



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Anderson County, South Carolina
For the Fiscal Year Ended June 30, 2020





Pictured on the cover: child playing at newly-improved Equinox Park after re-opening ceremony (top); a Sheriff's deputy meets and greets local children (bottom-left); anglers and spectators at Green Pond Landing (bottom-right).

Photo Credits: Anderson County Media Department; Anderson County Sheriff's Office; Anderson County Parks, Recreation, & Tourism.

ANDERSON COUNTY, SOUTH CAROLINA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2020

Prepared by the Finance Department

ANDERSON COUNTY, SOUTH CAROLINA

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INTRODUCTORY SECTION



January 22, 2021

To the Honorable Members of County Council and the Citizens
of Anderson County, South Carolina:

Tommy Dunn
Chairman
Council District 5

Brett Sanders
Vice Chairman
Council District 4

John B. Wright, Jr.
Council District 1

Gracie S. Floyd
Council District 2

Ray Graham
Council District 3

Jimmy Davis
Council District 6

M. Cindy Wilson
Council District 7

Lacey Croegaert
Clerk to Council

Rusty Burns
County Administrator

State law requires that every general-purpose local government publish within six months of the close of the fiscal year a complete set of audited financial statements. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Anderson County, South Carolina for the fiscal year ended June 30, 2020.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Greene Finney, LLP, a firm of licensed certified public accountants, has issued an unmodified opinion on Anderson County's financial statements for the year ended June 30, 2020. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Profile of Anderson County

Anderson County, incorporated in 1826, is located in the northwest corner of the State of South Carolina on the Piedmont Plateau and contains 497,280 acres or approximately 777 square miles, and serves a population of approximately 200,000.

Anderson County operates under the council-administrator form of government with council members elected for two-year terms in each of the seven single member districts. Policy-making and legislative authority are vested in a governing council consisting of seven members. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the government's administrator. The government's administrator is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the department heads. Anderson County is empowered to levy a property tax on both real and personal properties located within its boundaries.

ADMINISTRATION DIVISION

Rusty Burns | County Administrator

O: 864-260-4031 | F: 864-260-4548 | rburns@andersoncountysc.org
Historic Courthouse | 101 South Main Street, Anderson SC 29624
PO Box 8002, Anderson, South Carolina 29622-8002 | www.andersoncountysc.org

Anderson County provides a full range of services, including law enforcement and public safety protection (including a detention center); the construction and maintenance of highways, streets, and other infrastructure; economic development; a regional airport, and recreational activities and cultural events. Certain environmental services, sewer, stormwater, and solid waste operations are proprietary funds of the County. Anderson County also is financially accountable for a legally separate public library, which is reported separately within the Anderson County financial statements as a component unit. Additional information on this legally separate entity can be found in Note 1 in the notes to the financial statements.

The annual budget serves as the foundation for Anderson County's financial planning and control. Budgets are adopted annually for the General Fund, the three proprietary funds, and most special revenue and debt service funds. All departments and agencies of Anderson County are required to submit requests for appropriation to the government's administrator on or before March 1 of each year. The government's administrator uses these requests as the starting point for developing a proposed budget. The government's administrator then presents this proposed budget to the council for review. The council is required to hold a public hearing on the proposed budget and to adopt a final budget no later than June 30, the close of Anderson County's fiscal year. However, County Council adopted a continuing resolution for the fiscal year 2021 budget due to COVID-19. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., detention center). The Administrator may approve changes in a department budget from one line item to another in an amount up to and including \$10,000 at any one time; provided, however, the total department budget shall not increase, no new positions may be created, or capital expenses, may be accomplished by such a transfer without County Council approval. No transfer for any one type of good or services may be subdivided, split or "stacked" for purposes of evading the requirements of this section.

Aggregate transfers within the fiscal year within a department which exceed \$20,000 shall require County Council approval thereafter. All transfers shall be included in the "Administrator's Report" section of the County Council agenda for Council's review prior to the time the transfers are entered into the General Ledger. At any time in which the total appropriations will be exceeded, County Council must take a vote. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For governmental funds, including the general fund, with appropriated annual budgets, this comparison is presented in the required supplementary information section of this report, Exhibit B-1 through Exhibit B-4, and the supplementary information section, Exhibit B-11 and B-13.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Anderson County operates.

Local economy. The County is ideally located on the busy Interstate 85 corridor that typically contributes to the economic growth of the upstate region. It is situated halfway between Atlanta, Georgia and Charlotte, North Carolina. It is bounded by Pickens County to the north and the State of Georgia to the west. The County is located two hours from the Appalachian and Great Smoky Mountains and four hours from the beaches of the SC coastline. Business leaders and development officials in Anderson County have taken advantage of this ideal location and visible progress in prior years is the result.

Anderson County is a major contributor to the success of the Upstate. Anderson offers all of the basics upon which to build a thriving economy, including affordable land, a good transportation system, infrastructure, and a large number of recreational amenities. The communities in

Anderson County offer the feel of small-town living with the attractions and business opportunities of larger cities such as Greenville and Spartanburg only a short drive away.

More than 200 major manufacturers and 23 international companies are located in the county. The top major industries in Anderson include metal products, industrial machinery, plastics, publishing and textiles.

Two industries that many times interconnect are the plastic and automotive sectors. There are more than 27 BMW suppliers in the Upstate – which is recognized internationally as an automotive supplier hub. The plastics industry has a strong presence in the Upstate with 244 plastics companies located within the 10 counties of the northwest corner of SC. Anderson in particular, has 11 automotive suppliers and is a major player in the plastics industry, with 27 plastics companies located in the county.

Anderson's economy is also dependent upon the strong trade and tourism of the area. Our location and regional appeal attracts shoppers from at least nine counties in South Carolina and Georgia. The retail market has declined due to COVID-19 but unemployment is improving in the recent months.

The healthy tourism industry and high quality of life in Anderson are due to the area's abundant recreational offerings. Anderson County is home to 55,950-acre Lake Hartwell, a U.S. Corps of Engineers lake with nearly 1,000 miles of shoreline for residential and recreational use. There are numerous historic areas, cultural facilities, and special events that draw county residents and thousands of out-of-town visitors. Nearby Clemson University provides first-class sports, classes, exhibits, concerts, and lectures. Several thousand fans utilize hotels, motels, and restaurants each fall as they attend football games at Clemson University. During these six or seven weekends per year, visitors pump hundreds of thousands of dollars into the local economy.

Our area has also seen changes in the banking industry. Nearby Greenville has become South Carolina's largest banking center. Branches in Anderson include TD Bank, First Citizens, Regions Bank, and Wells Fargo. Local banks include Bank of Anderson and People's Bank. An increased level of services has become available to both businesses and residents due to the growth of the Upstate banking industry. International banking and wider investment options are just two examples of this trend.

The County depends on financial resources flowing from, or associated with, both the Federal Government and the State of South Carolina. Because of this dependency, the County is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations. It is also subject to changes in investment earnings and asset values associated with U.S. Treasury Securities because of actions by foreign government and other holders of publicly held U.S. Treasury Securities.

The economic progress of Anderson County, past and present, along with the large variety of social amenities, provides a solid foundation for future growth. Anderson County hopes to continue to play a major part in future economic growth of the Upstate in spite of COVID-19.

Long-term financial planning. Management continues to plan for capital improvements. The County is also building a new terminal to accommodate users of Anderson Regional Airport which is funded primarily by federal funds. Management's plans call for the facility to become profitable.

Another major concern for Anderson County is infrastructure with managed growth the objective. The County has successfully negotiated three low-interest loans from the State Budget and Control Board to finance sewer construction. It is anticipated that user fees will increase on

industry since a large portion of the sewer plan is for growth to encourage industry to locate in Anderson County which will help pay for the construction of new infrastructure. Also, roads and bridges continue to be high on management's list of priorities. Utilization of gas tax revenue from the state has assisted in improvements in this area as well as the County's infrastructure fund.

The County plans to place greater emphasis on tourism and recreation. This is evidenced by emphasis being placed on updating the Dolly Cooper Master Plan and building a new ballfield at the Park. It is hoped that the County's efforts will provide a level of park and recreation facilities that meets or exceeds the nationally recommended standards for our population. Cooperation with all appropriate public and private agencies, individuals, and organizations will enrich this effort. The County received \$1.0 million in Sportfish Grant Fund that will be used to construct an additional dock and install a permanent power source at Green Pond Landing Event Center. In addition, the County is adding an amphitheater at the location to encourage utilization of Lake Hartwell. Improvements already made at the location have already resulted in the County hosting numerous fishing tournaments.

Due to the national, state and local economies, the County plans to maintain sound financial management by monitoring spending and seeking alternative sources of revenue such as new grant funding.

The County's Economic Development Division strives to diversify the local area economy by attempting to attract varied companies. Textiles, automotive and plastics industries, and metal fabrication have typically dominated the upstate region in job opportunities. Arthrex, Inc., a global orthopedic medical device company invested \$69 million and create 1,000 jobs at the Anderson County Technology and Manufacturing Center in Sandy Springs.

The County continues to focus on existing industries already located in the area. The Economic Development Office announced projected capital investment of \$100 million by Techtronics Industries North America (TTI) who is a world-class leader in design, manufacturing and marketing of Power Tools, Outdoor Power Equipment, and Floor Care and Appliances for consumers, professional and industrial users in the home improvement, repair and construction industries. This expansion is expected to add 525 new jobs once the addition is completed.

As we continue our efforts to diversify the local area economy, the County is also in the process of implementing a multi-year capital improvement plan that will match existing and future capital needs with available financing.

Relevant financial policies. The primary financial policy of the County that guides the budget process is the requirement to maintain two to six months of expenditures in unassigned fund balance. The FY 21 operating and capital budget provides for two months of unassigned fund balance. In addition, the uncertainty of the Local Government Fund from the State of South Carolina necessarily dictates that the County is conservative in increasing its budget without too much reliance on this state aid.

Investment policies dictate what the Treasurer can invest idle funds in order to gain additional investment income. In addition, statutes established by the State of South Carolina allow the County to invest in certain investments as itemized in footnote one to the financial statements.

Major initiatives. Major initiatives include:

- Exploring possibility of a stormwater fee in order to make it a self-sustaining operation.
- Continuing to ascertain the most efficient and effective method to provide EMS and dispatch services to the Anderson County community.
- Consolidation and emphasis on Information Technology related to personnel and software.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Anderson County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2019. This was the twenty second consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, Anderson County published an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the administration and governing council for their unfailing support for maintaining the highest standards of professionalism in the management of Anderson County's finances.

Respectively Submitted,



Rusty Burns
County Administrator



Rita Davis
Chief Financial Officer

ANDERSON COUNTY, SOUTH CAROLINA
PRINCIPAL OFFICERS
June 30, 2020

Members of County Council

Craig Wooten - District 1
Gracie S. Floyd - District 2
Ray Graham, - District 3
Brett Sanders, Vice-Chairman - District 4
Tommy Dunn, Chairman - District 5
Jimmy Davis - District 6
M. Cindy Wilson - District 7

Elected Officials

Jason Phillips, Treasurer
Jacky Hunter, Auditor
Richard Shirley, Clerk of Court
Chad McBride, Sheriff
Greg Shore, Coroner
Martha Newton, Probate Judge
David Wagner, Solicitor

Appointed Officials

Matthew Muth, Veteran Affairs
Judge Linda Dudley-Graham, Chief Magistrate
Katy Smith, Registration & Elections
Jennifer Johnson, Public Defender

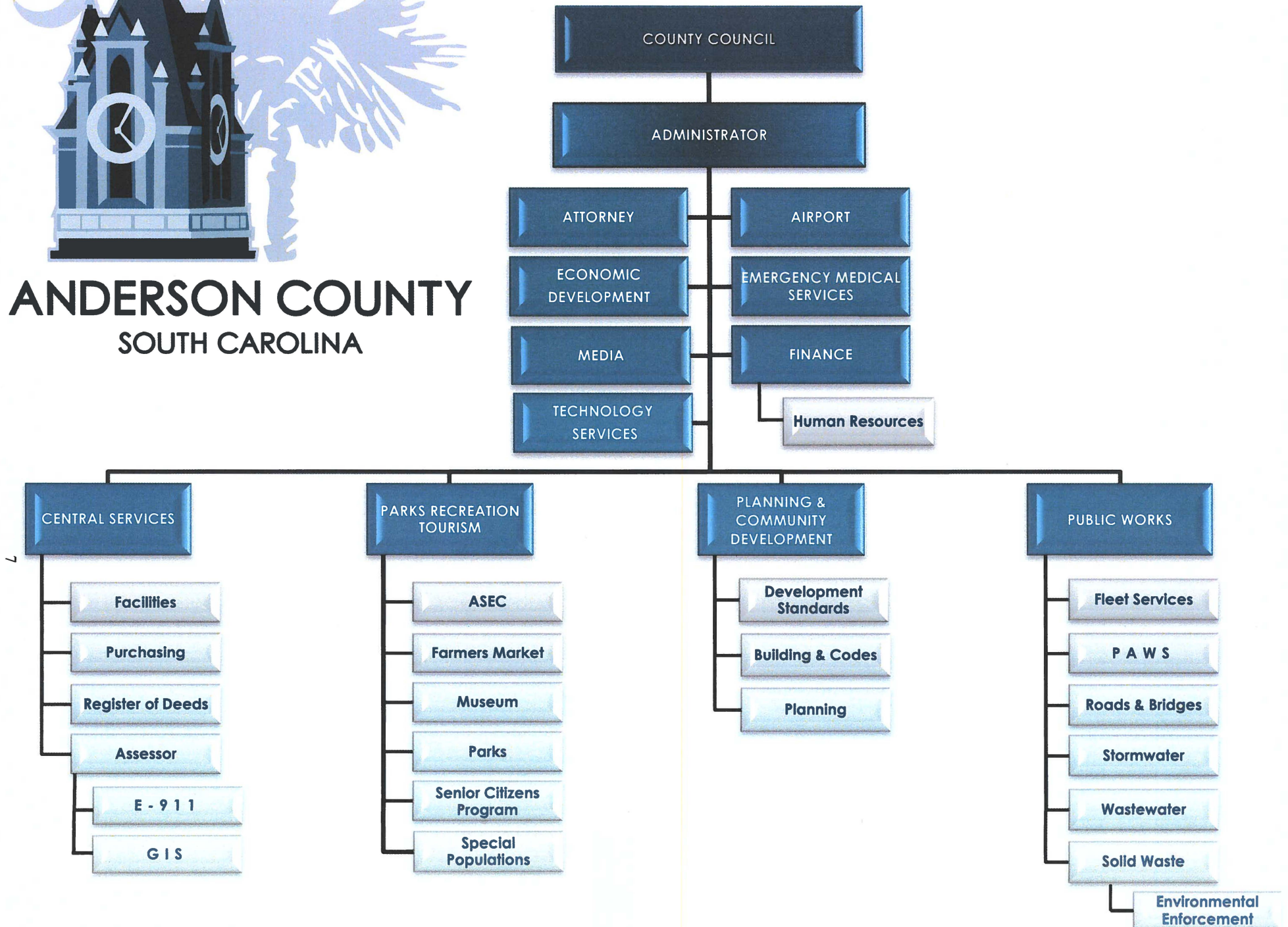
Key Staff

Rusty Burns, County Administrator
Leon Harmon, County Attorney
Holt Hopkins, Planning & Public Works Division
Glenn Brill, Parks, Recreation & Tourism Division
Robert Carroll, Central Administrative Services Division
Burriss Nelson, Economic Development Division
Dr. Kim Sanders, Animal Shelter
Steve Kelly, EMS
Director David Baker, Emergency Preparedness
Dava Singleton, Human Resources
Rita Davis, Chief Financial Officer



ANDERSON COUNTY

SOUTH CAROLINA





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Anderson County
South Carolina**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO



Greene Finney, LLP

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

INDEPENDENT AUDITOR'S REPORT

The Members of County Council
Anderson County
Anderson, South Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Anderson County, South Carolina (the "County"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Anderson County, South Carolina, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

GREENEFINNEY.COM · INFO@GREENEFINNEY.COM

MAULDIN, SC
864.232.5204

CHARLESTON, SC
843.735.5805

SPARTANBURG, SC
864.232.5204

ASHEVILLE, NC
828.771.0847
OPEN BY APPOINTMENT ONLY

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information, the introductory section, and the statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and the statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Greene Finney, LLP
Mauldin, South Carolina
January 22, 2021

FINANCIAL SECTION

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of Anderson County's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2020. The intent of this discussion and analysis is to look at the County's financial performance as a whole, with an emphasis on the Primary Government, which excludes the County's discretely presented component (the Anderson County Library). Readers should also review the transmittal letter, the financial statements, and the notes to the financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- The assets and deferred outflows of resources of Anderson County exceeded its liabilities and deferred inflows of resources at June 30, 2020 by \$158,398,237 (*net position*). Of this amount, \$180,543,185 is invested in capital assets, net of related debt, \$41,132,452 is restricted for debt service and other purposes, and (\$63,277,400) is unrestricted deficit in net position.
- The County's total net position decreased \$10,213,310 over the course of this year's operations, or 6.1%. This compares unfavorably to the prior year increase of \$3,089,373. Net position of our governmental activities decreased \$9,697,077, or 8.0%, whereas there was an increase of \$776,620, or .6% in FY 19. The net position of the business-type activities decreased \$516,233 or 1.1%, whereas there was an increase in FY 19 of \$2,312,753 or 5.2%.
- At the close of the current fiscal year, Anderson County's governmental funds reported combined fund balances of \$60,501,563, a decrease of \$5,237,690 or 8.0%. Approximately 22.1% of this amount (\$13,342,065) is available for spending at the government's discretion (unassigned fund balances).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$13,923,465 or approximately 17.6% of total general fund expenditures, including transfers out.
- The total long-term liabilities of the governmental-type activities increased by \$3,207,227 (2.7%). The primary reason for this increase was the issuance of note payables for \$2,696,001. In addition, the OPEB and net pension liability increased by \$1,528,247 and \$3,402,609, respectively. The total long-term liabilities of the business-type activities decreased \$1,351,909 (3.5%) primarily as a result of payment on note payable to other governments.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Anderson County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in 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 County'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 for some items that will only result in cash flows in future fiscal periods (e.g., unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, highways and streets, economic development, health and welfare, culture and recreation, and education and training. The business-type activities of the County include operations of the sewer system, stormwater, and the solid waste landfill and convenience centers. In addition, the County is self-insured for health insurance and this necessitated the creation of an internal service fund that is reflected on the proprietary fund statements.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also a legally separate library system for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 21-22 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirement.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental 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 *governmental activities*.

The County maintains forty-eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the special revenue funds (36), debt service funds (4), and capital projects funds (7). The general fund and the 2018 SSRB fund are considered major funds; data from the other forty-six governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The County adopts an annual appropriated budget for its governmental funds. Budgetary comparison statements have been provided to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 23-26 of this report.

Proprietary Funds. The County maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its sewer, stormwater, and solid waste operations. The County also maintains the other type of proprietary fund, an internal service fund, to account for its health benefit plans.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sewer and solid waste funds which are considered major funds. Separate information is included for the County's only nonmajor proprietary fund, Stormwater. In addition, the County's one internal service fund is presented.

The basic proprietary fund financial statements can be found on pages 27-31 of this report.

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

The County maintains one type of fiduciary fund. The *Agency fund* reports resources held by the County in a custodial capacity for individuals, private organizations, and other governments.

The fiduciary fund financial statements can be found on page 32 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 33-71 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's general fund budgeted versus actual revenue and expenditures and the County's progress in funding its obligation to provide OPEB and retirement benefits to its employees. Required supplementary information can be found on pages 72-81 of this report.

The combining statements and individual fund statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information as *supplementary* information. In addition, a statement of changes in assets and liabilities for the agency funds is presented. State law requires that Clerk of Court and Magistrate fines and fees be presented as supplementary information. Supplementary information can be found on pages 82-125 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$158,398,237 at the close of the most recent fiscal year as noted below.

Anderson County's Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets						
Current and other assets	\$ 74,430,705	\$ 83,184,188	\$ 23,701,294	\$ 22,107,502	\$ 98,131,999	\$ 105,291,690
Capital assets (net)	155,937,858	156,768,159	58,683,001	62,649,801	214,620,859	219,417,960
Total assets	<u>230,368,563</u>	<u>239,952,347</u>	<u>82,384,295</u>	<u>84,757,303</u>	<u>312,752,858</u>	<u>324,709,650</u>
Deferred Outflows of Resources						
Deferred refunding charges	264,232	330,290	1,935,141	2,047,324	2,199,373	2,377,614
Deferred pension & OPEB charges	15,587,251	15,859,214	907,495	810,218	16,494,746	16,669,432
Total deferred outflow of resources	<u>15,851,483</u>	<u>16,189,504</u>	<u>2,842,636</u>	<u>2,857,542</u>	<u>18,694,119</u>	<u>19,047,046</u>
Liabilities						
Other liabilities	10,250,634	13,794,209	1,446,961	1,958,628	11,697,595	15,752,837
Net pension liability	83,233,549	79,830,940	5,443,384	4,895,301	88,676,933	84,726,241
Net OPEB liability	10,625,248	9,097,001	730,662	633,872	11,355,910	9,730,873
Long-term liabilities	28,517,140	30,240,769	31,263,652	33,260,434	59,780,792	63,501,203
Total liabilities	<u>132,626,571</u>	<u>132,962,919</u>	<u>38,884,659</u>	<u>40,748,235</u>	<u>171,511,230</u>	<u>173,711,154</u>
Deferred Inflows of Resources						
Deferred pension credits	1,127,786	934,419	56,609	59,535	1,184,395	993,954
Deferred OPEB changes in assumptions	330,674	412,421	22,441	27,620	353,115	440,041
Total deferred inflows of resources	<u>1,458,460</u>	<u>1,346,840</u>	<u>79,050</u>	<u>87,155</u>	<u>1,537,510</u>	<u>1,433,995</u>
Net Position						
Net investment in capital assets	145,943,371	145,492,994	34,599,814	36,491,847	180,543,185	181,984,841
Restricted	38,437,998	39,053,356	2,694,454	2,932,788	41,132,452	41,986,144
Unrestricted	(72,246,354)	(62,714,258)	8,968,954	7,354,820	(63,277,400)	(55,359,438)
Total net position	<u>\$ 112,135,015</u>	<u>121,832,092</u>	<u>\$ 46,263,222</u>	<u>\$ 46,779,455</u>	<u>\$ 158,398,237</u>	<u>\$ 168,611,547</u>

By far the largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, infrastructure, and capacity), less any related outstanding debt that was used to acquire those assets, of \$180,543,185. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position represents resources that are subject to external restrictions on how they may be used. The net unrestricted deficit of \$63,277,400 represents the amount that liabilities and deferred inflows of resources exceed assets and deferred outflows of resources and net investment in capital assets and restricted net position.

The County's overall net position decreased \$10,213,310 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program revenues						
Charges for services	\$ 15,736,509	\$ 14,588,533	\$ 14,795,685	\$ 15,223,744	\$ 30,532,194	\$ 29,812,277
Operating grants & contributions	13,554,945	16,888,440	-	-	13,554,945	16,888,440
Capital grants & contributions	5,834,402	12,073,884	186,098	1,238,760	6,020,500	13,312,644
General revenues						
Property taxes & FILOT	74,580,121	72,207,731	1,938,744	1,865,562	76,518,865	74,073,293
Intergovernmental	11,462,209	11,104,620	324,119	228,664	11,786,328	11,333,284
Franchise fees	1,637,947	1,621,224	-	-	1,637,947	1,621,224
Interest income	828,393	926,992	42,633	48,222	871,026	975,214
Gain on disposal of capital assets	-	150,805	42,554	2,886	42,554	153,691
Total revenues	123,634,526	129,562,229	17,329,833	18,607,838	140,964,359	148,170,067
Expenses						
General government	33,818,535	31,393,577	-	-	33,818,535	31,393,577
Public safety	50,928,866	45,398,880	-	-	50,928,866	45,398,880
Highways and streets	24,894,569	21,390,969	-	-	24,894,569	21,390,969
Economic development	1,819,478	10,571,559	-	-	1,819,478	10,571,559
Health and welfare	5,955,300	5,099,184	-	-	5,955,300	5,099,184
Culture and recreation	5,659,818	5,165,613	-	-	5,659,818	5,165,613
Education and training	9,448,295	9,000,122	-	-	9,448,295	9,000,122
Interest on long-term debt	806,742	765,705	-	-	806,742	765,705
Sewer	-	-	9,756,047	8,636,122	9,756,047	8,636,122
Stormwater	-	-	789,329	707,091	789,329	707,091
Solid Waste	-	-	7,300,690	6,951,872	7,300,690	6,951,872
Total expenses	133,331,603	128,785,609	17,846,066	16,295,085	151,177,669	145,080,694
Increase (decrease) in net position	(9,697,077)	776,620	(516,233)	2,312,753	(10,213,310)	3,089,373
Net position, beginning of year	121,832,092	121,055,472	46,779,455	44,466,702	168,611,547	165,522,174
Net position, end of year	\$ 112,135,015	\$ 121,832,092	\$ 46,263,222	\$ 46,779,455	\$ 158,398,237	\$ 168,611,547

Governmental Activities. During the current fiscal year, net position for governmental activities decreased \$9,697,077, or 8.0%. The decrease was mainly due to an increase in pension and OPEB expense of \$4,699,479 and \$614,959, respectively. The General Fund had a loss of \$4,352,684 which is discussed in further detail below. In addition, "C" Funds had a deficit of \$767,767 due to contractual work on roads approved by the "C" Fund Committee which utilized some the fund balance.

Business-type Activities. For the County's business-type activities (sewer, stormwater, and solid waste), the overall net position decreased \$516,233, or 1.1%. Net position in the solid waste fund increased \$619,032 and net position in the sewer and stormwater fund decreased \$1,051,220 and \$84,045, respectively.

Financial Analysis of Governmental Funds

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

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County's Council.

On June 30, 2020, the County's governmental funds reported combined fund balances of \$60,501,563, a decrease of \$5,237,690 in comparison with an increase of \$11,068,781 in the prior year. Approximately

22.1% of this amount (\$13,342,065) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable, restricted, or assigned* to indicate that it is 1) not in spendable form (\$440,457), 2) restricted for particular purposes (\$38,318,406), or 3) assigned for a particular purpose (\$8,400,635).

Major Governmental Funds

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$13,923,465, while total fund balance decreased to \$22,644,965. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to general fund expenditures, including transfers out, an other financing uses. Unassigned fund balance represents approximately 17.6% of total general fund expenditures including transfers out, while total fund balance represents approximately 28.6% of that same amount.

The fund balance of the County's general fund decreased by \$4,352,684 during the current fiscal year. Actual revenues were lower than the final budgeted revenues by \$29,008. However, within the classes of revenue there were significant variances as follows:

- Actual property taxes and fee in lieu of taxes exceeded the budgeted amount by \$449,870 mainly due to the fact that a new fee in lieu of tax was received from a utility company in FY 20.
- Actual county offices budgeted revenue exceeded actual revenues by \$702,206 mainly due to the charge for driveway aprons that Council adopted during the budget process. The amount budgeted was aggressive, and numerous driveway aprons were grandfathered if the process was already ongoing when the fee was implemented.
- Intergovernmental revenue exceeded the budgeted amount by \$602,407 due to \$332,148 being reimbursed under the CARES Act and \$318,869 received from the State as assistance toward retirement expenditures.
- Transfers in had an unfavorable variance of \$686,050 due to the fact that not as much revenue as budgeted was transferred to the General Fund, primarily from Documentary Stamps and Accommodations Fee.

Actual expenditures in the general fund were \$5,845,119 less than final budgeted expenditures due to the following:

- The Roads & Bridges Department had approximately \$724,000 unspent funds with \$342,839 being in personnel services due to vacancies and \$357,174 being in operating mainly due to capital items being reclassified as capital outlay at the bottom of Exhibit B-2.
- Fleet Services had a total favorable variance of approximately \$1 million with the majority of the favorable variance of \$847,945 being in operations. The main reason behind this favorable variance is the lower per gallon cost of fuel purchases versus what was originally anticipated. The low oil prices globally helped keep total costs for the year lower than anticipated.
- Employee benefits of \$874,447 due to not needing all of the budgeted health insurance and cost of living not needed due to vacancies.
- Technology Services had a favorable variance of \$397,792 mainly due to not having to engage contractual services as anticipated during the budget season.
- There was savings of almost \$469,000 in transfers out due to not transferring all of the budgeted funds to capital projects fund; this resulted in a savings of \$461,800.

Nonmajor Governmental Funds

The nonmajor governmental funds had an overall decrease in fund balance of \$840,535 to bring the year-end fund balance to \$29,964,102. This net decrease in the nonmajor governmental funds is due to the net increase/(decrease) in the respective fund types as follows:

The special revenue funds had an overall decrease in fund balance of \$871,776 to bring the year end fund balance to \$16,986,772. This decrease is due to the following:

- \$347,247 decrease in fund balance in the Public Defender's Fund due to purchasing two vehicles and hiring two new investigators.
- \$767,767 decrease in "C" Fund balance due to proceeding on projects approved by the Anderson County Transportation Committee in FY 20 (\$4,621,840) when compared to FY 19 (\$1,835,591).
- \$389,218 decrease in the Infrastructure Fund balance due to infrastructure projects by the Road & Bridges Department.

The debt service funds had an overall decrease in fund balance of \$47,782 to bring the year end fund balance to \$355,020. The decrease essentially results from the decrease in the 2008 general obligation bond fund balance as a result of debt service payments exceeding the property tax revenue collected to pay the debt. However, there was adequate fund balance to pay the excess of expenditures over revenue in this fund. This was in order to ensure the fund balance does not grow to more than is needed for debt service.

The capital projects funds, both major and nonmajor, had a net increase in fund balance of \$34,552 to bring the year end fund balance to \$20,514,806. While the fund balance remained relatively unchanged, there were significant increases and decreases in the respective funds as follows:

- The Greenpond Fund had a net change in fund balance of \$(578,553) as the County spent the beginning fund balance on enhancing Green Pond Landing.
- The TTI Fund had a net change in fund balance of \$(637,000) as the County transferred out the proceeds from sale of an asset held for resale to the Capital Projects Fund.
- The 2019 GOB had a net change in fund balance of \$(265,796) as the County paid for design services for a new Fleet Services building. The deficit fund balance was restored in FY 21 when the County issued a general bond to pay for design, engineering and construction of the facility.
- The Software Lease Fund had a net change in fund balance of \$2,098,325 due to issuance of a note payable for purchase of new public safety and financial management software. The proceeds will be used to pay the vendor as they meet key milestones during the development and implementation phases.
- The Economic Development Fund had a positive net change in fund balance of \$2,086,429 due to property taxes and fee in lieu of taxes collected in that fund. More fee in lieu revenue was received due to a new fee from a local utility.
- The Capital Projects Fund balance decreased \$2,624,382 due to the purchase of vehicles and equipment paid for by a note payable issued in a prior fiscal year.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net position of the sewer, stormwater, and solid waste funds combined decreased by \$516,233 resulting in an ending net position of \$46,263,222.

General Fund Budgetary Highlights

Original budget compared to final budget.

There were not any supplemental budget ordinances during FY 20. However, there were instances where there was a need to make amendments to reallocate appropriations within and among departments when the need arose for operational needs. Otherwise, the movement of the appropriations between departments was not significant.

Final budget compared to actual results. The most significant differences between estimated revenues and actual revenues were as follows:

Revenue Source	Estimated Revenues	Actual Revenues	Difference
Property taxes and fee in lieu of taxes	\$ 51,200,000	51,649,870	\$ 449,870
Transfer in	\$ 895,000	208,950	\$ (686,050)
Miscellaneous intergovernmental revenue	\$ 306,600	1,068,772	\$ 762,172

The difference in the significant budgeted revenue when compared to actual results itemized above is due to the following:

- The increase in property taxes and fee in lieu of taxes over budget of approximately \$450,000 is a result of an increase in fee in lieu of taxes. Revenue was received from a fee agreement with a local utility that boosted fee in lieu revenue.
- The decrease in transfers in is under budget of approximately \$686,000 was due to \$350,000 from Documentary Stamp and \$400,000 from Accommodations Fee not being transferred to the General Fund.
- The increase in miscellaneous intergovernmental revenue of approximately \$765,170 is due to reimbursements from the CARES Act that was not contemplated plus one percent credit received from the State of South Carolina against state and police retirement totaling \$318,869.

Capital Assets and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of June 30, 2020, amounts to \$214,620,859 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, park facilities, roads, highways, bridges, and sewer, solid waste and airport infrastructure.

