

MARION COUNTY

Marion, South Carolina

**BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**
June 30, 2022

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COUNTY COUNCIL

John Q. Atkinson, Jr., Chairman

Dewayne Tennie, Vice Chairman

Oscar Foxworth

Tarus Gilchrist

Joel Rogers

Allen W. Floyd

Robin Turner

COUNTY OFFICIALS

ADMINISTRATOR

G. Timothy Harper

DEPUTY ADMINISTRATOR

Kent M. Williams

INDEPENDENT AUDITOR'S REPORT

To the County Council
Marion, South Carolina

Report on the Audit of the Financial Statements

Disclaimer of Opinions and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Marion County, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Aggregate Discretely Presented Component Units	Disclaimer
Governmental Fund - General Fund	Unmodified
Governmental Fund - Capital Projects Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Disclaimer of Opinion on the Aggregate Discretely Presented Component Units

Because of the significance of the matter described in the Basis for Disclaimer of Opinion and Unmodified Opinions section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the aggregate discretely presented component units of Marion County, SC. Accordingly, we do not express an opinion on these financial statements.

Unmodified Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Marion County, South Carolina, as of June 30, 2022, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Disclaimer of Opinions and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Marion County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified audit opinions.

Matter Giving Rise to Disclaimer of Opinion on the Aggregate Discretely Presented Component Units.

The financial statements of the Marion County Library have not been audited, and we were not engaged to audit the Marion County Library financial statements as part of our audit of the Marion County, SC's basic financial statements. Marion County Library's financial activities are included in the Marion County, SC's basic financial statements as a part of the aggregate discretely presented component unit and represent Marion County, SC's 100% of the assets, 100 % of net position, and 100 % of revenues, respectively, of the Marion County, SC's aggregate discretely presented component units.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Because of the matter described in the Basis for Disclaimer of Opinion and Unmodified Opinions section, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the aggregate discretely presented component units. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
3. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Marion County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information and the pension and OPEB schedules on pages 9–16 and 57–60 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Marion County's basic financial statements. The accompanying combining and individual nonmajor fund financial schedules and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2023, on our consideration of Marion County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marion County's internal control over financial reporting and compliance.

Kenneth Cobb & Company P.C.

Mullins, South Carolina
February 22, 2023

Marion County
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

Management of Marion County provides this Management's Discussion and Analysis for readers of the County's financial statements. This narrative overview and analysis of the financial activities of Marion County are for the fiscal year ended June 30, 2022. We encourage readers to consider this information in conjunction with the additional information that is furnished with the County's financial statements which follow.

FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT

Government - Wide Highlights:

Net Position - The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at fiscal year ending June 30, 2022 by \$4,546,820. Of this amount, \$33.6 million was reported as a deficit in "unrestricted net position."

Changes in Net Position - The County's total net position increased by \$1.89 million (not including the prior period adjustments) in fiscal year 2022.

Fund Highlights:

Governmental Funds - Fund Balances - As of the close of fiscal year 2022, the County's governmental funds reported a combined ending fund balance of \$16,857,889, an increase of \$886 thousand in comparison with the prior year. Of this total amount, \$816 thousand represents a surplus in "unassigned fund balances" with most being in the general fund. This is roughly 3.5% of the total general fund expenditures for the year.

Long-term Debt:

The County recorded a net decrease of \$3.7 million in its lease, note and bond obligations and compensated absences for the fiscal year ended June 30, 2022 (after the restatement for GASB 87), an increase in its net OPEB obligations of \$3.08 million, and a decrease in its net pension liabilities of \$2.86 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Marion County's basic financial statements. The basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary, pension schedules, and OPEB schedules) and other supplementary information (combining and individual fund financial statements and schedules) in addition to the basic financial statements themselves. These components are described as follows:

Basic Financial Statements

The basic financial statements include two kinds of financial statements that present different views of the County- the **Government-Wide Financial Statements** and the **Fund Financial Statements**. These financial statements also include the **Notes to the Financial Statements** that explain some of the information in the financial statements and provide more detail.

Marion County
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the County's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the County's financial position, which assists in assessing the County's economic condition at the end of the fiscal year. These are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This basically means they follow methods that are similar to those used by most businesses. They take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The government-wide financial statements include two statements:

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

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (such as uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the County.

Both of these financial statements have separate sections for two different types of programs or activities. These two types of activities are:

Governmental Activities - The activities in this section are mostly supported by taxes and intergovernmental revenues (state and federal grants). Most services normally associated with County government fall into this category, including general government, public safety, transportation, community development, physical environment and human services.

Discretely Presented Component Units - These are operations for which the County has financial accountability but they have certain independent qualities as well. The Marion County Library is not presented in these financial statements.

Blended Component Units-These are operations that are legally separate but whose activities solely benefit the County. They are essentially a part of the government operations. The Marion County Public Facilities Corporation is presented in this manner.

The County's non-major component unit the Marion County Museum is not included in these financial statements.

Complete financial statements of the individual component units can be obtained from their respective administrative offices. Addresses and other additional information about the County's component units are presented in the notes to the financial statements.

The government-wide financial statements can be found immediately following this discussion and analysis.

Marion County
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements. All of the funds of the County can be divided into two categories. It is important to note that these fund categories use different accounting approaches and should be interpreted differently. The two categories of funds are:

Governmental Funds Financial Statements - Most of the basic services provided by the County are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on the near-term inflows and outflows of spendable resources. They also focus on the balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the government's near-term financing requirements. This approach is known as using the flow of current financial resources measurement focus and the modified accrual basis of accounting. These statements provide a detailed short-term view of the County's finances that assists in determining whether there will be adequate financial resources available to meet the current needs of the County.

Because the focus of governmental funds is more narrow than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities.

These reconciliations are presented on the pages immediately following each governmental fund financial statement.

The County has two major governmental funds for presentation purposes: the general fund and the capital projects fund.

The basic governmental funds financial statements can be found immediately following the government-wide statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found immediately following the fiduciary fund financial statements.

Marion County
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information including a budgetary comparison schedule for the General Fund, two pension schedules, and an OPEB schedule.

Other Supplementary Information

Combining and Individual Fund Financial Statement and Schedules

The combining and individual fund financial statements and schedules are presented following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's combined net position was \$4.5 million at June 30, 2022 compared to \$2.8 million at the end of the previous year.

A large portion of the County's net position reflects its net investment in capital assets such as land, buildings, equipment, and infrastructure (road, bridges, and other immovable assets), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequentially, these assets are not available for future spending.

Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<u>Governmental Activities</u>		Favorable/ (Unfavorable) Variances
	<u>2022</u>	<u>2021</u>	
Current Assets	\$ 6,898,457	\$ 8,825,436	\$ (1,926,979)
Capital Assets	37,148,382	38,500,843	(1,352,461)
Other Assets	<u>22,046,811</u>	<u>17,923,865</u>	<u>4,122,946</u>
Total Assets	<u>66,093,650</u>	<u>65,250,144</u>	<u>843,506</u>
Deferred Outflows	<u>6,325,021</u>	<u>5,147,467</u>	<u>1,177,554</u>
Current Liabilities	15,413,510	13,523,510	(1,890,000)
Other Liabilities	<u>47,430,903</u>	<u>50,451,432</u>	<u>3,020,529</u>
Total Liabilities	<u>62,844,413</u>	<u>63,974,942</u>	<u>1,130,529</u>
Deferred Inflows	<u>5,027,438</u>	<u>3,656,187</u>	<u>(1,371,251)</u>
Net Investment in Capital Assets	32,551,873	32,319,986	231,887
Restricted	5,545,609	4,407,978	1,137,631
Unrestricted	<u>(33,550,662)</u>	<u>(33,961,482)</u>	<u>410,820</u>
Total Net Position	<u>\$ 4,546,820</u>	<u>\$ 2,766,482</u>	<u>\$ 1,780,338</u>

Marion County
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

A portion of the County's net position represents resources that are subject to external restrictions on how they may be used. Internally imposed designations of resources are not presented as restricted net position.

Changes in Net Position

The County's net position increased by \$1.89 million (excluding the prior period adjustment) during the fiscal year ended June 30, 2022. Approximately 43.6% of the County's total revenue came from taxes, while 18.1% resulted from restricted grants and contributions (including state and federal aid). Charges for various goods and services provided 33.6% of the total revenues. The County's expenses cover a range of services. The largest expenses were for public safety. In fiscal year 2022, governmental activity expenses exceeded program revenues, resulting in the use of \$11.96 million in general revenues (mostly taxes).

	<u>Governmental Activities</u>		Favorable/ (Unfavorable)
	<u>2022</u>	<u>2021</u>	<u>Variances</u>
REVENUES			
Program Revenues:			
Charges for Services	\$ 10,029,023	\$ 9,201,918	\$ 827,105
Operating Grants & Contributions	5,076,307	2,366,115	2,710,192
Capital Grants & Contributions	330,185	2,614,359	(2,284,174)
General Revenues:			
Taxes	13,031,616	12,769,425	262,191
Investment Earnings	10,555	42,872	(32,317)
Miscellaneous, Grants & Contributions	<u>1,363,793</u>	<u>2,603,751</u>	<u>(1,239,958)</u>
Total Revenues	<u>29,841,479</u>	<u>29,598,440</u>	<u>243,039</u>
EXPENSES:			
General Government	9,969,142	9,464,087	(505,055)
Public Safety	10,238,581	9,196,989	(1,041,592)
Transportation	1,529,920	2,979,052	1,449,132
Human Services	249,743	244,053	(5,690)
Culture & Recreation	119,189	22,812	(96,377)
Community Development	3,051,724	2,211,968	(839,756)
Physical Environment	1,820,635	1,604,265	(216,370)
Interest and Other Charges	<u>416,017</u>	<u>721,025</u>	<u>305,008</u>
Total Expenses	<u>27,394,951</u>	<u>26,444,251</u>	<u>(950,700)</u>
Excess (Deficiency) of Revenues over Expenses	<u>2,446,528</u>	<u>3,154,189</u>	<u>(707,661)</u>
SPECIAL/EXTRAORDINARY ITEMS	<u>(553,971)</u>	<u>63,945</u>	<u>(617,916)</u>
CHANGE IN NET Position	<u>1,892,557</u>	<u>3,218,134</u>	<u>(1,325,577)</u>
NET Position, BEGINNING OF YEAR	2,766,482	(398,159)	3,164,641
Prior Period Adjustment/Accounting Change	<u>(112,219)</u>	<u>(53,493)</u>	<u>(58,726)</u>
NET Position, END OF YEAR	<u>\$ 4,546,820</u>	<u>\$ 2,766,482</u>	<u>\$ 1,780,338</u>

FINANCIAL ANALYSIS OF THE COUNTY'S INDIVIDUAL FUNDS

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

Marion County
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

Governmental Funds

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

As of the end of the current fiscal year, the County's governmental funds reported total fund balances of \$16.9 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

The fund balance of the County's general fund increased by \$868 thousand (excluding the prior period adjustment) during the current fiscal year.

The County had a general fund - fund balance of \$1.7 million at June 30, 2022.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original approved budget was not amended for the fiscal year ended June 30, 2022.

The variances on the revenue side of the budget were mostly due to either underestimating or overestimating the collections. Fees in solid waste were under due to a lower number of households. The tax millage rate also increased by the allowed CPI increase. The decrease in EMS revenue is likely due to COVID and calls being handled by the City of Marion within their city limits. In addition, staffing issues caused us to not have three units responding to calls. The Magistrate's office revenues were down due to changes in the process of serving papers, changes implemented by Court Administration, and COVID restraints on holding court. Disaster assistance revenues were from previous disaster declarations and COVID funding. The Local Government Fund revenue does not include the Rural Stabilization Fund which is in a different line item.

Most of our departments met the request of Council to stay under budget and find areas to cut spending. This shows in the departments that have a positive variance from the budgeted to actual funds. Many of the variances were due to staffing costs. Public Works, Sheriff, Detention Center, and Central Dispatch were up due to capital repairs that were unexpected and increased costs in salaries and fringes due to ARPA pay and Covid. They were also effected by the overtime resulting from staffing shortages. In addition, several capital items had to be completed that were not budgeted.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental activities as of June 30, 2022 amounts to \$56.3 million, net of accumulated depreciation of \$20.6 million, leaving a net book value of \$35.7 million. This investment in capital assets includes land, buildings, improvements, equipment, infrastructure and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the County, such as roads, bridges, drainage systems and similar items.

Marion County
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

The total increase in the County's investment in capital assets for the current fiscal year was about \$2.8 million in terms of net book values. However, actual expenditures to purchase or construct capital assets were \$3.6 million for the year. Depreciation charges for the year totaled \$1.7 million. Additional information on the County's capital assets can be found in Note 5 of the notes to the financial statements of this report.

Debt Activity

Marion County issued \$1.06 million in debt during the current year related to purchase of equipment and a tax anticipation bond. Additional information on the County's long-term debt obligations can be found in Notes 7 and 9 of the notes to the financial statements of this report.

ECONOMIC FACTORS

The economic picture throughout the country, state and Marion County were making some progress until March 2020, when the COVID-19 pandemic began and continued during this fiscal year.

We have seen a decrease in the unemployment rate of Marion County from peak during COVID-19 when the rate went up above 10%. In June of 2022 the unemployment rate was back down to .6%, still above the pre-COVID figures. That rate has started to come back down, but we are seeing some businesses and local governments struggling to fill vacancies. The County has also experienced the shortage in staffing, especially in Public Safety areas. With the post COVID effects and the slowing of the economy, we have seen a decrease in economic visits and requests for information. Some economic projects have delayed planned expansions. Last year we saw several of our older buildings go back into operation. These include Pilliod, Wellman, and Sara Lee. The sale of the Blumenthal property has been completed and work has begun on the building. Solstice Sleep Products has begun operations and have hired their first employees. DMA has expanded and begun operations in the Pilliod and Wellman properties. We still have many of our citizens that are commuting out of the county for employment. With these events, we see a mixed set of circumstances for a positive outlook and some negativity.

The Tri-County Park has continued to see a lot of interest due to the Inland Port. Additional land has been purchased to build a new spec building. The County has begun to see additional tax revenues coming from the Harbor Freight expansion. With the industrial park in Dillon nearing capacity; Dillon, Marlboro and Marion counties have approved starting the next Tri-County phase in Marion County. The County is in negotiations on two parcels of land to have the second phase of the Tri-County Park located in Marion County. Due to the increased costs of materials and the supply chain issues, discussion on the next spec building was delayed until FY 23-24.

The Inland Port continues to spur interest in Marion County. We are limited at this time, due to not having buildings available. Hopefully, this will change with a new spec building. As previously stated, the shortage of trained and skilled workers continue to plague many counties through the Country including Marion County. The Marion County Economic Development office continues to work with our education partners to address these issues.

During FY 21-22 the County began property reevaluation. This was delayed due to the hiring of a new Tax Assessor. The revaluation has been completed and the Tax Review Board will hear protests beginning in March, 2023.

The County has been awarded funding through the American Rescue Plan Act (ARPA) over \$5.6 million dollars. The funds have been used for employee premium pay along with other capital projects such as broadband. The County formed an alliance with HTC of Horry County to install broadband services throughout the County in areas where broadband is unavailable. This project began in the southern part of Marion County and has expanded to other areas of the County with hundreds of homes receiving broadband services.

Marion County
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

All capital sales tax from November, 2012 have been completed. The projects from the November 2018 referendum have started. The first of these projects has been completed with the installation of the PAL 800. Revenues from this referendum have remained steady and have come in above projections. Some projects have been delayed due to the rising costs and supply chain issues. This includes the Detention Center expansion and the new prison camp.

The County has been pre-approved for additional funding through FEMA to purchase equipment and to carry out some capital projects. This funding in the amount of over \$2.5 million will be available in FY 23-24. Several other projects have been approved and will begin during the next fiscal year including: a new animal shelter, airport renovations, new economic development space, a partnership with Healthcare Partners at the Saffold Center, hotel negotiations on property behind Walmart and the FEMA elevation grant.

Hopefully, we will see during the upcoming year continue to end pandemic issues and no economic recession. We need to continue efforts to attract a better trained and educated workforce to attract businesses and industry that will enhance our tax base.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of Marion County's finances for all of Marion County's citizens, taxpayers, customers and investors and creditors. This financial report seeks to demonstrate the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Marion County, Post Office Box 183, Marion, South Carolina 29571. Questions concerning any information provided in this report or to request additional information or separately issued financial statements pertaining to the component units of Marion County can be obtained from the County Administrative office or each entity's respective administrative office at the addresses listed on page 23-24 (when available).

MARION COUNTY
STATEMENT OF NET POSITION
June 30, 2022

	PRIMARY GOVERNMENT
ASSETS	
CASH	\$2,263,213.86
ACCOUNTS RECEIVABLE, NET	2,237,910.90
TAXES RECEIVABLE	1,117,373.77
DUE FROM OTHER GOVERNMENTS/AGENTS	1,207,072.70
DEPOSITS AND PREPAIDS	20,389.61
INVENTORY	52,496.21
RESTRICTED CASH	22,046,810.99
RIGHT TO USE ASSETS, NET	1,404,694.74
LAND, IMPROVEMENTS & CONSTRUCTION IN PROGRESS	7,788,850.08
PROPERTY AND EQUIPMENT, NET	27,954,837.40
TOTAL ASSETS	<u>66,093,650.26</u>
DEFERRED OUTFLOWS OF RESOURCES	
DEFERRED OPEB CHARGES	3,276,832.00
DEFERRED PENSION CHARGES	3,048,189.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>6,325,021.00</u>
LIABILITIES	
ACCOUNTS PAYABLE	1,087,312.83
ACCRUED EXPENDITURES	216,457.69
DUE TO OTHER GOVERNMENTS/AGENCIES	3,066,358.44
DUE TO COMPONENT UNITS	303,629.28
REVENUE RECEIVED IN ADVANCE	7,536,474.27
LONG TERM DEBT LIABILITIES	
PORTION DUE OR PAYABLE WITHIN ONE YEAR:	
BONDS AND NOTES PAYABLE	2,537,161.47
LEASE PURCHASE OBLIGATIONS	223,268.50
LEASES	442,847.87
PORTION DUE OR PAYABLE AFTER ONE YEAR:	
NET OPEB OBLIGATION	21,461,414.00
BONDS AND NOTES PAYABLE	10,681,280.33
LEASE PURCHASE OBLIGATIONS	42,183.89
LEASES	980,174.93
PENSION OBLIGATION	13,702,243.00
COMPENSATED ABSENCES	563,606.91
TOTAL LIABILITIES	<u>62,844,413.41</u>
DEFERRED INFLOWS OF RESOURCES	
DEFERRED OPEB CREDITS	2,032,084.00
DEFERRED PENSION CREDITS	2,995,354.00
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>5,027,438.00</u>
NET POSITION	
UNRESTRICTED FOR:	
GENERAL FUND	(33,551,758.26)
SPECIAL REVENUE FUNDS	1,095.47
RESTRICTED FOR:	
GENERAL FUND	797,170.86
SPECIAL REVENUE FUNDS	699,095.87
CAPITAL PROJECTS FUND	4,049,342.59
PERMANENT FUNDS	
NET INVESTMENT IN CAPITAL ASSETS	32,551,873.32
TOTAL NET POSITION (DEFICIT)	<u><u>\$4,546,819.85</u></u>

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

MARION COUNTY
STATEMENT OF ACTIVITIES
Year Ended June 30, 2022

	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Total Primary Government Governmental Activities
FUNCTIONS/PROGRAMS					
PRIMARY GOVERNMENT					
Governmental activities:					
General Government	\$9,969,141.84	\$746,880.03	\$895,502.90	\$103,181.72	(\$8,223,577.19)
Public Safety	10,238,580.99	3,178,161.44	1,741,143.54	0.00	(5,319,276.01)
Transportation	1,529,920.41	1,414,581.00	300.00	227,003.31	111,963.90
Human Services	249,743.39	0.00	5,615.10	0.00	(244,128.29)
Culture & Recreation	119,188.79	0.00	0.00	0.00	(119,188.79)
Community Development	3,051,724.14	3,038,133.24	2,394,424.38	0.00	2,380,833.48
Physical Environment	1,820,635.15	1,651,267.28	39,321.39	0.00	(130,046.48)
Interest and other charges	416,016.74	0.00	0.00	0.00	(416,016.74)
Total Primary Government	<u>\$27,394,951.45</u>	<u>\$10,029,022.99</u>	<u>\$5,076,307.31</u>	<u>\$330,185.03</u>	<u>(11,959,436.12)</u>
General revenues:					
Property taxes levied for:					
General Purposes					11,823,563.87
Debt Service					1,208,051.75
Unrestricted Investment Earnings					10,554.61
Appropriations for Component Units					(725,981.66)
Miscellaneous, and grants and contributions not restricted to specific programs					2,089,774.93
Special Items:					
Gain/(Loss) on disposal of assets					(553,970.76)
Total general revenues and special items					<u>13,851,992.74</u>
Changes in net position					<u>1,892,556.62</u>
Net position, beginning of year					2,766,481.79
Prior period adjustment					(112,218.56)
Net position, end of year					<u>\$4,546,819.85</u>

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

MARION COUNTY
BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2022

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
CASH	\$2,263,213.86	\$0.00	\$0.00	\$2,263,213.86
ACCOUNTS RECEIVABLE, net	2,237,910.90	0.00	0.00	2,237,910.90
TAXES RECEIVABLE	1,117,373.77	0.00	0.00	1,117,373.77
DUE FROM OTHER FUNDS	833,547.18	0.00	2,340,870.04	3,174,417.22
DUE FROM OTHER GOVERNMENTS/AGENTS	0.00	758,078.66	448,994.06	1,207,072.72
PREPAID EXPENDITURES	20,389.61	0.00	0.00	20,389.61
INVENTORY	52,496.21	0.00	0.00	52,496.21
RESTRICTED CASH	<u>7,732,373.04</u>	<u>12,233,990.36</u>	<u>2,080,447.59</u>	<u>22,046,810.99</u>
 TOTAL ASSETS	 <u>\$14,257,304.57</u>	 <u>\$12,992,069.02</u>	 <u>\$4,870,311.69</u>	 <u>\$32,119,685.28</u>
<u>LIABILITIES AND FUND EQUITY</u>				
LIABILITIES				
ACCOUNTS PAYABLE	\$1,028,298.28	\$37,932.08	\$21,082.47	\$1,087,312.83
ACCRUED EXPENDITURES	93,604.34	0.00	0.00	93,604.34
REVENUE RECEIVED IN ADVANCE	5,731,265.27	0.00	1,805,209.00	7,536,474.27
DUE TO COMPONENT UNITS	303,629.28	0.00	0.00	303,629.28
DUE TO OTHER FUNDS	2,340,870.04	240,794.35	592,752.83	3,174,417.22
DUE TO OTHER GOVERNMENTS/AGENTS	<u>3,066,215.79</u>	<u>0.00</u>	<u>142.65</u>	<u>3,066,358.44</u>
TOTAL LIABILITIES	<u>12,563,883.00</u>	<u>278,726.43</u>	<u>2,419,186.95</u>	<u>15,261,796.38</u>
FUND EQUITY				
FUND BALANCES				
NONSPENDABLE:				
INVENTORY & PREPAIDS	72,885.82	0.00	0.00	72,885.82
RESTRICTED FOR:				
CAPITAL PROJECTS	0.00	12,713,342.59	0.00	12,713,342.59
DEBT SERVICE	0.00	0.00	1,750,933.40	1,750,933.40
SOLID WASTE TIRE	51,157.75	0.00	0.00	51,157.75
ACCOMMODATIONS TAX	470,705.52	0.00	0.00	470,705.52
ECONOMIC DEVELOPMENT	275,307.59	0.00	0.00	275,307.59
EMERGENCY SERVICES	0.00	0.00	338,938.83	338,938.83
CHILD SUPPORT SERVICES	0.00	0.00	334,133.04	334,133.04
COMMITTED TO:				
BICENTENNIAL MONUMENTS	7,205.00	0.00	0.00	7,205.00
ASSIGNED FOR:				
LAW ENFORCEMENT	0.00	0.00	27,119.47	27,119.47
UNASSIGNED:	<u>816,159.89</u>	<u>0.00</u>	<u>0.00</u>	<u>816,159.89</u>
TOTAL FUND EQUITY	<u>1,693,421.57</u>	<u>12,713,342.59</u>	<u>2,451,124.74</u>	<u>16,857,888.90</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$14,257,304.57</u>	<u>\$12,992,069.02</u>	<u>\$4,870,311.69</u>	<u>\$32,119,685.28</u>

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

MARION COUNTY
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
Year Ended June 30, 2022

Fund Balances - total governmental funds	\$16,857,888.90
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Amounts reported for governmental activities in the Statement of
Net Position are different because:

Capital and right to use assets used in governmental activities are not financial resources
and therefore are not reported in governmental funds.

