

Other Supplementary Information

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Combining Nonmajor Governmental Fund Financial Statements

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources that are restricted by law and administrative action to expenditures for specified purposes. A brief description of the County's nonmajor special revenue funds follows:

County Fire (District 1) Fund - To account for revenues used to provide fire protection services in all unincorporated areas of the County except those in the Midway Fire District and in the Murrells Inlet/Garden City Fire District.

Midway Fire (District 2) Fund - To account for revenues used to provide fire protection services to the Midway Fire District encompassing certain areas in the Waccamaw Neck region of the County.

Victims Services Fund - To account for assessments imposed on certain fines in Magistrate, General Sessions and Family Courts that are retained by the County for the provision of services to victims of crimes.

Higher Education Fund - To account for tax revenues used to provide local support for the Horry-Georgetown Technical College and the Georgetown Branch of Coastal Carolina University.

Bureau of Aging Services Fund - To account for revenues used to provide recreational and welfare services to the aging population of Georgetown County.

Clerk of Court Unit Cost Fund - To account for State Title IV-D "Unit Costs" revenues passed through to the County to be used in providing for collection and enforcement of child support obligations.

Clerk of Court Incentive Fund - To account for State Title IV-D "Incentive" revenues passed through to the County to be used in providing for collection and enforcement of child support obligations.

State Accommodations Tax Fund - To account for State revenues derived from special taxes on short-term rental accommodations passed through to the County for use in advertising and promoting tourism and other tourism related expenditures within Georgetown County.

Economic Development Fund - To account for revenues used for economic development expenditures.

Economic Development Marketing Fund - To account for economic development revenues restricted specifically for use in marketing Georgetown County to businesses which may consider relocating to Georgetown County.

Special Sheriff's Narcotics Fund - To account for monies seized in relation to drug enforcement activities.

Airport Improvement Fund - To account for proceeds from airport property sales and rentals restricted for improvements at the Georgetown Airport.

Special Economic Development Agreement Fund - To account for fee-in-lieu and other revenues restricted for use in economic development activities in accordance with agreements entered into by Georgetown County and the Georgetown County School District.

Road Improvement Fund - To account for the proceeds and expenditure of County road user fees.

Choppee Regional Center Fund - To account for revenues received from "partners" providing public services and utilizing space in the Choppee Regional "One-Stop" Center on a cost-sharing basis with the County.

Local Accommodations & Hospitality Tax Fund - To account for taxes imposed on the short-term rental of hotel rooms and other lodging accommodations and taxes imposed on the sale of prepared food and beverages.

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Nonmajor Governmental Funds

Special Revenue Funds (continued)

Murrells Inlet Revitalization Fund - To account for funds received from Sunday alcoholic beverage permits that have been allocated for revitalization of the Murrells Inlet area of the County.

County "Sunday Sales" Permits Fund - To account for funds received from Sunday alcoholic beverage permits not designated for a particular area of the County.

Emergency Telephone System Fund - To account for telephone tariff revenues used in equipping the County's Emergency 911 system.

Bike the Neck Fund - To account for donations associated with construction of bicycle pathways in the Waccamaw Neck area of the County.

Federal Seized Assets Fund - To account for the County's share of assets seized as part of Federal investigations and cases.

Public Safety Grants Fund - To account for grant revenues restricted for public safety projects and services.

Public Works Grants Fund - To account for grant revenues restricted for public works projects and services.

Health & Welfare Grants Fund - To account for grant revenues restricted for health & welfare projects and services.

Economic Development Grant Funds - To account for grant revenues restricted for economic development projects and services designed to stimulate economic development of the County.

Culture & Recreation Grants Fund - To account for grant revenues restricted for culture and recreation projects and services.

Environmental Services Grants Fund - To account for grant revenues restricted for environmental services projects and services.

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds. A brief description of the County's nonmajor capital projects fund follows:

Capital Equipment Replacement Fund - To account for funds segregated and earmarked for long-term scheduled replacement of capital equipment and vehicles owned and used by the county in providing services to the community.