County's Capital Assets (net of depreciation and amortization)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 14,007,918	\$ 13,671,116	\$ 3,176,500	\$ 3,176,500	\$ 17,184,418	\$ 16,847,616
Construction in progress	11,975,164	22,931,477	2,120,320	2,488,057	14,095,484	25,419,534
Buildings & improvements	60,190,165	48,461,388	4,297,781	4,080,153	64,487,946	52,541,541
Furniture, fixtures & equipment	14,238,819	14,234,764	2,813,419	2,706,344	17,052,238	16,941,108
Infrastructure	55,525,792	57,469,414	30,914,241	33,038,448	86,440,033	90,507,862
Capacity	-	-	15,360,740	17,160,299	15,360,740	17,160,299
Total	\$ 155,937,858	\$ 156,768,159	\$ 58,683,001	\$ 62,649,801	\$ 214,620,859	\$ 219,417,960

Major capital asset events during the current fiscal year included the following:

GOVERNMENTAL ACTIVITIES

- Added \$951,888 Green Pond Landing and Event Center improvements.
- Added \$276,541 in improvements at Chris Taylor Memorial Park.
- The County is in the process of converting to new Public Safety & Financial Enterprise software. Expenditures totaling \$980,429 were made in FY 20. The total purchase price of both software packages will ultimately total \$2.1 million.
- Road and bridge infrastructure improvements of \$3,507,187 that includes \$3,356,736 in donated capital related to subdivisions.
- The purchase of various vehicles and equipment at a total cost of \$4.1 million.
- Added \$1.5 additions to the new Airport terminal being constructed. Total construction in progress at June 30, 2020 was \$3.3 million.

- Runway rehabilitation and lighting of runway 5-23 at Anderson Regional Airport totaling \$6.8 million was placed into service.
- Avigation easements totaling \$1 million was placed into service.

BUSINESS-TYPE ACTIVITIES

Sewer

- Design work on Hurricane Creek pump station rehabilitation totaling approximately \$710,000.
- Transfer of sewer infrastructure with \$2,565,638 cost (net book value of \$1,522,961) in the Powdersville area to Renewable Water Resources (ReWa). In exchange the County received \$153,000 in cash and ReWa paid \$231,355 on debt associated with the infrastructure. This transfer/sale was done in order that ReWa could accommodate the growing sewer needs in the robust Powdersville area.

Solid Waste

- Finished purchasing a two-ram baler for the material recovery & recycling facility (MRF) totaling approximately \$459,000. Payments in FY 19 totaled \$412,742 with \$45,860 being in accounts payable at June 30, 2020.
- Completion of the Whitefield Convenience Center upgrade totaling \$514,345 plus the addition of a pre-crusher unit costing \$44,365.

Additional information on the County's capital assets can be found in Note 6 on pages 46-47 of this report.

Long-term Obligations. At the end of the current fiscal year, the County had total long-term obligations of \$159,813,635 with \$7,693,805 of this amount being due within the upcoming fiscal year. Of this amount \$3,935,000 is general obligation indebtedness backed by the full faith and credit of the government. The remaining revenue bonds, notes payable, and special source revenue bonds are paid by either sewer or solid waste customers or by fee-in-lieu of tax revenues of property located in an industrial park.

Anderson County's Outstanding Long-Term Obligations

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Bonds payable	\$ 3,935,000	\$ 5,570,000	\$ 2,588,415	\$ 2,789,000	\$ 6,523,415	\$ 8,359,000
Notes payable	7,254,138	6,321,717	26,191,512	28,157,662	33,445,650	34,479,379
Special source revenue bonds	10,357,000	11,208,000	-	-	10,357,000	11,208,000
Capital lease	2,037,000	2,690,000	-	-	2,037,000	2,690,000
Customer deposits	-	-	257,624	244,419	257,624	244,419
Total OPEB liability	10,625,248	9,097,001	730,662	633,872	11,355,910	9,730,873
Net pension liability	83,233,549	79,830,940	5,443,384	4,895,301	88,676,933	84,726,241
Compensated absences	4,934,002	4,451,052	333,592	286,232	5,267,594	4,737,284
Landfill closure & postclosure costs	-	-	1,892,509	1,783,121	1,892,509	1,783,121
Total	<u>\$ 122,375,937</u>	<u>\$ 119,168,710</u>	<u>\$ 37,437,698</u>	<u>\$ 38,789,607</u>	<u>\$ 159,813,635</u>	<u>\$ 157,958,317</u>

The County's total long-term obligations increased by \$1,855,318 (1.2%) during the current fiscal year due to the following:

- An increase of \$1,625,037 in the total OPEB liability per the actuarial valuation.
- An increase in \$3,950,692 in the net pension liability per the actuarial valuation of the retirement plans.
- A reduction in payment on debt obligations of \$7,069,315.
- The OPEB and pension liabilities are actuarially determined by outside actuaries.
- Issuance of four notes payable for software improvements and Brownsfield rehabilitation.

State statutes limit the amount of general obligation debt a governmental entity may issue to 8 percent of the assessed valuation of property. The current legal debt margin for the County is \$59,275,490 which is significantly in excess of the County's outstanding general obligation debt. See Table 12 in the statistical section of this report on page 139 for further information.

Additional information on the County's long-term debt can be on pages 47-54 of this report.

Economic Factors, Next Year's Budget, and Other Matters

The below indicators were taken into account when adopting the general fund budget for FY 2021. The general fund budget for FY 2021 is \$84,435,975, whereas the originally adopted FY 2020 budget was \$84,789,385, a decrease of \$353,410, or .4%. The FY 21 has a budgeted usage of fund balance of \$8,400,635. If these estimates are realized, the County's budgetary general fund balance is expected to be approximately \$14.2 million at the close of FY 2021. There was not a plan to sell capital assets or issue short-term debt to alleviate cash flow pressures for the General Fund in FY 21.

- Anderson County's unemployment rate was measured at 3.6% as of October 2020 versus 2.0% a year ago. The increase in unemployment was due to COVID-19. This compares favorably with the state's rate of 4.1% and the national rate of 6.6%.
- The State of South Carolina Retirement System has advised us that the retirement percentage paid by the County of behalf of our employees that was supposed to go up 1% for both the South Carolina Retirement System and the Police Officers Retirement System to 16.56% and 19.24%, respectively, has been suspended due to the COVID-19 virus.
- County Council directed the Administrator to explore the option of becoming self-funded for health insurance and associated fringe benefits which the County implemented January 1, 2019. We anticipate better health outcomes and lower cost as a result of this change. If these outcomes are not realized, the County will explore options in the future in order to achieve these two objectives albeit better health outcomes is the ultimate goal.
- As for the County's business-type activities, we expect that the FY 2021 results will improve or remain consistent based on these management decisions:
 - The Manager of the Wastewater Department has renegotiated all of the service contracts with the water companies that process some of the billing and is looking for alternate ways in which to possibly treat the sewer flow.
 - Attempting to reduce hauls by installing compactors at selected locations versus 40-yard containers.
 - Using Anderson County Disabilities and Special Needs (DSN) contracted employees at the Materials Recycling Facility versus full-time employees. We can pay more favorable rates to these DSN employees.
 - Expanding the recycling education program to educate the public about ways to lessen the waste generated, to properly dispose of waste and to improve the overall community appearance.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Anderson County Chief Financial Officer, 101 South Main Street, Anderson, South Carolina 29624, or visit the County website at www.andersoncountysc.org. Complete financial statements for the Anderson County Library may be obtained at the unit's administrative office at 300 North McDuffie Street, Anderson, South Carolina 29621.

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

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
ASSETS				
Cash and investments	\$ 43,035,300	\$ 15,505,405	\$ 58,540,705	\$ 3,675,791
Cash and investments, restricted	15,538,667	4,341,159	19,879,826	336,952
Cash and investments held by fiscal agent	-	1,114,896	1,114,896	-
Receivables-Net:				
Taxes	4,905,502	84,743	4,990,245	-
Accounts	125,010	1,660,862	1,785,872	1,000
Other	2,783,134	-	2,783,134	-
Intergovernmental receivables	8,478,223	118,641	8,596,864	367,012
Internal balances	(875,588)	875,588	-	-
Prepaid expenses	27,344	-	27,344	19,275
Inventories	413,113	-	413,113	-
Capital assets not being depreciated:				
Land	14,007,918	3,176,500	17,184,418	-
Construction in progress	11,975,164	2,120,320	14,095,484	-
Artwork	-	-	-	74,819
Capital assets - Net of accumulated amortization and depreciation:				
Buildings and improvements	60,190,165	4,297,781	64,487,946	466,120
Furniture, fixtures, and equipment	14,238,819	2,813,419	17,052,238	1,030,556
Infrastructure	55,525,792	30,914,241	86,440,033	-
Capacity	-	15,360,740	15,360,740	-
Total assets	<u>230,368,563</u>	<u>82,384,295</u>	<u>312,752,858</u>	<u>5,971,525</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred refunding charges	264,232	1,935,141	2,199,373	-
Deferred pension charges - State retirement plan	14,532,112	839,862	15,371,974	636,602
Deferred OPEB charges	<u>1,055,139</u>	<u>67,633</u>	<u>1,122,772</u>	<u>43,935</u>
Total deferred outflows of resources	<u>15,851,483</u>	<u>2,842,636</u>	<u>18,694,119</u>	<u>680,537</u>
LIABILITIES				
Accounts payable	4,084,294	1,225,741	5,310,035	65,598
Accrued expenses	3,021,068	122,919	3,143,987	68,369
Accrued medical claims	555,165	-	555,165	-
Due to other governments	2,395,620	29,482	2,425,102	-
Unearned revenue	15,135	-	15,135	-
Accrued interest payable	179,352	68,819	248,171	-
Long-term obligations:				
Due within one year	5,589,766	2,104,039	7,693,805	134,195
Due in more than one year	<u>116,786,171</u>	<u>35,333,659</u>	<u>152,119,830</u>	<u>6,524,062</u>
Total liabilities	<u>132,626,571</u>	<u>38,884,659</u>	<u>171,511,230</u>	<u>6,792,224</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred pension credits - State retirement plan	1,127,786	56,609	1,184,395	46,057
Deferred OPEB credits	<u>330,674</u>	<u>22,441</u>	<u>353,115</u>	<u>4,150</u>
Total deferred inflows of resources	<u>1,458,460</u>	<u>79,050</u>	<u>1,537,510</u>	<u>46,057</u>
NET POSITION				
Net investment in capital assets	145,943,371	34,599,814	180,543,185	1,571,495
Restricted for:				
Capital improvements	21,001,462	-	21,001,462	-
Debt service	355,020	1,114,896	1,469,916	-
Special revenue	17,081,516	-	17,081,516	-
Endowments	-	-	-	56,900
Library program by donors	-	-	-	279,200
Other	-	1,579,558	1,579,558	-
Unrestricted	<u>(72,246,354)</u>	<u>8,968,954</u>	<u>(63,277,400)</u>	<u>(2,097,964)</u>
Total net position	<u>\$ 112,135,015</u>	<u>\$ 46,263,222</u>	<u>\$ 158,398,237</u>	<u>\$ (190,369)</u>

The accompanying notes are an integral part of these financial statements.
See accompanying independent auditor's report.

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Primary Government				Primary Government			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Component Unit
PRIMARY GOVERNMENT								
Governmental activities								
General government	\$ 33,818,535	\$ 7,511,815	\$ 1,989,663	\$ 274,678	\$ (24,042,379)	\$ -	\$ (24,042,379)	\$ -
Public safety	50,928,866	2,903,033	3,486,825	605,919	(43,933,089)	-	(43,933,089)	-
Highways and streets	24,894,569	1,369,957	3,850,788	4,602,524	(15,071,300)	-	(15,071,300)	-
Economic development	1,819,478	-	731,187	221,910	(866,381)	-	(866,381)	-
Health and welfare	5,955,300	2,119,425	993,906	59,278	(2,782,691)	-	(2,782,691)	-
Culture and recreation	5,659,818	1,144,924	259,809	70,093	(4,184,992)	-	(4,184,992)	-
Education and training	9,448,295	687,355	2,242,767	-	(6,518,173)	-	(6,518,173)	-
Interest and fiscal charges on long-term debt	806,742	-	-	-	(806,742)	-	(806,742)	-
Total governmental activities	133,331,603	15,736,509	13,554,945	5,834,402	(98,205,747)	-	(98,205,747)	-
Business-type activities								
Sewer	9,756,047	7,011,662	-	186,098	-	(2,558,287)	(2,558,287)	-
Stormwater	789,329	153,081	-	-	-	(636,248)	(636,248)	-
Solid Waste	7,300,690	7,630,942	-	-	-	330,252	330,252	-
Total business-type activities	17,846,066	14,795,685	-	186,098	-	(2,864,283)	(2,864,283)	-
Total primary government	\$ 151,177,669	\$ 30,532,194	\$ 13,554,945	\$ 6,020,500	(98,205,747)	(2,864,283)	(101,070,030)	-
COMPONENT UNIT								
Anderson County Public Library	\$ 6,030,516	\$ 83,450	\$ 402,382	\$ -				(5,544,684)
General revenues:								
Property taxes levied for:								
General purposes					48,815,679	-	48,815,679	5,676,751
Special revenue					14,180,767	-	14,180,767	-
Debt service					1,515,265	1,938,744	3,454,009	-
Capital projects					3,687,428	-	3,687,428	-
Fee in lieu of tax-unrestricted					6,380,982	-	6,380,982	-
Intergovernmental-unrestricted					11,462,209	324,119	11,786,328	-
Franchise fees					1,637,947	-	1,637,947	-
Gain on sale of capital assets					-	42,554	42,554	-
Interest and investment income					828,393	42,633	871,026	5,445
Contributions and donations					-	-	-	39,560
Total general revenues					88,508,670	2,348,050	90,856,720	5,721,756
Change in net position					(9,697,077)	(516,233)	(10,213,310)	177,072
Net position beginning of year					121,832,092	46,779,455	168,611,547	(367,441)
Net position end of year					\$ 112,135,015	\$ 46,263,222	\$ 158,398,237	\$ (190,369)

The accompanying notes are an integral part of these financial statements.
See accompanying independent auditor's report.

ANDERSON COUNTY, SOUTH CAROLINA
BALANCE SHEET -
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General	2018 SSRB	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 18,931,618	\$ -	\$ 24,103,682	\$ 43,035,300
Cash and investments, restricted	712,484	8,952,504	5,873,679	15,538,667
Receivables-Net:				
Taxes	3,971,490	-	934,012	4,905,502
Intergovernmental	3,767,024	-	4,711,199	8,478,223
Other	1,374,166	-	1,408,968	2,783,134
Due from other funds	4,490,745	-	883,424	5,374,169
Inventories	320,417	-	92,696	413,113
Prepaid items	448	-	26,896	27,344
Total assets	<u>\$ 33,568,392</u>	<u>\$ 8,952,504</u>	<u>\$ 38,034,556</u>	<u>\$ 80,555,452</u>
LIABILITIES				
Accounts payable	\$ 1,143,859	\$ -	\$ 2,940,435	\$ 4,084,294
Accrued expenditures	2,715,600	-	305,468	3,021,068
Due to other governments	2,340,492	-	55,128	2,395,620
Due to other funds	1,568,722	1,060,008	4,051,182	6,679,912
Unearned revenue	15,135	-	-	15,135
Total liabilities	<u>7,783,808</u>	<u>1,060,008</u>	<u>7,352,213</u>	<u>16,196,029</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	3,139,619	-	718,241	3,857,860
Total deferred inflow of resources	<u>3,139,619</u>	<u>-</u>	<u>718,241</u>	<u>3,857,860</u>
FUND BALANCES				
Nonspendable				
Inventories	320,417	-	92,696	413,113
Prepaid items	448	-	26,896	27,344
Restricted				
Special revenue	-	-	16,961,924	16,961,924
Debt service	-	-	355,020	355,020
Capital projects	-	7,892,496	13,108,966	21,001,462
Assigned				
Fund balance usage	8,400,635	-	-	8,400,635
Unassigned				
Unassigned	13,923,465	-	(581,400)	13,342,065
Total fund balances	<u>22,644,965</u>	<u>7,892,496</u>	<u>29,964,102</u>	<u>60,501,563</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 33,568,392</u>	<u>\$ 8,952,504</u>	<u>\$ 38,034,556</u>	<u>\$ 80,555,452</u>

The accompanying notes are an integral part of these financial statements.
See accompanying independent auditor's report.

ANDERSON COUNTY, SOUTH CAROLINA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2020

Total fund balances - Governmental funds	\$ 60,501,563
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
Construction in progress	11,975,164
Land	14,007,918
Buildings and improvements	128,227,556
Furniture, fixtures and equipment	60,087,811
Infrastructure	206,445,351
Accumulated depreciation	<u>(264,805,942)</u>
Total capital assets	<u>155,937,858</u>
Because the consumption of resources that applies to a future period will not be recognized as an outflow of resources until then, it is recognized as a deferred loss on advanced refunding	264,232
The County's net proportionate share of the deferred outflows of resources and deferred inflows of resources related to their participation in the State retirement plan is not recorded in the governmental funds but is recorded in the Statement of Net Position.	13,404,326
The County's deferred inflows of resources and deferred outflows of resources related to the other postemployment benefits plan is not recorded in the governmental funds but is recorded in the Statement of Net Position.	724,465
Because some revenue will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues and are reported as unavailable revenue in the governmental funds.	3,857,860
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
General obligation bonds	(3,935,000)
Special source revenue bond	(10,357,000)
Capital lease	(2,037,000)
Notes payable	(7,254,138)
Accrued interest	(179,352)
OPEB liability	(10,625,248)
Net pension liability	(83,233,549)
Compensated absences	<u>(4,934,002)</u>
Total liabilities	<u>(122,555,289)</u>
Net position of governmental activities	<u>\$ 112,135,015</u>

The accompanying notes are an integral part of these financial statements.
See accompanying independent auditor's report.

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General	2018 SSRB	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Property taxes and fee in lieu of taxes	\$ 51,649,870	\$ -	\$ 22,946,737	\$ 74,596,607
County offices	8,521,744	-	4,296,088	12,817,832
Intergovernmental	11,777,747	-	14,741,203	26,518,950
Interest	582,533	143,522	102,336	828,391
Other	1,950,738	-	2,335,609	4,286,347
Total revenues	<u>74,482,632</u>	<u>143,522</u>	<u>44,421,973</u>	<u>119,048,127</u>
EXPENDITURES				
General government	23,927,699	-	5,585,250	29,512,949
Public safety	35,577,528	-	10,867,103	46,444,631
Highways and streets	10,144,308	-	6,254,475	16,398,783
Economic development	747,496	186,098	785,460	1,719,054
Health and welfare	4,105,445	-	1,123,427	5,228,872
Culture and recreation	2,880,628	-	867,315	3,747,943
Education and training	-	-	8,760,940	8,760,940
Debt service:				
Principal retirement	-	-	4,902,580	4,902,580
Interest and fiscal charges	-	-	751,982	751,982
Capital outlay	208,333	-	9,532,477	9,740,810
Total expenditures	<u>77,591,437</u>	<u>186,098</u>	<u>49,431,009</u>	<u>127,208,544</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,108,805)</u>	<u>(42,576)</u>	<u>(5,009,036)</u>	<u>(8,160,417)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	94,346	94,346
Proceeds from notes	-	-	2,696,001	2,696,001
Proceeds from insurance	-	-	132,380	132,380
Transfers in	208,950	-	6,286,942	6,495,892
Transfers out	(1,452,829)	(1,895)	(5,041,168)	(6,495,892)
Total other financing uses	<u>(1,243,879)</u>	<u>(1,895)</u>	<u>4,168,501</u>	<u>2,922,727</u>
Net change in fund balances	<u>(4,352,684)</u>	<u>(44,471)</u>	<u>(840,535)</u>	<u>(5,237,690)</u>
Fund balances, beginning of year	<u>26,997,649</u>	<u>7,936,967</u>	<u>30,804,637</u>	<u>65,739,253</u>
Fund balances, end of year	<u>\$ 22,644,965</u>	<u>\$ 7,892,496</u>	<u>\$ 29,964,102</u>	<u>\$ 60,501,563</u>

The accompanying notes are an integral part of these financial statements.
See accompanying independent auditor's report.

ANDERSON COUNTY, SOUTH CAROLINA
RECONCILIATION OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net change in fund balances - total government funds	\$ (5,237,690)
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:	
Capital outlay - purchased	9,740,810
Capital outlay - donated/trade in	3,509,847
Depreciation expense	<u>(13,506,780)</u>
Excess of capital outlay over depreciation	<u>(256,123)</u>
The proceeds from the sale of capital assets are reported as revenue in the governmental funds. The cost of the capital assets is removed from the capital asset account on the statement of net position and is offset against the proceeds from the sale of capital assets resulting in a loss on disposal of capital assets on the statement of activities.	
Net effect of disposal of capital assets	(574,178)
Because some revenue will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues and are reported as unavailable revenue in the governmental funds. Unavailable property tax revenues increased by this amount this year.	16,484
Repayment of long-term debt is reported as an expenditure in governmental funds. But the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consisted of:	
Bond & note payable principal retirement	4,249,580
Capital lease payments	<u>653,000</u>
Total long-term debt repayment	<u>4,902,580</u>
Capital lease and bond proceeds provide current financial resources to governmental funds; however issuing debt increases long-term liabilities in the statement of net position. In the current period, proceeds were received from:	
Notes payable	(2,696,001)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest is expensed when due. The change in accrued interest is:	11,298
Amortization of deferred loss on refunding	(66,058)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
OPEB liability	(1,528,247)
Net deferred OPEB credits	81,747
Net deferred OPEB charges	831,540
Net pension liability	(3,402,609)
Net deferred pension charges	(1,103,503)
Net deferred pension credits	(193,367)
Accrued compensated absences	<u>(482,950)</u>
Change in net position of government activities	<u>\$ (9,697,077)</u>

The accompanying notes are an integral part of these financial statements.
See accompanying independent auditor's report.

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2020

	<u>Major Enterprise Funds</u>		<u>Nonmajor</u>		
	<u>Sewer</u>	<u>Solid Waste</u>	<u>Stormwater</u>	<u>Total</u>	<u>Internal Service Fund</u>
ASSETS					
Current Assets					
Cash and investments	\$ 9,571,714	\$ 5,629,257	\$ 304,434	\$ 15,505,405	\$ -
Cash and investments, restricted	1,570,327	2,770,832	-	4,341,159	-
Cash held by fiscal agent	1,029,462	85,434	-	1,114,896	-
Receivables - Net					
Property taxes	84,743	-	-	84,743	-
Accounts	844,103	805,309	11,450	1,660,862	125,010
Intergovernmental	34,845	83,492	304	118,641	-
Due from other funds	1,077,459	30,529	-	1,107,988	1,277,929
Total current assets	14,212,653	9,404,853	316,188	23,933,694	1,402,939
Capital Assets					
Construction in progress	1,945,162	175,158	-	2,120,320	-
Land	100,800	3,075,700	-	3,176,500	-
Buildings and improvements	5,595,157	7,464,754	-	13,059,911	-
Furniture, fixtures and equipment	1,675,629	5,898,820	140,324	7,714,773	-
Infrastructure	50,779,864	-	-	50,779,864	-
Capacity	44,045,893	-	-	44,045,893	-
Accumulated depreciation	(26,060,628)	(7,373,122)	(95,357)	(33,529,107)	-
Accumulated amortization	(28,685,153)	-	-	(28,685,153)	-
Total capital assets - Net of accumulated depreciation and amortization	49,396,724	9,241,310	44,967	58,683,001	-
Total noncurrent assets	49,396,724	9,241,310	44,967	58,683,001	-
Total assets	63,609,377	18,646,163	361,155	82,616,695	1,402,939
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding	1,935,141	-	-	1,935,141	-
Deferred pension charges	299,257	429,381	111,224	839,862	-
Deferred OPEB charges	20,934	40,661	6,038	67,633	-
Total deferred outflows of resources	2,255,332	470,042	117,262	2,842,636	-

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2020

	<u>Major Enterprise Funds</u>		<u>Nonmajor</u>		
	<u>Sewer</u>	<u>Solid Waste</u>	<u>Stormwater</u>	<u>Total</u>	<u>Internal Service Fund</u>
LIABILITIES					
Current Liabilities					
Notes payable - Current	\$ 1,578,056	\$ -	\$ -	\$ 1,578,056	\$ -
Bond payable - Current	-	251,484	-	251,484	-
Accounts payable	472,633	668,040	85,068	1,225,741	-
Accrued medical claims	-	-	-	-	555,165
Compensated absences payable-Current	47,432	65,022	14,934	127,388	-
Accrued expenses	63,757	111,661	16,320	191,738	-
Due to other governments	10,603	15,436	3,443	29,482	-
Due to other funds	23,191	202,794	6,415	232,400	847,774
Landfill closure and postclosure care costs-Current	-	147,111	-	147,111	-
Total current liabilities	<u>2,195,672</u>	<u>1,461,548</u>	<u>126,180</u>	<u>3,783,400</u>	<u>1,402,939</u>
Noncurrent Liabilities					
Notes payable (including unamortized premium)	24,613,456	-	-	24,613,456	-
Bond payable - Noncurrent	-	2,336,931	-	2,336,931	-
Customer deposits	257,624	-	-	257,624	-
Compensated absences, Noncurrent	88,311	103,826	14,067	206,204	-
Landfill closure and postclosure care costs-Noncurrent	-	1,745,398	-	1,745,398	-
Net pension liability	1,939,571	2,782,939	720,874	5,443,384	-
OPEB liability	252,153	415,218	63,291	730,662	-
Total noncurrent liabilities	<u>27,151,115</u>	<u>7,384,312</u>	<u>798,232</u>	<u>35,333,659</u>	<u>-</u>
Total liabilities	<u>29,346,787</u>	<u>8,845,860</u>	<u>924,412</u>	<u>39,117,059</u>	<u>1,402,939</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred pension credits	20,171	28,941	7,497	56,609	-
Deferred OPEB changes in assumptions	7,791	12,185	2,465	22,441	-
Total deferred inflows of resources	<u>27,962</u>	<u>41,126</u>	<u>9,962</u>	<u>79,050</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	25,140,350	9,414,497	44,967	34,599,814	-
Restricted for:					
Debt service	1,029,462	85,434	-	1,114,896	-
Other	1,570,327	9,231	-	1,579,558	-
Unrestricted (deficit)	<u>8,749,821</u>	<u>720,057</u>	<u>(500,924)</u>	<u>8,968,954</u>	<u>-</u>
Total net position	<u>\$ 36,489,960</u>	<u>\$ 10,229,219</u>	<u>\$ (455,957)</u>	<u>\$ 46,263,222</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.
See accompanying independent auditor's report.

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Major Enterprise Funds		Non Major		Internal Service Funds
	Sewer	Solid Waste	Stormwater	Total	
OPERATING REVENUES					
Charges for sales and services	\$ 7,011,662	\$ 7,630,942	\$ 153,081	\$ 14,795,685	\$ 11,641,960
Total operating revenues	7,011,662	7,630,942	153,081	14,795,685	11,641,960
OPERATING EXPENSES					
Personnel services	1,425,364	2,530,421	557,276	4,513,061	11,645,201
Operating expenses	2,215,055	640,917	25,907	2,881,879	-
Contractual	474,627	3,266,360	198,602	3,939,589	-
Depreciation	1,688,378	771,576	7,544	2,467,498	-
Amortization	1,799,559	-	-	1,799,559	-
Total operating expenses	7,602,983	7,209,274	789,329	15,601,586	11,645,201
Operating income (loss)	(591,321)	421,668	(636,248)	(805,901)	(3,241)
NONOPERATING REVENUES (EXPENSES)					
Property taxes and fee in lieu of tax	1,938,744	-	-	1,938,744	-
State shared revenue	97,482	223,989	2,648	324,119	-
Gain/loss on disposal	(1,180,030)	42,554	-	(1,137,476)	-
Interest revenue	20,396	22,237	-	42,633	3,241
Interest expense	(973,034)	(91,416)	-	(1,064,450)	-
Total nonoperating revenues (expenses)	(96,442)	197,364	2,648	103,570	3,241
Income (loss) before transfers and contributions	(687,763)	619,032	(633,600)	(702,331)	-
Transfers in	-	-	549,555	549,555	-
Transfers out	(549,555)	-	-	(549,555)	-
Contributed capital	186,098	-	-	186,098	-
CHANGE IN NET POSITION	(1,051,220)	619,032	(84,045)	(516,233)	-
NET POSITION, beginning of year	37,541,180	9,610,187	(371,912)	46,779,455	-
NET POSITION, end of year	<u>\$ 36,489,960</u>	<u>\$ 10,229,219</u>	<u>\$ (455,957)</u>	<u>\$ 46,263,222</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.
See accompanying independent auditor's report.

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Major Enterprise Funds		Non Major		Internal Service Funds
	Sewer	Solid Waste	Stormwater	Total	
OPERATING ACTIVITIES					
Cash received from customers	\$ 7,129,910	\$ 7,188,534	\$ 168,967	\$ 14,487,411	\$ 11,641,960
Cash payments to suppliers for goods and services	(2,819,255)	(4,068,002)	(206,839)	(7,094,096)	-
Cash payments to employees for services	(1,193,080)	(2,297,581)	(436,978)	(3,927,639)	(11,672,590)
Net cash provided by (used for) operating activities	3,117,575	822,951	(474,850)	3,465,676	(30,630)
NONCAPITAL FINANCING ACTIVITIES					
Property taxes and fee in lieu of tax	1,925,753	-	-	1,925,753	-
Intergovernmental	(64,269)	181,872	2,256	119,859	(592,444)
Deposits in escrow	13,205	-	-	13,205	-
Payments from other funds	(190,665)	(20,100)	549,555	338,790	-
Payments to other funds	(540,756)	(134,456)	1,618	(673,594)	563,721
Net cash provided by noncapital financing activities	1,143,268	27,316	553,429	1,724,013	(28,723)
CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital contributions	186,098	-	-	186,098	-
Acquisition and construction of capital assets	(1,029,192)	(816,074)	(24,555)	(1,869,821)	-
Proceeds from disposition of capital assets	389,534	42,554	-	432,088	-
Principal repayments and payments to refunding bond escrow agent	(1,791,537)	(200,585)	-	(1,992,122)	-
Interest and fiscal charges paid on debt	(1,035,464)	(91,416)	-	(1,126,880)	-
Net cash provided by (used for) capital and related financing activities	(3,280,561)	(1,065,521)	(24,555)	(4,370,637)	-
INVESTING ACTIVITIES					
Interest received	20,396	22,237	-	42,633	3,241
Net cash provided by investing activities	20,396	22,237	-	42,633	3,241
Increase in cash and investments	1,000,678	(193,017)	54,024	861,685	(56,112)
CASH AND INVESTMENTS (including RESTRICTED CASH and CASH HELD BY FISCAL AGENT), beginning of year	11,170,825	8,678,540	250,410	20,099,775	56,112
CASH AND INVESTMENTS (including RESTRICTED CASH and CASH HELD BY FISCAL AGENT), end of year	\$ 12,171,503	\$ 8,485,523	\$ 304,434	\$ 20,961,460	\$ -

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Major Enterprise Funds</u>		<u>Non Major</u>		<u>Internal Service Funds</u>
	<u>Sewer</u>	<u>Solid Waste</u>	<u>Stormwater</u>	<u>Total</u>	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (591,321)	\$ 421,668	\$ (636,248)	\$ (805,901)	\$ (3,241)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Pension and OPEB expense	191,173	234,920	113,400	539,493	-
Depreciation expense	1,688,378	771,576	7,544	2,467,498	-
Amortization expense	1,799,559	-	-	1,799,559	-
CHANGES IN ASSETS AND LIABILITIES					
Accounts receivable	118,248	(442,408)	15,886	(308,274)	45,761
Accounts payable and accrued expenses	(107,096)	(295,436)	19,085	(383,447)	(73,150)
Compensated absences	18,634	23,243	5,483	47,360	-
Closure/post-closure care cost payable	-	109,388	-	109,388	-
Net cash provided by operating activities	\$ 3,117,575	\$ 822,951	\$ (474,850)	\$ 3,465,676	\$ (30,630)

The accompanying notes are an integral part of these financial statements.
See accompanying independent auditor's report.

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2020

ASSETS	
Cash and investments	\$ 128,123,971
Taxes receivable - Net	<u>9,395,246</u>
 Total assets	 <u>\$ 137,519,217</u>
 LIABILITIES	
Due to taxing units	\$ 9,826,039
Due to other governments	664,256
Funds held for others	<u>127,028,922</u>
 Total liabilities	 <u>\$ 137,519,217</u>

The accompanying notes are an integral part of these financial statements.
See accompanying independent auditor's report.

ANDERSON COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Anderson County was organized in 1826 and operates under a Council/Administrator form of government as provided in Title 14 of the 1976 Code of Laws of South Carolina as amended (Home Rule Act). The seven-member elected County Council appoints the Administrator. As required by accounting principles generally accepted in the United States of America (GAAP), these financial statements include those of the County (the primary government) and its component unit. Also, the operational activities of various constitutional officers, judges and other judicial officials are included in the Agency Funds. These include the Clerk of Court, Probate Court, Master-in-Equity, Sheriff and Magistrate Court. In addition, it includes taxes collected by the County on behalf of school districts and municipalities.