The cost of capital assets is \$56,346,048.80 and the accumulated depreciation is \$20,602,361.32.	
The cost of right to use assets is \$2,281,449.37 and the accumulated amortization is \$876,754.63.	37,148,382.20

Interest on long term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	(122,853.35)
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Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the
governmental funds.

Bond, note and lease obligations	(14,906,916.99)
Compensated Absences	(563,606.91)
OPEB obligation and deferred chargers and credits	(20,216,666.00)
Net pension obligations and deferred charges and credits	(13,649,408.00)

Net Position - Governmental Funds	\$4,546,819.85
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The accompanying notes to financial statements are an integral part of this statement.

MARION COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended June 30, 2022

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES				
LOCAL REVENUES				
TAXES	\$11,681,952.45	\$0.00	\$1,208,051.75	\$12,890,004.20
OPERATIONAL REVENUE	6,940,583.68	0.00	1,262,888.04	8,203,471.72
INVESTMENT EARNINGS	5,298.76	4,246.37	1,012.94	10,558.07
STATE REVENUES				
OPERATIONAL REVENUE	1,777,716.87	3,038,133.24	102,724.00	4,918,574.11
GRANTS	0.00	0.00	2,205,786.40	2,205,786.40
FEDERAL REVENUES				
OPERATIONAL REVENUE	1,406,592.37	0.00	0.00	1,406,592.37
GRANTS	0.00	0.00	598,710.05	598,710.05
TOTAL REVENUES	<u>21,812,144.13</u>	<u>3,042,379.61</u>	<u>5,379,173.18</u>	<u>30,233,696.92</u>
EXPENDITURES				
CURRENT EXPENDITURES				
GENERAL GOVERNMENT	8,321,090.67	374,982.84	109,629.18	8,805,702.69
PUBLIC SAFETY	8,712,500.58	0.00	480,699.04	9,193,199.62
TRANSPORTATION	1,166,261.32	0.00	2,250.00	1,168,511.32
HUMAN SERVICES	242,114.75	0.00	0.00	242,114.75
COMMUNITY DEVELOPMENT	313,650.56	0.00	103,700.00	417,350.56
PHYSICAL ENVIRONMENT	1,788,381.32	0.00	27,000.67	1,815,381.99
CULTURE AND RECREATION	0.00	0.00	119,188.79	119,188.79
CAPITAL OUTLAY	2,043,032.70	806,375.53	754,733.91	3,604,142.14
DEBT SERVICE				
REDEMPTION OF INTEREST	45,710.60	315,333.01	147,348.03	508,391.64
REDEMPTION OF PRINCIPAL	362,416.27	1,641,000.00	2,767,969.51	4,771,385.78
FEES	4,880.57	0.00	0.00	4,880.57
TOTAL EXPENDITURES	<u>23,000,039.34</u>	<u>3,137,691.38</u>	<u>4,512,519.13</u>	<u>30,650,249.85</u>
Excess (deficiency) of revenues over expenditures	<u>(1,187,895.21)</u>	<u>(95,311.77)</u>	<u>866,654.05</u>	<u>(416,552.93)</u>
OTHER FINANCING SOURCES AND (USES)				
PAYMENTS TO OTHER AGENCIES	0.00	0.00	(2,250,000.00)	(2,250,000.00)
PAYMENTS FROM OTHER AGENCIES	333,763.57	0.00	0.00	333,763.57
DEBT PROCEEDS	695,489.17	0.00	364,000.00	1,059,489.17
SALE OF ASSETS	3,110,200.00	0.00	0.00	3,110,200.00
COSTS OF SALE OF ASSETS	(187,915.00)	0.00	0.00	(187,915.00)
TRANSFER OUT-COMPONENT UNITS	(725,981.66)	0.00	0.00	(725,981.66)
TRANSFERS IN	767,154.98	0.00	1,936,820.35	2,703,975.33
TRANSFERS OUT	<u>(1,936,820.35)</u>	<u>(666,522.53)</u>	<u>(100,632.45)</u>	<u>(2,703,975.33)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,055,890.71</u>	<u>(666,522.53)</u>	<u>(49,812.10)</u>	<u>1,339,556.08</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	867,995.50	(761,834.30)	816,841.95	923,003.15
Fund Balances at beginning of year	862,483.12	13,475,176.89	1,634,282.79	15,971,942.80
Prior Period Adjustment	<u>(37,057.05)</u>	<u>0.00</u>	<u>0.00</u>	<u>(37,057.05)</u>
Fund Balances at end of year	<u>\$1,693,421.57</u>	<u>\$12,713,342.59</u>	<u>\$2,451,124.74</u>	<u>\$16,857,888.90</u>

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

MARION COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
Year Ended June 30, 2022

Total net change in fund balance-governmental funds	\$923,003.15
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Amounts reported for governmental activities in the Statement of
Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which depreciation expense \$1,684,075.50 and amortization expense \$380,744.33 differs from capital outlays \$3,604,142.14 in the period.	1,033,844.38
Capital outlays below the threshold for depreciation \$505,477.93 are reclassified as current expenses.	

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and therefore, is not reflected in the Statement of Activities.	4,771,385.78
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The issuance of long-term debt provides current financial resources to the governmental funds in the period issued, but it increases long term liabilities in the Statement of Net Position, and therefore, is not reflected in the Statement of Activities.	(1,059,489.17)
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Interest on long term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. This amount is the difference between the June 30, 2022 interest in the amount of \$122,853.35 and the June 30, 2021 interest in the amount of \$215,228.25.	92,374.90
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In the Statement of Activities, the loss on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from sales.	(3,476,255.76)
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The increase in the liability for the OPEB obligation does not require the use of current financial resources and therefore, is not reported as an expenditure in the governmental funds.	(759,105.00)
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The decrease in the liability for the net pension obligation, and net pension deferred charges and credits does not require the use of current financial resources and therefore, is not reported as an expenditure in the governmental funds.	345,838.00
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The decrease in the liability for compensated absences does not require the use of current financial resources and therefore, is not reported as an expenditure in the governmental funds.	20,960.34
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Change in Net Position of Governmental Activities	\$1,892,556.62
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The accompanying notes to financial statements are an integral part of this statement.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Marion County, South Carolina have been prepared in conformity with the accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the County are described below.

In June 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant changes in the Statement include the following:

Beginning with the fiscal year ended June 30, 2002 the financial statements included:

A Management's Discussion and Analysis (MD&A) providing an analysis of the County's overall financial position and results of operations.

Financial statements prepared using full-accrual accounting for all of the County's activities.

A change in the fund financial statements to focus on the major funds.

Reporting Entity

Marion County is a distinct political subdivision of the State of South Carolina. The governing authority is the County Council elected by the citizens of Marion County. The financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. This report includes all activities considered to be part of (controlled by or dependent on) the County under GASB 14, the Financial Reporting Entity and GASB Statement No. 39, determining whether certain organizations are component units except for the component units as noted below. As required by accounting principles generally accepted in the United States of America, these financial statements present the County and its component units, legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. Component units are discussed below.

The County has the following component units. However, only the Marion County Public Facilities Corporation is included in these statements.

Component Units

The Marion County Library operates and maintains the public libraries in the county. It should be included in Marion County's financial statements due to the appointment of the governing boards by Marion County, the County's financial support and the County's approval of the budgets. The County provides material subsidy to finance the operations of the Library. Additional information can be obtained from the Marion County Library at 101 East Court St., Marion, SC 29571. Financial information for the Marion County Library was not available so it is not included in these financial statements.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Marion County Public Facilities Corporation, a nonprofit corporation, was organized under the laws of SC on August 2, 2012. It was organized and will be operated exclusively for the purpose of constructing, acquiring, and operating buildings, as well as equipment and facilities functionally related thereto. It is included in Marion County's financial statements due to the appointment of the governing directors by Marion County Council. It is presented as a blended entity since it exclusively benefits Marion County. Additional information can be obtained from the Marion County Administrator's office at PO Box 183, Marion, SC 29571.

The Marion County Museum operates and maintains the Museum in the County. The County provides financial subsidy to finance the operations of the Museum. The Museum is not included in these financial statements since it is not material to Marion County. Additional information can be obtained from the Marion County Museum at P.O. Box 220, Marion, SC 29571.

Fund Accounting

The accounts of the County are organized and reported on the basis of funds, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to specific County functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts.

Funds are classified into the following categories: governmental and fiduciary.

Governmental Fund Types are those through which most governmental functions of the County are financed. The County's expendable financial resources and related assets and liabilities (except for those accounted for in the Fiduciary Funds) are accounted for through governmental funds.

GASB Statement No. 34 establishes criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category) for the determination of major funds. In addition, management may determine that select funds should be reported as major. Non-major funds are combined in a single column in the fund financial statements.

The following are the County's major governmental funds:

Major Governmental Funds

General Fund - The General fund is the general operating fund of the County and accounts and reports for all financial resources of the County not accounted for and reported in another fund. All general tax revenue and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures are paid from the General Fund.

Capital Projects Fund - The capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition, construction, or renovation of capital facilities and other capital assets by the County.

Non Major Governmental Funds

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Debt Service Fund - The debt service fund is used to account and report the accumulation of financial resources that are restricted, committed or assigned to expenditures for the payment of general long term debt including capital lease obligations, principal, interest and related costs.

Other Fund Types

Fiduciary Funds - Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governments. These include agency funds. Agency funds are purely custodial and thus do not involve measurement of results of operations.

Non-Current Governmental Assets/Liabilities

GASB Statement No. 34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental column in the government-wide Statement of Net Position.

Basis of Presentation

Government-wide Financial Statements - The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except fiduciary funds. For the most part, the effect of interfund activity has been removed from these statements.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationships between the government-wide statements and the statements for governmental funds. Accordingly, in the government-wide statements all of the County's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function or program of the governmental activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The County does not allocate indirect expenses. Program revenues include amounts paid by the recipient of goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes and revenues not classified as program revenues are presented as general revenues of the County. No indirect expenses have been allocated in these financial statements.

Fund Financial Statements—Fund financial statements report detailed information about the County. Their focus is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all nonmajor funds are aggregated into one column.

The accounting and financial reporting treatment applied to a fund are determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

When both restricted and unrestricted resources are available for use, it is the County's practice to use restricted resources first, then unrestricted resources as they are needed.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. The fund financial statements are prepared using the modified accrual basis of accounting.

Revenues, Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current fiscal year. The available period of the County is sixty days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been met. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: property taxes available for advance, investment earnings, and grants.

Revenue Received in Advance

The County reports revenues received in advance on its statement of net position and governmental funds balance sheet. In subsequent periods, the liability for revenues received in advance is removed from the statement of net position and governmental funds balance sheet and revenue is recognized.

Expenditures/Expenses

On the accrual basis of accounting, expenses are recorded at the time they are incurred. The measurement focus of governmental fund accounting is on flow of current financial resources. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred except for (1) principal and interest on general long term debt, which is recorded when due, and (2) the costs of accumulated unpaid vacation and sick leave, which is reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by the employees. Capital asset acquisitions are reported as expenditures in governmental funds.

Deferred Outflows and Inflows of Resources

The Statement of Net Position may report deferred outflows of resources following the assets section and deferred inflows of resources following the liabilities section. Deferred outflows of resources represents a consumption of net position that applies to future periods and will not be recognized as an expenditure until then. Deferred inflows of resources represents an acquisition of net position that applies to future periods and will not be recognized as revenue until that time.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans).

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements are when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide presentation.

Inventories

Inventories are valued at cost which approximates market using the first in, first out (FIFO) method. The cost is recorded as an expenditure at the time of purchase and significant inventories on hand at year end are recorded as assets.

Capital Assets and Depreciation

General capital assets are reported in the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The County follows the policy of not capitalizing assets with a cost of less than \$5,000 or with a useful life of less than 1 year. All reported capital assets, with the exception of land and construction in progress, are depreciated. 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.

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:

<u>Description</u>	<u>Useful Life</u>
Land	Not Depreciated
Land Improvements	20-50 Years
Buildings and Improvements	10-50 Years
Furniture and Equipment	3-10 Years
Vehicles	3-10 Years
Construction in Progress	Not Depreciated

Right to Use Assets

The County has recorded right to use lease assets as a result of implementing GASB 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in these financial statements:

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. A proposed operating budget covering the General Fund is prepared prior to May 30, and is submitted to County Council. The budget for the General Fund is prepared on the modified accrual basis and is adopted on a basis consistent with GAAP.
2. Prior to June 30, the budget is legally enacted through passage of an ordinance.
3. Public hearings are conducted to obtain taxpayer comments, with appropriate public notice published prior to these hearings.
4. The County Administrator is authorized to transfer budgeted amounts between departments within funds; any revisions must be approved by the County Council.
5. Formal budgetary integration is employed within the general ledger.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

Ad Valorem Taxes

The County's real property tax calendar is as follows:

January 1 - Property Tax Assessment
October 1 - Levy of Property Taxes
January 16 - Penalties are Added to Property Taxes
March 16 - Execution of Property Taxes

New vehicle taxes are assessed and levied by the County Auditor. Payment on new vehicles purchased from a dealer are due within 120 days of purchase. Other vehicle property taxes are assessed and levied in the month the vehicle is scheduled for license renewal with the SC Department of Transportation and payment is due before the end of the month of the scheduled renewal.

All taxes over ten years old are written off in accordance with Section 65-2706 of the South Carolina Code of Laws of 1962 as amended.

Cash and Cash Equivalents

The County is authorized by state statute to invest in the following:

1. Obligations of the United States and its agencies, the principal and interest of which is fully guaranteed by the United States.
2. Obligations issued by the Federal Financial Bank, Federal Farm Credit Bank, the Bank of Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Association, the Federal Housing Administration, and the Farmers Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations;

3. (i) General obligations of the State of South Carolina and its political units, savings and loan associations to the extent that the same are insured by an agency of the federal government or (ii) revenue obligations of the State of South Carolina or its political units, if at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two rating categories without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations;
4. Savings and loan associations to the extent that the same are insured by an agency of the federal government.
5. Certificates of deposits where collaterally secured by securities of the type described in 1 & 2 above held by a third party escrow agent or custodian of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government;
6. Repurchase agreements when collateralized by securities as set forth in this section, and
7. No load open-end 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, political subdivision, or county treasurer if the particular portfolio of the investment company investment or trust in which the investment is made (a) limited to obligations described in items (1), (2), (3) and (5) and (b) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

Net Position/Fund Balances

The government-wide financial statements utilize a net position presentation. Net positions are categorized as net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the County, not restricted for any project or purpose.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In the fund financial statements, fund balance represents amounts that are not appropriable, are legally segregated for a specific purpose, or are available for use. Classifications of fund balance represent constraints by which the County's obligated for specified purposes and comprise five categories.

The County has adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of the County policy, state, or federal laws, or externally imposed conditions by grantors or creditors.

Committed - Amounts that can be used only for specific purposes determined through a formal action (Ordinances or Resolutions) at the highest level of decision making authority (County Council). These commitments can only be overturned by a like action.

Assigned - Spendable fund balance amounts that are intended to be used for specific purposes that are considered neither restricted nor committed. Undesignated excess fund balances may be assigned by the County Council or Administrator for specific purposes. The assigned designation may be reversed by the County Council or the Administrator.

Unassigned - All amounts not included in the other above mentioned spendable classifications. Unassigned fund balances may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless County Council or the finance committee has provided otherwise in its commitment or assignment actions.

Change in Accounting Principles

During the fiscal year ended June 30, 2022, the County adopted new accounting guidance by implementing the provisions of GASB Statement No. 87 Leases, which establishes a single model for lease accounting based on the foundational principal that leases are financings of the right to use an underlying asset.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 2 - CASH AND INVESTMENTS

Cash is stated at cost (which approximates market). Cash is summarized below at June 30, 2022.

	<u>Book Balance</u>	<u>Bank Balance</u>
Deposits with Financial Institutions	\$ <u>24,308,922</u>	\$ <u>24,845,773</u>

The bank balance of cash held by the County at June 30, 2022 is different from the book balance due to outstanding checks and deposits. The financial statement balance of cash also includes \$1,103 of petty cash. The following chart shows the bank where these funds were deposited and a breakdown of FDIC insurance coverage, securities pledged and any uncollateralized amounts (the securities pledged were held by the bank or its agent but not in the County's name).

	Bank	Irrevocable Letter of Credit/FDIC	Uncollateralized
<u>Deposit With</u>	<u>Balance</u>	<u>Insurance</u>	<u>Amount</u>
TD Bank	\$ 24,816,708	\$ 32,000,000	\$ 0.00
Pee Dee Federal	<u>29,065</u>	<u>29,065</u>	<u>0.00</u>
	\$ <u>24,845,773</u>	\$ <u>32,029,065</u>	\$ <u>0.00</u>

The County's cash and deposits are held by TD Bank, except for an economic development savings account. The County awards the contract for a three year period based on competitive bidding procedures.

The County has not formally adopted deposit and investment policies that limit their allowable deposits or investments and address the specific types of risk to which they are exposed.

NOTE 3 - RESTRICTED CASH

The general fund restricted cash consists of local option sales tax funds held for future rollbacks, American Recovery Act funds held for future expenditures, sex offender fees and solid waste tire revenue restricted for tire disposal. These balances were \$1,915,868.19, \$4,710,566.52, \$3,625.00 and \$10,866.01 respectively at June 30, 2022. The general fund also includes funds restricted by the court system by the Magistrate and the Clerk of Court of \$131,802.90 and \$188,431.44 funds held by the Judge of Probate of \$322,168.35 and funds held by the tax collector to be distributed to assessing entities of \$449,044.63. The special revenue fund restricted cash consists of funds held for drug enforcement, \$129,311.70. The debt service fund restricted cash consists of funds of \$1,951,135.89 which have been collected to repay debt obligations. The capital projects restricted cash consists of the bond proceeds for the capital sales tax projects, and the 1% capital sales tax collections which have been collected to repay the bond. These balances were \$9,204,115.67 and \$3,029,874.69 respectively at June 30, 2022.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 4 - ACCOUNTS RECEIVABLE AND ALLOWANCES

Environmental Services has total accounts receivable of \$2,706,936.05 and an allowance for doubtful accounts of \$2,612,864.72. These receivables consist of fees charged for providing trash pickup and disposal services in the unincorporated areas of Marion County. Although a large number of citizens have refused to pay this fee, the County is pursuing vigorous collection methods including prosecution for failure to pay. The EMS has total accounts receivable of \$825,454.69 and an allowance for doubtful accounts of \$433,454.69. These receivables consist of fees for the County's ambulance service.