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COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2019

	Special Revenue Funds			
	County Fire (District I)	Midway Fire (District II)	Victims Services	Higher Education
Assets				
Cash and investments	\$ 233,422	\$ 289,332	\$ -	\$ 452,455
Receivables (net of allowances)				
Taxes	107,423	40,894	-	13,707
Court fines	-	-	38,829	-
From other governments	358	699	28,887	843
Other	-	1,315	11,101	-
Prepaid items	35,784	35,825	1,157	-
Assets held for resale	-	-	-	-
Restricted assets				
Cash and investments	-	-	-	-
Total Assets	\$ 376,987	\$ 368,065	\$ 79,974	\$ 467,005
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Payables				
Trade and other accounts	\$ 130,345	\$ 100,663	\$ 4,553	\$ 5,845
Accrued wages and benefits	65,824	107,878	7,963	-
To other County funds	-	-	27,472	-
Total Liabilities	196,169	208,541	39,988	5,845
Deferred Inflows of Resources				
Unavailable revenue				
Property taxes	89,809	36,642	-	11,224
Court fines	-	-	38,829	-
Total Deferred Inflows of Resources	89,809	36,642	38,829	11,224
Fund Balances				
Nonspendable				
Prepaid items	35,784	35,825	1,157	-
Restricted for:				
General government programs	-	-	-	449,936
Public safety programs	55,225	87,057	-	-
Public works programs	-	-	-	-
Health & welfare programs	-	-	-	-
Culture & recreation programs	-	-	-	-
Economic development programs	-	-	-	-
Assigned for:				
Capital improvements	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	91,009	122,882	1,157	449,936
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 376,987	\$ 368,065	\$ 79,974	\$ 467,005

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2019

	Special Revenue Funds			
	Bureau of Aging Services	Clerk of Court Unit Cost	Clerk of Court Incentive	State Accommodations Tax
Assets				
Cash and investments	\$ 1,217,503	\$ -	\$ 323,845	\$ 978,680
Receivables (net of allowances)				
Taxes	5,536	-	-	-
Court fines	-	-	-	-
From other governments	-	30,577	1,111	399,050
Other	77,603	-	-	-
Prepaid items	7,348	587	-	-
Assets held for resale	-	-	-	-
Restricted assets				
Cash and investments	-	-	-	-
Total Assets	\$ 1,307,990	\$ 31,164	\$ 324,956	\$ 1,377,730
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Payables				
Trade and other accounts	\$ 11,131	\$ 8,278	\$ -	\$ 119,715
Accrued wages and benefits	12,823	6,315	-	-
To other County funds	-	15,984	-	32,320
Total Liabilities	23,954	30,577	-	152,035
Deferred Inflows of Resources				
Unavailable revenue				
Property taxes	4,579	-	-	-
Court fines	-	-	-	-
Total Deferred Inflows of Resources	4,579	-	-	-
Fund Balances				
Nonspendable				
Prepaid items	7,348	587	-	-
Restricted for:				
General government programs	-	-	324,956	-
Public safety programs	-	-	-	-
Public works programs	-	-	-	-
Health & welfare programs	1,272,109	-	-	-
Culture & recreation programs	-	-	-	1,225,695
Economic development programs	-	-	-	-
Assigned for:				
Capital improvements	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	1,279,457	587	324,956	1,225,695
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,307,990	\$ 31,164	\$ 324,956	\$ 1,377,730

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

	Special Revenue Funds			
	<u>Economic Development</u>	<u>Economic Development Marketing</u>	<u>Special Sheriff's Narcotics</u>	<u>Airport Improvement</u>
Assets				
Cash and investments	\$ 948,546	\$ 172,403	\$ 51,572	\$ 85,335
Receivables (net of allowances)				
Taxes	5,734	-	-	-
Court fines	-	-	-	-
From other governments	-	-	-	-
Other	40,000	-	-	-
Prepaid items	1,976	-	-	-
Assets held for resale	-	-	-	-
Restricted assets				
Cash and investments	-	-	-	-
Total Assets	<u><u>\$ 996,256</u></u>	<u><u>\$ 172,403</u></u>	<u><u>\$ 51,572</u></u>	<u><u>\$ 85,335</u></u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Payables				
Trade and other accounts	\$ 15,620	\$ -	\$ -	\$ -
Accrued wages and benefits	7,848	-	-	-
To other County funds	-	-	-	-
Total Liabilities	<u><u>23,468</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Deferred Inflows of Resources				
Unavailable revenue				
Property taxes	4,698	-	-	-
Court fines	-	-	-	-
Total Deferred Inflows of Resources	<u><u>4,698</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Fund Balances				
Nonspendable				
Prepaid items	1,976	-	-	-
Restricted for:				
General government programs	-	-	-	-
Public safety programs	-	-	51,572	-
Public works programs	-	-	-	-
Health & welfare programs	-	-	-	-
Culture & recreation programs	-	-	-	-
Economic development programs	966,114	172,403	-	85,335
Assigned for:				
Capital improvements	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u><u>968,090</u></u>	<u><u>172,403</u></u>	<u><u>51,572</u></u>	<u><u>85,335</u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 996,256</u></u>	<u><u>\$ 172,403</u></u>	<u><u>\$ 51,572</u></u>	<u><u>\$ 85,335</u></u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2019