The financial statements of Anderson County (the "County") have been prepared in conformity with GAAP as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The County's reporting entity applies all relevant GASB pronouncements.

The component unit discussed below is included in the County's financial reporting entity because of the significance of its operational and financial relationship with the County. The County Council appoints the members of the Library Board of Trustees. The County owns the capital assets used by the Library and finances Library construction through bonds. Property taxes are levied and collected by the County to pay the bonds. County Council approves the portion of the Library budget that will be funded with County property taxes. The Library is included as a discretely presented component unit and is presented as a governmental fund type. The component unit column in the combined financial statement includes the financial data for the Anderson County Library System as reflected in their audited financial statements for the year ended June 30, 2020. This unit was reported in a column separate from the County's financial information to emphasize that they are legally separate from the County.

Discretely Presented Component Unit. The Anderson County Library System is responsible for maintaining the library system for the County that includes the main library and seven extensions. County Council appoints the members of the governing board and the library is fiscally dependent upon the government because it levies taxes and must approve any debt issues.

Complete financial statements for the component unit above may be obtained at the unit's administrative office at 300 North McDuffie Street, Anderson, South Carolina 29621.

Basis of Presentation

The County's basic financial statements consist of government-wide financial statements, which include a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

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 for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature, which normally are supported by taxes and intergovernmental revenues, and those that are considered business-type activities, which rely to a significant extent on fees and charges for support. The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The statement of activities presents a comparison between direct expenses and program revenue for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

Fund Accounting

The accounts of the government are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The County has the following fund types:

Governmental funds are used to account for the County's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County generally considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise fees, state shared revenues, grants, and other miscellaneous fees are susceptible to accrual. Property taxes and franchise fees are recognized as revenue in the fiscal year for which they are levied. Intergovernmental sources are recognized as revenue when the underlying eligibility requirements are met and the resources become available. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met.

Other sources become measurable and available when cash is received by the County and are recognized as revenue at that time. When both restricted and unrestricted resources are available for use, it is the County's practice to use restricted resources first, and then unrestricted resources as they are needed.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund and is always considered a major fund.

The *2018 SSRB Fund* is used to account for the special source revenue bond proceeds and associated sewer infrastructure projects.

Additionally, the County reports the following fund types:

The *special revenue funds* account for specific revenues that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The *debt service funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The *capital projects funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Billed but uncollected sewer charges and solid waste tipping fees are accrued as receivables at year end and are reported as revenues of the enterprise funds. These funds account for activities of the County similar to those found in the private sector, where cost recovery and the determination of net income is useful or necessary for sound fiscal management.

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County reports the following major proprietary funds:

The *Sewer Fund* accounts for the activities of the sewer operations for the County.

The *Solid Waste Fund* accounts for the activities of the solid waste and landfill operations for the County.

The County also has one nonmajor proprietary fund, the *Stormwater Fund* that accounts for the activities of the stormwater operations for the County.

Internal Service funds are used to accumulate and allocate costs internally among the County's various functions. The County has one internal service fund, its Health Benefits Fund, that is used to account for the costs of health, dental and benefit services provided to employees and retirees of the County. Expenditures of benefits to County staff are not eliminated in the preparation of the fund financial statements but are eliminated and included with governmental activities in the government-wide financial statements.

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for individuals, other governmental units, and/or other funds. The County's only fiduciary funds are its agency funds.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity. These consist of monies collected on behalf of the five school districts within the County and the County Board of Education. In addition, they include monies collected and due to the state such as Department of Motor Vehicle Fees and fines collected by the Magistrate, Circuit and Probate Courts.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

GASB Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions* establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the Standard requires the County to classify and report amounts in the appropriate fund balance classifications.

The County's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned. The County considers restricted amounts spent first when both restricted and unrestricted fund balance is available unless legally or contractually prohibited. Of the unrestricted fund balance, the County uses committed, then assigned, and lastly unassigned amounts when expenditures are made.

The County reports the following classifications:

Nonspendable Fund Balance-Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form-such as inventory or prepaid insurance or (b) legally or contractually required to be maintained intact-such as a trust that must be retained in perpetuity.

Restricted Fund Balance-Fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislations.

Restrictions are placed on fund balances when legally enforceable legislation establishes the County's right to assess, levy, or charge fees to be used for a specific purpose – such as the County's gas sales tax revenue, which must be used to repair and construct roads. Legal enforceability means that the County can be compelled by an external party (e.g., citizens, public interest groups, the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed Fund Balance-Committed fund balances are amounts that can be only used for specific purposes as a result of constraints imposed by the County Council. Committed amounts cannot be used for any other purpose unless Council removes those constraints by taking the same type of action (e.g., ordinance). Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by Council. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance-Amounts that are considered by the County's governing body at a lower level than County Council with the intent to be used for specified purposes. The amounts are neither restricted nor committed. The County Administrator is authorized by County Council to determine assigned fund balances.

Assigned fund balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, or debt service fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

Unassigned Fund Balance-Unassigned fund balance is the residual classification for the General Fund. This classification represents General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. This classification is also used for negative residual amounts in fund balance in special revenue, debt service, and capital projects funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Revenues and Expenses/Expenditures

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of fiscal year-end except for grant revenue and project reimbursements which is one year.

Non-exchange 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. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, grants, interest, fees and charges for services.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Sewer and Solid Waste Funds are charges to customers for sales and services. The Sewer Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

Cash and Investments

Cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition are considered to be cash and cash equivalents. Most short-term cash surpluses are maintained in a cash and investment pool allocated to each fund based on month-end deposit and investment balances. Investments with a readily determinable fair value are stated at fair value in accordance with GASB Statement 31 and GASB Statement 72. All other investments are at cost. Our current policy does not utilize amortized cost for any applicable investments.

Statutes established by the State of South Carolina allow the County to invest in the following:

- (a) Obligations of the United States and its agencies, the principal and interest of which is fully guaranteed by the United States.
- (b) Obligations issued by the Federal Financing 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 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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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.

- (c) (i) General obligations of the State of South Carolina or any of its political units; 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 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.
- (d) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government.
- (e) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (a) and (b) above held by a third party as 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.
- (f) Repurchase agreements when collateralized by securities as set forth in this section.
- (g) 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 or investment trust in which the investment is made (i) is limited to obligations described in items (a), (b), (c), and (f) of this subsection, and (ii) 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.

Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Short-term interfund loans are classified as “due to/from other funds.” All short-term interfund receivables and payables at year end are planned to be eliminated in the subsequent year. Long-term interfund loans are classified as “advances to/from other funds.” Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Interfund loan receivables, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. Internal service funds are used to record charges to all County departments as operating revenue. All County funds record these payments to the internal service fund as operating expenditures or expenses.

All accounts receivables are shown net of an allowance for doubtful accounts. Accounts receivable in excess of 90 days comprise the trade accounts receivable allowance. Real property taxes receivable is the actual property taxes levied and still outstanding after the fiscal year end.

Intergovernmental Receivable

Amounts due from federal grants represent reimbursable costs, which have been incurred by the County but have not been reimbursed by the grantor agency. Costs under grant programs are recognized as expenditures in the period in which they are incurred by the County.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Property Tax Calendar

The County levies its real property taxes each September based upon current assessed valuation. Assessed values are established by the County Assessor, the County Auditor and the South Carolina Department of Revenue and Taxation at various rates of 4 to 10.5 percent of the estimated market value. Property taxes are considered due in one payment on or before January 15, the lien date. A three percent penalty is added on January 16. If taxes remain unpaid on February 2, a seven percent penalty is added to the total tax due. If taxes remain unpaid on March 17, a five percent penalty is added to the total tax amount due. After proper notification, the law requires "exclusive possession" of property necessary to satisfy the delinquent taxes. Properties with unpaid taxes are sold at a public auction during the month of October.

The lien and collection date for motor vehicle taxes is the last day of the month in which the motor vehicle license expires. The County bills and collects its own property taxes. The County also bills and collects property taxes for the special service districts, school districts, and municipalities. Property tax revenue is recognized when due or past due and collectible within the current period or soon enough thereafter (defined as sixty days) to pay liabilities of the current period. An allowance is provided for an estimated amount of taxes billed, which may ultimately prove to be uncollectible. Unavailable revenue (property taxes) represents that portion of property taxes which is deemed not available to pay current expenditures.

The County follows GASB Statement Number 33, *Accounting and Financial Reporting for Non-exchange Transactions* to account for non-exchange revenues, which primarily consist of imposed non-exchange revenues or ad valorem taxes. Under the standard, a receivable is recorded when an enforceable legal claim for property taxes has arisen, and revenue is recognized when the resources are available.

Inventories

Inventories are determined by actual physical count and are valued at moving average cost. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased (consumption basis).

Restricted Assets

Restricted assets in the business-type activities include certain resources set aside for the payment of principal and interest on the revenue bond in the Sewer Fund and are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. The bond covenant also requires the use of an "Operation and Maintenance" account to report resources set aside to provide for the payment of operation and maintenance expenses. The "Depreciation and Contingent" account is used to report resources set aside to meet unexpected contingencies, to fund asset renewals and replacements, to prevent defaults of bonds or for optional redemption of the bonds. In addition, remaining restricted cash is held by the fiscal agent for principal and interest payment on notes payable in the Sewer Fund.

The Solid Waste Fund is required to restrict the cash received from the recycling of tires. The cash is to be used for the proper disposal of tires in accordance with state statutes. In addition, restricted assets represent certain resources set aside for the payment of principal and interest on the revenue bond in the Solid Waste Fund and are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants and bond proceeds to be used for future construction.

Capital Assets

Capital assets, which include property, plant equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of three or more years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as the projects are constructed.

All reported capital assets except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and improvements	20 to 30 years
Furniture, fixtures and equipment	3 to 10 years
Infrastructure	10 to 50 years
Capacity	20 Years

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount.

The difference between the carrying amount of the bonds that have been refunded and their reacquisition price previously reported as a component of long-term debt is now reported as a deferred outflows of resources, which will be recognized as a component of interest expense over the remaining life of the old or new debt, whichever is shorter.

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

Compensated Absences

No liability is reported for unpaid accumulated sick pay benefits. Vacation pay is accrued when incurred in proprietary funds and reported as a fund liability. The compensated absences liability includes accrual of additional amounts for certain salary related payments such as Social Security and Medicare taxes. A probability factor of current year payment is calculated by the average hourly rate of pay times the average hours and reported in the governmental funds as a current liability. Employees may accumulate up to 45 days of vacation leave as of the end of any calendar year. Employees who have accumulated in excess of 45 days at the end of the calendar year lose the unused leave. Upon separation or retirement the employee will be paid the regular straight time rate of unused vacation up to 60 days.

Deferred Outflows/Inflows of Resources

Deferred outflows/inflows of resources are the consumption/acquisition of net assets/position by the government that are applicable to a future reporting period.

In addition to assets, the statement of net position and the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County currently has three types of deferred outflows of resources: (1) The County reports *deferred refunding charges* in its statements of net position. If material, deferred refunding charges, which is the difference between the reacquisition

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

price and the net carrying amount of the defeased debt, are deferred and amortized over the life of the refunding bonds, which has the same maturity as the bonds that were refunded. Amortization of deferred refunding charges is included in interest expense. (2) The County also reports *deferred pension charges* in its statements of net position in connection with its participation in the South Carolina Retirement System and the South Carolina Police Officers Retirement System. (3) The County reports *deferred OPEB charges* in its statements of net position in connection with Anderson County's other postemployment benefit ("OPEB") plan. The *deferred pension and OPEB charges* are either (a) recognized in the subsequent period as a reduction of the net pension/OPEB liability (which includes contributions made after the measurement date) or (b) amortized in a systematic and rational method as pension/OPEB expense in future periods in accordance with GAAP.

In addition to liabilities, the statement of net position and the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County currently has three types of deferred inflows of resources: (1) The County reports *unavailable revenue* for property taxes only in the governmental funds balance sheet; it is deferred and recognized as an inflow of resources (revenues) in the period the amounts become available. (2) The County also reports *deferred pension credits* in its statement(s) of net position in connection with its participation in the South Carolina Retirement System and South Carolina Police Officers Retirement System. (3) The County reports *deferred OPEB credits* in its statement(s) of net position in connection with Anderson County's other postemployment benefit plan. The *deferred pension and OPEB credits* are amortized in a systematic and rational method and recognized as a reduction of pension/OPEB expense in future periods in accordance with GAAP.

Net Position

Net position represents the difference between assets and deferred outflows and liabilities and deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Management Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates. The estimates and assumptions affect the reported amounts of assets and deferred outflows and liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Pensions and Other Postemployment Benefits

In government-wide financial statements, pensions and other postemployment benefits are required to be recognized and disclosed using the accrual basis of accounting (see Note 10 and Note 11 and the required supplementary information immediately following the notes to the financial statements for more information), regardless of the amounts recognized as pension and OPEB expenditures on the modified accrual basis of accounting. The County recognizes net pension and net OPEB liabilities (assets) for each plan for which it participates, which represents the excess of the total pension and OPEB liabilities over the

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

fiduciary net position of the qualified plan, or the County's proportionate share thereof in the case of a cost-sharing multiple-employer plan, measured as of the County's fiscal year-end. Changes in the net pension and OPEB liabilities during the period are recorded as pension and OPEB expenses, or as deferred outflows or inflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension and OPEB liabilities that are recorded as deferred outflows or inflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants in the respective qualified plan and recorded as a component of pension and OPEB expense beginning with the period in which they are incurred. Any projected earnings on qualified pension and OPEB plan investments are recognized as a component of pension and OPEB expense. Differences between projected and actual investment earnings are reported as deferred outflows or inflows of resources and amortized as a component of pension and OPEB expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

Fair Value

The fair value measurement and disclosure framework provides for a three-tier fair value hierarchy that gives highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County can access at the measurement date.

Level 2 – Inputs to the valuation methodology, other than quoted prices included in Level 1, that are observable for an asset or liability either directly or indirectly and include:

- Quoted prices for similar assets and liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted market prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology that are unobservable for an asset or liability and include:

- Fair value is often based on developed models in which there are few, if any, observable inputs.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

The valuation methodologies described above may produce a fair value calculation that may not be indicative of future net realizable values or reflective of future fair values. The County believes that the valuation methods used are appropriate and consistent with GAAP. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no significant changes from the prior year in the methodologies used to measure fair value.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Annual budgets, as required by state statutes, are adopted on a basis consistent with GAAP for all governmental funds except for one special revenue fund and all capital projects funds. Capital projects funds adopt project-length budgets. The only individual special revenue fund that was not budgeted was TTI-Phase 2.

Unencumbered annual appropriations lapse at fiscal year-end.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

On or before March 1, heads of County departments and agencies submit requests for appropriation to the County Finance Manager who compiles the requests and submits a budget request document to the County Administrator. After adjustments, the County Administrator submits a comprehensive budget request document to County Council by May 15. The County Council conducts a public hearing on the proposed budget and customarily adopts the budget no later than June 30. However, due to the COVID-19 virus pandemic County Council adopted a continuing resolution whereby the fiscal year 2020 budget rolled over allowing for the virus to hopefully subside and meetings could continue. The fiscal year 2021 budget was adopted November 12, 2020.

The appropriated budget is prepared by fund, function and department. With the exception of those positions under the control of an elected or appointed official, the creation of a new position or increased salaries and fringe benefits, excluding health insurance benefits, of an existing position must be approved by County Council. The Administrator shall consult with County Council prior to transferring any existing County employee to another position if that transfer will result in increased compensation to the employee.

The Administrator may approve changes in a department budget from one line item to another in an amount up to and including \$10,000 at any one time; provided, however, the total department budget shall not increase, no new positions may be created, or capital expenses may be accomplished by such a transfer without County Council approval. No transfer for any one type of good or services may be subdivided, split or “stacked” for purposes of evading the requirements of this section.

Aggregate transfers within the fiscal year within a department which exceed \$20,000 shall require County Council approval thereafter. All transfers shall be included in the “Administrator’s Report” section of the County Council agenda for Council’s review.

The fiscal year 2020 budget ordinance County Council continued the fund balance policy for the General Fund. The policy stated that “the County will maintain a General Fund balance of approximately six (6) months of current budget expenditures, including operating transfers out, but not less than two (2) months of such expenditures, and will designate that portion of the fund balance which is dedicated to this policy.” Two months of the fiscal year 2020 actual expenditures and transfers out is \$13,093,218. Since the County has not adopted a true stabilization policy, this amount is included as part of the unassigned fund balance at June 30, 2020 which has a balance of \$13,923,465.

Deficit Fund Balances

The following nonmajor governmental funds had a deficit fund balance as of June 30, 2020:

<u>Fund</u>	<u>Deficit Fund Balance</u>
Clerk of Court Bondsmen	\$10,269
Brownsfield	30,721
Greenpond	10,000
2019 GOB	476,656

The deficit in the Clerk of Court Bondsmen Fund will be made up from payments from bondsmen made into that fund, Brownsfield deficit will be made up from future loan proceeds borrowed from a state agency, Greenpond deficit will be made up from a transfer from Accommodations Fee when the invoice is paid, and the deficit in the 2019 GOB Fund will become positive upon issuance of a general obligation bond in the subsequent fiscal year.

Stormwater, a proprietary fund, had a negative net position of \$455,957 at June 30, 2020. This deficit was caused by an increase in the net pension liability. This deficit will be made up from future Stormwater revenue and transfer in from the Sewer Fund.

NOTE 3 - DEPOSITS AND INVESTMENTS

At June 30, 2020, the County's equity in cash and cash equivalents consisted of demand deposits and U.S. government securities held in money market funds. The cash balance was secured by Federal Depository Insurance Corporation (FDIC) or by collateral held by the agent in the County's name.

Custodial Credit Risk for Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be recovered. The County does not have a formal deposit policy for custodial credit risk but follows the investment policy statutes of the State of South Carolina. State law requires that all of the County's deposits be covered by FDIC insurance or by collateral held in the pledging financial institutions' trust departments in the County's name. As of June 30, 2020, none of the County's bank balances of \$123,082,464 (carrying amount of \$121,135,692) were exposed to custodial credit risk.

Investments

As of June 30, 2020, the County had the following investments:

Investment Type	Fair Value Level (1)	Credit Rating [^]	Investment Maturity (in Years)				
			Fair Value	Less Than 1	1-3	3-5	> 5
Money Market Mutual Funds	Level 1	Aaa-mf/AAAm	\$ 7,148,268	\$ 7,148,268	\$ -	\$ -	\$ -
Government Agency	Level 1	*	2,943,731	325,544	2,143,144	325,587	149,456
Local Government Investment Pool	N/A	N/A	76,431,707	76,431,707	-	-	-
Total			\$ 86,523,706	\$ 83,905,519	\$ 2,143,144	\$ 325,587	\$ 149,456

[^]If available, credit ratings are for Moody's Investors Service and Standard & Poor's, respectively.

(1) See Note 1 for details on the County's fair value hierarchy.

*U.S. government securities are not considered to have credit risk. Credit ratings for these investments have not been disclosed.

Interest Rate Risk

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial Credit Risk for Investments

Custodial credit risk for investments is the risk that, in the event of a bank failure, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have an investment policy for custodial credit risk but follows the investment policy statutes of the State of South Carolina. As of June 30, 2020, none of the County's investments were exposed to custodial credit risk.

Credit Risk

The County has no investment policy that would further limit its investment choices other than state law. The County invests in money market mutual funds that invest in U.S. Treasury Obligations.

Concentration of Credit Risk

The County places no limit on the amount the County may invest in any one issuer. As of June 30, 2020, the County had \$2,943,731 invested in securities backed by the U.S. government.

A reconciliation of cash and investments as shown on the Statement of Net Position for the primary government, which includes fiduciary funds, is as follows:

NOTE 3 - DEPOSITS AND INVESTMENTS (Continued)

	<u>Amount</u>
Description:	
Carrying amount of deposits	\$ 121,135,692
Fair value of investments	<u>86,523,706</u>
	<u>\$ 207,659,398</u>
Statement of Net Position:	
Cash and investments	\$ 58,540,705
Cash and investments-restricted	19,879,826
Cash and investments-held by fiscal agent	1,114,896
Statement of Fiduciary Net Position:	
Cash and investments	<u>128,123,971</u>
	<u>\$ 207,659,398</u>

NOTE 4 - RECEIVABLES

Receivables as of year-end for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

	<u>GOVERNMENTAL</u>		<u>BUSINESS-TYPE</u>	<u>TOTAL</u>
	<u>General</u>	<u>Nonmajor Governmental</u>	<u>Internal Service Fund</u>	
Primary Government				
Taxes	\$ 4,964,363	\$ 1,167,514	\$ -	\$ 6,237,806
Accounts	1,373,523	1,409,941	125,010	5,777,263
Notes	643	-	-	643
Intergovernmental	3,767,024	4,711,199	-	8,596,864
Gross Receivables	10,105,553	7,288,654	125,010	20,612,576
Less: Allowance	(992,873)	(234,475)	-	(2,456,461)
Net Receivables	<u>\$ 9,112,680</u>	<u>\$ 7,054,179</u>	<u>\$ 125,010</u>	<u>\$ 18,156,115</u>

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund balances at June 30, 2020 (which are expected to be received or paid within one year), consisted of the following individual fund receivables and payables:

	<u>Receivable</u>	<u>Payable</u>
Primary Government		
General Fund	\$ 4,490,745	\$ 1,568,722
2018 SSRB		1,060,008
Nonmajor Governmental:		
Special Revenue Funds	367,766	3,039,784
Debt Service Funds	13,924	-
Capital Project Funds	501,734	1,011,398
Proprietary Funds:		
Sewer	1,077,459	23,191
Stormwater	-	6,415
Solid Waste	30,529	202,794
Internal Service Fund	1,277,929	847,774
Total Primary Government	<u>\$ 7,760,086</u>	<u>\$ 7,760,086</u>

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

The outstanding balances between funds result mainly from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. The amounts owed to the General Fund are offset by taxes collected that are initially deposited into the General Fund and subsequently transferred to the appropriate fund.

Interfund transfers for fiscal year 2020 are as follows:

	Transfers In			
	General Fund	Nonmajor Governmental	Stormwater	Total
Transfers Out				
General Fund	\$ -	\$ 1,452,829	\$ -	\$ 1,452,829
2018 SSRB	-	1,895		1,895
Nonmajor Governmental	208,950	4,832,218	-	5,041,168
Sewer	-	-	549,555	549,555
	\$ 208,950	\$ 6,286,942	\$ 549,555	\$ 7,045,447

Interfund transfers are primarily for the funding of debt service payments, capital acquisitions, and grant matches.

NOTE 6 - CAPITAL ASSETS

Primary government capital asset activity for the year ended June 30, 2020 is as follows:

	Balance June 30, 2019	Additions	Reductions	Transfers	Balance June 30, 2020
Governmental activities					
Capital assets not being depreciated					
Land	\$ 13,671,116	\$ 336,802	\$ -	\$ -	\$ 14,007,918
Construction in progress	22,931,477	5,202,988	(334,714)	(15,824,587)	11,975,164
Total capital assets not being depreciated	36,602,593	5,539,790	(334,714)	(15,824,587)	25,983,082
Capital assets being depreciated					
Buildings and improvements	112,719,085	117,505		15,390,966	128,227,556
Furniture, fixtures and equipment	57,230,447	4,086,175	(1,253,549)	24,738	60,087,811
Infrastructure	202,730,837	3,507,187	(201,556)	408,883	206,445,351
Total capital assets at historical cost being depreciated	372,680,369	7,710,867	(1,455,105)	15,824,587	394,760,718
Less accumulated depreciation:					
Buildings and improvements	(64,257,697)	(3,779,694)		-	(68,037,391)
Furniture, fixtures and equipment	(42,995,683)	(4,045,106)	1,191,797	-	(45,848,992)
Infrastructure	(145,261,423)	(5,681,980)	23,844	-	(150,919,559)
Total accumulated depreciation	(252,514,803)	(13,506,780)	1,215,641	-	(264,805,942)
Total capital assets being depreciated, net	120,165,566	(5,795,913)	(239,464)	15,824,587	129,954,776
Governmental activities capital assets, net	\$ 156,768,159	\$ (256,123)	\$ (574,178)	\$ -	\$ 155,937,858

The above assets include \$8,445,445 assets acquired through capital leases with accumulated depreciation of \$6,297,176 which is all communications equipment.

NOTE 6 - CAPITAL ASSETS (Continued)

	Balance June 30, 2019	Additions	Reductions	Transfers	Balance June 30, 2020
<u>Business-type activities</u>					
Capital assets not being depreciated					
Land	\$ 3,176,500	\$ -	\$ -	\$ -	\$ 3,176,500
Construction in progress	2,488,057	1,497,723		(1,865,460)	2,120,320
Total capital assets not being depreciated	5,664,557	1,497,723	-	(1,865,460)	5,296,820
Capital assets being depreciated or amortized					
Buildings and improvements	12,570,347	-	(40,000)	529,564	13,059,911
Furniture, fixtures and equipment	7,456,396	372,098	(572,323)	458,602	7,714,773
Infrastructure	52,631,953	-	(2,729,383)	877,294	50,779,864
Capacity	44,045,893	-	-	-	44,045,893
Total capital assets at historical cost being depreciated or amortized	116,704,589	372,098	(3,341,706)	1,865,460	115,600,441
Less accumulated depreciation and amortization:					
Buildings and improvements	(8,490,194)	(288,203)	16,267	-	(8,762,130)
Furniture, fixtures and equipment	(4,750,052)	(681,095)	529,793	-	(4,901,354)
Infrastructure	(19,593,505)	(1,498,200)	1,226,082	-	(19,865,623)
Capacity	(26,885,594)	(1,799,559)	-	-	(28,685,153)
Total accumulated depreciation and amortization	(59,719,345)	(4,267,057)	1,772,142	-	(62,214,260)
Total capital assets being depreciated or amortized, net	56,985,244	(3,894,959)	(1,569,564)	1,865,460	53,386,181
Business-type activities capital assets, net	\$ 62,649,801	\$ (2,397,236)	\$ (1,569,564)	\$ -	\$ 58,683,001

Depreciation and amortization expense was charged as direct expense to programs of the primary government as follows:

Governmental activities:

County government administration	\$ 1,208,580
Public safety	3,081,590
Highways and streets	7,036,598
Health and welfare	521,915
Culture and recreation	1,658,097
	<u>\$ 13,506,780</u>

Business-type activities:

Sewer	\$ 3,487,937
Solid Waste	771,576
Stormwater	7,544
	<u>\$ 4,267,057</u>

NOTE 7 - LONG-TERM DEBT

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for general government activities, one of which is a direct borrowing. In addition, bonded indebtedness has been entered into in prior years to advance other general obligation bonds. General obligations bonds are direct obligations and pledge full faith and credit of the County. These bonds are generally issued as 15 to 20 year serial bonds with equal amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

NOTE 7 - LONG-TERM DEBT (Continued)

\$7,300,000 General Obligation Bond payable in annual installments of \$525,000 to \$800,000 beginning April 1, 2011 through 2021; interest payable semi-annually with rates of 3.625% to 4.0%	\$	800,000
\$5,215,000 General Obligation Refunding Bond, a direct borrowing, payable in annual installments of \$95,000 to \$850,000 beginning April 1, 2015 through 2024; interest payable semi-annually at 2.15%		3,135,000
Total	\$	<u>3,935,000</u>

The annual requirement to amortize general obligation bonds in the long-term debt at June 30, 2020 is as follows:

Year ending June 30,	Bonds		Bonds from Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2021	\$ 800,000	\$ 30,000	\$ 815,000	\$ 67,403
2022			795,000	49,880
2023			775,000	32,788
2024			750,000	16,125
Total	\$ 800,000	\$ 30,000	\$ 3,135,000	\$ 166,196

Special Source Debt

Article X, Section 14, of the Constitution of the State of South Carolina, as amended, provides that indebtedness payable solely from a special source, which source does not involve revenues from any tax or license, may be issued by a county. State law empowers Anderson County to receive and retain revenues from a payment in lieu of taxes, to issue special source revenue bonds secured by and payable from all or a part of such revenues, for the purpose of defraying a portion of the cost of designing, acquiring, constructing, improving, or expanding the infrastructure serving the County in order to enhance the economic development of the County. The special source revenue debt is generally collateralized by the assets being financed, is not secured by the taxing power of the County, and is subject to acceleration clauses in an event of default (nonpayment, etc.). At June 30, 2020 the County had authorized and issued one direct placement special source revenue bond as follows:

\$11,208,000 Special Source Revenue Bond payable in annual installments of \$528,000 to \$888,000 beginning October 1, 2019 through 2035; interest at 3.637% per annum; this bond refunded four separate issuances totaling \$2,400,000	\$ 10,357,000
Total	<u>\$ 10,357,000</u>

The annual requirement to amortize direct placement special source debt in the long-term debt at June 30, 2020 is as follows:

NOTE 7 - LONG-TERM DEBT (Continued)

Year ending June 30,	Principal	Interest	Total
2021	\$ 888,000	\$ 360,536	\$ 1,248,536
2022	528,000	334,786	862,786
2023	548,000	315,219	863,219
2024	568,000	294,924	862,924
2025	589,000	273,884	862,884
2026-2030	3,290,000	1,025,416	4,315,416
2031-2035	3,946,000	369,228	4,315,228
Total	\$ 10,357,000	\$ 2,973,993	\$ 13,330,993

Notes Payable

The County has entered into financing agreements to finance the acquisition of machinery and equipment and vehicles as direct placements. The notes payable are generally collateralized by the assets being financed, are not secured by the taxing power of the County, and are subject to acceleration clauses in an event of default (nonpayment, etc.). At June 30, 2020 the County had authorized and issued six notes payable as follows:

\$5,300,000 owed to a national bank due in annual installments of \$785,907 to \$939,007 commencing April 2016 through April 2021; interest of 1.54%. The note was issued to purchase equipment

\$ 939,007

\$5,350,000 owed to a national bank due in annual installments of \$842,568 to \$943,539 commencing April 2019 through April 2024; interest of 2.87%. The note was issued to purchase equipment

3,619,130

\$908,000 owed to a national bank due in annual installments of \$390,000 to \$518,000 commencing April 2022 through April 2023; interest of 2.01%. The note was issued to purchase software

908,000

\$1,228,000 owed to a national bank due in annual installments of \$139,000 to \$549,000 commencing April 2023 through April 2025; interest of 1.71%. The note was issued to purchase software

1,228,000

\$399,242 owed to a state agency due in annual installments of \$15,418 to \$46,863 commencing April 2021 through April 2030; interest of 1.00%. The note was issued for Brownfields Remediation. 30% of loan, or \$119,773, will be forgiven upon successful repayment per the terms of the loan

399,242

\$160,759 owed to a national bank due in annual installments of \$9,743 to \$20,843 commencing April 2021 through April 2029; interest of 1.00%. The note was issued for Brownsfield Remediation. 30% of loan, or \$48,228, will be forgiven upon successful repayment per the terms of the loan

160,759

Total

\$ 7,254,138

The annual requirement to amortize the direct placement notes payable at June 30, 2020 is as follows:

NOTE 7 - LONG-TERM DEBT (Continued)

Year ending June 30,	Principal	Interest	Total
2021	\$ 1,837,188	\$ 163,166	\$ 2,000,354
2022	1,472,960	124,365	1,597,325
2023	1,510,185	87,728	1,597,913
2024	1,548,150	50,547	1,598,697
2025	614,259	13,586	627,845
2026-2030	271,396	10,777	282,173
Total	\$ 7,254,138	\$ 450,169	\$ 7,704,307

Capital Lease

The County has entered into a lease agreement as lessee for financing the acquisition of communications sites and equipment as a direct borrowing. The capital lease is generally collateralized by the assets being financed, are not secured by the taxing power of the County, and are subject to acceleration clauses in an event of default (nonpayment, etc.). The lease agreement qualifies as a capital lease and the associated capital assets have been recorded at the present value of the future minimum lease payments as of the inception date in the Statement of Net Position. At June 30, 2020 the County had the following capital lease:

\$6,157,000 capital lease due to a financial institution, due in annual installments of \$306,000-\$692,000 commencing April 2012 through April 2023; interest of 1.9671%. The lease was incurred to purchase communications equipment	\$ 2,037,000
Total	<u>\$ 2,037,000</u>

The following is a schedule of the future payments on outstanding direct placement Governmental Activities capital leases as of June 30, 2020:

Year ending June 30,	Principal	Interest	Total
2021	\$ 666,000	\$ 40,070	\$ 706,070
2022	679,000	26,969	705,969
2023	692,000	13,612	705,612
	\$ 2,037,000	\$ 80,651	\$ 2,117,651

The County is limited by state statute to a general obligation debt limit of 8% of the assessed valuation of the County. The County's assessed valuation as of the fiscal year end was \$801,134,711 with \$15,434,231 exempt manufacturing property leaving an assessed value subject to the debt margin of \$62,856,038 (\$785,700,480 times 8%). As of June 30, 2020, the County's total bonded debt (\$3,935,000) less amount available for repayment of such bonds (\$354,452) equals total net debt applicable to the statutory limit of \$3,580,548. Subtracting this total from the statutory debt limit leaves an available legal debt margin of \$59,275,490 at June 30, 2020.