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land and improvements	\$ 5,941,412.69	\$ 0.00	\$ 0.00	\$ 5,941,412.69
Construction in progress	<u>3,865,405.64</u>	<u>803,058.21</u>	<u>2,821,026.46</u>	<u>1,847,437.39</u>
Total capital assets not being depreciated	<u>\$ 9,806,818.33</u>	<u>\$ 803,058.21</u>	<u>\$ 2,821,026.46</u>	<u>\$ 7,788,850.08</u>
Capital assets being depreciated				
Infrastructure	\$ 8,496,262.94	\$ 0.00	\$ 0.00	\$ 8,496,262.94
Buildings & improvements	26,068,747.85	2,753,200.90	3,467,594.72	25,354,354.03
Furniture, fixtures, & equipment	<u>13,683,499.63</u>	<u>1,667,942.39</u>	<u>644,860.27</u>	<u>14,706,581.75</u>
Total capital assets being depreciated	<u>48,248,510.42</u>	<u>4,421,143.29</u>	<u>4,112,454.99</u>	<u>48,557,198.72</u>
Less accumulated depreciation for				
Buildings & improvements	\$ 6,681,909.07	\$ 685,811.34	\$ 0.00	\$ 7,367,720.41
Infrastructure	4,443,335.27	50,154.99	0.00	4,493,490.26
Furniture, fixtures, & equipment	<u>8,429,240.71</u>	<u>948,109.17</u>	<u>636,199.23</u>	<u>8,741,150.65</u>
Total accumulated depreciation	<u>19,554,485.05</u>	<u>1,684,075.50</u>	<u>636,199.23</u>	<u>20,602,361.32</u>
Total capital assets being depreciated, net	<u>\$ 28,694,025.37</u>	<u>\$ 2,737,067.79</u>	<u>\$ 3,476,255.76</u>	<u>\$ 27,954,837.40</u>

Depreciation expense was charged to the functions as follows:

General Government	\$ 608,061.82
Public Safety	682,819.90
Transportation	332,740.24
Community Development	<u>60,453.54</u>
TOTAL DEPRECIATION EXPENSE	<u>\$ 1,684,075.50</u>

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 6 - RIGHT TO USE ASSETS

The County has recorded right to use leased assets. The assets are rights to use assets for leased equipment. The related leases are discussed in the long term obligations note disclosures. The right to use assets are amortized on a straight-line basis over the terms of the related lease.

Right to use activity for the County for the year ended June 30, 2022 was as follows:

	Beginning Balance <u>as Restated</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance
Right to use assets				
Leased Equipment	\$ 1,585,960.20	\$ 695,489.17	\$ 0	\$ 2,281,449.37
Less Accumulated amortization for:				
Leased Equipment	<u>496,010.30</u>	<u>380,744.33</u>	<u>0</u>	<u>876,754.63</u>
Right to use assets, net	<u>\$ 1,089,949.90</u>	<u>\$ 314,744.84</u>	<u>\$ 0</u>	<u>\$ 1,404,694.74</u>

NOTE 7 - DEBT OBLIGATIONS

The following obligations (except as noted) are being funded by the general fund.

On August 22, 2016, the County sold a \$1,308,000.00 general obligation taxable refunding bond, series 2016C to BB&T. The proceeds were used to refund the BB&T & Rural Development bonds. The bond will require annual principal payments and semi-annual interest payments. The bond carries an interest rate of 3.21%. The balance at June 30, 2022 was \$389,000.00. The following table reflects principal and interest requirements until maturity.

YEAR ENDED				
<u>JUNE 30,</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>
2022				\$389,000.00
2023	\$201,405.30	\$9,405.30	\$192,000.00	197,000.00
2024	200,161.85	3,161.85	197,000.00	0.00

On August 22, 2016, the MCPFC sold a \$4,465,000.00 general obligation taxable refunding bond, series 2016 to BB&T. The proceeds were used to decrease the 2012 BB&T bonds. The bond and the interest thereon are limited obligations of the Corporation, do not and shall not constitute a debt or pledge of the faith and credit of the County but shall constitute a limited obligation of the Corporation and shall be payable solely from the revenues pledged as defined and secured by the bond agreement. This bond and the interest hereon, shall never constitute an indebtedness or charge against the general credit or taxing powers of the County within the meaning of any constitutional provision or statutory limitation. The bond will require annual principal payments and semi-annual interest payments. The bond carries an interest rate of 2.59%. The balance at June 30, 2022 was \$3,256,000.00. The following table shows principal and interest requirements until maturity.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 7 - DEBT OBLIGATIONS (continued)

YEAR ENDED				
<u>JUNE 30,</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>
2022				\$3,256,000.00
2023	\$343,330.40	\$83,330.40	\$260,000.00	2,996,000.00
2024	343,596.40	77,596.40	266,000.00	2,730,000.00
2025	343,707.00	70,707.00	273,000.00	2,457,000.00
2026	343,636.30	63,636.30	280,000.00	2,177,000.00
2027	344,384.30	56,384.30	288,000.00	1,889,000.00
2028-2032	1,720,200.30	166,200.30	1,554,000.00	335,000.00
2033	343,676.50	8,676.50	335,000.00	0.00

Simultaneously with the previously referenced 2012 revenue bond, the County entered into a base lease agreement with the Marion County Public Facilities Corporation pursuant to lease certain real property and to convey all buildings, structures and fixtures located thereon to the Corporation. In consideration for the conveyance of the existing facilities to the corporation and the leasing of the real property to the Corporation, the Corporation paid the sum of \$1,786,614.05 which the County used to defray the cost of the real property purchase and which constitutes all base lease rent due to the County for the entire term of the base lease. Also, the Corporation entered into a facilities purchase and occupancy agreement with the County pursuant to which the Corporation has agreed to make the facilities available to the County and to provide moneys to be used to construct, acquire, renovate, improve, and equip a new county administrative center. The Corporation assigned and transferred its rights to receive payments of acquisition payments from the County and other rights pursuant to the facilities agreement to BB&T the purchaser of the \$5,100,000 installment purchase revenue bond. The County's obligation to pay acquisition payments under the facilities agreement is subject to annual appropriations and the obligation may be terminated at the end of any fiscal year (as defined in the base lease) of the County by an event of nonappropriation (as defined in the facilities agreement). Upon the occurrence of an event of nonappropriation, the County may terminate the facilities agreement at the end of the fiscal year during which such event of nonappropriation occurs, and the County shall not be obligated to make payment of the acquisition payments beyond the end of such fiscal year.

On February 25, 2016, the County sold a bond obligation to BB&T for \$475,000.00. The purpose of this debt was to purchase furniture, fixtures, and equipment. This obligation requires annual payments of \$73,252.18 at an interest rate of 1.95%. The balance on this obligation at June 30, 2022 was \$71,851.09. The following table reflects principal and interest requirements until maturity.

YEAR ENDED				
<u>JUNE 30,</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>
2022				\$71,851.09
2023	\$73,252.18	\$1,401.09	\$71,851.09	0.00

On November 29, 2017, the County signed a debt obligation to Pee Dee Federal for \$280,000.00. The purpose of this loan was to purchase vehicles. This note required monthly payments of \$6,197.51 and carried an interest rate of 2.99%. The balance was paid in full during the year ended June 30, 2022.

In April, 2018 the County sold a bond for \$870,000.00 to Capital One Public Financing. It carries an interest rate of 2.75%. The purpose of this bond issue was to finance the annual debt service payment transfer to Marion County Public Facilities Corporation and to fund repairs. The balance at June 30, 2022 was \$108,000.00. The following table reflects principal and interest requirements until maturity.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 7 - DEBT OBLIGATIONS (continued)

YEAR ENDED				
<u>JUNE 30,</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>
2022				\$108,000.00
2023	\$110,970.00	\$2,970.00	\$108,000.00	0.00

On March 28, 2019, the County sold a general obligation bond for \$14,160,000 to BB&T. The purpose of this loan was to finance various improvements throughout Marion County as approved in the one percent sales tax referendum on November 6, 2018. The bond requires annual payments ranging from \$1,630,409 to \$2,772,123 and carries an interest rate of 3.06%. The repayments will be funded by collections from the 1% capital sales tax approved by the citizens of Marion County. The balance at June 30, 2022 was \$8,664,000. The following table shows principal and interest requirement until maturity.

YEAR ENDED				
<u>JUNE 30,</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>
2022				\$8,664,000.00
2023	\$1,956,118.40	\$265,118.40	\$1,691,000.00	6,973,000.00
2024	1,956,737.80	213,737.80	1,743,000.00	5,230,000.00
2025	1,957,038.00	160,038.00	1,797,000.00	3,433,000.00
2026	1,956,049.80	105,049.80	1,851,000.00	1,582,000.00
2027	1,630,409.20	48,409.20	1,582,000.00	0.00

On February 28, 2019, the County signed an intergovernmental loan agreement with the SC Public Service Authority for \$1,500,000. The purpose of this loan was to construct an industrial speculative building. The obligation required annual payments starting February 28, 2023. It requires principal payments of \$215,000. The current interest rate is 0%. On the third and fourth anniversaries of the effective date the interest rate will be reset to the then-current 3-month LIBOR Rate plus 1%. On the fifth anniversary of the effective date and on each subsequent anniversary, the interest rate shall be reset annually to the then-current 3-month LIBOR Rate plus 2%. The balance was paid in full during the year ended June 30, 2022.

On February 11, 2020, the County signed a promissary note for \$500,000.00 with Pee Dee Federal. The purpose of this loan was to finance repairs to County buildings. The note requires monthly payments of \$11,055.57 and carries an interest rate of 2.99%. The note is unsecured and payments were funded by the general fund. The balance at June 30, 2022 was \$215,502.56.

YEAR ENDED				
<u>JUNE 30,</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>
2022				\$215,502.56
2023	\$143,725.01	\$4,917.36	\$138,807.65	76,694.91
2024	77,461.74	766.83	76,694.91	0.00

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 7 - DEBT OBLIGATIONS (continued)

On July 30, 2019 the County signed a note payable with the SC Office of Regulatory Staff (ORS) for LED lighting retrofits. The maximum principal amount is \$546,853.76. At the completion of the project it will convert to a 10 year term loan on the outstanding balance. At the completion date interest shall begin to accrue at 1.5%. At June 30, 2022, the balance was \$467,213.31. The following table reflects principal and interest requirements until maturity.

YEAR ENDED				
<u>JUNE 30,</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>
2022				\$467,213.31
2023	\$59,297.64	\$7,436.38	\$51,861.26	415,352.05
2024	56,202.32	6,230.28	49,972.04	365,380.01
2025	56,202.32	5,480.70	50,721.62	314,658.39
2026	56,202.32	4,719.88	51,482.44	263,175.95
2027	56,202.32	3,947.64	52,254.68	210,921.27
2028-2031	218,755.17	7,833.90	210,921.27	0.00

On December 3, 2019 the County signed a sales agreement to finance the purchase of defibrillators and related equipment. It requires an initial payment of \$47,683.63 and 4 annual payment of \$15,443.85 (including fees). It carries an imputed interest rate of 3.5% and had a balance of \$12,600.09 at June 30, 2022. The following table reflects principal and interest requirements until maturity.

YEAR ENDED				
<u>JUNE 30,</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>
2022				\$12,600.09
2023	\$13,041.10	\$441.01	\$12,600.09	0.00

In July, 2020 the County financed the purchase of a communications recording system for 5 payments of \$12,241.00. It carries an imputed interest of 3.5% and the balance at June 30, 2022 was \$34,274.75. The following table reflects principal and interest requirements unit maturity.

YEAR ENDED				
<u>JUNE 30,</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>BALANCE</u>
2022				\$34,274.75
2023	\$12,241.00	\$1,199.62	\$11,041.38	23,233.37
2024	12,241.00	813.17	11,427.83	11,805.54
2025	12,241.00	435.46	11,805.54	0.00

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 8 - LEASE OBLIGATIONS

Lease Purchase Obligations

All lease payments are being funded by the general fund, unless otherwise noted below.

WELLS FARGO

On August 26, 2019, the County signed a lease obligation with Wells Fargo for \$127,200.00. The purpose of this lease was to purchase an excavator. The lease requires monthly payments of \$2,349.74 at an interest rate of 4.2697%. The balance on this lease at June 30, 2022 was \$64,410.19. The following table reflects principal and interest until maturity.

<u>YEAR ENDED</u> <u>JUNE 30,</u>	<u>LEASE</u> <u>PAYMENT</u>	<u>IMPUTED</u> <u>INTEREST</u>	<u>PRESENT</u> <u>VALUE</u>
2022			\$64,410.19
2023	\$37,595.84	\$2,746.20	29,560.55
2024	28,196.88	728.75	2,092.42
2025	2,099.87	7.45	0.00

CATERPILLAR

On August 4, 2017 the County signed a lease obligation with Caterpillar Financial Services Corporation for \$214,807. The purpose of this lease was to purchase a motor grader. The lease requires monthly payments of \$2,465.41 for 5 years and a final lease payment of \$94,305.41. The lease carried an interest rate of 3.2%. The balance on this lease at June 30, 2022 was \$96,257.13. The following table reflects principal and interest requirements until maturity.

<u>YEAR ENDED</u> <u>JUNE 30,</u>	<u>LEASE</u> <u>PAYMENT</u>	<u>IMPUTED</u> <u>INTEREST</u>	<u>PRESENT</u> <u>VALUE</u>
2022			\$96,257.13
2023	\$96,764.45	\$507.32	0.00

On August 9, 2016, the County signed a lease obligation with Caterpillar Financial Services Corporation for \$241,709.80. The purpose of this lease was to purchase a motor grader. The lease required monthly payments of \$2,831.78 for 5 years and then a monthly payment of \$2,270.27 for the next 4 years. The lease carries an interest rate of 3.2%. The balance on this lease at June 30, 2022 was \$81,939.45. The following table reflects principal and interest requirements until maturity.

<u>YEAR ENDED</u> <u>JUNE 30,</u>	<u>LEASE</u> <u>PAYMENT</u>	<u>IMPUTED</u> <u>INTEREST</u>	<u>PRESENT</u> <u>VALUE</u>
2022			\$81,939.45
2023	\$82,422.04	\$482.59	0.00

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 8 - LEASE OBLIGATIONS (continued)

JOHNSON CONTROLS/NCL GOVERNMENT CAPITAL

On August 17, 2020, the County signed a lease agreement with NCL Government Capital for \$40,250.00. The purpose of this lease was to purchase a fire panel for the Detention Center. The lease requires monthly payments of \$931.55 for 4 years and carries an interest rate of 5.25%. The balance on this lease at June 30, 2022 was \$22,845.62. The following table reflects principal and interest requirements until maturity.

<u>YEAR ENDED</u> <u>JUNE 30,</u>	<u>LEASE</u> <u>PAYMENT</u>	<u>IMPUTED</u> <u>INTEREST</u>	<u>PRESENT</u> <u>VALUE</u>
2022			\$22,845.62
2023	\$11,178.60	\$956.32	12,623.34
2024	11,178.60	406.19	1,850.93
2025	1,863.10	12.17	0.00

Leases

The County has entered into agreements to lease equipment. The agreements qualifies as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

ENTERPRISE FLEET MANAGEMENT

The agreement was executed on August 19, 2019, to lease various vehicles. The terms of the lease are based on the value of the vehicle at delivery and requires 60 payments. The lease liability is measured at a discount rate of 4%, which is the incremental borrowing rate. Additional vehicles can be added to the lease each year if the need arises. As a result of the lease, the County has recorded a right to use asset with a net book value of \$1,366,012.14 on June 30, 2022. This is discussed further in the right to use asset disclosures.

The future minimum lease obligations and net present value of these minimum lease payments as of June 30, 2022, were as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$429,933.24	\$ 46,910.73	\$ 476,843.97
2024	378,734.65	30,592.08	409,326.73
2025	282,187.11	17,535.69	299,722.80
2026	210,092.49	7,410.52	217,503.01
2027	81,737.00	1,161.86	82,898.86

PITNEY BOWES

The agreement was executed on September 24, 2020, to lease various mailing equipment. The lease requires 20 quarterly payments of \$3,584.01. The lease liability is measured at a discount rate of 4%, which is the incremental borrowing rate. As a result of the lease, the County has recorded a right to use asset with a net book value of \$38,682.60 on June 30, 2022. This is discussed further in the right to use asset disclosures.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 8 - LEASE OBLIGATIONS (continued)

The future minimum lease obligations and net present value of these minimum lease payments as of June 30, 2022, were as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$12,914.63	\$1,421.41	\$ 14,336.04
2024	13,439.01	897.03	14,336.04
2025	13,984.67	351.36	14,336.03

NOTE 9 - CAPITAL LEASES - LESSEE DISCLOSURE

Capital assets acquired by leases have been capitalized in the statement of net position for governmental activities in the amount of \$10,091,088.79 with accumulated depreciation of \$5,986,022.81. This balance of leases outstanding can be found in Note 8.

NOTE 10 - CHANGES IN LONG - TERM DEBT

	Beginning Balance <u>as restated</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance	Due Within <u>One year</u>
Governmental Activities:					
Direct Placement					
Bonds/Notes Payable	\$17,190,173.29	\$364,000.00	\$4,335,731.49	\$13,218,441.80	\$2,537,161.47
Lease Purchase Obligations	338,690.41	0.00	73,238.02	265,452.39	223,268.50
Lease Liabilities	1,089,949.90	695,489.17	362,416.27	1,423,022.80	442,847.87
Compensated Absences	<u>584,567.00</u>	<u>0.00</u>	<u>20,960.09</u>	<u>563,606.91</u>	<u>0.00</u>
	\$19,203,380.60	\$1,059,489.17	\$4,792,345.87	15,470,523.90	\$3,203,277.84
		OPEB Obligation		21,461,414.00	
		Pension Obligation - SCRS		8,046,164.00	
		Pension Obligation - PORS		<u>5,656,079.00</u>	
				\$50,634,180.90	

NOTE 11 - SHORT TERM DEBT

On July 22, 2021 the County sold a general obligation bond for \$364,000.00 to BB&T. The proceeds were used to fund the repayment of Public Facilities Bond/Rent. The bond and accumulated interest of \$2,369.34 was paid in March, 2022.

NOTE 12 - REVENUE RECEIVED IN ADVANCE

The general fund revenues received in advance consist of local option sales tax funds held for future rollbacks and American Rescue Plan funds not expended at June 30, 2022. These balances were \$1,024,644.44 and \$4,706,620.83 respectively at June 30, 2022. The special revenue fund revenues received in advance of \$1,702,220.54 consists of grant funds held for future expenditures and \$102,988.46 for drug seizures held for future disbursement as the court cases are completed. The details for the special revenue funds can be found on pages 85-89.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 13 - SICK PAY AND ANNUAL LEAVE

Employees have no vested interest in sick leave benefits. Sick leave is earned at the rate of 1 day per month after six months of service. Regular part-time employees who are scheduled to work at least one-half the regular workweek shall earn sick leave credits at a rate in proportion to the percentage of the regular workweek that they are scheduled to work. Employees who work less than one-half the regular workweek or who are on full-time leave without pay shall not accrue sick leave credits. New employees will accrue annual and sick leave, but will not be able to use leave until regular status is granted (after the successful completion of an initial evaluation period of six months).

Annual leave for full time employees is earned at a rate according to the following schedule:

<u>Time Employed</u>	<u>Annual Leave</u>	<u>Accumulation</u>
0 - 10 years	1 day for each month	30 days
10 years - 15 years	1 ¼ days per month	35 days
15 years - 20 years	1 ½ days per month	40 days
20 years - 25 years	1 ¾ days per month	50 days
25 years or over	2 days per month	60 days

Part-time employees who are scheduled to work at least one-half the normal workweek shall accrue annual leave at the rate based on the schedule and in proportion to the percentage of the regular workweek that they are scheduled to work. Part-time employees who are scheduled to work less than one-half the normal workweek and employees hired to fill temporary or seasonal positions shall not accrue nor be paid for any annual leave.

The maximum liability for compensated absences (annual leave) at June 30, 2022 is \$563,606.91. The current portion of accrued compensated absences, which would be liquidated with expendable available resources, cannot be reasonably estimated.

NOTE 14 - CONTINGENT LIABILITIES AND COMMITMENTS

Grants

The County received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits should become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual funds included herein or on the overall financial position of the County at June 30, 2022.

In the fiscal year ended June 30, 2015, the County received a grant from the SC Coordinating Council for Economic Development for \$350,000 to assist in the construction of a 150,000 square foot agricultural speculative building pad (RIF-PD-14-007). Upon the sale of the aforementioned building pad, the County must return the grant amount and any disposal must be approved by the SC Coordinating Council prior to the disposal.

Litigation

In the ordinary course of operations, the County may from time to time, become a party to legal claims and disputes. At June 30, 2022, the County has been named in several pending lawsuits.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 14 - CONTINGENT LIABILITIES AND COMMITMENTS (continued)

Encumbrances

At June 30, 2022, the County had no significant encumbrances outstanding.

Construction

The County has signed various contracts with contractors and architects related to projects funded under the capital sales tax programs.

NOTE 15 - RETIREMENT

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 the net pension liability, deferred outflows and inflows of resources related to pensions and pension expense information about the fiduciary net positions 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 generally accepted accounting principles (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 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 Dr., 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 Description

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 employees of the state and 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.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 15 - RETIREMENT (continued)

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 for police officers and fire fighters. PORS also covers peace officers, coroners, probate judges and magistrates.

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 be 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/current annual salary. 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.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 15 - RETIREMENT (continued)

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.

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 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 employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS. The legislation also increased employer contribution rates beginning July 1, 2017 for SCRS 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 statutes. However, the General Assembly postponed the 1% increase in employer contribution rates that was scheduled to go into effect 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 rates as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS 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.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 15 - RETIREMENT (continued)

The County contributed amounts equal to 100% of the required contributions for employers:

SCRS Employer Contribution	Amount For Retirement	% of Covered Payroll	Amount For Death Benefits	% of Covered Payroll
6/30/22	\$780,252	16.41%	\$7,132	.15%
6/30/21	\$647,571	15.41%	\$6,303	.15%
6/30/20	\$646,713	15.41%	\$6,295	.15%

SCRS Employee Contributions	Amount	% of Covered Payroll
6/30/22	\$427,927	9.00%
6/30/21	\$378,205	9.00%
6/30/20	\$377,705	9.00%

PORS Employer Contribution	Amount For Retirement	% of Covered Payroll	Amount For Accidental Death	% of Covered Payroll	Amount For Death Benefits	% of Covered Payroll
6/30/22	\$708,083	18.84%	\$7,517	.2%	\$7,517	.2%
6/30/21	\$589,813	17.84%	\$6,612	.2%	\$6,612	.2%
6/30/20	\$564,800	17.84%	\$6,332	.2%	\$6,332	.2%

PORS Employee Contributions	Amount	% of Covered Payroll
6/30/22	\$366,444	9.75%
6/30/21	\$322,348	9.75%
6/30/20	\$308,678	9.75%

South Carolina Retirement System Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions.

