

**Statement of Non-Discrimination
By Organizations Funded in the
South Carolina General Appropriations Act**

To meet requirements of a provision of the South Carolina General Appropriations Act regarding your funding, please fill in the blanks below, sign and return to PRT with your other credentials. If desired, you may retype the statement on your own letterhead.

Statement of Non-Discrimination

10/25/2022
Date

Assurance is hereby given by the

Sumter County
(Name of Organization)

that no person shall, upon the grounds of race, creed, color or national origin be excluded from participation in, be denied the benefit of or be otherwise subjected to discrimination under any program or activity for which this organization is responsible.

Signature

Title

[Signature]
County Administrator

**SOUTH CAROLINA DEPARTMENT OF PARKS, RECREATION
&
TOURISM**

PROCUREMENT CERTIFICATION FORM

GRANTEE NAME: Sumter County

PROJECT NAME: Manchester Trailways

I hereby certify that all labor, materials and contracts acquired or performed in the accomplishment of the above named project will be accomplished in accordance with the named entity's established procurement guidelines. Any questions, concerns or grievances should be directed to this agency.

Robert E. Galloway, Jr
PRINTED NAME

Purchasing Director
TITLE

Robert E. Galloway, Jr
SIGNATURE

10-25-2022
DATE

**Sumter County South Carolina
Basic Financial Statements
June 30, 2021**



SUMTER COUNTY, SOUTH CAROLINA
Sumter, South Carolina

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Independent Auditors' Report

To the County Council of Sumter
County of Sumter, South Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Sumter County, South Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Members

SC Association of Certified Public Accountants
NC Association of Certified Public Accountants

Members

Division for CPA Firms, AICPA

Summary of Opinions

Opinion Unit	Type of Opinion	Opinion Unit	Type of Opinion
Governmental Activities	Unmodified	Debt Service Funds	Unmodified
Business-Type Activities	Unmodified	Other Nonmajor Governmental Funds	Unmodified
Discretely Presented Component Unit	Unmodified	Proprietary Funds	Unmodified
General Fund	Unmodified	Fiduciary Funds	Unmodified
Capital Penny Sales Tax II	Unmodified		

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Sumter County, South Carolina, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the County's total OPEB liability and related ratios, schedules of pension liabilities and contributions, and budgetary comparison information on pages 4-10, and 51-57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, Sumter County Library component unit general fund financial statements, and uniform schedule of court fines, assessments and surcharges (per Act 96) is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements, Sumter County Library component unit general fund financial statements, and uniform schedule of court fines, assessments and surcharges (per Act 96) 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, Sumter County Library component unit general fund financial statements, and uniform schedule of court fines, assessments and surcharges (per Act 96) is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2021, on our consideration of the Sumter County, South Carolina'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 Sumter County, South Carolina'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 Sumter County, South Carolina's internal control over financial reporting and compliance.

Handwritten signature of Webster Rogues LLP in black ink.

Sumter, South Carolina
December 31, 2021

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Management's Discussion and Analysis

This discussion and analysis of Sumter County's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2021. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the notes to the basic financial statements, financial statements, and supplementary information to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Financial Highlights Key financial highlights for fiscal year 2021 are as follows:

- The County's Governmental Activities net position at year end was \$64,785,784.
- The County's Business-type Activities net position at year end was \$3,295,169.
- The County invested in new capital assets in the amount of \$10,907,273 for its Governmental Activities.
- The County issued \$3,500,000 General Obligation Bonds to Fund the annual vehicle and equipment replacement program.
- The County decreased its Governmental Activities long-term obligations by \$8,641,318 and reduced its Business-type activities long-term obligations by \$36,819, respectively.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts – *management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and an optional section that presents *supplementary information that includes combining statements* for nonmajor governmental funds. The basic financial statements are presented as follows:

- The first two statements, The Statement of Net Position and the Statement of Activities, are *government-wide financial statements* that provide both long-term and short-term information about the County's overall financial status. The Statement of Net Position offers a snap shot of balances at the end of the fiscal year while the Statement of Activities presents the results of providing governmental goods and services over the course of the fiscal year.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the County Government, reporting the County's operations in *more detail* than the government-wide statements.
- The *governmental funds* statements tell how general government services like public safety were financed in the short term. The *governmental funds* balance sheet are a snap shot of available spendable financial resources and the claims against those resources at year end. The *governmental funds* statement of revenue, expenditures and changes in fund balance indicate how the government used its inflows and outflows of available spendable resources over the course of the fiscal year.
- The *proprietary fund* statements provide financial details of water services to residents of a portion of the County.

- Fiduciary fund statements provide information about resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for *fiduciary funds* is much like that of the proprietary funds.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. In addition to these required elements, we have included a section with combining statements that provide details about our nonmajor governmental funds, each of which are added together and presented in single columns in the basic financial statements.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information about the County and its component unit as a whole in a manner similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's *net position* and how they have changed. Net position – the difference between the County's assets and liabilities – is one way to measure the County's financial health.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County you need to consider additional non-financial factors such as changes in the County's property tax base and the condition of the County's roads.
- *Governmental activities* – Most of the County's basic services are included here, such as the police, fire, public works, and parks departments, and general administration. Property taxes and state and federal grants finance most of the activities.
- *Business-type activities* – This area accounts for the water and sewer service to residents of a portion of the County, including user fees, costs of providing services, and depreciation of capital assets.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the County's most significant *funds*. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The County Council established other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has three kinds of funds:

- *Governmental funds* – Most of the County’s basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- *Proprietary funds* – The County provides water and sewer service to residents in a portion of the County and charges user fees based on consumption. The proprietary fund statements provide details of the fees charged, costs to provide services, capital assets and debt related to providing this service.
- *Fiduciary funds* – The County acts as agent, or fiduciary, for other entities’ resources. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County’s fiduciary activities are reported in a separate statement of fiduciary net assets. We exclude these activities from the County’s government-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS

Net position

The County’s net position increased by \$8.8 million between fiscal years 2020 and 2021 ending at approximately \$64.8 million.

Summary of Sumter County's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 78,362,382	\$ 64,297,462	\$ 1,057,190	\$ 931,626	\$ 79,419,572	\$ 65,229,088
Capital assets (net)	136,164,887	132,991,018	3,698,323	3,860,222	139,863,210	136,851,240
Total assets	214,527,269	197,288,480	4,755,513	4,791,848	219,282,782	202,080,328
Deferred outflows	19,685,748	10,642,405	42,701	20,636	19,728,449	10,663,041
Long-term liabilities	35,388,500	44,029,818	1,187,816	1,228,211	36,576,316	45,258,029
Other liabilities	128,611,671	101,036,367	302,329	230,381	128,914,000	101,266,748
Total liabilities	164,000,171	145,066,185	1,490,145	1,458,592	165,490,316	146,524,777
Deferred inflows	5,427,062	6,904,375	12,900	13,959	5,439,962	6,918,334
Net investment in capital assets	106,345,618	94,180,776	2,510,507	2,635,588	108,856,125	96,816,364
Restricted net position	41,309,829	40,594,668	-	-	41,309,829	40,594,668
Unrestricted (deficit)	(82,869,663)	(78,815,119)	784,662	704,345	(82,085,001)	(78,110,774)
Total net position	\$ 64,785,784	\$ 55,960,325	\$ 3,295,169	\$ 3,339,933	\$ 68,080,953	\$ 59,300,258

Changes in Sumter County's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Revenue:						
Program revenue:						
Charges for services	\$ 16,841,040	\$ 16,002,567	\$ 518,477	\$ 530,785	\$ 17,359,517	\$ 16,533,352
Operating grants	5,633,033	5,266,957	-	30,612	5,633,033	5,297,569
Capital grants and contributions	9,287,098	1,469,030	-	-	9,287,098	1,469,030
General revenue:						-
Property taxes	32,726,995	35,190,477	-	-	32,726,995	35,190,477
Other taxes	25,136,492	22,697,416	-	-	25,136,492	22,697,416
Intergovernmental	4,909,854	4,885,932	-	-	4,909,854	4,885,932
Other	2,561,822	4,038,534	11	(26,926)	2,561,833	4,011,608
Total revenue	<u>\$ 97,096,334</u>	<u>\$ 89,550,913</u>	<u>\$ 518,488</u>	<u>\$ 534,471</u>	<u>\$ 97,614,822</u>	<u>\$ 90,085,384</u>

Changes in Sumter County's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Expenses						
General government						
administration	\$29,334,732	\$26,575,628	-	-	\$29,334,732	\$26,575,628
Public Safety	26,425,354	26,861,018	-	-	26,425,354	26,861,018
Health and Human Services	9,213,040	6,798,556	-	-	9,213,040	6,798,556
Environment and Housing	8,629,829	8,532,579	-	-	8,629,829	8,532,579
Recreation	6,976,840	7,186,669	-	-	6,976,840	7,186,669
Transportation	6,367,534	7,025,831	-	-	6,367,534	7,025,831
Public utilities	282,009	286,055	-	-	282,009	286,055
Other general expenditures	497,629	1,101,998	-	-	497,629	1,101,998
Interest on long term debt	543,908	708,251	-	-	543,908	708,251
Water systems	-	-	563,252	559,134	563,252	559,134
Total expenses	<u>88,270,875</u>	<u>85,076,585</u>	<u>563,252</u>	<u>559,134</u>	<u>88,834,127</u>	<u>85,635,719</u>
Change in net position	8,825,459	4,474,328	(44,764)	(24,663)	8,780,695	4,449,665
Net position, beginning of period	55,960,325	51,485,997	3,339,933	3,364,596	59,300,258	54,850,593
Net position, end of period	<u>\$ 64,785,784</u>	<u>\$ 55,960,325</u>	<u>\$ 3,295,169</u>	<u>\$ 3,339,933</u>	<u>\$ 68,080,953</u>	<u>\$ 59,300,258</u>

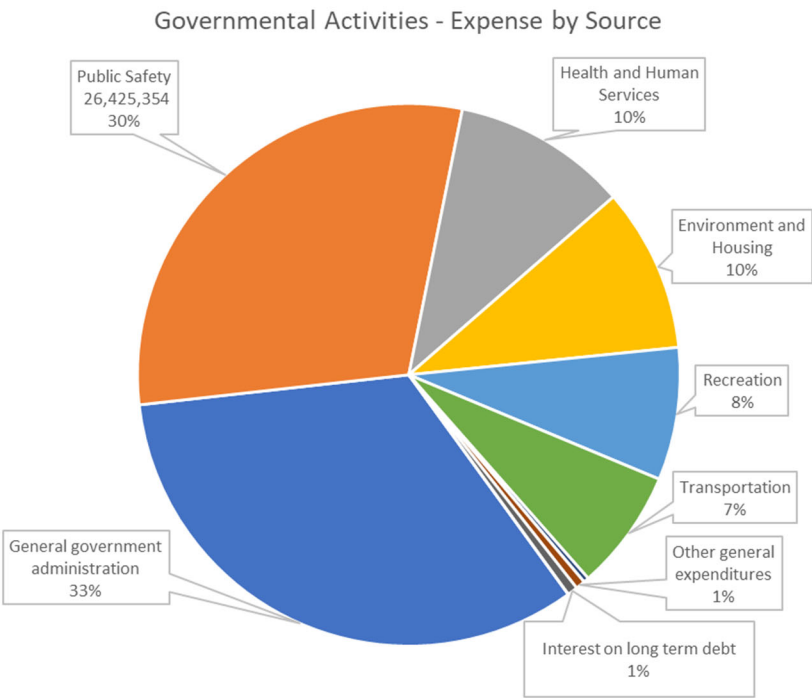
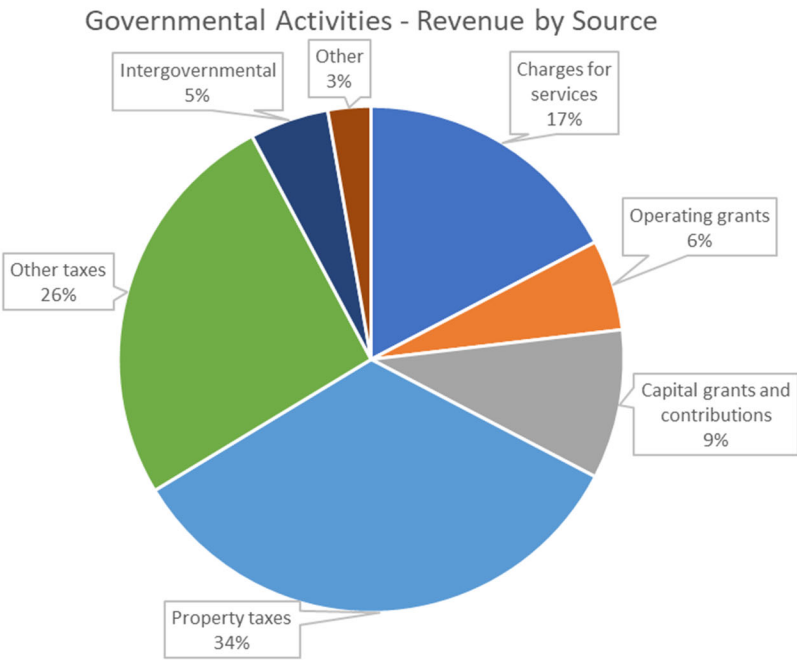
Changes in net position. The County's total revenues increased by \$7.5 million to \$97.6 million. Approximately 59 percent of the County's revenue comes from property and local option sales taxes, approximately 18 percent comes from fees charged for services, 15 percent is from operating and capital grants with 8 percent from other sources.

The total cost of all programs and services increased approximately \$3.2 million, a 4 percent increase. The County's expenses cover a range of services, with about 30 percent related to public safety and law enforcement and 33 percent related to general government administration, courts, and public works.

General Fund Budgetary Highlights

The budget to actual on the budgetary basis schedule is provided for the General Fund. A budget column showing the final budget adopted for fiscal year 2021 is presented. The expenditures incurred during the year were under budget limitations by \$2,052,841. This is 4 percent of the total budgeted expenditures in the County's General Fund of \$52,370,459.

The following charts depicts the allocations of revenue to fund governmental activities and the allocation of expenses incurred.



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$56.7 million, an increase of \$4 million in comparison with the prior fiscal year. Of the total ending fund balances, there is a surplus of \$18.5 million constituting *Unassigned fund balance*, which is available for spending at the government's discretion. *Restricted* Fund Balance is \$28.6 million to be used for the use of capital improvements, projects and infrastructure for the County, as well as the payment of debt; *Committed* Fund Balance is \$8.9 million which is intended to fund capital assets and other projects for the County; and *Nonspendable* Fund Balance is \$598,414 which represents inventories and other nonspendable assets of the County.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance of the general fund was \$20.6 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance to total fund expenditures. Unassigned fund balance represents approximately 34 percent of total general fund expenditures.

The fund balance of the County's general fund increased by \$2.3 million during the current fiscal year.

The County's capital projects sales tax funds had a combined fund balance of \$13.2 million which is restricted for penny projects.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2021, the County had invested \$140 million (net of accumulated depreciation) in a broad range of capital assets. This amount represents a net increase (including additions and deductions) of \$3.1 million over last year.

	Sumter County's Capital Assets					
	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Land	\$ 8,984,268	\$ 8,822,608	\$ 32,250	\$ 32,250	\$ 9,016,518	8,854,858
Construction in progress	11,370,293	8,368,570			11,370,293	8,368,570
Buildings and improvements	115,803,817	113,983,321	86,998	53,268	115,890,815	114,036,589
Heavy equipment and vehicles	18,073,851	19,553,885	269,209	269,209	18,343,060	19,823,094
Equipment and furnishings	14,146,891	12,744,132	-	-	14,146,891	12,744,132
Infrastructure	97,081,476	96,043,717	-	-	97,081,476	96,043,717
Water systems	-	-	6,118,746	6,118,746	6,118,746	6,118,746
Accumulated depreciation	(129,295,709)	(126,525,215)	(2,808,880)	(2,613,251)	(132,104,589)	(129,138,466)
Net capital assets	<u>\$136,164,887</u>	<u>\$132,991,018</u>	<u>\$3,698,323</u>	<u>\$3,860,222</u>	<u>\$139,863,210</u>	<u>\$136,851,240</u>

This year's major capital asset additions included:

- \$5,564,488 buildings and facilities construction
- \$1,433,450 for Sheriff's patrol cars, ambulances, and fire department equipment
- \$1,355,817 for transportation and road infrastructure

More detailed information about the County's capital assets is presented in Note III D to the financial statements.

Long-term Debt

At year-end, the County had \$31.1 million in bonds, notes, and capital lease obligations outstanding – a net decrease of \$8.9 million over last year. The county issued a general obligation bond for \$3.5 million to fund the capital equipment. More detailed information about the County's long-term liabilities is presented in Note III E to the financial statements.

The state limits the amount of general obligation debt the County can issue without special referendum to 8 percent of the assessed value of all taxable property within the County's legal limits. Our outstanding general obligation debt subject to the limit is \$6.757 million at June 30, 2021, which is below the limit which is currently \$25.4 million.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The unemployment rate in Sumter County is down to 3.6% (October 2021) as opposed to 5.4% in December of 2020. In that same time frame, unemployment in South Carolina decreased to 3.9% from 4.6% and in the United States from 6.7% down to 4.6%.

Inflationary pressures and cost of living increases in the region continue to compare favorably with state and national trends. These indicators were considered when adopting the general fund budget for 2022.

The "Penny for Progress" (P4P) is a term coined by supporters of the Sumter County Capital Projects Sales Tax referendum that was approved by voters in the general elections of November 2014. Passage of that referendum authorized Sumter County Council to levy a temporary sales tax to fund 28 capital project categories. The sales tax was implemented in May of 2016 and ends when the \$79.8 million is collected, or in 7 years, whichever comes first.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, 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 Uvette Pope-Rogers, Finance Director, or visit the County website at www.sumtercountysc.org. Information about the County's component unit, Sumter County Library, may be obtained at its main branch at 111 North Harvin Street Sumter, SC 29150.

BASIC FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENTS

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and cash equivalents	\$ 255,581	\$ 300	\$ 255,881	\$ 518,601
Pooled cash	41,812,539	854,276	42,666,815	-
Investments	5,571,585	-	5,571,585	-
Receivables, net of allowances:				
Property taxes	2,629,278	-	2,629,278	-
Accounts	5,680,383	117,256	5,797,639	-
Intergovernmental	6,789,989	-	6,789,989	-
Inventory	99,638	-	99,638	-
Prepaid items	498,776	-	498,776	1,370
Restricted assets:				
Cash and cash equivalents	6,309,358	76,393	6,385,751	-
Pooled cash	7,501,027	-	7,501,027	-
Cash and investments with fiscal agent	-	8,965	8,965	-
Real property held for resale	1,214,228	-	1,214,228	-
Capital assets:				
Non-depreciable	20,354,561	32,250	20,386,811	-
Depreciable	245,106,035	6,474,953	251,580,988	3,311,481
Accumulated depreciation	(129,295,709)	(2,808,880)	(132,104,589)	(3,110,331)
Total assets	<u>214,527,269</u>	<u>4,755,513</u>	<u>219,282,782</u>	<u>721,121</u>
Deferred outflows of resources				
Pension benefit	9,849,035	17,926	9,866,961	215,548
Other post employment benefits	9,836,713	24,775	9,861,488	381,310
Total deferred outflows of resources	<u>19,685,748</u>	<u>42,701</u>	<u>19,728,449</u>	<u>596,858</u>
Liabilities				
Accounts payable	3,274,308	46,247	3,320,555	4,986
Accrued salaries	1,761,609	3,949	1,765,558	-
Funds held for others	192,684	-	192,684	-
Accrued interest payable	431,171	2,433	433,604	-
Unearned revenue	12,498,710	-	12,498,710	-
Other current liabilities	52,933	-	52,933	-
Pension and other post employment benefits	110,400,256	249,700	110,649,956	3,461,825
Long term liabilities:				
Portion due or payable within one year	9,675,757	39,475	9,715,232	11,984
Portion due or payable after one year	25,712,743	1,148,341	26,861,084	24,063
Total liabilities	<u>164,000,171</u>	<u>1,490,145</u>	<u>165,490,316</u>	<u>3,502,858</u>
Deferred inflows of resources				
Pension benefit	1,164,369	1,574	1,165,943	98,100
Other post employment benefits	4,262,693	11,326	4,274,019	166,978
Total deferred inflows of resources	<u>5,427,062</u>	<u>12,900</u>	<u>5,439,962</u>	<u>265,078</u>
Net position				
Net investment in capital assets	106,345,618	2,510,507	108,856,125	201,150
Restricted for:				
General government activities	30,991,225	-	30,991,225	-
Public safety activities	414,304	-	414,304	-
Environment and housing activities	921,087	-	921,087	-
Recreation activities	1,979,315	-	1,979,315	-
Transportation activities	5,908,315	-	5,908,315	-
Debt service	1,095,583	-	1,095,583	-
Unrestricted (deficit)	(82,869,663)	784,662	(82,085,001)	(2,506,471)
Net position	<u>\$ 64,785,784</u>	<u>\$ 3,295,169</u>	<u>\$ 68,080,953</u>	<u>\$ (2,305,321)</u>