Interest paid on the debt issued by the County is generally exempt from federal income tax. The County sometimes temporarily reinvests the proceeds of such tax-exempt debt in higher-yielding taxable securities, especially during construction projects. The federal tax code refers to this practice as arbitrage. Excess earnings (the difference between the interest on the debt and the investment earnings received) resulting from arbitrage must be rebated to the federal government. The County does not have a material arbitrage liability at June 30, 2020.

NOTE 7 - LONG-TERM DEBT (Continued)

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2020, was as follows:

Long-Term Obligations	Beginning of Year	Additions	Reductions	End of Year	Due Within One Year
General obligation bonds	\$ 5,570,000		\$ 1,635,000	\$ 3,935,000	\$ 1,615,000
Capital lease	2,690,000		653,000	2,037,000	666,000
Notes payable	6,321,717	2,696,001	1,763,580	7,254,138	1,837,188
Special source revenue bond	11,208,000		851,000	10,357,000	888,000
OPEB liability	9,097,001	1,963,498	435,251	10,625,248	-
Net pension liability	79,830,940	3,402,609		83,233,549	-
Compensated absences	4,451,052	2,712,922	2,229,972	4,934,002	583,578
Governmental activities long-term liabilities	\$ 119,168,710	\$ 10,775,030	\$ 7,567,803	\$ 122,375,937	\$ 5,589,766

For the governmental activities, the OPEB liability, compensated absences, and net pension liability are generally liquidated by the General Fund.

Business-type - Long-term Debt

Long-term debt payable of the enterprise funds at June 30, 2020 is comprised of the following:

Notes Payable. The government entered into direct placement agreements with the City of Anderson and the Town of Pendleton whereby the County pays its proportionate share of the debt associated with improvements, upgrades and expansion of wastewater treatment plants owned by the entities in return for capacity at the treatment plants. In addition the County has incurred debt with the State Budget and Control Board for the construction of sewer lines as direct placement borrowing. Notes payable to these entities are as follows:

NOTE 7 - LONG-TERM DEBT (Continued)

\$1,843,589 note payable to a government in quarterly installments of principal of \$15,770 to \$29,904 beginning December 2003; interest at 3.75% and 2.25%	\$ 142,355
\$1,600,000 note payable to a government in quarterly installments of principal of \$14,669 to \$25,270 beginning July 2005; interest at 3.00% and 2.25%	456,712
\$77,773 note payable to a government in quarterly installments of principal and interest of \$1,214 through November 2031; interest at 3.50% and 2.25%; Anderson County's share is 10% of debt	37,466
\$12,732,096 note payable to a government in annual installments of principal and interest ranging from \$10,202 to \$1,122,220 beginning June 2013 through June 2028; interest at 2.0% to 5.0%; Anderson County's share is 51.01% of debt. The note was issued at a premium of \$2,916,631 of which the County's portion was \$1,487,774. The unamortized premium is \$732,442 (51.01%).	7,773,924
\$15,991,560 note payable to a government in annual installments of principal and interest ranging from \$525,096 to \$1,117,818 beginning June 2020 through June 2039; interest at 3.0% to 5.0%. The proceeds from this issue were used to advance refund part of the 2009 utility revenue bond. A net premium on the issuance of these bonds was received of \$1,910,321 and debt issuance costs were incurred of \$93,321. The refunding resulted in a deferred loss of \$2,289,407 and an economic gain of \$2,022,539. The amounts represented are Anderson County's share of 39.78%. The unamortized premium is \$1,564,248 (39.78%).	15,484,365
Total	<u><u>\$ 23,894,822</u></u>

Debt service requirements of the direct placement notes payable to maturity are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,578,056	\$ 966,536	\$ 2,544,592
2022	1,529,919	918,657	2,448,576
2023	1,582,465	845,824	2,428,289
2024	1,656,267	769,369	2,425,636
2025	1,701,879	689,390	2,391,269
2026-2030	6,927,560	2,308,305	9,235,865
2031-2035	4,638,348	1,123,069	5,761,417
2036-2039	4,280,328	325,798	4,606,126
	<u><u>\$ 23,894,822</u></u>	<u><u>\$ 7,946,948</u></u>	<u><u>\$ 31,841,770</u></u>

Revenue Bond

The government issued a direct placement revenue bond for \$2,789,000 for solid waste infrastructure and equipment. Principal payments on the bond are payable in annual installments of \$200,585 to \$326,577 commencing April 2020. Interest is payable semi-annually interest at 3.32%.

The following is a schedule of future payments on the outstanding business-type activities direct placement revenue bond as of June 30, 2020:

NOTE 7 - LONG-TERM DEBT (Continued)

Year ending June 30,	Principal	Interest	Total
2021	\$ 251,484	\$ 85,936	\$ 337,420
2022	259,833	77,587	337,420
2023	268,460	68,960	337,420
2024	277,373	60,047	337,420
2025	286,582	50,838	337,420
2026-2029	1,244,683	104,993	1,349,676
	\$2,588,415	\$ 448,361	\$ 3,036,776

Long-term liability activity for the year ended June 30, 2020, was as follows:

Long-Term obligations	Beginning of Year	Additions	Reductions	End of Year	Due Within One Year
Notes payable to other governments	\$ 25,686,359	\$ -	\$ 1,791,537	\$ 23,894,822	\$ 1,578,056
Unamortized premium on above notes	2,471,303	-	174,613	2,296,690	-
Bond payable	2,789,000	-	200,585	2,588,415	251,484
Customer deposits	244,419	13,205	-	257,624	-
Landfill closure & postclosure costs	1,783,121	109,388	-	1,892,509	147,111
OPEB liability	633,872	124,356	27,566	730,662	-
Net pension liability	4,895,301	548,083	-	5,443,384	-
Compensated absences	286,232	170,727	123,367	333,592	127,388
Business-type activities long-term liabilities	\$ 38,789,607	\$ 965,759	\$ 2,317,668	\$ 37,437,698	\$ 2,104,039

Conduit Debt Obligations

The County has issued industrial revenue bonds to furnish financial assistance to private-sector entities for the acquisition and construction of industrial facilities within industrial parks considered being in the public interest. The bonds are secured by the property financed. The property is leased to the private-sector entity as "Tenants", and the underlying bonds are payable solely from payments received from the tenant in the form of rents and payments in lieu of taxes. Upon repayment of the bonds, ownership of the acquired facilities will transfer to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2020, there was one series of industrial revenue bonds outstanding with an aggregate principal amount payable of \$300,000,000.

NOTE 8 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The recognition of these landfill closure and post-closure care costs is based on the amount of available landfill space used during the year. The estimated liability for landfill closure and post-closure care costs has a balance of \$1,892,509 at June 30, 2020, which is based on the following estimated percentages of usage:

Sarr construction and demolition (C&D) landfill (Cell #1) - 100%
Sarr MSW landfill - 100%
Sarr construction and demolition landfill (Cell #2) - 37%
Sarr land clearing debris (LCD) landfill - 87%
Pendleton municipal solid waste landfill - 100%

NOTE 8- SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS (Continued)

The estimated remaining useful life of the C&D landfill based upon a compaction ratio of 1,313 lb/cy is twenty five years and the estimated remaining useful life of the LCD landfill based upon a compaction ratio of 1,260 lb/cy is three years. The estimated total cost of the landfill closure and post-closure care increased by \$109,388 in the current year to \$1,892,509 which is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the new landfill site were acquired as of June 30, 2020. In addition, no amount was expended to close and monitor the previous landfill site. These amounts would have been accrued in previous years. The liability for accrued closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County, along with other counties in the state, is insured under the State of South Carolina Insurance Reserve Fund, a public entity risk pool currently operating as a common risk management and insurance fund. The County pays annual premiums to the Insurance Reserve Fund for its general insurance coverage. The Insurance Reserve Fund is self-sustaining through member premiums and by purchases of commercial insurance coverage on a portion of its liabilities. The state accumulates assets to cover risks that its members incur in their normal operations. Specifically, the state assumes substantially all of the risk of the above.

The County carries insurance for other risks of loss including workers compensation and employee health, dental, group life and accident insurance under various plans. The County has a health benefits internal service fund for health, dental and benefit services. Employees can elect to have dependent coverage at their expense. The Internal Service Fund is responsible for collecting premiums from departments and employees and for paying claims. Claims are handled by a third-party administrator for a fee. These plans include stop-loss provisions which are adjusted annually. An estimate for health and dental claims that were incurred on or before June 30, 2020 but were unreported at that time was considered.

Changes in the reported liability for health and dental claims were as follows:

Fund/Year	Beginning Balance	Claims and Changes in Estimates	Claims/ Payments	Ending Balance
2020	\$ 628,315	\$ 11,645,201	\$ (11,718,351)	\$ 555,165

Workers' compensation is covered by a self-insured pool for counties in South Carolina and administered by the Administrator Companion Property and Casualty Insurance. For the fiscal years reflected below, settlements did not exceed the County's insurance coverage. During the current fiscal year there were no significant reductions in insurance coverage from the prior year. The following indicates claims versus premiums for the past five fiscal years:

Year ending June 30,	Premiums	Paid Claims
2020	\$ 1,200,093	\$ 120,154
2019	1,181,766	896,246
2018	1,117,424	835,725
2017	1,367,512	161,767
2016	\$ 1,157,057	\$ 366,665

NOTE 10 - EMPLOYEES' PENSION PLAN

Description of the Entity

The County participates in the State of South Carolina's retirement plans. The South Carolina Public Employee Benefit Authority ("PEBA"), created July 1, 2012, is the state agency responsible for the administration and management of the various retirement systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' ("Systems") five defined benefit plans. PEBA has an 11-member Board of Directors ("PEBA Board"), 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 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, 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 position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with GAAP. For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

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

Plan Descriptions

The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for employees of the state, its public school districts, and political subdivisions.

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 allowances and other benefits for police officers and firemen of the state and its political subdivisions.

Plan Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under the 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.

NOTE 10 - EMPLOYEES' PENSION PLAN (Continued)

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; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012 is a Class Three member.

Plan Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation. A brief summary of benefit terms for the 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 requirements that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars 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 while in the performance of duty.

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

Plan Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability over a period that does not

NOTE 10 - EMPLOYEES' PENSION PLAN (Continued)

exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent and 9.75 percent for SCRS and PORS, respectively. The legislation also increased employer contribution rates beginning July 1, 2017 for SCRS and PORS by two percentage points and further scheduled employer rates to increase by a minimum of one percentage point each year through July 1, 2022 (the employer contribution rate was frozen for the upcoming fiscal year – see “Subsequent Event to the Plan Measurement Date” at the end of this section for more details). If the scheduled contributions are not sufficient to meet the funding periods set in state statute, the PEBA Board shall increase employer contribution rates as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS and PORS is scheduled to be reduced over a ten-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028.

Additionally, the PEBA 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 PEBA Board, effective on the following July first, may decrease the then current contribution rate upon making a finding that the decrease will not result in a funded ratio of less than 85 percent. If the contribution rate is 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 PEBA Board shall increase the then current contribution rate until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than 85 percent.

As noted above, both employees and the County are required to contribute to the SCRS and PORS at rates established and as amended by the PEBA. The County's contributions are actuarially determined but are communicated to and paid by the County as a percentage of the employees' annual eligible compensation as follows for the past three years:

	SCRS			PORS		
	2018	2019	2020	2018	2019	2020
Employer Contribution Rate^						
Retirement	13.41%	14.41%	15.41%	15.84%	16.84%	17.84%
Incidental Death Benefit	0.15%	0.15%	0.15%	0.20%	0.20%	0.20%
Accidental Death Contributions	0.00%	0.00%	0.00%	0.20%	0.20%	0.20%
Employer Contribution Rate^	13.56%	14.56%	15.56%	16.24%	17.24%	18.24%
Employee Rate	9.00%	9.00%	9.00%	9.75%	9.75%	9.75%

^Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

The required contributions and percentages of amounts contributed to the SCRS and PORS for the past three years were as follows:

Year Ended June 30,	SCRS Contributions		PORS Contributions	
	Required	% Contributed	Required	% Contributed
2020	\$ 4,244,908	100%	\$ 3,227,333	100%
2019	3,770,329	100%	2,844,985	100%
2018	\$ 3,272,761	100%	2,581,574	100%

NOTE 10 - EMPLOYEES' PENSION PLAN (Continued)

In an effort to help offset a portion of the burden of the increased contribution requirement for employers, the State General Assembly ("State") funded one percent of the SCRS and PORS contribution increases for the year ended June 30, 2019. The State's budget appropriated these funds directly to the PEBA for the South Carolina Retirement System Trust Fund and the Police Officers Retirement System Trust Fund. The amount of funds appropriated by the State (nonemployer contributing entity) for the year ended June 30, 2019 (measurement date) to the County were approximately \$226,000 for the SCRS and \$144,000 for the PORS.

The County recognized contributions (on-behalf benefits) from the State of approximately \$226,000 for SCRS and \$144,000 for PORS for the year ended June 30, 2020. These contributions by the State are recognized as intergovernmental revenues and pension expenditures in the County's governmental and proprietary fund financial statements.

Eligible payrolls of the County covered under the SCRS and PORS for the past three years were as follows:

<u>Year Ended June 30,</u>	<u>SCRS Payroll</u>	<u>PORS Payroll</u>
2020	\$ 27,280,902	\$ 17,693,710
2019	25,895,014	16,502,231
2018	\$ 24,135,408	\$ 15,896,390

Actuarial Assumptions and Methods

Actuarial valuations of the plans 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 June 30, 2015.

The June 30, 2019, total pension liability ("TPL"), net pension liability ("NPL"), and sensitivity information shown in this report were determined by our consulting actuary, Gabriel, Roeder, Smith and Company and are based on an actuarial valuation performed as of July 1, 2018. The TPL was rolled-forward from the valuation date to the Plans' fiscal year end, June 30, 2019, using generally accepted actuarial principles.

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2019 (measurement date) for the SCRS and PORS.

	<u>SCRS</u>	<u>PORS</u>
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Investment Rate of Return	7.25%	7.25%
	3.0% to 12.5% (varies by service)*	3.5% to 9.5% (varies by service)*
Salary Increases		
Benefit Adjustments	Lesser of 1% or \$500 annually	Lesser of 1% or \$500 annually
*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 2016 Public Retirees of South Carolina Mortality table ("2016 PRSC"), were developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using published Scale AA projected from the year 2016.

NOTE 10 - EMPLOYEES' PENSION PLAN (Continued)

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

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 2019 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table. For actuarial purposes, the 7.25 percent assumed annual investment rate of return used in the calculation of the TPL includes a 5.00 percent real rate of return and a 2.25 percent inflation component.

Asset Class	Policy Target	Expected Arithmetic Real Rate of Return	Long-Term Expected Portfolio Real Rate of Return
Global Equity	51.0%		
Global Public Equity	35.0%	7.29%	2.55%
Private Equity	9.0%	7.67%	0.69%
Equity Options Strategies	7.0%	5.23%	0.37%
Real Assets	12.0%		
Real Estate (Private)	8.0%	5.59%	0.45%
Real Estate (REITs)	1.0%	8.16%	0.08%
Infrastructure (Private)	2.0%	5.03%	0.10%
Infrastructure (Public)	1.0%	6.12%	0.06%
Opportunistic	8.0%		
GTAA/Risk Parity	7.0%	3.09%	0.22%
Other Opportunistic Strategies	1.0%	3.82%	0.04%
Credit	15.0%		
High Yield Bonds/Bank Loans	4.0%	3.14%	0.13%
Emerging Markets Debt	4.0%	3.31%	0.13%
Private Debt	7.0%	5.49%	0.38%
Rate Sensitive	14.0%		
Core Fixed Income	13.0%	1.62%	0.21%
Cash and Short Duration (Net)	1.0%	0.31%	0.00%
Total Expected Real Return	100.0%		5.41%
Inflation for Actuarial Purposes			2.25%
Total Expected Nominal Return			7.66%

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

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 the June 30, 2019 measurement date, for SCRS and PORS are presented in the following table:

NOTE 10 - EMPLOYEES' PENSION PLAN (Continued)

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
SCRS	\$ 50,073,060,256	\$ 27,238,916,138	\$ 22,834,144,118	54.4%
PORS	\$ 7,681,749,768	\$ 4,815,808,554	\$ 2,865,941,214	62.7%

The TPL is calculated by the System's actuary, and the 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 Systems' notes to the financial statements and required supplementary information. Liability calculations performed by the Systems' actuary for the purpose of satisfying the requirements of GASB Nos. 67 and 68 are not applicable for other purposes, such as determining the plans' funding requirements.

At June 30, 2020, the County reported a liability of \$55,987,152 and \$32,689,781 for its proportionate share of the net pension liability for the SCRS and PORS, respectively. The NPL was measured as of June 30, 2019, and the TPL for the Plan used to calculate the NPL were determined based on the most recent actuarial valuation report as of July 1, 2018 that was projected forward to the measurement date. The County's proportion of the NPL were based on a projection of the County's long-term share of contributions to the Plan relative to the projected contributions of all participating South Carolina state and local governmental employers, actuarially determined. At June 30, 2019 measurement date, the County's SCRS and PORS proportion was .245191 and 1.140630 percent, respectively, which was an increase of 0.012681 percent for SCRS and a decrease of 0.010866 percent for PORS.

For the year ended June 30, 2020, the County recognized pension expense of \$7,558,498 and \$5,219,096 for the SCRS and PORS, respectively, for a total pension expense for the primary government of \$12,777,594. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
SCRS		
Differences Between Expected and Actual Experience	\$ 38,486	\$ 402,202
Changes in Assumptions	1,128,222	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	495,674	-
Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Total Plan Employer Contributions	2,791,779	165,842
County's Contributions Subsequent to the Measurement Date	4,244,908	-
Total SCRS	8,699,069	568,044
PORS:		
Differences Between Expected and Actual Experience	672,169	241,603
Changes in Assumptions	1,296,314	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	414,483	-
Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Total Plan Employer Contributions	1,062,606	374,748
County's Contributions Subsequent to the Measurement Date	3,227,333	-
Total PORS	6,672,905	616,351
Total SCRS and PORS	\$ 15,371,974	\$ 1,184,395

NOTE 10 - EMPLOYEES' PENSION PLAN (Continued)

\$4,244,908 and \$3,227,333 that was reported as deferred outflows of resources related to the County's contributions subsequent to the measurement date to the SCRS and PORS, respectively, will be recognized as a reduction of the NPL in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources (deferred pension charges) and deferred inflows of resources (deferred pension credits) related to the SCRS and PORS will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>SCRS</u>	<u>PORS</u>
2021	\$ 2,415,748	\$ 1,878,755
2022	526,947	642,506
2023	735,805	187,034
2024	207,617	120,926
Total	<u>\$ 3,886,117</u>	<u>\$ 2,829,221</u>

Discount Rate

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

Sensitivity Analysis

The following table presents the sensitivity of the County's proportionate share of the NPL of the plans to changes in the discount rate, calculated using the discount rate of 7.25 percent, as well as what it would be if it were calculated using a discount rate that is 1.00 percent lower (6.25 percent) or 1.00 percent higher (8.25 percent) than the current rate:

<u>System</u>	<u>1.00% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1.00% Increase (8.25%)</u>
County's proportionate share of the net pension liability of the SCRS	\$ 70,532,096	\$ 55,987,152	\$ 43,848,554
County's proportionate share of the net pension liability of the PORS	\$ 44,302,404	\$ 32,689,781	\$ 23,176,109

Payable to Plans

The County reported payables of \$910,496 to the PEBA as of June 30, 2020, representing required employer and employee contributions for the month of June 2020 of \$520,081 for the SCRS and \$390,415 for the PORS. The amounts withheld from the employees is included in Accounts Payable and the County's portion is included in Due to Other Governments on the financial statements and were paid in July 2020.

Subsequent Event to the Plan Measurement Date

In May 2020, due to the global health crisis/pandemic caused by the COVID-19 virus, the South Carolina General Assembly included a provision in its continuing resolution for suspending the statutory employer contribution rate increase of 1% for the 2020-2021 fiscal year. This means that the employer contribution rate for the Plan during the 2020-2021 fiscal year, as expressed as a percentage of earnable compensation, shall remain at the same rate as imposed for the 2019-2020 fiscal year.

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS

Plan Description

Anderson County sponsors a single-employer defined benefit postemployment healthcare plan (the “OPEB Plan”) that provides medical coverage for retirees. County Council established and may amend the benefit and contribution requirements of plan members for the County’s OPEB Plan. These contributions are neither guaranteed nor mandatory. The County has retained the right to unilaterally modify its payments toward retiree health care benefits at any time. There is not a separate, audited GAAP-basis postemployment benefit plan report available.

The OPEB Plan provides employees with health reimbursement accounts (“HRAs”) that the employee may access upon retirement from the County to pay for any medical expense deemed allowable by the Internal Revenue Service, which may include payment for health insurance coverage at the retiree’s option.

Additionally, for all classes of participants, as discussed below, the County effectively subsidizes the retirees’ purchase of health insurance under the County’s OPEB Plan. This subsidy is created by the County charging the retirees the same healthcare premium that it pays for its active employees. The true healthcare costs for retirees are, on average, much greater than active employees’ healthcare costs. Thus, if both groups pay the same healthcare premium, then retirees are paying less than they would if their premiums were calculated solely based on age adjusted premiums. Hence, the County is effectively subsidizing the retirees’ healthcare insurance by not charging the retirees a higher premium based on their age adjusted premium.

The OPEB Plan has three different classes of participants as follows:

1. Retirees as of December 31, 2008 and under age 65 as of December 31, 2008 – This is a frozen class that covers those retirees who were retired as of December 31, 2008. No other employees will be able to retire and receive these benefits. For these participants, the County will fund HRAs until the later of: (a) ten years from the retiree’s retirement or (b) the retiree reaches the age of 65. The amount funded will be \$440.71 per month if the retiree is under age 65 and \$366.07 if the retiree is over age 65. The HRAs are eligible for use by retiree, spouse and dependents until the death of retiree. Additionally, the County agrees to effectively subsidize the retirees’ healthcare insurance premiums by charging them a lower rate than the true cost of their insurance.
2. Retirees as of December 31, 2008 and over age 65 as of December 31, 2008 – This is a frozen class that covers those retirees who were retired and over age 65 as of December 31, 2008. No other employees will be able to retire and receive these benefits. For these participants, the County will fund HRAs for ten years from the retiree’s retirement at a monthly rate of \$366.07. The HRAs are eligible for use by retiree, spouse and dependents until the death of retiree. Additionally, the County agrees to effectively subsidize the retirees’ healthcare insurance premiums by charging them a lower rate than the true cost of their insurance.
3. Active employees as of December 31, 2008 or hired thereafter – The County funds HRAs for these participants which can be accessed upon retirement assuming that the participant has met the eligibility requirements of being able to retire under the SCRS or PORS and having completed five years of full time continuous service if employed at December 31, 2008 or twelve years of full time continuous service if hired after December 31, 2008. Upon adoption of the current plan, the County agreed to a one-time contribution to fund each active employee’s HRA for \$1,000 for each full year of active service as of July 1, 2009. Future contributions to the HRAs, if any, are to be determined annually by the County. Additionally, the County agrees to effectively subsidize the healthcare insurance premiums of the employees when they retire by charging them a lower rate than the true cost of their insurance.

Plan Membership

As of June 30, 2019, the last actuarial valuation, the following employees were covered by the OPEB Plan’s benefit terms:

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Active Participants	922
Retired Participants	<u>139</u>
Total Membership	<u>1,061</u>

Funding Policy

The County contributes a fixed dollar amount to each active employee's HRA. During the year ended June 30, 2020, there was not a contribution to each active employee to their HRA. The County anticipates not making a contribution to each active employee's HRA during the year ended June 30, 2021.

Actuarial Methods and Assumptions

Actuarial valuations of the OPEB 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, inflation, healthcare cost trend rates, and future salary changes. Amounts determined regarding the total OPEB liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

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

The June 30, 2020 total OPEB liability and sensitivity information shown in this report were determined based on an actuarial valuation performed as of June 30, 2019. The total OPEB liability was rolled forward from the valuation date to the Plan's fiscal year end, June 30, 2020, using generally accepted actuarial principles.

The following table provides a summary of the significant actuarial assumptions and methods used in the latest actuarial valuation for the OPEB Plan.

Actuarial Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation	2.25%
Salary Increases	3.00%
Discount Rate	2.21%
Retirement Rates	Based on the retirement rates used for the July 1, 2018 SCRS and PORS Valuation
Mortality Rates	Based on the mortality rates used for the July 1, 2018 SCRS and PORS Valuation
Disability Rates	Based on the disability rates used for the July 1, 2018 SCRS and PORS Valuation
Termination Rates	Based on the withdrawal rates used for the July 1, 2018 SCRS and PORS Valuation
Healthcare Trend Rate	Medical: 6.50% graded to 4.15% from 2019 through 2032; Dental: 2.50% for 2019 and beyond
Election Percentage	100% of eligible retirees and 25% of spouses will elect to receive coverage upon retirement
Marriage Percentage	80% of all active employees are assumed to be married at retirement. Female spouses are assumed to be 3 years younger
Implicit Subsidy	The difference between the estimated age-related premiums versus the blended premium the employer charges

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (Continued)**OPEB Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB**

The County's total OPEB liability was measured as of June 30, 2020 and the total OPEB liability was determined by an actuarial valuation as of June 30, 2019.

	Total OPEB Liability (a)
Balances as of 6/30/19	\$ 9,730,873
Changes for the year:	
Service Cost	658,702
Interest	332,551
Changes of assumptions or other inputs	1,096,601
Benefit Payments	(232,265)
Implicit rate subsidy fulfillment	(230,552)
Net Changes	1,625,037
Balances as of 6/30/20	<u>\$ 11,355,910</u>

For the year ended June 30, 2020, the County recognized OPEB expense of approximately \$654,000. At June 30, 2020, the County reported deferred outflows of resources (deferred OPEB charges) and deferred inflows of resources (deferred OPEB credits) related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ ---	\$(235,603)
Change of assumptions or other inputs	<u>1,122,772</u>	<u>(117,512)</u>
Total	<u>\$1,122,772</u>	<u>\$(353,115)</u>

Amounts reported as deferred outflows of resources (deferred OPEB charges) and deferred inflows of resources (deferred OPEB credits) related to the OPEB Plan will increase (decrease) OPEB expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2021	\$ 212,396	\$ (86,925)
2022	212,396	(86,925)
2023	212,396	(86,925)
2024	212,396	(66,593)
2025	190,269	(25,747)
Thereafter	82,919	-
	<u>\$ 1,122,772</u>	<u>\$ (353,115)</u>

Discount Rate

The discount rate used to measure the total OPEB liability was 2.21% whereas the rate in the prior year audit was 3.50%. The discount rate was determined based on the calculated tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA/Aa credit rating. Because the OPEB Plan is unfunded the long-term expected rate of return on OPEB Plan investments was not applicable for purposes of calculating the discount rate.

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (Continued)**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following table presents the sensitivity of the County's total OPEB liability to changes in the discount rate, calculated using the discount rate of 2.21%, as well as what it would be if it were calculated using a discount rate that is 1% point lower (1.21%) or 1% point higher (3.21%) than the current rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB Liability	\$12,282,314	\$11,355,910	\$10,495,966

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following table presents the sensitivity of the County's total OPEB liability to changes in the healthcare cost trend rate, calculated using the healthcare cost trend rate as well as what it would be if it were calculated using a healthcare cost trend rate that is 1% point lower or 1% point higher than the current rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$10,149,955	\$11,355,910	\$12,829,529

NOTE 12 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time County employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in trust for the exclusive benefit of participating employees and are not accessible by the County or its creditors.

NOTE 13 – TAX ABATEMENTS

The County enters into property tax abatements agreements with local businesses under the state Fee in Lieu Tax Simplification Act (Act). Under this Act, local governments may grant property tax abatements that are applied to a business' property tax bill for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business located within or promising to relocate to the County who contractually agree to make investment in the County and/or increase the number of jobs at a particular facility.

As a result of these agreements, the County had property taxes abated of \$16,714,659 under this program for the year ended June 30, 2020. This total was comprised of \$16,458,447 of taxes abated via Fee-in-Lieu of Property Taxes agreements and \$256,212 through Special-Source Revenue Credits.

NOTE 14- COMMITMENTS AND CONTINGENCIES**COVID-19 Pandemic Impacts**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of these financial statements. Management continues to actively monitor the impact from this health crisis on its financial condition, liquidity, operations, workforce, and customers/constituents.

NOTE 14- COMMITMENTS AND CONTINGENCIES (Continued)

As local and federal governments recommend or mandate restrictions on business and travel in an effort to curb the COVID-19 outbreak by changing consumer behavior, the County expects such restrictions to negatively impact revenues. Such restrictions are currently expected to be temporary; however, there is considerable uncertainty about their duration. Given the daily evolution of the COVID-19 outbreak, the County cannot estimate the duration or gravity of its impact at this time. If the pandemic continues for a long period of time, it may have a material adverse effect on the County's results of operations, net position/fund balance and liquidity for the year ended June 30, 2021.

Other Commitments and Contingencies

The County is, from time to time, a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters as are presently known will not have a material adverse effect on the financial condition of the County.

The construction work in process amounts in Note 6 relate to engineering, legal and other pre-construction costs. Construction commitments at June 30, 2020 totaled approximately \$3,500,000.

NOTE 15 - COMPONENT UNIT INFORMATION

In conformity with GAAP, the financial statements of the component unit have been included in the financial reporting entity. The Anderson County Library System (the "Library") is discretely presented on the financial statements and the following is the associated note disclosure.

The Library considers all highly liquid investments (including restricted assets) with original maturities of three months or less when purchased to be cash equivalents. Securities with an initial maturity of more than three months (from when initially purchased) are reported as investments.

A. Deposits and Investments

Deposits

Custodial Credit Risk for Deposits: Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Library's deposits might not be recovered. The Library does not have a deposit policy for custodial credit risk but follows the investment policy statutes of the State of South Carolina.

As of June 30, 2020, approximately \$117,000 of the Library's bank balances of approximately \$4,630,000 (which has a carrying value of approximately \$4,501,000) were exposed to custodial credit risk as this amount was uninsured and uncollateralized.. The bank balance was higher than the book/carrying value due to outstanding checks.

Investments

As of June 30, 2020, the Library did not hold any investments.

B. Capital Assets

Capital asset activity for the Library for the year ended June 30, 2020, follows:

NOTE 15 - COMPONENT UNIT INFORMATION (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Non-Depreciable:				
Art Work	\$ 74,819	\$ -	\$ -	\$ 74,819
Total Capital Assets, Non-Depreciable	74,819	-	-	74,819
Capital Assets, Depreciable:				
Buildings and Improvements	921,963	15,850	-	937,813
Equipment	497,770	16,910	39,523	475,157
Furniture and Fixtures	340,628	32,566	-	373,194
Vehicles	252,140	23,160	-	275,300
Books	5,291,334	594,271	449,836	5,435,769
Total Capital Assets, Depreciable	7,303,835	682,757	489,359	7,497,233
Less: Accumulated Depreciation for:				
Buildings and Improvements	402,432	69,261	-	471,693
Equipment	419,257	35,958	39,523	415,692
Furniture and Fixtures	333,476	2,574	-	336,050
Vehicles	252,140	4,632	-	256,772
Books	4,338,439	631,747	449,836	4,520,350
Total Accumulated Depreciation	5,745,744	744,172	489,359	6,000,557
Total Capital Assets, Depreciable, Net	1,558,091	(61,415)	-	1,496,676
Total Governmental Activities Capital Assets, Net	\$ 1,632,910	\$ (61,415)	\$ -	\$ 1,571,495

Certain capital assets used by the Library, including land and building comprising the main branch, were funded by Anderson County and therefore are included in the County's capital assets. The Library's only function is library services and operations, thus all depreciation expense is charged to that function.

C. Long-Term Obligations

As of June 30, 2020, the Library was not obligated under any general obligation bonds or capital leases. Following is a summary of the changes in the Library's long-term obligations for the year ended June 30, 2020:

Long-Term Obligations	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 225,197	\$ 161,797	\$ 134,424	\$ 252,570	\$ 134,195
Total Governmental Activities	\$ 225,197	\$ 161,797	\$ 134,424	\$ 252,570	\$ 134,195

General Fund resources have been used to liquidate all long-term obligations of the Library.

D. Operating Leases

The Library rents two branches under month-to-month lease terms with monthly rental payments of \$400, \$1,350, respectively. In January of 2020, the Piedmont branch lease was renewed, continuing the monthly rental payments of \$1,950, and extending the lease term to January 31, 2021. Total lease expense for all the branches for the year ended June 30, 2020 was approximately \$44,000.