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was calculated on the basis of historical employer contributions. For the measurement period ended at June 30, 2021, the County's proportion was 0.03718%.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 15 - RETIREMENT (continued)

Measurement Period <u>Ended June 30</u>	Fiscal Year <u>Ending June 30</u>	Net Pension <u>Liability-SCRS</u>
2021	2022	\$8,046,164
2020	2021	\$9,610,687
2019	2020	\$9,497,922

For the year ended June 30, 2022, the County recognized pension expense of \$428,906. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 137,057	\$ 10,859
Changes of assumptions	440,421	0
Net difference between projected and actual earnings on plan investments	0	1,168,812
Changes in proportion and differences between County contributions and proportionate share of contributions	108,699	520,087
County contributions subsequent to the measurement date	<u>787,385</u>	<u>0</u>
Total	<u>\$ 1,473,562</u>	<u>\$ 1,699,758</u>

The \$787,385 of deferred outflows of resources resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023.

Police Officers Retirement System Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was calculated on the basis of historical employer contributions. For the measurement period ended June 30, 2021, the County's proportion was .219832%.

Measurement Period <u>Ended June 30</u>	Fiscal Year <u>Ending June 30</u>	Net Pension <u>Liability-PORS</u>
2021	2022	\$5,656,079
2020	2021	\$6,949,909
2019	2020	\$5,973,712

For the year ended June 30, 2022 the County recognized pension expense of \$735,741. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 15 - RETIREMENT (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 192,415	\$ 17,615
Changes of assumptions	403,418	0
Net difference between projected and actual earnings on plan investments	0	1,268,067
Changes in proportion and differences between County contributions and proportionate share of contributions	255,678	9,914
County contributions subsequent to the measurement date	<u>723,116</u>	<u>0</u>
Total	<u>\$ 1,574,627</u>	<u>\$ 1,295,596</u>

The \$723,116 of deferred outflows of resources resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023.

The difference between projected and actual earnings on pension plan investments are reported as deferred outflows (inflows) of resources and will be amortized over a closed five-year period and recognized in pension expense in future years. The difference between expected and actual and the change in proportionate share of contributions are reported as deferred outflows (inflows) of resources and will be amortized over the average remaining service lives of all plan participants. Average remaining service lives of all employees provided with pensions through the pension plans at June 30, 2021, measurement date was 3.91 years for SCRS and 4.13 years for PORS. The following schedule reflects the amortization of the County's proportional share of the net balance of remaining deferred outflows (inflows) of resources at June 30, 2022.

Pensions Expense and Deferred Outflows (Inflows) of Resources

Measurement Period Ending June 30,	Fiscal Year Ending June 30,	SCRS	PORS
2022	2023	\$ (187,400)	\$ 20,770
2023	2024	(263,777)	13,194
2024	2025	(125,051)	(38,698)
2025	2026	<u>(437,353)</u>	<u>(439,351)</u>
		<u>\$ (1,013,581)</u>	<u>\$ (444,085)</u>

Actuarial Assumptions

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 ending June 30, 2019.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 15 - RETIREMENT (continued)

The June 30, 2021 total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by the system's consulting actuary, Gabriel, Roeder, Smith and Company (GRS), and are based on an actuarial valuation performed as of July 1, 2020. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year ended, June 30, 2021, using generally accepted actuarial principles. There was no legislation enacted during the 2021 legislation that had a material change in the benefit provisions. In FY 2021, the Board adopted updated demographic assumptions. Also, the General Assembly permitted the investment return assumption at July 1, 2021 to decrease from 7.25% to 7.00% as provided by Section 9-16-335 in SC State Code.

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2021.

	SCRS	PORS
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Investment rate of return ¹	7.00%	7.00%
Projected salary increases	3.0% to 11.0% (varies by service) ¹	3.5% to 10.5% (varies by service) ¹
Benefit adjustments	lesser of 1% or \$500 annually	lesser of 1% or \$500 annually
¹ Includes inflation at 2.25%		

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumptions, the 2020 Public Retirees of South Carolina Mortality table (2020 PRSC), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using 80% of scale UMP projected from the year 2020.

Assumptions used in the determination of the June 30, 2021, TPL are as follows:

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

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 15 - RETIREMENT (continued)

Net Pension Liability

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB No. 67 less that System's fiduciary net position. NPL totals, as of June 30, 2021, for the County's proportionate share are presented below.

<u>System</u>	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Employers' Net Pension Liability (Asset)</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
SCRS	\$ 20,497,921	\$ 12,451,757	\$ 8,046,164	60.7%
PORS	\$ 19,091,500	\$ 13,435,421	\$ 5,656,079	70.4%

The TPL is calculated by the Systems' actuary, and each plan's fiduciary net position is reported in the Systems' financial statements. The NPL is disclosed in accordance with the requirements of GASB 67 in the System's 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.

Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. 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, the 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 rates of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-term Expected Rate of Return

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

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2021 fiscal year. For actuarial purposes, 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 which is summarized in the table on the next page. For actuarial purposes, the 7.00% assumed annual investment rate of return used in the calculation of the total pension liability includes a 4.75% real rate of return and a 2.25% inflation component.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 15 - RETIREMENT (continued)

<u>Allocation/Exposure</u>	<u>Target Asset Allocation</u>	<u>Expected Arithmetic Real Rate of Return</u>	<u>Long Term Expected Portfolio Real Rate of Return</u>
Public Equity	46.0%	6.87%	3.16%
Bonds	26.0%	0.27%	0.07%
Private Equity	9.0%	9.68%	0.87%
Private Debt	7.0%	5.47%	0.39%
Real Assets	12.0%		
Real Estate	9.0%	6.01%	0.54%
Infrastructure	<u>3.0%</u>	5.08%	<u>0.15%</u>
Total Expected Return	<u>100.0%</u>		5.18%
Inflation for Actuarial Purposes			<u>2.25%</u>
			<u>7.43%</u>

Non-Employer Contribution

The County recognized \$66,810 from the State of South Carolina for pension contributions.

Sensitivity Analysis

The following table presents the collective net pension liability of the County calculated using the discount rate of 7.00%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1.0% lower (6.00%) or 1.0% higher (8.00%) than the current rate.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
System	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
SCRS	\$10,539,554	\$8,046,164	\$5,973,754
PORS	\$8,206,262	\$5,656,079	\$3,567,107

Plan Fiduciary Net Position

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

Payables to the Pension Plans

At June 30, 2022, the County reported a payable of \$124,384 and \$114,006 for the outstanding amount of contributions due to SCRS and PORS, respectively. This liability will be paid in the normal course of paying year-end obligations.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 16 - POST RETIREMENT BENEFITS

Plan Description

On July 24, 1986, Marion County Council approved a motion to extend group insurance coverage to long time employees who retire. The Marion County Retiree Health Care Plan is a single - employer defined benefit OPEB plan administered by the County. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a standalone financial report.

Benefits Provided

Health insurance is provided by the County to those who retired from the County with fifteen (15) years of service (a minimum of ten (10) years of County service before state service time can be considered) and be eligible for retirement. The County pays the retiree's portion of health care coverage (as long as the preceding requirement is met). The retiree would pay for any spouse and/or dependent coverage. Only County Council has the authority to establish or modify benefit terms.

If a retiree has only ten (10) years of service and is eligible to retire, they can stay on the coverage but they would have to pay the employer and employee share of the premium. If an active employee dies while employed, the Employee Insurance Program will waive the insurance premium for the survivor for 1 year as long as the survivor was already covered on the insurance plan. If an employee is approved for disability retirement and the employee has 15 years of service, they can stay on the insurance and the County will pay their health and dental coverage.

The retiree can enroll in vision coverage, but the retiree must pay the premium for vision coverage.

The County pays for the retiree's dental coverage, however if the retiree covers a spouse or dependent, the retiree would pay for the spouse or dependent coverage.

When an employee retires, they have the option of converting or porting their life insurance. There are a limited number of employees that retired before 1997 and the County approved to pay them what the insurance is worth when the retiree passes.

If a retiree comes back to work or if an active employee does not wish to participate in the insurance coverage, the County will allow them up to \$2,500 for medical reimbursement.

Employees covered by benefit terms. At June 30, 2020, the following employees were covered by the benefit terms (as of the valuation date):

Inactive plan members or beneficiaries currently receiving benefit payments	76
Inactive plan members entitled to but not yet receiving benefit payments	0
Active plan members	<u>177</u>
	<u><u>253</u></u>

Total OPEB Liability

The County's total OPEB liability of \$21,461,414 was measured as of June 30, 2021, and was determined by an actuarial valuation as of June 30, 2020.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 16 - POST RETIREMENT BENEFITS (continued)

Actuarial Assumptions and Methods

Valuation Date: June 30, 2020

Measurement Date: June 30, 2021 (update procedures were used to roll forward to this measurement date)

Methods and Assumptions:

Actuarial Cost Method Individual Entry-Age Normal

Discount Rate 1.92% as of June 30, 2021

Inflation 2.25%

Salary Increases 3.50% to 10.50% for PORS and 3.00% to 9.50% for SCRS, including inflation.

Demographic Assumptions Based on the experience study covering the five-year period ending June 30, 2019 as conducted for the South Carolina Retirement Systems (SCRS).

Mortality For healthy retirees, the gender distinct SC Retirees 2020 Mortality Tables are used with the following multipliers applied to the base tables: 97% for male SCRS members, 107% for female SCRS members, 127% for male PORS members, and 107% for female PORS members. The rates are projected on a fully generational basis using 80% of the ultimate rates of Scale MP-2019 to account for future mortality improvements.

Health Care Trend Rates Initial rate of 6.00% declining to an ultimate rate of 4.00% after 15 years.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 16 - POST RETIREMENT BENEFITS (continued)

Participation Rates 95% for future retirees who are eligible for the County subsidy; 10% for future retirees who are not eligible for the County subsidy.

Other Information:

Notes The discount rate changed from 2.45% as of June 30, 2020 to 1.92% as of June 30, 2021. Additionally, the demographic and salary increase assumptions were updated to reflect the 2020 SCRS experience study.

For plans that do not have a formal trust that meets GASB's requirements, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this valuation, the municipal bond rate is 1.92% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The discount rate was 2.45% as of the prior measurement date.

<u>Changes in the Total OPEB Liability</u>	<u>Total OPEB Liability</u>
Balance at 6/30/20	\$ 18,383,491
Changes for the year:	
Service cost	1,005,404
Interest on total OPEB liability	458,561
Changes of benefit terms	0
Differences between expected and actual experience	16,084
Change in proportionate share	59,985
Changes in assumptions or other inputs	1,996,664
Benefit payments	<u>(458,775)</u>
Net changes	<u>3,077,923</u>
Balance at 6/30/21	<u>\$ 21,461,414</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.45 percent at June 30, 2020 to 1.92 percent as of June 30, 2021 and updates to the demographic assumption.

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

	1% Decrease <u>(0.92%)</u>	Discount Rate <u>(1.92%)</u>	1% Increase <u>(2.92%)</u>
Total OPEB liability	\$ 25,642,125	\$ 21,461,414	\$ 18,187,949

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

	1% Decrease <u></u>	Healthcare Cost Trend Rate <u></u>	1% Increase <u></u>
Total OPEB liability	\$ 17,582,180	\$ 21,461,414	\$ 26,614,471

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 16 - POST RETIREMENT BENEFITS (continued)

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 \$1,215,383. Differences between expected and actual experience and changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period.

At the beginning of the current measurement period, the expected remaining service lives of all active employees in the plan was approximately 1,607 years. Additionally, the total plan membership (active employees and inactive employees) was 253. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable outflows and inflows of resources established in the current measurement period is 6.3502 years.

At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,551	\$ 1,106,904
Changes of assumptions or other inputs	2,708,212	686,477
Changes in proportionate shares & contribution difference	98,791	238,703
Contributions subsequent to the measurement date	456,278	0
Total	<u>\$ 3,276,832</u>	<u>\$ 2,032,084</u>

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

YEAR ENDED

<u>JUNE 30</u>	
2023	\$ (248,582)
2024	(206,704)
2025	308,463
2026	477,990
2027	342,766
Thereafter	114,537
	<u>\$ 788,470</u>

NOTE 17 - RISKS AND UNCERTAINTIES

The County is exposed to various risks of loss and maintains elements of both self-insurance and purchased insurance policies divided into coverage for workmens compensation, property and casualty, and employee health insurance. Management believes such coverage is sufficient to preclude any significant uninsured losses for the covered risks. The County also pays insurance premiums to certain commercial insurers to cover risks that may occur in normal operations. The insurers promise to pay to or on behalf of the insured for covered economic losses sustained during the policy in accord with the insurance policy and benefit program limits.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 17 - RISKS AND UNCERTAINTIES (continued)

Several state funds accumulate assets and the State assumes substantially all risks for the following:

- Claims of covered public employees for health and dental insurance benefits (South Carolina PEBA).
- Claims for property and casualty loss (State Insurance Reserve Fund).

The County obtains coverage for its property and casualty insurance through the State Insurance Reserve Fund.

The County participates in the South Carolina Association of Counties, Workmens Compensation Self-Insurance Fund, a public entity risk pool for its workmens compensation coverage. Pool members are subject to a supplemental assessment in the event of deficiencies.

The County has recorded insurance premium expenditures in the applicable functional expenditure categories of the unrestricted current funds. These expenditures do not include estimated claims losses and estimable premium adjustments.

The County has not reported a supplemental premium assessment expenditure and the related liability at June 30, 2022, because the requirements of GASB Statement 10, which states that a liability for supplemental assessments must be reported if information prior to issuance of financial statements indicates that it is probable that an asset has been impaired or a liability has been incurred on or before June 30, 2022 and the amount of the premium is reasonably estimable have not been satisfied.

In management's opinion, supplemental premium assessments, if any, would not be significant enough to have a material effect on the financial position of the County.

During the year ended June 30, 2022 the County did not reduce insurance coverages from coverage levels of the prior year. No settlements have exceeded coverage levels in place during the fiscal years ended June 30, 2022, 2021, or 2020.

NOTE 18 - FUND BALANCES

GENERAL FUND - RESTRICTED

Economic Development--Horry-Georgetown-Marion Industrial Park - to reflect the 50% of funds collected from the Industrial Park that must be expended for economic development.

Solid Waste Tire - to reflect the funds that have been distributed to the County to be used for the disposal of tires.

Accommodations Tax - to reflect the funds that have been distributed to the County from the State accommodations tax.

CAPITAL PROJECTS - RESTRICTED

Capital Projects - to reflect funds to be used to finance capital improvements.

GENERAL FUND - COMMITTED

Bicentennial Funds - to reflect management's intent to expend certain funds for a planned monument.

OTHER GOVERNMENTAL FUNDS - ASSIGNED

Law Enforcement - to reflect funds to be used to aid in drug enforcement procedures within the County.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 18 - FUND BALANCE (continued)

OTHER GOVERNMENTAL FUNDS - RESTRICTED

Debt Service - to reflect funds to be used to repay general long term debt.

DSS Child Support Incentive Payments - to reflect funds earned by the Clerk of Court's office that are required to be expended to enhance the establishment, collection, and enforcement of child support obligations.

Emergency Services - to reflect funds collected for E-911 fees to be used for approved E-911 services.

NOTE 19 - INTERFUND BALANCES

Major Funds

\$ 240,794.35 Due to general fund from the capital projects reflecting short term loans, due to the pooled cash system.

Other Governmental

\$ 2,340,870.04 Due to special revenue funds and the debt service funds from the general fund reflecting short term loans, due to the pooled cash system.

\$ 592,752.83 Due to the general fund from the special revenue funds and the debt service funds reflecting short term loans, due to the pooled cash system.

NOTE 20 - INTERFUND TRANSFERS

Major Funds

\$ 1,935,221.35 From the general fund to the debt service fund to fund debt repayments.

1,599.00 From the general fund to the special revenue funds to reimburse expenditures.

\$ 1,936,820.35

\$ 666,522.53 From the capital projects fund to the general fund to fund capital improvements.

Other Governmental

\$ 80,515.55 From the special revenue funds to the general fund to transfer the remaining DSS funds and to reimburse expenditures.

\$ 20,116.90 From the debt service fund to the general fund to transfer fund.

Marion County
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2022

NOTE 21 - TAX ABATEMENTS

The County has two abatement programs which result in reduced property tax collections from certain taxpayers.

Fee in Lieu of Property Taxes

Marion County provides property tax reductions through South Carolina's Fee in Lieu of Tax (FILOT) program pursuant to the authority granted by Title 12, Chapter 44 of the Code of Laws of South Carolina, 1976, as amended in order to reduce the property tax burden on businesses thereby inducing such businesses to invest in the county. Property subject to a FILOT agreement is exempt from ad valorem property tax and is instead subject to a fee in lieu of tax, equal to the product of the value of the property, a negotiated assessment ratio that is equal to or lower than the normally applicable assessment rates, and a millage rate that is either fixed for the life of the agreement or is adjusted every five years based on the trailing five-year average. In addition, the FILOT payments may be fixed over the life of the FILOT program based on a net present value method. The majority of the FILOT agreements entered into by the Marion County provide companies a reduced assessment ratio, usually to the maximum allowed by state statute, 6%, and a fixed millage rate for the life of the agreement. Agreements are for either a 20 or 40-year length.

According to the FILOT agreements in place with various companies and Marion County the required investments range from \$1,000,000 to \$5,000,000.

For the fiscal year ended June 30, 2022 the FILOT program resulted in property tax abatements of \$966,087 for Marion County, (County \$81,629 school \$671,374 City of Mullins \$213,084).

Multi County Industrial or Business Park

South Carolina Code 4-1-170 provides that a Multi County Industrial or Business Park (MCIP) can be established by two or more counties pursuant to a written agreement between those counties, as provided in Section 13 of Article VIII of the South Carolina Constitution. The agreement will establish how the counties will share the expenses and revenues generated by the MCIP. Marion County has MCIP agreements with Dillon County.

If the taxpayers do not meet the requirements agreed to as part of the FILOT or MCIP programs, the County can terminate the abatement agreements and collect the total amount of ad valorem taxes that would result from regular tax rates.

NOTE 22 - PRIOR PERIOD ADJUSTMENT

A prior period adjustment was recorded in the general fund for the following: to write off receivables of (\$37,937.50) and to correct a prior period liability by, \$880.45. In the government-wide statements, long term debt was adjusted to restate a lease as a capital purchase, (\$100,161.51) and to reduce a liability by \$25,000.00 (related to a receivable for loan funds never received).

NOTE 23 - SUBSEQUENT EVENTS

The County has evaluated subsequent events through the date on which the financial statements were available to be issued.

MARION COUNTY
BUDGETARY COMPARISON SCHEDULE
BUDGET (GAAP BASIS) AND ACTUAL-GENERAL FUND
Year Ended June 30, 2022

	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
LOCAL REVENUES			
TAXES	\$11,304,300.00	\$11,681,952.45	\$377,652.45
OPERATIONAL REVENUE	6,456,535.00	6,940,583.68	484,048.68
INVESTMENT EARNINGS	105,000.00	5,298.76	(99,701.24)
STATE REVENUES			
OPERATIONAL REVENUE	1,698,936.00	1,777,716.87	78,780.87
FEDERAL REVENUES			
OPERATIONAL REVENUE	1,492,000.00	1,406,592.37	(85,407.63)
TOTAL REVENUES	<u>21,056,771.00</u>	<u>21,812,144.13</u>	<u>755,373.13</u>
EXPENDITURES			
CURRENT EXPENDITURES			
GENERAL GOVERNMENT	9,368,203.00	8,321,090.67	1,047,112.33
PUBLIC SAFETY	8,002,591.00	8,712,500.58	(709,909.58)
TRANSPORTATION	1,188,183.00	1,166,261.32	21,921.68
HUMAN SERVICES	245,675.00	242,114.75	3,560.25
COMMUNITY DEVELOPMENT	347,493.00	313,650.56	33,842.44
PHYSICAL ENVIRONMENT	1,769,185.00	1,788,381.32	(19,196.32)
DEBT SERVICE	0.00	413,007.44	(413,007.44)
CAPITAL OUTLAY	26,000.00	2,043,032.70	(2,017,032.70)
TOTAL EXPENDITURES	<u>20,947,330.00</u>	<u>23,000,039.34</u>	<u>(2,052,709.34)</u>
Excess (deficiency) of revenues over expenditures	<u>109,441.00</u>	<u>(1,187,895.21)</u>	<u>(1,297,336.21)</u>
OTHER FINANCING SOURCES AND (USES)			
DEBT PROCEEDS	650,000.00	695,489.17	45,489.17
SALE OF ASSETS	180,000.00	3,110,200.00	2,930,200.00
COSTS OF SALE OF ASSETS	0.00	(187,915.00)	(187,915.00)
PAYMENTS FROM OTHER AGENCIES	150,000.00	333,763.57	183,763.57
TRANSFERS OUT COMPONENT UNITS	(709,017.00)	(725,981.66)	(16,964.66)
TRANSFERS IN	0.00	767,154.98	767,154.98
TRANSFERS OUT	<u>(380,424.00)</u>	<u>(1,936,820.35)</u>	<u>(1,556,396.35)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(109,441.00)</u>	<u>2,055,890.71</u>	<u>2,165,331.71</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	0.00	867,995.50	867,995.50
Fund Balances at beginning of year	862,483.12	862,483.12	0.00
Prior Period Adjustment	<u>0.00</u>	<u>(37,057.05)</u>	<u>(37,057.05)</u>
Fund Balances at end of year	<u><u>\$862,483.12</u></u>	<u><u>\$1,693,421.57</u></u>	<u><u>\$830,938.45</u></u>

MARION COUNTY
SCHEDULE OF THE COUNTY'S PENSION CONTRIBUTIONS
Year Ended June 30, 2022

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	SCRS June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Contractually required contribution	\$787,384	\$653,874	\$653,008	\$642,008	\$556,251	\$465,027	\$437,775	\$408,183	\$375,218
Contributions made to pension plan	<u>787,384</u>	<u>653,874</u>	<u>653,008</u>	<u>642,008</u>	<u>556,251</u>	<u>465,027</u>	<u>437,775</u>	<u>408,183</u>	<u>375,218</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll during the measurement period	\$4,754,738	\$4,202,277	\$4,196,712	\$4,409,398	\$4,102,148	\$4,022,725	\$3,958,184	\$3,744,798	\$3,539,794
Contributions as a percentage of covered employee payroll	16.56%	15.56%	15.56%	14.56%	13.56%	11.56%	11.06%	10.90%	10.60%

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	PORS June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Contractually required contribution	\$723,117	\$603,037	\$577,464	\$518,279	\$471,581	\$383,925	\$353,280	\$341,532	\$328,380
Contributions made to pension plan	<u>723,117</u>	<u>603,037</u>	<u>577,464</u>	<u>518,279</u>	<u>471,581</u>	<u>383,925</u>	<u>353,280</u>	<u>341,532</u>	<u>328,380</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll during the measurement period	\$3,758,401	\$3,306,129	\$3,165,920	\$3,006,258	\$2,903,824	\$2,696,103	\$2,571,179	\$2,546,846	\$2,557,473
Contributions as a percentage of covered employee payroll	19.24%	18.24%	18.24%	17.24%	16.24%	14.24%	13.74%	13.41%	12.84%

The Schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the County will present information for those years for which information is available.