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS

SUMTER COUNTY, SOUTH CAROLINA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Primary Government	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government			Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
General government administration	\$ 29,334,732	\$ 626,116	\$ 4,323,148	\$ 4,500,000	\$ (19,885,468)	\$ -	\$ (19,885,468)	\$ -
Public safety	26,425,354	3,354,101	427,668	16,437	(22,627,148)	-	(22,627,148)	-
Health and human services	9,213,040	3,685,346	283,676	4,500,000	(744,018)	-	(744,018)	-
Environment and housing	8,629,829	5,614,283	174,884	91,580	(2,749,082)	-	(2,749,082)	-
Recreation	6,976,840	594,471	423,657	-	(5,958,712)	-	(5,958,712)	-
Transportation	6,367,534	2,828,602	-	179,081	(3,359,851)	-	(3,359,851)	-
Public utilities	282,009	138,121	-	-	(143,888)	-	(143,888)	-
Other general expenditures	497,629	-	-	-	(497,629)	-	(497,629)	-
Interest on long term-debt	543,908	-	-	-	(543,908)	-	(543,908)	-
Total governmental activities	88,270,875	16,841,040	5,633,033	9,287,098	(56,509,704)	-	(56,509,704)	-
Water systems	563,252	518,477	-	-	-	(44,775)	(44,775)	-
Total business-type activities	563,252	518,477	-	-	-	(44,775)	(44,775)	-
Total Primary Government	<u>\$ 88,834,127</u>	<u>\$ 17,359,517</u>	<u>\$ 5,633,033</u>	<u>\$ 9,287,098</u>	<u>(56,509,704)</u>	<u>(44,775)</u>	<u>(56,554,479)</u>	<u>-</u>
Sumter County Library	<u>\$ 1,411,785</u>	<u>\$ 19,920</u>	<u>\$ 1,560,257</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168,392</u>
General Revenue								
Property taxes					32,726,995	-	32,726,995	-
Local option taxes					22,199,678	-	22,199,678	-
State shared gas tax					2,936,814	-	2,936,814	-
Licenses and permits					3,371,065	-	3,371,065	-
Grants and contributions not restricted to specific programs					4,909,854	-	4,909,854	-
Other					1,162,812	11	1,162,823	-
Loss on sale of capital assets					(1,972,055)	-	(1,972,055)	-
Total general revenue					65,335,163	11	65,335,174	-
Change in net position					8,825,459	(44,764)	8,780,695	168,392
Net position, beginning of period					55,960,325	3,339,933	59,300,258	(2,473,713)
Net position, end of period					<u>\$ 64,785,784</u>	<u>\$ 3,295,169</u>	<u>\$ 68,080,953</u>	<u>\$ (2,305,321)</u>

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS

**SUMTER COUNTY, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021**

	General Fund	Capital Penny Sales Tax II	Debt Service Funds	Non Major Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 255,381	\$ -	\$ -	\$ 200	\$ 255,581
Pooled cash	29,245,163	3,869,893	953,929	7,743,554	41,812,539
Investments	1,038,567	4,531,876	1,142	-	5,571,585
Receivables, net					
Property taxes	2,435,372	-	140,512	53,394	2,629,278
Accounts	4,672,526	-	-	1,007,857	5,680,383
Intergovernmental	1,726,892	3,788,471	-	1,274,626	6,789,989
Due from other funds	-	1,442,114	-	432,249	1,874,363
Inventory	77,732	-	-	21,906	99,638
Prepaid items	487,776	-	-	11,000	498,776
Properties held for resale	-	-	-	1,193,728	1,193,728
Restricted assets:					
Cash and cash equivalents	548,056	-	-	5,761,302	6,309,358
Pooled cash	-	-	-	7,501,027	7,501,027
Total assets	\$ 40,487,465	\$ 13,632,354	\$ 1,095,583	\$ 25,000,843	\$ 80,216,245
Liabilities					
Accounts payable	1,227,845	459,384	-	1,587,079	3,274,308
Accrued salaries	1,513,409	-	-	248,200	1,761,609
Due to other funds	1,630,387	-	-	243,976	1,874,363
Funds held for others	192,684	-	-	-	192,684
Unearned revenue	12,473,096	-	-	-	12,473,096
Other current liabilities	52,933	-	-	-	52,933
Total liabilities	17,090,354	459,384	-	2,079,255	19,628,993
Deferred Inflows of Resources					
Deferred inflows from property taxes	2,336,689	-	116,330	37,048	2,490,067
Deferred inflows from grants and fees	453,472	-	-	921,087	1,374,559
Total deferred inflows of resources	2,790,161	-	116,330	958,135	3,864,626
Total liabilities and deferred inflows of resources	19,880,515	459,384	116,330	3,037,390	23,493,619
Fund Balances					
Nonspendable	565,508	-	-	32,906	598,414
Restricted	500,000	13,172,970	979,253	14,002,313	28,654,536
Committed	727,287	-	-	8,219,876	8,947,163
Unassigned	18,814,155	-	-	(291,642)	18,522,513
Total fund balances	20,606,950	13,172,970	979,253	21,963,453	56,722,626
Total liabilities, deferred inflows of resources and fund balances	\$ 40,487,465	\$ 13,632,354	\$ 1,095,583	\$ 25,000,843	\$ 80,216,245

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS

SUMTER COUNTY, SOUTH CAROLINA RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2021

Amounts reported for governmental activities in the statement of net position are different from – fund balance – total governmental funds because:

Fund balances - total governmental funds		\$ 56,722,626
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		136,164,887
Real estate held for resale in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		20,500
Deferred inflows of resources are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds:		
Property taxes		2,490,068
Grants and fees		1,348,944
Pension benefit deferred outflow		9,849,035
Other post employment benefits deferred outflow		9,836,713
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the governmental funds:		
General obligation bonds payable	\$ (24,933,000)	
Loans payable - direct placement	(3,523,000)	
Capital leases	(96,842)	
Landfill closure and post closure costs	(3,022,351)	
Bond premium	(1,381,963)	
Compensated absences	(2,431,344)	(35,388,500)
Accrued interest		(431,171)
Pension and other post employment benefit liabilities:		
South Carolina and Police Officers Retirement System net pension liability	(54,422,745)	
Other Post Employment Benefits net liability	(55,977,511)	(110,400,256)
Pension benefit deferred inflow		(1,164,369)
Other post employment benefits deferred inflow		(4,262,693)
Net position of governmental activities		<u>\$ 64,785,784</u>

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS

SUMTER COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	General Fund	Capital Penny Sales Tax II	Debt Service Funds	Non Major Funds	Total Governmental Funds
Revenues					
Taxes					
Ad valorem taxes	\$ 26,695,310	\$ -	\$ 4,841,061	\$ 3,168,878	\$ 34,705,249
Local options taxes	7,827,315	13,930,633	-	441,730	22,199,678
State shared gas tax	-	-	-	2,936,814	2,936,814
License and permits	3,226,429	-	-	144,636	3,371,065
Intergovernmental revenue	8,453,421	-	-	11,668,220	20,121,641
Service revenue and charges	5,206,534	-	-	8,658,633	13,865,167
Fines and forfeitures	1,395,663	-	-	116,843	1,512,506
Miscellaneous	710,357	291,171	3	1,223,689	2,225,220
Total revenues	<u>53,515,029</u>	<u>14,221,804</u>	<u>4,841,064</u>	<u>28,359,443</u>	<u>100,937,340</u>
Expenditures					
Current					
General government administration	16,469,461	4,064,013	-	6,452,474	26,985,948
Public safety	21,441,017	-	-	1,552,856	22,993,873
Health and human services	5,570,494	-	-	2,731,449	8,301,943
Environment and housing	293,197	-	-	7,116,064	7,409,261
Recreation	4,875,151	-	-	72,661	4,947,812
Transportation	206,717	-	-	4,033,021	4,239,738
Public utilities	150,000	-	-	127,009	277,009
Other general expenditures	895,695	-	-	-	895,695
Capital outlay					
General government administration	588,697	-	-	-	588,697
Public safety	906,699	-	-	8,238	914,937
Health and human services	748,151	-	-	-	748,151
Environment and housing	747,383	-	-	-	747,383
Recreation	67,853	-	-	455,184	523,037
Transportation	206,335	-	-	1,668,277	1,874,612
Purchase of land/facilities construction	632,050	4,878,406	-	-	5,510,456
Debt Service					
Principal retirement	454,139	-	11,121,000	-	11,575,139
Interest and fiscal charges	152,938	-	1,407,512	-	1,560,450
Total expenditures	<u>54,405,977</u>	<u>8,942,419</u>	<u>12,528,512</u>	<u>24,217,233</u>	<u>100,094,141</u>
Excess of revenue over (under) expenditures	<u>(890,948)</u>	<u>5,279,385</u>	<u>(7,687,448)</u>	<u>4,142,210</u>	<u>843,199</u>
Other Financing Sources (Uses)					
General obligation bonds issued	3,500,000	-	-	-	3,500,000
Promissory notes issued	84,139	-	-	-	84,139
Sale of capital assets	204,453	-	-	(551,196)	(346,743)
Transfers in	1,501,164	450,000	7,900,250	1,640,693	11,492,107
Transfers (out)	(2,090,693)	(6,900,250)	-	(2,501,164)	(11,492,107)
Total other financing sources (uses)	<u>3,199,063</u>	<u>(6,450,250)</u>	<u>7,900,250</u>	<u>(1,411,667)</u>	<u>3,237,396</u>
Net change in fund balances	2,308,115	(1,170,865)	212,802	2,730,543	4,080,595
Fund Balances, Beginning of Year	<u>18,298,835</u>	<u>14,343,835</u>	<u>766,451</u>	<u>19,232,910</u>	<u>52,642,031</u>
Fund Balances, End of Year	<u>\$ 20,606,950</u>	<u>\$ 13,172,970</u>	<u>\$ 979,253</u>	<u>\$ 21,963,453</u>	<u>\$ 56,722,626</u>

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS

SUMTER COUNTY, SOUTH CAROLINA RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 4,080,595
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:	
Capital outlays capitalized	10,907,273
Depreciation expense not recorded in funds	(6,699,000)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Property taxes	(1,978,254)
EMS, sales tax revenues, grants and loans receivable	(178,289)
Gain (loss) on disposal of assets	(1,625,312)
Capital assets donated to the County	287,594
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is net of these differences in the treatment of long-term debt and related items:	
Payments on long-term debt	11,563,462
Issuance of long-term debt	(3,500,000)
Leases	(84,139)
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:	
Accrued interest and bond premium amortization	1,327,285
Compensated absences	(109,401)
Landfill closure/postclosure costs	124,718
Other post employment benefits	(2,738,405)
Pension expense	(2,552,668)
Change in net position of governmental activities	<u>\$ 8,825,459</u>

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS

**SUMTER COUNTY, SOUTH CAROLINA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021**

	Wedgefield Statesburg Water District	Shiloh Water System	Business-type Activities Total
Assets			
Current assets:			
Cash and cash equivalents	\$ -	\$ 300	\$ 300
Pooled cash	141,198	713,078	854,276
Accounts receivable, net	80,299	36,957	117,256
Total unrestricted current assets	<u>221,497</u>	<u>750,335</u>	<u>971,832</u>
Restricted assets:			
Cash and cash equivalents	76,393	-	76,393
Cash and investments with fiscal agent	8,965	-	8,965
Total restricted current assets	<u>85,358</u>	<u>-</u>	<u>85,358</u>
Total current assets	<u>306,855</u>	<u>750,335</u>	<u>1,057,190</u>
Capital assets:			
Land	-	32,250	32,250
Infrastructure	3,021,877	3,096,869	6,118,746
Buildings	-	86,998	86,998
Vehicles and equipment	122,080	147,129	269,209
Accumulated depreciation	(1,458,751)	(1,350,129)	(2,808,880)
Total capital assets, net	<u>1,685,206</u>	<u>2,013,117</u>	<u>3,698,323</u>
Total long-term assets	<u>1,685,206</u>	<u>2,013,117</u>	<u>3,698,323</u>
Total assets	<u>1,992,061</u>	<u>2,763,452</u>	<u>4,755,513</u>
Deferred Outflows of Resources			
Pension benefit	13,773	4,153	17,926
Other post employment benefits	16,310	8,465	24,775
Total deferred outflows of resources	<u>30,083</u>	<u>12,618</u>	<u>42,701</u>
Liabilities			
Current liabilities			
Accounts payable	10,626	35,621	46,247
Accrued salaries	2,087	1,862	3,949
Accrued interest payable	2,433	-	2,433
Current portion of long term debt	39,475	-	39,475
Total current liabilities	<u>54,621</u>	<u>37,483</u>	<u>92,104</u>
Bonds payable	1,148,341	-	1,148,341
Pension	90,705	15,233	105,938
OPEB liability	130,901	12,861	143,762
Total long-term liabilities	<u>1,369,947</u>	<u>28,094</u>	<u>1,398,041</u>
Total liabilities	<u>1,424,568</u>	<u>65,577</u>	<u>1,490,145</u>
Deferred Inflows of Resources			
Pension benefit	1,163	411	1,574
Other post employment benefits	11,326	-	11,326
Total deferred inflows of resources	<u>12,489</u>	<u>411</u>	<u>12,900</u>
Net Position			
Net investment in capital assets	497,390	2,013,117	2,510,507
Unrestricted	87,697	696,965	784,662
Total net position	<u>\$ 585,087</u>	<u>\$ 2,710,082</u>	<u>\$ 3,295,169</u>

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS

**SUMTER COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Wedgefield Statesburg Water District	Shiloh Water System	Business-type Activities Total
Operating Revenue			
Sales of services:			
Charges for services	\$ 351,057	\$ 167,420	\$ 518,477
Total operating revenue	<u>351,057</u>	<u>167,420</u>	<u>518,477</u>
Operating expenses:			
Operations and maintenance	188,084	122,902	310,986
Depreciation	<u>74,702</u>	<u>120,927</u>	<u>195,629</u>
Total operating expenses	<u>262,786</u>	<u>243,829</u>	<u>506,615</u>
Operating income	<u>88,271</u>	<u>(76,409)</u>	<u>11,862</u>
Non-operating revenue (expenses):			
Investment income	11	-	11
Grants and contributions	-	-	-
Gain (loss) in disposal of assets	-	-	-
Interest and fiscal charges	<u>(56,637)</u>	<u>-</u>	<u>(56,637)</u>
Total non-operating revenue (expenses)	<u>(56,626)</u>	<u>-</u>	<u>(56,626)</u>
Change in net position	31,645	(76,409)	(44,764)
Net position , beginning of year	<u>553,442</u>	<u>2,786,491</u>	<u>3,339,933</u>
Net position, end of year	<u><u>\$ 585,087</u></u>	<u><u>\$ 2,710,082</u></u>	<u><u>\$ 3,295,169</u></u>

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS

**SUMTER COUNTY, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Wedgefield Statesburg Water District	Shiloh Water System	Business-type Activities Total
Cash Flows From Operating Activities			
Receipts from customers and users	\$ 378,005	\$ 184,994	\$ 562,999
Payments to suppliers	(42,605)	(14,054)	(56,659)
Payments to employees	(137,605)	(71,475)	(209,080)
Net cash provided by operating activities	<u>197,795</u>	<u>99,465</u>	<u>297,260</u>
Cash Flows From Capital and Related Financing			
Acquisition of capital assets	-	(33,730)	(33,730)
Principal paid on capital debt	(36,818)	-	(36,818)
Interest paid on capital debt	(56,637)	-	(56,637)
Net cash used in capital and related financing activities	<u>(93,455)</u>	<u>(33,730)</u>	<u>(127,185)</u>
Cash Flows From Investing Activities			
Interest on cash and cash equivalents	<u>7,074</u>	<u>-</u>	<u>7,074</u>
Net cash provided by investing activities	<u>7,074</u>	<u>-</u>	<u>7,074</u>
Increase (decrease) in cash and cash equivalents	111,414	65,735	177,149
Cash and cash equivalents at beginning of year	<u>106,177</u>	<u>647,643</u>	<u>753,820</u>
Cash and cash equivalents at end of year	<u><u>\$ 217,591</u></u>	<u><u>\$ 713,378</u></u>	<u><u>\$ 930,969</u></u>
Reconciliation of operating income to net cash provided by operating activities			
Operating income (loss)	\$ 88,271	\$ (76,409)	\$ 11,862
Adjustments to reconcile operating income to net cash provided by (used in) operating activities			
Depreciation expense	74,702	120,927	195,629
(Increase) decrease in accounts receivable	26,948	17,574	44,522
Increase (decrease) in accounts payable	4,505	30,509	35,014
Increase (decrease) in accrued payroll	83	54	137
Increase (decrease) in pension and OPEB benefit	6,863	6,810	13,673
Increase (decrease) in accrued compensated absences	(3,577)	-	(3,577)
Net cash provided by operating activities	<u><u>\$ 197,795</u></u>	<u><u>\$ 99,465</u></u>	<u><u>\$ 297,260</u></u>

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS**SUMTER COUNTY, SOUTH CAROLINA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUND
JUNE 30, 2021**

	<u>Custodial Funds</u>
Assets	
Cash and cash equivalents	\$ 579,157
Pooled cash	8,060,064
Investments	-
Receivables, net	236,376
Other assets	-
Restricted assets	
Pooled cash	<u>2,196,457</u>
Total assets	<u>11,072,054</u>
Liabilities	
Accounts payable	
Due to others	<u>3,299,452</u>
Total liabilities	<u>3,299,452</u>
Net position	
Restricted for individuals, organizations and other governments	<u><u>\$ 7,772,602</u></u>

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS**SUMTER COUNTY, SOUTH CAROLINA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUND
JUNE 30, 2021**

	<u>Custodial Funds</u>
Additions	
Revenues collected for other governments	\$ 75,903,422
Funds held for others	<u>1,509,630</u>
Total additions	<u>77,413,052</u>
Deductions	
Revenues distributed to other governments	75,171,211
Funds held for others	<u>505,568</u>
Total deductions	<u>75,676,779</u>
Change in net position	1,736,273
Net position - beginning (as restated)	<u>6,036,329</u>
Net position - ending	<u><u>\$ 7,772,602</u></u>

See accompanying Notes to the Financial Statements.

**SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

I. Summary of Significant Accounting Policies

A. Reporting Entity

Sumter County, South Carolina, (the "County") is a political subdivision of the State of South Carolina. The County operates under a Council-Administrator form of government and is governed by an elected seven-member council, one of whom is the chair. The Council is the legislative body of the County and is responsible for determining the policies and direction of the County government. The administrator is responsible for the County's daily operations.

The basic financial statements of the County present the reporting entity that consists of the primary government and those organizations for which the primary government is financially accountable. The blended component unit discussed below is included in the County's reporting entity because of its significant financial relationship to the County. A discretely presented component unit, also discussed below, is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County government.

Blended Component Unit - Sumter County Community Development Corporation (CDC) - The CDC was incorporated in 2009. The CDC's purpose is to initiate, develop, and maintain projects and programs in economically depressed or blighted areas that encourage the attraction and utilization of both public and private investment capital. The Board of Directors promotes development of sustainable business, government and community alliances to help lessen the burdens of government, reduction of physical and economic blight, combating community deterioration by fostering business attraction, retention and expansion in areas in need of permanent job opportunities, work force advancement and general growth opportunities. The CDC is reported as a special revenue fund and does not issue separate financial statements.

Discretely Presented Component Unit - Sumter County Library (the "Library") - The Library was created in 1979 pursuant to Ordinance #554-79 to serve the needs of citizens in Sumter County. The Library's Board of Trustees is appointed by County Council. The County owns the land and buildings used by the Library. County Council appropriates a significant portion of the Library's annual budget. The Library meets the criteria set forth in generally accepted accounting principles (GAAP) for inclusion as a component unit with Sumter County, South Carolina.

Complete financial statements for the Library may be obtained at its main branch located at 111 North Harvin Street, Sumter, SC 29150.

B. Basis of Presentation - Government-Wide and Fund Financial Statements

The basic financial statements of the County have been prepared in conformity with GAAP as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

a. Government-Wide Statements

The Statement of Net Position and the Statement of Activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to avoid the double-counting of interfund activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed primarily by fees charged to external parties. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of net position reports all financial and capital resources of the County and reports the differences between assets plus deferred outflows and liabilities plus deferred inflows as net position. The statement of activities presents a comparison between direct expenses and program revenues for each activity of the County. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular activity. Program revenues include: (a) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by the programs and; (b) grants and contributions that are restricted to meet the operations or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**SUMTER COUNTY, SOUTH CAROLINA
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b. Fund Financial Statements

The accounts of the reporting entity are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts comprised of assets, deferred outflows, liabilities, deferred inflows, fund balances, revenues, and expenditures or expenses, as appropriate. The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, with each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

c. The County reports the following major fund types:

General Fund - The 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.

Capital Penny Sales Tax II Fund - The capital penny sales tax fund accounts for the sales tax revenues approved by county voters in 2014 that are restricted to improve, repair, and construct infrastructure for the County.

Debt Service Fund - The debt service fund accounts for the tax revenues levied and payments made on the County's General Obligation Debt.

Enterprise Funds - The Enterprise Funds are used to account for the activities of the County's water system in the Wedgefield-Stateburg and Shiloh areas of the County.

d. The County reports the following nonmajor governmental fund types:

Special Revenue Funds - The special revenue funds are used to account for the proceeds of specific revenue sources (other than debt service and major capital projects) that are legally restricted or committed to expenditure for specified purposes.

Capital Projects Funds - The capital projects funds are used to account for financial resources used for all general construction projects other than enterprise fund construction.

e. The County reports the following additional fund types:

Fiduciary Funds - These are fiduciary funds used to account for monies received, held, and disbursed on behalf of other governments, special tax districts, and certain County departments related to the collection of taxes and court related transactions.