The Library leases several copiers at various branches. The first lease has a lease term of 60 months, ending on November 30, 2020, with monthly rental payments of \$76. The second lease had a twelve-month lease term ending on September 30, 2019, with monthly rental payments of \$135. The third lease has a lease term of 36 months, ending on October 30, 2021, with monthly rental payments of \$1,410.

NOTE 15 - COMPONENT UNIT INFORMATION (Continued)

The Library also leases a postage machine. This lease has a lease term of 36 months, ending on April 30, 2022, with monthly payments of \$109. Total lease expense for the year ended June 30, 2020 for copiers and other equipment was approximately \$22,000.

Future minimum lease payments are as follows:

Year Ending June 30	Copiers
2021	\$ 18,613
2022	6,623
Totals	<u>\$ 25,236</u>

A local historical society provides facilities for the Honea Path branch without charge to the Library.

E. Retirement Plans

The Library is a member of the South Carolina Retirement System (SCRS) as described in Note 10 to these financial statements. Pertinent information related to the Library's participation in the plan is as follows:

Plan Contributions

The required contributions and percentages of amounts contributed by the Library to the plan for the past three years were as follows:

Year Ended June 30,	SCRS Contributions Required	% Contributed
2020	\$ 416,463	100%
2019	387,192	100%
2018	\$ 351,901	100%

Eligible payrolls of the Library covered under the plan for the past three years were as follows:

Year Ended June 30,	SCRS Payroll
2020	\$ 2,676,500
2019	2,659,288
2018	\$ 2,595,137

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67 less that System's fiduciary net position. NPL totals, as of June 30, 2019 measurement date, for the SCRS are presented in the following table:

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
SCRS	\$ 50,073,060,256	\$ 27,238,916,138	\$ 22,834,144,118	54.4%

At June 30, 2020, the Library reported a liability of approximately \$5,750,000 for its proportionate share of the SCRS net pension liability for the SCRS ("Plan"). The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined based on the most recent actuarial valuation report as of July 1, 2018 projected forward to the measurement date.

NOTE 15 - COMPONENT UNIT INFORMATION (Continued)

The Library's proportionate share of the net pension liability was based on a projection of the Library's long-term share of contributions to the Plan relative to the projected contributions of all participating South Carolina state and local governmental employers, actuarially determined. At the June 30, 2019 measurement date, the Library's SCRS proportion was 0.025183 percent, which was a decrease of 0.000140 from its proportion measured as of June 30, 2018 of 0.025043 percent.

For the year ended June 30, 2020, the Library recognized pension expense of approximately \$736,000 for the SCRS. At June 30, 2020, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
SCRS		
Differences Between Expected and Actual Experience	\$ 3,953	\$ 41,310
Changes in Assumptions	115,879	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	50,910	-
Changes in Proportion Share and Differences Between Employer Contributions and Proportionate Share of Total Plan Employer Contributions	73,252	4,747
Library's Contributions Subsequent to the Measurement Date	392,608	-
Total SCRS	<u>\$ 636,602</u>	<u>\$ 46,057</u>

Approximately \$393,000 was reported as deferred outflows of resources related to the Library's contributions subsequent to the measurement date to the SCRS, will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources (deferred pension charges) and deferred inflows of resources (deferred pension credits) related to the SCRS will increase (decrease) pension expense as follows:

Year Ended June 30,	SCRS
2021	\$ 208,340
2022	(41,288)
2023	11,156
2024	19,729
Total	<u>\$ 197,937</u>

Sensitivity Analysis

The following table presents the sensitivity of the Library's proportionate share of the net pension liability of the Plans to changes in the discount rate, calculated using the discount rate of 7.25 percent, as well as what it would be if it were calculated using a discount rate that is 1.00 percent lower (6.25 percent) or 1.00 percent higher (8.25 percent) than the current rate:

System	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Library's proportionate share of the net pension liability of the SCRS	\$ 7,244,284	\$ 5,750,387	\$ 4,503,643

F. Other Postemployment Benefits

The Library participates in the County's single-employer defined benefit postemployment healthcare plan as described in Note 11 to these financial statements. Pertinent information related to the Library's participation in the OPEB plan is as follows:

NOTE 15 - COMPONENT UNIT INFORMATION (Continued)***OPEB Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB***

The Library's total OPEB liability was measured as of June 30, 2020 and the total OPEB liability was determined by an actuarial valuation as of June 30, 2019.

	<u>Total OPEB Liability</u>
Balances as of 6/30/19	\$ 624,623
Changes for the year:	
Service cost	21,533
Interest	20,956
Changes in assumptions or other inputs	40,418
Benefit payments	(25,241)
Implicit rate subsidy fulfillment	(26,989)
Net Changes	30,677
Balances as of 6/30/19	<u>\$ 655,300</u>

For the year ended June 30, 2020, the Library recognized OPEB expense of approximately \$51,000. At June 30, 2020, the Library reported deferred outflows of resources (deferred OPEB charges) and deferred inflows of resources (deferred OPEB credits) related to OPEB from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 2,743	\$ -
Changes of Assumptions	<u>41,192</u>	<u>4,150</u>
Total	<u>\$ 43,935</u>	<u>\$ 4,150</u>

Amounts reported as deferred outflows of resources (deferred OPEB charges) and deferred inflows of resources (deferred OPEB credits) related to the OPEB Plan will increase (decrease) OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Total</u>
2021	\$ 8,138
2022	8,138
2023	9,127
2024	9,134
2025	5,248
Total	<u>\$ 39,785</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following table presents the sensitivity of the Library's total OPEB liability to changes in the discount rate, calculated using the discount rate of 2.21%, as well as what it would be if it were calculated using a discount rate that is 1% point lower (1.21%) or 1% point higher (3.21%) than the current rate:

	<u>1% Decrease (1.21%)</u>	<u>Current Discount (2.21%)</u>	<u>1% Increase (3.21%)</u>
Total OPEB Liability	\$687,119	\$655,300	\$623,863

NOTE 15 - COMPONENT UNIT INFORMATION (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following table presents the sensitivity of the Library's total OPEB liability to changes in the healthcare cost trend rate, calculated using the healthcare cost trend rate as well as what it would be if it were calculated using a healthcare cost trend rate that is 1% point lower or 1% point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$611,307	\$655,300	\$707,225

NOTE 16 – SUBSEQUENT EVENTS

A contract for construction of a new Fleet Services Maintenance Shop for approximately \$8,000,000 was signed on July 14, 2020. On October 8, 2020, the County issued a \$8,500,000 general obligation bond to finance the construction of the facility plus engineering, machinery and bond issuance costs.

In August, 2020 County Council approved a bid award of \$2,631,000 and entered into a contract for the Starr Landfill Cell #2 and Sediment Basin #3 construction. This project is being funded by the Solid Waste revenue bond that was previously issued.

On September 1, 2020 Anderson County was awarded a \$1,000,000 Sports Fish Restoration Grant from the United States Fish & Wildlife Commission. The County's match is \$333,334. The grant funds will be used to design and construct a new 420' courtesy dock and a power supply grid at the County's Green Pond Landing and Event Center.

On December 21, 2020 Anderson County was awarded a \$2,000,000 Solid Waste/Waste Tire Recycling Grant from the South Carolina Department of Health and Environmental Control. These grant funds will be used to alleviate the ongoing public safety & environmental risk of a former tire recycling facility.

Anderson County was allocated approximately \$6,000,000 for emergency rental assistance for citizens in our community pursuant to section 501 of Division N of the Consolidated Appropriations Act, 2021 dated December 27, 2020. The County plans to contract with a local nonprofit to assist in managing the funds to be received.

***REQUIRED
SUPPLEMENTARY
INFORMATION***

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND REVENUES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance favorable (unfavorable)
	Original	Final		
TAXES				
Property taxes and fee in lieu of taxes	\$ 51,200,000	\$ 51,200,000	\$ 51,649,870	\$ 449,870
Total taxes	51,200,000	51,200,000	51,649,870	449,870
COUNTY OFFICES				
Clerk of Court	170,000	170,000	165,091	(4,909)
Family Court	482,000	482,000	427,266	(54,734)
Register of Deeds	1,755,000	1,755,000	1,827,516	72,516
Judge of Probate	500,000	500,000	386,315	(113,685)
Master in Equity	225,000	225,000	135,546	(89,454)
Sheriff	25,000	25,000	26,722	1,722
School Resource Officers	2,100,000	2,100,000	2,029,183	(70,817)
Magistrate	830,000	830,000	737,504	(92,496)
Animal Shelter	55,000	55,000	118,893	63,893
Building and codes	2,359,000	1,984,000	1,994,995	10,995
Mobile Home Permits	22,000	22,000	43,758	21,758
Civic Center	185,000	185,000	123,581	(61,419)
Sports Complex	52,450	52,450	43,391	(9,059)
Amphitheatre	7,000	7,000	446	(6,554)
Miscellaneous	456,500	831,500	461,537	(369,963)
Total county offices	9,223,950	9,223,950	8,521,744	(702,206)
INTERGOVERNMENTAL				
State shared taxes	7,584,000	7,584,000	7,523,208	(60,792)
Election commission	263,240	263,240	172,859	(90,381)
Department of Social Services	105,000	105,000	72,993	(32,007)
Public service employment	7,875	7,875	7,875	-
Health and environmental	20,000	20,000	5,500	(14,500)
Merchant inventory	273,260	273,260	273,259	(1)
Homestead exemption	2,232,920	2,232,920	2,300,934	68,014
Flood Control	140,000	140,000	105,816	(34,184)
Oconee County reimbursement	125,445	125,445	126,531	1,086
Medical reimbursement	170,000	120,000	120,000	-
Miscellaneous	253,600	303,600	1,068,772	765,172
Total intergovernmental	11,175,340	11,175,340	11,777,747	602,407
OTHER				
Investment income	370,000	370,000	582,533	212,533
Cablevision franchise fee	1,600,000	1,600,000	1,637,947	37,947
Sale of fixed assets	-	-	-	-
Rent	256,300	256,300	312,791	56,491
Total other	2,226,300	2,226,300	2,533,271	306,971
OTHER FINANCING SOURCES				
Transfers in	795,000	895,000	208,950	(686,050)
	795,000	895,000	208,950	(686,050)
	\$ 74,620,590	\$ 74,720,590	\$ 74,691,582	\$ (29,008)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Budget			Variance with Final Budget
	Original	Final	Actual	
GENERAL GOVERNMENT				
County council				
Personnel services	\$ 177,685	\$ 192,560	\$ 192,514	\$ 46
Operating expenses	49,370	50,145	19,187	30,958
Contractual	37,600	26,950	20,496	6,454
	264,655	269,655	232,197	37,458
Delegation				
Personnel services	59,990	62,245	62,229	16
Operating expenses	2,815	1,665	1,418	247
Contractual	500	165	159	6
	63,305	64,075	63,806	269
County administrator				
Personnel services	825,180	839,601	839,593	8
Operating expenses	33,115	35,060	30,187	4,873
Contractual	10,000	3,885	3,096	789
	868,295	878,546	872,876	5,670
Media team				
Personnel services	203,835	203,835	193,308	10,527
Operating expenses	10,415	10,415	7,055	3,360
Contractual	77,090	108,710	88,538	20,172
	291,340	322,960	288,901	34,059
County attorney				
Personnel services	290,380	293,340	292,856	484
Operating expenses	13,300	10,340	5,928	4,412
Contractual	197,865	197,865	146,713	51,152
	501,545	501,545	445,497	56,048
Human resources				
Personnel services	255,445	263,250	263,050	200
Operating expenses	13,975	8,725	5,793	2,932
Contractual	24,210	25,010	21,352	3,658
	293,630	296,985	290,195	6,790
County memberships				
Operating expenses	3,155	3,155	458	2,697
Contractual	118,000	118,000	117,998	2
	121,155	121,155	118,456	2,699
Facilities				
Personnel services	1,864,345	1,882,490	1,880,502	1,988
Operating expenses	1,899,785	2,035,085	2,005,409	29,676
Contractual	638,055	704,680	704,599	81
	4,402,185	4,734,755	4,590,510	144,245
Auditor				
Personnel services	619,100	654,240	654,224	16
Operating expenses	71,660	69,345	66,255	3,090
Contractual	3,600	2,045	2,041	4
	694,360	725,630	722,520	3,110
Treasurer				
Personnel services	877,865	934,013	933,923	90
Operating expenses	213,850	342,915	339,790	3,125
Contractual	9,100	9,100	6,832	2,268
	1,100,815	1,286,028	1,280,545	5,483
Finance department				
Personnel services	1,184,635	1,241,740	1,240,558	1,182
Operating expenses	44,820	53,670	42,008	11,662
Contractual	100,035	65,995	61,609	4,386
	1,329,490	1,361,405	1,344,175	17,230
Assessor				
Personnel services	1,913,440	1,996,062	1,993,637	2,425
Operating expenses	80,730	57,135	52,004	5,131
Contractual	27,000	22,672	21,463	1,209
	2,021,170	2,075,869	2,067,104	8,765
Geographical information services				
Personnel services	182,650	188,215	187,750	465
Operating expenses	9,250	5,350	4,825	525
Contractual	94,750	94,205	94,200	5
	286,650	287,770	286,775	995
Board of tax assessment & appeals				
Contractual	3,960	3,960	-	3,960
	3,960	3,960	-	3,960

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Budget			Variance with Final Budget
	Original	Final	Actual	
GENERAL GOVERNMENT, Continued				
Clerk of court				
Personnel services	555,340	555,340	495,583	59,757
Operating expenses	97,700	96,700	55,182	41,518
Contractual	39,500	40,500	39,462	1,038
	692,540	692,540	590,227	102,313
Probate judge				
Personnel services	566,035	570,030	569,313	717
Operating expenses	18,335	15,675	13,863	1,812
Contractual	2,835	2,835	2,437	398
	587,205	588,540	585,613	2,927
Master-in-equity				
Personnel services	333,230	365,922	365,913	9
Operating expenses	10,135	6,440	5,222	1,218
Contractual	1,000	250	233	17
	344,365	372,612	371,368	1,244
Magistrate				
Personnel services	2,188,085	2,206,790	2,206,767	23
Operating expenses	100,390	97,585	62,238	35,347
Contractual	40,500	42,500	38,594	3,906
	2,328,975	2,346,875	2,307,599	39,276
Register of deeds				
Personnel services	506,600	504,870	498,538	6,332
Operating expenses	20,335	18,960	7,197	11,763
Contractual	38,000	41,105	25,051	16,054
	564,935	564,935	530,786	34,149
Planning and community development				
Personnel services	328,945	328,945	288,010	40,935
Operating expenses	22,250	22,250	13,479	8,771
Contractual	471,225	471,225	174,725	296,500
	822,420	822,420	476,214	346,206
Development standards				
Personnel services	411,320	449,885	449,861	24
Operating expenses	29,755	22,725	21,029	1,696
Contractual	4,200	8,650	7,776	874
	445,275	481,260	478,666	2,594
Registration & election				
Personnel services	464,085	489,075	488,483	592
Operating expenses	96,315	100,019	89,439	10,580
Contractual	52,630	38,551	9,208	29,343
Capital outlay	-	124,925	124,925	-
	613,030	752,570	712,055	40,515
Registration & election - poll work				
Personnel services	218,500	218,500	161,413	57,087
Operating expenses	5,245	5,245	4,870	375
	223,745	223,745	166,283	57,462
Purchasing				
Personnel services	350,860	350,860	315,842	35,018
Operating expenses	172,395	182,640	153,290	29,350
Contractual	16,000	16,000	3,338	12,662
	539,255	549,500	472,470	77,030
Technology Services				
Personnel services	1,483,650	1,499,050	1,408,300	90,750
Operating expenses	597,550	609,670	492,781	116,889
Contractual	419,525	419,525	229,372	190,153
	2,500,725	2,528,245	2,130,453	397,792
Employee benefits				
Personnel services	2,146,325	1,564,682	690,235	874,447
	2,146,325	1,564,682	690,235	874,447

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Budget			Variance with Final Budget
	Original	Final	Actual	
GENERAL GOVERNMENT, Continued				
Lump sum appropriations				
Development corporation of Anderson	20,000	20,000	20,000	-
Human relation council	3,230	3,230	3,230	-
Solicitor	1,504,800	1,504,800	1,504,800	-
Solicitor	105,000	105,000	105,000	-
	<u>1,633,030</u>	<u>1,633,030</u>	<u>1,633,030</u>	<u>-</u>
Contingency				
Contingency	850,000	96,900	-	96,900
	<u>850,000</u>	<u>96,900</u>	<u>-</u>	<u>96,900</u>
Family court				
Personnel services	188,845	188,845	178,974	9,871
Operating expenses	2,000	2,000	169	1,831
	<u>190,845</u>	<u>190,845</u>	<u>179,143</u>	<u>11,702</u>
Total general government	<u>26,725,225</u>	<u>26,339,037</u>	<u>23,927,699</u>	<u>2,411,338</u>
PUBLIC SAFETY				
Coroner				
Personnel services	683,615	704,440	703,527	913
Operating expenses	53,855	45,115	37,570	7,545
Contractual	34,500	34,290	24,307	9,983
	<u>771,970</u>	<u>783,845</u>	<u>765,404</u>	<u>18,441</u>
Emergency preparedness				
Personnel services	775,275	775,275	768,472	6,803
Operating expenses	175,670	175,670	140,508	35,162
Contractual	84,105	84,105	27,151	56,954
	<u>1,035,050</u>	<u>1,035,050</u>	<u>936,131</u>	<u>98,919</u>
Communications				
Personnel services	3,912,675	3,912,030	3,726,216	185,814
Operating expenses	125,965	125,965	115,233	10,732
Contractual	14,750	18,895	14,921	3,974
	<u>4,053,390</u>	<u>4,056,890</u>	<u>3,856,370</u>	<u>200,520</u>
Technical services				
Personnel services	311,855	311,855	231,585	80,270
Operating expenses	210,155	210,155	190,650	19,505
Contractual	33,935	33,935	9,191	24,744
	<u>555,945</u>	<u>555,945</u>	<u>431,426</u>	<u>124,519</u>
Detention center				
Personnel services	6,156,745	6,211,299	6,209,906	1,393
Operating expenses	1,496,750	1,376,461	1,338,769	37,692
Contractual	772,400	1,010,320	1,007,736	2,584
	<u>8,425,895</u>	<u>8,598,080</u>	<u>8,556,411</u>	<u>41,669</u>
Detention center - drug lab				
Personnel services	286,250	293,445	293,213	232
Operating expenses	50,600	46,100	37,416	8,684
Contractual	55,250	55,250	51,136	4,114
	<u>392,100</u>	<u>394,795</u>	<u>381,765</u>	<u>13,030</u>
Sheriff				
Personnel services	15,986,715	15,994,535	15,880,387	114,148
Operating expenses	2,217,545	2,208,265	1,927,689	280,576
Contractual	214,200	222,080	221,059	1,021
	<u>18,418,460</u>	<u>18,424,880</u>	<u>18,029,135</u>	<u>395,745</u>
School resource officers				
Personnel services	2,273,790	2,288,370	2,288,289	81
	<u>2,273,790</u>	<u>2,288,370</u>	<u>2,288,289</u>	<u>81</u>
Sheriff extra duty				
Personnel services	-	-	(18,935)	18,935
	<u>-</u>	<u>-</u>	<u>(18,935)</u>	<u>18,935</u>
Environmental enforcement				
Personnel services	265,130	274,730	274,472	258
Operating expenses	108,820	104,820	52,510	52,310
	<u>373,950</u>	<u>379,550</u>	<u>326,982</u>	<u>52,568</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Budget			Variance
	Original	Final	Actual	with Final Budget
PUBLIC SAFETY, Continued				
Lump Sum Appropriations				
Foothills alliance	18,435	18,435	18,435	-
Safe harbor	6,115	6,115	6,115	-
	<u>24,550</u>	<u>24,550</u>	<u>24,550</u>	<u>-</u>
Total public safety	<u>36,325,100</u>	<u>36,541,955</u>	<u>35,577,528</u>	<u>964,427</u>
HIGHWAYS AND STREETS				
Roads and bridges				
Personnel services	4,506,625	4,506,625	4,163,786	342,839
Operating expenses	1,555,830	1,555,830	1,198,656	357,174
Contractual	161,500	161,500	137,676	23,824
	<u>6,223,955</u>	<u>6,223,955</u>	<u>5,500,118</u>	<u>723,837</u>
Transportation administration				
Personnel services	477,330	478,030	442,914	35,116
Operating expenses	41,655	41,655	18,326	23,329
Contractual	129,000	129,000	114,317	14,683
	<u>647,985</u>	<u>648,685</u>	<u>575,557</u>	<u>73,128</u>
Fleet services				
Personnel services	1,034,685	1,093,530	1,087,546	5,984
Operating expenses	1,574,715	1,555,735	707,790	847,945
Contractual	318,270	313,720	134,237	179,483
	<u>2,927,670</u>	<u>2,962,985</u>	<u>1,929,573</u>	<u>1,033,412</u>
County council paving				
Operating expenses	2,496,940	2,496,940	2,139,060	357,880
	<u>2,496,940</u>	<u>2,496,940</u>	<u>2,139,060</u>	<u>357,880</u>
Total highway and streets	<u>12,296,550</u>	<u>12,332,565</u>	<u>10,144,308</u>	<u>2,188,257</u>
ECONOMIC DEVELOPMENT				
Economic development				
Personnel services	564,700	577,650	574,050	3,600
Operating expenses	52,810	47,110	33,753	13,357
Contractual	134,000	139,700	139,693	7
	<u>751,510</u>	<u>764,460</u>	<u>747,496</u>	<u>16,964</u>
HEALTH AND WELFARE				
Animal shelter				
Personnel services	1,265,850	1,274,250	1,210,412	63,838
Operating expenses	560,055	560,055	470,244	89,811
Contractual	72,860	124,860	94,061	30,799
	<u>1,898,765</u>	<u>1,959,165</u>	<u>1,774,717</u>	<u>184,448</u>
Department of Social Services				
Operating expenses	98,305	98,305	83,894	14,411
	<u>98,305</u>	<u>98,305</u>	<u>83,894</u>	<u>14,411</u>
Veterans Affairs				
Personnel services	221,560	239,100	238,992	108
Operating expenses	20,220	14,420	10,563	3,857
Contractual	2,200	2,200	840	1,360
	<u>243,980</u>	<u>255,720</u>	<u>250,395</u>	<u>5,325</u>
Building & Codes				
Personnel services	895,995	960,560	960,541	19
Operating expenses	57,940	57,940	39,205	18,735
Contractual	112,500	151,250	143,022	8,228
	<u>1,066,435</u>	<u>1,169,750</u>	<u>1,142,768</u>	<u>26,982</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Budget			Variance
	Original	Final	Actual	with Final Budget
HEALTH AND WELFARE, Continued				
Lump Sum Appropriations				
Anderson/Oconee Speech and Hearing	4,950	4,950	4,950	-
Anderson/Oconee Behavioral Health	7,765	7,765	7,765	-
Anderson County Health Department	169,070	169,070	169,070	-
Calvary Home for Children	10,890	10,890	10,890	-
Clemson Extension	67,970	67,970	67,967	3
Senior Solutions	10,800	10,800	10,800	-
Low Cost Spray/Neuter	72,765	72,765	72,765	-
Meals on Wheels	18,820	18,820	18,820	-
Cancer Association	5,940	5,940	5,940	-
Development center for excellence	21,175	21,175	21,175	-
New foundations children's	10,350	10,350	10,350	-
Golden harvests	1,455	1,455	-	1,455
Anderson Pregnancy Care	8,950	8,950	8,950	-
SC Dept of Mental Health	51,210	51,210	51,210	-
Anderson Interfaith Ministries	29,105	29,105	29,105	-
Indigent Health Care	324,415	324,415	324,414	1
Anderson Free Clinic	29,700	29,700	29,700	-
Rebuild Upstate	4,950	4,950	4,950	-
American Red Cross	4,850	4,850	4,850	-
	<u>855,130</u>	<u>855,130</u>	<u>853,671</u>	<u>1,459</u>
Total health and welfare	<u>4,162,615</u>	<u>4,338,070</u>	<u>4,105,445</u>	<u>232,625</u>
CULTURE AND RECREATION				
Museum				
Personnel services	263,595	287,328	286,462	866
Operating expenses	21,500	21,439	11,955	9,484
Contractual	<u>7,500</u>	<u>7,715</u>	<u>4,302</u>	<u>3,413</u>
	<u>292,595</u>	<u>316,482</u>	<u>302,719</u>	<u>13,763</u>
Parks and recreation				
Personnel services	376,440	389,225	387,814	1,411
Operating expenses	55,375	80,875	71,299	9,576
Contractual	<u>78,500</u>	<u>47,900</u>	<u>38,314</u>	<u>9,586</u>
	<u>510,315</u>	<u>518,000</u>	<u>497,427</u>	<u>20,573</u>
Special populations				
Personnel services	127,255	135,655	133,227	2,428
Operating expenses	<u>18,550</u>	<u>18,550</u>	<u>13,294</u>	<u>5,256</u>
	<u>145,805</u>	<u>154,205</u>	<u>146,521</u>	<u>7,684</u>
Senior citizens				
Personnel services	55,145	55,220	53,762	1,458
Operating expenses	36,355	36,280	31,854	4,426
Contractual	<u>6,800</u>	<u>6,800</u>	<u>3,860</u>	<u>2,940</u>
	<u>98,300</u>	<u>98,300</u>	<u>89,476</u>	<u>8,824</u>
County council recreation				
Operating expenses	<u>243,070</u>	<u>241,020</u>	<u>177,171</u>	<u>63,849</u>
	<u>243,070</u>	<u>241,020</u>	<u>177,171</u>	<u>63,849</u>
Civic Center				
Personnel services	351,300	351,300	350,024	1,276
Operating expenses	356,090	358,507	328,100	30,407
Contractual	<u>187,550</u>	<u>185,133</u>	<u>104,235</u>	<u>80,898</u>
	<u>894,940</u>	<u>894,940</u>	<u>782,359</u>	<u>112,581</u>
Sports Center				
Personnel services	211,135	221,840	221,733	107
Operating expenses	103,450	99,650	79,959	19,691
Contractual	<u>31,240</u>	<u>31,240</u>	<u>24,863</u>	<u>6,377</u>
	<u>345,825</u>	<u>352,730</u>	<u>326,555</u>	<u>26,175</u>
Lump Sum Appropriations				
Anderson County Arts Council	2,755	2,755	2,755	-
Caroline Community Center	1,940	1,940	1,940	-
Convention Visitor Bureau	50,000	50,000	535,072	(485,072)
Pendleton Historic Association	3,710	3,710	2,783	927
Soil and Water	4,950	4,950	4,950	-
Westside Community Center	5,950	5,950	5,950	-
Powdersville YMCA	1,980	1,980	-	1,980
YMCA	<u>4,950</u>	<u>4,950</u>	<u>4,950</u>	<u>-</u>
	<u>76,235</u>	<u>76,235</u>	<u>558,400</u>	<u>(482,165)</u>
Total culture and recreation	<u>2,607,085</u>	<u>2,651,912</u>	<u>2,880,628</u>	<u>(228,716)</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
CAPITAL OUTLAY				
Capital Outlay	-	-	208,333	(208,333)
Total capital outlay	-	-	208,333	(208,333)
Total expenditures	82,868,085	82,967,999	77,591,437	5,376,562
OTHER FINANCING USES				
Transfers out	1,921,300	1,921,386	1,452,829	468,557
Total expenditures and other financing uses	<u>\$ 84,789,385</u>	<u>\$ 84,889,385</u>	<u>\$ 79,044,266</u>	<u>\$ 5,845,119</u>

* The General Fund's original and final budgets include the use of fund balance of \$10,168,795 and \$10,168,795, respectively

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF CHANGES-OPEB PLAN - DEFINED BENEFIT HEALTHCARE PLAN
SCHEDULES OF EMPLOYER CONTRIBUTIONS AND FUNDING PROGRESS
LAST TEN FISCAL YEARS

Exhibit B-3

	Year Ended June 30, 2020	Year Ended June 30, 2019	Year Ended June 30, 2018
Total OPEB Liability:			
Service Cost	\$ 658,702	\$ 540,408	\$ 542,480
Interest	332,551	355,106	325,787
Difference between expected and actual experience	1,096,601	(340,531)	-
Changes of Assumptions	-	282,016	(220,895)
Benefit Payments	(232,265)	(330,365)	(389,337)
Implicit rate subsidy fulfillment	(230,552)	(228,315)	(195,562)
Net Changes	1,625,037	278,319	62,473
Total OPEB Liability - beginning of fiscal year	9,730,873	9,452,554	9,390,081
Total OPEB Liability - end of fiscal year	<u>\$ 11,355,910</u>	<u>\$ 9,730,873</u>	<u>\$ 9,452,554</u>
Covered-employee Payroll	\$ 38,053,597	\$ 38,053,597	\$ 32,959,615
Total OPEB Liability as a Percentage of Covered employee Payroll	29.84%	25.57%	28.68%

Notes to Schedule:

The amounts presented for each fiscal year were determined as of June 30 of the preceding year (measurement date)

Anderson County adopted GASB #75 during the year ended June 30, 2018. Information is not available for prior years.

No assets are accumulated in a trust that pay related benefits.

Other Information:

The discount rate was changed from 3.50% to 2.21% for the year ended June 30, 2020.

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
OF THE SOUTH CAROLINA RETIREMENT SYSTEM (SCRS AND PORS)
LAST TEN FISCAL YEARS

	Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
South Carolina Retirement System (SCRS)										
County's Proportion of the Net Pension Liability	0.245191%	0.232510%	0.225487%	0.228709%	0.221778%	0.22938%	0.22938%	N/A	N/A	N/A
County's Proportionate Share of Net Pension Liability	\$ 55,987,152	\$ 52,098,112	\$ 50,760,750	\$ 48,851,905	\$ 42,061,267	\$ 38,382,533	\$ 39,987,124	N/A	N/A	N/A
County's Covered Payroll During the Measurement Period	\$ 25,895,014	\$ 24,135,408	\$ 22,751,230	\$ 22,165,842	\$ 20,868,879	\$ 20,308,318	\$ 20,523,163	N/A	N/A	N/A
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	216.21%	215.86%	223.11%	220.39%	201.55%	189.00%	194.84%	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	54.4%	54.1%	53.3%	52.9%	57.0%	59.9%	56.4%	N/A	N/A	N/A
Police Officers Retirement System (PORS)										
County's Proportion of the Net Pension Liability	1.14063%	1.15150%	1.08026%	1.10206%	1.05004%	1.075010%	1.075010%	N/A	N/A	N/A
County's Proportionate Share of Net Pension Liability	\$ 32,689,781	\$ 32,628,129	\$ 29,594,462	\$ 27,953,397	\$ 22,885,627	\$ 20,580,286	\$ 22,284,641	N/A	N/A	N/A
County's Covered Payroll During the Measurement Period	\$ 16,502,231	\$ 15,896,390	\$ 14,547,272	\$ 14,030,274	\$ 13,074,854	\$ 12,988,902	\$ 12,437,051	N/A	N/A	N/A
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	198.09%	205.25%	203.44%	199.24%	175.04%	158.45%	179.18%	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.7%	61.7%	60.9%	60.4%	64.6%	67.5%	62.9%	N/A	N/A	N/A

N/A = Not Applicable

Notes to Required Supplementary Information

Note 1 - Presentation and Applicability

This schedule is presented in the format stipulated by GASB 68, which states that information regarding the net pension liability be shown for a ten-year period. However, until a ten year term under the standard has been completed, information will only be presented for years subsequent to the adoption of the standard.

Note 2 - Changes in Benefit Terms

There were no changes in benefit terms during the year of initial adoption which was the fiscal year ended June 30, 2015.

Note 3 - Changes of Significant Assumptions

The discount rate was lowered from 7.50% to 7.25% beginning with the year ended June 30, 2017 measurement date.