MARION COUNTY
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Year Ended June 30, 2022

	SCRS								
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
The County's percentage of the net pension liability	0.037180%	0.037613%	0.041595%	0.039585%	0.039813%	0.040875%	0.039928%	0.039001%	0.039001%
The County's proportionate share of the net pension liability	\$8,046,164	\$9,610,687	\$9,497,922	\$8,869,827	\$8,962,547	\$8,730,840	\$7,572,538	\$6,714,679	\$6,995,388
The County's covered employee payroll	\$4,202,277	\$4,196,712	\$4,409,398	\$4,102,148	\$4,022,725	\$3,958,184	\$3,744,798	\$3,539,794	\$3,414,316
The County's proportionate share of the net pension liability as a percentage of its covered payroll	191.47%	229.01%	215.40%	216.22%	222.80%	220.58%	202.21%	189.69%	204.88%
The Plan's fiduciary net position as a percentage of the total pension liability	60.70%	50.70%	54.40%	54.10%	53.30%	52.90%	57.00%	59.90%	56.39%
	PORS								
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
The County's percentage of the net pension liability	0.219832%	0.209574%	0.208438%	0.209791%	0.20063%	0.20168%	0.20567%	0.21254%	0.21254%
The County's proportionate share of the net pension liability	\$5,656,079	\$6,949,909	\$5,973,712	\$5,944,525	\$5,496,326	\$5,115,613	\$4,482,483	\$4,068,982	\$4,405,958
The County's covered employee payroll	\$3,306,129	\$3,165,920	\$3,006,258	\$2,903,824	\$2,696,103	\$2,571,179	\$2,546,846	\$2,557,473	\$2,206,891
The County's proportionate share of the net pension liability as a percentage of its covered payroll	171.08%	219.52%	198.71%	204.71%	203.86%	198.96%	176.00%	159.10%	199.65%
The Plan's fiduciary net position as a percentage of the total pension liability	70.40%	58.80%	62.70%	61.70%	60.90%	60.40%	64.60%	67.50%	62.98%

The Schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the County will present information for those years for which information is available.

MARION COUNTY
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITIES AND RELATED RATIOS
Year Ended June 30, 2022

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB Liability					
Service Cost at the end of the year	\$1,005,404	\$730,250	\$621,711	\$722,414	\$966,744
Interest on the total OPEB liability	458,561	544,681	555,755	667,457	594,016
Changes of benefit terms	0	0	0	(1,548,098)	0
Difference between expected and actual experience	16,084	(176,293)	(22,695)	(2,507,549)	(227)
Changes in proportionate share	59,985	(16,909)	66,250	(535,560)	0
Changes of assumptions or other inputs	1,996,664	479,063	1,289,145	(345,057)	(2,083,403)
Benefit payments	<u>(458,775)</u>	<u>(462,076)</u>	<u>(401,315)</u>	<u>(401,632)</u>	<u>(425,673)</u>
Net change in total OPEB liability	3,077,923	1,098,716	2,108,851	(3,948,025)	(948,543)
Total OPEB liability - beginning	<u>18,383,491</u>	<u>17,284,775</u>	<u>15,175,924</u>	<u>19,123,949</u>	<u>20,072,492</u>
Total OPEB liability - ending	<u><u>\$21,461,414</u></u>	<u><u>\$18,383,491</u></u>	<u><u>\$17,284,775</u></u>	<u><u>\$15,175,924</u></u>	<u><u>\$19,123,949</u></u>
Covered-employee payroll	\$7,233,309	\$7,074,927	\$6,610,232	\$6,988,030	\$6,912,631
Total OPEB liability as a percentage of covered-employee payroll	296.70%	259.84%	261.49%	217.17%	276.65%

The County implemented GASB 75 during fiscal year ended June 30, 2018, as such only four years of data are available.

No assets are accumulated in a trust that meet the criteria in GASB 75 to pay related benefits.

For the fiscal year ended June 30, 2022, the demographic and salary increase assumptions were updated to reflect the 2020 SCRS experience study.
For the fiscal year ended June 30, 2021, the participation rate for retirees who are eligible for the County subsidy was lowered, the health care trend rates were updated to reflect the plan's anticipated experience and the repeal of the excise tax on high-cost employer health plans, and the methodology for determining service cost was updated.

For the fiscal year ended June 30, 2019, the healthcare trend and family coverage assumptions were modified and benefit terms were changed as follows: retirees pay 100% of dependent premiums.

Changes of assumptions reflect the effects of changes in the discount rate each period.

The following are the discount rates used in each fiscal year ended:

2022	1.92%
2021	2.45%
2020	3.13%
2019	3.62%
2018	3.56%
2017	2.92%

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the County Council
Marion, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Marion County's basic financial statements and have issued our report thereon dated February 22, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Marion County's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Marion County's internal control. Accordingly, we do not express an opinion on the effectiveness of Marion County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as described in the accompanying schedule of findings and questions costs, we did identify deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement

of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item #2022-003 to be a material weakness.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies, described in the accompanying schedule of findings and question costs as items #2022-001 and #2022-002 to be significant deficiencies.

We noted certain immaterial matters that we reported to the management of Marion County in a separate letter dated February 22, 2023.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of Marion County in a separate letter dated February 22, 2023.

Marion County's Responses to Findings

Marion County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Marion County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kenneth Cobb & Company P.C.

Mullins, South Carolina
February 22, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Council
Marion, South Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Marion County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
3. Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purposed described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over compliance that might be significant deficiencies or material weaknesses in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item #2022-001 and #2022-002 that we considered to be significant deficiencies.

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

Marion County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Marion County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kenneth Cobb & Company P.C.

Mullins, South Carolina
February 22, 2023

MARION COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Expenditures and Other Uses
PRIMARY GOVERNMENT		
DEPARTMENT OF TRANSPORTATION		
Passed through the SC Department of Commerce/Aeronautics Division #3-45-45-0039-003-2020	20.106	\$225,053.31 <u>225,053.31</u>
DEPARTMENT OF TREASURY		
Coronavirus State and Local Fiscal Recover Funds	21.027	1,263,093.07
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Passed through the SC Department of Social Services		
Child Support Enforcement IV D Incentive Payments	93.563	45,131.50
Child Support Enforcement IV D Transaction Reimbursement	93.563	146,739.95
Child Support Enforcement IV D Service of Process Payments	93.563	8,728.50 <u>200,599.95</u>
County DSS Administrative Expense		
Child Support Enforcement	93.563	7,929.78 <u>7,929.78</u> <u>208,529.73</u>
DEPARTMENT OF PUBLIC SAFETY		
Training Facility Equipment #ICF20122	16.034	103,181.72
DEPARTMENT OF HOMELAND SECURITY		
Passed through the SC Office of the Adjutant General		
Hazard Mitigation Grant Program - #4394-F0043	97.039	787.50
Disaster Grants-Public Assistance	97.036	135,569.52
Emergency Management Performance Grants #20EMPG01	97.042	11,060.57
Emergency Management Performance Grants #21EMPG01	97.042	58,027.00 <u>205,444.59</u> <u>\$2,005,302.42</u>
Total		

NOTE A BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Marion County under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the County it is not intended to and does not present the financial position or changes in net position of the County.

NOTE B SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C INDIRECT COST RATE

Marion County did not elect to use the 10% de minimis cost rate as covered in 2 CFR Part 200.414.

NOTE D PASS THROUGH TO SUBRECIPIENTS

There were no awards passed through to subrecipients included in this Schedule for the year ended June 30, 2022.

NOTE E OUTSTANDING DEBT TO OFFICE OF REGULATORY STAFF

The County owes \$467,213.31 to the SC Office of the Regulatory Staff as of June 30, 2022.

Marion County
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 to June 30, 2022

I. SUMMARY OF AUDITOR'S RESULTS

- a. The auditor's report expresses an unmodified opinion on whether the financial statements of Marion County were prepared in accordance with GAAP.
- b. Three control deficiencies disclosed during the audit of the financial statements of Marion County are reported in the *Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. One material weaknesses was reported in the *Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
- c. No instances of noncompliance material to the financial statements of Marion County were disclosed during the audit.
- d. Two control deficiencies pertaining to major federal award programs are disclosed in the *Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
- e. The auditor's report on compliance for the major federal awards programs for Marion County expresses an unmodified opinion on all major programs.
- f. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
- g. The program tested as a major program was:

Coronavirus State and Local Fiscal Recovery Funds	CFDA No. 21.027
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- h. The threshold for distinguishing Types A and B programs was \$750,000.
- i. Marion County was not determined to be a low-risk auditee.

Marion County
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 to June 30, 2022

II. FINDINGS –FINANCIAL STATEMENTS AUDIT

Material Weakness

#2022-003 Financial Records not maintained adequately

Condition: The financial records and record keeping of the general ledger and accounts payable of the County for the year ended June 30, 2022 were difficult to audit and not what would be considered good business practices. Certain invoices could not be located or took significant effort to locate. Expenditures on the County's general ledger were also very often misclassified. We also noted that numerous invoices were often not paid timely.

Criteria: All transactions should be recorded on the County's financial records according to the County's chart of accounts and proper documentation of all payments must be maintained at all times. Invoices should be paid timely to avoid late fees and penalties.

Effect: Without the proper documentation, it cannot be determined that a payment made is for County goods or services received as well as one that has been properly approved. If invoices are posted to the incorrect account numbers, it could make budgeting difficult and make the incorrect department absorb additional costs.

Recommendation: All transactions should be recorded on the County's financial records according to the County's chart of accounts and proper documentation of all payments must be maintained. Care must be taken that invoices are properly maintained and accessible. Invoices should be paid timely to avoid late fees and penalties.

Response: Due to staffing issues in the Finance Department, the former employee who was overwhelmed in her job responsibilities is no longer employed by the County. A new Finance Director has been hired. One of his responsibilities is to make corrections to this issue.

Significant Deficiency

#2022-001 Preparation of annual financial statements and disclosures - (initially reported April 17, 2008)

Condition: The County does not prepare its annual financial statements and footnote disclosures. The County staff work with the auditor in the preparation and subsequently reviews and approves all statements and disclosures before issuance.

Criteria: Internal controls should be in place that provide reasonable assurance that financial statements are free of material misstatements and that the independent auditor is not part of the control system.

Effect: The County relies on the auditor to prepare the financial statements and disclosures and reviews the final product. Caution must be exercised so that the auditor is not deemed to be part of the control system.

Recommendation: The County can accept this condition and concentrate on the review and approval process or prepare all financial statements and disclosures in house or hire an outside source to prepare the financial statements and disclosures.

Marion County
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 to June 30, 2022

Response: The County will accept this condition and continue to work with the audit staff in the preparation of the financial statements and review and approve the financial statements and related disclosures.

#2022-002 Inadequate Segregation of Duties - (initially reported April 17, 2008)

Condition: Due to a small staff size, the County does not have complete segregation of duties. Inadequate segregation of duties may make the County susceptible to management override of controls, misappropriation of assets and/or the subsequent concealment of the acts and/or inaccurate financial reporting.

Criteria: The ideal internal control system would not allow one person to perform a transaction from beginning to end. An employee should not be in a position to commit and conceal fraud or errors. Effective segregation of duties is achieved when the following functions are separated: authorization, recording, and custodial.

Effect: An error in financial reporting may not be detected in a timely manner or the misappropriation of assets could be concealed.

Recommendation: We recommend that the Council and management continue to use supervisory reviews such as monitoring financial statements and budget reports, and segregate duties where cost beneficial to do so.

Response: Council and Administration will continue to use supervisory reviews such as monitoring financial statements and budget reports, and segregate duties where cost beneficial to do so.

III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

See Section II for conditions #2022-001 and #2022-002

All Federal Programs

See Schedule of Expenditures of Federal Awards for CFDA numbers and pass through entities.

MARION COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2022

Material Weakness

#2021-003 Unrecorded expenditures and related liability

Condition: Certain expenditures for improvements at the Amazing Grace Park were not recorded by Marion County. The expenditures were for improvements to County owned property and related to a County contract, but were paid through the bank account of the Clementa Pinckney Memorial Foundation and a related line of credit. The repayment of the line of credit was to be funded by grants and donations that were obtained by Clementa Pinckney Memorial Foundation and/or Marion County. These expenditures were not recorded on the County's financial records.

Recommendation: All expenditures of the County must be posted to the County's financial records. Any transactions that do not flow through the records initially should be posted to the records as soon as possible.

Current Status: Audit procedures performed detected no similar findings for the fiscal year ended June 30, 2022.

Significant Deficiency

#2021-001 Preparation of annual financial statements and disclosures.

Condition: The County does not prepare its annual financial statements and footnote disclosures. The County staff work with the auditor in the preparation and subsequently reviews and approves all statements and disclosures before issuance.

Recommendation: The County can accept this condition and concentrate on the review and approval process or prepare all financial statements and disclosures in house or hire an outside source to prepare the financial statements and disclosures.

Current Status: This is a continuing condition.

#2021-002 Inadequate Segregation of Duties

Condition: Due to a small staff size, the County does not have complete segregation of duties. Inadequate segregation of duties may make the County susceptible to management override of controls, misappropriation of assets and the subsequent concealment of the acts and/or inaccurate financial reporting.

Recommendation: We recommend that the Council and management continue to use supervisory reviews such as monitoring financial statements and budget reports, and segregate duties where cost beneficial to do so.

Current Status: This is a continuing condition.

MARION COUNTY, SOUTH CAROLINA

UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)

For The Year Ended June 30, 2022

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	64,643	325,388		390,031
Court fines and assessments remitted to State Treasurer	46,506	163,935		210,441
Total Court Fines and Assessments retained	18,137	161,453	0	179,590
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	5,447	4,929		10,376
Assessments retained	261	11,407		11,668
Total Surcharges and Assessments retained for victim services	5,708	16,336	0	22,044

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

VICTIM SERVICE FUNDS COLLECTED	Municipal	County	Total
Carryforward from Previous Year – Beginning Balance		0	0
Victim Service Revenue:			
Victim Service Fines Retained by City/County Treasurer		0	
Victim Service Assessments Retained by City/County Treasurer	0	11,668	11,668
Victim Service Surcharges Retained by City/County Treasurer	0	10,376	10,376
Interest Earned			
Grant Funds Received			
Grant from:			
General Funds Transferred to Victim Service Fund			
Contribution Received from Victim Service Contracts:			
(1) Town of Nichols		5,077	5,077
(2) City of Mullins		2,088	2,088
(3) City of			

Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	0	29,209	29,209
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MARION COUNTY, SOUTH CAROLINA

UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)

For The Year Ended June 30, 2022

FOR THE STATE TREASURER'S OFFICE:

Expenditures for Victim Service Program:	<u>Municipal</u>	<u>County</u>	<u>Total</u>
Salaries and Benefits		29,209	29,209
Operating Expenditures			0
Victim Service Contract(s):			
(1) Entity's Name			0
(2) Entity's Name			
Victim Service Donation(s):			
(1) Domestic Violence Shelter:	0		0
(2) Rape Crisis Center:			
(3) Other local direct crime victims service agency:			
Transferred to General Fund			
Total Expenditures from Victim Service Fund/Program (B)	0	29,209	29,209
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	0	0	0
Less: Prior Year Correction		0	0
Carryforward Funds – End of Year	0	0	0

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
REVENUES			
TAX APPORTIONMENTS	\$8,962,300.00	\$9,377,643.76	\$415,343.76
TAX EXECUTIONS	558,000.00	445,544.10	(112,455.90)
FIRE & RESCUE FEE	1,129,000.00	1,081,950.00	(47,050.00)
LOCAL OPTION SALES TAX	655,000.00	776,814.59	121,814.59
TAX COLLECTOR	156,000.00	127,768.98	(28,231.02)
IN LIEU OF TAXES	738,000.00	1,095,792.44	357,792.44
ROAD & BRIDGE FEE	1,235,000.00	1,228,244.85	(6,755.15)
CLERK OF COURT FINES	21,000.00	17,596.35	(3,403.65)
CHILD SUPPORT	151,000.00	200,708.92	49,708.92
CLERK OF COURT FEES	72,750.00	96,214.27	23,464.27
PROBATE JUDGE FEES	56,000.00	66,712.47	10,712.47
MAGISTRATES FINES	228,000.00	189,598.49	(38,401.51)
FRANCHISE FEES	75,000.00	89,282.40	14,282.40
BUSINESS LICENSES	140,000.00	143,923.94	3,923.94
AIRPORT	151,300.00	186,336.15	35,036.15
RENT	73,820.00	60,860.00	(12,960.00)
EMS FEES	1,310,000.00	1,235,100.05	(74,899.95)
SOLID WASTE	1,779,440.00	1,651,267.28	(128,172.72)
BUILDING & TRAILER PERMITS	153,275.00	147,641.62	(5,633.38)
AUTO DECALS PROCESSING FEES	21,500.00	22,725.00	1,225.00
DOCUMENTARY STAMPS	2,900.00	7,124.78	4,224.78
MAGISTRATES SUPPLEMENT	18,000.00	2,438.46	(15,561.54)
ANIMAL SHELTER	27,500.00	109,254.22	81,754.22
MISCELLANEOUS	24,900.00	48,118.31	23,218.31
REGISTRATION & ELECTION-LOCAL	150.00	16,373.71	16,223.71
INSURANCE PROCEEDS	21,000.00	197,500.99	176,500.99
INTEREST INCOME	105,000.00	5,298.76	(99,701.24)
LOCAL GOVERNMENT FUND	1,479,766.00	1,137,029.34	(342,736.66)
ACCOMMODATIONS TAX	145,000.00	181,856.62	36,856.62
SALARY SUPPLEMENTS-STATE	6,300.00	6,300.00	0.00
VETERANS AFFAIRS	5,370.00	5,615.10	245.10
REGISTRATION & ELECTION-STATE	37,500.00	45,185.51	7,685.51
SOLID WASTE TIRE	25,000.00	12,320.72	(12,679.28)
RURAL COUNTY STABILIZATION	0.00	322,580.65	322,580.65
OTHER STATE	0.00	66,828.93	66,828.93
COVID RELIEF FUNDS	1,352,000.00	1,263,093.07	(88,906.93)
DISASTER ASISTANCE-FEDERAL	125,000.00	135,569.52	10,569.52
DSS IN LIEU OF RENT	15,000.00	7,929.78	(7,070.22)
TOTAL REVENUES	21,056,771.00	21,812,144.13	755,373.13

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
EXPENDITURES			
GENERAL GOVERNMENT			
COUNTY COUNCIL			
SALARIES	\$81,549.00	\$83,324.64	(\$1,775.64)
FRINGE BENEFITS	23,297.00	23,905.47	(608.47)
TRAVEL	7,100.00	28.75	7,071.25
PROFESSIONAL SERVICES	81,240.00	105,431.07	(24,191.07)
OPERATING EXPENDITURES	9,450.00	6,769.00	2,681.00
CONTINGENCY	45,000.00	0.00	45,000.00
Total COUNTY COUNCIL	247,636.00	219,458.93	28,177.07
ASSISTANT SOLICITOR			
PROFESSIONAL SERVICES	35,488.00	35,488.08	(0.08)
Total ASSISTANT SOLICITOR	35,488.00	35,488.08	(0.08)
PUBLIC DEFENDER			
PROFESSIONAL SERVICES	35,437.00	35,437.08	(0.08)
OPERATING EXPENDITURES	1,670.00	1,525.48	144.52
Total PUBLIC DEFENDER	37,107.00	36,962.56	144.44
CLERK OF COURT			
SALARIES	216,400.00	224,664.30	(8,264.30)
FRINGE BENEFITS	54,530.00	53,393.26	1,136.74
REPAIRS & MAINTENANCE	66,000.00	53,933.04	12,066.96
PROFESSIONAL SERVICES	500.00	2,250.00	(1,750.00)
JURORS & WITNESSES	24,000.00	30,635.11	(6,635.11)
SUPPLIES	21,000.00	20,197.03	802.97
OPERATING EXPENDITURES	6,300.00	5,482.35	817.65
CAPITAL OUTLAY	0.00	1,129.00	(1,129.00)
Total CLERK OF COURT	388,730.00	391,684.09	(2,954.09)
JUDGE OF PROBATE			
SALARIES	119,322.00	132,108.07	(12,786.07)
FRINGE BENEFITS	31,580.00	33,805.02	(2,225.02)
SUPPLIES	4,600.00	3,793.45	806.55
REPAIRS & MAINTENANCE	250.00	0.00	250.00
TRAVEL	2,000.00	672.08	1,327.92
OPERATING EXPENDITURES	3,350.00	2,148.44	1,201.56
Total JUDGE OF PROBATE	161,102.00	172,527.06	(11,425.06)