C. Measurement Focus and Basis of Accounting

a. Government-Wide, Proprietary, and Fiduciary Fund Statements

The government-wide and proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The agency funds also use the accrual basis of accounting to recognize assets and liabilities. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and entitlements. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. For the two water utility funds, principal operating revenues include sales to existing customers for continuing water service. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**SUMTER COUNTY, SOUTH CAROLINA
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b. Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as the amounts become susceptible to accrual by becoming measurable and available to finance the County's operations. Revenue from the use of money and property and from intergovernmental reimbursement grants is recorded as earned. Other revenues are considered available to be used to pay liabilities of the current period if they are collectible within the current period or within 60 days thereafter. The primary revenues susceptible to accrual include property, business license, other local taxes, EMS fees, and intergovernmental revenues. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. Expenditures are recorded when the related fund liability is incurred, except that principal and interest on general long-term debt and certain other general long-term obligations, such as compensated absences and landfill closure and postclosure care costs, are recognized only to the extent they have matured. General capital asset acquisitions are reported as capital outlays in governmental funds. The issuance of general long-term debt and acquisitions under capital leases are reported as other financing sources. The effect of interfund activity has not been eliminated from the governmental fund financial statements.

D. Assets, Liabilities, Deferred Outflows/Inflows, and Net Position/Fund Balance

Pooled cash and investments - The County maintains cash and temporary investments for its funds in a pooled account, except for certain cash and investments required to be maintained with fiscal agents or in separate pools or accounts in order to comply with the provisions of bond indentures. State statutes authorize the government and its component units to invest in (1) obligations of the United States and its agencies, (2) general obligations of South Carolina and its political subdivisions, (3) financial institutions if their deposits are insured by an agency of the federal government, and (4) certificates of deposit which are collaterally secured by securities of the type described at (1) and (2) above which are held by a third party. Investments, consisting of repurchase agreements and mortgage-backed securities, are stated at fair value. No investments are stated at amortized cost.

Cash and cash equivalents - 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. For purposes of the statements of cash flows, the amounts reported as cash and cash equivalents for the proprietary fund types represent amounts maintained in the reporting entity's investment pool as they are considered to be demand deposits for the purpose of complying with accounting principles.

Receivables - All trade and property tax receivables are shown net of an allowance for uncollectibles. Revenue is recognized in the governmental fund as cash is received.

Property Tax Calendar - Property is valued for taxation at December 31 of the prior fiscal year with the tax bills due between September 30 and January 15 of the current fiscal year. Unpaid taxes are assessed a 3% penalty during the period January 16 to February 1, an additional 7% penalty is assessed February 2 to March 16, and a further 5% is assessed for tax bills unpaid after March 16. South Carolina law attaches a lien on the property at the December 31 valuation date. The County Treasurer transfers the delinquent tax accounts to the delinquent tax collector after March 17 for collection efforts as prescribed by state law.

Motor vehicle taxes are billed annually to coincide with the vehicles registration month and are due by the last day of that month.

Real property taxes billed but not collected within 60 days of year end are reflected in the Governmental Fund balance sheet as taxes receivable and unavailable revenue.

Inventories and Prepaid Items - Inventories are valued at cost using the average cost method. The consumption method of accounting for inventories is used. Under this method, inventories are expensed as they are consumed as operating supplies and spare parts in the period to which they apply. Inventories in the general fund consist of fuel, medical and office supplies, and promotional items. Payments to vendors that reflect costs applicable to future periods are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items consist primarily of insurance coverage paid in advance.

SUMTER COUNTY, SOUTH CAROLINA
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Restricted Assets - Restricted assets are liquid assets which have third-party limitations on their use. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Real Estate Held for Resale - Real estate held for resale is recorded at the lower of cost or its net realizable value.

Capital Assets - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for the proprietary fund. Capital assets are defined by the County as personal property with a unit or system cost in excess of \$5,000 and an estimated useful life in excess of two years and land, depreciable land improvements, buildings and improvements, and intangible assets costing in excess of \$50,000.

Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as the projects are constructed.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Machinery and equipment	3 to 10 years
Vehicles	5 to 10 years
Buildings and improvements	15 to 40 years
Water and sewer systems	40 to 75 years
Infrastructure	10 to 20 years

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 obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses in the period incurred.

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

There are a number of limitations and restrictions in the County's debt instruments. The County is in compliance with all significant limitations and restrictions.

Capitalized Interest - Interest incurred during the construction phase of proprietary fund capital assets is reflected in the capitalized value of those assets being constructed. Interest is not capitalized on assets acquired by gifts and grants that are restricted by the donor or grantor to the acquisition of those assets. The County does not capitalize interest on capital assets used in governmental activities.

Interfund Receivables and Payables - Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts as "due to/from" funds.

Compensated Absences - County employees may accumulate up to 360 hours of unused vacation and carry it forward from one year to the next. Employees separating from service are paid their regular pay rate for accrued and unused leave. Employees may accumulate sick leave, but the County does not pay employees separating from service for unused sick leave. All vacation pay is accrued when incurred in the government-wide and proprietary financial statements. A liability is reported in governmental funds only when they mature because an employee resigns or retires.

**SUMTER COUNTY, SOUTH CAROLINA
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Deferred outflows/inflows of resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position/fund balance applicable to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has deferred outflows related to pension and other post-employment benefits. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position/fund balance applicable to future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The County has deferred inflows related to pension and other post-employment benefits.

Pensions - For purposes 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 Police Officers Retirement System (PORS), and additions to/deductions from SCRS's and PORS's fiduciary net position have been determined on the same basis as they are reported by SCRS and PORS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position - Net position is comprised of three categories: Net investment in capital assets; Restricted net position; and Unrestricted net position. The first category of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds that are attributable to these capital assets. Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Net position, which is neither restricted nor related to net investment in capital assets, is reported as unrestricted net position.

Nonspendable Fund Balance - includes amounts that are (a) not in spendable form or (b) 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, prepaid amounts, and long-term notes receivable.

Restricted Fund Balance - includes amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed Fund Balance - The County Council, as the highest level of authority within the County, establishes the commitment of fund balance to purposes through the approval of the annual budget plan by ordinance. As a result, all unrestricted amounts directed toward a purpose are shown as committed.

Assigned Fund Balance - Balances shown as assigned represent balances management has allocated for a specific purpose but which is neither restricted nor committed.

The County considers restricted balances to be expended first in cases where both restricted and unrestricted amounts are available. When utilizing unrestricted balances, committed balances are applied first, followed by assigned then unassigned balances.

Use of Estimates - The financial statements include estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenditures. Actual results could differ from these estimates.

D. Revenues

Program Revenues - The County's Governmental activities charges for services include ambulance fees, recreation fees, various rentals, landfill fees, and stormwater fees. The business type activities charges for services are water system revenue. The governmental activities also report operating and capital grants received to fund various programs.

General Revenues - The County's general revenues include property taxes, local option sales taxes, licenses and permits, and state aid not restricted to specific programs.

**SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Deficit Budgets

For the year ended June 30, 2021, the County budgeted for expenditures and other financing uses to exceed revenues. The deficit was to be covered by available fund balance. Actual general fund expenditures exceeded current period revenue. The County used unassigned fund balance to fund certain capital outlays during the year ended June 30, 2021.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash and Investments

Custodial Credit Risk - Deposits - At June 30, 2021, the carrying amount of the County's deposits, including certificates of deposit of \$1,029,845, was \$67,627,099. The respective bank balances totaled \$71,391,034, all of which were insured through the Federal Depository Insurance Corporation (FDIC), or the National Credit Union Share Insurance Fund, or were collateralized with securities held by the financial institutions in the County's name. The County does not have a policy governing deposits.

Investments - State law limits local government investments to (1) obligations of the United States and agencies thereof; (2) general obligations of the State of South Carolina or any of its political units; (3) savings and loan association deposits to the extent insured by the FDIC; (4) certificates of deposit and repurchase agreements collateralized by securities of the type described in (1) and (2) above held by a third party as escrow agent or custodian, at a market value not less than the amount of certificates of deposit and repurchase agreements so secured, including interest; and (5) no-load open or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit. The County has no investment policy that would further limit its investment choices.

South Carolina Local Government Investment Pool - The South Carolina Local Government Investment Pool (SCLGIP) is an investment trust fund, created by state legislation, in which public monies in excess of current needs, which are under the custody of any governing body of a political subdivision of the State, may be deposited. The SCLGIP is permitted to purchase obligations of the United States, its agencies and instrumentalities, and any corporation within the United States if such obligations bear any of the three highest ratings of the at least two nationally recognized rating services. The SCGLIP is not registered with the SEC. It is similar to a money market fund in that it is offered at a stable price and is guided by risk control principles such as significant overnight Repurchase Agreements for liquidity, attention to credit quality, portfolio diversification, and maintenance of short average maturity of fixed and floating rate investments.

Funds may be deposited at any time and may be withdrawn upon 24-hour notice. Monthly investment income is distributed to participants in the form of additional units in the pool and is calculated on the accrual basis of accounting, including accrued interest and amortization of premium or discount. Unrealized gains and losses on investments are not distributed to participants until realized. The SCGLIP does not carry any legally binding guarantees to protect participants against potential loss of investment value.

The County's deposits in the SCLGIP are carried at fair value based upon quoted market prices. The total fair value of the pool is apportioned to the entities with funds invested on an equal basis for each share owned. The fair value of the County's position in the pool is the same as the value of the pool shares. Shares are acquired at \$1.00 cost per share. The SCLGIP is unrated. Financial statements for the Pool may be obtained by writing the Office of the State Treasurer, Local Government Investment Pool, Post Office Box 11778, Columbia, South Carolina 29211-1950.

SUMTER COUNTY, SOUTH CAROLINA
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At June 30, 2021, the County had the following investments and maturities:

	Fair Value	Maturities			
		Less than 6 Months	6-12 Months	1-5 Years	6-10 Years
Cash equivalents					
Money market	\$ 156,043	\$ 156,043	\$ -	\$ -	\$ -
Fixed income securities					
Certificates of deposit	1,029,845	504,691	-	525,154	-
U.S. government agencies	1,645,473	-	101,384	1,321,729	222,360
U.S. treasury bonds & notes	297,563	-	-	201,406	96,157
SCGLIP	2,442,661	2,442,661	-	-	-
Total	<u>\$ 5,571,585</u>	<u>\$ 3,103,395</u>	<u>\$ 101,384</u>	<u>\$ 2,048,289</u>	<u>\$ 318,517</u>

The county categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County's investments in fixed income securities and government and agency bonds are valued using significant other observable inputs (Level 2). The SC State Investment Pool is measured at the Net Asset Value.

Credit Risk and Interest Rate Risk - The County has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuating interest rates or from credit risk arising from concentration of investments in a limited number of investment vehicles.

A reconciliation of cash and cash equivalents and investments as shown on the government-wide statement of net assets and the statement of fiduciary net assets is as follows:

Carrying value of deposits	\$ 67,631,932
Cash on hand	13,220
Investments	5,571,585
Cash with fiscal agent	8,965
	<u>\$ 73,225,702</u>
Primary Government	
Unrestricted:	
Cash and cash equivalents	\$ 255,881
Pooled cash	42,666,815
Investments	5,571,585
Restricted:	
Cash and cash equivalents	6,385,751
Pooled cash	7,501,027
Cash and investments with fiscal agents	8,965
Trust and Agency Funds	
Unrestricted:	
Cash and cash equivalents	579,157
Pooled cash	8,060,064
Restricted:	
Cash and cash equivalents	2,196,457
	<u>\$ 73,225,702</u>

SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

B. Receivables

Receivables as of year-end for the County's governmental funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Capital Penny Sales Tax II Fund	Debt Service Fund	Non-Major Governmental Funds	Total Governmental Funds
Taxes					
Ad valorem, sales and franchise	\$ 8,502,987	\$ -	\$ 625,584	\$ 224,257	\$ 9,352,828
Allowance for uncollectible taxes	(6,067,615)	-	(485,072)	(170,863)	(6,723,550)
Net taxes receivable	<u>\$ 2,435,372</u>	<u>\$ -</u>	<u>\$ 140,512</u>	<u>\$ 53,394</u>	<u>\$ 2,629,278</u>
Other receivables					
Accounts receivable	\$ 26,919,652	\$ -	\$ -	\$ 1,464,010	\$ 28,383,662
Allowance for uncollectible accounts	(22,247,126)	-	-	(456,153)	(22,703,279)
Net accounts receivable	<u>\$ 4,672,526</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,007,857</u>	<u>\$ 5,680,383</u>
Intergovernmental	<u>\$ 1,726,892</u>	<u>\$ 3,788,471</u>	<u>\$ -</u>	<u>\$ 1,274,626</u>	<u>\$ 6,789,989</u>

Receivables as of year-end for the County's proprietary funds, including the applicable allowances for uncollectible accounts are as follows:

	Wedgefield Statesburg Water District	Shiloh Water System	Total Proprietary Funds
Accounts receivable	\$ 85,564	\$ 48,489	\$ 134,053
Allowance for uncollectible accounts	(5,265)	(11,532)	(16,797)
Net accounts receivable	<u>\$ 80,299</u>	<u>\$ 36,957</u>	<u>\$ 117,256</u>

C. Interfund Receivables and Payables

Interfund balances arise because the County utilizes a cash pool to maximize potential interest earnings and because of timing differences in transfers from agency funds. Interfund balances at June 30, 2021, were:

	Transfers In	Transfers Out
General Fund	\$ 1,501,164	\$ 2,090,693
Capital Penny Capital Projects Fund	450,000	6,900,250
Debt Service Fund	7,900,250	-
Nonmajor Government Fund	1,640,693	2,501,164
Total Government Funds	<u>\$ 11,492,107</u>	<u>\$ 11,492,107</u>

SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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D. Capital Assets

Capital asset activity for the primary government for the year ended June 30, 2021, is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Primary Government					
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 8,822,608	\$ 161,660	\$ -	\$ -	\$ 8,984,268
Construction in progress	8,368,570	6,659,103	-	(3,657,380)	11,370,293
Total capital assets not being depreciated	17,191,178	6,820,763	-	(3,657,380)	20,354,561
Capital assets being depreciated:					
Buildings and improvements	113,983,321	149,966	(1,986,850)	3,657,380	115,803,817
Heavy equipment and vehicles	19,553,885	883,853	(2,363,887)	-	18,073,851
Equipment and furnishings	12,744,132	2,287,813	(885,054)	-	14,146,891
Infrastructure	96,043,717	1,052,472	(14,713)	-	97,081,476
Total capital assets being depreciated	242,325,055	4,374,104	(5,250,504)	3,657,380	245,106,035
Less accumulated depreciation for:					
Buildings and improvements	(34,586,620)	(2,676,081)	1,564,346	-	(35,698,355)
Heavy equipment and vehicles	(11,994,865)	(1,267,667)	1,627,953	-	(11,634,579)
Equipment and furnishings	(10,424,418)	(1,240,677)	721,494	-	(10,943,601)
Infrastructure	(69,519,312)	(1,514,575)	14,713	-	(71,019,174)
Total accumulated depreciation	(126,525,215)	(6,699,000)	3,928,506	-	(129,295,709)
Total capital assets being depreciated, net	115,799,840	(2,324,896)	(1,321,998)	3,657,380	115,810,326
Governmental activities capital assets, net	\$ 132,991,018	\$ 4,495,867	\$ (1,321,998)	\$ -	\$ 136,164,887
	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets not being depreciated:					
Land	\$ 32,250	\$ -	\$ -	\$ -	\$ 32,250
Total capital assets not being depreciated	32,250	-	-	-	32,250
Capital assets being depreciated:					
Water system infrastructure	6,118,746	-	-	-	6,118,746
Buildings	53,268	33,730	-	-	86,998
Vehicles and equipment	269,209	-	-	-	269,209
Total capital assets being depreciated	6,441,223	33,730	-	-	6,474,953
Less accumulated depreciation for:					
Water system infrastructure	(2,389,681)	(184,887)	-	-	(2,574,568)
Buildings	(39,656)	(1,065)	-	-	(40,721)
Vehicles and equipment	(183,914)	(9,677)	-	-	(193,591)
Total accumulated depreciation	(2,613,251)	(195,629)	-	-	(2,808,880)
Total capital assets being depreciated, net	3,827,972	(161,899)	-	-	3,666,073
Business-type activities capital assets, net	\$ 3,860,222	\$ (161,899)	\$ -	\$ -	\$ 3,698,323

Depreciation expense was charged to governmental functions/programs as follows:

Governmental activities	
General government administration	\$ 1,676,762
Public Safety	1,609,732
Health and Human Services	320,823
Environment and housing	216,465
Recreation	1,270,336
Transportation	1,599,882
Public utilities	5,000
Total depreciation expense	<u>\$ 6,699,000</u>

Component unit capital assets include equipment and library materials with a cost of \$3,311,481 and accumulated depreciation of \$3,110,331 used in the operation of the library.

SUMTER COUNTY, SOUTH CAROLINA
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E. Long Term Obligations

A summary of changes in long-term obligations for the year ended June 30, 2021, for both the County's governmental activities and business-type activities is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Primary Government					
Governmental Activities					
General obligation bonds payable	\$ 29,286,000	\$ 3,500,000	\$ (9,488,000)	\$ 23,298,000	\$ 7,252,000
General obligation bonds - direct placement	2,268,000	-	(633,000)	1,635,000	648,000
Loans payable - direct placement	4,896,000	-	(1,373,000)	3,523,000	425,345
Capital leases	82,165	84,139	(69,462)	96,842	44,295
Landfill closure and post closure costs	2,897,633	124,718	-	3,022,351	129,800
Bond premium	2,278,077	-	(896,114)	1,381,963	-
Compensated absences	2,321,943	1,374,893	(1,265,492)	2,431,344	1,176,317
Total governmental activities	<u>44,029,818</u>	<u>5,083,750</u>	<u>(13,725,068)</u>	<u>35,388,500</u>	<u>9,675,757</u>
Business-type activities					
Revenue bonds - direct placement	1,224,635	-	(36,819)	1,187,816	39,475
Compensated absences	-	-	-	-	-
Total business-type activities	<u>1,224,635</u>	<u>-</u>	<u>(36,819)</u>	<u>1,187,816</u>	<u>39,475</u>
Total primary government	<u>\$ 45,254,453</u>	<u>\$ 5,083,750</u>	<u>\$ (13,761,887)</u>	<u>\$ 36,576,316</u>	<u>\$ 9,715,232</u>

Details by type of obligation and a summary of debt service requirements follows.

General Obligation Bonds. The County has issued general obligation bonds to provide for construction and purchase of capital assets used in carrying out its governmental activities. General obligation bonds have been issued only for governmental activities. General obligation bonds are direct obligations of the County, and the full faith and credit of the County are pledged as security. Article X, Section 14 of the Constitution of the State of South Carolina, 1895, permits the counties to issue general obligation indebtedness in an amount not exceeding eight percent of the assessed value of taxable property of said county without a referendum of voters' approving the issuance.

General obligation bonds are liquidated by the debt service funds. General obligation bonds outstanding as of year-end are as follows:

General Obligation Bonds	
\$40,000,000 Series 2016A, payable in semi-annual installments ranging from \$4,935,000 to \$6,595,000 including interest at 1.34%, maturing March 2024.	\$ 18,830,000
\$2,500,000 Series 2016B, payable in semi-annual installments ranging from \$350,000 to \$620,000 including interest at 1.22%, maturing March 2022.	405,000
\$2,800,000 Series 2019, payable in semi-annual installments ranging from \$443,000 to \$494,000 including interest at 1.955%, maturing March 2025.	1,863,000
\$3,500,000 Series 2020, payable in semi-annual installments ranging from \$430,000 to \$1,300,000 including interest at 1.40%, maturing March 2026.	2,200,000
Total general obligation bonds	<u>\$ 23,298,000</u>
General Obligation Bonds - Direct Placement	
\$2,500,000 Series 2017, payable in semi-annual installments ranging from \$330,000 to \$816,000 including interest at 1.894%, maturing March 1, 2023.	\$ 693,000
\$2,500,000 Series 2018, payable in semi-annual installments ranging from \$288,000 to \$974,000 including interest at 2.881%, maturing March 2024.	942,000
Total general obligation bonds - direct placement	<u>\$ 1,635,000</u>

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Loans. Notes payable at year end were as follows:

Loans Payable	
\$5,262,000 South Carolina Jobs-Economic Development Authority Taxable Qualified Energy Conservation Note (South Carolina SAVES Green Community Program - Sumter County South Carolina) Series 2015. The note accrues interest at 3.73 % and is payable in 13 annual principal and interest installments ranging from \$513,044 to \$521,684.	<u>\$ 3,523,000</u>

Revenue Bonds. The County is obligated for revenue bonds, proceeds of which were used to finance construction and expansion of a water system. These bonds are secured by liens on and pledges of water revenue net of system operating and maintenance costs. The revenue bonds are liquidated by the proprietary funds. Water revenue bonds outstanding at year end were as follows:

Revenue Bonds	
Revenue bond payable to the Farmers Home Administration (Loan #91-04) payable in monthly installments of \$747 including interest at 5.625%, maturing August 2029.	\$ 58,744
Revenue bond payable to the Farmers Home Administration (Loan #91-05) payable in monthly installments of \$6,043 including interest at 4.625%, maturing June 2042.	974,303
Revenue bond payable to the Farmers Home Administration (Loan #91-07) payable in monthly installments of \$998 including interest at 4.75%, maturing July 2041.	154,769
	<u>\$ 1,187,816</u>

Following is a summary of debt service requirements to maturity by year for the governmental and business-type activities:

Year Ending June 30,	Principal	Interest	Total	Principal	Interest	Total
Governmental activities:						
	General Obligation Bonds			General Obligation Bonds - Direct Placement		
2022	\$ 7,252,000	\$ 1,019,202	\$ 8,271,202	\$ 648,000	\$ 40,264	\$ 688,264
2023	7,166,000	691,013	7,857,013	664,000	24,981	688,981
2024	7,505,000	363,542	7,868,542	323,000	9,306	332,306
2025	925,000	19,587	944,587	-	-	-
2026	450,000	5,130	455,130	-	-	-
Totals	<u>\$ 23,298,000</u>	<u>\$ 2,098,474</u>	<u>\$ 25,396,474</u>	<u>\$ 1,635,000</u>	<u>\$ 74,551</u>	<u>\$ 1,709,551</u>
	Loans - Direct Placement					
2022	\$ 387,000	\$ 133,698	\$ 520,698			
2023	402,000	119,011	521,011			
2024	416,000	103,755	519,755			
2025	431,000	87,968	518,968			
2026	447,000	71,612	518,612			
2027-2029	1,440,000	110,586	1,550,586			
Totals	<u>\$ 3,523,000</u>	<u>\$ 626,630</u>	<u>\$ 4,149,630</u>			
Business-Type Activities						
	Revenue Bonds - Direct Placement					
2022	\$ 38,622	\$ 54,834	\$ 93,456			
2023	40,513	52,943	93,456			
2024	42,498	50,958	93,456			
2025	44,581	48,875	93,456			
2026	46,767	46,689	93,456			
2027-2031	254,123	197,542	451,665			
2032-2036	286,632	135,828	422,460			
2037-2041	361,375	61,085	422,460			
2042	72,705	1,850	74,555			
Totals	<u>\$ 1,187,816</u>	<u>\$ 650,604</u>	<u>\$ 1,838,420</u>			

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Capital Leases. The County has entered into lease agreements as lessee to finance acquisition of equipment used in governmental activities. Capital leases are liquidated by the general fund. The future minimum lease obligations and the net present value of the minimum lease payments as of June 30, 2021, are:

2022	\$ 67,410
2023	32,277
Total minimum lease payments	<u>99,687</u>
Less amount representing interest	<u>(2,845)</u>
Present value of minimum lease payments	<u><u>\$ 96,842</u></u>

The balance of capital assets, net of accumulated depreciation, under these capital lease agreements as of June 30, 2021, are:

Equipment	\$ 210,338
Less accumulated depreciation	<u>(192,948)</u>
Net	<u><u>\$ 17,390</u></u>

Landfill Closure and Postclosure Costs. State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. In accordance with state law, the County closed its municipal solid waste landfill in fiscal year 2001. The County closed Area B of its C & D landfill in November 2010 and opened Area C, which it considers a separate site. Management estimates that Area C was at 52.7% of capacity as of year-end. Capacity is being increased by opening additional cells.

