Permits and Sales	\$	2,924,341
Investment Interest		20,137
Sale of General Fixed Assets		60
Total Revenues		2,944,538
Expenditures:		
Public Safety Communications:		
Personnel		447,052
Operating		1,126,579
Capital		131,775
Total Expenditures		1,705,406
Excess (deficiency) of revenue over expenditures		1,239,132
Fund balance, beginning of year		5,768,429
Fund balance, end of year	\$	7,007,561

FINANCIAL STATEMENT FINDINGS (APPLICABLE TO E-911 FUND):

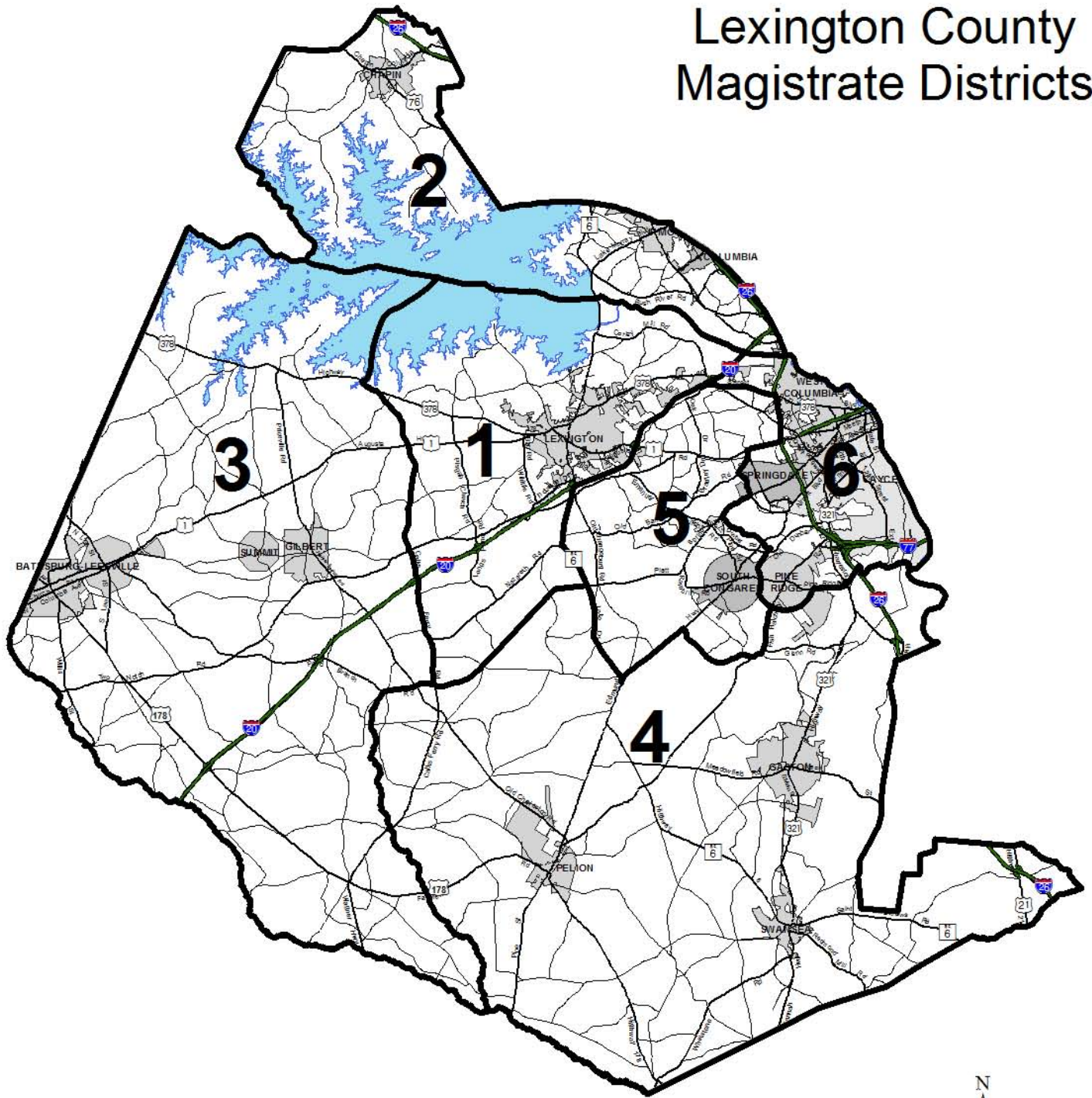
NONE


RECOMMENDED COURSE OF ACTION (APPLICABLE TO E-911 FUND):

NONE

Statistical Section

Lexington County Magistrate Districts



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

Statistical

The statistical section includes information on the last ten years of revenues and expenditures, millage rates, assessments, and other information. This information can be useful in assessing the County's overall financial position.

Financial Trends – These tables show how the County's overall financial position has changed over time.

Revenue Capacity – These tables help the reader understand and assess the County's major revenue source, property tax.

Debt Capacity – These tables help the reader understand the County's current level of outstanding debt and the ability to issue additional debt.

Demographic and Economic Information – These tables offer information that will help the reader understand the environment within which the County's financial activities occur.

Operating Information – These tables provide information about the county's operations and help the reader realize how the financial reports relate to the services and activities performed by the County.

Sources:

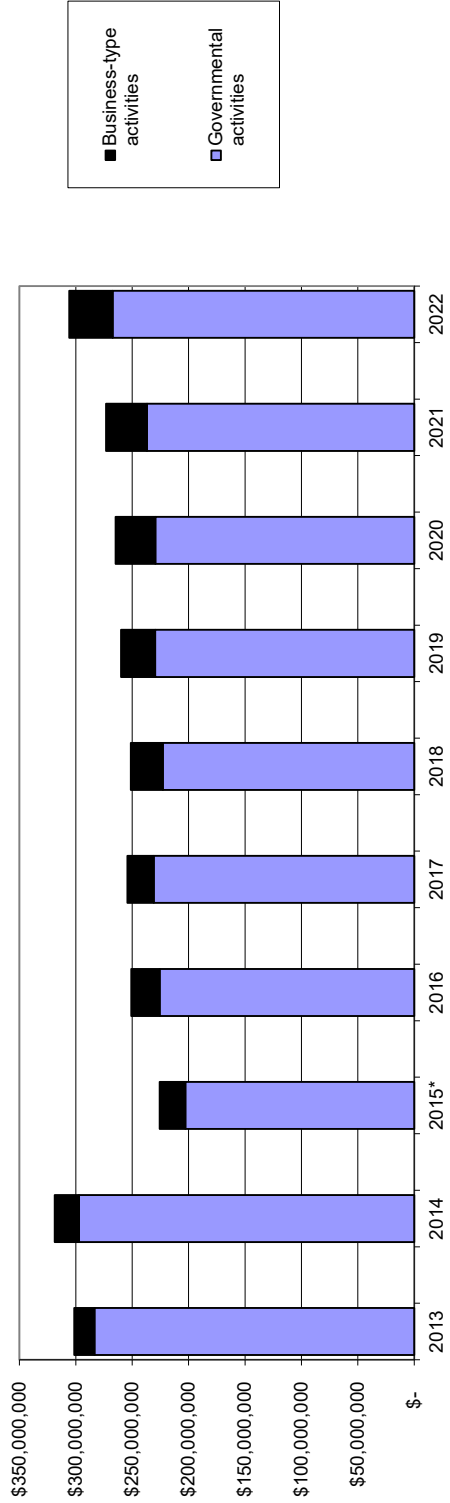
Unless otherwise noted, the information for these tables is taken from the annual comprehensive financial reports for the relevant years.