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF COUNTY'S CONTRIBUTIONS TO THE
SOUTH CAROLINA RETIREMENT SYSTEM (SCRS AND PORS)

Exhibit B-5

	Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
South Carolina Retirement System (SCRS)										
Contractually Required Contributions	\$ 4,244,908	\$ 3,770,329	\$ 3,272,761	\$ 2,629,985	\$ 2,451,542	\$ 2,274,708	\$ 2,152,682	N/A	N/A	N/A
Contributions in Relation to the Contractually Required Contribution	(4,244,908)	(3,770,329)	(3,272,761)	(2,629,985)	(2,451,542)	(2,274,708)	(2,152,682)	N/A	N/A	N/A
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A
County's Covered Employee Payroll	\$ 27,280,902	\$ 25,895,014	\$ 24,135,408	\$ 22,751,230	\$ 22,165,842	\$ 20,868,879	\$ 20,308,318	N/A	N/A	N/A
Contributions as a Percentage of Covered Employee Payroll	15.56%	14.56%	13.56%	11.56%	11.06%	10.90%	10.60%	N/A	N/A	N/A
Police Officers Retirement System (PORS)										
Contractually Required Contributions	\$ 3,227,333	\$ 2,844,985	\$ 2,581,574	\$ 2,071,548	\$ 1,927,760	\$ 1,749,717	\$ 1,667,775	N/A	N/A	N/A
Contributions in Relation to the Contractually Required Contribution	(3,227,333)	(2,844,985)	(2,581,574)	(2,071,548)	(1,927,760)	(1,749,717)	(1,667,775)	N/A	N/A	N/A
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A
County's Covered Employee Payroll	\$ 17,693,710	\$ 16,502,231	\$ 15,896,390	\$ 14,547,272	\$ 14,030,274	\$ 13,047,854	\$ 12,988,902	N/A	N/A	N/A
Contributions as a Percentage of Covered Employee Payroll	18.24%	17.24%	16.24%	14.24%	13.74%	13.41%	12.84%	N/A	N/A	N/A

N/A = Not Applicable

Notes to Required Supplementary Information

Note 1 - Presentation and Applicability

This schedule is presented in the format stipulated by GASB 68, which states that information regarding the required contributions be shown for a ten-year period. However, until a complete ten-year term under the standard has been completed, information will only be presented for years subsequent to the adoption of the standard.

Note 2 - Changes in Benefit Terms

There were no changes in benefit terms during the year of initial adoption which was the fiscal year ended June 30, 2015.

Note 3 - Changes of Significant Assumptions

The discount rate was lowered from 7.50% to 7.25% beginning with the year ended June 30, 2017 measurement date.

Note 4 - Contributions

The contributions for 2020, 2019, and 2018 include \$370,363, \$225,910 and \$144,450 contributed by the State for the SCRS and PORS, respectively.

***SUPPLEMENTARY
INFORMATION***

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Services Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and investment	\$ 15,614,792	\$ 297,883	\$ 8,191,007	\$ 24,103,682
Cash and investment, restricted	-	-	5,873,679	5,873,679
Receivables:				
Taxes - Net	686,462	92,852	154,698	934,012
Intergovernmental	4,159,188	25,460	526,551	4,711,199
Other	1,401,196	1,470	6,302	1,408,968
Due from other funds	367,766	13,924	501,734	883,424
Inventories	92,696	-	-	92,696
Prepaid items	26,896	-	-	26,896
	<u>26,896</u>	<u>-</u>	<u>-</u>	<u>26,896</u>
Total assets	<u>\$ 22,348,996</u>	<u>\$ 431,589</u>	<u>\$ 15,253,971</u>	<u>\$ 38,034,556</u>
LIABILITIES				
Accounts payable	1,437,489	1,181	1,501,765	2,940,435
Accrued expenses	305,468	-	-	305,468
Due to other funds	3,039,784	-	1,011,398	4,051,182
Due to other governments	55,128	-	-	55,128
	<u>55,128</u>	<u>-</u>	<u>-</u>	<u>55,128</u>
Total liabilities	<u>4,837,869</u>	<u>1,181</u>	<u>2,513,163</u>	<u>7,352,213</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	524,355	75,388	118,498	718,241
	<u>524,355</u>	<u>75,388</u>	<u>118,498</u>	<u>718,241</u>
Total deferred inflows of resources	<u>524,355</u>	<u>75,388</u>	<u>118,498</u>	<u>718,241</u>
FUND BALANCES				
Nonspendable				
Inventories	92,696	-	-	92,696
Prepaid items	26,896	-	-	26,896
Restricted	16,961,924	355,020	13,108,966	30,425,910
Unrestricted	(94,744)	-	(486,656)	(581,400)
	<u>(94,744)</u>	<u>-</u>	<u>(486,656)</u>	<u>(581,400)</u>
Total fund balances	<u>16,986,772</u>	<u>355,020</u>	<u>12,622,310</u>	<u>29,964,102</u>
	<u>16,986,772</u>	<u>355,020</u>	<u>12,622,310</u>	<u>29,964,102</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 22,348,996</u>	<u>\$ 431,589</u>	<u>\$ 15,253,971</u>	<u>\$ 38,034,556</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Services Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Property taxes and fee in lieu of taxes	\$ 15,034,583	\$ 1,596,796	\$ 6,315,358	\$ 22,946,737
County offices	4,296,088	-	-	4,296,088
Intergovernmental	13,440,802	147,046	1,153,355	14,741,203
Interest	46,753	-	55,583	102,336
Other	2,318,010	10,494	7,105	2,335,609
Total revenues	<u>35,136,236</u>	<u>1,754,336</u>	<u>7,531,401</u>	<u>44,421,973</u>
EXPENDITURES				
County government administration	5,130,553	-	454,697	5,585,250
Public safety	10,738,308	-	128,795	10,867,103
Highway & streets	6,249,212	-	5,263	6,254,475
Economic development	785,460	-	-	785,460
Health & welfare	1,123,427	-	-	1,123,427
Culture & recreation	851,366	-	15,949	867,315
Education & training	8,760,940	-	-	8,760,940
Debt service:				
Principal retirement	-	4,902,580	-	4,902,580
Interest and fiscal charges	-	751,982	-	751,982
Capital Outlay	2,347,517	-	7,184,960	9,532,477
Total expenditures	<u>35,986,783</u>	<u>5,654,562</u>	<u>7,789,664</u>	<u>49,431,009</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(850,547)</u>	<u>(3,900,226)</u>	<u>(258,263)</u>	<u>(5,009,036)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	94,346	94,346
Proceeds from notes	560,001	-	2,136,000	2,696,001
Proceeds from insurance	-	-	132,380	132,380
Transfers in	680,912	3,852,444	1,753,586	6,286,942
Transfers out	(1,262,142)	-	(3,779,026)	(5,041,168)
Total other financing sources (uses)	<u>(21,229)</u>	<u>3,852,444</u>	<u>337,286</u>	<u>4,168,501</u>
Net change in fund balances	(871,776)	(47,782)	79,023	(840,535)
Fund balances, beginning of year	<u>17,858,548</u>	<u>402,802</u>	<u>12,543,287</u>	<u>30,804,637</u>
Fund balances, end of year	<u>\$ 16,986,772</u>	<u>\$ 355,020</u>	<u>\$ 12,622,310</u>	<u>\$ 29,964,102</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	Grants	Museum Gift Shop	Clerk of Court Bondsmen	Water Recreation
ASSETS				
Cash and investment	\$ 478,534	\$ -	\$ 15,265	\$ -
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	502,500	-	280	-
Other	-	-	-	-
Due from other funds	11,589	-	-	11,694
Inventories	-	20,136	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 992,623</u>	<u>\$ 20,136</u>	<u>\$ 15,545</u>	<u>\$ 11,694</u>
LIABILITIES				
Accounts payable	\$ 515,719	\$ 38	\$ 25,814	\$ -
Accrued expenses	112,636	-	-	-
Due to other governments	23,162	-	-	-
Due to other funds	-	7,891	-	11,694
Total liabilities	<u>651,517</u>	<u>7,929</u>	<u>25,814</u>	<u>11,694</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Inventories	-	20,136	-	-
Restricted	341,106	-	-	-
Unassigned (deficit)	-	(7,929)	(10,269)	-
Total fund balance	<u>341,106</u>	<u>12,207</u>	<u>(10,269)</u>	<u>-</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 992,623</u>	 <u>\$ 20,136</u>	 <u>\$ 15,545</u>	 <u>\$ 11,694</u>

(Continued)

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020**

	Public Defender	TTI - Phase 2	HOME Program	Assessor Mapping Project
ASSETS				
Cash and investment	\$ 899,842	\$ -	\$ 37,947	\$ 19,176
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	-	409,870	41,248	-
Other	73,201	853,639	-	-
Due from other funds	-	-	79,125	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 973,043</u>	<u>\$ 1,263,509</u>	<u>\$ 158,320</u>	<u>\$ 19,176</u>
LIABILITIES				
Accounts payable	\$ 12,358	\$ -	\$ 34,860	\$ 19,176
Accrued expenses	67,284	-	40,433	-
Due to other governments	14,513	-	-	-
Due to other funds	29,976	1,162,552	-	-
Total liabilities	<u>124,131</u>	<u>1,162,552</u>	<u>75,293</u>	<u>19,176</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	848,912	100,957	83,027	-
Unassigned (deficit)	-	-	-	-
Total fund balance	<u>848,912</u>	<u>100,957</u>	<u>83,027</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 973,043</u>	<u>\$ 1,263,509</u>	<u>\$ 158,320</u>	<u>\$ 19,176</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	Brownsfield	CDBG	Congregate Dining Grant	Transportation Committee
ASSETS				
Cash and investment	\$ -	\$ -	\$ 2,791	\$ 1,065
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	-	-	-	-
Other	9	-	2,508	-
Due from other funds	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 5,299</u>	<u>\$ 1,065</u>
LIABILITIES				
Accounts payable	\$ 6,687	\$ -	\$ 128	\$ -
Accrued expenses	-	-	1,090	-
Due to other governments	-	-	222	-
Due to other funds	24,043	-	-	-
Total liabilities	<u>30,730</u>	<u>-</u>	<u>1,440</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	-	-	3,859	1,065
Unassigned (deficit)	(30,721)	-	-	-
Total fund balance	<u>(30,721)</u>	<u>-</u>	<u>3,859</u>	<u>1,065</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 9</u>	 <u>\$ -</u>	 <u>\$ 5,299</u>	 <u>\$ 1,065</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	"C" Funds	Tri-County Tech	Anderson Regional Airport	Anderson County Library
ASSETS				
Cash and investment	\$ 5,284,039	\$ 619,015	\$ -	\$ 167,634
Receivables:				
Taxes - Net	-	142,724	-	247,789
Intergovernmental	914,059	52,192	863,259	87,836
Other	-	3,012	43,704	5,071
Due from other funds	119,393	28,375	-	47,822
Inventories	-	-	72,560	-
Prepaid items	-	-	26,896	-
Total assets	<u>\$ 6,317,491</u>	<u>\$ 845,318</u>	<u>\$ 1,006,419</u>	<u>\$ 556,152</u>
LIABILITIES				
Accounts payable	\$ 188,885	\$ -	\$ 43,913	\$ -
Accrued expenses	-	-	22,122	-
Due to other governments	-	-	4,490	-
Due to other funds	-	-	882,263	-
Total liabilities	<u>188,885</u>	<u>-</u>	<u>952,788</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	107,554	-	189,139
Total deferred inflows of resources	<u>-</u>	<u>107,554</u>	<u>-</u>	<u>189,139</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	26,896	-
Inventories	-	-	72,560	-
Restricted	6,128,606	737,764	-	367,013
Unassigned (deficit)	-	-	(45,825)	-
Total fund balance	<u>6,128,606</u>	<u>737,764</u>	<u>53,631</u>	<u>367,013</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,317,491</u>	<u>\$ 845,318</u>	<u>\$ 1,006,419</u>	<u>\$ 556,152</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	Title IV-D Family Court	Sheriff Incentive	Victim Bill of Rights	VOCA
ASSETS				
Cash and investment	\$ -	\$ 52,363	\$ 6,512	\$ -
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	83,751	810	5,895	51,641
Other	-	-	1,016	-
Due from other funds	-	2,409	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 83,751</u>	<u>\$ 55,582</u>	<u>\$ 13,423</u>	<u>\$ 51,641</u>
LIABILITIES				
Accounts payable	\$ 2,336	\$ -	\$ 1,230	\$ 632
Accrued expenses	16,950	-	10,067	6,608
Due to other governments	3,574	-	2,126	1,392
Due to other funds	60,891	-	-	43,009
Total liabilities	<u>83,751</u>	<u>-</u>	<u>13,423</u>	<u>51,641</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	-	55,582	-	-
Unassigned (deficit)	-	-	-	-
Total fund balance	<u>-</u>	<u>55,582</u>	<u>-</u>	<u>-</u>
 Total liabilities, deferred inflows of resources and fund balances	<u>\$ 83,751</u>	<u>\$ 55,582</u>	<u>\$ 13,423</u>	<u>\$ 51,641</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	<u>Hazmat</u>	<u>FEMA</u>	<u>Documentary Stamp</u>	<u>Detention Center Canteen</u>
ASSETS				
Cash and investment	\$ 83,684	\$ -	\$ 865,037	\$ 298,902
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	-	387,460	-	1,799
Other	-	-	-	-
Due from other funds	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 83,684</u>	<u>\$ 387,460</u>	<u>\$ 865,037</u>	<u>\$ 300,701</u>
LIABILITIES				
Accounts payable	\$ 1,427	\$ 35,203	\$ 330,368	\$ 5,785
Accrued expenses	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	352,257	-	1,574
Total liabilities	<u>1,427</u>	<u>387,460</u>	<u>330,368</u>	<u>7,359</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	82,257	-	534,669	293,342
Unassigned (deficit)	-	-	-	-
Total fund balance	<u>82,257</u>	<u>-</u>	<u>534,669</u>	<u>293,342</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 83,684</u>	 <u>\$ 387,460</u>	 <u>\$ 865,037</u>	 <u>\$ 300,701</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	E-911	State Accommodations Tax	Infrastructure	County Accommodations Fee
ASSETS				
Cash and investment	\$ 139,213	\$ 342,488	\$ 105,944	\$ 776,895
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	467,510	71,868	-	-
Other	25,639	26,981	286,712	73,825
Due from other funds	-	-	-	11,890
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 632,362</u>	<u>\$ 441,337</u>	<u>\$ 392,656</u>	<u>\$ 862,610</u>
LIABILITIES				
Accounts payable	\$ 6,984	\$ -	\$ -	\$ 3,500
Accrued expenses	9,325	-	-	-
Due to other governments	1,982	-	-	-
Due to other funds	4,811	11,890	-	342,474
Total liabilities	<u>23,102</u>	<u>11,890</u>	<u>-</u>	<u>345,974</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	609,260	429,447	392,656	516,636
Unassigned (deficit)	-	-	-	-
Total fund balance	<u>609,260</u>	<u>429,447</u>	<u>392,656</u>	<u>516,636</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 632,362</u>	<u>\$ 441,337</u>	<u>\$ 392,656</u>	<u>\$ 862,610</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	PARD	Office of Justice Programs	Duke Power EPD	EMS
ASSETS				
Cash and investment	\$ 99,328	\$ -	\$ 45,234	\$ 2,495,366
Receivables:				
Taxes - Net	-	-	-	236,021
Intergovernmental	-	105,482	-	93,906
Other	-	-	-	4,850
Due from other funds	-	-	-	45,746
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 99,328</u>	<u>\$ 105,482</u>	<u>\$ 45,234</u>	<u>\$ 2,875,889</u>
LIABILITIES				
Accounts payable	\$ 3,734	\$ 364	\$ -	\$ 44,957
Accrued expenses	-	2,990	-	15,963
Due to other governments	-	630	-	3,037
Due to other funds	-	101,498	-	2,961
Total liabilities	<u>3,734</u>	<u>105,482</u>	<u>-</u>	<u>66,918</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	179,953
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>179,953</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	95,594	-	45,234	2,629,018
Unassigned (deficit)	-	-	-	-
Total fund balance	<u>95,594</u>	<u>-</u>	<u>45,234</u>	<u>2,629,018</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 99,328</u>	 <u>\$ 105,482</u>	 <u>\$ 45,234</u>	 <u>\$ 2,875,889</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	<u>Animal Shelter</u>	<u>Sheriff Drug Fund</u>	<u>Palmetto 800 Reserve</u>	<u>Sheriff Non Drug Forfeiture</u>
ASSETS				
Cash and investment	\$ 195,325	\$ 953,595	\$ 1,435,074	\$ 194,524
Receivables:				
Taxes - Net	-	-	59,928	-
Intergovernmental	-	-	17,822	-
Other	-	-	1,029	-
Due from other funds	-	-	9,723	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 195,325</u>	<u>\$ 953,595</u>	<u>\$ 1,523,576</u>	<u>\$ 194,524</u>
LIABILITIES				
Accounts payable	\$ 113	\$ 153,278	\$ -	\$ -
Accrued expenses	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>113</u>	<u>153,278</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	47,709	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>47,709</u>	<u>-</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	195,212	800,317	1,475,867	194,524
Unassigned (deficit)	-	-	-	-
Total fund balance	<u>195,212</u>	<u>800,317</u>	<u>1,475,867</u>	<u>194,524</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 195,325</u>	 <u>\$ 953,595</u>	 <u>\$ 1,523,576</u>	 <u>\$ 194,524</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	<u>Total</u>
ASSETS	
Cash and investment	\$ 15,614,792
Receivables:	
Taxes - Net	686,462
Intergovernmental	4,159,188
Other	1,401,196
Due from other funds	367,766
Inventories	92,696
Prepaid items	26,896
Total assets	<u>\$ 22,348,996</u>
LIABILITIES	
Accounts payable	\$ 1,437,489
Accrued expenses	305,468
Due to other governments	55,128
Due to other funds	3,039,784
Total liabilities	<u>4,837,869</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	524,355
Total deferred inflows of resources	<u>524,355</u>
FUND BALANCES	
Nonspendable	
Prepaid items	26,896
Inventories	92,696
Restricted	16,961,924
Unassigned (deficit)	(94,744)
Total fund balance	<u>16,986,772</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 22,348,996</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Grants			Museum Gift Shop		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	5,969,380	3,113,126	(2,856,254)	-	-	-
Interest	-	-	-	-	-	-
Other	3,198,100	149,771	(3,048,329)	10,000	12,580	2,580
Total revenues	9,167,480	3,262,897	(5,904,583)	10,000	12,580	2,580
EXPENDITURES						
County government administration	2,876,600	-	2,876,600	-	-	-
Public safety	4,000,000	2,242,767	1,757,233	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	1,051,335	659,002	392,333	-	-	-
Health and welfare	1,192,380	572	1,191,808	-	-	-
Culture and recreation	227,191	198,929	28,262	10,000	7,636	2,364
Education and training	-	155	(155)	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	9,347,506	3,101,425	6,246,081	10,000	7,636	2,364
Excess (deficiency) of revenues over (under) expenditures	(180,026)	161,472	341,498	-	4,944	4,944
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	106,086	11,675	(94,411)	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	106,086	11,675	(94,411)	-	-	-
Net change in fund balances	\$ (73,940)	173,147	\$ 247,087	\$ -	4,944	\$ 4,944
Fund balances (deficits), beginning of year		167,959			7,263	
Fund balances (deficits), end of year		\$ 341,106			\$ 12,207	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Clerk of Court Bondsmen			Water Recreation		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	2,539	2,539	-	-	-
Intergovernmental	-	-	-	135,235	-	(135,235)
Interest	-	-	-	-	-	-
Other	7,000	80	(6,920)	-	-	-
Total revenues	7,000	2,619	(4,381)	135,235	-	(135,235)
EXPENDITURES						
County government administration	14,500	4,911	9,589	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	135,235	11,694	123,541
Education and training	-	-	-	-	-	-
Capital outlay	-	25,814	(25,814)	-	-	-
Total expenditures	14,500	30,725	(16,225)	135,235	11,694	123,541
Excess (deficiency) of revenues over (under) expenditures	(7,500)	(28,106)	(20,606)	-	(11,694)	(11,694)
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	-	-	-	-	11,694	11,694
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	11,694	11,694
Net change in fund balances	\$ (7,500)	(28,106)	\$ (20,606)	\$ -	-	\$ -
Fund balances (deficits), beginning of year		17,837			-	
Fund balances (deficits), end of year		\$ (10,269)			\$ -	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Public Defender			TTI - Phase 2		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	1,100,000	974,969	(125,031)	-	-	-
Interest	-	-	-	-	-	-
Other	255,000	286,561	31,561	-	348,368	348,368
Total revenues	1,355,000	1,261,530	(93,470)	-	348,368	348,368
EXPENDITURES						
County government administration	2,070,025	1,899,760	170,265	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	126,458	(126,458)
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	85,217	-	-	221,910	-
Total expenditures	2,070,025	1,984,977	170,265	-	348,368	(126,458)
Excess (deficiency) of revenues over (under) expenditures	(715,025)	(723,447)	76,795	-	-	221,910
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	376,200	376,200	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	376,200	376,200	-	-	-	-
Net change in fund balances	\$ (338,825)	(347,247)	\$ 76,795	\$ -	-	\$ 221,910
Fund balances (deficits), beginning of year		1,196,159			100,957	
Fund balances (deficits), end of year		\$ 848,912			\$ 100,957	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	HOME Program			Assessor Mapping Project		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	1,600,140	274,504	(1,325,636)	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>1,600,140</u>	<u>274,504</u>	<u>(1,325,636)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
County government administration	-	-	-	19,180	19,176	4
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	917,735	353,629	564,106	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>917,735</u>	<u>353,629</u>	<u>564,106</u>	<u>19,180</u>	<u>19,176</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	<u>682,405</u>	<u>(79,125)</u>	<u>(761,530)</u>	<u>(19,180)</u>	<u>(19,176)</u>	<u>4</u>
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	117,595	79,125	(38,470)	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>117,595</u>	<u>79,125</u>	<u>(38,470)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 800,000</u>	<u>-</u>	<u>\$ (800,000)</u>	<u>\$ (19,180)</u>	<u>(19,176)</u>	<u>\$ 4</u>
Fund balances (deficits), beginning of year		<u>83,027</u>			<u>19,176</u>	
Fund balances (deficits), end of year		<u>\$ 83,027</u>			<u>\$ -</u>	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Brownsfield			CDBG Rehab		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	205,000	-	(205,000)	1,002,020	134,396	(867,624)
Interest	-	-	-	-	-	-
Other	-	48,000	48,000	-	-	-
Total revenues	205,000	48,000	(157,000)	1,002,020	134,396	(867,624)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	1,505,000	626,779	878,221	1,002,020	134,396	867,624
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	1,505,000	626,779	878,221	1,002,020	134,396	867,624
Excess (deficiency) of revenues over (under) expenditures	(1,300,000)	(578,779)	721,221	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	450,000	560,001	110,001	-	-	-
Transfers in	50,000	18,720	(31,280)	-	-	-
Transfers out	(3,150)	-	3,150	-	-	-
Total other financing sources (uses)	496,850	578,721	(28,130)	-	-	-
Net change in fund balances	\$ (803,150)	(58)	\$ 693,091	\$ -	-	\$ -
Fund balances (deficits), beginning of year		(30,663)			-	
Fund balances (deficits), end of year		\$ (30,721)			\$ -	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Congregate Dining Grant			Transportation Committee		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	198,130	-	(198,130)	-	-	-
Interest	-	-	-	-	-	-
Other	-	48,173	48,173	-	-	-
Total revenues	198,130	48,173	(149,957)	-	-	-
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	2,000	44	1,956
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	198,130	70,325	127,805	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	198,130	70,325	127,805	2,000	44	1,956
Excess (deficiency) of revenues over (under) expenditures	-	(22,152)	(22,152)	(2,000)	(44)	1,956
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	-	26,011	26,011	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	26,011	26,011	-	-	-
Net change in fund balances	\$ -	3,859	\$ 3,859	\$ (2,000)	(44)	\$ 1,956
Fund balances (deficits), beginning of year		-			1,109	
Fund balances (deficits), end of year		\$ 3,859			\$ 1,065	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	"C" Funds			Tri-County Tech		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ 3,052,000	\$ 3,288,672	\$ 236,672
County offices	-	-	-	-	-	-
Intergovernmental	3,500,000	3,580,697	80,697	156,530	160,981	4,451
Interest	-	33,133	33,133	-	-	-
Other	-	240,243	240,243	-	-	-
Total revenues	<u>3,500,000</u>	<u>3,854,073</u>	<u>354,073</u>	<u>3,208,530</u>	<u>3,449,653</u>	<u>241,123</u>
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	9,000,000	4,621,840	4,378,160	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	3,145,700	3,145,700	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>9,000,000</u>	<u>4,621,840</u>	<u>4,378,160</u>	<u>3,145,700</u>	<u>3,145,700</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,500,000)</u>	<u>(767,767)</u>	<u>4,732,233</u>	<u>62,830</u>	<u>303,953</u>	<u>241,123</u>
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(2,000)	-	2,000	-	-	-
Total other financing sources (uses)	<u>(2,000)</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (5,502,000)</u>	<u>(767,767)</u>	<u>\$ 4,734,233</u>	<u>\$ 62,830</u>	<u>303,953</u>	<u>\$ 241,123</u>
Fund balances (deficits), beginning of year		<u>6,896,373</u>			<u>433,811</u>	
Fund balances (deficits), end of year		<u>\$ 6,128,606</u>			<u>\$ 737,764</u>	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Anderson Regional Airport			Anderson County Library		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ 5,255,000	\$ 5,428,689	\$ 173,689
County offices	1,381,300	1,369,957	(11,343)	-	-	-
Intergovernmental	1,317,175	446,691	(870,484)	240,700	248,062	7,362
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>2,698,475</u>	<u>1,816,648</u>	<u>(881,827)</u>	<u>5,495,700</u>	<u>5,676,751</u>	<u>181,051</u>
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	3,306,750	1,384,853	1,921,897	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	5,615,085	5,615,085	-
Capital outlay	-	413,786	(413,786)	-	-	-
Total expenditures	<u>3,306,750</u>	<u>1,798,639</u>	<u>1,508,111</u>	<u>5,615,085</u>	<u>5,615,085</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(608,275)</u>	<u>18,009</u>	<u>626,284</u>	<u>(119,385)</u>	<u>61,666</u>	<u>181,051</u>
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (608,275)</u>	<u>18,009</u>	<u>\$ 626,284</u>	<u>\$ (119,385)</u>	<u>61,666</u>	<u>\$ 181,051</u>
Fund balances (deficits), beginning of year		<u>35,622</u>			<u>305,347</u>	
Fund balances (deficits), end of year		<u>\$ 53,631</u>			<u>\$ 367,013</u>	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Title IV-D Family Court			Sheriff Incentive		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	500,000	510,630	10,630	35,000	18,695	(16,305)
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>500,000</u>	<u>510,630</u>	<u>10,630</u>	<u>35,000</u>	<u>18,695</u>	<u>(16,305)</u>
EXPENDITURES						
County government administration	508,985	447,315	61,670	-	-	-
Public safety	-	-	-	85,000	43,195	41,805
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>508,985</u>	<u>447,315</u>	<u>61,670</u>	<u>85,000</u>	<u>43,195</u>	<u>41,805</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,985)</u>	<u>63,315</u>	<u>72,300</u>	<u>(50,000)</u>	<u>(24,500)</u>	<u>25,500</u>
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	8,985	-	(8,985)	-	-	-
Transfers out	-	(63,315)	(63,315)	-	-	-
Total other financing sources (uses)	<u>8,985</u>	<u>(63,315)</u>	<u>(72,300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ (50,000)</u>	<u>(24,500)</u>	<u>\$ 25,500</u>
Fund balances (deficits), beginning of year					<u>80,082</u>	
Fund balances (deficits), end of year		<u>\$ -</u>			<u>\$ 55,582</u>	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Victim Bill of Rights			VOCA		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	147,500	100,621	(46,879)	-	-	-
Intergovernmental	-	-	-	200,470	196,042	(4,428)
Interest	-	-	-	-	-	-
Other	15,500	12,244	(3,256)	-	-	-
Total revenues	163,000	112,865	(50,135)	200,470	196,042	(4,428)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	238,920	252,148	(13,228)	200,470	196,042	4,428
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	238,920	252,148	(13,228)	200,470	196,042	4,428
Excess (deficiency) of revenues over (under) expenditures	(75,920)	(139,283)	(63,363)	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	75,920	132,846	56,926	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	75,920	132,846	56,926	-	-	-
Net change in fund balances	\$ -	(6,437)	\$ (6,437)	\$ -	-	\$ -
Fund balances (deficits), beginning of year		6,437			-	
Fund balances (deficits), end of year		\$ -			\$ -	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Hazmat			FEMA		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	-	-	721,780	689,071	(32,709)
Interest	-	-	-	-	-	-
Other	50,000	62,710	12,710	-	-	-
Total revenues	50,000	62,710	12,710	721,780	689,071	(32,709)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	78,150	62,919	15,231	721,780	436,675	285,105
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	275,202	(275,202)
Total expenditures	78,150	62,919	15,231	721,780	711,877	9,903
Excess (deficiency) of revenues over (under) expenditures	(28,150)	(209)	27,941	-	(22,806)	(22,806)
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	-	-	-	-	22,806	22,806
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	22,806	22,806
Net change in fund balances	\$ (28,150)	(209)	\$ 27,941	\$ -	-	\$ -
Fund balances (deficits), beginning of year		82,466			-	
Fund balances (deficits), end of year		\$ 82,257			\$ -	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Documentary Stamp			Detention Center Canteen		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	3,000,000	2,822,971	(177,029)	-	-	-
Intergovernmental	-	-	-	-	1,799	1,799
Interest	-	-	-	-	-	-
Other	-	-	-	200,000	192,155	(7,845)
Total revenues	3,000,000	2,822,971	(177,029)	200,000	193,954	(6,046)
EXPENDITURES						
County government administration	3,000,000	2,745,085	254,915	-	-	-
Public safety	-	-	-	260,000	149,148	110,852
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	3,000,000	2,745,085	254,915	260,000	149,148	110,852
Excess (deficiency) of revenues over (under) expenditures	-	77,886	77,886	(60,000)	44,806	104,806
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(350,000)	-	350,000	(100,000)	(100,000)	-
Total other financing sources (uses)	(350,000)	-	350,000	(100,000)	(100,000)	-
Net change in fund balances	\$ (350,000)	77,886	\$ 427,886	\$ (160,000)	(55,194)	\$ 104,806
Fund balances (deficits), beginning of year		456,783			348,536	
Fund balances (deficits), end of year		\$ 534,669			\$ 293,342	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	E-911			State Accommodations Tax		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	1,079,250	1,150,227	70,977	425,000	384,498	(40,502)
Interest	-	-	-	-	-	-
Other	355,000	308,308	(46,692)	-	-	-
Total revenues	1,434,250	1,458,535	24,285	425,000	384,498	(40,502)
EXPENDITURES						
County government administration	34,000	14,306	19,694	-	-	-
Public safety	1,557,925	1,279,798	278,127	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	380,000	347,130	32,870
Education and training	-	-	-	-	-	-
Capital outlay	-	330,717	(330,717)	-	-	-
Total expenditures	1,591,925	1,624,821	(32,896)	380,000	347,130	32,870
Excess (deficiency) of revenues over (under) expenditures	(157,675)	(166,286)	(8,611)	45,000	37,368	(7,632)
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(111,365)	-	111,365	(45,000)	(45,636)	(636)
Total other financing sources (uses)	(111,365)	-	111,365	(45,000)	(45,636)	(636)
Net change in fund balances	\$ (269,040)	(166,286)	\$ 102,754	\$ -	(8,268)	\$ (8,268)
Fund balances (deficits), beginning of year		775,546			437,715	
Fund balances (deficits), end of year		\$ 609,260			\$ 429,447	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Infrastructure			County Accommodations Fee		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	-	-	1,100,000	901,312	(198,688)
Interest	-	-	-	-	6,088	6,088
Other	-	-	-	-	-	-
Total revenues	-	-	-	1,100,000	907,400	(192,600)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	1,034,000	242,475	791,525	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	1,104,000	206,246	897,754
Education and training	-	-	-	-	-	-
Capital outlay	-	146,743	(146,743)	-	367,765	(367,765)
Total expenditures	1,034,000	389,218	644,782	1,104,000	574,011	529,989
Excess (deficiency) of revenues over (under) expenditures	(1,034,000)	(389,218)	644,782	(4,000)	333,389	337,389
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	1,034,000	-	(1,034,000)	-	-	-
Transfers out	-	-	-	(506,000)	(342,474)	163,526
Total other financing sources (uses)	1,034,000	-	(1,034,000)	(506,000)	(342,474)	163,526
Net change in fund balances	\$ -	(389,218)	\$ (389,218)	\$ (510,000)	(9,085)	\$ 500,915
Fund balances (deficits), beginning of year		781,874			525,721	
Fund balances (deficits), end of year		\$ 392,656			\$ 516,636	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	PARD Grants			Office of Justice Programs		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	78,000	-	(78,000)	412,675	313,138	(99,537)
Interest	-	-	-	-	-	-
Other	100,000	5,000	(95,000)	-	-	-
Total revenues	178,000	5,000	(173,000)	412,675	313,138	(99,537)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	427,415	314,973	112,442
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	423,680	9,406	414,274	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	231,962	(231,962)	-	-	-
Total expenditures	423,680	241,368	182,312	427,415	314,973	112,442
Excess (deficiency) of revenues over (under) expenditures	(245,680)	(236,368)	9,312	(14,740)	(1,835)	12,905
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	19,500	-	(19,500)	14,740	1,835	(12,905)
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	19,500	-	(19,500)	14,740	1,835	(12,905)
Net change in fund balances	\$ (226,180)	(236,368)	\$ (10,188)	\$ -	-	\$ -
Fund balances (deficits), beginning of year		331,962			-	
Fund balances (deficits), end of year		\$ 95,594			\$ -	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Duke Power EPD			EMS		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ 5,021,000	\$ 5,192,795	\$ 171,795
County offices	-	-	-	-	-	-
Intergovernmental	-	-	-	247,265	291,633	44,368
Interest	-	-	-	-	-	-
Other	15,000	15,000	-	-	2,000	2,000
Total revenues	15,000	15,000	-	5,268,265	5,486,428	218,163
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	43,600	7,180	36,420	5,477,505	5,401,290	76,215
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	24,061	(24,061)
Total expenditures	43,600	7,180	36,420	5,477,505	5,425,351	52,154
Excess (deficiency) of revenues over (under) expenditures	(28,600)	7,820	36,420	(209,240)	61,077	270,317
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(4,802)	(4,802)	-	-	-
Total other financing sources (uses)	-	(4,802)	(4,802)	-	-	-
Net change in fund balances	\$ (28,600)	3,018	\$ 31,618	\$ (209,240)	61,077	\$ 270,317
Fund balances (deficits), beginning of year		42,216			2,567,941	
Fund balances (deficits), end of year		\$ 45,234			\$ 2,629,018	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Animal Shelter			Sheriff Drug Fund		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interest	-	-	-	-	6,173	6,173
Other	95,000	110,546	15,546	400,000	446,265	46,265
Total revenues	95,000	110,546	15,546	400,000	452,438	52,438
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	875,355	342,526	532,829
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	240,000	8,051	231,949	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	34,411	(34,411)	-	189,929	(189,929)
Total expenditures	240,000	42,462	197,538	875,355	532,455	342,900
Excess (deficiency) of revenues over (under) expenditures	(145,000)	68,084	213,084	(475,355)	(80,017)	395,338
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	\$ (145,000)	68,084	\$ 213,084	\$ (475,355)	(80,017)	\$ 395,338
Fund balances (deficits), beginning of year		127,128			880,334	
Fund balances (deficits), end of year		\$ 195,212			\$ 800,317	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Palmetto 800 Reserve			Sheriff - Non Drug Forfeiture		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ 1,078,000	\$ 1,124,427	\$ 46,427	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	48,800	50,331	1,531	-	-	-
Interest	-	-	-	-	1,359	1,359
Other	-	-	-	50,000	30,006	(19,994)
Total revenues	<u>1,126,800</u>	<u>1,174,758</u>	<u>47,958</u>	<u>50,000</u>	<u>31,365</u>	<u>(18,635)</u>
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	120,000	9,647	110,353
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>9,647</u>	<u>110,353</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,126,800</u>	<u>1,174,758</u>	<u>47,958</u>	<u>(70,000)</u>	<u>21,718</u>	<u>91,718</u>
Other financing sources (uses):						
Proceeds from sale of capital	-	-	-	-	-	-
Proceeds from notes	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(1,739,915)	(705,915)	1,034,000	-	-	-
Total other financing sources (uses)	<u>(1,739,915)</u>	<u>(705,915)</u>	<u>1,034,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	\$ <u>(613,115)</u>	468,843	\$ <u>1,081,958</u>	\$ <u>(70,000)</u>	21,718	\$ <u>91,718</u>
Fund balances (deficits), beginning of year		1,007,024			172,806	
Fund balances (deficits), end of year		\$ <u>1,475,867</u>			\$ <u>194,524</u>	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Schedule for Combining Schedule of Revenues, Expenditures and Changes in Fund Balances		
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes and fee in lieu of taxes	\$ 14,406,000	\$ 15,034,583	\$ 628,583
County offices	4,528,800	4,296,088	(232,712)
Intergovernmental	20,272,550	13,440,802	(6,831,748)
Interest	-	46,753	46,753
Other	4,750,600	2,318,010	(2,432,590)
Total revenues	43,957,950	35,136,236	(8,821,714)
EXPENDITURES			
County government administration	8,523,290	5,130,553	3,392,737
Public safety	14,086,120	10,738,308	3,347,812
Highways and streets	13,342,750	6,249,212	7,093,538
Economic development	1,051,335	785,460	265,875
Health and welfare	4,857,135	1,123,427	3,733,708
Culture and recreation	2,478,236	851,366	1,626,870
Education and training	8,760,785	8,760,940	(155)
Capital outlay	-	2,347,517	(2,040,390)
Total expenditures	53,099,651	35,986,783	17,419,995
Excess (deficiency) of revenues over (under) expenditures	(9,141,701)	(850,547)	8,598,281
Other financing sources (uses):			
Proceeds from sale of capital			
Proceeds from notes	450,000	560,001	110,001
Transfers in	1,803,026	680,912	(1,122,114)
Transfers out	(2,857,430)	(1,262,142)	1,595,288
Total other financing sources (uses)	(604,404)	(21,229)	473,174
Net change in fund balances	\$ (9,746,105)	(871,776)	\$ 9,071,455
Fund balances (deficits), beginning of year		17,858,548	-
Fund balances (deficits), end of year		\$ 16,986,772	