Although closure and postclosure care costs are paid only near or after the date that landfills stop accepting waste, the County reports a portion of these costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$3,022,351 reported as the accrual for landfill closure and postclosure costs at June 30, 2021, is calculated as follows:

	Percentage of Capacity Used	Estimated Liability Recognized			Balance to be Recognized
		Closure	Postclosure	Total	
MSW landfill	100%	\$ -	\$ 555,794	\$ 555,794	\$ -
Class II C&D Area B	100%	-	631,674	631,674	-
Class II C&D Area C	48%	1,064,655	770,228	1,834,883	1,574,777
Totals		<u>\$ 1,064,655</u>	<u>\$ 1,957,696</u>	<u>\$ 3,022,351</u>	<u>\$ 1,574,777</u>

The County's landfill closure and post-closure liability represents what it would cost to perform all closure and post-closure care at June 30, 2021, and are based on engineering estimates subject to change due to inflation, deflation, technology, and/or applicable laws and regulations. Federal and state statutes and regulations require that all permitted landfills have a financial assurance mechanism in place to ensure that funds are available for clean-up of the facility at the time of closure to cover any post-closure care that may be required. The County does not qualify for the financial or alternative means tests to satisfy federal and state financial assurance requirements. The County has adopted a pay-as-you-go policy, anticipating that future available resources will be the primary source of funds to pay the cost of closure and post-closure care. During fiscal 2021, the County expended \$124,718 in landfill closure and post-closure costs.

Component unit long-term obligations include accrued leave due to employees of the Sumter County Library.

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F. Fund Balance

Minimum Fund Balance Policy

County Council has adopted a financial policy to maintain a minimum level of unrestricted fund balance (the total of committed, assigned, and unassigned components of fund balance) in the general fund. The target level is set at two months of general fund expenditures (approximately 17%). The amount is intended to provide fiscal stability when economic downturns and other unexpected events occur. If fund balance falls below the minimum target level because it has been used, essentially as a "revenue" source, as dictated by current circumstances, the policy provides for actions to replenish the amount to the minimum target level. Generally, replenishment is to occur within a two-year period.

The following table details the components of fund balances:

	General Fund	Capital Penny Sales Tax Fund II	Debt Service Fund	Non-major Funds	Total Governmental Funds
Nonspendable	\$ 565,508	\$ -	\$ -	\$ 32,906	\$ 598,414
Restricted for:					
General governmental activities	\$ -	\$ 13,172,970	\$ 979,253	\$ 3,821,575	\$ 17,973,798
Public safety activities	-	-	-	414,304	414,304
Environment and housing activities	-	-	-	110,253	110,253
Health and human services	500,000	-	-	1,768,551	2,268,551
Recreational activities	-	-	-	1,979,315	1,979,315
Transportation activities	-	-	-	5,908,315	5,908,315
Total restricted	\$ 500,000	\$ 13,172,970	\$ 979,253	\$ 14,002,313	\$ 28,654,536
Committed for:					
General governmental activities	\$ 727,287	\$ -	\$ -	\$ 5,751,533	\$ 6,478,820
Environment and housing activities	-	-	-	867,591	867,591
Transportation activities	-	-	-	1,546,114	1,546,114
Public utilities activities	-	-	-	54,638	54,638
Total committed	\$ 727,287	\$ -	\$ -	\$ 8,219,876	\$ 8,947,163
Unassigned	\$ 18,814,155	\$ -	\$ -	\$ (291,642)	\$ 18,522,513

G. Transfers In and Out

During the course of normal operations, the County makes numerous transactions between funds. Transfers of resources from a fund receiving revenue to a fund through which the resources are expended are recorded as transfers and are reported as other financing sources (uses) in the governmental funds and as non-operating revenues (expenses) in proprietary funds. Transfers into the general fund were primarily to recover overhead and related costs. Transfers from the state accommodations tax fund were made to the general fund to support tourism promotion. Transfers between funds for the year ended June 30, 2021, consisted of the following:

	Transfers In	Transfers Out
General Fund	\$ 1,501,164	\$ 2,090,693
Capital Penny Capital Projects Fund	450,000	6,900,250
Debt Service Fund	7,900,250	-
Nonmajor Government Fund	1,640,693	2,501,164
Total Government Funds	\$ 11,492,107	\$ 11,492,107

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IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and job-related illnesses and accidents. The County carries insurance for these risks of loss. Premiums for workers' compensation are paid to a public entity risk pool. The public entity risk pool promises to pay to or on behalf of the insured for covered economic losses sustained during the policy period in accord with the insurance policy and benefit program limits. Management believes such coverage is sufficient to preclude any significant uninsured losses for covered risks. There has been no significant reduction in coverage, and amounts of settlements have not exceeded coverage in any of the last three years.

The County is also subject to risks of loss from providing health, life, accident, dental, and other medical benefits to employees, retirees, and their dependents. The County has enrolled substantially all its employees in the State's health insurance plans administered by the South Carolina Budget and Control Board.

B. Defined Benefit Pension Plans

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

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

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

Plan Descriptions

- The South Carolina Retirement System ("SCRS"), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government, and individuals newly elected to the South Carolina General Assembly at or after the 2012 general election.
- The South Carolina Police Officers Retirement System ("PORS"), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

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Membership

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

- SCRS - Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.
- PORS - To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; be a coroner in a full-time permanent position; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits

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

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

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of 1% or \$500 every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

- PORS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of 1% or \$500 every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

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Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017, for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year in accordance with state statute. However, the General Assembly postponed the one percent increase in the SCRS and PORS employer contribution rates that was scheduled to go into effect beginning July 1, 2020. If the scheduled contributions are not sufficient to meet the funding periods set in state statute, the board shall increase the employer contribution rate as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS and PORS is scheduled to be reduced over a ten-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028.

Additionally, the board is prohibited from decreasing the SCRS and PORS contribution rates until the funded ratio is at least 85 percent. If the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than 85 percent, then the board, effective on the following July first, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than 85 percent. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than 85 percent, then effective on the following July first, and annually thereafter as necessary, the board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than 85 percent.

Required employee contribution rates are as follows:

	Fiscal year ended June 30, 2021	Fiscal year ended June 30, 2020
SCRS		
Employee Class Two	9% of earnable compensation	9% of earnable compensation
Employee Class Three	9% of earnable compensation	9% of earnable compensation
PORS		
Employee Class Two	9.75% of earnable compensation	9.75% of earnable compensation
Employee Class Three	9.75% of earnable compensation	9.75% of earnable compensation

Required employer contribution rates are as follows:

	Fiscal year ended June 30, 2021	Fiscal year ended June 30, 2020
SCRS		
Employee Class Two	15.41% of earnable compensation	15.41% of earnable compensation
Employee Class Three	15.41% of earnable compensation	15.41% of earnable compensation
Employer Incidental Death Benefit	0.15% of earnable compensation	0.15% of earnable compensation
PORS		
Employee Class Two	17.84% of earnable compensation	17.84% of earnable compensation
Employee Class Three	17.84% of earnable compensation	17.84% of earnable compensation
Employer Incidental Death Benefit	0.20% of earnable compensation	0.20% of earnable compensation
Employer Accidental Death Program	0.20% of earnable compensation	0.20% of earnable compensation

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Required and actual contributions, including amounts paid by the state in the amount of \$223,782, are as follows:

Fiscal year ended June 30, 2021	SCRS	PORS
Governmental Activities		
Required contributions	\$ 2,204,065	\$ 1,656,106
Actual contributions	\$ 2,204,065	1,656,106
Business-type Activities		
Required contributions	\$ 7,074	\$ -
Actual contributions	\$ 7,074	\$ -
Component Unit		
Required contributions	\$ 104,921	\$ -
Actual contributions	\$ 104,889	\$ -

Actuarial Assumptions and Methods

Actuarial valuations of the plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations, and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ended June 30, 2019, for first use in the July 1, 2021, actuarial valuation.

The June 30, 2019, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in PEBA's report were determined by their consulting actuary, Gabriel, Roeder, Smith, and Company (GRS) and are based on an actuarial valuation performed as of July 1, 2019. The total pension liability was rolled forward from the valuation date to the plans' fiscal year end, June 30, 2020, using generally accepted actuarial principles.

The following provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2020.

	SCRS	PORS
Actuarial cost method	Entry age normal	Entry age normal
Actuarial assumptions:		
Investment rate of return	7.25%	7.25%
Projected salary increases	3.0% to 12.5% (varies by service)*	3.5% to 9.5% (varies by service)*
Benefit adjustments	lesser of 1% or \$500 annually	lesser of 1% or \$500 annually
* Includes inflation of 2.25%		

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumptions, the 2016 Public Retirees of South Carolina Mortality table (2016 PRSC), was developed using the Systems' mortality experience. These base rates are adjusted for the future improvement in mortality using published Scale AA projected from the year 2016.

Assumptions used in the determination of the June 30, 2020, TPL are as follows:

Former Job Class	Males	Females
Educators	2016 PRSC Males multiplied by 92%	2016 PRSC Females multiplied by 98%
General Employees and Members of the General Assembly	2016 PRSC Males multiplied by 100%	2016 PRSC Females multiplied by 111%
Public Safety and Firefighters	2016 PRSC Males multiplied by 125%	2016 PRSC Females multiplied by 111%

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Net Pension Liability

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB Statement No. 67 less that System's fiduciary net position. As of June 30, 2021, the County's proportional share of the NPL amounts for SCRS and PORS are presented below:

Measurement Period	Fiscal Year		
Ended June 30,	Ended June 30,	SCRS	PORS
Governmental Activities			
2019	2020	\$ 31,944,549	\$ 16,537,668
2020	2021	\$ 35,274,853	\$ 19,147,892
Business-type Activities			
2019	2020	\$ 92,414	\$ -
2020	2021	\$ 105,938	\$ -
Component Unit			
2019	2020	\$ 1,379,694	\$ -
2020	2021	\$ 1,543,899	\$ -

The total pension liability is calculated by the Systems' actuary, and each plan's fiduciary net position is reported in the Systems' financial statements. The net pension liability is disclosed in accordance with the requirements of GASB 67 in the Systems' notes to the financial statements and required supplementary information. Liability calculations performed by the Systems' actuary for the purpose of satisfying the requirements of GASB Nos. 67 and 68 are not applicable for other purposes, such as determining the plans' funding requirements. For the measurement period ended June 30, 2020, the County's percentage of the SCRS and PORS net pension liability were 0.1403030% and .57704%, respectively.

Long-term Expected Rate of Return

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

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2019 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table below. For actuarial purposes, the 7.25% assumed annual investment rate of return used in the calculation of the total pension liability includes a 5.00% real rate of return and a 2.25% inflation component.

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Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Long-Term Expected Portfolio Real Rate of Return
Global Equity	51%		
Global Public Equity	35%	7.81%	2.73%
Private Equity	9%	8.91%	0.80%
Equity Options Strategies	7%	5.09%	0.36%
Real Assets	12%		
Real Estate (Private)	8%	5.55%	0.44%
Real Estate (REITs)	1%	7.78%	0.08%
Infrastructure (Private)	2%	4.88%	0.10%
Infrastructure (Public)	1%	7.05%	0.07%
Opportunistic	8%		
Global Tactical Asset Allocation	7%	3.56%	0.25%
Other Opportunistic Strategies	1%	4.41%	0.04%
Credit	15%		
High Yield Bonds/ Bank Loans	4%	4.21%	0.17%
Emerging Markets Debt	4%	3.44%	0.14%
Private Debt	7%	5.79%	0.40%
Rate Sensitive	14%		
Core Fixed Income	13%	1.60%	0.21%
Cash and Short Duration (Net)	1%	56.00%	0.01%
Total Expected Return	<u>100%</u>		<u>5.80%</u>
Inflation for Actuarial Purposes			<u>2.25%</u>
Total Expected Nominal Return			<u>8.05%</u>

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina State Code of Laws. Based on those assumptions, each System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Sensitivity Analysis

The following table presents the County's NPL calculated using the discount rate of 7.25 percent, as well as what the NPL would be if it was calculated using a discount rate that is 1.00 percent lower (6.25 percent) or 1.00 percent higher (8.25 percent) than the current rate.

Sensitivity of the Proportional Share of Net Pension Liability to Changes in the Discount Rate			
System	1% Decrease	Current Discount	1% Increase
	6.25%	7.25%	8.25%
Governmental Activities			
SCRS	\$ 43,718,827	\$ 35,274,853	\$ 28,223,991
PORS	\$ 25,348,606	\$ 19,147,892	\$ 14,169,145
Business Type Activities			
SCRS	\$ 131,297	\$ 105,938	\$ 84,763
Component Unit			
SCRS	\$ 1,913,398	\$ 1,543,899	\$ 1,235,251

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in PEBA's separately issued financial report.

Pension Expense and Deferred Outflows (Inflows) of Resources

For the year ended June 30, 2021, the County recognized pension expense of \$4,760,958 for governmental activities and \$15,996 for business-type activities.

At June 30, 2021, the County reported deferred outflows (inflows) of resources related to pensions from the following sources:

Primary Government	SCRS	
	Deferred Outflows	Deferred Inflows
<u>Governmental Activities</u>		
Pension contributions subsequent to measurement date	\$ 2,204,065	\$ -
Differences in actual and expected experience	406,942	133,362
Assumption changes	43,208	-
Changes in proportionate share and differences between contributions and proportionate share of contributions	336,109	343,620
Net difference between projected and actual earnings on plan investments	2,594,227	-
	<u>\$ 5,584,551</u>	<u>\$ 476,982</u>
	<u>PORS</u>	
Pension contributions subsequent to measurement date	\$ 1,656,106	\$ -
Differences in actual and expected experience	406,932	84,284
Assumption changes	233,667	-
Changes in proportionate share and differences between contributions and proportionate share of contributions	7,079	603,103
Net difference between projected and actual earnings on plan investments	1,960,700	-
	<u>\$ 4,264,484</u>	<u>\$ 687,387</u>
Total Governmental Activities	<u>\$ 9,849,035</u>	<u>\$ 1,164,369</u>

BASIC FINANCIAL STATEMENTS

**SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

Business-type Activities

	SCRS	
	Deferred Outflows	Deferred Inflows
Pension contributions subsequent to measurement date	\$ 7,074	\$ -
Differences in actual and expected experience	1,306	428
Assumption changes	139	-
Changes in proportionate share and differences between contributions and proportionate share of contributions	1,080	1,146
Net difference between projected and actual earnings on plan investments	8,327	-
Total Business-type Activities	<u>\$ 17,926</u>	<u>\$ 1,574</u>
	<u>\$ 9,866,961</u>	<u>\$ 1,165,943</u>

Component Unit

Library

	SCRS	
	Deferred Outflows	Deferred Inflows
Pension contributions subsequent to measurement date	\$ 82,274	\$ -
Differences in actual and expected experience	17,815	5,838
Assumption changes	1,892	-
Changes in proportionate share and differences between contributions and proportionate share of contributions	-	92,262
Net difference between projected and actual earnings on plan investments	113,567	-
	<u>\$ 215,548</u>	<u>\$ 98,100</u>

The County reported \$3,867,245 as net deferred outflows of resources related to contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the measurement year ended June 30, 2021. Other amounts reported as deferred outflows (inflows) of resources will be recognized in pension expense in future years. The following schedule reflects the amortization of the County's proportionate share of the net balance of remaining deferred outflows (inflows) of resources at June 30, 2021. Average remaining service lives of all employees provided with pensions through the pension plans at June 30, 2020, was 3.984 years for SCRS and 4.176 years for PORS.

Measurement Period Ended June 30,	Fiscal Year Ended June 30,	SCRS	PORS
<u>Governmental Activities</u>			
2020	2021	\$ (558,490)	\$ (363,788)
2021	2022	(877,042)	(445,951)
2022	2023	(806,001)	(604,407)
2023	2024	(661,970)	(506,845)
Net Balance of Deferred Outflows/(Inflows) of Resources		<u>\$ (2,903,504)</u>	<u>\$ (1,920,991)</u>
<u>Business-type Activities</u>			
2020	2021	\$ (1,785)	\$ -
2021	2022	(2,803)	-
2022	2023	(2,576)	-
2023	2024	(2,114)	-
Net Balance of Deferred Outflows/(Inflows) of Resources		<u>\$ (9,278)</u>	<u>\$ -</u>
<u>Component Unit</u>			
2020	2021	\$ 25,391	\$ -
2021	2022	(11,525)	-
2022	2023	(20,060)	-
2023	2024	(28,980)	-
Net Balance of Deferred Outflows/(Inflows) of Resources		<u>\$ (35,174)</u>	<u>\$ -</u>

**SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

Payables to the pension plans

At June 30, 2021, the County reported a payable of \$277,867 and \$197,702 for the outstanding amount of contributions due to SCRS and PORS, respectively. The liability will be paid in the normal course of paying year-end obligations.

C. Deferred Compensation Plans

Certain County employees participate in one of two optional deferred compensation plans which are available to them in conjunction with the State Retirement System. The multiple employer plans, created under Internal Revenue Code Sections 457 and 401(k), are administered for the State Retirement System by third parties. Compensation deferred under the plans is placed in trust for the contributing employee. The County has no liability for losses under the plans. Employees may withdraw the current value of their contributions when they terminate their employment with the County. Employees may also withdraw contributions prior to termination if they meet requirements specified by the applicable plan.

D. Post-Employment Benefits Other than Pensions (OPEB)

Plan Description

The County's defined benefit OPEB plan, Sumter County Retiree Benefits Plan (SCRBP), is a healthcare plan that covers eligible employees of the County.

Eligibility

Funded Retirees. Sumter County retirees are those whose employer contributes to their retiree insurance premiums and whose last five years of employment were continuous and consecutive in a regular, full-time position with an employer that participates in the state insurance program. Funded retirees must meet one of the following guidelines:

1. Hire Date June 30, 2009 or earlier
 - a. Retirees who are eligible and have 10 or more years earned SCRS service credit with an employer who participates in the state insurance program.
 - b. Employees who leave employment before they are eligible to retire but who have 20 or more years of earned SCRS service credit with an employer that participates in the state insurance program. However, they are not eligible for insurance coverage until they are eligible to receive a retirement check at age 60. Employees who qualify under the PORS become eligible at age 55.
2. Hire date July 1, 2009 and afterwards
 - a. Retirees who are eligible and have 15 or more years, but fewer than 25 years earned service credit, are eligible for 50% of the employer's share of the funded premium, and the retiree shall pay the retiree's share plus the remaining 50 percent of the employer's contribution.
 - b. Retirees who are eligible and have 25 years or more of earned service credit with an employer that participates in the state insurance program are eligible for 100 percent of the employers share of the funded premium, and the retiree is responsible for the entire retiree premium.

**SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

Non-Funded Retirees. Non-funded retirees are those who do not qualify for funded benefits (see Funded Retirees) and who must pay the full premium, which includes the retiree share plus the employer contribution. To qualify, a retiree's last five years of employment must have been in an insurance eligible position with an employer participating in the state insurance program. Non-funded retirees include:

1. Hire Date June 30, 2009, or earlier
 - a. Employees who retire at age 55 with at least 25 years of retirement service credit (55/25-year rule) including at least 10 years of earned service with an employer who participates in the state insurance program. The non-funded retiree must pay the full premium until reaching age 60 or the date the retiree would have had 28 years of service credit, whichever occurs first. At the end of this period, the non-funded retiree would be eligible for the funded retiree rate.
 - b. Employees who are eligible to retire and have at least five but fewer than 10 years of earned SCRS service credit with an employer that participates in the state insurance program.
2. Hire date July 1, 2009, and afterwards
 - a. Employees who retire with five years, but fewer than 15 years, of earned service credit shall pay the full premium. There is no employer contribution.