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
ADMINISTRATION			
SALARIES	\$274,397.00	\$315,073.69	(\$40,676.69)
FRINGE BENEFITS	69,114.00	76,081.41	(6,967.41)
REPAIRS & MAINTENANCE	6,600.00	6,187.14	412.86
TRAVEL	8,500.00	7,098.56	1,401.44
PROFESSIONAL SERVICES	18,000.00	46,909.02	(28,909.02)
TRAINING	3,000.00	(99.12)	3,099.12
TELEPHONE	600.00	3,756.84	(3,156.84)
INSURANCE	135.00	132.00	3.00
RENT	9,000.00	9,396.35	(396.35)
ADVERTISING	1,500.00	2,312.10	(812.10)
SUPPLIES	8,250.00	12,923.80	(4,673.80)
OPERATING EXPENDITURES	8,250.00	9,884.07	(1,634.07)
CAPITAL OUTLAY	0.00	78,037.81	(78,037.81)
Total ADMINISTRATION	<u>407,346.00</u>	<u>567,693.67</u>	<u>(160,347.67)</u>
COUNTY ATTORNEY			
SALARIES	53,870.00	54,464.67	(594.67)
FRINGE BENEFITS	13,581.00	13,147.96	433.04
Total COUNTY ATTORNEY	<u>67,451.00</u>	<u>67,612.63</u>	<u>(161.63)</u>
DELEGATION			
SALARIES	22,978.00	26,360.60	(3,382.60)
FRINGE BENEFITS	5,793.00	6,338.05	(545.05)
REPAIRS & MAINTENANCE	250.00	0.00	250.00
OPERATING EXPENDITURES	1,050.00	868.99	181.01
Total DELEGATION	<u>30,071.00</u>	<u>33,567.64</u>	<u>(3,496.64)</u>
REGISTRATION BOARD			
SALARIES	120,575.00	120,079.24	495.76
FRINGE BENEFITS	30,467.00	21,251.74	9,215.26
SUPPLIES	14,500.00	13,239.01	1,260.99
REPAIRS & MAINTENANCE	26,000.00	58,191.58	(32,191.58)
PROFESSIONAL SERVICES	5,500.00	2,939.05	2,560.95
TRAVEL	6,000.00	9,001.02	(3,001.02)
OPERATING EXPENDITURES	6,300.00	3,619.00	2,681.00
Total REGISTRATION BOARD	<u>209,342.00</u>	<u>228,320.64</u>	<u>(18,978.64)</u>

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
TAX ASSESSOR			
SALARIES	\$198,275.00	\$173,930.23	\$24,344.77
FRINGE BENEFITS	49,987.00	41,632.20	8,354.80
TRAVEL	1,000.00	860.37	139.63
PROFESSIONAL SERVICES	0.00	21,556.25	(21,556.25)
REPAIRS & MAINTENANCE	3,250.00	1,040.81	2,209.19
SUPPLIES	4,350.00	7,664.06	(3,314.06)
GAS, FUEL, & OIL	1,250.00	653.28	596.72
OPERATING EXPENDITURES	3,000.00	5,429.26	(2,429.26)
Total TAX ASSESSOR	261,112.00	252,766.46	8,345.54
AUDITOR			
SALARIES	91,897.00	98,129.44	(6,232.44)
FRINGE BENEFITS	23,169.00	23,380.92	(211.92)
TRAVEL	500.00	756.56	(256.56)
PROFESSIONAL SERVICES	8,350.00	8,543.76	(193.76)
SUPPLIES	11,000.00	27,681.04	(16,681.04)
OPERATING EXPENDITURES	19,200.00	579.00	18,621.00
Total AUDITOR	154,116.00	159,070.72	(4,954.72)
TREASURER			
SALARIES	154,379.00	168,426.77	(14,047.77)
FRINGE BENEFITS	38,919.00	40,588.59	(1,669.59)
TRAVEL	1,000.00	610.00	390.00
SUPPLIES	24,000.00	13,797.64	10,202.36
OPERATING EXPENDITURES	13,900.00	5,106.03	8,793.97
CAPITAL OUTLAY	0.00	1,080.48	(1,080.48)
Total TREASURER	232,198.00	229,609.51	2,588.49
TAX COLLECTOR			
SALARIES	76,175.00	81,652.32	(5,477.32)
FRINGE BENEFITS	19,205.00	19,562.92	(357.92)
REPAIRS & MAINTENANCE	400.00	0.00	400.00
TRAVEL	600.00	424.28	175.72
SUPPLIES	36,300.00	48,651.92	(12,351.92)
OPERATING EXPENDITURES	44,150.00	36,413.93	7,736.07
CAPITAL OUTLAY	4,000.00	0.00	4,000.00
Total TAX COLLECTOR	180,830.00	186,705.37	(5,875.37)

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
PUBLIC BUILDINGS			
SALARIES	\$215,856.00	\$210,527.27	\$5,328.73
FRINGE BENEFITS	54,418.00	50,465.22	3,952.78
REPAIRS & MAINTENANCE	52,000.00	136,596.69	(84,596.69)
PROFESSIONAL SERVICES	5,000.00	21,851.57	(16,851.57)
SUPPLIES	26,650.00	32,235.63	(5,585.63)
GAS, FUEL & OIL	15,500.00	17,813.30	(2,313.30)
OPERATING EXPENDITURES	6,500.00	8,009.32	(1,509.32)
CAPITAL OUTLAY	14,500.00	65,624.07	(51,124.07)
Total PUBLIC BUILDINGS	390,424.00	543,123.07	(152,699.07)
FINANCE			
SALARIES	72,969.00	74,964.12	(1,995.12)
FRINGE BENEFITS	18,397.00	17,907.82	489.18
OFFICE SUPPLIES	5,500.00	5,727.87	(227.87)
REPAIRS & MAINTENANCE	24,500.00	23,373.02	1,126.98
OPERATING EXPENDITURES	1,950.00	12,718.26	(10,768.26)
Total FINANCE	123,316.00	134,691.09	(11,375.09)
PERSONNEL			
SALARIES	79,845.00	72,682.54	7,162.46
FRINGE BENEFITS	20,130.00	17,154.40	2,975.60
OFFICE SUPPLIES	2,300.00	4,571.24	(2,271.24)
OPERATING EXPENDITURES	14,500.00	37,889.76	(23,389.76)
CAPITAL OUTLAY	1,500.00	1,263.69	236.31
Total PERSONNEL	118,275.00	133,561.63	(15,286.63)
INFORMATION TECHNOLOGY			
SALARIES	85,369.00	69,940.73	15,428.27
FRINGE BENEFITS	21,522.00	16,859.73	4,662.27
REPAIRS & MAINTENANCE	61,200.00	58,695.33	2,504.67
TRAVEL	750.00	34.32	715.68
PROFESSIONAL SERVICES	25,000.00	107,372.03	(82,372.03)
SUPPLIES	37,650.00	41,249.09	(3,599.09)
OPERATING EXPENDITURES	1,100.00	1,615.34	(515.34)
CAPITAL OUTLAY	0.00	12,387.17	(12,387.17)
Total INFORMATION TECHNOLOGY	232,591.00	308,153.74	(75,562.74)

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
UNALLOCATED EMPLOYEE BENEFITS			
OTHER BENEFITS	\$0.00	\$815.38	(\$815.38)
HEALTH INSURANCE	1,721,653.00	1,379,007.14	342,645.86
RETIREE HEALTH INSURANCE	512,000.00	408,729.86	103,270.14
ADMIN FEES	9,760.00	9,618.00	142.00
WORKERS COMPENSATION	372,978.00	372,978.00	0.00
UNEMPLOYMENT	5,000.00	0.00	5,000.00
DRUG TESTING	2,200.00	3,625.00	(1,425.00)
CHRISTMAS BONUS	70,058.00	0.00	70,058.00
ARPA PAY	640,000.00	0.00	640,000.00
EMPLOYEE APPRECIATION	4,500.00	2,325.00	2,175.00
Total UNALLOCATED EMPLOYEE BENEFITS	<u>3,338,149.00</u>	<u>2,177,098.38</u>	<u>1,161,050.62</u>
UNALLOCATED EXPENDITURES			
UTILITIES	619,500.00	664,147.92	(44,647.92)
INSURANCE	366,000.00	421,923.25	(55,923.25)
VEHICLE LEASES	355,500.00	157,347.04	198,152.96
CAPITAL OUTLAY	0.00	695,489.17	(695,489.17)
OTHER	20,800.00	5,954.28	14,845.72
Total UNALLOCATED EXPENDITURES	<u>1,361,800.00</u>	<u>1,944,861.66</u>	<u>(583,061.66)</u>
TOTAL GENERAL GOVERNMENT	<u>7,977,084.00</u>	<u>7,822,956.93</u>	<u>154,127.07</u>
PUBLIC SAFETY			
VICTIMS ASSISTANCE			
SALARIES	72,610.00	93,396.51	(20,786.51)
FRINGE BENEFITS	35,746.00	39,993.44	(4,247.44)
OPERATING EXPENDITURES	6,600.00	6,115.36	484.64
Total VICTIMS ASSISTANCE	<u>114,956.00</u>	<u>139,505.31</u>	<u>(24,549.31)</u>
CENTRAL DISPATCH			
SALARIES	405,342.00	437,451.95	(32,109.95)
FRINGE BENEFITS	95,636.00	105,440.57	(9,804.57)
OPERATING EXPENDITURES	142,875.00	231,406.29	(88,531.29)
CAPITAL OUTLAY	5,000.00	0.00	5,000.00
Total CENTRAL DISPATCH	<u>648,853.00</u>	<u>774,298.81</u>	<u>(125,445.81)</u>

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
MAGISTRATE SYSTEM			
SALARIES	\$308,916.00	\$304,609.14	\$4,306.86
FRINGE BENEFITS	82,210.00	77,606.04	4,603.96
REPAIRS & MAINTENANCE	22,500.00	22,511.08	(11.08)
TRAVEL	6,000.00	5,329.31	670.69
LAW LIBRARY FEE	2,750.00	5,632.00	(2,882.00)
JURORS & WITNESSES	7,500.00	2,121.37	5,378.63
SUPPLIES	12,000.00	14,127.29	(2,127.29)
GAS, FUEL & OIL	1,675.00	3,306.48	(1,631.48)
OPERATING EXPENDITURES	4,225.00	1,987.90	2,237.10
CAPITAL OUTLAY	1,000.00	1,891.69	(891.69)
Total MAGISTRATE SYSTEM	<u>448,776.00</u>	<u>439,122.30</u>	<u>9,653.70</u>
SHERIFF			
SALARIES	1,704,842.00	1,876,312.38	(171,470.38)
FRINGE BENEFITS	473,948.00	485,623.92	(11,675.92)
REPAIRS & MAINTENANCE	60,000.00	119,352.31	(59,352.31)
TRAVEL	8,000.00	5,021.14	2,978.86
INSURANCE	250.00	0.00	250.00
SUPPLIES	20,500.00	31,958.23	(11,458.23)
GAS, FUEL & OIL	160,000.00	297,720.31	(137,720.31)
UNIFORMS & CLOTHING	33,000.00	34,528.73	(1,528.73)
OPERATING EXPENDITURES	35,800.00	39,172.86	(3,372.86)
CAPITAL OUTLAY	0.00	22,462.40	(22,462.40)
Total SHERIFF	<u>2,496,340.00</u>	<u>2,912,152.28</u>	<u>(415,812.28)</u>
DETENTION CENTER			
SALARIES	1,143,013.00	1,109,323.09	33,689.91
FRINGE BENEFITS	318,788.00	296,534.08	22,253.92
REPAIRS & MAINTENANCE	86,000.00	91,857.75	(5,857.75)
TRAVEL	4,000.00	1,837.59	2,162.41
PROFESSIONAL SERVICES	225,014.00	212,603.60	12,410.40
INSURANCE	300.00	1,464.00	(1,164.00)
SUPPLIES	219,700.00	253,092.48	(33,392.48)
GAS, FUEL & OIL	4,000.00	3,964.16	35.84
UNIFORMS & CLOTHING	8,500.00	8,460.86	39.14
OPERATING EXPENDITURES	11,050.00	31,641.94	(20,591.94)
JUVENILE & OUT OF COUNTY DETENTION	3,000.00	450.00	2,550.00
CAPITAL OUTLAY	0.00	22,003.69	(22,003.69)
Total DETENTION CENTER	<u>2,023,365.00</u>	<u>2,033,233.24</u>	<u>(9,868.24)</u>

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
EMERGENCY MANAGEMENT			
SALARIES	\$21,156.00	\$3,925.23	\$17,230.77
FRINGE BENEFITS	5,334.00	2,545.16	2,788.84
TRAVEL	1,000.00	0.00	1,000.00
SUPPLIES	1,200.00	1,282.26	(82.26)
DISASTER COSTS	0.00	145,723.07	(145,723.07)
OPERATING EXPENDITURES	9,800.00	17,428.94	(7,628.94)
Total EMERGENCY MANAGEMENT	<u>38,490.00</u>	<u>170,904.66</u>	<u>(132,414.66)</u>
PRISON CAMP			
SALARIES	209,310.00	199,655.38	9,654.62
FRINGE BENEFITS	56,442.00	53,477.77	2,964.23
REPAIRS & MAINTENANCE	6,250.00	8,391.13	(2,141.13)
PROFESSIONAL SERVICES	12,000.00	1,305.00	10,695.00
SUPPLIES	68,550.00	64,489.49	4,060.51
UNIFORMS & CLOTHING	2,000.00	1,643.85	356.15
OPERATING EXPENDITURES	2,000.00	578.13	1,421.87
Total PRISON CAMP	<u>356,552.00</u>	<u>329,540.75</u>	<u>27,011.25</u>
BUILDING & LICENSES			
SALARIES	173,816.00	130,683.00	43,133.00
FRINGE BENEFITS	45,347.00	33,127.89	12,219.11
OPERATING EXPENDITURES	23,995.00	64,011.64	(40,016.64)
CAPITAL OUTLAY	0.00	4,402.08	(4,402.08)
Total BUILDING & LICENSES	<u>243,158.00</u>	<u>232,224.61</u>	<u>10,933.39</u>
EMERGENCY MEDICAL SERVICES			
SALARIES	977,131.00	945,789.22	31,341.78
FRINGE BENEFITS	230,121.00	235,885.90	(5,764.90)
REPAIRS & MAINTENANCE	41,000.00	53,620.31	(12,620.31)
SUPPLIES	74,075.00	65,377.99	8,697.01
GAS, FUEL & OIL	48,000.00	63,393.80	(15,393.80)
PROFESSIONAL SERVICES	65,000.00	36,184.63	28,815.37
OPERATING EXPENDITURES	23,770.00	60,184.96	(36,414.96)
CAPITAL OUTLAY	0.00	448,929.44	(448,929.44)
Total EMERGENCY MEDICAL SERVICES	<u>1,459,097.00</u>	<u>1,909,366.25</u>	<u>(450,269.25)</u>

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
ANIMAL SHELTER			
SALARIES	\$56,946.00	\$73,970.44	(\$17,024.44)
FRINGE BENEFITS	14,358.00	17,745.60	(3,387.60)
REPAIRS & MAINTENANCE	4,000.00	2,093.99	1,906.01
PROFESSIONAL SERVICES	56,000.00	36,763.31	19,236.69
SUPPLIES	44,500.00	66,489.36	(21,989.36)
OPERATING EXPENDITURES	1,700.00	72,323.58	(70,623.58)
GAS, FUEL & OIL	1,500.00	2,455.39	(955.39)
Total ANIMAL SHELTER	<u>179,004.00</u>	<u>271,841.67</u>	<u>(92,837.67)</u>
TOTAL PUBLIC SAFETY	<u>8,008,591.00</u>	<u>9,212,189.88</u>	<u>(1,203,598.88)</u>
COMMUNITY DEVELOPMENT			
ECONOMIC DEVELOPMENT			
SALARIES	102,606.00	91,444.83	11,161.17
FRINGE BENEFITS	25,868.00	21,681.87	4,186.13
TRAVEL	13,000.00	8,131.15	4,868.85
PROFESSIONAL SERVICES	10,000.00	5,790.00	4,210.00
SUPPLIES	4,100.00	2,981.21	1,118.79
OPERATING EXPENDITURES	15,400.00	6,872.29	8,527.71
GAS, FUEL & OIL	1,000.00	1,958.70	(958.70)
CAPITAL OUTLAY	0.00	2,777.96	(2,777.96)
Total ECONOMIC DEVELOPMENT	<u>171,974.00</u>	<u>141,638.01</u>	<u>30,335.99</u>
PLANNING & GIS			
SALARIES	109,231.00	122,760.81	(13,529.81)
FRINGE BENEFITS	27,538.00	29,600.10	(2,062.10)
TRAVEL	750.00	842.93	(92.93)
SUPPLIES	5,000.00	2,418.52	2,581.48
OPERATING EXPENDITURES	33,000.00	19,168.15	13,831.85
Total PLANNING & GIS	<u>175,519.00</u>	<u>174,790.51</u>	<u>728.49</u>
TOTAL COMMUNITY DEVELOPMENT	<u>347,493.00</u>	<u>316,428.52</u>	<u>31,064.48</u>
TRANSPORTATION			
PUBLIC WORKS			
SALARIES	429,845.00	352,895.84	76,949.16
FRINGE BENEFITS	108,365.00	84,688.47	23,676.53
REPAIRS & MAINTENANCE	115,000.00	97,395.72	17,604.28
PROFESSIONAL SERVICES	9,300.00	16,162.84	(6,862.84)
SUPPLIES	88,000.00	138,849.73	(50,849.73)
GAS, FUEL & OIL	145,000.00	192,572.08	(47,572.08)
OPERATING EXPENDITURES	114,500.00	4,470.69	110,029.31
CAPITAL OUTLAY	0.00	382,909.83	(382,909.83)
Total PUBLIC WORKS	<u>1,010,010.00</u>	<u>1,269,945.20</u>	<u>(259,935.20)</u>

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
AIRPORT			
SALARIES	\$58,320.00	\$64,415.51	(\$6,095.51)
FRINGE BENEFITS	14,703.00	15,166.52	(463.52)
REPAIRS & MAINTENANCE	5,000.00	25,382.34	(20,382.34)
FUEL	85,000.00	152,781.13	(67,781.13)
INSURANCE	100.00	100.00	0.00
CAPITAL OUTLAY	0.00	302,644.22	(302,644.22)
OPERATING EXPENDITURES	15,050.00	21,380.45	(6,330.45)
Total AIRPORT	178,173.00	581,870.17	(403,697.17)
TOTAL TRANSPORTATION	1,188,183.00	1,851,815.37	(663,632.37)
PHYSICAL ENVIRONMENT			
SOIL CONSERVATION			
SALARIES	25,740.00	21,664.84	4,075.16
FRINGE BENEFITS	6,489.00	5,211.40	1,277.60
Total SOIL CONSERVATION	32,229.00	26,876.24	5,352.76
ENVIRONMENTAL SERVICES			
SALARIES	133,561.00	140,754.95	(7,193.95)
FRINGE BENEFITS	33,672.00	33,499.79	172.21
REPAIRS AND MAINTENANCE	9,500.00	16,697.20	(7,197.20)
RENT	26,500.00	7,508.06	18,991.94
SUPPLIES	26,000.00	20,658.73	5,341.27
PROFESSIONAL SERVICES	1,490,503.00	1,517,878.79	(27,375.79)
TIRE DISPOSAL	0.00	14,186.93	(14,186.93)
OPERATING EXPENDITURES	17,220.00	10,320.63	6,899.37
Total ENVIRONMENTAL SERVICES	1,736,956.00	1,761,505.08	(24,549.08)
TOTAL PHYSICAL ENVIRONMENT	1,769,185.00	1,788,381.32	(19,196.32)
HUMAN SERVICES			
VETERAN'S AFFAIRS			
SALARIES	65,696.00	69,953.08	(4,257.08)
FRINGE BENEFITS	16,563.00	17,026.67	(463.67)
TRAVEL	2,500.00	2,300.66	199.34
SUPPLIES	5,400.00	2,674.58	2,725.42
OPERATING EXPENDITURES	4,600.00	1,597.14	3,002.86
PARADE	5,500.00	0.00	5,500.00
Total VETERAN'S AFFAIRS	100,259.00	93,552.13	6,706.87