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

	Fiscal Year									
	2013	2014	2015*	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
Invested in capital assets, net of related debt	\$ 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	\$ 189,567,246
Restricted	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	118,334,600
Unrestricted	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	(40,517,705)
Total governmental activities net position	\$ 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	\$ 267,384,141
Business-type activities:										
Invested in capital assets, net of related debt	\$ 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	\$ 22,323,300
Restricted	239,047	272,882	294,948	350,185	326,395	325,481	373,948	387,904	361,042	294,369
Unrestricted	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	15,813,709
Total business-type activities net position	\$ 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	\$ 38,431,378
Primary government:										
Invested in capital assets, net of related debt	\$ 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	\$ 211,890,546
Restricted	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	118,628,969
Unrestricted	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	(24,703,996)
Total primary government net position	\$ 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	\$ 305,815,519

* 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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General administrative	\$ 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	\$ 44,384,474
General service	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	4,417,576
Public works	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	20,910,471
Public safety	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	46,527,551
Judicial	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	15,713,357
Law enforcement	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	49,956,873
Boards and commissions	483,323	658,124	916,158	899,002	771,370	894,361	806,715	912,840	1,312,907	1,372,261
Health and human services	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	3,336,537
Community development	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	8,586,223
Economic development	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	1,811,811
Public library	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	9,241,429
Interest and fiscal charges	1,474,147	1,663,995	1,512,659	1,358,622	1,223,286	1,095,994	945,206	780,213	693,282	669,931
Total governmental activities	136,330,033	138,880,407	135,283,238	160,502,867	171,008,793	176,013,852	183,480,389	192,535,230	197,557,339	206,928,494
Business-type activities										
Red Bank Crossing	47,286	88,550	53,607	57,389	51,428	52,036	58,953	897,117	94,015	138,473
Solid waste	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	14,648,944
Pelton airport	234,867	210,388	357,521	293,665	334,184	303,621	354,221	333,455	553,015	675,349
Total business-type activities net position	8,629,502	9,025,297	9,060,420	10,794,855	15,537,066	12,191,539	14,193,331	14,336,292	15,050,884	15,462,766
Total primary government expenses	\$ 144,959,535	\$ 147,905,704	\$ 144,343,658	\$ 171,297,722	\$ 186,545,859	\$ 188,205,391	\$ 197,673,720	\$ 206,871,522	\$ 212,608,223	\$ 222,391,260
Program Revenues										
Governmental activities										
Charges for services:										
General administrative	\$ 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	\$ 19,238,137
General service	24,215	26,954	56,559	47,686	41,456	51,094	41,183	20,974	9,596	3,558
Public works	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	8,370,698
Public safety	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	20,597,085
Judicial	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	3,578,355
Law enforcement	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	6,792,307
Boards and commissions	-	-	265,826	146,132	291,198	201,534	190,835	259,881	264,351	235,006
Health and human services	484,747	420,116	528,571	698,832	706,418	658,930	655,090	585,199	703,289	977,824
Community development (HUD)	7,000	-	-	-	-	-	1,847,342	6,722,416	3,099,389	-
Economic development	1,235,228	458,003	647,973	1,034,501	1,452,102	735,962	699,899	257,070	689,409	300,000
Public library	302,367	312,802	348,068	307,344	279,544	260,834	242,410	172,398	140,700	134,611
Operating grants and contributions	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	34,724,543
Capital grants and contributions	9,426,915	2,453,387	905,807	61,000	200,000	288,381	7,706,781	4,653,266	6,797,470	2,857,639
Total governmental activities program revenues	52,797,706	47,452,888	50,418,136	71,133,079	60,034,639	60,959,861	64,151,085	66,473,051	68,916,425	97,809,763

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Program Revenues (cont.)										
Business-type activities										
Charges for services:										
Red Bank Crossing	97,097	54,715	84,972	97,121	97,815	104,517	104,340	102,457	100,670	106,935
Solid waste	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	5,550,833
Pelion airport	133,888	94,103	79,364	77,647	94,927	86,737	154,966	119,715	112,594	214,753
Operating grants and contributions	15,599	50,473	25,399	32,927	31,702	64,961	45,851	57,012	82,508	-
Capital grants and contributions	169,002	483,233	41,241	154,327	23,153	2,962,192	847,609	554,597	124,155	208,991
Total business-type activities program revenues	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	6,081,512
Total primary government program revenues	\$ 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	\$ 103,891,275
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (109,118,731)
Business-type activities	(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)	(9,381,254)
Total primary government net (expense)/revenue	\$ (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)	\$ (118,499,985)
General revenues and other changes in net position										
Governmental activities										
Property tax	\$ 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	\$ 125,815,333
Accommodations tax	284,191	287,346	372,539	398,321	419,422	394,151	420,457	346,854	293,014	414,033
Interest and investment income	322,092	397,574	351,135	1,089,728	1,407,966	2,010,422	4,071,880	3,045,143	561,362	1,391,269
State shared revenue	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	12,032,435
Transfers	(103,270)	(100,000)	(100,000)	(100,000)	(100,000)	(50,000)	(25,000)	(3,506,982)	(25,000)	(25,000)
Total governmental activities	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	139,628,070
Business-type activities										
Property tax	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	11,228,424
Interest and investment income	16,191	60,217	59,852	140,209	176,270	257,608	621,208	403,990	88,135	83,029
State shared revenue	-	-	-	-	114,183	-	-	-	-	-
Gain/Loss from sale of fixed assets	(1,627)	-	-	-	-	160,000	25,358	387,927	(97,435)	67,729
Other	-	-	-	-	-	143,950	-	-	-	-
Transfers	103,270	100,000	100,000	100,000	100,000	50,000	25,000	3,506,982	25,000	25,000
Total business-type activities	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	11,404,182
Total primary government	\$ 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	\$ 151,032,252
Change in net position										
Governmental activities	\$ 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	\$ 30,509,339
Business-type activities	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	2,022,928
Total primary government	\$ 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	\$ 32,532,267

Table 3

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ 2,319,880	\$ 2,339,494	\$ 2,028,974	\$ 1,532,246	\$ 1,283,845	\$ 1,138,264	\$ 898,865	\$ 765,385	\$ 903,218	\$ 1,355,585
Assigned	-	28,191,029	30,495,775	52,239,433	48,083,269	54,321,350	51,550,638	44,935,115	34,459,362	61,722,198
Unassigned	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	69,826,425
Total General Fund	\$ 75,758,597	\$ 75,616,373	\$ 85,579,765	\$ 88,592,199	\$ 93,737,984	\$ 89,938,183	\$ 89,940,655	\$ 90,063,895	\$ 101,028,924	\$ 132,904,208
All other governmental funds										
Restricted										
Special revenue funds	\$ 629,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service funds	4,033,633	1,494,217	1,105,789	1,265,487	1,504,951	1,030,155	835,776	782,233	803,135	786,905
Assigned										
Special revenue funds	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	49,141,021
Capital projects funds	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	6,687,282
Unassigned										
Special revenue funds	(20,287)	(33,267)	(30,622)	(20,996)	(76,237)	(159,662)	(6,250)	(13,974)	(123,457)	(183,922)
Capital projects funds	(1,605,761)	(1,270,028)	(1,086,912)	(819,965)	(572,198)	(351,146)	(110,117)	104,588	54,940	2,806
Total all other governmental funds	\$ 51,700,183	\$ 57,462,309	\$ 50,332,125	\$ 50,989,219	\$ 41,064,379	\$ 46,325,242	\$ 51,564,711	\$ 51,955,416	\$ 51,188,858	\$ 56,434,092

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

	2018	2019	2020	2021	2022
Revenues					
Property taxes	\$ 91,348,417	\$ 95,867,736	\$ 99,350,060	\$ 107,675,538	\$ 111,194,474
State shared revenue	10,047,540	10,146,075	10,590,273	10,712,383	11,486,376
Fees, permits, and sales	19,981,043	20,050,413	21,336,759	24,296,423	31,959,492
County fines	2,141,881	2,117,343	1,749,019	1,378,612	1,684,444
Intergovernmental revenue	4,210,024	5,052,469	3,397,305	5,694,548	3,255,743
Interest (net of increase (decrease) in the fair value of investments)	1,199,543	2,049,971	1,504,400	316,894	523,957
Other	258,680	332,996	4,090,061	715,283	416,120
Total revenues	129,187,128	135,617,003	142,017,877	150,789,681	160,520,606
Expenditures					
Current:					
General administrative	12,213,285	12,332,387	15,231,114	15,370,185	15,518,161
General services	3,124,140	3,398,866	3,468,820	3,531,373	3,704,884
Public works	9,943,057	8,052,271	7,569,568	8,497,478	10,042,999
Public safety	34,134,179	36,877,688	38,075,443	38,300,053	40,112,556
Judicial	9,972,027	10,174,077	10,660,905	10,647,482	11,335,849
Law enforcement	40,030,252	42,189,153	42,697,560	43,057,937	42,636,871
Boards and commissions	903,143	808,154	876,999	986,117	1,023,052
Health and human services	1,526,300	1,568,339	1,549,331	1,580,781	1,606,183
Capital outlay	12,883,669	10,504,155	16,128,686	10,382,401	11,667,464
Total expenditures	124,730,052	125,905,090	136,258,426	132,353,807	137,648,019
Excess (deficiency) of revenues over (under) expenditures	4,457,076	9,711,913	5,759,451	18,435,874	22,872,587
Other financing sources (uses)					
Sale of fixed assets	50,006	-	-	-	-
Transfer in	47,479	144,921	1,111,475	11,240	14,797,016
Transfer out	(8,354,362)	(9,854,362)	(6,747,686)	(7,482,085)	(5,794,319)
Total other sources	(8,256,877)	(9,709,441)	(5,636,211)	(7,470,845)	9,002,697
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(3,799,801)	2,472	123,240	10,965,029	31,875,284
Fund balances, beginning of year	93,737,984	89,938,183	89,940,655	90,063,895	101,028,924
Fund balances, end of year	\$ 89,938,183	\$ 89,940,655	\$ 90,063,895	\$ 101,028,924	\$ 132,904,208