County contributions are neither guaranteed nor mandatory. Council has retained the right to modify its payments for retiree health care benefits. The plan does not issue separate financial statements.

At June 30, 2020, the following table depicts a summary of plan participants:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	153
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	516
Total Plan Members	669

The County's required and actual contributions to the Plan for the year ended June 30, 2021, were \$1,012,701.

Actuarial Assumptions and Methods

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

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

**SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

Valuation Date: June 30, 2020

Methods and Assumptions:

Actuarial Cost Method: Individual Entry - Age Normal

Inflation: 2.25%

Discount Rate: 2.45% as of June 30, 2020

Salary increases: 3.50% to 9.50% for PORS and 3.00% to 7.00% for SCRS, including inflation.

Mortality: For healthy retirees, the 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females are used with fully generational mortality projections based on Scale AA from the year 2016. The following multipliers are applied to the base tables: 100% for male SCRS members, 125% for male PORS members, and 111% for female PORS members.

Health Care Trend Rates: Initial rate of 6.00% declining to an ultimate rate of 4.00% after 15 years; ultimate trend rate includes a 0.15% adjustment for the excise tax.

Participation Rates: It was assumed that 90% of retirees who are eligible for funded premiums, 60% of retirees who are eligible for partially funded premiums, and 15% of retirees who are not eligible for any subsidy would choose to maintain their health care benefits through the County's plan.

Notes: The discount rate changed from 3.13% as of June 30, 2019, to 2.45% as of June 30, 2020. Additionally, the health care trend rates were updated to reflect the plan's anticipated experience.

Demographic Assumptions are based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ended June 30, 2015.

Funding Policy. The plan was established and may be amended by County Council. The County currently finances the plan on a pay-as-you-go basis. No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75 paragraph 4. The benefit payments during the measurement period were determined as follows:

Explicit benefit payments	\$ 955,378
Implicit benefit payments	<u>57,323</u>
Total benefit payments	<u>\$1,012,701</u>

SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Schedule of Changes in Total OPEB Liability and Related Ratios
Fiscal Year Ended June 30, 2021

	Governmental	Business Type	Component
	Activities	Activities	Unit
Service cost	\$ 1,821,005	\$ 4,403	\$ 72,303
Interest on total OPEB liability	1,455,195	3,518	57,778
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the total OPEB liability	773,313	1,870	30,704
Changes of assumptions	6,548,267	15,832	259,998
Benefit payments	(971,768)	(2,350)	(38,583)
Net change in total OPEB liability	9,626,012	23,273	382,200
Net liability for OPEB, beginning of year	46,351,499	120,489	1,535,726
Net liability for OPEB, end of year	<u>\$ 55,977,511</u>	<u>\$ 143,762</u>	<u>\$ 1,917,926</u>
Covered employee payroll	<u>\$ 23,280,657</u>	<u>\$ 56,287</u>	<u>\$ 924,355</u>
Total OPEB liability as a percentage of covered employee payroll	240.45%	255.41%	207.49%

Sensitivity of Total OPEB Liability to the Discount Rate Assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 2.45%, as well as what the OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	1% Decrease	Current Discount Rate Assumption	1% Increase
	1.45%	2.45%	3.45%
Governmental Activities	\$ 66,268,887	\$ 55,977,511	\$ 47,297,016
Business Type Activities	\$ 160,220	\$ 143,762	\$ 114,351
Component Unit	\$ 2,631,198	\$ 1,917,926	\$ 1,877,922

Sensitivity of Total OPEB Liability to the Healthcare Cost Trend Rate Assumption

The following presents the plan's total OPEB liability, calculated using the current healthcare cost trend rate of 2.45%, as well as what the OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Governmental Activities	\$ 45,662,618	\$ 55,977,509	\$ 68,914,346
Business Type Activities	\$ 110,400	\$ 143,762	\$ 166,616
Component Unit	\$ 1,813,028	\$ 1,917,926	\$ 2,736,235

SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the County recognized OPEB expense of \$1,444,785. At June 30, 2021, the County reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Governmental Activities		Business Type Activities		Component Unit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 719,376	\$ (1,693,463)	\$ 1,739	\$ (4,094)	\$ 28,563	\$ (67,239)
Changes in assumptions	8,178,022	(2,569,230)	20,765	(7,232)	315,452	(99,739)
Contributions subsequent to measurement date	939,315	-	2,271	-	37,295	-
Total	<u>\$ 9,836,713</u>	<u>\$ (4,262,693)</u>	<u>\$ 24,775</u>	<u>\$ (11,326)</u>	<u>\$ 381,310</u>	<u>\$ (166,978)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Governmental Activities	Business Type Activities	Component Unit
	Net Deferred Outflows (Inflows)	Net Deferred Outflows (Inflows)	Net Deferred Outflows (Inflows)
<u>Year Ending June 30</u>			
2022	\$ (401,518)	\$ (932)	\$ (15,942)
2023	(401,518)	(932)	(15,942)
2024	(401,518)	(932)	(15,942)
2025	(647,529)	(1,502)	(25,710)
2026	(1,237,407)	(2,871)	(49,131)
Thereafter	(1,538,313)	(4,019)	(61,080)
Total	<u>\$ (4,627,803)</u>	<u>\$ (11,188)</u>	<u>\$ (183,747)</u>

E. Intergovernmental Agreements

The County has entered into various agreements with the City of Sumter, South Carolina, (the City) regarding fire and emergency 911 services. The City assists with fire protection services in the unincorporated areas of the County by providing training, oversight, and emergency backup for the County's all-volunteer fire stations. The City provides seven full-time firefighters to the County, and the County reimburses the City for their salaries and benefits. The City manages emergency 911 services throughout Sumter County, and pursuant to an agreement with the City, the County collects a 911 emergency fee from telephone utility enterprises in the community and remits the fees to the City.

F. Commitments

The County had commitments for construction contracts not yet complete at year end totaling \$2,340,993.

G. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute liabilities of the applicable funds. The amount, if any, of expenditures which may be disallowed by a grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

H. Tax Abatements

The State of South Carolina has enacted Fee-in-Lieu of Tax Acts and Special Source Revenue Credit Acts as part of Title 12 of the South Carolina Code of Laws in support of economic development. The legislation allows the County to enter into negotiated fee-in-lieu of property tax ("FILOT") arrangements with entities in exchange for making investments in facilities and jobs in the County. The County can recapture abated property taxes if investment targets are not met. The FILOT's typically include millage caps and reduced assessment ratios for entities who commit to certain investment and employment targets. Some FILOT's also include Special Source Revenue Credits which further reduce the negotiated fee by a percentage for some time period.

As of June 30, 2021, the County has five entities with active FILOT's which resulted in a net tax abatement of \$5.2 million.

I. Implementation of GASB Statement No. 84

As of July 1, 2020, the County implemented GASB Statement No. 84, *Fiduciary Activities*. This Statement establishes new criteria for identifying fiduciary activities which, when met, require that the activities be reported in a fiduciary fund in the basic financial statements. A statement of fiduciary net position and a statement of changes in fiduciary net position are required to be presented for these activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds (formerly agency funds). The County is reporting custodial funds.

J. Pending Implementation of GASB Statements

GASB Statement No. 87, *Leases*, requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. This Statement establishes a single model for lease accounting based on the foundation 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 asset with the goal of enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement, as amended by GASB Statement No. 95, are effective for reporting periods beginning after June 15, 2021. The County will implement the new guidance with the 2022 financial statements.

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, intended to enhance the relevance and comparability of information about capital assets, and the cost of borrowing for a reporting period, and simplify accounting for interest cost incurred before the end of a construction period. The Statement requires that such interest cost be recognized as an expense in the period in which the cost is incurred for financial statements using the economic resources measurement focus, and accordingly, this interest cost will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement, as amended by GASB Statement No. 95, are effective for reporting periods beginning after December 15, 2020. The County will implement the new guidance with the 2022 financial statements.

GASB Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61*, is intended to improve the consistency and comparability of reporting a government's majority interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if the government's holding of the equity interest meets the definition of an investment. The requirements of this Statement, as amended by GASB Statement No. 95, are effective for reporting periods beginning after December 15, 2019, with earlier application encouraged. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100% equity interest. Those provisions should be applied on a prospective basis. The County will implement the new guidance with the 2021 financial statements.

GASB Statement No. 91, *Conduit Debt Obligations*, intends to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement, as amended by GASB Statement No. 95, are effective for reporting periods beginning after December 15, 2021, with earlier application encouraged. The County will implement the new guidance with the 2023 financial statements.

SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

GASB Statement No. 92, *Omnibus 2020*, intended to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports.
- Reporting of intra entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan.
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits.
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements.
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition.
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature.
- Terminology used to refer to derivative instruments.
- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, *Reinsurance Recoveries*, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective, as amended by GASB Statement 94, for fiscal years beginning after June 15, 2021.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective, as amended by GASB Statement 94, for reporting periods beginning after June 15, 2021.
- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective, as amended by GASB Statement 94, for government acquisitions occurring in reporting periods beginning after June 15, 2021.

Earlier application is encouraged and is permitted by topic. The County will implement the new guidance with the 2022 financial statements.

GASB Statement 93, *Replacement of Interbank Offered Rates*, intended to address issues expected to arise in debt or other agreements related to the cessation of the London Interbank Offered Rate (LIBOR) at the end of 2021. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this Statement, as amended by GASB Statement No. 95, are effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged. The County will implement the new guidance with the 2022 financial statements.

GASB Statement No. 94, *Public-Private and Public Partnerships and Available Payment Arrangements*, intended to improve financial reporting by addressing issues related to public private and public partnership arrangements. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. The County will implement the new guidance with the 2023 financial statements.

**SUMTER COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, intended to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. The County will implement the new guidance with the 2023 financial statements.

Management has not yet determined the impact of implementation that these standards will have on the County's financial statements, if any.

K. Uncertainties

In December 2019, a novel strain of coronavirus was reported in Wuhan, China. The World Health Organization has declared the outbreak to constitute a “Public Health Emergency of International Concern.” The COVID-19 outbreak is disrupting global and national economies and affecting donors of all types. The extent of the impact of COVID-19 on the County’s operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on the County’s citizens, employees, and related governments, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the County’s financial condition or results of operations is uncertain.

L. Subsequent Events

Management has evaluated subsequent events through December 31, 2021.

In August 2021, the County issued \$3,500,000 Sumter County, South Carolina General Obligation Bond Series 2020. The bonds accrue interest at .58% and payments start in March 2022. The bonds were issued to fund capital outlay expenditures.

In November 2021, the County issued \$1,206,000 Sumter County, South Carolina Waterworks System Refunding Revenue Bond, Series 2021. The bonds accrue interest at 2.35% and payments start in June 2022. The bonds were issued to refinance revenue bonds previously issued to fund construction and expansion of a water system, which were at a higher interest rate.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Last Fiscal Year		
	2021	2020	2019
Total OPEB liability			
Service cost	\$ 1,897,711	\$ 1,595,553	\$ 1,646,191
Interest on the total OPEB liability	1,516,491	1,540,041	1,568,446
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the total OPEB liability	805,885	45,908	(2,946,946)
Changes of assumptions	6,824,097	3,579,334	(777,656)
Benefit payments	(1,012,701)	(995,841)	(963,399)
Net change in total OPEB liability	10,031,483	5,764,995	(1,473,364)
Total OPEB liability - beginning	48,007,712	42,242,717	43,716,081
Total OPEB liability - Ending	<u>\$ 58,039,195</u>	<u>\$ 48,007,712</u>	<u>\$ 42,242,717</u>
Covered-employee payroll	24,261,299	23,185,359	22,521,484
Total OPEB liability as a percentage of covered-employee payroll	239.23%	207.06%	187.57%

Additional years will be included in future periods as data becomes available.

SUMTER COUNTY, SOUTH CAROLINA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – OPEB
SUMTER COUNTY RETIREE HEALTH CARE PLAN

A. Summary of Actuarial Methods and Significant Assumptions

The following table provides a summary of the actuarial assumptions and methods used to calculate the total OPEB liability as of June 30, 2020, the most recent measurement date.

Valuation Date:	June 30, 2020										
Methods and Assumptions:											
Actuarial Cost Method:	Individual Entry - Age Normal										
Inflation:	2.25%										
Discount Rate:	2.45% as of June 30, 2020										
Salary increases:	3.50% to 9.50% for PORS and 3.00% to 7.00% for SCRS, including inflation.										
Demographic Assumptions:	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ended June 30, 2015.										
Mortality:	For healthy retirees, the 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females are used with fully generational mortality projections based on Scale AA from the year 2016. The following multipliers are applied to the base tables: 100% for male SCRS members, 125% for male PORS members, and 111% for female PORS members.										
Health Care Trend Rates:	Initial rate of 6.00% declining to an ultimate rate of 4.00% after 15 years.										
Participation Rates:	It was assumed that 90% of retirees who are eligible for funded premiums, 60% of retirees who are eligible for partially funded premiums and 15% of retirees who are not eligible for any subsidy would choose to maintain their health care benefits through the County's plan.										
Discount rates:	The following are the discount rates used in each period: <table> <tr> <td>June 30, 2021</td><td>2.45%</td></tr> <tr> <td>June 30, 2020</td><td>3.13%</td></tr> <tr> <td>June 30, 2019</td><td>3.62%</td></tr> <tr> <td>June 30, 2018</td><td>3.56%</td></tr> <tr> <td>June 30, 2017</td><td>2.92%</td></tr> </table>	June 30, 2021	2.45%	June 30, 2020	3.13%	June 30, 2019	3.62%	June 30, 2018	3.56%	June 30, 2017	2.92%
June 30, 2021	2.45%										
June 30, 2020	3.13%										
June 30, 2019	3.62%										
June 30, 2018	3.56%										
June 30, 2017	2.92%										
Notes:	The health care trend rates were updated to reflect the plan's anticipated experience.										

Roll Forward Disclosure

The actuarial valuation was performed as of June 30, 2020. Update procedures were used to roll forward the total OPEB liability to June 30, 2021.

Schedule of the County's Proportionate Share of the Net Pension Liability
South Carolina Retirement System
Last 7 Fiscal Years

Measurement Year Ended June 30,	County's Proportion of the net pension liability	County's proportionate share of the net pension liability (asset)	County's covered payroll	County's share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.14%	\$ 35,380,792	\$ 15,447,883	229.03%	50.70%
2019	0.14%	\$ 32,036,963	\$ 14,815,605	216.24%	54.40%
2018	0.14%	\$ 30,743,043	\$ 14,218,148	216.22%	54.10%
2017	0.14%	\$ 31,035,260	\$ 13,913,054	218.00%	53.30%
2016	0.14%	\$ 29,029,347	\$ 13,146,491	221.00%	52.90%
2015	0.13%	\$ 25,354,953	\$ 12,536,609	202.00%	57.00%
2014	0.13%	\$ 23,088,435	\$ 12,175,016	190.00%	59.92%

Note: Each year the County will add an additional year of data until a total of ten years is presented.

Schedule of the County's Proportionate Share of the Net Pension Liability
Police Officer's Retirement System
Last 7 Fiscal Years

Measurement Year Ended June 30,	County's Proportion of the net pension liability	County's proportionate share of the net pension liability (asset)	County's covered payroll	County's share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.58%	\$ 19,147,892	\$ 8,722,516	219.52%	58.80%
2019	0.58%	\$ 16,537,668	\$ 8,369,754	197.59%	62.70%
2018	0.60%	\$ 16,998,048	\$ 8,303,336	203.00%	61.70%
2017	0.62%	\$ 17,062,615	\$ 8,386,654	205.00%	60.90%
2016	0.67%	\$ 17,061,166	\$ 8,577,846	199.00%	60.40%
2015	0.69%	\$ 14,967,168	\$ 8,512,066	176.00%	64.60%
2014	0.67%	\$ 12,886,317	\$ 8,095,872	159.00%	67.55%

Note: Each year the County will add an additional year of data until a total of ten years is presented.

**Schedule of the County's Contributions
South Carolina Retirement System
Last 10 Fiscal Years**

Fiscal Year Ended June 30,	Contractually required contribution	Contributions relative to contractually required contribution	Contribution deficiency (excess)	County covered payroll	Contribution as a percentage of covered employee payroll
2021	\$ 2,211,140	\$ 2,211,140	\$ -	\$ 15,079,145	14.66%
2020	\$ 2,269,446	\$ 2,269,446	\$ -	\$ 15,447,883	14.69%
2019	\$ 2,146,533	\$ 2,146,533	\$ -	\$ 14,815,605	14.49%
2018	\$ 1,934,205	\$ 1,934,205	\$ -	\$ 14,218,148	13.60%
2017	\$ 1,608,349	\$ 1,608,349	\$ -	\$ 13,913,054	11.56%
2016	\$ 1,455,573	\$ 1,455,573	\$ -	\$ 13,146,491	11.07%
2015	\$ 1,366,490	\$ 1,366,490	\$ -	\$ 12,536,609	10.90%
2014	\$ 1,290,551	\$ 1,290,551	\$ -	\$ 12,175,016	10.60%
2013	\$ 1,239,884	\$ 1,239,884	\$ -	\$ 11,697,021	10.60%
2012	\$ 1,115,548	\$ 1,115,548	\$ -	\$ 11,699,514	9.53%

**Schedule of the County's Contributions
Police Officer's Retirement System
Last 10 Fiscal Years**

Fiscal Year Ended June 30,	Contractually required contribution	Contributions relative to contractually required contribution	Contribution deficiency (excess)	County covered payroll	Contribution as a percentage of covered employee payroll
2021	\$ 1,656,105	\$ 1,656,105	\$ -	\$ 9,023,863	18.35%
2020	\$ 1,602,489	\$ 1,602,489	\$ -	\$ 8,722,516	18.37%
2019	\$ 1,441,540	\$ 1,441,540	\$ -	\$ 8,369,754	17.22%
2018	\$ 1,347,264	\$ 1,347,264	\$ -	\$ 8,303,336	13.60%
2017	\$ 1,194,260	\$ 1,194,260	\$ -	\$ 8,386,654	11.56%
2016	\$ 1,178,230	\$ 1,178,230	\$ -	\$ 8,577,846	11.07%
2015	\$ 1,141,467	\$ 1,141,467	\$ -	\$ 8,512,066	10.90%
2014	\$ 1,039,512	\$ 1,039,512	\$ -	\$ 8,095,872	10.60%
2013	\$ 962,763	\$ 962,763	\$ -	\$ 7,827,354	10.60%
2012	\$ 948,055	\$ 948,055	\$ -	\$ 8,059,626	9.53%

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -
SOUTH CAROLINA RETIREMENT SYSTEM AND POLICE OFFICERS RETIREMENT SYSTEM
JUNE 30, 2021**

A. Summary of Actuarial Methods and Significant Assumptions

The following table provides a summary of the actuarial assumptions and methods used to calculate the total pension liability as of June 30, 2020, the most recent measurement date.

	SCRS	PORS
Valuation date	7/1/2019	7/1/2019
Actuarial cost method	Entry age normal	Entry age normal
Amortization method	Level percent of pay	Level percent of pay
Amortization period	29 years maximum, closed period	29 years maximum, closed period
Asset valuation method	5-year smoothed	5-year smoothed
Actuarial assumptions		
Inflation rate	2.25%	2.25%
Projected salary increases	3.0% to 12.5% (varies by service)	3.5% to 9.5% (varies by service)
Investment rate of return	7.25%	7.25%
Benefit adjustments	lesser of 1% or \$500 annually	lesser of 1% or \$500 annually

B. Contribution Rates

The actual contribution rates and the actuarially determined contribution rates for the SCRS and PORS are determined in accordance with Section 9-1-1085 of the South Carolina Code. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75% for PORS. The legislation also increased employer contribution rates beginning July 1, 2017, for both SCRS and PORS by two percentage points and further scheduled employer contributions rates to increase by a minimum of one percentage point each year through July 1, 2022. If the scheduled contributions are not sufficient to meet the funding periods set in state statute, the board shall increase the employer contribution rates as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS and PORS is scheduled to be reduced over a 10-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028.

**SUMTER COUNTY, SOUTH CAROLINA
GENERAL FUND BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual (Budgetary Basis)	Variance from Final Budget Over (Under)
	Original	Final		
Revenue				
Taxes				
Ad valorem taxes	\$ 22,709,554	\$ 22,709,554	\$ 26,695,310	\$ 3,985,756
Local options taxes	7,700,000	7,700,000	7,827,315	127,315
Licenses and permits	2,784,500	2,784,500	3,221,169	436,669
Intergovernmental revenue	8,671,593	9,035,107	8,436,984	(598,123)
Service revenue and charges	6,271,847	6,271,847	5,206,534	(1,065,313)
Fines and forfeitures	1,518,200	1,518,200	1,395,663	(122,537)
Miscellaneous	339,500	339,500	883,660	544,160
Total revenue	<u>49,995,194</u>	<u>50,358,708</u>	<u>53,666,635</u>	<u>3,307,927</u>
Expenditures				
General government administration	16,714,667	16,805,644	15,702,563	(1,103,081)
Public safety	19,691,536	20,198,480	21,335,924	1,137,444
Health and human services	5,709,787	5,766,851	5,339,657	(427,194)
Environment and housing	50,000	50,000	43,202	(6,798)
Recreation	4,034,024	5,031,203	3,521,065	(1,510,138)
Transportation	202,816	469,567	402,521	(67,046)
Appropriations for other agencies	3,047,960	3,055,214	3,091,298	36,084
Other general expenditures	993,500	993,500	881,388	(112,112)
Total expenditures	<u>50,444,290</u>	<u>52,370,459</u>	<u>50,317,618</u>	<u>(2,052,841)</u>
Excess of revenue over (under) expenditures	<u>(449,096)</u>	<u>(2,011,751)</u>	<u>3,349,017</u>	<u>5,360,768</u>
Other financing Sources (Uses)				
Transfers in	882,575	892,634	1,064,611	171,977
Transfers (out)	(1,653,930)	(1,685,802)	(2,090,693)	(404,891)
Total other financing sources (uses)	<u>(771,355)</u>	<u>(793,168)</u>	<u>(1,026,082)</u>	<u>(232,914)</u>
Net change in fund balance	<u>\$ (1,220,451)</u>	<u>\$ (2,804,919)</u>	<u>\$ 2,322,935</u>	<u>\$ 5,127,854</u>

See accompanying notes to required supplementary information.