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2020

	2008 General Obligation Bond	2007 General Obligation Bond	Capital Lease
ASSETS			
Cash and investment	\$ 109,574	\$ 186,560	\$ 1,749
Receivables:			
Taxes - Net	49,560	43,292	-
Intergovernmental	12,730	12,730	-
Other	735	735	-
Due from other funds	<u>6,990</u>	<u>6,934</u>	<u>-</u>
Total assets	<u>\$ 179,589</u>	<u>\$ 250,251</u>	<u>\$ 1,749</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 1,181
Total liabilities	<u>-</u>	<u>-</u>	<u>1,181</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>40,618</u>	<u>34,770</u>	<u>-</u>
Total deferred inflows of resources	<u>40,618</u>	<u>34,770</u>	<u>-</u>
FUND BALANCES			
Restricted	<u>138,971</u>	<u>215,481</u>	<u>568</u>
Total fund balances	<u>138,971</u>	<u>215,481</u>	<u>568</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 179,589</u>	<u>\$ 250,251</u>	<u>\$ 1,749</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2020

	<u>Combined SSRBs</u>	<u>Total</u>
ASSETS		
Cash and investment	\$ -	\$ 297,883
Receivables:		
Taxes - Net	-	92,852
Intergovernmental	-	25,460
Other	-	1,470
Due from other funds	<u>-</u>	<u>13,924</u>
Total assets	<u>\$ -</u>	<u>\$ 431,589</u>
LIABILITIES		
Accounts payable	<u>\$ -</u>	<u>\$ 1,181</u>
Total liabilities	<u>-</u>	<u>1,181</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	<u>-</u>	<u>75,388</u>
Total deferred inflows of resources	<u>-</u>	<u>75,388</u>
FUND BALANCES		
Restricted	<u>-</u>	<u>355,020</u>
Total fund balances	<u>-</u>	<u>355,020</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 431,589</u>

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

Exhibit B-11

	2008 General Obligation Bond			2007 General Obligation Bond		
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)	Original and and Final Budget	Actual	Favorable (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ 865,000	\$ 809,882	\$ (55,118)	\$ 756,000	\$ 786,914	\$ 30,914
Intergovernmental	70,400	68,284	(2,116)	77,700	78,762	1,062
Other	-	-	-	-	-	-
Total revenues	<u>935,400</u>	<u>878,166</u>	<u>(57,234)</u>	<u>833,700</u>	<u>865,676</u>	<u>31,976</u>
EXPENDITURES						
Debt service:						
Principal retirement	835,000	835,000	-	800,000	800,000	-
Interest and fiscal charges	<u>87,405</u>	<u>85,905</u>	<u>1,500</u>	<u>61,000</u>	<u>61,000</u>	-
Total expenditures	<u>922,405</u>	<u>920,905</u>	<u>1,500</u>	<u>861,000</u>	<u>861,000</u>	-
Excess of revenues over (under) expenditures	<u>12,995</u>	<u>(42,739)</u>	<u>(55,734)</u>	<u>(27,300)</u>	<u>4,676</u>	<u>31,976</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 12,995</u>	<u>(42,739)</u>	<u>\$ (55,734)</u>	<u>\$ (27,300)</u>	<u>4,676</u>	<u>\$ 31,976</u>
Fund balances, beginning of year		<u>181,710</u>			<u>210,805</u>	
Fund balances, end of year		<u>\$ 138,971</u>			<u>\$ 215,481</u>	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Exhibit B-11

	Capital Lease			Combined SSRBs		
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Other	-	10,494	10,494	-	-	-
Total revenues	-	10,494	10,494	-	-	-
EXPENDITURES						
Debt service:						
Principal retirement	2,885,705	2,416,580	469,125	851,000	851,000	-
Interest and fiscal charges	257,760	210,917	46,843	832,000	394,160	437,840
Total expenditures	3,143,465	2,627,497	515,968	1,683,000	1,245,160	437,840
Excess of revenues over (under) expenditures	(3,143,465)	(2,617,003)	526,462	(1,683,000)	(1,245,160)	437,840
Other financing sources (uses):						
Transfers in	3,143,465	2,607,284	(536,181)	1,683,000	1,245,160	(437,840)
Total other financing sources (uses)	3,143,465	2,607,284	(536,181)	1,683,000	1,245,160	(437,840)
Net change in fund balances	\$ -	(9,719)	\$ (9,719)	\$ -	-	\$ -
Fund balances, beginning of year		10,287			-	
Fund balances, end of year		\$ 568			\$ -	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Exhibit B-11

Total for Combining Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual			
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes and fee in lieu of taxes	\$ 1,621,000	\$ 1,596,796	\$ (24,204)
Intergovernmental	148,100	147,046	(1,054)
Other	-	10,494	10,494
Total revenues	<u>1,769,100</u>	<u>1,754,336</u>	<u>(14,764)</u>
EXPENDITURES			
Debt service:			
Principal retirement	5,371,705	4,902,580	469,125
Interest and fiscal charges	<u>1,238,165</u>	<u>751,982</u>	<u>486,183</u>
Total expenditures	<u>6,609,870</u>	<u>5,654,562</u>	<u>955,308</u>
Excess of revenues over (under) expenditures	<u>(4,840,770)</u>	<u>(3,900,226)</u>	<u>940,544</u>
Other financing sources (uses):			
Transfers in	<u>4,826,465</u>	<u>3,852,444</u>	<u>(974,021)</u>
Total other financing sources (uses)	<u>4,826,465</u>	<u>3,852,444</u>	<u>(974,021)</u>
Net change in fund balances	<u>\$ (14,305)</u>	<u>(47,782)</u>	<u>\$ (33,477)</u>
Fund balances, beginning of year		<u>402,802</u>	
		<u>-</u>	
Fund balances, end of year		<u>\$ 355,020</u>	

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2020

	<u>Greenpond</u>	<u>TTI</u>	<u>2019 GOB</u>
ASSETS			
Cash and investment	\$ -	\$ -	\$ -
Cash and investment, restricted	-	-	-
Receivables:			
Taxes - Net	-	-	-
Intergovernmental	63,173	274,678	-
Other	-	-	-
Due from other funds	<u>319,191</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 382,364</u>	<u>\$ 274,678</u>	<u>\$ -</u>
LIABILITIES			
Accounts payable	\$ 10,000	\$ 122,300	\$ -
Due to other funds	<u>382,364</u>	<u>152,378</u>	<u>476,656</u>
Total liabilities	<u>392,364</u>	<u>274,678</u>	<u>476,656</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE:			
Restricted	-	-	-
Unrestricted	<u>(10,000)</u>	<u>-</u>	<u>(476,656)</u>
Total fund balances	<u>(10,000)</u>	<u>-</u>	<u>(476,656)</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 382,364</u>	 <u>\$ 274,678</u>	 <u>\$ -</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2020

	Software Lease	Capital Projects	Economic Development
ASSETS			
Cash and investment	\$ -	\$ 1,109,597	\$ 7,081,410
Cash and investment, restricted	2,098,325	3,775,354	-
Receivables:			
Taxes - Net	-	110,703	43,995
Intergovernmental	-	188,700	-
Other	-	6,302	-
Due from other funds	-	182,543	-
Total assets	<u>\$ 2,098,325</u>	<u>\$ 5,373,199</u>	<u>\$ 7,125,405</u>
LIABILITIES			
Accounts payable	\$ -	\$ 1,369,465	\$ -
Due to other funds	-	-	-
Total liabilities	<u>-</u>	<u>1,369,465</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	78,790	39,708
Total deferred inflows of resources	<u>-</u>	<u>78,790</u>	<u>39,708</u>
FUND BALANCE:			
Restricted	2,098,325	3,924,944	7,085,697
Unrestricted	-	-	-
Total fund balances	<u>2,098,325</u>	<u>3,924,944</u>	<u>7,085,697</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,098,325</u>	<u>\$ 5,373,199</u>	<u>\$ 7,125,405</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2020

	<u>Total</u>
ASSETS	
Cash and investment	\$ 8,191,007
Cash and investment, restricted	5,873,679
Receivables:	
Taxes - Net	154,698
Intergovernmental	526,551
Other	6,302
Due from other funds	<u>501,734</u>
 Total assets	 \$ 15,253,971
 LIABILITIES	
Accounts payable	\$ 1,501,765
Due to other funds	<u>1,011,398</u>
 Total liabilities	 <u>2,513,163</u>
 DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	<u>118,498</u>
Total deferred inflows of resources	<u>118,498</u>
 FUND BALANCE:	
Restricted	13,108,966
Unrestricted	<u>(486,656)</u>
Total fund balances	<u>12,622,310</u>
 Total liabilities, deferred inflows of resources, and fund balances	 \$ 15,253,971

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Greenpond</u>	<u>TTI</u>	<u>2019 GOB</u>
REVENUES			
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -
Intergovernmental	63,173	274,678	-
Interest	-	-	-
Other	6,920	-	-
Total revenues	<u>70,093</u>	<u>274,678</u>	<u>-</u>
EXPENDITURES			
County government administration	-	-	-
Public safety	-	-	-
Culture & recreation	15,949	-	-
Highway & streets	-	-	-
Capital outlay	<u>951,888</u>	<u>274,678</u>	<u>265,796</u>
Total expenditures	<u>967,837</u>	<u>274,678</u>	<u>265,796</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(897,744)</u>	<u>-</u>	<u>(265,796)</u>
Other financing sources (uses):			
Proceeds from sale of capital assets	-	(2,607)	-
Proceeds from notes	-	-	-
Proceeds from insurance	-	-	-
Transfers in	319,191	-	-
Transfers out	<u>-</u>	<u>(634,393)</u>	<u>-</u>
Total other financing sources (uses)	<u>319,191</u>	<u>(637,000)</u>	<u>-</u>
Net change in fund balances	<u>(578,553)</u>	<u>(637,000)</u>	<u>(265,796)</u>
Fund balances, beginning of year	<u>568,553</u>	<u>637,000</u>	<u>(210,860)</u>
Fund balances, end of year	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ (476,656)</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Software Lease</u>	<u>Capital Projects</u>	<u>Economic Development</u>
REVENUES			
Property taxes and fee in lieu of taxes	\$ -	\$ 2,985,665	\$ 3,329,693
Intergovernmental	-	815,504	-
Interest	220	55,363	-
Other	-	185	-
Total revenues	<u>220</u>	<u>3,856,717</u>	<u>3,329,693</u>
EXPENDITURES			
County government administration	37,895	416,802	-
Public safety	-	128,795	-
Culture & recreation	-	-	-
Highway & streets	-	5,263	-
Capital outlay	-	5,692,598	-
Total expenditures	<u>37,895</u>	<u>6,243,458</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,675)</u>	<u>(2,386,741)</u>	<u>3,329,693</u>
Other financing sources (uses):			
Proceeds from sale of capital assets	-	96,953	-
Proceeds from notes	2,136,000	-	-
Proceeds from insurance	-	132,380	-
Transfers in	-	1,434,395	-
Transfers out	-	(1,901,369)	(1,243,264)
Total other financing sources (uses)	<u>2,136,000</u>	<u>(237,641)</u>	<u>(1,243,264)</u>
Net change in fund balances	2,098,325	(2,624,382)	2,086,429
Fund balances, beginning of year	-	6,549,326	4,999,268
Fund balances, end of year	<u>\$ 2,098,325</u>	<u>\$ 3,924,944</u>	<u>\$ 7,085,697</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Total</u>
REVENUES	
Property taxes and fee in lieu of taxes	\$ 6,315,358
Intergovernmental	1,153,355
Interest	55,583
Other	<u>7,105</u>
Total revenues	<u>7,531,401</u>
EXPENDITURES	
County government administration	454,697
Public safety	128,795
Culture & recreation	15,949
Highway & streets	5,263
Capital outlay	<u>7,184,960</u>
Total expenditures	<u>7,789,664</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(258,263)</u>
Other financing sources (uses):	
Proceeds from sale of capital assets	94,346
Proceeds from notes	2,136,000
Proceeds from insurance	132,380
Transfers in	1,753,586
Transfers out	<u>(3,779,026)</u>
Total other financing sources (uses)	<u>337,286</u>
Net change in fund balances	79,023
Fund balances, beginning of year	<u>12,543,287</u>
Fund balances, end of year	<u>\$ 12,622,310</u>

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Exhibit B-14

	<u>Balance</u> <u>June 30, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>June 30, 2020</u>
<u>SCHOOLS</u>				
ASSETS				
Cash and cash equivalents	\$ 54,117,235	\$ 352,671,560	\$ 289,723,792	\$ 117,065,003
Taxes receivable - Net	<u>7,252,882</u>	<u>131,228,722</u>	<u>129,835,756</u>	<u>8,645,848</u>
Total assets	<u>\$ 61,370,117</u>	<u>\$ 483,900,282</u>	<u>\$ 419,559,548</u>	<u>\$ 125,710,851</u>
LIABILITIES				
Due to taxing units	\$ 7,118,678	\$ 153,622,228	\$ 154,956,404	\$ 8,452,854
Funds held for others	<u>54,251,439</u>	<u>122,682,630</u>	<u>185,689,188</u>	<u>117,257,997</u>
Total liabilities	<u>\$ 61,370,117</u>	<u>\$ 276,304,858</u>	<u>\$ 340,645,592</u>	<u>\$ 125,710,851</u>
<u>OTHER ENTITIES</u>				
ASSETS				
Cash and cash equivalents	\$ 11,019,783	\$ 52,981,865	\$ 52,942,680	\$ 11,058,968
Taxes receivable - Net	<u>653,570</u>	<u>27,158,569</u>	<u>27,062,741</u>	<u>749,398</u>
Total assets	<u>\$ 11,673,353</u>	<u>\$ 80,140,434</u>	<u>\$ 80,005,421</u>	<u>\$ 11,808,366</u>
LIABILITIES				
Due to taxing units	\$ 872,176	\$ 27,024,997	\$ 27,526,006	\$ 1,373,185
Due to other governments	645,681	9,027,072	9,045,647	664,256
Funds held for others	<u>10,155,496</u>	<u>15,640,085</u>	<u>15,255,514</u>	<u>9,770,925</u>
Total liabilities	<u>\$ 11,673,353</u>	<u>\$ 51,692,154</u>	<u>\$ 51,827,167</u>	<u>\$ 11,808,366</u>
<u>TOTAL</u>				
ASSETS				
Cash and cash equivalents	\$ 65,137,018	\$ 405,653,425	\$ 342,666,472	\$ 128,123,971
Taxes receivable - Net	<u>7,906,452</u>	<u>158,387,291</u>	<u>156,898,497</u>	<u>9,395,246</u>
Total assets	<u>\$ 73,043,470</u>	<u>\$ 564,040,716</u>	<u>\$ 499,564,969</u>	<u>\$ 137,519,217</u>
LIABILITIES				
Due to taxing units	\$ 7,990,854	\$ 180,647,225	\$ 182,482,410	\$ 9,826,039
Due to other governments	645,681	9,027,072	9,045,647	664,256
Funds held for others	<u>64,406,935</u>	<u>138,322,715</u>	<u>200,944,702</u>	<u>127,028,922</u>
Total liabilities	<u>\$ 73,043,470</u>	<u>\$ 327,997,012</u>	<u>\$ 392,472,759</u>	<u>\$ 137,519,217</u>

ANDERSON COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF FINES, ASSESSMENTS, AND SURCHARGES
FOR THE YEAR ENDED JUNE 30, 2020

Exhibit B-15

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	248,783	1,552,094	-	1,800,877
Court fines and assessments remitted to State Treasurer	(150,460)	(747,742)	-	(898,202)
Total Court Fines and Assessments retained	98,323	804,352	-	902,675
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	27,480	19,109	-	46,589
Assessments retained	6,202	47,753	-	53,955
Total Surcharges and Assessments retained for victim services	33,682	66,862	-	100,544

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

VICTIM SERVICE FUNDS COLLECTED	Municipal	County	Total
Carryforward from Previous Year – Beginning Balance	-	6,437	6,437
Victim Service Revenue:			
Victim Service Fines Retained by City/County Treasurer	-	77	77
Victim Service Assessments Retained by City/County Treasurer	-	53,955	53,955
Victim Service Surcharges Retained by City/County Treasurer	-	46,589	46,589
Interest Earned	-	-	-
General Funds Transferred to Victim Service Fund	-	132,846	132,846
Contribution Received from Victim Service Contracts:			
(1) Town of Pendleton	-	416	416
(2) Town of West Pelzer	-	3,069	3,069
(3) Town of Iva	-	1,777	1,777
(4) Town of Williamston	-	1,792	1,792
(5) City of Belton	-	2,441	2,441
(6) Town of Honea Path	-	2,749	2,749
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	-	252,148	252,148
Expenditures for Victim Service Program:	Municipal	County	Total
Salaries and Benefits	-	252,148	252,148
Operating Expenditures	-	-	-
Victim Service Contract(s):			
(1) Entity's Name			
(2) Entity's Name			
Victim Service Donation(s):			
(1) Domestic Violence Shelter:	-	-	-
(2) Rape Crisis Center:	-	-	-
(3) Other local direct crime victims service agency:	-	-	-
Transferred to General Fund	-	-	-
Total Expenditures from Victim Service Fund/Program (B)	-	252,148	252,148
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	-	-	-
Less: Prior Year Fund Deficit Repayment	-	-	-
Carryforward Funds – End of Year	-	-	-

STATISTICAL SECTION

This part of the Anderson County, South Carolina's comprehensive annual financial report presents detailed information as a contest for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	126
Revenue Capacity <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	132
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	136
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	140
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	142

Source: Unless otherwise noted, the information in these schedules is derived from the Comprehensive annual financial reports for the relevant year.

Table 1

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities										
Net investment in capital assets	\$ 125,998,573	\$ 123,896,285	\$ 121,365,495	\$ 122,182,134	\$ 144,627,263	\$ 139,050,242	\$ 129,920,219	\$ 137,919,815	\$ 145,492,994	\$ 145,943,371
Restricted	14,867,953	14,103,039	15,455,472	16,261,923	22,045,909	28,978,791	34,367,294	27,734,691	39,053,356	38,437,998
Unrestricted (Deficit)	12,541,249	14,266,568	15,416,253	20,428,517	(45,665,426)	(38,549,632)	(37,909,779)	(44,599,034)	(62,714,258)	(72,246,354)
Total governmental activities net position	\$ 153,407,775	\$ 152,265,892	\$ 152,237,220	\$ 158,872,574	\$ 121,007,746	\$ 129,479,401	\$ 126,377,734	\$ 121,055,472	\$ 121,832,092	\$ 112,135,015
Business-type activities										
Net investment in capital assets	\$ 54,897,470	\$ 51,320,713	\$ 49,519,055	\$ 47,078,592	\$ 31,527,566	\$ 32,761,066	\$ 33,139,465	\$ 36,007,135	\$ 36,491,847	\$ 34,599,814
Restricted	2,170,379	2,953,984	3,092,441	3,067,967	1,900,994	1,589,389	2,922,058	2,925,651	2,932,788	2,694,454
Unrestricted (Deficit)	(1,265,676)	879,293	1,700,809	5,067,068	2,679,309	5,406,329	5,105,802	5,533,916	7,354,820	8,968,954
Total business-type activities net position	\$ 55,802,173	\$ 55,153,990	\$ 54,312,305	\$ 55,213,627	\$ 36,107,869	\$ 39,756,784	\$ 41,167,325	\$ 44,466,702	\$ 46,779,455	\$ 46,263,222
Primary government										
Net investment in capital assets	\$ 180,896,043	\$ 175,216,998	\$ 170,884,550	\$ 169,260,726	\$ 176,154,829	\$ 171,811,308	\$ 163,059,684	\$ 173,926,950	\$ 181,984,841	\$ 180,543,185
Restricted	17,038,332	17,057,023	18,547,913	19,329,890	23,946,903	30,568,180	37,289,352	30,660,342	41,986,144	41,132,452
Unrestricted (Deficit)	11,275,573	15,145,861	17,117,062	25,495,585	(42,986,117)	(33,143,303)	(32,803,977)	(39,065,118)	(55,359,438)	(63,277,400)
Total primary government net position	\$ 209,209,948	\$ 207,419,882	\$ 206,549,525	\$ 214,086,201	\$ 157,115,615	\$ 169,236,185	\$ 167,545,059	\$ 165,522,174	\$ 168,611,547	\$ 158,398,237

Source: Statement of Net Position, Exhibit A-1 for FY 2020 and prior CAFRs for FY 2011 - FY 2019.

Table 2

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities:										
General government	\$ 20,279,121	\$ 20,210,110	\$ 20,865,378	\$ 20,423,776	\$ 21,679,955	\$ 23,392,875	\$ 24,447,843	\$ 27,031,267	\$ 31,393,577	\$ 33,818,535
Public safety	34,838,563	35,386,722	36,026,976	37,712,343	38,039,430	40,316,458	40,927,475	42,640,682	45,398,880	50,928,867
Highways and streets	18,193,649	16,606,363	16,086,540	17,847,316	18,678,064	23,925,211	25,576,501	25,119,796	21,390,969	24,894,569
Economic Development	9,444,085	2,468,975	5,533,596	9,927,094	4,425,602	3,309,243	2,998,009	4,558,970	10,571,559	1,819,478
Health and welfare	2,972,588	3,339,326	4,015,350	3,199,518	4,071,856	4,291,823	5,545,274	5,125,988	5,099,184	5,955,300
Culture and recreation	3,873,062	3,467,223	3,660,753	3,630,091	4,083,035	4,185,427	4,411,950	5,023,805	5,165,613	5,659,818
Education and training	6,900,802	6,120,605	7,062,113	6,882,387	6,713,075	7,075,767	7,638,301	8,295,695	9,000,122	9,448,295
Interest and fiscal charges on long-term debt	2,331,580	1,985,700	1,800,626	1,391,207	913,347	832,441	901,324	704,938	765,705	806,741
Total governmental activities expenses	98,833,450	89,585,024	95,051,332	101,013,732	98,604,364	107,329,245	112,446,677	118,501,141	128,785,609	133,331,603
Business-type activities										
Sewer	5,710,973	7,500,794	7,840,645	8,247,278	7,365,937	7,970,701	8,159,689	7,998,909	8,636,122	9,756,047
Stormwater	-	-	-	332,512	368,677	429,586	523,251	574,558	707,091	789,329
Solid Waste	5,503,027	5,439,792	5,762,815	5,418,117	5,470,750	4,791,880	6,055,727	6,350,243	6,951,872	7,300,690
Airport	1,779,103	1,934,873	2,149,437	2,137,760	-	-	-	-	-	-
Total business-type activities expense	12,993,103	14,875,459	15,752,897	16,135,667	13,205,364	13,192,167	14,738,667	14,923,710	16,295,085	17,846,066
Total primary government expenses	\$ 111,826,553	\$ 104,460,483	\$ 110,804,229	\$ 117,149,399	\$ 111,809,728	\$ 120,521,412	\$ 127,185,344	\$ 133,424,851	\$ 145,080,694	\$ 151,177,669
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 4,924,718	\$ 5,001,157	\$ 5,153,251	\$ 5,317,361	\$ 5,807,800	\$ 6,229,296	\$ 6,204,749	\$ 6,532,097	\$ 7,397,959	\$ 7,511,815
Public safety	2,231,716	2,435,825	2,364,591	1,945,400	1,066,491	1,081,662	1,039,154	998,697	2,990,343	2,903,033
Highways and streets	-	-	-	-	1,379,395	1,314,654	1,391,167	1,519,432	1,359,422	1,369,957
Economic development	-	600	-	-	-	-	-	-	-	-
Health and welfare	194,282	160,506	232,278	123,533	1,055,289	1,160,725	1,290,089	1,681,641	1,040,315	2,119,425
Culture and recreation	845,934	957,498	936,753	957,719	1,079,113	1,266,158	1,321,711	1,380,125	1,437,472	1,144,924
Education and training	-	-	-	-	-	-	-	-	363,022	687,355
Operating grants and contributions	5,121,573	4,865,320	11,693,510	5,637,645	4,676,108	5,092,701	6,910,627	8,176,673	16,888,440	13,554,945
Capital grants and contributions	16,170,038	4,849,699	5,070,524	15,039,916	8,227,783	20,963,550	11,171,800	18,269,901	12,073,884	5,834,402
Total governmental activities program revenues	29,488,261	18,270,605	25,450,907	29,021,574	23,291,979	37,108,746	29,329,297	38,558,566	43,550,857	35,125,856

Table 2

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Program Revenues, Continued										
Business-type activities										
Charges for services:										
Sewer	3,266,298	3,416,977	3,806,705	6,234,751	6,698,461	7,380,775	7,240,301	8,228,221	7,685,487	7,011,662
Stormwater	-	-	-	54,444	75,557	67,219	166,262	213,263	134,034	153,081
Solid Waste	5,736,956	5,803,632	5,745,011	6,159,530	6,347,079	6,469,316	6,751,287	7,117,766	7,404,223	7,630,942
Airport	1,602,189	1,811,836	1,844,104	1,768,773	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	27,693	-	-	-	-
Capital grants and contributions	3,624,387	840,028	252,204	492,027	-	1,000,000	-	203,674	1,238,760	186,098
Total business-type activities and program revenues	14,229,830	11,872,473	11,648,024	14,709,525	13,121,097	14,945,003	14,157,850	15,762,924	16,462,504	14,981,783
Total primary government program revenues	\$ 43,718,091	\$ 30,143,078	\$ 37,098,931	\$ 43,731,099	\$ 36,413,076	\$ 52,053,749	\$ 43,487,147	\$ 54,321,490	\$ 60,013,361	\$ 50,107,639
Net (Expense)/Revenue										
Governmental activities	\$ (69,345,189)	\$ (71,314,419)	\$ (69,600,425)	\$ (71,992,158)	\$ (75,312,385)	\$ (70,220,499)	\$ (83,117,380)	\$ (79,942,575)	\$ (85,234,752)	\$ (98,205,747)
Business-type activities	1,236,727	(3,002,986)	(4,104,873)	(1,426,142)	(84,267)	1,752,836	(580,817)	839,214	167,419	(2,864,283)
Total primary government net expense	\$ (68,108,462)	\$ (74,317,405)	\$ (73,705,298)	\$ (73,418,300)	\$ (75,396,652)	\$ (68,467,663)	\$ (83,698,197)	\$ (79,103,361)	\$ (85,067,333)	\$ (101,070,030)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	58,504,017	57,009,227	57,529,037	60,742,778	62,368,447	64,540,365	66,897,664	67,882,993	72,207,731	74,580,121
Intergovernmental	9,927,204	9,249,452	10,402,405	10,598,181	10,736,140	10,683,047	11,088,463	10,980,742	11,104,620	11,462,209
Contributions and donations	-	117,953	2,042,942	6,289,842	309,920	1,681,548	-	-	-	-
Franchise fees	1,054,781	1,155,107	1,185,617	1,250,331	1,566,373	1,638,209	1,590,433	1,588,149	1,621,224	1,637,947
Interest and investment income	131,870	67,830	35,790	101,380	130,864	148,985	138,334	429,153	926,992	828,393
Net gain (loss) on sale of capital assets	-	3,282,967	-	-	-	-	336,999	463,284	150,805	-
Transfers	(922,531)	(710,000)	(1,624,038)	(355,000)	16,087,807	-	(36,180)	-	-	-
Total governmental activities	68,695,341	70,172,536	69,571,753	78,627,512	91,199,551	78,692,154	80,015,713	81,344,321	86,011,372	88,508,670

Table 2

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Revenues and Other Changes in in Net Position, Continued										
Business-type activities										
Property taxes	1,464,444	1,471,379	1,480,229	1,637,606	1,601,390	1,669,122	1,704,815	1,791,113	1,865,562	1,938,744
Intergovernmental	165,111	157,483	157,147	191,605	177,266	204,790	182,482	1,226,335	228,664	324,119
Interest and investment income	5,229	4,309	1,774	1,761	1,864	2,167	5,892	20,217	48,222	42,633
Net gain (loss) on sale of capital assets	13,930	11,632	-	141,492	-	20,000	61,989	34,986	2,886	42,554
Transfers	922,531	710,000	1,624,038	355,000	(16,087,807)	-	36,180	-	-	-
Total business-type activities	2,571,245	2,354,803	3,263,188	2,327,464	(14,307,287)	1,896,079	1,991,358	3,072,651	2,145,334	2,348,050
Total primary government	\$ 71,266,586	\$ 72,527,339	\$ 72,834,941	\$ 80,954,976	\$ 76,892,264	\$ 80,588,233	\$ 82,007,071	\$ 84,416,972	\$ 88,156,706	\$ 90,856,720
Changes in Net Position										
Governmental activities	\$ (649,848)	\$ (1,141,883)	\$ (28,672)	\$ 6,635,354	\$ 15,887,166	\$ 8,471,655	\$ (3,101,667)	\$ 1,401,746	\$ 776,620	\$ (9,697,077)
Business activities	3,807,972	(648,183)	(841,685)	901,322	(14,391,554)	3,648,915	1,410,541	3,911,865	2,312,753	(516,233)
Total primary government	\$ 3,158,124	\$ (1,790,066)	\$ (870,357)	\$ 7,536,676	\$ 1,495,612	\$ 12,120,570	\$ (1,691,126)	\$ 5,313,611	\$ 3,089,373	\$ (10,213,310)

Source: Statement of Activities, Exhibit A-2 for FY 2020 and prior CAFRs for FY 2011 - FY 2019.