Source: Years ended June 30, 2018 through 2022, County audited financial statements.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenue:										
Property taxes	\$ 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	\$ 125,462,769
State share revenue	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	13,316,220
Fees, permits, and sales	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	37,873,924
County fines	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	2,091,191
Intergovernmental	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	48,716,911
Interest (net of increase (decrease) in the fair value of investments)	257,268	312,182	259,834	864,801	1,183,957	1,700,406	3,141,814	2,380,882	481,685	675,975
Other	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	1,387,165
Total revenue	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	229,524,155
Expenditures:										
General administrative	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	19,818,854
General services	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	4,108,089
Public works	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	16,233,063
Public safety	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	46,482,946
Judicial	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	16,575,179
Law enforcement	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	51,679,631
Boards & commissions	465,691	644,831	923,087	921,840	782,971	903,143	808,154	876,999	986,117	1,087,748
Health and human services	3,063,877	3,077,455	2,957,096	3,147,356	3,000,392	2,727,805	2,815,093	2,720,986	2,767,881	3,197,087
Library	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	8,511,781
Community Development	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	8,618,707
Economic Development	566,079	1,787,965	994,751	586,731	1,386,846	896,218	1,362,317	1,933,285	5,255,973	1,001,411
Capital outlay:	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	15,844,424
Debt service:										
Principal retirement	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	3,190,000
Interest and fiscal charges	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	828,442
Debt issuance cost	-	-	-	-	-	-	-	172,539	-	-
Other	700	725	772	773	773	773	852	852	4,155	1,275
Total expenditures	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	197,178,637
Excess (deficiency) of revenues over expenditures	(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	32,345,518
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	-	-	4,800,000
Sale of Timber	-	-	-	-	-	-	-	135,717	12,619	-
Transfer in	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	21,895,286
Transfer out	(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)	(21,920,286)
Total other financing sources (uses)	21,429,653	64,134	(100,000)	5,446,683	619,353	6	238,187	(3,188,051)	(12,381)	4,775,000
Net changes in fund balance	\$ 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	\$ 37,120,518
Debt service as a percentage of noncapital expenditures	3.47%	5.76%	4.48%	3.54%	3.39%	3.39%	3.24%	3.31%	3.16%	2.12%

Table 5

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL GOVERNMENTAL REVENUES, OTHER FINANCING SOURCES, AND EQUITY TRANSFERS BY FUNDS - PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS

Year Ended June 30	General Fund	Special Revenue Fund	Sub-Total	Debt Service Fund	Capital Projects Fund	Total
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
2022	175,317,622	69,494,567	244,812,189	4,003,487	7,403,765	256,219,441

(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		Total
								Transfers In	Total	
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	
2022	121,512,823	13,316,220	48,716,911	37,873,924	2,091,191	655,857	1,387,165	19,258,098	244,812,189	

(1) Includes general and special revenue funds.

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL GOVERNMENTAL EXPENDITURES, OTHER FINANCING USES, AND EQUITY TRANSFERS BY FUNDS - PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS

Year Ended June 30	General		Special		Debt		Capital		Total
	Fund	Fund	Revenue	Fund	Service	Fund	Projects	Fund	
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	143,442,338	64,329,248	207,771,586	4,019,717	7,307,620	219,098,923			

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

COUNTY OF LEXINGTON, SOUTH CAROLINA
GENERAL GOVERNMENTAL EXPENDITURE FUNDS (1) - EXPENDITURE BY FUNCTION
LAST TEN FISCAL YEARS

Year Ended June 30	General		Public		Law		Health &		(HUD)		Other Financing	
	Admini- strative	Service	Public Works	Safety	Judicial	Enforcement	Boards & Commissions	Human Services	Community Development	Economic Development	Library	Equity Transfers Out
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
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
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
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
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
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
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
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
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
2021	21,038,358	4,702,749	17,824,738	52,473,225	16,817,159	54,361,042	1,091,628	3,221,884	8,602,747	1,081,030	9,904,932	16,652,094

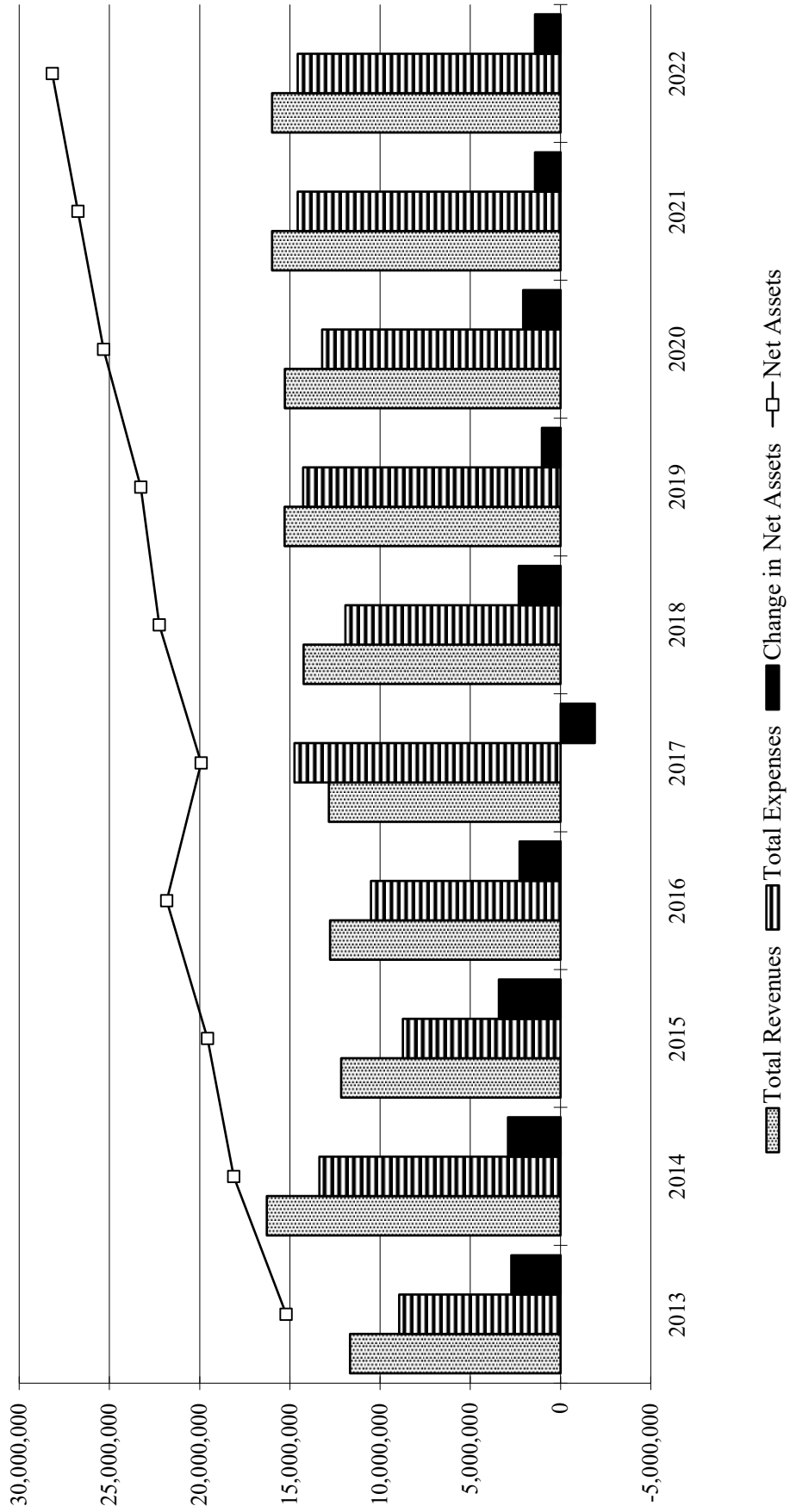
(1) Includes general and special revenue funds.