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
CORONER			
SALARIES	\$43,018.00	\$45,886.47	(\$2,868.47)
FRINGE BENEFITS	11,998.00	12,293.90	(295.90)
REPAIRS & MAINTENANCE	500.00	2,358.24	(1,858.24)
OFFICE SUPPLIES	400.00	563.28	(163.28)
POST MORTEMES & LUNACIES	40,000.00	40,200.50	(200.50)
OPERATING EXPENDITURES	4,500.00	10,609.07	(6,109.07)
Total CORONER	100,416.00	111,911.46	(11,495.46)
DEPARTMENT OF SOCIAL SERVICES			
PAUPER FUNERALS	3,500.00	3,500.00	0.00
FOSTER CHILDREN	2,000.00	2,000.00	0.00
EMERGENCY FUND	3,500.00	3,500.00	0.00
OPERATING EXPENDITURES	36,000.00	27,651.16	8,348.84
Total DEPARTMENT OF SOCIAL SERVICES	45,000.00	36,651.16	8,348.84
TOTAL HUMAN SERVICES	245,675.00	242,114.75	3,560.25
GENERAL GOVERNMENT-APPROPRIATIONS			
COUNCIL ON AGING	22,500.00	25,000.00	(2,500.00)
INDIGENT CARE	33,677.00	42,097.00	(8,420.00)
BOARD OF DISABILITIES	3,150.00	3,150.00	0.00
FIRE DEPARTMENTS/RESCUE SQUADS	1,100,000.00	1,076,270.01	23,729.99
PEE DEE COALITION	900.00	900.00	0.00
MARION COUNTY DRUG EDUCATION	25,000.00	25,000.00	0.00
MARION COUNTY HEALTH DEPARTMENT	4,500.00	8,682.55	(4,182.55)
MENTAL HEALTH	1,800.00	1,800.00	0.00
NESA	19,577.00	19,576.33	0.67
PDRTA	5,000.00	5,000.00	0.00
CLEMSON EXTENSION	18,000.00	18,000.00	0.00
PEE DEE COG	24,797.00	24,797.00	0.00
PEE DEE COMMUNITY ACTION	12,600.00	12,600.00	0.00
PEE DEE TOURISM	2,500.00	2,500.00	0.00
RECREATION FUND	5,000.00	11,662.44	(6,662.44)
REGIONAL AIRPORT	19,838.00	17,509.80	2,328.20
S. C. ASSOCIATION OF COUNTIES	9,080.00	0.00	9,080.00
TRI-COUNTY INDUSTRIAL PARK	50,000.00	50,000.00	0.00
ACCOMODATIONS TAX	44,600.00	0.00	44,600.00
FOXTROT FESTIVAL	8,600.00	8,600.00	0.00
Total APPROPRIATIONS	1,411,119.00	1,353,145.13	57,973.87

MARION COUNTY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
DEBT SERVICE			
PRINCIPAL	\$0.00	\$362,416.27	(\$362,416.27)
INTEREST	0.00	45,710.60	(45,710.60)
FEES	0.00	4,880.57	(4,880.57)
Total DEBT SERVICE	0.00	413,007.44	(413,007.44)
 TOTAL EXPENDITURES	 20,947,330.00	 23,000,039.34	 (2,052,709.34)
Excess (deficiency) of revenues over expenditures	109,441.00	(1,187,895.21)	(1,297,336.21)
 OTHER FINANCING SOURCES (USES)			
DEBT/LEASE PROCEEDS	650,000.00	695,489.17	45,489.17
SALE OF ASSETS	180,000.00	3,110,200.00	2,930,200.00
COSTS OF SALE OF ASSETS	0.00	(187,915.00)	(187,915.00)
PAYMENTS FROM OTHER AGENCIES	150,000.00	333,763.57	183,763.57
TRANSFER TO DEBT SERVICE	(380,424.00)	(1,935,221.35)	(1,554,797.35)
TRANSFER FROM DEBT SERVICE	0.00	20,116.90	20,116.90
TRANSFER FROM SPECIAL REVENUE	0.00	80,515.55	80,515.55
TRANSFER TO SPECIAL REVENUE	0.00	(1,599.00)	(1,599.00)
TRANSFER FROM CAPITAL PROJECTS	0.00	666,522.53	666,522.53
TRANSFER TO COMPONENT UNITS	(709,017.00)	(725,981.66)	(16,964.66)
 TOTAL OTHER FINANCING SOURCES (USES)	 (109,441.00)	 2,055,890.71	 2,165,331.71
 Excess (deficiency) of revenues over expenditures and other financing sources (uses)	 0.00	 867,995.50	 867,995.50
 Fund Balances at beginning of year	 862,483.12	 862,483.12	 0.00
 Prior Period Adjustment	 0.00	 (37,057.05)	 (37,057.05)
 Fund Balances at end of year	 \$862,483.12	 \$1,693,421.57	 \$830,938.45

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	DSS GRANTS	COMBINED DRUG UNIT	DRUG ENFORCEMENT	SCDOT PAVING PROGRAMS	SCHOOL RESOURCE OFFICER
ASSETS					
Restricted Cash	\$0.00	\$119,548.77	\$9,762.93	\$0.00	\$0.00
Due from Other Funds	332,979.23	0.00	0.00	0.00	0.00
Due from Other Agencies	0.00	0.00	0.00	0.00	0.00
Due from State/Federal Govt.'s	27,856.05	0.00	0.00	825.00	149,658.91
TOTAL ASSETS	\$360,835.28	\$119,548.77	\$9,762.93	\$825.00	\$149,658.91
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Due to Other Funds	\$26,702.24	\$299.24	\$0.00	\$682.35	\$149,658.91
Accounts Payable	0.00	0.00	0.00	0.00	0.00
Drug Seizures	0.00	96,330.46	6,658.00	0.00	0.00
Revenue Received in Advance	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	0.00	0.00	0.00	142.65	0.00
TOTAL LIABILITIES	26,702.24	96,629.70	6,658.00	825.00	149,658.91
FUND BALANCE					
Restricted for:					
Child Support Services	334,133.04	0.00	0.00	0.00	0.00
Emergency Services	0.00	0.00	0.00	0.00	0.00
Assigned for:					
Law Enforcement	0.00	22,919.07	3,104.93	0.00	0.00
TOTAL FUND BALANCE	334,133.04	22,919.07	3,104.93	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE	\$360,835.28	\$119,548.77	\$9,762.93	\$825.00	\$149,658.91

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	DHEC SOLID WASTE	PALMETTO PRIDE	E-911	US DEPARTMENT OF HOMELAND SECURITY EMPG	SENATOR PINCKNEY PROJECT
<u>ASSETS</u>					
Restricted Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Due from Other Funds	0.00	3,704.06	304,574.80	0.00	350,132.56
Due from Other Agencies	0.00	0.00	6,228.97	0.00	0.00
Due from State/Federal Govt.'s	26,644.57	0.00	28,135.06	42,251.52	0.00
TOTAL ASSETS	<u>\$26,644.57</u>	<u>\$3,704.06</u>	<u>\$338,938.83</u>	<u>\$42,251.52</u>	<u>\$350,132.56</u>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Due to Other Funds	\$22,659.91	\$0.00	\$0.00	\$42,251.52	\$0.00
Accounts Payable	3,984.66	0.00	0.00	0.00	0.00
Drug Seizures	0.00	0.00	0.00	0.00	0.00
Revenue Received in Advance	0.00	3,704.06	0.00	0.00	350,132.56
Due to Other Agencies	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	<u>26,644.57</u>	<u>3,704.06</u>	<u>0.00</u>	<u>42,251.52</u>	<u>350,132.56</u>
<u>FUND BALANCE</u>					
Restricted for:					
Child Support Services	0.00	0.00	0.00	0.00	0.00
Emergency Services	0.00	0.00	338,938.83	0.00	0.00
Assigned for:					
Law Enforcement	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>338,938.83</u>	<u>0.00</u>	<u>0.00</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$26,644.57</u>	<u>\$3,704.06</u>	<u>\$338,938.83</u>	<u>\$42,251.52</u>	<u>\$350,132.56</u>

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	DIVERSITY	SC DEPARTMENT OF PUBLIC SAFETY - TRAINING FACILITY	SHERIFF'S DEPARTMENT PROJECTS	MCHF MOSQUITO SPRAYING	COMMERCE SITE DEVELOPMENT
ASSETS					
Restricted Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Due from Other Funds	635.00	0.00	6,318.69	1,860.54	523,950.00
Due from Other Agencies	0.00	103,181.72	0.00	0.00	0.00
Due from State/Federal Govt.'s	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$635.00	\$103,181.72	\$6,318.69	\$1,860.54	\$523,950.00
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Due to Other Funds	\$0.00	\$103,181.72	\$0.00	\$0.00	\$0.00
Accounts Payable	0.00	0.00	0.00	0.00	0.00
Drug Seizures	0.00	0.00	0.00	0.00	0.00
Revenue Received in Advance	635.00	0.00	5,223.22	1,860.54	523,950.00
Due to Other Agencies	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	635.00	103,181.72	5,223.22	1,860.54	523,950.00
FUND BALANCE					
Restricted for:					
Child Support Services	0.00	0.00	0.00	0.00	0.00
Emergency Services	0.00	0.00	0.00	0.00	0.00
Assigned for:					
Law Enforcement	0.00	0.00	1,095.47	0.00	0.00
TOTAL FUND BALANCE	0.00	0.00	1,095.47	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE	\$635.00	\$103,181.72	\$6,318.69	\$1,860.54	\$523,950.00

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	STRATEGIC PLAN	HOMELAND SECURITY HMGP 4394 F0043	RURAL DEVELOPMENT ACT FUNDS	DHEC GRANT IN AID FUNDS
<u>ASSETS</u>				
Restricted Cash	\$0.00	\$0.00	\$0.00	\$0.00
Due from Other Funds	24,785.33	0.00	767,954.83	6,950.60
Due from Other Agencies	0.00	0.00	0.00	0.00
Due from State/Federal Govt.'s	0.00	13,650.00	0.00	0.00
TOTAL ASSETS	<u>\$24,785.33</u>	<u>\$13,650.00</u>	<u>\$767,954.83</u>	<u>\$6,950.60</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Due to Other Funds	\$0.00	\$13,650.00	\$0.00	\$0.00
Accounts Payable	0.00	0.00	0.00	0.00
Drug Seizures	0.00	0.00	0.00	0.00
Revenue Received in Advance	24,785.33	0.00	767,954.83	6,950.60
Due to Other Agencies	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	<u>24,785.33</u>	<u>13,650.00</u>	<u>767,954.83</u>	<u>6,950.60</u>
<u>FUND BALANCE</u>				
Restricted for:				
Child Support Services	0.00	0.00	0.00	0.00
Emergency Services	0.00	0.00	0.00	0.00
Assigned for:				
Law Enforcement	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$24,785.33</u>	<u>\$13,650.00</u>	<u>\$767,954.83</u>	<u>\$6,950.60</u>

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	EMA TRAUMA FUNDS	SC DEPARTMENT OF PUBLIC SAFETY - BODY WORN CAMERAS	BULLET-PROOF VEST PROGRAM	FAA #3-45-0039-005-2021	Totals (Memorandum Only)
<u>ASSETS</u>					
Restricted Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$129,311.70
Due from Other Funds	11,344.40	5,680.00	0.00	0.00	2,340,870.04
Due from Other Agencies	0.00	0.00	7,510.06	0.00	116,920.75
Due from State/Federal Govt.'s	0.00	0.00	0.00	43,052.20	332,073.31
TOTAL ASSETS	<u>\$11,344.40</u>	<u>\$5,680.00</u>	<u>\$7,510.06</u>	<u>\$43,052.20</u>	<u>\$2,919,175.80</u>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Due to Other Funds	\$0.00	\$0.00	\$7,510.06	\$25,954.39	\$392,550.34
Accounts Payable	0.00	0.00	0.00	17,097.81	21,082.47
Drug Seizures	0.00	0.00	0.00	0.00	102,988.46
Revenue Received in Advance	11,344.40	5,680.00	0.00	0.00	1,702,220.54
Due to Other Agencies	0.00	0.00	0.00	0.00	142.65
TOTAL LIABILITIES	<u>11,344.40</u>	<u>5,680.00</u>	<u>7,510.06</u>	<u>43,052.20</u>	<u>2,218,984.46</u>
<u>FUND BALANCE</u>					
Restricted for:					
Child Support Services	0.00	0.00	0.00	0.00	334,133.04
Emergency Services	0.00	0.00	0.00	0.00	338,938.83
Assigned for:					
Law Enforcement	0.00	0.00	0.00	0.00	27,119.47
TOTAL FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>700,191.34</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$11,344.40</u>	<u>\$5,680.00</u>	<u>\$7,510.06</u>	<u>\$43,052.20</u>	<u>\$2,919,175.80</u>

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

	DSS	COMBINED DRUG UNIT	DRUG ENFORCEMENT FUND	SCDOT PAVING PROGRAMS	SCHOOL RESOURCE OFFICERS
REVENUES					
LOCAL	\$0.00	\$3,650.41	\$3.46	\$300.00	\$0.00
STATE	0.00	0.00	0.00	1,950.00	297,014.38
FEDERAL	200,599.95	0.00	0.00	0.00	0.00
TOTAL REVENUES	200,599.95	3,650.41	3.46	2,250.00	297,014.38
EXPENDITURES					
CURRENT					
GENERAL GOVERNMENT	104,748.61	0.00	0.00	0.00	0.00
PUBLIC SAFETY	0.00	3,886.03	96.00	0.00	297,014.38
PHYSICAL ENVIRONMENT	0.00	0.00	0.00	0.00	0.00
COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION	0.00	0.00	0.00	2,250.00	0.00
CULTURAL AND RECREATION	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	10,065.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	114,813.61	3,886.03	96.00	2,250.00	297,014.38
Excess (deficiency) of revenues over expenditures	85,786.34	(235.62)	(92.54)	0.00	0.00

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

	<u>DSS</u>	<u>COMBINED DRUG UNIT</u>	<u>DRUG ENFORCEMENT FUND</u>	<u>SCDOT PAVING PROGRAMS</u>	<u>SCHOOL RESOURCE OFFICERS</u>
OTHER FINANCING SOURCES (USES)					
Payments to other Agencies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from General Fund	1,336.50	0.00	0.00	0.00	0.00
Transfer to General Fund	<u>(80,515.55)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(79,179.05)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	6,607.29	(235.62)	(92.54)	0.00	0.00
Fund Balance at beginning of year	<u>327,525.75</u>	<u>23,154.69</u>	<u>3,197.47</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance at end of year	<u><u>\$334,133.04</u></u>	<u><u>\$22,919.07</u></u>	<u><u>\$3,104.93</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

	DHEC	DHEC GRANT IN AID FUNDS	E 911	US DEPARTMENT OF HOMELAND SECURITY GRANTS-EMPG	NESA
REVENUES					
LOCAL	\$0.00	\$0.00	\$81,951.27	\$0.00	\$39,936.88
STATE	27,000.67	550.00	102,724.00	0.00	0.00
FEDERAL	0.00	0.00	0.00	69,087.57	0.00
TOTAL REVENUES	27,000.67	550.00	184,675.27	69,087.57	39,936.88
EXPENDITURES					
CURRENT					
GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY	0.00	550.00	116,859.44	48,233.13	0.00
PHYSICAL ENVIRONMENT	27,000.67	0.00	0.00	0.00	0.00
COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION	0.00	0.00	0.00	0.00	0.00
CULTURAL AND RECREATION	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	20,854.44	39,936.88
TOTAL EXPENDITURES	27,000.67	550.00	116,859.44	69,087.57	39,936.88
Excess (deficiency) of revenues over expenditures	0.00	0.00	67,815.83	0.00	0.00

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

	DHEC	DHEC GRANT IN AID FUNDS	E 911	US DEPARTMENT OF HOMELAND SECURITY GRANTS-EMPG	NESA
	<u>DHEC</u>	<u>FUNDS</u>	<u>E 911</u>	<u>GRANTS-EMPG</u>	<u>NESA</u>
OTHER FINANCING SOURCES (USES)					
Payments to other Agencies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
Transfer to General Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	0.00	0.00	67,815.83	0.00	0.00
Fund Balance at beginning of year	<u>0.00</u>	<u>0.00</u>	<u>271,123.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance at end of year	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$338,938.83</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

	MCHF MASTER PLAN	SHERIFF'S DEPARTMENT PROJECT	COMMERCE- INFRASTRUCTURE & BUILDING IMPROVEMENTS #C-18-2920	COMMERCE- BUILDING & SITE IMPROVEMENTS #C-18-2952	COMMERCE- BUILDING IMPROVEMENTS #C-20-3391
REVENUES					
LOCAL	\$3,400.00	\$5,500.00	\$0.00	\$0.00	\$0.00
STATE	9,250.00	0.00	250,000.00	250,000.00	900,000.00
FEDERAL	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	12,650.00	5,500.00	250,000.00	250,000.00	900,000.00
EXPENDITURES					
CURRENT					
GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY	0.00	5,500.00	0.00	0.00	0.00
PHYSICAL ENVIRONMENT	0.00	0.00	0.00	0.00	0.00
COMMUNITY DEVELOPMENT	12,650.00	0.00	0.00	0.00	0.00
TRANSPORTATION	0.00	0.00	0.00	0.00	0.00
CULTURAL AND RECREATION	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	12,650.00	5,500.00	0.00	0.00	0.00
Excess (deficiency) of revenues over expenditures	0.00	0.00	250,000.00	250,000.00	900,000.00

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year Ended June 30, 2022

	MCHF MASTER PLAN	SHERIFF'S DEPARTMENT PROJECT	COMMERCE- INFRASTRUCTURE & BUILDING IMPROVEMENTS #C-18-2920	COMMERCE- BUILDING & SITE IMPROVEMENTS #C-18-2952	COMMERCE- BUILDING IMPROVEMENTS #C-20-3391
OTHER FINANCING SOURCES (USES)					
Payments to other Agencies	\$0.00	\$0.00	(\$250,000.00)	(\$250,000.00)	(\$900,000.00)
Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
Transfer to General Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0.00</u>	<u>0.00</u>	<u>(250,000.00)</u>	<u>(250,000.00)</u>	<u>(900,000.00)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	0.00	0.00	0.00	0.00	0.00
Fund Balance at beginning of year	<u>0.00</u>	<u>1,095.47</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance at end of year	<u><u>\$0.00</u></u>	<u><u>\$1,095.47</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year Ended June 30, 2022

	COMMERCE- SITE PREP & BUILDING CONSTRUCTION #C-20-3279	SITE DEVELOPMENT- SELLERS SITE	FAA #3-45-0039-003-2020	SENATOR CLEMENTA C. PINCKNEY PROJECT
REVENUES				
LOCAL	\$0.00	\$91,050.00	\$0.00	\$429,696.09
STATE	250,000.00	0.00	0.00	220,021.35
FEDERAL	0.00	0.00	225,053.31	0.00
TOTAL REVENUES	250,000.00	91,050.00	225,053.31	649,717.44
EXPENDITURES				
CURRENT				
GENERAL GOVERNMENT	0.00	0.00	0.00	0.00
PUBLIC SAFETY	0.00	0.00	0.00	0.00
PHYSICAL ENVIRONMENT	0.00	0.00	0.00	0.00
COMMUNITY DEVELOPMENT	0.00	91,050.00	0.00	0.00
TRANSPORTATION	0.00	0.00	0.00	0.00
CULTURAL AND RECREATION	0.00	0.00	0.00	119,188.79
CAPITAL OUTLAY	0.00	0.00	225,053.31	355,642.56
TOTAL EXPENDITURES	0.00	91,050.00	225,053.31	474,831.35
Excess (deficiency) of revenues over expenditures	250,000.00	0.00	0.00	174,886.09

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year Ended June 30, 2022

COMMERCE-

SITE PREP

& BUILDING

CONSTRUCTION

#C-20-3279

SITE

DEVELOPMENT-

SELLERS SITE

FAA

#3-45-0039-003-2020

SENATOR
CLEMENTA C.