In Fiscal Year 2015, the Airport was reclassified from a proprietary fund to a special revenue fund. Consequently the expenditures are now disclosed under governmental activities.

Table 3

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$ 536,642	\$ 444,879	\$ 484,864	\$ 261,445	\$ 300,115	\$ 279,458	\$ 216,780	\$ 242,085	\$ 280,366	\$ 320,865
Restricted	1,067,903	494,940	-	-	-	-	-	-	-	-
Committed	-	693,780	1,281,590	2,773,440	3,219,845	2,765,855	5,446,745	8,575,510	-	-
Assigned	663,048	380,484	-	-	-	-	-	-	10,168,795	8,400,635
Unassigned	13,560,401	14,509,631	15,813,206	17,984,838	17,373,402	20,254,269	20,804,345	18,133,883	16,548,488	13,923,465
Total general fund	\$ 15,827,994	\$ 16,523,714	\$ 17,579,660	\$ 21,019,723	\$ 20,893,362	\$ 23,299,582	\$ 26,467,870	\$ 26,951,478	\$ 26,997,649	\$ 22,644,965
All Other Governmental Funds										
Nonspendable										
Special revenue	\$ -	\$ -	\$ -	\$ -	\$ 84,348	\$ 310,671	\$ 57,284	\$ 81,423	\$ 113,114	\$ 119,592
Capital projects	136,667	-	-	-	-	62,186	-	-	-	-
Restricted										
Special revenue	9,536,626	9,981,140	10,592,816	12,467,132	16,980,656	19,703,475	18,788,903	16,725,548	17,846,326	16,961,924
Debt service	1,196,215	1,271,501	1,137,912	996,621	616,556	519,972	452,313	414,809	402,802	355,020
Capital projects	3,067,209	2,355,458	3,725,165	2,798,170	4,448,697	8,755,344	15,126,078	10,512,911	20,691,114	21,001,462
Unassigned										
Special revenue	(130,665)	(227,323)	(329,298)	(7,043)	(312,358)	(343,205)	(39,376)	(14,287)	(100,892)	(94,744)
Debt service	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	(42,998)	-	(1,410)	(210,860)	(486,656)
Total all other governmental funds	\$ 13,806,052	\$ 13,380,776	\$ 15,126,595	\$ 16,254,880	\$ 21,817,899	\$ 28,965,445	\$ 34,385,202	\$ 27,718,994	\$ 38,741,604	\$ 37,856,598
Total all governmental funds	\$ 29,634,046	\$ 29,904,490	\$ 32,706,255	\$ 37,274,603	\$ 42,711,261	\$ 52,265,027	\$ 60,853,072	\$ 54,670,472	\$ 65,739,253	\$ 60,501,563

Source: Balance Sheet-Governmental Funds, Exhibit A-3 for FY 2020 and prior CAFRs for FY 2011 - FY 2019.

Table 4

ANDERSON COUNTY, SOUTH CAROLINA
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Property taxes and fee in lieu of taxes	\$ 57,718,992	\$ 58,207,302	\$ 57,749,004	\$ 60,397,198	\$ 61,817,348	\$ 64,097,007	\$ 66,862,857	\$ 69,707,725	\$ 71,837,845	\$ 74,596,607
County offices	6,134,317	6,308,051	6,498,624	6,598,650	8,763,913	9,113,099	9,363,581	10,051,657	12,100,571	12,817,832
Intergovernmental	26,114,371	17,760,420	26,322,503	29,210,888	21,851,986	34,997,808	27,008,073	34,311,755	38,074,173	26,518,950
Interest	131,781	67,830	35,791	101,382	130,865	148,985	138,334	429,153	926,992	828,391
Other	5,118,528	4,280,630	4,359,145	5,205,090	4,978,599	5,319,095	4,252,018	5,140,365	4,182,897	4,286,347
Total revenues	95,217,989	86,624,233	94,965,067	101,513,208	97,542,711	113,675,994	107,624,863	119,640,655	127,122,478	119,048,127
Expenditures										
General government	18,950,177	18,792,878	19,607,005	19,386,324	20,485,771	21,863,683	22,658,768	24,231,985	28,421,386	29,512,949
Public Safety	31,885,232	32,643,407	32,990,914	34,660,179	34,818,573	36,408,611	37,382,172	38,340,406	41,558,705	46,444,631
Highways and streets	10,449,244	8,676,357	7,928,709	9,647,022	9,611,333	14,793,894	15,916,771	14,964,782	11,029,877	16,398,783
Economic development	9,435,731	2,456,974	5,534,324	9,923,934	4,415,685	3,282,261	2,961,476	4,228,185	8,130,648	1,719,054
Health and welfare	2,581,713	2,790,300	3,457,625	2,690,396	3,524,038	3,726,936	4,969,895	4,502,040	4,444,568	5,228,872
Culture and recreation	2,426,618	2,053,724	2,205,232	2,195,137	2,671,999	2,640,884	2,812,136	3,288,440	3,309,221	3,747,943
Education and training	6,900,802	6,120,605	7,062,113	6,882,387	6,713,075	7,075,767	7,638,301	8,295,695	8,637,100	8,760,940
Debt service										
Principal retirement	8,242,120	7,956,491	6,343,264	4,949,355	4,695,858	4,716,751	4,583,030	11,648,025	5,570,321	4,902,581
Interest and fiscal charges	2,414,119	2,069,455	1,860,183	1,488,242	904,716	810,667	813,137	713,611	619,682	751,981
Payment to escrow agent to refund debt	-	-	-	-	-	-	-	-	2,400,000	-
Capital outlay	6,602,880	5,366,565	3,860,432	4,901,304	4,378,023	14,147,490	6,601,956	15,770,551	16,386,899	9,740,810
Total Expenditures	99,888,636	88,926,756	90,849,801	96,724,280	92,219,071	109,466,944	106,337,642	125,983,720	130,508,407	127,208,544
Excess of revenues over (under) expenditures	(4,670,647)	(2,302,523)	4,115,266	4,788,928	5,323,640	4,209,050	1,287,221	(6,343,065)	(3,385,929)	(8,160,417)
Other Financing Sources (Uses)										
Bond proceeds	-	-	-	9,320,000	-	-	7,000,000	-	11,208,000	-
Issuance of capital lease	-	-	6,997,000	-	-	5,300,000	-	-	5,350,000	-
Proceeds from notes	-	-	-	-	-	-	-	-	-	2,696,001
Sale of capital assets	99,049	-	-	-	-	40,081	327,044	97,529	197,741	94,346
Write down of asset to market	-	-	-	-	-	-	-	-	(2,372,769)	-
Insurance proceeds	-	3,282,967	-	-	-	4,635	9,960	62,936	71,738	132,380
Principal retirement-Refinancing	-	-	(6,686,463)	(4,025,000)	-	-	-	-	-	-
Payment to refund bond escrow agent	-	-	-	(5,160,580)	-	-	-	-	-	-
Transfers in	9,091,003	7,088,568	5,223,521	5,015,882	9,265,379	8,221,981	5,010,639	17,887,993	6,528,441	6,495,892
Transfers out	(10,013,534)	(7,798,568)	(6,847,559)	(5,370,882)	(9,152,361)	(8,221,981)	(5,046,819)	(17,887,993)	(6,528,441)	(6,495,892)
Total other financing sources (uses)	(823,482)	2,572,967	(1,313,501)	(220,580)	113,018	5,344,716	7,300,824	160,465	14,454,710	2,922,727
Net Change in fund balances	\$ (5,494,129)	\$ 270,444	\$ 2,801,765	\$ 4,568,348	\$ 5,436,658	\$ 9,553,766	\$ 8,588,045	\$ (6,182,600)	\$ 11,068,781	\$ (5,237,690)
Debt service as a percentage of noncapital expenditures*	11%	12%	9%	7%	6%	6%	5%	11%	5%	5%

Source: Balance Sheet-Governmental Funds, Exhibit A-5 for FY 2020 and prior CAFRs for FY 2011 - FY 2019.

* Noncapital expenditures are total expenditures less capital outlay (to the extent capitalized for the government-wide statement of net assets) and expenditures for capitalized assets included within the functional expenditure categories. This formula adds "functional" and "principal" and divides them by the "total expenditures" minus the "capital outlay."

Table 5

ANDERSON COUNTY, SOUTH CAROLINA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
** In thousands*

Fiscal Year Ended June 30,	ASSESSED REAL PROPERTY		ASSESSED PERSONAL PROPERTY		Total Taxable Assessed Value*	Total Direct Tax Rate	Estimated Actual Taxable Value*	Assessed Value as a Percentage of Actual Value*
	Residential Property*	Commercial Property*	Motor Vehicles*	Other Personal Property*				
2011	249,264	222,184	60,758	99,875	632,081	83.9	12,480,464	5.06%
2012	252,806	214,293	65,447	99,990	632,536	84.9	12,530,076	5.05%
2013	254,984	214,993	71,746	98,837	640,560	84.4	12,701,277	5.04%
2014	271,130	223,416	77,064	99,215	670,825	86.9	13,413,374	5.00%
2015	275,994	225,728	82,473	103,250	687,445	85.3	13,555,970	5.07%
2016	283,352	231,847	87,373	105,658	708,230	85.3	14,060,714	5.04%
2017	291,778	235,150	91,566	110,579	729,073	86.0	15,434,132	4.72%
2018	315,350	248,162	94,829	112,082	770,423	83.9	15,377,586	5.01%
2019	326,019	251,512	93,084	114,427	785,042	84.8	15,717,768	4.99%
2020	337,741	256,211	94,629	112,554	801,135	84.8	16,122,640	4.97%

Source: Anderson County assessment property records.

Note: Property in the county is reassessed once every five years on the average. The county assesses property at approximately 10.5 percent of actual value for commercial and personal property, 6 percent for residential property, and 4 percent for agricultural property. The county does not compile actual and assessed values for tax exempt property.

Table 6

**ANDERSON COUNTY, SOUTH CAROLINA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

Fiscal Year	County Direct Rates			Overlapping Rates							
	Operating Millage	Debt Service Millage	Total County Millage	School District 1	School District 2	School District 3	School District 4	School District 5	Tri-County Technical College	County Sewer	County Fire
2011	76.2	7.7	83.9	195.2	240.9	196.7	201.1	206.9	3.7	3.0	6.0
2012	77.3	7.6	84.9	196.1	241.4	201.7	206.1	209.8	2.7	3.0	6.0
2013	78.7	5.7	84.4	206.8	253.6	214.6	210.6	215.8	2.7	3.0	6.0
2014	83.2	3.7	86.9	309.7	357.9	319.0	314.3	310.7	3.2	3.0	6.0
2015	82.1	3.2	85.3	309.5	354.2	326.6	315.7	308.4	2.9	3.0	6.0
2016	83.1	2.2	85.3	315.7	356.5	326.5	314.9	304.0	2.9	3.0	6.0
2017	83.7	2.3	86.0	308.5	345.4	322.8	313.8	309.8	3.1	3.0	6.0
2018	81.7	2.2	83.9	308.7	344.7	324.1	314.9	308.9	4.1	3.0	6.0
2019	82.7	2.1	84.8	316.0	348.6	329.0	321.5	316.1	4.1	3.0	6.0
2020	82.7	2.0	84.7	325.7	346.3	333.5	326.3	320.5	4.1	3.0	6.0

Source: Millage sheets generated by the County Auditor's Office.

Table 7

**ANDERSON COUNTY, SOUTH CAROLINA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	2020			2011		
	Taxable Assessed Value* (in thousands)	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value (in thousands)	Rank	Percentage of Total County Taxable Assessed Value
Duke Energy Corporation	\$ 28,434	1	3.55%	\$ 27,350	1	4.58%
Piedmont Natural Gas Company	4,952	2	0.62%	1,869	9	0.31%
Walgreen Company	4,792	3	0.60%	4,792	2	0.80%
Colonial Pipeline Company	4,515	4	0.56%	3,378	6	0.57%
Owens Corning	4,500	5	0.56%	4,513	3	0.76%
Michelin North America, Inc.	4,185	6	0.52%	3,846	5	0.64%
Robert Bosch Corporation	2,477	7	0.31%	2,567	7	0.43%
Blue Ridge Electric Coop	2,014	8	0.25%			
Transcontinental Gas Pipe Line	1,811	9	0.23%			
Plastic Omnium Industries	1,714	10	0.21%			
Bellsouth Telecommunications			0.00%	4,434	4	0.74%
Associated Fuel Pump Systems			0.00%	2,034	8	0.34%
Shaw Industries			0.00%	1,211	10	0.20%
Total	<u>\$ 59,394</u>		<u>7.41%</u>	<u>\$ 55,994</u>		<u>9.37%</u>

Source: County Treasurer records.

Table 8

**ANDERSON COUNTY, SOUTH CAROLINA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	165,447,533	145,743,849	88%	13,524,798	159,268,647	96%
2012	166,747,795	147,632,591	89%	13,489,687	161,122,278	97%
2013	171,282,877	151,398,375	88%	13,788,780	165,187,155	96%
2014	179,645,288	159,507,570	89%	14,483,721	173,991,291	97%
2015	184,521,230	161,991,490	88%	14,972,424	176,963,914	96%
2016	197,196,263	169,136,787	86%	15,998,953	185,135,740	94%
2017	201,010,303	172,016,950	86%	15,806,898	187,823,848	93%
2018	212,282,959	179,959,475	85%	15,018,755	194,978,230	92%
2019	217,539,144	185,875,512	85%	15,602,205	201,477,717	93%
2020	229,789,289	192,885,839	84%	1,334,906	194,220,745	85%

Source: Anderson County Treasurer records.

Table 9

**ANDERSON COUNTY, SOUTH CAROLINA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities					Business Type Activities		Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Special Source Bonds	Capital Leases	Revenue Bonds	Note Payable to Other Governments			
2011	22,715,000	3,005	4,090,955	14,710,193	7,170,125	2,608,059	38,204,490	89,501,827	1.57%	475
2012	18,550,000	-	2,348,211	13,148,112	6,686,463	2,328,123	36,902,571	79,963,480	1.37%	422
2013	15,350,000	-	1,389,471	11,603,587	6,357,000	2,036,122	35,496,928	72,233,108	1.20%	379
2014	13,990,000	-	723,703	10,060,000	5,772,000	1,785,000	34,281,247	66,611,950	1.01%	345
2015	11,735,000	-	361,845	8,575,000	5,178,000	1,435,000	32,464,834	59,749,679	0.88%	309
2016	10,290,000	-	4,514,093	7,055,000	4,574,000	1,080,000	33,283,715	60,796,808	0.88%	312
2017	15,745,000	-	3,647,063	5,500,000	3,958,000	725,000	31,600,177	61,175,240	0.85%	309
2018	7,170,000	-	2,762,038	3,940,000	3,330,000	365,000	29,854,959	47,421,997	0.62%	236
2019	5,570,000	-	6,321,717	11,208,000	2,690,000	2,789,000	28,157,662	56,736,379	0.71%	280
2020	3,935,000	-	7,254,138	10,357,000	2,037,000	2,588,415	26,191,512	52,363,065	0.63%	259

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

*See Table 13 for additional demographic and economic statistics.

Table 10

ANDERSON COUNTY, SOUTH CAROLINA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt Outstanding			Accumulated Resources Restricted to Repaying Principal of General Bonded Debt	Net General Bonded Debt	Ratio of Net General Bonded Debt to Estimated Actual Value of Property	Net General Bonded Debt Per Capita *
	General Obligation Bonds	Capital Leases	Total General Bonded Debt				
2011	22,715,000	1,066,645	23,781,645	1,196,215	22,585,430	0.18%	119.82
2012	18,550,000	811,338	19,361,338	1,160,574	18,200,764	0.15%	96.00
2013	15,350,000	561,000	15,911,000	1,027,817	14,883,183	0.12%	77.99
2014	13,990,000	282,000	14,272,000	984,901	13,287,099	0.10%	68.91
2015	11,735,000	-	11,735,000	615,796	11,119,204	0.08%	57.50
2016	10,290,000	-	10,290,000	512,347	9,777,653	0.07%	50.22
2017	15,745,000	-	15,745,000	437,063	15,307,937	0.10%	77.20
2018	7,170,000	-	7,170,000	412,528	6,757,472	0.04%	33.70
2019	5,570,000	-	5,570,000	392,515	5,177,485	0.03%	25.60
2020	3,935,000	-	3,935,000	354,452	3,580,548	0.02%	17.68

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

*See Table 13 for additional demographic and economic statistics.

Source: 2020 Financial Report Table 9.

Table 11

ANDERSON COUNTY, SOUTH CAROLINA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of June 30, 2020

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt Repaid with Property Taxes			
Anderson School District #1	\$ 157,935,000	100.00%	\$ 157,935,000
Anderson School District #2	16,186,000	100.00%	16,186,000
Anderson School District #3	24,480,531	100.00%	24,480,531
Anderson School District #4	43,900,000	100.00%	43,900,000
Anderson School District #5	176,810,000	100.00%	176,810,000
City of Anderson	<u>4,487,000</u>	100.00%	<u>4,487,000</u>
Subtotal, overlapping debt	423,798,531		423,798,531
County Direct Debt	23,583,138	100.00%	<u>23,583,138</u>
Total direct and overlapping			<u>\$ 447,381,669</u>

Source: Debt outstanding data provided by the Finance Departments of the respective entities listed above.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Anderson County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

Table 12

**ANDERSON COUNTY, SOUTH CAROLINA
LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Limit	\$ 49,105,129	\$ 49,078,840	\$ 50,088,567	\$ 52,562,382	\$ 54,010,243	\$ 55,672,311	\$ 57,259,781	\$ 60,545,058	\$ 61,620,085	\$ 62,856,038
Total net Debt applicable to limit	<u>21,518,785</u>	<u>17,389,426</u>	<u>15,162,183</u>	<u>13,289,380</u>	<u>10,759,204</u>	<u>9,777,653</u>	<u>15,232,653</u>	<u>6,757,472</u>	<u>5,177,485</u>	<u>\$ 3,580,548</u>
Legal debt margin	<u>\$ 27,586,344</u>	<u>\$ 31,689,414</u>	<u>\$ 34,926,384</u>	<u>\$ 39,273,002</u>	<u>\$ 43,251,039</u>	<u>\$ 45,894,658</u>	<u>\$ 42,027,128</u>	<u>\$ 53,787,586</u>	<u>\$ 56,442,600</u>	<u>\$ 59,275,490</u>
Total net debt applicable to the limit as a percentage of debt limit	43.82%	35.43%	30.27%	25.28%	19.92%	17.56%	26.60%	11.16%	8.40%	5.70%

Legal Debt Margin Calculation for Fiscal Year 2020

		Assessed Value	\$ 801,134,711
		Less: Exempt manufacturing property	<u>(15,434,231)</u>
		Value subject to debt limit	\$ 785,700,480
Total debt applicable to limitation, after reduction for amount for repayment	\$ 3,580,548	Debt Limit (8% of assessed value)	62,856,038
Debt limit - 8%	\$ 62,856,038	Debt applicable to limit:	
Applicable debt as a percentage of debt limit	6%	General obligation bonds	3,935,000
		Less: Amount set aside for repayment of general obligation debt	<u>(354,452)</u>
		Total net debt applicable to limit	<u>3,580,548</u>
		Legal debt margin	<u>\$ 59,275,490</u>

Source: County's assessment records per the County Auditor's Office. Additional information regarding debt may be found in the notes to the financial statements.

Note: Under state finance law, Anderson County's outstanding general obligation debt should not exceed 8 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Table 13

**ANDERSON COUNTY, SOUTH CAROLINA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

Year	Estimated Population(1)	Personal Income (in thousands)(2)	Per Capita Personal Income (3)	Unemployment Rate (4)
2011	188,488	5,686,117	30,167	11.6%
2012	189,596	5,823,631	30,716	9.7%
2013	190,831	5,995,528	31,418	7.6%
2014	192,810	6,599,455	34,228	5.5%
2015	193,370	6,784,000	35,083	5.7%
2016	194,692	6,872,044	35,297	5.4%
2017	198,293	7,167,697	36,147	4.4%
2018	200,547	7,675,134	38,271	3.0%
2019	202,285	8,032,737	39,710	2.0%
2020	202,558	8,339,313	41,170	8.5%

Sources: (1) Anderson County Planning Division.

(2) Population times the Per Capita Personal Income

(3) US Bureau of Economic Analysis

(4) US Bureau of Labor Statistics.

Table 14

**ANDERSON COUNTY, SOUTH CAROLINA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Anderson County School Districts	4,082	1	4.64%	5,085	1	4.76%
Anderson Area Medical Center	3,915	2	4.45%	3,500	2	3.28%
Electrolux Home Products, Inc.	1,950	3	2.22%	1,400	4	1.31%
Techtronic Industries Power Equipment	1,394	4	1.58%			
Michelin Tire Corporation	1,220	5	1.39%	800	7	0.75%
Robert Bosch Corporation	1,200	6	1.36%	1,380	5	1.29%
Anderson County	915	* 7	1.04%	990	6	0.93%
First Quality	821	8	0.93%			
Glen Raven	775	9	0.88%	772	8	0.72%
Milliken & Company, Inc.	650	10	0.74%	700	10	0.66%
State of South Carolina				1,826	3	1.71%
Wal-Mart Supercenters				725	9	0.68%
Kraven, Inc.				700	10	0.66%
Total	16,922			17,878		

Source: County Economic Development Office and Anderson County Finance.

*Excludes hourly poll workers in Registration & Elections.

Table 15

ANDERSON COUNTY, SOUTH CAROLINA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	253	254	265	273	275	284	285	276	263	277
Public Safety	396	392	397	396	399	401	403	409	437	452
Highways and Streets	100	99	99	98	98	95	96	97	100	101
Economic Development	5	5	5	5	5	5	5	6	6	6
Health and Welfare	38	37	42	43	46	46	48	49	60	41
Culture and Recreation	21	17	17	17	17	19	19	19	21	19
Sewer	17	15	12	12	14	15	16	16	16	16
Stormater	-	-	3	3	3	3	4	5	6	6
Solid Waste	31	34	31	31	31	32	30	31	35	35
Airport	8	7	7	8	8	6	7	7	7	7
TOTALS	869	860	878	886	896	906	913	915	951	960

Source: Anderson County Personnel records.

Table 16

ANDERSON COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Personnel										
New hires	75	50	50	104	105	101	175	187	187	114
Terminations	40	40	40	111	122	92	170	188	150	155
Training sessions offered	10	N/A	N/A	2	12	3	3	4	4	4
Building and Grounds										
Acres of land maintained	2,200	2,200	2,200	2,200	2,904	2,954	3,634	3,114	3,204	3,340
Contracts supervised	25	25	25	27	27	27	30	29	29	36
Auditor										
Appeals on personal property	150	150	160	105	200	215	210	185	70	85
Finance										
Accounts Payable disbursements	11,049	13,618	15,238	14,002	13,072	13,088	13,018	12,977	13,455	12,062
Payroll checks issued	27,772	27,000	25,412	3,929	6,003	6,663	6,158	5,758	5,351	5,281
Direct Deposits Issued	N/A	N/A	N/A	21,985	22,320	22,647	22,167	23,030	25,105	25,355
Assessor										
Parcel count	120,000	120,250	120,500	120,000	120,000	120,500	120,000	125,000	120,873	121,691
Deeds processed	9,000	8,500	9,000	8,900	9,500	10,000	9,500	11,000	10,198	10,338
Field reviews	45,000	55,000	50,000	35,000	70,000	50,000	25,000	50,000	30,000	30,000
Clerk of Court										
Common pleas cases	5,000	3,960	4,125	4,387	3,121	2,927	2,730	3,100	2,478	2,834
General Sessions cases	23,000	31,550	33,250	6,560	3,497	4,272	4,661	4,200	5,113	4,926

Table 16

ANDERSON COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Function/Program, Continued										
General Government, Continued										
Probate Court										
Estates probated	1,340	1,370	1,400	1,474	1,580	1,244	1,731	1,629	1,642	1,650
Marriage licenses issued	1,091	1,160	1,200	1,259	1,450	1,218	1,233	1,272	1,272	1,175
Master in Equity										
Cases referred	1,200	1,350	1,425	730	501	1,279	623	400	497	216
Magistrate										
Jury Trials	350	1,200	1,500	2,000	1,438	1,517	1,169	1,333	2,056	11
Civil Cases	5,500	5,000	5,250	5,000	5,570	4,836	4,734	5,181	8,944	4,940
Traffic Tickets	25,000	25,000	25,500	25,000	21,844	18,756	17,932	18,189	19,792	17,602
Register of Deeds										
Land records recorded and indexed	38,772	39,548	42,250	44,363	34,845	34,376	38,430	34,735	34,051	35,874
Mortgage satisfactions processed	7,329	7,619	8,008	8,408	5,875	6,242	7,115	6,348	5,579	6,844
Planning and Community Development										
Number of conceptual project designs	12	20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	168
Number of rezoning applications processed	4	8	6	6	6	8	10	8	14	13
Number of special projects and/or studies	1	4	2	5	N/A	13	14	10	11	13
Registration and Election										
Total Registration	110,000	115,500	116,000	116,000	116,184	118,679	124,218	128,050	130,849	140,340
Number of Elections	14	14	14	18	15	13	22	22	18	18

Table 16

**ANDERSON COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Function/Program, Continued										
General Government, Continued										
Management Information Systems										
Projects completed	1,176	1,224	1,000	1,136	1,349	2,133	2,196	3,297	6,467	7,787
Equipment installed	228	122	80	119	175	546	120	363	160	235
Family Court										
Juvenile Cases	700	465	520	569	499	646	422	400	403	419
Domestic Cases	2,900	2,960	2,600	2,408	2,497	2,668	2,546	2,800	2,485	2,387
Public Safety										
Coroner										
Death investigations	1,540	1,650	1,700	1,718	1,722	1,971	1,975	2,000	1,984	2,150
Autopsies	150	130	135	108	137	143	123	133	96	98
Detention Center										
Admissions	7,547	7,641	5,565	5,828	6,083	6,920	7,087	6,512	6,750	5,454
Average Daily population	326	341	329	329	322	359	386	383	372	350
Communications										
Dispatched calls	265,000	263,408	228,756	217,374	316,557	347,174	338,949	327,128	440,681	333,657
Total Calls	N/A	N/A	586,884	841,290	404,647	421,373	380,524	472,976	579,108	520,814
Building and Codes										
Permits issued	5,405	5,870	6,689	7,069	7,542	8,437	11,158	11,106	9,460	11,445
Commercial plans reviewed	1,297	1,856	2,009	2,082	2,262	2,571	2,857	3,372	3,250	2,614

Table 16

ANDERSON COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Function/Program, Continued										
Highways & Streets										
Engineering										
Percent of plans reviewed	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Percent of roadway re-inventories	7%	2%	2%	1%	2%	0%	0%	0%	0%	0%
Road Maintenance										
Accident free man hours	198,900	11,704	12,480	11,520	141,680	298,240	34,080	215,680	188,888	225,280
Accident free days	297	19	20	27	230	260	71	337	236	352
# of days for patching projects	4	3	6	13	N/A	N/A	N/A	N/A	N/A	N/A
# of days for pipe maintenance	7	8	8	8	N/A	N/A	N/A	N/A	N/A	N/A
Economic Development										
Economic Development										
New jobs created	600	1,000	800	280	450	45	382	1,000	129	71
New industries	5	4	4	2	2	1	-	-	-	1
Health and Welfare										
Animal Shelter										
Number of animals received	13,000	12,000	11,500	9,256	8,521	7,426	4,106	5,607	6,089	1,024
Number of Adoptions	15%	20%	30%	19%	16%	17.7%	48.0%	50.7%	40.0%	53.0%
Lives saved due to Adoptions, Returns & Resc	N/A	N/A	N/A	30%	34%	47.8%	81.0%	92.6%	90.0%	89.3%
Health Department										
Home health visits	12,000	9,000	8,000	6,539	7,269	2,732	5,513	2,841	2,735	2,660
Immunizations visits	N/A	8,781	N/A	3,150	3,675	2,174	3,003	1,004	1,240	2,658
Veterans Affairs										
Nursing Home Request	54	75	75	80	85	10	87	15	10	25
Pension Requests	300	150	150	662	772	225	800	652	617	487

Table 16

ANDERSON COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Function/Program, Continued										
Health and Welfare, Continued										
Environmental Enforcement										
Animal calls	6,406	7,130	7,554	7,628	7,457	8,375	6,265	7,366	8,345	7,325
Litter calls	1,490	1,351	1,289	1,195	1,555	1,867	1,956	1,839	1,703	1,512
Education and Training										
Library										
Circulation of Materials	724,000	700,000	691,439	704,671	694,334	691,808	694,629	719,487	761,793	626,746
Internet Users per Week	4,300	4,320	3,970	4,166	4,108	3,792	3,553	3,927	3,426	1,947
Sewer										
Number of plants	1	1	1	1	1	1	1	1	1	1
Plants with County capacity	4	4	4	4	4	4	4	4	4	4
Sewer capacity (including leased capacity)	9,400,000	9,400,000	9,400,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Average daily influent	1,288,340	1,292,434	1,301,423	1,349,910	1,349,910	1,400,000	1,400,000	1,520,000	1,712,400	1,683,118
Number of customers	4,004	4,022	4,030	3,997	3,997	4,850	5,210	5,700	5,000	5,005
Solid Waste										
Tons of Municipal Solid Waste	63,225	62,357	61,600	62,497	63,423	65,277	65,447	67,659	68,659	69,660
Tons Construction & Demolition	13,472	10,574	12,905	14,651	16,060	15,677	16,352	21,716	21,723	26,401
Tons Land-Clearing Debris	18,571	15,167	15,234	14,081	13,178	17,658	13,847	17,902	15,826	16,176
Tons Recyclables	4,431	4,408	4,667	4,813	5,104	5,790	6,208	6,036	7,245	7,553
Tons tires	615	602	530	612	688	577	888	815	719	1,087
Airport										
Fuel volume sold	198,626	212,578	230,463	213,161	174,959	187,510	186,902	197,492	137,017	129,700
Number of tenant	93	92	82	75	75	82	84	84	77	77

Source: Respective department managers and FY 2020 Budget Book

ANDERSON COUNTY, SOUTH CAROLINA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Table 17

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Culture and Recreation										
Parks - Number of Acres	514	514	514	514	514	514	512	590	590	590
Number of Parks	36	36	36	36	36	36	35	40	40	40
Other Facilities										
Baseball /softball fields	18	18	18	18	18	18	18	26	26	26
Soccer/football fields	8	8	8	8	8	8	8	6	6	6
Picnic Shelters	17	17	17	17	17	17	17	19	19	19
Walking tracks	13	13	13	13	13	13	13	14	14	14
Playgrounds	15	15	15	15	15	15	15	17	17	17
Lake parks	8	8	8	8	8	8	8	9	9	9
Boat ramps	10	10	10	10	10	10	12	17	17	17
Tennis courts	15	15	15	15	15	15	15	10	10	10
County Roads										
Total public roads	5,586	5,610	5,540	5,540	5,540	5,540	3,799	3,808 *	3,821 *	3,845

Source: Culture and Recreation statistics obtained from Anderson County Parks and Recreation Department. County Road data obtained from Anderson County Transportation Division.

* Prior years' information included state roads in addition to County-maintained roads. Beginning FY 17, Anderson County Transportation Division will maintain information only for roads maintained by Anderson County.



*Anderson County Council
2019-2020*

“Anderson County is now the preeminent national and international destination in the Southeast for **economic development**, for **tournament and recreational water sports**, and for students seeking a **world-class university education**. We believe this budget reflects our commitment to expanding access to the opportunities that abound here.”

**The Honorable Tommy Dunn
County Council Chairman**