	Special Revenue Funds			
	Special Economic Development Agreement	Road Improvement	Choppee Regional Center	Local Accommodations & Hospitality Tax
Assets				
Cash and investments	\$ 5,246,940	\$ 9,580,027	\$ 44,529	\$ 1,669,020
Receivables (net of allowances)				
Taxes	-	-	-	869,451
Court fines	-	-	-	-
From other governments	-	-	-	-
Other	-	-	5,504	-
Prepaid items	-	676	2,574	-
Assets held for resale	3,885,377	-	-	-
Restricted assets				
Cash and investments	-	-	-	-
Total Assets	\$ 9,132,317	\$ 9,580,703	\$ 52,607	\$ 2,538,471
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Payables				
Trade and other accounts	\$ -	\$ 191,244	\$ 4,024	\$ 1,904
Accrued wages and benefits	-	2,967	-	-
To other County funds	-	-	-	-
Total Liabilities	-	194,211	4,024	1,904
Deferred Inflows of Resources				
Unavailable revenue				
Property taxes	-	-	-	-
Court fines	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Nonspendable				
Prepaid items	-	676	2,574	-
Restricted for:				
General government programs	-	-	-	-
Public safety programs	-	-	-	-
Public works programs	-	9,385,816	-	-
Health & welfare programs	-	-	46,009	-
Culture & recreation programs	-	-	-	2,536,567
Economic development programs	9,132,317	-	-	-
Assigned for:				
Capital improvements	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	9,132,317	9,386,492	48,583	2,536,567
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,132,317	\$ 9,580,703	\$ 52,607	\$ 2,538,471

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2019

	Special Revenue Funds			
	Murrells Inlet Revitalization	County "Sunday Sales" Permits	Emergency Telephone System	Bike the Neck
Assets				
Cash and investments	\$ 369,721	\$ 54,333	\$ 793,853	\$ 75,129
Receivables (net of allowances)				
Taxes	-	-	-	-
Court fines	-	-	-	-
From other governments	15,350	34,750	117,575	-
Other	-	-	-	-
Prepaid items	-	-	1,956	-
Assets held for resale	-	-	-	-
Restricted assets				
Cash and investments	25,515	-	-	-
Total Assets	\$ 410,586	\$ 89,083	\$ 913,384	\$ 75,129
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Payables				
Trade and other accounts	\$ 3,991	\$ -	\$ 12,260	\$ -
Accrued wages and benefits	-	-	6,540	-
To other County funds	-	-	-	-
Total Liabilities	3,991	-	18,800	-
Deferred Inflows of Resources				
Unavailable revenue				
Property taxes	-	-	-	-
Court fines	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Nonspendable				
Prepaid items	-	-	1,956	-
Restricted for:				
General government programs	-	-	-	-
Public safety programs	-	-	892,628	-
Public works programs	-	-	-	-
Health & welfare programs	-	-	-	-
Culture & recreation programs	406,595	89,083	-	75,129
Economic development programs	-	-	-	-
Assigned for:				
Capital improvements	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	406,595	89,083	894,584	75,129
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 410,586	\$ 89,083	\$ 913,384	\$ 75,129