PINCKNEY

PROJECT

OTHER FINANCING SOURCES (USES)

Payments to other Agencies	(\$250,000.00)	\$0.00	\$0.00	\$0.00
Transfer from General Fund	0.00	0.00	0.00	0.00
Transfer to General Fund	0.00	0.00	0.00	0.00

TOTAL OTHER FINANCING

SOURCES (USES)	(250,000.00)	0.00	0.00	0.00
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Excess (deficiency) of revenues over expenditures and other sources (uses)	0.00	0.00	0.00	174,886.09
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Fund Balance at beginning of year	0.00	0.00	0.00	(174,886.09)
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Fund Balance at end of year	\$0.00	\$0.00	\$0.00	\$0.00
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MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

	SC DEPT OF PUBLIC SAFETY - TRAINING FACILITY EQUIPMENT #1CF20122	UTILITY TAX CREDIT FUNDS	HOMELAND SECURITY HMGP 4394 F0043	BULLET- PROOF VESTS PROGRAM	Totals (Memorandum Only)
REVENUES					
LOCAL	\$0.00	\$600,000.00	\$0.00	\$7,510.06	\$1,262,998.17
STATE	0.00	0.00	0.00	0.00	2,308,510.40
FEDERAL	103,181.72	0.00	787.50	0.00	598,710.05
TOTAL REVENUES	103,181.72	600,000.00	787.50	7,510.06	4,170,218.62
EXPENDITURES					
CURRENT					
GENERAL GOVERNMENT	0.00	0.00	0.00	0.00	104,748.61
PUBLIC SAFETY	0.00	0.00	1,050.00	7,510.06	480,699.04
PHYSICAL ENVIRONMENT	0.00	0.00	0.00	0.00	27,000.67
COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	103,700.00
TRANSPORTATION	0.00	0.00	0.00	0.00	2,250.00
CULTURAL AND RECREATION	0.00	0.00	0.00	0.00	119,188.79
CAPITAL OUTLAY	103,181.72	0.00	0.00	0.00	754,733.91
TOTAL EXPENDITURES	103,181.72	0.00	1,050.00	7,510.06	1,592,321.02
Excess (deficiency) of revenues over expenditures	0.00	600,000.00	(262.50)	0.00	2,577,897.60

MARION COUNTY
ALL SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

	SC DEPT OF PUBLIC SAFETY - TRAINING FACILITY EQUIPMENT #1CF20122	UTILITY TAX CREDIT FUNDS	HOMELAND SECURITY HMGP 4394 F0043	BULLET- PROOF VESTS PROGRAM	Totals (Memorandum Only)
OTHER FINANCING SOURCES (USES)					
Payments to other Agencies	\$0.00	(\$600,000.00)	\$0.00	\$0.00	(\$2,250,000.00)
Transfer from General Fund	0.00	0.00	262.50	0.00	1,599.00
Transfer to General Fund	0.00	0.00	0.00	0.00	(80,515.55)
TOTAL OTHER FINANCING SOURCES (USES)	0.00	(600,000.00)	262.50	0.00	(2,328,916.55)
Excess (deficiency) of revenues over expenditures and other sources (uses)	0.00	0.00	0.00	0.00	248,981.05
Fund Balance at beginning of year	0.00	0.00	0.00	0.00	451,210.29
Fund Balance at end of year	\$0.00	\$0.00	\$0.00	\$0.00	\$700,191.34

MARION COUNTY
DEPARTMENT OF SOCIAL SERVICES
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

	IV-D INCENTIVES	FAMILY COURT	SHERIFF'S DEPT.	Totals (Memorandum Only)
REVENUES				
FEDERAL				
GRANTS	\$45,131.50	\$146,739.95	\$8,728.50	\$200,599.95
TOTAL REVENUES	45,131.50	146,739.95	8,728.50	200,599.95
EXPENDITURES				
CURRENT				
GENERAL GOVERNMENT				
SALARIES	27,175.28	39,620.65	0.00	66,795.93
EMPLOYEE BENEFITS	7,251.48	20,454.16	0.00	27,705.64
OPERATING EXPENDITURES	4,097.45	6,149.59	0.00	10,247.04
CAPITAL OUTLAY	0.00	0.00	10,065.00	10,065.00
TOTAL EXPENDITURES	38,524.21	66,224.40	10,065.00	114,813.61
Excess (deficiency) of revenues over expenditures	6,607.29	80,515.55	(1,336.50)	85,786.34
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	0.00	0.00	1,336.50	1,336.50
Transfer to General Fund	0.00	(80,515.55)	0.00	(80,515.55)
TOTAL OTHER FINANCING SOURCES (USES)	0.00	(80,515.55)	1,336.50	(79,179.05)
Excess (deficiency) of revenues over expenditures and other sources (uses)	6,607.29	0.00	0.00	6,607.29
Fund Balance at beginning of year	327,525.75	0.00	0.00	327,525.75
Fund Balance at end of year	\$334,133.04	\$0.00	\$0.00	\$334,133.04

MARION COUNTY
 COMBINED DRUG UNIT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Year Ended June 30, 2022

REVENUES	
LOCAL	
INTEREST INCOME	\$106.67
DRUG FORFEITURES	1,345.90
MISCELLANEOUS	<u>2,197.84</u>
TOTAL REVENUES	<u>3,650.41</u>
EXPENDITURES	
CURRENT	
PUBLIC SAFETY	
REPAIRS & MAINTENANCE	550.00
OFFICE SUPPLIES	299.24
DRUG BUYS	2,300.00
FEES	<u>736.79</u>
TOTAL EXPENDITURES	<u>3,886.03</u>
Excess (deficiency) of revenues over expenditures	(235.62)
Fund Balances at beginning of year	<u>23,154.69</u>
Fund Balances at end of year	<u><u>\$22,919.07</u></u>

MARION COUNTY
DRUG ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL REVENUES	
INTEREST INCOME	<u>\$3.46</u>
TOTAL REVENUES	<u>3.46</u>
EXPENDITURES	
CURRENT	
PUBLIC SAFETY	
OPERATING EXPENDITURES	<u>96.00</u>
TOTAL EXPENDITURES	<u>96.00</u>
Excess (deficiency) of revenues over expenditures	(92.54)
Fund Balances at beginning of year	<u>3,197.47</u>
Fund Balances at end of year	<u><u>\$3,104.93</u></u>

MARION COUNTY
S.C. DEPARTMENT OF TRANSPORTATION
PAVING PROGRAMS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL	
MISCELLANEOUS	\$300.00
STATE	
GRANTS	<u>1,950.00</u>
TOTAL REVENUES	<u>2,250.00</u>
EXPENDITURES	
CURRENT	
TRANSPORTATION	
ADMINISTRATION	<u>2,250.00</u>
TOTAL EXPENDITURES	<u>2,250.00</u>
Excess (deficiency) of revenues over expenditures	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
SCHOOL RESOURCE OFFICERS PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
STATE REVENUES	
GRANTS	<u>\$297,014.38</u>
TOTAL REVENUES	<u>297,014.38</u>
EXPENDITURES	
CURRENT	
PUBLIC SAFETY	
SALARY	178,902.50
EMPLOYEE BENEFITS	<u>118,111.88</u>
TOTAL EXPENDITURES	<u>297,014.38</u>
Excess (deficiency) of revenues over expenditures	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
Year Ended June 30, 2022

	#34 WT 21	#34 WO 22	#34 SW 22	#34 WT 22	Totals (Memorandum Only)
REVENUES					
STATE REVENUES					
GRANTS	\$265.75	\$9,350.86	\$1,590.36	\$15,793.70	\$27,000.67
TOTAL REVENUES	265.75	9,350.86	1,590.36	15,793.70	27,000.67
EXPENDITURES					
CURRENT					
PHYSICAL ENVIRONMENT					
EDUCATION	0.00	2,000.00	1,590.36	2,000.00	5,590.36
RECYCLING SERVICES	265.75	30.00	0.00	13,793.70	14,089.45
SUPPLIES/SMALL EQUIPMENT	0.00	7,320.86	0.00	0.00	7,320.86
TOTAL EXPENDITURES	265.75	9,350.86	1,590.36	15,793.70	27,000.67
Excess (deficiency) of revenues over expenditures	0.00	0.00	0.00	0.00	0.00
Fund Balances at beginning of year	0.00	0.00	0.00	0.00	0.00
Fund Balances at end of year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

MARION COUNTY
DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
DHEC SOLID WASTE - #34WT 22
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
STATE REVENUES			
GRANTS	<u>\$42,774.00</u>	<u>\$15,793.70</u>	<u>(\$26,980.30)</u>
TOTAL REVENUES	<u>42,774.00</u>	<u>15,793.70</u>	<u>(26,980.30)</u>
EXPENDITURES			
CURRENT			
PHYSICAL ENVIRONMENT			
EDUCATION	2,000.00	2,000.00	0.00
RECYCLING SERVICES	40,024.00	13,793.70	26,230.30
PROFESSIONAL DEVELOPMENT	<u>750.00</u>	<u>0.00</u>	<u>750.00</u>
TOTAL EXPENDITURES	<u>42,774.00</u>	<u>15,793.70</u>	<u>26,980.30</u>
Excess (deficiency) of revenues over expenditures	0.00	0.00	0.00
Fund Balances at beginning of year	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

MARION COUNTY
DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
DHEC SOLID WASTE - #34WO 22
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
REVENUES			
STATE REVENUES			
GRANTS	\$10,197.00	\$9,350.86	(\$846.14)
TOTAL REVENUES	10,197.00	9,350.86	(846.14)
EXPENDITURES			
CURRENT			
PHYSICAL ENVIRONMENT			
SUPPLIES/SMALL EQUIPMENT	7,334.00	7,320.86	13.14
EDUCATION	2,000.00	2,000.00	0.00
PROFESSIONAL DEVELOPMENT	750.00	0.00	750.00
RECYCLING SERVICES	113.00	30.00	83.00
TOTAL EXPENDITURES	10,197.00	9,350.86	846.14
Excess (deficiency) of revenues over expenditures	0.00	0.00	0.00
Fund Balances at beginning of year	0.00	0.00	0.00
Fund Balances at end of year	\$0.00	\$0.00	\$0.00

MARION COUNTY
DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
DHEC SOLID WASTE - #34 SW 22
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
STATE REVENUES			
GRANTS	<u>\$1,500.00</u>	<u>\$1,590.36</u>	<u>\$90.36</u>
TOTAL REVENUES	<u>1,500.00</u>	<u>1,590.36</u>	<u>90.36</u>
EXPENDITURES			
CURRENT			
PHYSICAL ENVIRONMENT			
EDUCATION	<u>1,500.00</u>	<u>1,590.36</u>	<u>(90.36)</u>
TOTAL EXPENDITURES	<u>1,500.00</u>	<u>1,590.36</u>	<u>(90.36)</u>
Excess (deficiency) of revenues over expenditures	0.00	0.00	0.00
Fund Balances at beginning of year	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

MARION COUNTY
DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
DHEC SOLID WASTE - #34WT 21
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance with Final Budget
REVENUES			
STATE REVENUES			
GRANTS	<u>\$42,250.81</u>	<u>\$265.75</u>	<u>(\$41,985.06)</u>
TOTAL REVENUES	<u>42,250.81</u>	<u>265.75</u>	<u>(41,985.06)</u>
EXPENDITURES			
CURRENT			
PHYSICAL ENVIRONMENT			
RECYCLING SERVICES	41,500.81	265.75	41,235.06
PROFESSIONAL DEVELOPMENT	<u>750.00</u>	<u>0.00</u>	<u>750.00</u>
TOTAL EXPENDITURES	<u>42,250.81</u>	<u>265.75</u>	<u>41,985.06</u>
Excess (deficiency) of revenues over expenditures	0.00	0.00	0.00
Fund Balances at beginning of year	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

MARION COUNTY
NESA AWARD
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL	
DONATION	<u>\$39,936.88</u>
TOTAL REVENUES	<u>39,936.88</u>
EXPENDITURES	
COMMUNITY DEVELOPMENT	
CAPITAL OUTLAY	<u>39,936.88</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>39,936.88</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	 0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
SC DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
GRANT IN AID FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
Year Ended June 30, 2022

REVENUES	
STATE REVENUES	
DHEC GRANT	<u>\$550.00</u>
TOTAL REVENUES	<u>550.00</u>
EXPENDITURES	
PUBLIC SAFETY	
TRAINING	<u>550.00</u>
TOTAL EXPENDITURES	<u>550.00</u>
Excess (deficiency) of revenues over expenditures	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
E-911
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL	
FEES	\$80,786.81
MISCELLANEOUS	1,164.46
STATE	
CMRS SURCHARGE-PSAP	<u>102,724.00</u>
TOTAL REVENUES	<u>184,675.27</u>
EXPENDITURES	
CURRENT	
PUBLIC SAFETY	
SALARIES	40,710.17
EMPLOYEE BENEFITS	18,609.16
REPAIRS & MAINTENANCE	<u>57,540.11</u>
TOTAL EXPENDITURES	<u>116,859.44</u>
Excess (deficiency) of revenues over expenditures	67,815.83
Fund Balances at beginning of year	<u>271,123.00</u>
Fund Balances at end of year	<u><u>\$338,938.83</u></u>

MARION COUNTY
US DEPARTMENT OF HOMELAND SECURITY
LOCAL EMERGENCY MANAGEMENT PERFORMANCE GRANT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Year Ended June 30, 2022

	21EMPG01	20EMPG01	Totals (Memorandum Only)
REVENUES			
FEDERAL REVENUES			
GRANT	\$58,027.00	\$11,060.57	\$69,087.57
TOTAL REVENUES	58,027.00	11,060.57	69,087.57
EXPENDITURES			
CURRENT			
PUBLIC SAFETY			
SALARIES	45,924.69	0.00	45,924.69
MISCELLANEOUS	2,308.44	0.00	2,308.44
CAPITAL OUTLAY	9,793.87	11,060.57	20,854.44
TOTAL EXPENDITURES	58,027.00	11,060.57	69,087.57
Excess (deficiency) of revenues over expenditures	0.00	0.00	0.00
Fund Balances at beginning of year	0.00	0.00	0.00
Fund Balances at end of year	\$0.00	\$0.00	\$0.00

MARION COUNTY
US DEPARTMENT OF HOMELAND SECURITY
LOCAL EMERGENCY MANAGEMENT PERFORMANCE GRANT
#21EMPG01
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	Budget	Actual	Variance with Final Budget
REVENUES			
FEDERAL REVENUES			
GRANT	\$58,027.00	\$58,027.00	\$0.00
TOTAL REVENUES	58,027.00	58,027.00	0.00
EXPENDITURES			
CURRENT			
PUBLIC SAFETY			
SALARIES	45,924.69	45,924.69	0.00
MISCELLANEOUS	2,308.44	2,308.44	0.00
CAPITAL OUTLAY	9,793.87	9,793.87	0.00
TOTAL EXPENDITURES	58,027.00	58,027.00	0.00
Excess (deficiency) of revenues over expenditures	0.00	0.00	0.00
Fund Balances at beginning of year	0.00	0.00	0.00
Fund Balances at end of year	\$0.00	\$0.00	\$0.00

MARION COUNTY
US DEPARTMENT OF HOMELAND SECURITY
LOCAL EMERGENCY MANAGEMENT PERFORMANCE GRANT
#20EMPG01
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
FEDERAL REVENUES			
GRANT	<u>\$13,826.53</u>	<u>\$11,060.57</u>	<u>(\$2,765.96)</u>
TOTAL REVENUES	<u>13,826.53</u>	<u>11,060.57</u>	<u>(2,765.96)</u>
EXPENDITURES			
CURRENT			
PUBLIC SAFETY			
SALARIES	2,765.96	0.00	2,765.96
CAPITAL OUTLAY	<u>11,060.57</u>	<u>11,060.57</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>13,826.53</u>	<u>11,060.57</u>	<u>2,765.96</u>
Excess (deficiency) of revenues over expenditures	0.00	0.00	0.00
Fund Balances at beginning of year	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

MARION COUNTY
 SENATOR CLEMENTA C. PINCKNEY PROJECT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Year Ended June 30, 2022

REVENUES	
LOCAL REVENUES	
DONATIONS	\$429,696.09
STATE REVENUES	
GRANTS	<u>220,021.35</u>
TOTAL REVENUES	<u>649,717.44</u>
EXPENDITURES	
CURRENT	
CULTURE AND RECREATION	
SALARIES	49,960.25
FRINGE BENEFITS	28,308.70
UTILITIES	10,102.37
OPERATING EXPENDITURES	30,817.47
CAPITAL OUTLAY	<u>355,642.56</u>
TOTAL EXPENDITURES	<u>474,831.35</u>
Excess (deficiency) of revenues over expenditures	174,886.09
Fund Balances/(Deficit) at beginning of year	<u>(174,886.09)</u>
Fund Balances/(Deficit) at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
SHERIFF'S DEPARTMENT PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL REVENUES	
DONATION	<u>\$5,500.00</u>
TOTAL REVENUES	<u>5,500.00</u>
EXPENDITURES	
CURRENT	
PUBLIC SAFETY	
MISCELLANEOUS	<u>5,500.00</u>
TOTAL EXPENDITURES	<u>5,500.00</u>
Excess (deficiency) of revenues over expenditures	0.00
Fund Balances at beginning of year	<u>1,095.47</u>
Fund Balances at end of year	<u><u>\$1,095.47</u></u>

MARION COUNTY
S.C. DEPARTMENT OF COMMERCE
#C-18-2920 - INFRASTRUCTURE & BUILDING IMPROVEMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
Year Ended June 30, 2022

REVENUES	
STATE REVENUES	
GRANTS	<u>\$250,000.00</u>
TOTAL REVENUES	<u>250,000.00</u>
OTHER FINANCING SOURCES/(USES)	
PAYMENT TO INDUSTRY	<u>(250,000.00)</u>
TOTAL OTHER FINANCING SOURCES/(USES)	<u>(250,000.00)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
S.C. DEPARTMENT OF COMMERCE
#C-18-2952 - BUILDING IMPROVEMENTS & SITE IMPROVEMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
Year Ended June 30, 2022

REVENUES	
STATE REVENUES	
GRANTS	<u>\$250,000.00</u>
TOTAL REVENUES	<u>250,000.00</u>
OTHER FINANCING SOURCES/(USES)	
PAYMENT TO INDUSTRY	<u>(250,000.00)</u>
TOTAL OTHER FINANCING SOURCES/(USES)	<u>(250,000.00)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
S.C. DEPARTMENT OF COMMERCE
#C-20-3391 - BUILDING IMPROVEMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
Year Ended June 30, 2022

REVENUES	
STATE REVENUES	
GRANTS	<u>\$900,000.00</u>
TOTAL REVENUES	<u>900,000.00</u>
OTHER FINANCING SOURCES/(USES)	
PAYMENT TO INDUSTRY	<u>(900,000.00)</u>
TOTAL OTHER FINANCING SOURCES/(USES)	<u>(900,000.00)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
S.C. DEPARTMENT OF COMMERCE
#C-20-3279 - SITE PREP & BUILDING CONSTRUCTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
Year Ended June 30, 2022

	<u>Actual</u>
REVENUES	
STATE REVENUES	
GRANTS	<u>\$250,000.00</u>
TOTAL REVENUES	<u>250,000.00</u>
OTHER FINANCING SOURCES/(USES)	
PAYMENT TO INDUSTRY	<u>(250,000.00)</u>
TOTAL OTHER FINANCING SOURCES/(USES)	<u>(250,000.00)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
SITE DEVELOPMENT - SELLERS SITE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL REVENUES	
DONATIONS	<u>\$91,050.00</u>
TOTAL REVENUES	<u>91,050.00</u>
EXPENDITURES	
COMMUNITY DEVELOPMENT	
PROFESSIONAL SERVICES	<u>91,050.00</u>
TOTAL EXPENDITURES	<u>91,050.00</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
MARION COUNTY HEALTHCARE FOUNDATION
MASTER PLAN
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL REVENUES	
DONATION	\$3,400.00
STATE REVENUES	
GRANT	<u>9,250.00</u>
TOTAL REVENUES	<u>12,650.00</u>
EXPENDITURES	
CURRENT	
COMMUNITY DEVELOPMENT	
PROFESSIONAL SERVICES	<u>12,650.00</u>
TOTAL EXPENDITURES	<u>12,650.00</u>
Excess (deficiency) of revenues over expenditures	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
FEDERAL AVIATION ADMINISTRATION #3-45-0039-003-2020
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--
Year Ended June 30, 2022

REVENUES	
FEDERAL REVENUES	
GRANT	<u>\$225,053.31</u>
TOTAL REVENUES	<u>225,053.31</u>
EXPENDITURES	
TRANSPORTATION	
CAPITAL OUTLAY	<u>225,053.31</u>
TOTAL EXPENDITURES	<u>225,053.31</u>
Excess (deficiency) of revenues over expenditures	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
SC DEPARTMENT OF PUBLIC SAFETY
#1CF20122 - TRAINING FACILITY EQUIPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
FEDERAL REVENUE	
GRANT	<u>\$103,181.72</u>
TOTAL REVENUES	<u>103,181.72</u>
EXPENDITURES	
PUBLIC SAFETY	
CAPITAL OUTLAY	<u>103,181.72</u>
TOTAL EXPENDITURES	<u>103,181.72</u>
Excess (deficiency) of revenues over expenditures	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
UTILITY TAX CREDIT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL	
DONATION	\$600,000.00
TOTAL REVENUES	<u>600,000.00</u>
Excess (deficiency) of revenues over expenditures	<u>600,000.00</u>
OTHER FINANCING SOURCES (USES)	
PAYMENTS TO INDUSTRY	<u>(600,000.00)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(600,000.00)</u>
Excess (deficiency) of revenues over expenditures and other financing sources(uses)	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
DEPARTMENT OF HOMELAND SECURITY
HMGP 4394 F0043 MARION COUNTY ELEVATION PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
FEDERAL	
GRANTS	<u>\$787.50</u>
TOTAL REVENUES	<u>787.50</u>
EXPENDITURES	
CURRENT	
PUBLIC SAFETY	
PROFESSIONAL SERVICES	<u>1,050.00</u>
TOTAL EXPENDITURES	<u>1,050.00</u>
Excess (deficiency) of revenues over expenditures	<u>(262.50)</u>
OTHER FINANCING SOURCES (USES)	
TRANSFER FROM GENERAL FUND	<u>262.50</u>
OTHER FINANCING SOURCES (USES)	<u>262.50</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
BULLET-PROOF VESTS PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL REVENUES	
GRANTS	<u>\$7,510.06</u>
TOTAL REVENUES	<u>7,510.06</u>
EXPENDITURES	
CURRENT	
PUBLIC SAFETY	
LAW ENFORCEMENT SUPPLIES	<u>7,510.06</u>
TOTAL EXPENDITURES	<u>7,510.06</u>
Excess (deficiency) of revenues over expenditures	0.00
Fund Balances at beginning of year	<u>0.00</u>
Fund Balances at end of year	<u><u>\$0.00</u></u>

MARION COUNTY
DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL REVENUES	
TAXES	\$1,208,051.75
INTEREST	902.81
	<hr/>
TOTAL REVENUES	1,208,954.56
	<hr/>
EXPENDITURES	
DEBT SERVICE	
REDEMPTION OF PRINCIPAL	2,767,969.51
PAYMENT OF INTEREST	147,348.03
BANK FEES	4,880.57
	<hr/>
TOTAL EXPENDITURES	2,920,198.11
	<hr/>
Excess (deficiency) of revenues over expenditures	(1,711,243.55)
	<hr/>
OTHER FINANCING SOURCES (USES)	
DEBT PROCEEDS	364,000.00
TRANSFER TO GENERAL FUND	(20,116.90)
TRANSFER FROM GENERAL FUND	1,935,221.35
	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	2,279,104.45
	<hr/>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	567,860.90
	<hr/>
Fund Balances at beginning of year	1,183,072.50
	<hr/>
Fund Balances at end of year	\$1,750,933.40
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MARION COUNTY
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 2022

REVENUES	
LOCAL REVENUES	
INTEREST	\$4,246.37
STATE REVENUES	
SALES TAX	<u>3,038,133.24</u>
TOTAL REVENUES	<u>3,042,379.61</u>
EXPENDITURES	
CURRENT	
GENERAL GOVERNMENT	
PROFESSIONAL FEES	99,510.09
REPAIRS & MAINTENANCE	275,472.75
DEBT SERVICE	
PRINCIPAL	1,641,000.00
INTEREST	315,333.01
CAPITAL OUTLAY	<u>806,375.53</u>
TOTAL EXPENDITURES	<u>3,137,691.38</u>
Excess (deficiency) of revenues over expenditures	<u>(95,311.77)</u>
OTHER FINANCING SOURCES (USES)	
TRANSFER TO GENERAL FUND	<u>(666,522.53)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(666,522.53)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(761,834.30)
Fund Balances at beginning of year	<u>13,475,176.89</u>
Fund Balances at end of year	<u><u>\$12,713,342.59</u></u>