SUMTER COUNTY, SOUTH CAROLINA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021

A. Budgetary Data

Sumter County uses the following procedures to establish the budgetary data reflected in the financial statements:

- a. In February of each year, all agencies of the County submit requests for appropriations to the County Administrator so that a budget may be prepared. By the end of March, the proposed budget is presented to County Council for review. The Council holds public hearings, and a final budget must be prepared and adopted by way of a County Ordinance no later than June 30.
- b. The budget ordinance appropriates amounts by activity for all governmental funds except the Capital Projects and Grant Funds which are budgeted on a project and grant by grant basis.
- c. The County Administrator may make transfers of appropriations within and among departments within a fund for County operations amounts not in excess of \$10,000 or 10% of any appropriations made in the ordinance, whichever is the lesser. The legal level of budgetary control is the activity.
- d. The budgets are on a basis consistent with GAAP for the General Fund, except that:
 - Certain capital outlays are budgeted as functional expenditures.
 - The Bail Bondsman Fund, Museum Payroll Clearing, 2016 Capital Purchase Fund, 2017 Capital Purchase Fund, GO Funded Capital Outlay Fund, and the 2012 Bond Fund, which are included in the County's General Fund for reporting purposes, are treated as special revenue funds or capital project funds for budgeting purposes.

The following schedule reconciles the amounts on the Budgetary Comparison Schedule - General Fund (Budget Basis) to the amounts on the Statement of Revenues, Expenditures, and Changes in Fund Balances:

	<u>General Fund</u>
Total actual revenue- Budgetary basis	\$ 53,666,635
Total actual expenditures - Budgetary basis	(50,317,618)
Other financing sources (uses) - Budgetary basis	<u>(1,026,082)</u>
Net change in fund balance - Budgetary basis	2,322,935
Perspective differences:	
The Museum Payroll Clearing Fund is treated as a special revenue fund for budget purposes	35,693
The GO Funded Capital Outlay Fund is treated as a capital project fund for budget purposes	(131,710)
The Flood Damages Fund is treated as a special revenue fund for budget purposes	(8,202)
The Bail Bondsman Fund is treated as a special revenue fund for budget purposes	<u>89,399</u>
Net change in fund balance (GAAP basis)	<u><u>\$ 2,308,115</u></u>

OTHER SUPPLEMENTARY INFORMATION

SUMTER COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR FUNDS
JUNE 30, 2021

	Special Revenue Funds	Capital Project Funds	Non-Major Funds Total
Assets			
Cash and cash equivalents	\$ 200	\$ -	\$ 200
Pooled cash	7,743,554	-	7,743,554
Receivables, net			
Property taxes	44,028	9,366	53,394
Accounts	1,007,857	-	1,007,857
Intergovernmental	1,274,626	-	1,274,626
Due from other funds	432,249	-	432,249
Inventory	21,906	-	21,906
Prepaid items	11,000	-	11,000
Property held for resale	1,193,728	-	1,193,728
Restricted assets:			
Cash and cash equivalents	5,761,302	-	5,761,302
Pooled cash	3,665,713	3,835,314	7,501,027
Total assets	\$ 21,156,163	\$ 3,844,680	\$ 25,000,843
Liabilities			
Accounts payable	\$ 1,433,365	\$ 153,714	\$ 1,587,079
Accrued salaries	248,200	-	248,200
Due to other funds	44,708	199,268	243,976
Total liabilities	1,726,273	352,982	2,079,255
Deferred Inflows of Resources			
Deferred inflows from property taxes	29,119	7,929	37,048
Deferred inflows from grants and fees	921,087	-	921,087
Total deferred inflows of resources	950,206	7,929	958,135
Total liabilities and deferred inflows of resources	2,676,479	360,911	3,037,390
Fund Balances			
Nonspendable	32,906	-	32,906
Restricted	10,300,520	3,701,793	14,002,313
Committed	8,219,876	-	8,219,876
Unassigned	(73,618)	(218,024)	(291,642)
Total fund balances	18,479,684	3,483,769	21,963,453
Total liabilities, deferred inflows of resources and fund balances	\$ 21,156,163	\$ 3,844,680	\$ 25,000,843

SUMTER COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Capital Project Funds	Non-Major Funds Total
Revenues			
Taxes			
Ad valorem taxes	\$ 2,847,229	\$ 321,649	\$ 3,168,878
Local option taxes	441,730	-	441,730
State shared gas tax	2,936,814	-	2,936,814
Licenses and permits	144,636	-	144,636
Intergovernmental revenue	7,168,220	4,500,000	11,668,220
Service revenue and charges	8,658,633	-	8,658,633
Fines and forfeitures	116,843	-	116,843
Miscellaneous	373,137	-	373,137
Interest income	552	-	552
Other	850,000	-	850,000
Total revenues	<u>23,537,794</u>	<u>4,821,649</u>	<u>28,359,443</u>
Expenditures			
Current:			
General government administration	6,452,474	-	6,452,474
Public safety	1,548,775	4,081	1,552,856
Health and human services	-	2,731,449	2,731,449
Environment and housing	7,116,064	-	7,116,064
Recreation	72,661	-	72,661
Transportation	2,175,630	1,857,391	4,033,021
Public utilities	127,009	-	127,009
Capital outlay:			
Public safety	8,238	-	8,238
Recreation	455,184	-	455,184
Transportation	1,668,277	-	1,668,277
Total expenditures	<u>19,624,312</u>	<u>4,592,921</u>	<u>24,217,233</u>
Excess of revenue over (under) expenditures	<u>3,913,482</u>	<u>228,728</u>	<u>4,142,210</u>
Other Financing Sources (Uses)			
Sale of capital assets	(551,196)	-	(551,196)
Transfers in	1,640,693	-	1,640,693
Transfers (out)	(2,501,164)	-	(2,501,164)
Total other financing sources (uses)	<u>(1,411,667)</u>	<u>-</u>	<u>(1,411,667)</u>
Net change in fund balances	2,501,815	228,728	2,730,543
Fund balances, beginning of year	<u>15,977,869</u>	<u>3,255,041</u>	<u>19,232,910</u>
Fund Balances, End of Year	<u><u>\$ 18,479,684</u></u>	<u><u>\$ 3,483,769</u></u>	<u><u>\$ 21,963,453</u></u>

SUMTER COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Accommodations Fee	Grants Funds	Solicitor	Public Defender
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Pooled cash	-	-	27,535	-
Receivables, net				
Property taxes	-	-	-	-
Accounts	10,031	-	20,281	39,580
Intergovernmental	-	-	41,856	-
Due from other funds	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	200
Pooled cash	-	181,899	-	516,937
Total assets	<u>\$ 10,031</u>	<u>\$ 181,899</u>	<u>\$ 89,672</u>	<u>\$ 556,717</u>
Liabilities				
Accounts payable	\$ 7,577	\$ -	\$ 42,402	\$ 9,875
Accrued salaries	-	-	98,982	51,007
Due to other funds	2,454	-	-	-
Total liabilities	<u>10,031</u>	<u>-</u>	<u>141,384</u>	<u>60,882</u>
Deferred Inflows of Resources				
Deferred inflows from property taxes	-	-	-	-
Deferred inflows from grants and fees	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>10,031</u>	<u>-</u>	<u>141,384</u>	<u>60,882</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	181,899	-	495,835
Committed	-	-	-	-
Unassigned	-	-	(51,712)	-
Total fund balances	<u>-</u>	<u>181,899</u>	<u>(51,712)</u>	<u>495,835</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,031</u>	<u>\$ 181,899</u>	<u>\$ 89,672</u>	<u>\$ 556,717</u>

(Continued)

SUMTER COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2021

	IV-D Funds	Orthophotography	Victims Assistance	"C" Funds
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Pooled cash	-	72,605	-	-
Receivables, net				
Property taxes	-	-	-	-
Accounts	88,689	1,000	9,407	-
Intergovernmental	-	-	-	220,486
Due from other funds	-	-	-	424,335
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	5,441,024
Pooled cash	1,130,062	-	143,146	-
Total assets	<u>\$ 1,218,751</u>	<u>\$ 73,605</u>	<u>\$ 152,553</u>	<u>\$ 6,085,845</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ 177,530
Accrued salaries	8,152	-	6,265	-
Due to other funds	-	-	-	-
Total liabilities	<u>8,152</u>	<u>-</u>	<u>6,265</u>	<u>177,530</u>
Deferred Inflows of Resources				
Deferred inflows from property taxes	-	-	-	-
Deferred inflows from grants and fees	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>8,152</u>	<u>-</u>	<u>6,265</u>	<u>177,530</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	1,210,599	-	146,288	5,908,315
Committed	-	73,605	-	-
Unassigned	-	-	-	-
Total fund balances	<u>1,210,599</u>	<u>73,605</u>	<u>146,288</u>	<u>5,908,315</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,218,751</u>	<u>\$ 73,605</u>	<u>\$ 152,553</u>	<u>\$ 6,085,845</u>

(Continued)

**SUMTER COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2021**

	Solid Waste Tire Fund	Sumter County Drug Unit	Hospitality/ Accommodations Fee	Sumter County CDC
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Pooled cash	-	-	-	-
Receivables, net				
Property taxes	-	-	-	-
Accounts	32,278	14,203	387,333	9,662
Intergovernmental	-	-	-	2,538
Due from other funds	-	-	-	7,914
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Property held for resale	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	242,495	-	77,583
Pooled cash	-	-	1,682,166	11,503
Total assets	<u>\$ 32,278</u>	<u>\$ 256,698</u>	<u>\$ 2,069,499</u>	<u>\$ 109,200</u>
Liabilities				
Accounts payable	\$ 5,741	\$ 445	\$ 90,184	\$ 9,480
Accrued salaries	-	-	-	2,614
Due to other funds	7,451	-	-	5,939
Total liabilities	<u>13,192</u>	<u>445</u>	<u>90,184</u>	<u>18,033</u>
Deferred Inflows of Resources				
Deferred inflows from property taxes	-	-	-	-
Deferred inflows from grants and fees	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>13,192</u>	<u>445</u>	<u>90,184</u>	<u>18,033</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	19,086	256,253	1,979,315	91,167
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>19,086</u>	<u>256,253</u>	<u>1,979,315</u>	<u>91,167</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 32,278</u>	<u>\$ 256,698</u>	<u>\$ 2,069,499</u>	<u>\$ 109,200</u>

(Continued)

SUMTER COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2021

	Home Improvement Program	Infrastructure Fund	Wastewater System	Solid Waste
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Pooled cash	-	4,881,146	55,760	243,014
Receivables, net				-
Property taxes	-	-	-	44,028
Accounts	84,880	-	-	298,709
Intergovernmental	921,917	20,649	-	-
Due from other funds	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	11,000	-	-
Property held for resale	-	1,193,728	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Pooled cash	-	-	-	-
Total assets	<u>\$ 1,006,797</u>	<u>\$ 6,106,523</u>	<u>\$ 55,760</u>	<u>\$ 585,751</u>
Liabilities				
Accounts payable	\$ 84,880	\$ 389,567	\$ 1,122	\$ 460,032
Accrued salaries	-	-	-	14,647
Due to other funds	830	28,028	-	-
Total liabilities	<u>85,710</u>	<u>417,595</u>	<u>1,122</u>	<u>474,679</u>
Deferred Inflows of Resources				
Deferred inflows from property taxes	-	-	-	29,119
Deferred inflows from grants and fees	921,087	-	-	-
Total deferred inflows of resources	<u>921,087</u>	<u>-</u>	<u>-</u>	<u>29,119</u>
Total liabilities and deferred inflows of resources	<u>1,006,797</u>	<u>417,595</u>	<u>1,122</u>	<u>503,798</u>
Fund Balances				
Nonspendable	-	11,000	-	-
Restricted	-	-	-	-
Committed	-	5,677,928	54,638	81,953
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>5,688,928</u>	<u>54,638</u>	<u>81,953</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,006,797</u>	<u>\$ 6,106,523</u>	<u>\$ 55,760</u>	<u>\$ 585,751</u>

(Continued)

SUMTER COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2021

	Storm Water	Road User	Public-Safety Answering Point (PSAP) E911	Non-Major Special Revenue Funds Total
Assets				
Cash and cash equivalents	\$ 200	\$ -	\$ -	\$ 200
Pooled cash	851,962	1,611,532	-	7,743,554
Receivables, net				
Property taxes	-	-	-	44,028
Accounts	35	-	11,769	1,007,857
Intergovernmental	725	-	66,455	1,274,626
Due from other funds	-	-	-	432,249
Inventory	-	21,906	-	21,906
Prepaid items	-	-	-	11,000
Property held for resale	-	-	-	1,193,728
Restricted assets:				
Cash and cash equivalents	-	-	-	5,761,302
Pooled cash	-	-	-	3,665,713
Total assets	<u>\$ 852,922</u>	<u>\$ 1,633,438</u>	<u>\$ 78,224</u>	<u>\$ 21,156,163</u>
Liabilities				
Accounts payable	\$ 47,559	\$ 40,516	\$ 66,455	\$ 1,433,365
Accrued salaries	19,725	46,808	-	248,200
Due to other funds	-	-	6	44,708
Total liabilities	<u>67,284</u>	<u>87,324</u>	<u>66,461</u>	<u>1,726,273</u>
Deferred Inflows of Resources				
Deferred inflows from property taxes	-	-	-	29,119
Deferred inflows from grants and fees	-	-	-	921,087
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>950,206</u>
Total liabilities and deferred inflows of resources	<u>67,284</u>	<u>87,324</u>	<u>66,461</u>	<u>2,676,479</u>
Fund Balances				
Nonspendable	-	21,906	-	32,906
Restricted	-	-	11,763	10,300,520
Committed	785,638	1,546,114	-	8,219,876
Unassigned	-	(21,906)	-	(73,618)
Total fund balances	<u>785,638</u>	<u>1,546,114</u>	<u>11,763</u>	<u>18,479,684</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 852,922</u>	<u>\$ 1,633,438</u>	<u>\$ 78,224</u>	<u>\$ 21,156,163</u>

SUMTER COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Accommodations Fee	Grants Funds	Solicitor	Public Defender
Revenues				
Taxes				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Local options taxes	-	-	-	-
State shared gas tax	-	-	-	-
License and permits	-	-	-	-
Intergovernmental revenue	32,976	115,000	1,335,348	1,069,964
Service revenue and charges	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	223,137	-
Interest income	-	-	-	-
Other	-	-	-	-
Total revenues	32,976	115,000	1,558,485	1,069,964
Expenditures				
Current				
General government administration	-	1,950	2,255,599	1,185,158
Public safety	-	-	-	-
Environment and housing	-	55,573	-	-
Recreation	7,577	-	-	-
Transportation	-	-	-	-
Public utilities	-	-	-	-
Capital outlay				
Public safety	-	-	-	-
Recreation	-	-	-	-
Transportation	-	-	-	-
Total expenditures	7,577	57,523	2,255,599	1,185,158
Excess of revenue over (under) expenditures	25,399	57,477	(697,114)	(115,194)
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	483,479	225,000
Transfers (out)	(25,399)	-	-	-
Total other financing sources (uses)	(25,399)	-	483,479	225,000
Net change in fund balances	-	57,477	(213,635)	109,806
Fund Balances, Beginning of Year	-	124,422	161,923	386,029
Fund Balances, End of Year	\$ -	\$ 181,899	\$ (51,712)	\$ 495,835

(Continued)

SUMTER COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	IV-D Funds	Orthophotography	Victims Assistance	"C" Funds
Revenues				
Taxes				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Local options taxes	-	-	-	-
State shared gas tax	-	-	-	2,936,814
License and permits	-	-	-	-
Intergovernmental revenue	653,380	13,000	-	-
Service revenue and charges	-	3,000	-	-
Fines and forfeitures	-	-	116,843	-
Miscellaneous	-	-	-	-
Interest income	-	-	-	552
Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>653,380</u>	<u>16,000</u>	<u>116,843</u>	<u>2,937,366</u>
Expenditures				
Current				
General government administration	244,538	621	-	-
Public safety	-	-	136,194	-
Environment and housing	-	-	-	-
Recreation	-	-	-	-
Transportation	-	-	-	506,735
Public utilities	-	-	-	-
Capital outlay				
Public safety	-	-	-	-
Recreation	-	-	-	-
Transportation	-	-	-	1,052,472
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,052,472</u>
Total expenditures	<u>244,538</u>	<u>621</u>	<u>136,194</u>	<u>1,559,207</u>
Excess of revenue over (under) expenditures	<u>408,842</u>	<u>15,379</u>	<u>(19,351)</u>	<u>1,378,159</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(306,968)	-	-	-
	<u>(306,968)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(306,968)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	101,874	15,379	(19,351)	1,378,159
Fund Balances, Beginning of Year	<u>1,108,725</u>	<u>58,226</u>	<u>165,639</u>	<u>4,530,156</u>
Fund Balances, End of Year	<u>\$ 1,210,599</u>	<u>\$ 73,605</u>	<u>\$ 146,288</u>	<u>\$ 5,908,315</u>

(Continued)

SUMTER COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	Solid Waste Tire Fund	Sumter County Drug Unit	Hospitality Accommodation Fees	Sumter County CDC
Revenues				
Taxes				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Local options taxes	-	-	441,730	-
State shared gas tax	-	-	-	-
License and permits	-	-	-	-
Intergovernmental revenue	91,580	-	178,912	65,115
Service revenue and charges	-	192,947	-	113,877
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	150,000	-
Interest income	-	-	-	-
Other	-	-	-	-
Total revenues	91,580	192,947	770,642	178,992
Expenditures				
Current				
General government administration	-	-	-	-
Public safety	-	80,762	-	-
Environment and housing	85,528	-	-	166,804
Recreation	-	-	65,084	-
Transportation	-	-	-	-
Public utilities	-	-	-	-
Capital outlay				
Public safety	-	8,238	-	-
Recreation	-	-	455,184	-
Transportation	-	-	-	-
Total expenditures	85,528	89,000	520,268	166,804
Excess of revenue over (under) expenditures	6,052	103,947	250,374	12,188
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	(250,000)	-
Total other financing sources (uses)	-	-	(250,000)	-
Net change in fund balances	6,052	103,947	374	12,188
Fund Balances, Beginning of Year	13,034	152,306	1,978,941	78,979
Fund Balances, End of Year	\$ 19,086	\$ 256,253	\$ 1,979,315	\$ 91,167

(Continued)

SUMTER COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	Home Improvement Program	Infrastructure Fund	Wastewater System	Solid Waste
Revenues				
Taxes				
Ad valorem taxes	\$ -	\$ 1,326,999	\$ -	\$ 1,520,230
Local options taxes	-	-	-	-
State shared gas tax	-	-	-	-
License and permits	-	-	-	-
Intergovernmental revenue	178,289	3,150,000	-	17,924
Service revenue and charges	-	-	138,121	4,815,210
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Interest income	-	-	-	-
Other	-	850,000	-	-
	<u>178,289</u>	<u>5,326,999</u>	<u>138,121</u>	<u>6,353,364</u>
Total revenues				
Expenditures				
Current				
General government administration	-	2,764,608	-	-
Public safety	-	-	-	-
Environment and housing	178,289	-	-	6,032,233
Recreation	-	-	-	-
Transportation	-	-	-	-
Public utilities	-	-	127,009	-
Capital outlay				
Public safety	-	-	-	-
Recreation	-	-	-	-
Transportation	-	161,960	-	-
	<u>178,289</u>	<u>2,926,568</u>	<u>127,009</u>	<u>6,032,233</u>
Total expenditures				
Excess of revenue over (under) expenditures	<u>-</u>	<u>2,400,431</u>	<u>11,112</u>	<u>321,131</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	(551,196)	-	-
Transfers in	-	-	-	-
Transfers (out)	-	(1,668,797)	-	(250,000)
	<u>-</u>	<u>(2,219,993)</u>	<u>-</u>	<u>(250,000)</u>
Total other financing sources (uses)				
Net change in fund balances	-	180,438	11,112	71,131
Fund Balances, Beginning of Year	<u>-</u>	<u>5,508,490</u>	<u>43,526</u>	<u>10,822</u>
Fund Balances, End of Year	<u><u>\$ -</u></u>	<u><u>\$ 5,688,928</u></u>	<u><u>\$ 54,638</u></u>	<u><u>\$ 81,953</u></u>

(Continued)