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2019

	Special Revenue Funds			
	Federal Seized Assets	Public Safety Grants	Public Works Grants	Health & Welfare Grants
Assets				
Cash and investments	\$ 59,674	\$ 128,457	\$ -	\$ 24,358
Receivables (net of allowances)				
Taxes	-	-	-	-
Court fines	-	-	-	-
From other governments	-	117,775	235,931	80,000
Other	-	30,459	-	-
Prepaid items	-	-	-	-
Assets held for resale	-	-	-	-
Restricted assets				
Cash and investments	-	-	-	-
Total Assets	\$ 59,674	\$ 276,691	\$ 235,931	\$ 104,358
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Payables				
Trade and other accounts	\$ -	\$ 527,953	\$ 66,135	\$ 104,358
Accrued wages and benefits	-	1,976	-	-
To other County funds	-	-	304,998	-
Total Liabilities	-	529,929	371,133	104,358
Deferred Inflows of Resources				
Unavailable revenue				
Property taxes	-	-	-	-
Court fines	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Nonspendable				
Prepaid items	-	-	-	-
Restricted for:				
General government programs	-	-	-	-
Public safety programs	59,674	-	-	-
Public works programs	-	-	-	-
Health & welfare programs	-	-	-	-
Culture & recreation programs	-	-	-	-
Economic development programs	-	-	-	-
Assigned for:				
Capital improvements	-	-	-	-
Unassigned	-	(253,238)	(135,202)	-
Total Fund Balances	59,674	(253,238)	(135,202)	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 59,674	\$ 276,691	\$ 235,931	\$ 104,358

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2019

	Special Revenue Funds			
	Economic Development Grants	Culture & Recreation Grants	Environmental Services Grants	Total Special Revenue Funds
Assets				
Cash and investments	\$ -	\$ 45,929	\$ -	\$ 22,845,063
Receivables (net of allowances)				
Taxes	-	-	-	1,042,745
Court fines	-	-	-	38,829
From other governments	118,386	224,214	95,072	1,500,578
Other	-	-	-	165,982
Prepaid items	-	-	-	87,883
Assets held for resale	-	-	-	3,885,377
Restricted assets				
Cash and investments	-	-	-	25,515
Total Assets	\$ 118,386	\$ 270,143	\$ 95,072	\$ 29,591,972
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Payables				
Trade and other accounts	\$ 2,610	\$ 16,730	\$ 8,770	\$ 1,336,129
Accrued wages and benefits	-	-	-	220,134
To other County funds	119,513	-	86,302	586,589
Total Liabilities	122,123	16,730	95,072	2,142,852
Deferred Inflows of Resources				
Unavailable revenue				
Property taxes	-	-	-	146,952
Court fines	-	-	-	38,829
Total Deferred Inflows of Resources	-	-	-	185,781
Fund Balances				
Nonspendable				
Prepaid items	-	-	-	87,883
Restricted for:				
General government programs	-	-	-	774,892
Public safety programs	-	-	-	1,146,156
Public works programs	-	-	-	9,385,816
Health & welfare programs	-	-	-	1,318,118
Culture & recreation programs	-	253,413	-	4,586,482
Economic development programs	-	-	-	10,356,169
Assigned for:				
Capital improvements	-	-	-	-
Unassigned	(3,737)	-	-	(392,177)
Total Fund Balances	(3,737)	253,413	-	27,263,339
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 118,386	\$ 270,143	\$ 95,072	\$ 29,591,972

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2019

	Capital Projects Funds			Total Capital Projects Funds	Total Nonmajor Governmental Funds
	Capital Equipment Replacement	Landfill Western Expansion	C&D Landfill Closure		
Assets					
Cash and investments	\$ 4,989,773	\$ 436,099	\$ 67,268	\$ 5,493,140	\$ 28,338,203
Receivables (net of allowances)					
Taxes	-	-	-	-	1,042,745
Court fines	-	-	-	-	38,829
From other governments	-	-	-	-	1,500,578
Other	-	-	-	-	165,982
Prepaid items	-	-	-	-	87,883
Assets held for resale	-	-	-	-	3,885,377
Restricted assets					
Cash and investments	-	-	-	-	25,515
Total Assets	<u>\$ 4,989,773</u>	<u>\$ 436,099</u>	<u>\$ 67,268</u>	<u>\$ 5,493,140</u>	<u>\$ 35,085,112</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Payables					
Trade and other accounts	\$ 74,469	\$ 436,099	\$ 67,268	\$ 577,836	\$ 1,913,965
Accrued wages and benefits	-	-	-	-	220,134
To other County funds	-	-	-	-	586,589
Total Liabilities	<u>74,469</u>	<u>436,099</u>	<u>67,268</u>	<u>577,836</u>	<u>2,720,688</u>
Deferred Inflows of Resources					
Unavailable revenue					
Property taxes	-	-	-	-	146,952
Court fines	-	-	-	-	38,829
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,781</u>
Fund Balances					
Nonspendable					
Prepaid items	-	-	-	-	87,883
Restricted for:					
General government programs	-	-	-	-	774,892
Public safety programs	-	-	-	-	1,146,156
Public works programs	-	-	-	-	9,385,816
Health & welfare programs	-	-	-	-	1,318,118
Culture & recreation programs	-	-	-	-	4,586,482
Economic development programs	-	-	-	-	10,356,169
Assigned for:					
Capital improvements	4,915,304	-	-	4,915,304	4,915,304
Unassigned	-	-	-	-	(392,177)
Total Fund Balances	<u>4,915,304</u>	<u>-</u>	<u>-</u>	<u>4,915,304</u>	<u>32,178,643</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,989,773</u>	<u>\$ 436,099</u>	<u>\$ 67,268</u>	<u>\$ 5,493,140</u>	<u>\$ 35,085,112</u>