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues										
Landfill fees	\$ 5,361,480	\$ 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
Compost bin Sales					1,560	2,645	2,940			
Rental income & lease agreements	12,000	24,820	12,000	12,000	12,000	12,000	12,000	10,800	4,800	30,200
Miscellaneous income					6,146	31,544	1	1,059	145	
Credit report fees	225	300	200	300	425	225	325	300	200	175
Total revenues	5,373,705	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
Expenses										
Landfill operations	12,887,028	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
Depreciation	1,761,737	1,666,693	1,262,416	1,178,077	1,015,850	845,599	904,594	894,372	872,476	714,961
Total expenses	14,648,765	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
Net operating income (loss)	(9,275,060)	(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)
Non-operating revenues (expenses):										
Property taxes	11,228,424	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
Local government - tires	164,341	154,125	167,910	169,691	125,853	114,183	110,775	103,909	100,633	93,076
DHEC/SW Management grant	37,478	82,508	57,012	45,851	64,961	31,702	32,927	25,399	50,473	15,599
Interest income	70,678	81,064	370,860	599,139	244,663	167,975	135,863	57,923	58,716	15,438
Sale of land		(1,000)	1,000							
Gain (loss) on sale of capital assets	67,729	(96,435)	386,927	25,358	160,000	(525,542)	(30,707)		15,472	(1,627)
Cash over (short)	(179)	(37)		(19)						10
Miscellaneous revenues	11,191,00									
FEMA reimbursement					5,430		39,836			
State disaster reimbursement					9,402					
Insurance reimbursement				795	3,265		2,555	912		
Radio rebanding reimbursement										
Net nonoperating income	11,579,662	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
Income (loss) before contributions & transfers	2,304,602	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
Capital contributions	81,125	20,001	3,920	32,351	86,040	23,153	92,548	87,677	33,353	36,242
Transfers in	265,453	162,370	105,758	485,768	(86,040)	118,525	92,548	87,677	4,622,453	594,546
Transfers out	(265,453)	(162,370)	(105,758)	(485,768)	(86,040)	(118,525)	(92,548)	(87,677)	(4,622,453)	(594,546)
Total contributions & transfers	81,125	20,001	3,920	32,351	-	23,153	-	-	33,353	36,242
Change in net position	2,385,727	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
Net position, beginning of year, as restated	26,750,673	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
Net position, end of year	\$ 29,136,400	\$ 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

**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				
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 (3)	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%
2022	2021	2020	1,051,119	27,248,507	380,808	4,546,121	74,925	1,427,891	1,506,852	95.917	33,222,519	4.54%

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

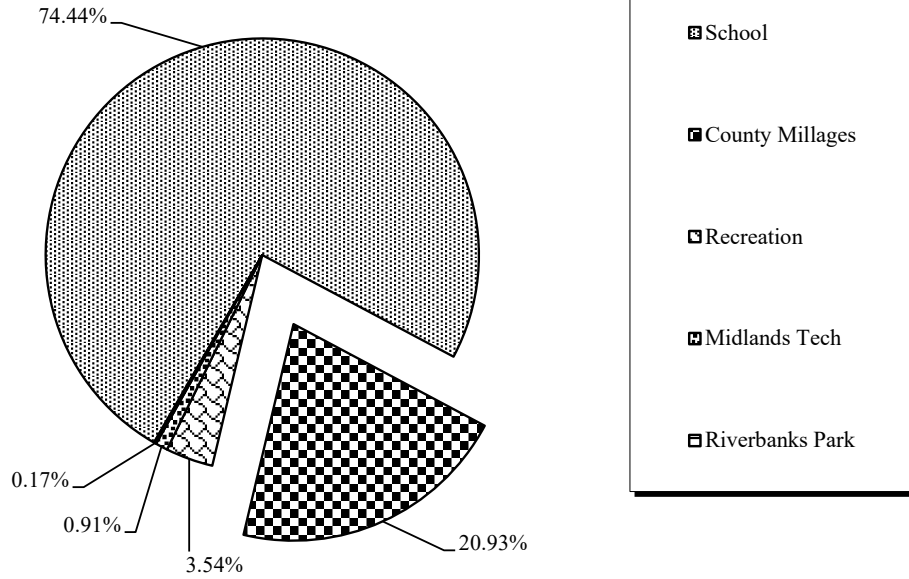
(2) The assessed value does not include merchants inventory with an assessed value totaling \$8,897,130.

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

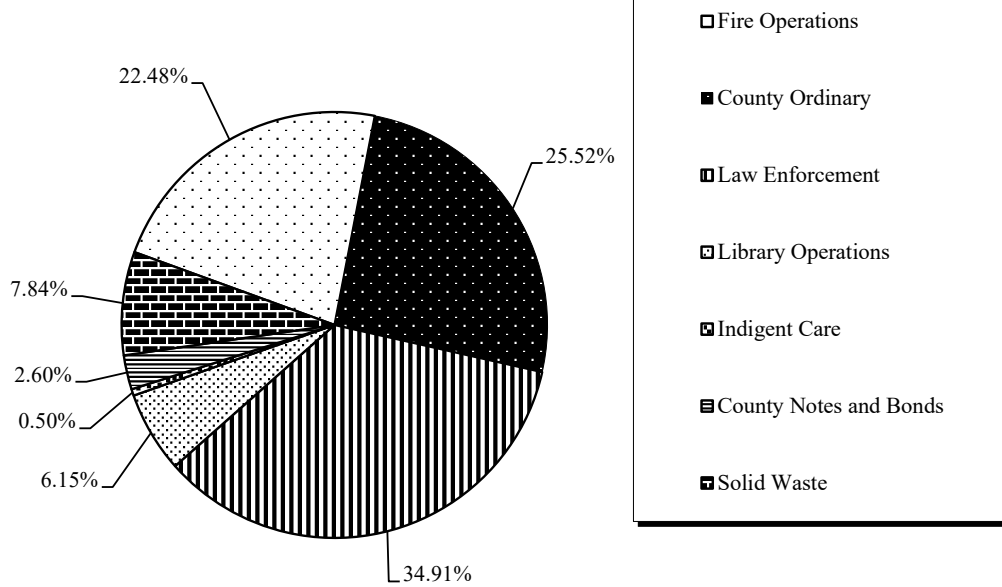
The South Carolina State Constitution requires equal and uniform assessments of property throughout the state using ratios of fair market value from 10.5% for manufacturers real property down to 4% for legal residences. Further information is available in Note 4.

(3) Year of reassessment of real property

MILLAGE LEVIED BY TAXING AUTHORITY



**COUNTY MILLAGE PERCENTAGES - ALL COUNTY FUNDS
FISCAL YEAR 2022**



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
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
2022	2021	24.557	33.593	21.325	0.000	0.479	79.954	5.919	85.873

		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
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
2022	2021	2.500	0.000	0.000	0.000	2.500	88.373	7.544	95.917

(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	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*	2021-2022 2021
County Direct:										
General Fund:										
County Ordinary	23.470	24.541	24.541	24.918	25.218	24.186	24.186	25.274	24.557	24.557
Law Enforcement	31.761	32.872	32.872	32.710	33.040	33.503	34.354	34.354	33.593	33.593
Fire Service	16.491	17.068	17.068	17.473	17.675	19.043	20.363	20.363	21.069	21.625
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	0.883	0.883	0.500	0.500	0.500	0.479	0.479
Library	6.211	6.211	6.211	6.180	6.180	6.180	6.180	6.180	5.919	5.919
Debt Service Funds:										
County Notes & Bonds	2.800	3.300	3.850	4.100	4.100	3.400	3.700	3.800	3.500	2.500
Fire Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Library Bonds	0.700	0.700	0.600	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Solid Waste	7.939	8.217	8.217	8.177	7.877	7.877	7.877	7.877	7.544	7.544
Municipalities:										
Cayce	43.270	44.170	44.170	45.360	45.36	47.69	49.69	53.73	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	34.290	34.290	34.290	34.290	26.056	26.056
Pelion	17.600	18.000	18.000	18.000	18.000	18.000	18.300	18.300	17.000	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	55.279	55.279	55.279	55.279	55.279	58.797	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	99.500	99.500	99.500	99.500	99.500	99.500	99.500	99.500
Swansea	96.940	96.940	106.940	100.200	102.100	106.280	106.280	106.280	106.280	106.280
Chapin	11.505	11.505	11.505	11.505	11.505	11.505	12.884	12.884	13.070	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	96.100	96.100	98.100	98.100	93.800	93.800	93.800
School District Operations:										
District 1	259.900	271.460	278.210	298.070	305.990	317.950	322.400	322.400	308.860	308.860
District 2	146.460	146.460	146.460	146.460	146.460	146.460	146.460	150.720	150.720	154.900
District 3	253.020	261.750	267.540	271.790	271.790	271.790	272.880	272.880	263.670	263.670
District 4	312.930	306.200	306.200	315.470	315.470	315.470	315.470	319.690	319.690	319.690
District 5	221.970	229.270	235.800	251.500	251.500	256.900	256.900	256.900	246.100	246.100
School District Bonds										
District 1	71.300	71.300	71.300	71.300	78.300	85.300	85.300	90.000	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	32.500	35.100	38.900	37.100	39.300	70.800	77.600	84.600	76.900	76.900
District 4	65.200	69.900	69.100	62.200	62.800	112.000	112.000	112.000	112.000	112.000
District 5	52.550	52.500	52.500	52.500	54.800	54.800	54.800	75.400	75.400	69.500
Special Districts:										
Lexington County Recreation	12.315	12.315	12.315	12.202	12.202	12.202	12.202	12.202	11.728	11.728
Irmo-Chapin Recreation	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354	12.682	12.682
Midlands Tech	2.970	2.970	2.970	2.956	2.956	2.956	2.956	2.956	2.833	2.833
Midlands Tech Capital	1.404	1.404	1.404	1.397	1.397	1.397	1.397	1.397	1.339	1.339
Irmo Fire District	16.491	17.068	17.068	17.473	17.675	17.675	18.945	19.682	19.325	19.325
Riverbanks Park	1.093	1.093	1.093	1.088	1.088	1.088	1.088	0.000	0.000	0.000
Mental Health	0.500	0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Special District Bonds:										
Lexington Co. Recreation Bonds	3.420	3.420	4.420	3.800	4.020	3.900	3.700	3.600	3.200	3.330
Irmo-Chapin Recreation Bonds	5.250	5.250	7.250	7.250	7.250	7.250	7.250	7.250	7.250	7.250
Irmo Fire Bonds	2.970	2.900	2.900	2.500	1.460	2.350	2.580	2.410	3.000	2.420
Riverbanks Park Bonds	0.700	0.800	1.300	1.000	1.000	1.000	1.000	1.000	1.000	0.800
Isle of Pines	46.900	48.000	48.000	46.000	46.000	40.900	20.400	0.000	0.000	0.000
Hollow Creek Watershed	0.000	1.600	1.600	1.599	1.599	1.599	1.599	1.599	1.529	1.529