SUMTER COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

	Storm Water	Road User	Public-Safety Answering Point (PSAP) E911	Non-Major Special Revenue Funds Total
Revenues				
Taxes				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 2,847,229
Local options taxes	-	-	-	441,730
State shared gas tax	-	-	-	2,936,814
License and permits	-	-	144,636	144,636
Intergovernmental revenue	-	-	266,732	7,168,220
Service revenue and charges	676,921	2,718,557	-	8,658,633
Fines and forfeitures	-	-	-	116,843
Miscellaneous	-	-	-	373,137
Interest income	-	-	-	552
Other	-	-	-	850,000
Total revenues	676,921	2,718,557	411,368	23,537,794
Expenditures				
Current				
General government administration	-	-	-	6,452,474
Public safety	-	-	1,331,819	1,548,775
Environment and housing	597,637	-	-	7,116,064
Recreation	-	-	-	72,661
Transportation	-	1,668,895	-	2,175,630
Public utilities	-	-	-	127,009
Capital outlay				
Public safety	-	-	-	8,238
Recreation	-	-	-	455,184
Transportation	-	453,845	-	1,668,277
Total expenditures	597,637	2,122,740	1,331,819	19,624,312
Excess of revenue over (under) expenditures	79,284	595,817	(920,451)	3,913,482
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	(551,196)
Transfers in	-	-	932,214	1,640,693
Transfers (out)	-	-	-	(2,501,164)
Total other financing sources (uses)	-	-	932,214	(1,411,667)
Net change in fund balances	79,284	595,817	11,763	2,501,815
Fund Balances, Beginning of Year	706,354	950,297	-	15,977,869
Fund Balances, End of Year	\$ 785,638	\$ 1,546,114	\$ 11,763	\$ 18,479,684

**SUMTER COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2021**

	Capital Improvement	Capital Penny Sales Tax I	RZEDB Projects	Behavioral Health Building	Non-Major Capital Project Funds Total
Assets					
Receivables, net					
Property taxes	\$ 9,366	\$ -	\$ -	\$ -	\$ 9,366
Restricted assets					
Pooled cash	1,779,332	-	152,473	1,903,509	3,835,314
Total assets	\$ 1,788,698	\$ -	\$ 152,473	\$ 1,903,509	\$ 3,844,680
Liabilities					
Accounts payable	\$ -	\$ 18,756	\$ -	\$ 134,958	\$ 153,714
Due to other funds		199,268			199,268
Total liabilities	-	218,024	-	134,958	352,982
Deferred Inflows of Resources					
Deferred inflows from property taxes	7,929	-	-	-	7,929
Total deferred inflows of resources	7,929	-	-	-	7,929
Total liabilities and deferred inflows of resources	7,929	218,024	-	134,958	360,911
Fund Balances					
Unassigned	-	(218,024)	-	-	(218,024)
Restricted	1,780,769	-	152,473	1,768,551	3,701,793
Total fund balances	1,780,769	(218,024)	152,473	1,768,551	3,483,769
Total liabilities, deferred inflows of resources and fund balances	\$ 1,788,698	\$ -	\$ 152,473	\$ 1,903,509	\$ 3,844,680

SUMTER COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECT FUNDS
YEAR ENDED JUNE 30, 2021

	Capital Improvement	Capital Penny Sales Tax I	RZEDB Projects	Behaviorial Health Building	Non-Major Capital Project Funds Total
Revenues					
Taxes					
Ad valorem taxes	\$ 321,649	\$ -	\$ -	\$ -	\$ 321,649
Intergovernmental	-	-	-	4,500,000	4,500,000
Total revenues	<u>321,649</u>	<u>-</u>	<u>-</u>	<u>4,500,000</u>	<u>4,821,649</u>
Expenditures					
Current					
Public safety	-	-	4,081	-	4,081
Health and human services	-	-	-	2,731,449	2,731,449
Transportation	-	1,857,391	-	-	1,857,391
Total expenditures	<u>-</u>	<u>1,857,391</u>	<u>4,081</u>	<u>2,731,449</u>	<u>4,592,921</u>
Excess of revenue over (under) expenditures	<u>321,649</u>	<u>(1,857,391)</u>	<u>(4,081)</u>	<u>1,768,551</u>	<u>228,728</u>
Net change in fund balances	321,649	(1,857,391)	(4,081)	1,768,551	228,728
Fund Balances, Beginning of Year	<u>1,459,120</u>	<u>1,639,367</u>	<u>156,554</u>	<u>-</u>	<u>3,255,041</u>
Fund Balances, End of Year	<u>\$ 1,780,769</u>	<u>\$ (218,024)</u>	<u>\$ 152,473</u>	<u>\$ 1,768,551</u>	<u>\$ 3,483,769</u>

**SUMTER COUNTY, SOUTH CAROLINA
COMPONENT UNIT - SUMTER COUNTY PUBLIC LIBRARY
BALANCE SHEET - GENERAL FUND**

	Sumter County Public Library	
Assets		
Cash and cash equivalents	\$ 518,601	
Prepaid items	1,370	
Total assets	<u>\$ 519,971</u>	
Liabilities		
Accounts payable	\$ 4,986	
Total liabilities	<u>4,986</u>	
Fund Balances		
Nonspendable	1,370	
Unassigned	<u>658,251</u>	
Total fund balances	<u>659,621</u>	\$ 659,621
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 664,607</u>	
Capital assets used for governmental activities are not financial resources, and therefore, are not reported in governmental funds.		201,150
Some long-term liabilities and the related deferrals are not due and payable in the current period, and therefore, are not reported in the funds.		
South Carolina Retirement System net pension liability		(1,543,899)
Other Post Employment Benefits net liability		(1,917,926)
Pension benefit deferred inflow		(98,100)
Other post employment benefits deferred inflow		(166,978)
Pension benefit deferred outflow		215,548
Other post employment benefits deferred outflow		381,310
Compensated absences		<u>(36,047)</u>
Net position of Library governmental activities		<u>\$ (2,305,321)</u>

SUMTER COUNTY, SOUTH CAROLINA
COMPONENT UNIT - SUMTER COUNTY PUBLIC LIBRARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -GENERAL FUND

Revenues

Intergovernmental revenue	
Appropriation from primary government	\$ 1,193,979
State aid	214,912
Licenses and permits	144,636
Federal pass-through grants	1,974
Fines	19,920
Donations and other income	4,756
	<hr/>
Total revenues	1,580,177

Expenditures

Current:		
Personnel services	810,239	
Purchased services and materials	369,308	
Capital outlay	53,078	
	<hr/>	
Total expenditures	1,232,625	
	<hr/>	
Net change in fund balance	347,552	\$ 347,552
Fund Balances, Beginning of Year	312,069	
	<hr/>	
Fund Balances, End of Year	\$ 659,621	

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Capital outlays capitalized	53,078
Depreciation expense not recorded in funds	(101,067)

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:

Compensated absences	3,385
Other post employment benefits	(108,728)
Pension expense	(25,828)

Change in net position of Library governmental activities	168,392
Net position, beginning of year	(2,473,713)
Net position, end of year	<u>\$ (2,305,321)</u>

SCHEDULE REQUIRED BY STATE LAW

**SUMTER COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2021**

FOR THE STATE TREASURER'S OFFICE:

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	General Sessions	Magistrate Court	Municipal Court	Total
Court Fines and Assessments:				
Court fines and assessments collected	\$ 1,222,157	\$ 1,595,496	-	\$ 2,817,653
Court fines and assessments remitted to State Treasurer	547,721	805,958	-	1,353,679
Total Court Fines and Assessments retained	\$ 674,436	\$ 789,538		\$ 1,463,974
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	\$ 32,922	\$ 14,196	-	\$ 47,118
Assessments retained	7,317	61,989	-	69,306
Total Surcharges and Assessments retained for victim services	\$ 40,239	\$ 76,185		\$ 116,424

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

<u>VICTIM SERVICES FUNDS COLLECTED</u>	Municipal	County	Total
Carryforward from Previous Year – Beginning Balance		\$ 165,638	\$ 165,638
<u>Victim Service Revenue:</u>			
Victim Service Fines Retained by City/County Treasurer	-	-	-
Victim Service Assessments Retained by City/County Treasurer	-	69,306	69,306
Victim Service Surcharges Retained by City/County Treasurer	-	47,118	47,118
Interest Earned	-	-	-
Grant Funds Received			
Grant from: Victim of Crime Grant	-	-	-
General Funds Transferred to Victim Service Fund	-	-	-
Contribution Received from Victim Assistance Contracts:			
(1) Town of Pinewood	-	418	418
(2) Town of	-	-	-
(3) City of	-	-	-
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)		\$ 282,480	\$ 282,480
<u>Expenditures for Victim Assistance Program:</u>	Municipal	County	Total
Salaries and Benefits	-	131,396	131,396
Operating Expenditures	-	4,797	4,797
Victim Service Contract(s):			
(1) Entity's Name	-	-	-
(2) Entity's Name	-	-	-
Victim Service Donation(s):			
(1) Domestic Violence Shelter:	-	-	-
(2) Rape Crisis Center:	-	-	-
(3) Other local direct crime victims service agency:	-	-	-
Transferred to General Fund	-	-	-
Total Expenditures from Victim Assistance Fund/Program (B)		136,193	\$ 136,193
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	-	(19,352)	(19,352)
Less: Prior Year Fund Deficit Repayment	-	-	-
Carryforward Funds – End of Year	-	\$ 146,287	\$ 146,287

ORDINANCE NO. 22-973

An Ordinance To Provide For A Levy Of Taxes For County Purposes Of Sumter County, S. C., (Known As The Budget Ordinance) For The Fiscal Year Of Said County Beginning July 1, 2022, To Direct The Expenditures Of Said Taxes And Other Funds Of Said County, And To Provide For Other Matters Related Thereto.

BE IT ORDAINED by the County Council of Sumter County (the County), South Carolina, in council duly assembled:

WHEREAS, the County Council (Council) for Sumter County, South Carolina (the County) has estimated that for the County's fiscal year beginning July 1, 2022, that the aggregate amount of all anticipated funds, moneys and revenues (funds) available to the County from all sources except ad valorem taxes for the County's General Fund for the fiscal year beginning July 1, 2022, as set forth on the annexed **Exhibit A, Fiscal Year 2022-2023 Projected Revenue Summary**, (which is attached hereto and made a part hereof by reference) will be approximately \$21,677,796.

WHEREAS, Council finds that it is necessary that the additional funds needed to provide for the expenditures appropriated herein should and must be raised from the imposition of ad valorem taxes; and

WHEREAS, Council further finds, based on the estimated value of the millage imposed herein, that, in order to provide for the expenditures hereinafter appropriated, the millages hereinafter established should be and hereinafter are established and applied for the purposes hereinafter set forth; and

WHEREAS; Council further finds that the expenditures for the appropriations hereinafter made are all necessary, are all in the best interest of the citizens of the County, and are all for proper public and corporate purposes of the County.

NOW, THEREFORE, the following ordinance is hereby adopted:

Section I. For purposes of this ordinance and for purposes of the records of the County related to the levying of taxes and the expenditure of funds by the County for the County's fiscal year beginning July 1, 2022, and ending June 30, 2023, the following definitions shall apply:

Tax District #1 - that portion of Sumter County in Fire District 1.

Tax District #2 - that portion of Sumter County in Fire District 2.

Tax District #17 - that portion of Sumter County within the corporate limits of the City of Sumter.

Tax District #18 - that portion of Sumter County in Fire District 2 within the corporate limits of the Town of Mayesville.

Tax District #27 - that portion of Sumter County in Fire District 2 within the corporate limits of the Town of Pinewood.

Tax District #717 - The Tax Increment Financing District within the corporate limits of the City of Sumter.

Section II. The following amounts are hereby appropriated for operating expenditures of the County's General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, for the purposes indicated:

County Operations:	
General Government Administration	16,268,302
Public Safety	20,031,200
Transportation	236,225
Health and Human Services	6,972,650
Recreation	4,114,289
Judicial and Legal	4,722,930
Appropriations for other agencies - Exhibit C	3,153,373
Total General Fund Appropriations	55,498,969

Section III. Provided, however, notwithstanding anything set forth in Section II or any other provisions of this ordinance to the contrary, the County Administrator of Sumter County should have the authority to add to or reduce from any appropriations made in this ordinance for County Operations amounts not in excess of \$10,000 or 10% of any appropriations made in this ordinance, whichever is the lesser, provided any such additions to any appropriations shall be taken out of one or more appropriations that have been reduced by the County Administrator within the guidelines of this proviso prior to expenditure thereof.

Section IV. The above appropriations shall be kept separate and expended for the purposes for which each was appropriated. Except as otherwise specifically provided herein, there shall not be expended or contracted to expend any sum greater than the amount appropriated except with the approval of a majority of the County Council for the County (County Council) and no account against the County shall be approved or paid except an expenditure authorized by this ordinance or further action of County Council.

Section V. The exact amounts the County is required to expend for the following items are set by state law, to-wit: jury pay and court expenses - Clerk of Court; Coroner's juries, inquests, etc.; per diem - Tax Assessor's and appeals board; advertising tax sales, bids, notices, etc.; officials and employees' bond premiums; workers' compensation benefits and/or premiums; state retirement - county's share; social security - county's share; unemployment compensation; legal expenses for the defense of indigent; and other legal expenses. The amounts herein appropriated for the items enumerated in this section are based on estimated requirements, but may, in fact, vary in accordance with the requirements of state law. Accordingly, notwithstanding anything contained in this ordinance to the contrary, payment of the items enumerated in this section as from time to time required by state law is authorized even if the amount thereof should exceed the estimated amount hereof appropriated in this ordinance for any such item.

Section VI. The amounts of the salaries of the following officials by this ordinance for the fiscal year for said County beginning July 1, 2022, shall be as follows, which amount shall be paid out of and deducted from the appropriations made for their respective offices to wit:

Sheriff	\$153,621
Clerk of Court	\$107,873
Judge of Probate	\$97,554
Coroner	\$64,238

Beginning with the first pay period in January after a general Election, the salaries of the County Council members shall be increased by the same total percentages that the salaries of the county employees were increased effective July 1 of each of the prior two fiscal years.

Chairman, Sumter County Council	\$18,831
Vice Chairman, Sumter County Council	\$17,672
Member, Sumter County Council	\$16,477

That, in addition to state salaries, the salaries of the following County officials are supplemented by the County as follows:

Auditor	\$61,797
Treasurer/Tax Collector	\$81,594

The amounts herein provided for the salaries or supplements to the salaries of the officials mentioned in this section shall be in lieu of all fees collected by these officials and the amounts herein provided shall be the salaries or supplements to the salaries of such officials for all their services for the fiscal year of the County commencing July 1, 2022. However, said salaries as set out in this section are exclusive of any supplements thereto paid to any of said officials by the State of South Carolina and said officials are hereby authorized to accept any such supplements to their salaries. Any such supplements received by the County on behalf of a respective official shall be paid over by the County to the applicable official.

Section VII. Salaries provided herein for the Sheriff, the Clerk of Court, the Judge of Probate, the Coroner, the Auditor, and the Treasurer/Tax Collector are appropriated for the present holders of the aforesaid offices and in the event vacancies occur in any of these offices, the starting salaries and appropriations therefore shall be determined by the County Council.

Section VIII. That the positions of the various County employees set forth on the annexed Exhibit B, Position Control, (which is attached hereto and made a part hereof by reference) are hereby ratified, approved, and authorized in order to carry out the functions of the County. The County Administrator is authorized to fill these positions with such employees as the County Administrator deems in the best interest of the County consistent with applicable laws, ordinances, regulations, and policies. The County Administrator is not required to fill any position that is or becomes vacant where the County Administrator deems it in the best interest of the County that said position be vacant. Except as otherwise provided in this section and except also as County Council might from time to time by resolution otherwise direct, the County Administrator is authorized, from time to

time, to assign, amend, and vary the duties and responsibilities of County employees, to increase or decrease salaries applicable to a respective position, move County employees from one position with the County to another position with the County (either within a department or to another department), and to combine one or more positions or portions thereof into a single position. The County Administrator is authorized to change the title of the position of a County employee unless the change will require an increase in expenditures in excess of those available and budgeted. Provided, nothing in this section shall authorize the expenditure of any county funds except for the purposes authorized in this ordinance. Provided further, the County Administrator shall not, without authorization granted by resolution of County Council, create any new position nor increase the total number of County employees from the total number of regular, full-time positions herein approved. Notwithstanding anything in this section to the contrary, the County Administrator is authorized to employ additional persons for temporary contract labor for a period not to exceed six (6) months per person in any one fiscal year.

Section IX. *The Sumter County Employee Handbook have no changes for July 1, 2022.*

Section X. No magistrate in the County shall receive a salary unless and until such magistrate shall have first filed a monthly statement with the County Treasurer to be submitted to the County Council showing all cases handled during the past month and the disposition thereof and certifying that all fines due to the County shall have been paid to the County Treasurer.

Section XI. The Auditor is authorized and directed to levy such millage upon all taxable property within the County as necessary to provide funds required to meet the appropriation made in this ordinance for County purposes and to retire, according to the respective schedules for repayment, the general obligation bonds of the County.

Section XII. In addition to funds normally received and to ad valorem taxes imposed for other purposes, the Auditor of Sumter County (the Auditor) is hereby authorized and directed to make the following levies on all taxable property within the areas specified:

1. Within the entire County, 83.9 mills for general countywide purposes and 15.0 mills for general obligation bond purposes;
2. Within Fire District 1, 28.06 mills for fire protection;
3. Within Fire District 2, 17.17 mills for fire protection;
4. Capital Improvement Fund, 0.9 mill;
5. Central Carolina Technical College, 4.2 mills;
6. USC - Sumter, 1.9 mills;
7. General Fund Legislative Mandates 1.5 mills;
8. Solid Waste Disposal 3.8 mills;
9. Solid Waste Disposal Unfunded Legislative Mandates, 0.7 mills

Expenditures by the County for the purposes specified above out of the funds so raised and those other funds remitted to the County by State agencies, raised by other ordinances of the County, and obtained by the County from all other sources are hereby authorized.

Section XIII. The County Tax Assessor shall furnish to the County Auditor the assessed values on all property within the County on or before June 30, 2022.

Section XIV. The Auditor shall deliver the tax books to the County Treasurer not later than September 15, 2022. The Auditor is authorized to use the same millage as was used for the County's prior fiscal year unless notified in writing on or before July 15, 2022, of a change in estimated millage values.

Section XV. Administrative Fees – Sumter County shall collect for the administration and collection of municipal taxes for the City of Sumter, Pinewood, and Mayesville. The Administrative Fees shall be \$1.92 per transaction for the City of Sumter, the Town of Pinewood, and for the Town of Mayesville respectively.

Section XVI. No additional levy for school purposes shall be made in any district unless approved by a majority of the County Council.

Section XVII. All boards and commissions receiving funds from the County shall send to County Council a copy of the minutes of each meeting within thirty (30) days thereof and shall annually submit financial reports to the County Council.

Section XVIII. No funds appropriated herein shall be used for payment of expenditures or obligations of the County or any agency or office thereof incurred prior to the effective date of this ordinance except for retirement of general obligation bonds and payment on lease purchase agreements that come due after the effective date of this ordinance. Notwithstanding the foregoing, any line items previously appropriated and/or properly encumbered as of June 30, 2022 shall be carried forward as an appropriation of Fiscal Year 2022-2023.

Section XIX. Through the adoption of this ordinance County Council hereby approves the budgets of all other special revenue, debt service, and capital project funds, submitted herewith as "other funds" as Exhibit D.

Section XX. Seventeen (17%) percent of the revenue from all property in any multi-county park in Sumter County will be allocated to the Infrastructure Fund for Fiscal Year 2022-2023. Three (3%) percent of the revenue from all property in any multi-county park in Sumter County will be allocated directly to the General Fund for Fiscal Year 2022-2023. The remaining eighty (80%) percent of the revenue from all property in any multi-county park in Sumter County shall be allocated among the applicable taxing districts on a pro-rata basis using the mills for each taxing district for Fiscal Year 2022-2023 to determine the ratio for distribution.

Section XXI. The Following are changes to Fees that will be charged during the 2022-2023 Fiscal Year:

- (1) **Solid Waste Disposal Fee:** The Solid Waste Disposal Fee for 2022-2023 charged to each residential unit shall be $\$53.76 + 3\% = \55.37 .
- (2) **Tipping Fee:** The Tipping Fee for 2022-2023 charged to commercial waste haulers who use the Sumter County transfer station shall be $\$48.70$ per ton.

Section XXII. This ordinance shall take effect on the 1st day of July 2022.

COUNTY COUNCIL FOR SUMTER COUNTY, S. C.

(SEAL)



James T. McCain, Jr.
Council Chairman - James T. McCain, Jr.