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended June 30, 2019

	<u>Special Revenue Funds</u>			
	<u>County Fire (District I)</u>	<u>Midway Fire (District II)</u>	<u>Victims Services</u>	<u>Higher Education</u>
Revenues				
Property taxes	\$ 3,104,069	\$ 3,985,295	\$ -	\$ 698,114
Local taxes				
Local accommodations	-	-	-	-
Hospitality	-	-	-	-
Fees, licenses and permits	134,413	334,428	95,224	103
Use of money and property	8,018	10,277	-	8,490
Intergovernmental	15,378	21,577	1,503	-
Grants	-	-	106,601	-
Other	35,133	63,565	16	-
Total Revenues	\$ 3,297,011	\$ 4,415,142	\$ 203,344	\$ 706,707
Expenditures				
Current				
General government	\$ -	\$ -	\$ -	\$ 629,336
Public safety	3,345,669	4,642,168	358,436	-
Public works	-	-	-	-
Health & welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Environmental services	-	-	-	-
Total Current	3,345,669	4,642,168	358,436	629,336
Capital Outlay				
General government	-	-	-	-
Public safety	6,904	5,853	-	-
Public works	-	-	-	-
Health & welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Total Capital Outlay	6,904	5,853	-	-
Debt Service				
Principal	4,819	1,549	-	-
Interest	337	109	-	-
Total Debt Service	5,156	1,658	-	-
Total Expenditures	\$ 3,357,729	\$ 4,649,679	\$ 358,436	\$ 629,336
Excess (Deficiency) of Revenues Over Expenditures	(60,718)	(234,537)	(155,092)	77,371
Other Financing Sources (Uses)				
Issuance capital lease financing	-	-	-	-
Proceeds from sale of assets	8,422	10,980	-	-
Transfers in	90,000	114,500	145,725	-
Transfers out	(335,000)	(425,000)	-	-
Total Other Financing Sources (Uses)	(236,578)	(299,520)	145,725	-
Net Change in Fund Balances	(297,296)	(534,057)	(9,367)	77,371
Fund Balances - Beginning of Year	388,305	656,939	10,524	372,565
Fund Balances - End of Year	\$ 91,009	\$ 122,882	\$ 1,157	\$ 449,936

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2019

	Special Revenue Funds			
	Bureau of Aging Services	Clerk of Court Unit Cost	Clerk of Court Incentive	State Accommodations Tax
Revenues				
Property taxes	\$ 289,581	\$ -	\$ -	\$ -
Local taxes				
Local accommodations	-	-	-	-
Hospitality	-	-	-	-
Fees, licenses and permits	813,187	-	-	-
Use of money and property	25,415	-	6,034	3,389
Intergovernmental	1,453	193,725	37,227	1,493,499
Grants	-	-	-	-
Other	12,436	-	-	576
Total Revenues	\$ 1,142,072	\$ 193,725	\$ 43,261	\$ 1,497,464
Expenditures				
Current				
General government	\$ -	\$ 227,574	\$ -	\$ -
Public safety	-	-	-	-
Public works	-	-	-	-
Health & welfare	807,568	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	1,241,156
Environmental services	-	-	-	-
Total Current	807,568	227,574	-	1,241,156
Capital Outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health & welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Total Capital Outlay	-	-	-	-
Debt Service				
Principal	5,608	-	-	-
Interest	393	-	-	-
Total Debt Service	6,001	-	-	-
Total Expenditures	\$ 813,569	\$ 227,574	\$ -	\$ 1,241,156
Excess (Deficiency) of Revenues Over Expenditures	328,503	(33,849)	43,261	256,308
Other Financing Sources (Uses)				
Issuance capital lease financing	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Transfers in	-	40,868	-	-
Transfers out	(77,000)	(7,000)	-	(98,425)
Total Other Financing Sources (Uses)	(77,000)	33,868	-	(98,425)
Net Change in Fund Balances	251,503	19	43,261	157,883
Fund Balances - Beginning of Year	1,027,954	568	281,695	1,067,812
Fund Balances - End of Year	\$ 1,279,457	\$ 587	\$ 324,956	\$ 1,225,695