*Year of Reassessment of Real Property

COUNTY OF LEXINGTON, SOUTH CAROLINA
 PRINCIPAL TAXPAYERS
 JUNE 30, 2022 AND JUNE 30, 2013

Taxpayer	Type of Business	2020			2021			2022		
		Assessed Value as of 12/31/2020 (1)	Rank	Percent of Total Assessed Value	Taxes Invoiced in 2021 (1)	Assessed Value as of 12/31/2021 (1)	Rank	Percent of Total Assessed Value	Taxes Invoiced in 2022 (1)	
Dominion Energy SC (fka SCE&G)	Utilities	\$ 93,558,430 (2)	1	7.02%	\$ 38,731,546	\$ 71,493,580 (2)	1	7.12%	\$ 26,068,068	
Michelin North America	Tire Manufacturer	23,344,830 (2)	2	1.75%	7,985,859	19,313,980 (2)	2	1.92%	5,610,705	
Mid-Carolina Electric Co-op	Utilities	9,165,990	3	0.69%	4,172,418	7,964,700	3	0.79%	3,148,165	
Spectrum Southeast LLC (fka Time Warner)	Cable Television	6,206,410 (2)	4	0.47%	2,850,136	3,635,660 (2)	8	0.36%	1,324,029	
Shaw Industries Group Inc.	Nylon Production	7,317,490 (2)	5	0.55%	2,767,435	6,521,220 (2)	6	0.65%	2,352,972	
Scana Services Inc.	Utilities	11,535,000 (2)	6	0.87%	2,760,327	11,831,100 (2)	4	1.18%	2,711,310	
AT&T Mobility f/k/a Cingular	Communications	4,489,990	7	0.34%	1,955,977	5,100,040	5	0.51%	2,365,561	
GGP Columbian Trust	Retail Leasing	3,837,900	8	0.29%	1,942,031	2,988,360	7	0.30%	1,405,579	
Stag Industrial Holdings	Real Estate Investment	4,831,230	9	0.36%	1,709,235					
Blue Granite Water	Utilities	3,592,340	10	0.27%	1,578,500					
Bellsouth Telecommunications	Communications									
Owens Electric Steel Co. of SC	Steel Fabricators									
Total Principal Taxpayers		\$ 167,879,610		12.59%	\$ 66,453,464	\$ 135,762,440		13.52%	\$ 47,349,525	
County-wide Assessed Valuation		\$ 1,333,522,971		100.00%		\$ 1,004,433,430		100.00%		

Note: Reflects last complete property tax year (2021) and nine years prior (2012)

(1) Includes real & personal property excluding vehicles in TY2021 (\$1,506,852,111 less \$173,329,140) and TY2012 (\$1,117,988,550 less \$113,555,120)

(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
2013	2012	451,819,666	433,329,143	95.91%	12,639,125	445,968,268	98.70%
2014	2013	477,879,675	458,065,733	95.85%	13,025,038	471,090,771	98.58%
2015	2014	500,174,490	480,338,582	96.03%	11,801,233	492,139,815	98.39%
2016	2015	536,405,296	515,328,314	96.07%	13,051,915	528,380,229	98.50%
2017	2016	560,684,688	540,141,192	96.34%	11,811,032	551,952,224	98.44%
2018	2017	593,625,942	572,666,842	96.47%	12,228,154	584,894,996	98.53%
2019	2018	618,103,936	595,680,821	96.37%	13,151,856	608,832,677	98.50%
2020	2019	642,544,006	618,923,373	96.32%	14,374,118	633,297,491	98.56%
2021	2020	688,478,599	665,765,789	96.70%	10,882,872	676,648,661	98.28%
2022	2021	707,694,885	683,343,203	96.56%	N/A	683,343,203	96.56%

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	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	2021 Final Assessment
Acres	\$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	\$128,296,480
Lots	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	164,362,180
Improvements	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	731,065,970
Mobile Homes	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	11,904,500
Boat Real	4,620	1,930	2,460	2,720	1,870	6,400	1,290	1,210	-	-
Vehicle Real	37,940	49,990	58,670	35,430	44,850	52,750	54,390	75,520	70,760	114,690
Subtotal	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	1,035,743,820
MFG Acres/Lots	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	3,097,950
MFG Improvements	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	8,369,650
MFG Personal	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	10,678,840
Utilities	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	122,323,160
Manufact Exempt	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	8,233,410
MFG Reimbursement (PME)	-	-	-	-	-	-	510,730	383,240	636,070	924,870
MFG Reimbursement (RME)	-	-	-	-	-	-	-	609,270	917,900	1,123,610
X MFG Acres/Lots	342,330	192,790	100,090	173,110	212,870	239,520	239,890	482,790	801,560	578,870
X MFG Improvements	1,417,560	608,630	358,920	369,330	306,030	794,340	684,540	960,940	702,210	3,328,810
X MFG Personal	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	13,470,340
X Utilities	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	2,090,400
X MFG Reimbursement (PXE)	-	-	-	-	-	-	264,580	562,030	941,490	1,403,950
X MFG Reimbursement (RXE)	-	-	-	-	-	-	-	73,040	83,530	350,600
Aircraft	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	2,381,500
Furniture	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	0
SCTC	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	43,863,621
Boats	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	635,020
Subtotal	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	222,854,601
Total without Vehicles	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	1,258,598,421
Vehicles - Net Of Unpaid	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	173,329,140
I. Total Property Tax Assessments (Unabated)	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	1,431,927,561
Non-Negotiated FILOT	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	4,348,110
Negotiated FILOT	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	70,576,440
Total FILOT Assessments	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	74,924,550
II. Combined Total Assessment	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	1,506,852,111
A. X Industrial Abatements	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	21,222,970
Total Property Tax Assessment	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	1,410,704,591
Less Abatements (I. - A.)	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	1,485,629,141

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
2013	54,980,604	54,980,604	10,654,007,000	0.52%	273,363	201
2014	49,595,965	49,595,965	11,403,049,000	0.43%	277,568	179
2015	45,590,380	45,590,380	12,219,658,000	0.37%	281,855	162
2016 (1)	42,193,795	42,193,795	12,735,018,000	0.33%	286,521	147
2017	38,631,159	38,631,159	13,403,174,000	0.29%	290,511	133
2018	34,834,905	34,834,905	13,770,062,000	0.25%	294,766	118
2019	30,793,372	30,793,372	14,308,905,000	0.22%	299,421	103
2020	24,810,000	24,810,000	15,254,322,000	N/A	303,946	82
2021 (1)	20,415,000	20,415,000	N/A	N/A	308,605	66
2022	17,225,000	17,225,000	N/A	N/A	313,314 *	55

(1) Year of reassessment of real property.