Attest:

Mary W. Blanding
Clerk To County Council - Mary W. Blanding

First Reading: May 10, 2022
Second Reading: May 24, 2022
Public Hearing Held: May 24, 2022
Third Reading and Adoption: June 14, 2022

Exhibit A

Projected Revenue

Budget Ordinance - Projected Revenue			
	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Revenue and other financing sources			
Intergovernmental	\$ 8,671,593	\$ 8,702,594	\$ 9,402,737
Service and revenue charges	6,284,328	6,188,947	6,114,700
Licenses and permits	2,784,500	2,905,000	3,284,000
Fines and forfeitures	1,518,200	1,448,200	1,530,200
Other financing sources	871,694	914,159	964,159
Miscellaneous	360,381	389,500	382,000
Total revenue and other financing sources	\$ 20,490,696	\$ 20,548,400	\$ 21,677,796

Exhibit B

2021-2022 Sumter County Position Control

DEPARTMENT	TITLE	TOTAL
ADMINISTRATION	COUNTY ADMINISTRATOR	1
	ASSISTANT ADMINISTRATOR	1
	OFFICE MANAGER	1
ADMINISTRATION Total		3
AIRPORT	MANAGER	1
	ASSISTANT MANAGER	1
AIRPORT Total		2
ASSESSOR	ADMINISTRATIVE ASSISTANT	1
	CLERK II	2
	CLERK III	1
	DEPUTY TAX ASSESSOR	1
	GIS COORDINATOR	1
	GIS ANALYST	1
	SECRETARY	1
	STAFF APPRAISER SUPERVISOR	1
	STAFF APPRAISER	4
	TAX ASSESSOR	1
ASSESSOR Total		14
AUDITOR	CLERK II	2
	ACCOUNTING CLERK III	2
	AUDITOR	1
	DEPUTY AUDITOR	2
AUDITOR Total		7
CLERK OF COURT	ACCOUNTING CLERK III	1
	CHIEF DEPUTY CLERK	1
	CLERK II	4
	CLERK OF COURT	1
	LEGAL CLERK	2
	BAILIFF- PART-TIME	6
	CLERK II - PART TIME	1
CLERK OF COURT Total		16
CORONER	CORONER	1
	DEPUTY CORONER	2
	DEPUTY CORONER (STATE FUNDED FY 2023)	1
	DEPUTY CORONER - PART-TIME	1
CORONER Total		5
COUNTY ATTORNEY	ATTORNEY	1
COUNTY ATTORNEY Total		1

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Fiscal Year 2022-2023

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COUNTY COUNCIL	CLERK TO COUNCIL	1
	CHAIRMAN- PART-TIME	1
	COUNCIL MEMBER-PART-TIME	5
	VICE CHAIRMAN- PART-TIME	1
COUNTY COUNCIL Total		8
DETENTION CENTER	ASSISTANT DIRECTOR	1
	CAPTAIN	3
	CENTER DIRECTOR	1
	CORPORAL	8
	CORRECTIONAL OFFICER	51
	CORRECTIONAL OFFICER- JUDICIAL CENTER	2
	LIEUTENANT	6
	SERGEANT	14
	KITCHEN SUPERVISOR	1
	PC LAN SPECIALIST II	1
DETENTION CENTER Total		88
DEVELOPMENT BOARD	CEO/ PRESIDENT	1
	ECONOMIC DEVELOPMENT/EXISTING INDUSTRY MANAGER	1
	COMMUNICATIONS & STRATEGIC INITIATIVES MANAGER	1
	INVESTOR/ PUBLIC RELATIONS MANAGER	1
	RESEARCH & ADMINISTRATIVE ASSOCIATE	1
DEVELOPMENT BOARD Total		5
EMERGENCY MGMT	EMERGENCY MANAGEMENT DIRECTOR	1
	EXECUTIVE SECRETARY	1
EMERGENCY MGMT Total		2
EMS	EMS DIRECTOR	1
	EMS ASSISTANT DIRECTOR	1
	CLERK II	1
	EMS SHIFT SUPERVISOR	4
	EMS ASST. SUPERVISOR	4
	SENIOR PARAMEDIC	4
	PARAMEDIC	14
	PART-TIME PARAMEDIC	8
	ADVANCED EMT	7
	PART-TIME ADVANCED EMT	4
	EMT BASIC	24
	PART-TIME EMT BASIC	4
EMS Total		76
FAMILY COURT	CLERK II	7
	CHIEF DEPUTY CLERK	1
	DOMESTIC RELATIONS COORDINATOR	1

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	FINANCIAL COORDINATOR	1
	RESEARCH & DOCKET CLERK	1
	SUPPORT ENFORCEMENT COORDINATOR	1
FAMILY COURT Total		12
FAMILY COURT TITLE IV-D	CLERK II	2
	COURT COORDINATOR	1
	PROJECT COORDINATOR	1
FAMILY COURT TITLE IV-D Total		4
FINANCE	ACCOUNTANT	2
	ACCOUNTING CLERK III	2
	FINANCE DIRECTOR	1
	ACCOUNTING CLERK/GRANTS ADMINISTRATOR	1
FINANCE Total		6
HUMAN RESOURCES	HR- DIRECTOR	1
	HR - ASSISTANT	1
	BENEFITS ADMINISTRATOR	1
	PAYROLL MANAGER	1
HUMAN RESOURCES Total		4
INFORMATION TECHNOLOGY	DIRECTOR OF IT	1
	SENIOR PROGRAMMER ANALYST	1
	SERVICE MANAGER	1
	PC LAN SPECIALIST	3
	PROGRAMMER	1
	NETWORK ENGINEER	1
	SYSTEMS ADMINISTRATOR	1
	COMMUNICATIONS COORDINATOR	1
INFORMATION TECHNOLOGY Total		10
MAGISTRATE	BOND CLERK	1
	CHIEF MAGISTRATE	1
	CLERK II	8
	CLERK III	1
	COURT ADMNISTRATOR	1
	MAGISTRATE	3
	MAGISTRATE (PART-TIME)	2
	RECEPTIONIST	1
MAGISTRATE Total		18
MASTER IN EQUITY	MASTER IN EQUITY	1
MASTER IN EQUITY Total		1
PATRIOT HALL	ASSISTANT RECREATION DIRECTOR	1
	OFFICE MANAGER II	1
	TECHNICAL DIRECTOR	1

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	MAINTENANCE (CUSTODIAL AND GROUNDS)	1
	EVENT ATTENDANTS (PART-TIME AS NEEDED)	4
	TECHNICIANS - (PART-TIME AS NEEDED)	2
	DIRECTOR OF ART GALLERY	1
PATRIOT HALL Total		11
PROBATE	ASSOCIATE PROBATE JUDGE	1
	CLERK II (ONE NEW POSITION FUNDED 7-1-2022)	3
	CLERK II - (PART- TIME)	1
	DEPUTY PROBATE JUDGE	1
	PROBATE JUDGE	1
PROBATE Total		7
PUBLIC BUILDINGS	MAINTENANCE MANAGER	1
	CUSTODIAL MANAGER	1
	MAINTENANCE WORKER	3
	FACILITIES MANAGER	1
	CUSTODIAL MAINTENANCE	9
PUBLIC BUILDINGS Total		15
PUBLIC DEFENDER	OFFICE MANAGER	1
	ADMIN. ASSISTANT (TEMP - AARPA FUNDED)	1
	RECEPTIONIST	1
	LEGAL CLERK	4
	DATA ENTRY CLERK	2
	ASSISTANT PUBLIC DEFENDER	10
	ASSISTANT PUBLIC DEFENDER (TEMP -AARPA FUNDED)	1
	CHIEF PUBLIC DEFENDER	1
PUBLIC DEFENDER Total		21
PUBLIC WORKS	ASSISTANT DIRECTOR	1
	ASST SHOP SUPERVISOR	1
	CLERK III	1
	EQUIPMENT MECHANIC	1
	EQUIPMENT OPERATOR II	2
	HEAVY EQUIPMENT OPERATOR II (17 assigned to Roads)	22
	LABOR SUPERVISOR II (2 assigned to Roads)	5
	MECHANIC	4
	OFFICE MANAGER II	1
	PUBLIC WORKS DIRECTOR	1
	SHOP SUPERVISOR	1
PUBLIC WORKS Total		40
PUBLIC WORKS - LANDFILL	OFFICE MANAGER	1
	HEAVY EQUIPMENT OPERATOR	5
	LANDFILL MANAGER	1

	LANDFILL SUPERVISOR	1
PUBLIC WORKS - LANDFILL Total		8
PURCHASING	CLERK II	1
	PURCHASING AGENT	1
	PROPERTY MANAGER	1
	BUYER	1
PURCHASING Total		4
RECREATION	ATHLETIC FIELD COORDINATOR - PART-TIME	2
	ATHLETIC DIRECTOR	2
	COMMUNITY CENTER AIDES	7
	COMMUNITY CENTER DIRECTOR	9
	CLERK	1
	CIVIC CENTER DIRECTOR	1
	CIVIC CENTER MAINTENANCE MANAGER	1
	CIVIC CENTER CUSTODIAN -PART-TIME	2
	MAINTENANCE SUPERVISOR	1
	MAINTENANCE WORKER	11
	PROGRAM SUPERVISOR	1
	RECREATION DIRECTOR	1
	RECEPTIONIST (NEW POSITION 7-1-2022)	1
	TEMP- PART TIME (CONCESSIONS, EVENT ATTENDANTS ETC.)	20
RECREATION Total		60
RECREATION - CRYSTAL LAKES	GOLF COURSE DIRECTOR	1
	GOLDF COURSE COORDINATOR	1
	ASST. MAINTENANCE COORDINATOR	1
	SHOP CLERK	3
	MAINTENANCE WORKER	1
	MAINTENANCE WORKER (PART-TIME)	2
RECREATION - CRYSTAL LAKES Total		9
REGISTER OF DEEDS	CHIEF DEPUTY CLERK	1
	CLERK II	3
	LEGAL CLERK	1
	RECORDS MANAGER	1
	REGISTER OF DEEDS	1
REGISTER OF DEEDS Total		7
SHERIFF	CAPTAIN	4
	CODES ENFORCEMENT	2
	CORPORAL	23
	DATA ENTRY CLERK	2
	GRANTS WRITER/SYSTEM ADMINISTRATOR	1

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	DEPUTY	7
	EVIDENCE CUSTODIAN	1
	INVESTIGATIVE SERGEANT	2
	INVESTIGATOR	14
	LIEUTENANT	11
	MAJOR	2
	PINEWOOD - CORPORAL	1
	SECRETARY	7
	SENIOR CORPORAL	13
	SENIOR DEPUTY	9
	SENIOR INVESTIGATOR	5
	SERGEANT	11
	SHERIFF	1
	SRO - OFFICERS	3
	SRO - CORPORAL	1
	SRO - SENIOR CORPORAL	5
	PARALEGAL	1
	CHEMIST	1
	DEPUTY PT	4
	ATTORNEY	1
	ANIMAL CONTROL	2
	PC LAN SPECIALIST III	1
	STAFF SERGEANT	6
	MAYESVILLE- CORPORAL	1
	DEPUTY - MAGISTRATE COURT	1
	PUBLIC INFORMATION OFFICER	1
	SEX OFFENDER REGISTRY	1
SHERIFF Total		145
SHILOH COMMUNITY CENTER	CENTER LEADER - PART-TIME	1
	MAINTENANCE WORKER - PART-TIME	1
SHILOH COMMUNITY CENTER Total		2
SOLICITOR	ASSISTANT SOLICITOR	15
	OFFICE MANAGER	1
	SECRETARY	2
	CLERK II	2
	PRE-TRIAL INTERVENTION COORDINATOR	1
	PRE-TRIAL INTERVENTION COUNSELOR	1
	INVESTIGATOR	2
	VICTIMS COUNSELOR	4
	CASE MANAGER	1
	ADMINISTRATIVE CLERK	1

SOLICITOR Total		30
SC COM DEV COMM (CDC)	PROGRAM COORDINATOR - PART-TIME	1
	PROGRAM ASSISTANT- PART-TIME	1
SC COM DEV COMM Total		2
S. SUMTER RESOURCE CENTER	CENTER COORDINATOR	1
	CENTER DIRECTOR	1
	CUSTODIAN- PART-TIME	1
S. SUMTER RESOURCE CENTER Total		3
STORM WATER UTILITY	ENVIRONMENTAL ENGINEER	1
	ENVIRONMENTAL TECHNICIAN	2
	HEAVY EQUIPMENT OPERATOR/TRAINER	1
	HEAVY EQUIPMENT OPERATOR II	2
	CLERK	1
	STORM WATER ENGINEER/ MANAGER	1
STORM WATER UTILITY Total		8
TREASURER	TAX CLERK	3
	ADMINISTRATIVE ASSISTANT/LEGAL CLERK	1
	BOOKKEEPER	1
	CHIEF DEPUTY TREASURER	1
	LEGAL CLERK	1
	SENIOR TAX CLERK	1
	TREASURER	1
	DEPUTY TAX COLLECTOR	1
TREASURER Total		10
VECTOR CONTROL	VECTOR CONTROL SUPERVISOR (Seasonal)	1
	VECTOR CONTROL TECHNICIAN (Seasonal - Temporary)	4
VECTOR CONTROL Total		5
VETERAN'S AFFAIRS	BENEFITS COUNSELOR	2
	V.A. OFFICER	1
VETERAN'S AFFAIRS Total		3
VICTIMS ASSISTANCE - SHERIFF	VICTIM ADVOCATE/COUNSELOR	2
VICTIMS ASSISTANCE - SHERIFF Total		2
VOTER'S REGISTRATION	CLERK II	1
	DEPUTY DIRECTOR	2
	DIRECTOR	1
VOTER'S REGISTRATION Total		4
WEDGEFIELD-STATEBURG WATER	OFFICE MANAGER	1
	WATER OPERATOR TRAINEE	1
WEDGEFIELD-STATEBURG WATER		2
GRAND TOTAL		680

Exhibit C

**Sumter County
Appropriations for Other Agencies**

All boards and commissions receiving funds from the County shall send to County Council a copy of the minutes of each meeting within thirty (30) days thereof and shall annually submit financial reports to the County Council. This requirement is in conjunction with S. C. Provision 36.13 which states; *Transparency, Political Subdivision Appropriation of Funds. This proviso requires any appropriation made by a county or city to appear as a separate and distinct line item in the budget. The proviso also requires any entity that receives an appropriation to provide a detail description of the purposes for which the appropriation was used.*

Agency	Amount
Other General Expenditures	
Legislative Delegation	40,000
Planning Commission	541,578
Building Department	534,422
Library	1,193,979
All other Agencies	
Small Business Development Center	10,000
Saving Sumter Strays - Animal Shelter	62,000
Mental Health Center	50,000
United Way/Diamonds	25,050
Sumter United Ministries	8,700
Fatherhood Program	36,000
American Red Cross	10,000
Sumter Senior Services	20,000
Soil and Water Conservation District	29,549
Clemson Extension	50,410
Base Defense	34,500
Santee Lynches	82,460
Sumter County Museum	69,500
Sumter Little Theater	25,000
Sumter County Historical Commission	27,225
Genealogical Society	8,000
Sumter Green	5,000
Gallery of Art	55,000
Santee Wateree RTA	175,000
Scholars Programs	50,000
Disabilities and Special Needs Board	10,000
Total	\$ 3,153,373

Exhibit D

**Sumter County
Other Funds**

ARPA Fund	\$10,364,651
Solicitor Fund	3,014,037
Less portion funded by the General Fund	(713,479)
Net funded by special revenue	2,300,558
Public Defender	1,561,659
Less portion funded by the General Fund	(225,000)
Net funded by special revenue	1,336,659
Title IV-D	535,855
Victims Assistance	184,650
"C" Funds	2,000,000
Sheriff Drug Unit	109,500
Hospitality Tax	420,000
Sumter County CDC	139,311
Solid Waste	6,371,534
Road User	2,647,640
Stormwater	678,000
I-95 Sewer Plant	133,300
Shiloh Water	300,921
Wedgefield Water	368,350
Capital Improvement Fund	343,387
Debt Service Fund	11,404,603
Fire District	4,237,585

Sumter County Fee Schedule

Description	Fee
Animal & Environmental Control Fees	
Animal Impoundment/quarantine	10.00/day
Animal adoptions	40.00
Animal Pick up	30.00
Animal euthanasia	N/A
Return to Owner	30.00
Emergency Response (Fire and Ambulance)	
ALS treatment, No Transport	200.00
BLS treatment, No Transport	100.00
BLS Transport	500.00
ALS 1 Transport	700.00
ALS 2 Transport	900.00
Specialty Care Transport	1000.00
Helicopter Transfer Fee	200.00
ALS Disposables	100.00
BLS Disposables	60.00
IV Disposables	50.00
Oxygen	50.00
Ambulance Mileage	15.00/ mile
Event Standby for 1 unit (per hour)	40.00
Structure Fire-First Dispatched Engine	500.00
Structure Fire-Additional Dispatched Engine	250.00
Structure Fire-Required Ladder	750.00
Accidents-First Dispatched Rescue Truck	500.00
Accidents-First Dispatched Engine	500.00
Accidents-Additional Engines/Rescue Trucks	250.00
Extrication	500.00
Traffic Control (per hour/2 firefighters)	150.00
Haz-Mat Truck	750.00
Law Enforcement and Detention	
Fingerprinting	15.00
Price to serve papers (Summons Complaint)	15.00
Price to serve papers (Subpoena)	10.00
Price to serve papers (Ejectment/Judgement)	25.00
Price to serve papers (Writ of Assistance)	25.00
Price to serve papers (Foreclosures)	15.00
Price to serve papers (Family Court Paperwork)	25.00
Court Fees	
Cremation Permit Fe	50.00
Marriage License	50.00
Filing Fee for Common Pleas	\$150.00

Description	Fee
Motions Filing Fees (CP)	\$25.00
Lis Pendens Filing Fee	\$10.00
Transcript of Judgment (Clerk of Court)	\$35.00
Confession of Judgment (Clerk of Court)	\$10.00
Surety Bonds	\$10.00
Notary fee for Registration	\$10.00
Foreign Judgments (Clerk of Court)	\$100.00
Criminal Affidavit	\$10.00
Civil Affidavit	\$10.00
Certified Copies (Clerk of Court)	\$10.00
Certified Copies - walk-in	\$5.00
Certified Copies - request by mail	\$6.00
Copies	\$0.50
Expungement Filing Fee	\$35.00
Arbitration Fee (Clerk of Court)	\$10.00
Bondsman License (local)	\$150.00
Bondsman License (out of town)	\$100.00
Planning & Zoning and Business Permit Fees	
Business License Application Fee	50.00
Business License Rate Schedule	Based on gross income, rate class, and residency status
Building Inspections	50.00
Building Permits (Residential)	50.00 for first \$1,000, 5.00 for each additional 1,000
Building Permits (Commercial)	60.00 for first 1,000, 7.50 for each additional 1,000
Demolition Fee	50.00 & up
Moving Fee (Any structure)	100.00
Moving Fee & Permit (Mobile Home)	55.00
Administrative/Supplemental Review	25.00
Board of Appeals	100.00
Conditional Use	25.00
Mobile Home Certification and permit	82.00
Mobile Home Certification	10.00
PD/Major Site Plan	250.00
PD/Major Site Plan Revision	150.00
Rezoning/Comprehensive Plan Map Amendment	100.00
Street Name	100.00
Subdivision Application	50.00 or 3.00 per lot (Whichever is greater)
Subdivision Preliminary Plats	50.00 or 3.00 per lot (Whichever is greater)
Subdivision Final Plats	50.00 or 3.00 per lot (Whichever is greater)

Description	Fee
Subdivision Variance	25.00
Temporary Use-Signs	30.00
Temporary Use-Sales Stands/Trailers	30.00
Text Amendment	100.00
Highway Corridor Design Review	25.00
Land Disturbance	50.00
GIS Maps 8 ½ x 11 (Routine)	10.00
GIS Maps 8 ½ x 11 (Black & White)	5.00
GIS Maps 11 x 17 (Routine)	15.00
GIS Maps 34 x 44 "E" Plotter (Routine)	25.00
GIS Maps - Special Request	\$25.00 per hour
2040 Comprehensive Plan (Paper Version)	B&W-30.00 Color-50.00
2040 Comprehensive Plan (CD Version)	15.00
Zoning & Development Standards Ordinance (Paper Version)	30.00
Zoning & Development Standards Ordinance (CD Version)	15.00
1999 Multi-Family Survey	15.00
Heating and A/C, Plumbing, Swimming Pool, Roofing, & Fire Sprinkler Permits (Residential)	30.00 for first 1,000, 5.00 for each additional 1,000
Heating and A/C, Plumbing, Swimming Pool, Roofing, & Fire Sprinkler Permits (Commercial)	45.00 for first 1,000, 7.50 for each additional 1,000
Electrical Inspection	30.00
Plumbing Inspection	30.00
Utilities	
Landfill Tipping Fees	48.70
Landfill Out-of-County Tipping Fee	55.37
Tipping Fee for C&D Debris	34.00
Tires	125.00
Stormwater Utility Fees	15.00 & up
Stormwater Permit Fees (Commercial/Industrial) Less than one acre	100.00
Stormwater Permit Fees (Commercial/Industrial)	125.00/per acre
3/4" Water Tap Fee (Long Tap)	1200.00
3/4" Water Tap Fee (Short Tap)	1000.00
1" Water Tap Fee (Long Tap)	1800.00
1" Water Tap Fee (short Tap)	1600.00
Roads and Transportation Fees	
Road Maintenance (Vehicle Fee)	30.00
Storage Vehicles-Towed to Public Works	4.00/day
Storage Vehicles-Processed in Shop	10.00/day
Airplane Hangar Fee	169.00 & up
Cultural Fees (Parks & Rec, Tourism, Library)	
Picnic Shelters	25.00 & up
Ball Fields	25.00-300.00

Description	Fee
Horse Ring	50.00
Sumter County Community Center (Full Day)	350.00
Sumter County Community Center (Hourly)	75.00 first 2 hours/ 25.00 per additional hour
Community Center-Parks & Rec	100.00-450.00
Conference Rooms	50.00-100.00
Camp Sites	5.00-10.00
Millcreek Park	100.00-450.00
Dillion Park	25.00-1500.00
Youth Sports	30.00-65.00
Patriot Park	50.00-1000.00
Civic Center (Community Fee)	400.00-450.00
Civic Center (Sport Event)	750.00
Civic Center (Trade Show)	650.00
Civic Center (Concert)	950.00
Civic Center (Cattle Barn)	150.00
Civic Center (Conference Rooms)	45.00/65.00
Civic Center (Dressing Rooms)	20.00/30.00
Greens Fees-Weekday	14.04
Greens Fees-Weekend	16.20
Cart Fees	10.80
Range Fees	3.00
Pull Cart Fees	4.00
Membership Fees-Weekday	35.00
Membership Fees-Senior	40.00
Membership Fees-Individual	45.00
Membership Fees-Family	60.00
Walking Fees- Nine Holes	1.00
Walking Fees- Eighteen Holes	2.00
Library Fines-Books	0
Library Fines-DVD	0
Technology Fee	1.5
Solid Waste Disposal Fee	55.37
Storm Water Management Fee	15

Note: Fees listed may not be updated and are subject to change without prior public notice.