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended June 30, 2019

	Special Revenue Funds			
	Economic Development	Economic Development Marketing	Special Sheriff's Narcotics	Airport Improvement
Revenues				
Property taxes	\$ 289,674	\$ -	\$ -	\$ -
Local taxes				
Local accommodations	-	-	-	-
Hospitality	-	-	-	-
Fees, licenses and permits	43	33,630	-	-
Use of money and property	19,495	3,530	-	25,419
Intergovernmental	1,472	-	-	-
Grants	-	-	-	-
Other	60,503	-	-	-
Total Revenues	<u>\$ 371,187</u>	<u>\$ 37,160</u>	<u>\$ -</u>	<u>\$ 25,419</u>
Expenditures				
Current				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Public works	-	-	-	-
Health & welfare	-	-	-	-
Economic development	374,673	27,593	-	-
Culture & recreation	-	-	-	-
Environmental services	-	-	-	-
Total Current	<u>374,673</u>	<u>27,593</u>	<u>-</u>	<u>-</u>
Capital Outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health & welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 374,673</u>	<u>\$ 27,593</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,486)	9,567	-	25,419
Other Financing Sources (Uses)				
Issuance capital lease financing	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,486)	9,567	-	25,419
Fund Balances - Beginning of Year	971,576	162,836	51,572	59,916
Fund Balances - End of Year	<u><u>\$ 968,090</u></u>	<u><u>\$ 172,403</u></u>	<u><u>\$ 51,572</u></u>	<u><u>\$ 85,335</u></u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended June 30, 2019

	Special Revenue Funds			
	Special Economic Development Agreement	Road Improvement	Choppee Regional Center	Local Accommodations & Hospitality Tax
Revenues				
Property taxes	\$ 499,919	\$ -	\$ -	\$ -
Local taxes				
Local accommodations	-	-	-	2,362,157
Hospitality	-	-	-	3,075,295
Fees, licenses and permits	-	2,826,845	-	-
Use of money and property	106,664	178,095	30,000	32,205
Intergovernmental	-	543	-	-
Grants	675,000	-	-	-
Other	100,000	1,678	34	-
Total Revenues	\$ 1,381,583	\$ 3,007,161	\$ 30,034	\$ 5,469,657
Expenditures				
Current				
General government	\$ -	\$ -	\$ -	\$ 257,253
Public safety	-	-	-	70,000
Public works	-	728,010	-	-
Health & welfare	-	-	17,418	-
Economic development	63,800	-	-	-
Culture & recreation	-	-	-	125,188
Environmental services	-	-	-	-
Total Current	63,800	728,010	17,418	452,441
Capital Outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	357,634	-	-
Health & welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Total Capital Outlay	-	357,634	-	-
Debt Service				
Principal	-	-	11,790	-
Interest	-	-	826	-
Total Debt Service	-	-	12,616	-
Total Expenditures	\$ 63,800	\$ 1,085,644	\$ 30,034	\$ 452,441
Excess (Deficiency) of Revenues Over Expenditures	1,317,783	1,921,517	-	5,017,216
Other Financing Sources (Uses)				
Issuance capital lease financing	-	-	-	-
Proceeds from sale of assets	-	662	-	-
Transfers in	-	-	-	-
Transfers out	-	(7,000)	-	(4,870,500)
Total Other Financing Sources (Uses)	-	(6,338)	-	(4,870,500)
Net Change in Fund Balances	1,317,783	1,915,179	-	146,716
Fund Balances - Beginning of Year	7,814,534	7,471,313	48,583	2,389,851
Fund Balances - End of Year	\$ 9,132,317	\$ 9,386,492	\$ 48,583	\$ 2,536,567