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

*2022 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
2013	2012	273,363	1,117,989	54,980,605	4,033,633	50,946,972	4.56%	186.37
2014	2013	277,568	1,149,450	49,595,965	1,494,217	48,101,748	4.18%	173.30
2015	2014	281,855	1,183,327	45,590,380	1,105,789	44,484,591	3.76%	157.83
2016	2015 (1)	286,521	1,214,037	42,193,795	1,265,487	40,928,308	3.37%	142.85
2017	2016	290,511	1,251,249	38,631,159	1,504,951	37,126,208	2.97%	127.80
2018	2017	294,766	1,286,795	34,834,905	1,030,155	33,804,750	2.63%	114.68
2019	2018	299,421	1,321,485	30,793,372	835,776	29,957,596	2.27%	100.05
2020	2019	303,946	1,356,227	24,810,000	782,233	24,027,767	1.77%	79.05
2021	2020 (1)	308,605	1,468,727	20,415,000	803,135	19,611,865	1.34%	63.55
2022	2021	313,314	1,506,852	17,225,000	786,905	16,438,095	1.09%	52.47

(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

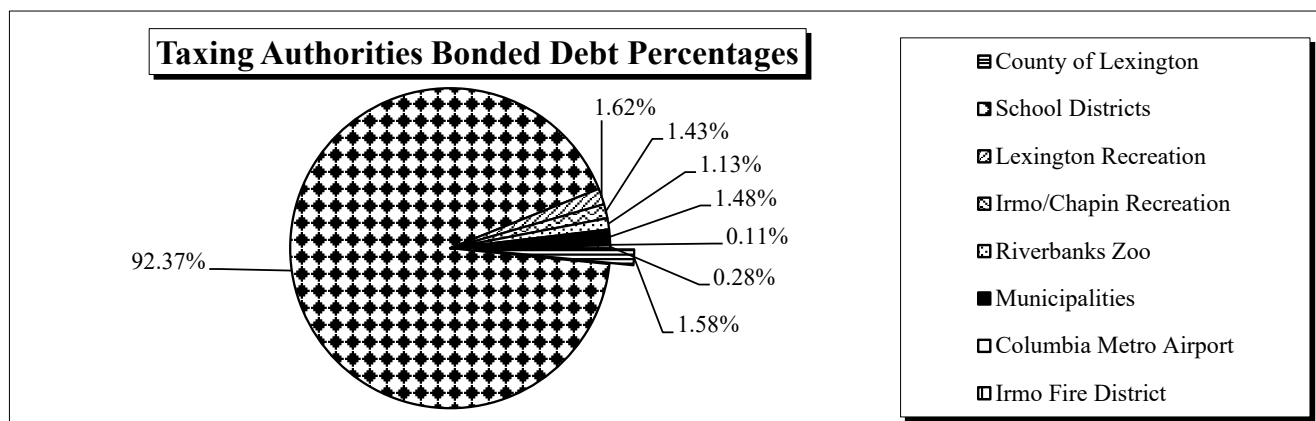
COUNTY OF LEXINGTON, SOUTH CAROLINA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
GENERAL OBLIGATION BONDS
JUNE 30, 2022

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	\$ 1,506,852,111	\$ 1,506,852,111	\$ 17,225,000	100.00%	\$ 17,225,000
Overlapping:					
Lexington County School Districts:					
One	702,460,541	702,460,541	609,122,000	100.00%	609,122,000
Two	347,572,860	347,572,860	209,645,000	100.00%	209,645,000
Three (1)	56,576,405	51,242,510	42,000,000	90.57%	38,039,400
Four	41,870,750	41,870,750	44,540,000	100.00%	44,540,000
Five (2)	603,749,067	363,705,450	178,220,000	60.24%	107,359,728
Recreation Districts:					
Lexington	1,142,880,561	1,142,880,561	17,670,000	100.00%	17,670,000
Irmo/Chapin	363,705,450	363,705,450	15,635,000	100.00%	15,635,000
Columbia Metropolitan Airport (3)	3,327,684,917	1,506,852,111	2,600,000	45.28%	1,177,280
Richland/Lexington Riverbanks (3)	3,327,684,917	1,506,852,111	27,299,000	45.28%	12,360,987
Irmo Fire District	155,929,250	155,929,250	3,020,000	100.00%	3,020,000
City of Cayce	91,906,200	91,906,200	-	100.00%	-
City of Columbia (4)	648,792,801	26,949,510	135,601,172	4.15%	5,627,449
Town of Lexington	142,544,781	142,544,781	7,540,000	100.00%	7,540,000
City of West Columbia	94,008,980	94,008,980	2,947,000	100.00%	2,947,000
Total Overlapping			<u>1,295,839,172</u>		<u>1,074,683,844</u>
Total			<u>\$ 1,313,064,172</u>		<u>\$ 1,091,908,844</u>

- (1) A portion of School District No. 3 is located in Saluda County with the assessed value of: \$ 5,333,895
- (2) A portion of School District No. 5 is located in Richland County with the assessed value of: \$ 240,043,617
- (3) Includes assessed value for Richland County of: \$ 1,820,832,806
- (4) A portion of the City of Columbia is located in Richland County with the assessed value of: \$ 621,843,291

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

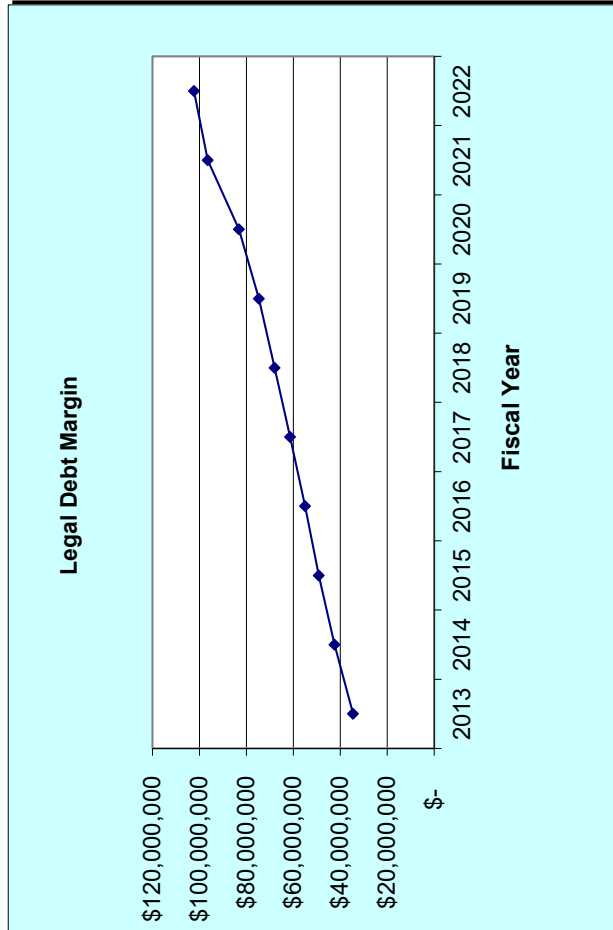
* Overlapping debt is calculated by dividing the assessed value within the County by the total assessed value of the governing body. This percentage is then applied to the outstanding debt for each governing body.



COUNTY OF LEXINGTON, SOUTH CAROLINA
 LEGAL DEBT MARGIN INFORMATION
 LAST TEN FISCAL YEARS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Limit	\$ 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	\$ 119,562,102
Total net debt applicable to limit	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	17,225,000
Legal debt margin	\$ 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	\$ 102,337,102

Total net debt applicable to the limit as a percentage of debt limit	61.19%	53.68%	48.02%	43.38%	38.60%	33.87%	29.20%	22.97%	17.46%	14.41%
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COUNTY OF LEXINGTON, SOUTH CAROLINA
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2022

Assessed value	\$ 1,431,927,561
Assessed value - fee in lieu of taxes property	74,924,550
	<u>1,506,852,111</u>
Abated industrial property	-21,222,970
	<u>1,485,629,141</u>
Plus assessed value - merchants inventory	8,897,130
Total assessed value for computation of legal debt margin	<u>\$ 1,494,526,271</u>
Debt limit - 8% of assessed value	\$ 119,562,102
Amount of debt applicable to debt limit:	
Total bonded debt	<u>\$ 17,225,000</u>
Total amount of debt applicable to debt limit	<u>17,225,000</u>
Legal debt margin	<u>\$ 102,337,102</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.....	\$ 17,225,000
Estimated Fair Market Value (\$31,794,628,146).....	0.05%
Assessed Value (\$1,506,852,111).....	1.14%
General Bonded Debt Per Capita (313,314 Est. Pop.).....	\$54.98
Statutory 8% Debt Limit - Adjusted Assessed Value (\$1,494,526,271).....	1.15%

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)
2013	273,363	10,654,007,000	38,974	52,714	5.8%
2014	277,568	11,403,049,000	41,082	53,315	5.1%
2015	281,855	12,219,658,000	43,354	54,053	5.4%
2016	286,521	12,735,018,000	44,447	54,712	4.5%
2017	290,511	13,403,174,000	46,137	55,551	3.6%
2018	294,766	13,770,062,000	46,715	55,969	3.5%
2019	299,421	14,308,905,000	47,789	56,594	2.8%
2020	303,946	15,254,322,000	50,188	57,224	3.3%
2021	308,605	N/A	N/A	56,096	3.9%
2022	313,314	N/A	N/A	57,148	2.8%

Sources:

- (1) - US Department of Commerce - Bureau of Economic Analysis
2022 - Estimate based on average growth over last 5 years.
- (2) - US Department of Commerce - Bureau of Economic Analysis
- (3) - S.C. Department of Education (Based on 135-Day Enrollment of 180 Day Period)
- (4) - Bureau of Labor Statistics

N/A - Not Available

COUNTY OF LEXINGTON, SOUTH CAROLINA
PRINCIPAL EMPLOYERS
JUNE 30, 2022

Employer	Fiscal Year 2022			Fiscal Year 2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Lexington Medical Ctr	6,557	1	4.36%	4,736	1	3.52%
Lexington School District 1	3,964	2	2.64%	3,403	2	2.53%
Amazon	2,935	3	1.95%			
Michelin Tire	2,380	4	1.58%	1,960	6	1.46%
Wal-mart	2,363	5	1.57%	2,105	4	1.56%
State Government	2,237	6	1.49%	1,839	7	1.37%
Columbia Metropolitan Airport	1,900	7	1.26%			
County of Lexington	1,875	8	1.25%	1,506	9	1.12%
Dominion (fka SCANA)	1,456	9	0.97%	1,973	5	1.47%
UPS	1,329	10	0.88%	1,645	8	1.22%
Lexington School District 2				1,083	10	0.80%
Lexington School District 5				2,354	3	1.75%
			17.95%			16.80%

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Administrative	182	181	181	182	182	183	186	195	195	199
General Services	45	46	46	46	46	47	50	51	52	54
Public Works	88	88	89	89	96	101	102	109	109	109
Public Safety										
Administrative	2	2	2	2	2	2	2	2	2	2
Emergency Preparedness	2	2	2	2	2	2	2	3	3	3
Animal Control	11	13	13	13	14	15	15	16	16	19
Communications	44	53	53	61	63	63	72	73	76	76
Emergency Medical Service	136	140	140	150	151	171	181	181	183	183
Fire Service	190	199	199	217	220	248	270	270	266	274
Judicial	167	170	169	171	172	182	181	187	182	186
Law Enforcement										
Administrative	36	37	37	50	53	56	59	60	60	61
Operations	281	298	293	262	269	279	280	281	302	305
Detention	134	139	139	120	132	134	134	134	133	126
Judicial Services				34	40	42	43	42	42	43
Community Services				6	6	5	5	5	5	5
Boards and Commissions	15	15	15	14	15	15	16	17	17	17
Health and Human Services	15	16	16	16	17	13	13	13	13	14
Community & Economic Development	7	8	8	9	8	9	9	9	9	10
Public Library	101	101	103	104	106	106	107	111	121	122
Solid Waste	32	33	35	35	37	40	42	46	47	49
Total Full-time Equivalents	1488	1541	1540	1583	1631	1713	1769	1805	1833	1857

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

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Administrative										
Community Development										
Total Permits Issued	3,484	3,505	4,011	4,509	5910	7304	6819	6369	6709	4963
New Construction	1,337	1,383	1,606	2,269	1771	1584	1717	1830	2092	1851
Auditor										
* Tax Notices Processed	455,778	461,865	470,704	481,052	489,034	494,834	496,229	509,248	515,769	N/A
Assessment & Equalization										
* Number of Parcels and Mobile Homes	149,294	146,705	147,305	148,142	149,649	151,029	152,853	154,863	156,250	N/A
* Deeds Processed	11,859	11,762	12,493	15,241	14,841	13,786	14,169	14,079	15,903	N/A
Register of Deeds										
Documents Recorded	63,372	58,226	63,031	58,351	63,914	59,180	56,530	53,966	70,369	60,469
Public Safety										
Communications										
* Emergency 911 Calls	332,696	419,250	448,272	447,107	448,670	444,689	481,829	457,748	424,760	N/A
Emergency Medical Services										
Number of Total EMS Calls	35,694	36,327	39,963	41,795	43,437	46,950	52,431	50,778	60,506	62,569
Number of Billable EMS Calls	27,844	27,810	30,131	30,540	31,438	31,836	31,679	31,265	34,145	36,484
Fire Service										
* Total Fire Calls	9,514	11,079	11,820	12,997	14,175	15,092	15,691	17,267	18,878	N/A
Judicial										
Probate Court										
Marriage License Applications	1,789	1,710	1,883	1,934	1864	1786	1657	1754	1713	1803
Magistrate Court										
Cases disposed	46,067	43,908	53,469	51,589	55,711	59,116	61,235	51,777	50,409	53,454
- 2008 increase is due to the use of the new State Case Management System										
Law Enforcement										
Operations										
* Total Incident Reports Written	23,767	23,118	25,558	26,065	26,031	26,723	25,558	25,853	25,639	N/A
* Traffic Stops	11,803	13,537	16,633	15,906	13,769	12,998	10,904	11,832	10,147	N/A
Jail Operations										
* Average Jail Population	704	667	728	771	750	716	637	467	523	N/A
Boards and Commissions										
Registration & Elections										
Total Registered Voters	164,299	160,676	162,741	171,336	182,049	191,686	188,395	189,887	202,192	193,921
Health and Human Services										
Veteran's Affairs										
Veterans' Claims	1,514	1,614	2,349	2,537	2866	3907	4806	4510	3301	2819
Museum										
Museum Visits	15,209	13,206	13,986	15,571	17,469	16,134	16,872	9,041	2,930	8,611
- Decreases in FY20 and FY21 are due to the pandemic.										
Public Library										
Total Registered Borrowers	157,555	145,842	141,796	153,853	152,492	160,336	156,483	164,307	126,116	112,546
- Decreases are due to the purge of the database.										
Solid Waste										
Total tons recycled	8,839	17,720	19,071	22,694	28,021	25,202	24,750	28,389	32,039	30,098
- 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.

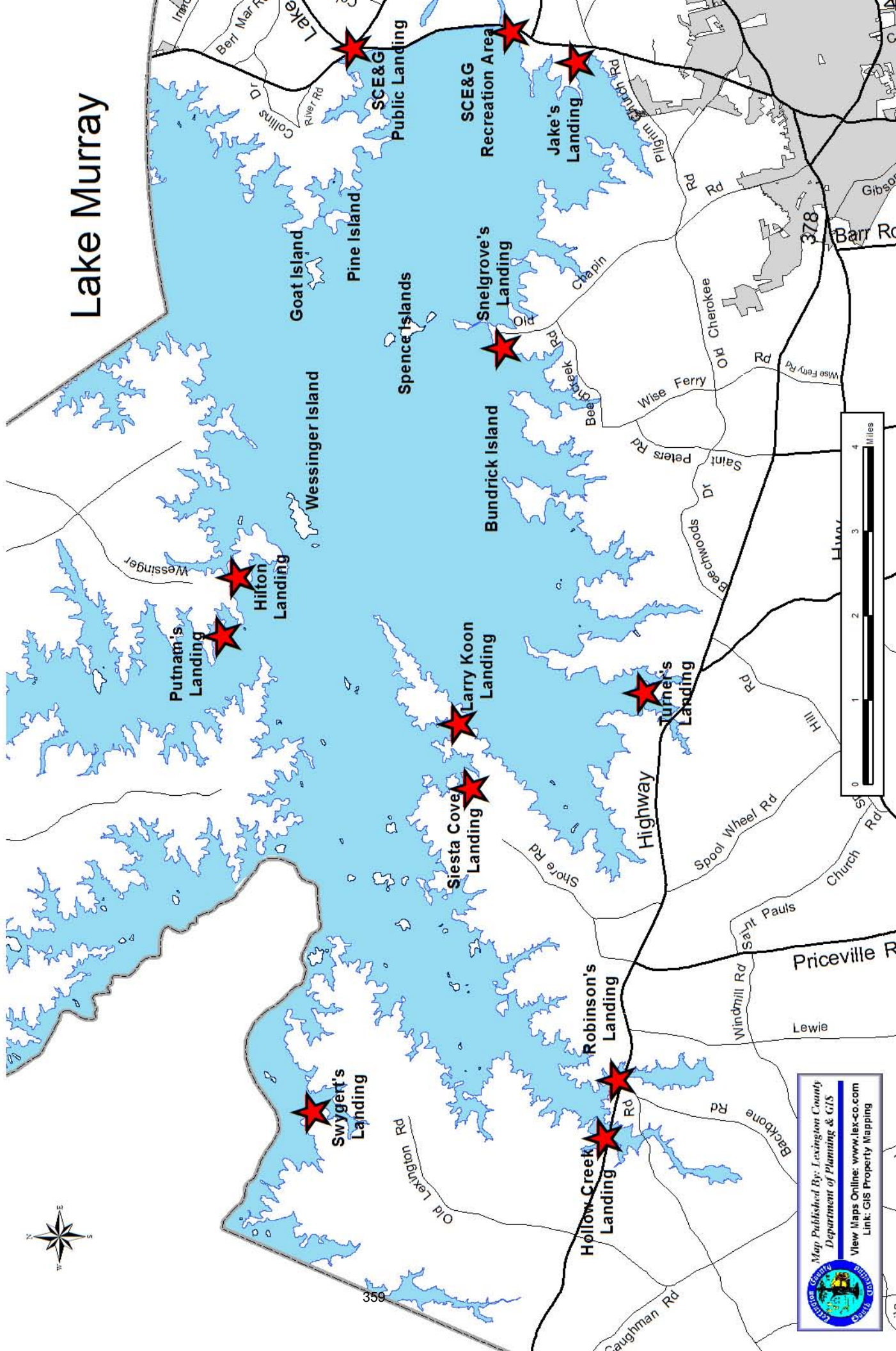
Source: County of Lexington Department Managers

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Works										
Total Public Roads (Miles)	2,706	2,719	2,716	2,742	2750	2761	2767	2777	2785	2789
County Maintained Roads (Miles)	1,201	1,214	1,211	1,232	1240	1240	1257	1267	1274	1278
County Unpaved Roads (Miles)	669	668	661	648	629	627	624	621	614	609
Public Safety										
Emergency Medical Service										
Number of Stations	15	15	16	19	20	20	20	20	20	20
Number of Ambulances	24	24	24	24	25	28	28	28	29	29
Fire Service										
Number of Stations	24	24	24	24	24	24	24	25	25	25
Number of Ladder Trucks	3	3	3	3	3	3	4	5	4	4
Number of Pumper Trucks	29	29	27	27	26	26	26	28	28	28
Number of Tanker Trucks	22	22	21	20	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

Single Audit Section



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, 2022, 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 28, 2022.

Report on 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.

Report on 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 28, 2022
West Columbia, South Carolina

THE BRITTINGHAM GROUP, L.L.P.

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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

Opinion on 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, 2022. 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.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 28, 2022
West Columbia, South Carolina

COUNTY OF LEXINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

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>
21.027	State and Local Fiscal Recovery Funds

- | | |
|--|--------------------|
| 5. Dollar threshold used to distinguish between type A & B programs. | <u>\$1,027,748</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, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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 - \$59,151)	2400	14.218	B-14-UC-45-0004	1,430,489	59,151
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$0)	2400	14.218	B-16-UC-45-0004	1,487,950	304
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$38,379)	2400	14.218	B-17-UC-45-0004	1,596,385	60,784
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$0)	2400	14.218	B-18-UC-45-0004	1,792,871	-
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$238,150)	2400	14.218	B-19-UC-45-0004	1,790,054	238,150
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$744,596)	2400	14.218	B-20-UC-45-0004	1,846,440	1,010,704
Community Development Block Grants/Entitlement Grants (CDBG Expenditures by Subgrantees - \$678,772)	2400	14.218	B-21-UC-45-0004	1,893,405	718,917
COVID-19 Community Development Block Grants/Entitlement Grants	2408	14.218	B-20-UW-45-0004	2,501,688	841,421
Community Development Block Grants/Disaster Recovery	2405	14.218	B-16-UH-45-0001	21,370,000	159,901
Community Development Block Grants/Mitigation	2406	14.218	B-18-UP-45-0001	15,185,000	4,374,945
Total CDBG - Entitlement Grants Cluster					7,464,277
Emergency Solutions Grants Program	2402	14.231	E-20-UC-45-0004	157,288	100,116
Emergency Solutions Grants Program	2402	14.231	E-21-UC-45-0004	157,470	82,632
COVID-19 Emergency Solutions Grants Program	2407	14.231	E-20-UW-45-0004	1,494,664	402,143
Total Emergency Solutions Grants Program					584,891
HOME Investment Partnership Program	2401	14.239	M-17-UC-45-0213	506,483	7,732
HOME Investment Partnership Program	2401	14.239	M-20-UC-45-0213	708,445	187,773
HOME Investment Partnership Program	2401	14.239	M-21-UC-45-0213	722,712	240,374
Total HOME Investment Partnership Program					435,879
Total U.S. Department of Housing and Urban Development					8,485,047
U. S. DEPARTMENT OF JUSTICE					
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2498	16.738	2018-DJ-BX-0649	41,985	-
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2499	16.738	2019-DJ-BX-0126	40,819	-
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2495	16.738	2020-DJ-BX-0354	36,805	3,441
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	2496	16.738	15PBJA-21-GG-01814-JAGX	44,227	3,762
Coronavirus Emergency Supplemental Funding (CESF)	2470	16.034	2020-VD-BX0593	131,517	-
Equitable Sharing Program	2637	16.922		100,726	100,726
Passed Through S.C. Department of Public Safety:					
Edward Byrne Memorial Justice Assistance Grant Program (JAG)					
School Resource Officer	2437	16.738	1G20007	80,811	19,621
School Resource Officer	2437	16.738	5G000421	83,025	58,455
Edward Byrne Memorial Justice Assistance Grant Program (JAG)					
Crime Reduction Gang Investigators	2443	16.738	1G19037	140,817	62,294
Crime Reduction Gang Investigators	2443	16.738	5G000321	87,580	48,275
Edward Byrne Memorial Justice Assistance Grant Program (JAG)					
Forensic Crime Investigator	2490	16.738	1G20008	86,975	17,548
Coronavirus Emergency Supplemental Funding Program					
Coronavirus Prevention	2471	16.034	1CF20032	165,775	-
Coronavirus Prevention	2471	16.034	1CF20133	167,200	6,111
Passed Through S.C. Office of Attorney General:					
Violence Against Women Formula Grants					
LE/Violence Against Women Act	2456	16.588	1K18024	133,063	23,927
LE/Violence Against Women Act	2456	16.588	1K19025/1K20020	133,063	117,111
Crime Victim Assistance Formula Grants					
LE/Victims of Crime Act	2448	16.575	1V20045	218,848	50,821
LE/Victims of Crime Act	2448	16.575	1V19111	196,963	170,688
Crime Victim Assistance Formula Grants					
Domestic Violence Victim Services	2441	16.575	1V20004	37,478	6,485
Total U.S. Department of Justice					689,265

COUNTY OF LEXINGTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	3-45-0067-019-2020	73,000	-
Airport Capital Projects	5801	20.106	3-45-0067-021-2021	184,778	90,388
CARES Act Airport Grant	5800	20.106	3-45-0067-020-2020	30,000	30,000
CARES Act Airport Grant	5800	20.106	3-45-0067-023-2022	32,000	-
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	631
11th Circuit Law Enforcement Network	2416	20.600	2JC21011	10,000	3,624
Impaired Driving Countermeasures Project	2426	20.608	164AL-2022-HS-40-22	61,433	27,421
		20.616	M5HVE-2022-HS-40-22	20,477	2,160
Total Highway Safety Cluster					33,836
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	324,217
Total Highway Planning and Construction Cluster					324,217
Total U.S. Department of Transportation					478,441
U. S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through S.C. Office of Adjutant General:					
FEMA Public Assistance Program					
COVID-19 Emergency	1000	97.036		-	23,146
Emergency Management Performance Grants					
FEMA Grant thru Adjutant General's Office	2480	97.042	21EMPG01	79,234	39,742
FEMA Grant thru Adjutant General's Office	2480	97.042	21EMPG-ARPA01	29,328	-
Total U. S. Department of Homeland Security					62,888
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	35,750	12,826
Clk of Crt/Title IV-D Child Support	2410	93.563	G2001SC1401	500,000	341,525
LE/Title IV-D Process Server	2411	93.563	G2001SC1401	6,138	11,831
Total U. S. Department of Health and Human Services					366,182

COUNTY OF LEXINGTON, SOUTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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:					
American Rescue Plan Act (ARPA)					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	2488	21.027		58,028,685 *	24,113,881
Total U. S. Department of Treasury					24,113,881
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	23,830
Total U. S. Environmental Protection Agency					23,830
INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
Passed Through S.C. State Library:					
Library Services and Technology Act (LSTA)	2340	45.310	IID-ARPA-114	2,000	2,000
Library Services and Technology Act (LSTA)	2340	45.310	IID-21-108	3,040	3,040
Library Services and Technology Act (LSTA)	2340	45.310	IID-21-602	1,000	1,000
Library Services and Technology Act (LSTA)	2340	45.310	IID-21-04	5,500	5,500
Library Services and Technology Act (LSTA)	2340	45.310	IID-21-106	2,575	2,575
Library Services and Technology Act (LSTA)	2340	45.310	IID-ARPA-002	30,000	23,734
Library Services and Technology Act (LSTA)	2340	45.310	IID-21-330	1,000	890
Total Institute of Museum and Library Services					38,739
TOTAL FEDERAL AWARDS EXPENDED					\$ 34,258,273

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

US Department of Treasury (CFDA # 21.027)

American Rescue Plan (ARPA)

COVID-19 Coronavirus State and Local Fiscal Recovery Funds

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.