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended June 30, 2019

	Special Revenue Funds			
	Murrells Inlet Revitalization	County "Sunday Sales" Permits	Emergency Telephone System	Bike the Neck
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local taxes				
Local accommodations	-	-	-	-
Hospitality	-	-	-	-
Fees, licenses and permits	-	-	458,336	-
Use of money and property	10,399	974	17,474	1,487
Intergovernmental	71,750	79,400	95,491	-
Grants	-	-	-	-
Other	-	-	12,327	4,550
Total Revenues	<u>\$ 82,149</u>	<u>\$ 80,374</u>	<u>\$ 583,628</u>	<u>\$ 6,037</u>
Expenditures				
Current				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	509,894	-
Public works	-	-	-	-
Health & welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	321,654	-	-	10
Environmental services	-	-	-	-
Total Current	<u>321,654</u>	<u>-</u>	<u>509,894</u>	<u>10</u>
Capital Outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health & welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service				
Principal	-	-	76,390	-
Interest	-	-	4,847	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>81,237</u>	<u>-</u>
Total Expenditures	<u>\$ 321,654</u>	<u>\$ -</u>	<u>\$ 591,131</u>	<u>\$ 10</u>
Excess (Deficiency) of Revenues Over Expenditures	(239,505)	80,374	(7,503)	6,027
Other Financing Sources (Uses)				
Issuance capital lease financing	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(70,000)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(70,000)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(239,505)	10,374	(7,503)	6,027
Fund Balances - Beginning of Year	646,100	78,709	902,087	69,102
Fund Balances - End of Year	<u>\$ 406,595</u>	<u>\$ 89,083</u>	<u>\$ 894,584</u>	<u>\$ 75,129</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2019

	Special Revenue Funds			
	Federal Seized Assets	Public Safety Grants	Public Works Grants	Health & Welfare Grants
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local taxes				
Local accommodations	-	-	-	-
Hospitality	-	-	-	-
Fees, licenses and permits	-	-	-	-
Use of money and property	5	-	-	-
Intergovernmental	-	-	-	-
Grants	-	833,911	235,931	93,523
Other	-	80,838	-	-
Total Revenues	<u>\$ 5</u>	<u>\$ 914,749</u>	<u>\$ 235,931</u>	<u>\$ 93,523</u>
Expenditures				
Current				
General government	\$ -	\$ 746,958	\$ -	\$ -
Public safety	-	-	-	-
Public works	-	-	6,290	-
Health & welfare	-	-	-	93,523
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Environmental services	-	-	-	-
Total Current	<u>-</u>	<u>746,958</u>	<u>6,290</u>	<u>93,523</u>
Capital Outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	362,051	-
Health & welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>362,051</u>	<u>-</u>
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 746,958</u>	<u>\$ 368,341</u>	<u>\$ 93,523</u>
Excess (Deficiency) of Revenues Over Expenditures	5	167,791	(132,410)	-
Other Financing Sources (Uses)				
Issuance capital lease financing	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	5	167,791	(132,410)	-
Fund Balances - Beginning of Year	59,669	(421,029)	(2,792)	-
Fund Balances - End of Year	<u>\$ 59,674</u>	<u>\$ (253,238)</u>	<u>\$ (135,202)</u>	<u>\$ -</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended June 30, 2019

	Special Revenue Funds			
	Economic Development Grants	Culture & Recreation Grants	Environmental Services Grants	Total Special Revenue Funds
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 8,866,652
Local taxes				
Local accommodations	-	-	-	2,362,157
Hospitality	-	-	-	3,075,295
Fees, licenses and permits	-	-	-	4,696,209
Use of money and property	-	-	-	487,370
Intergovernmental	-	-	-	2,013,018
Grants	1,638,524	670,290	53,806	4,307,586
Other	-	11,859	-	383,515
Total Revenues	<u>\$ 1,638,524</u>	<u>\$ 682,149</u>	<u>\$ 53,806</u>	<u>\$ 26,191,802</u>
Expenditures				
Current				
General government	\$ -	\$ -	\$ -	\$ 1,861,121
Public safety	-	-	-	8,926,167
Public works	-	-	-	734,300
Health & welfare	-	-	-	918,509
Economic development	920,137	-	-	1,386,203
Culture & recreation	-	95,835	-	1,783,843
Environmental services	-	-	53,806	53,806
Total Current	<u>920,137</u>	<u>95,835</u>	<u>53,806</u>	<u>15,663,949</u>
Capital Outlay				
General government	-	-	-	-
Public safety	-	-	-	12,757
Public works	-	-	-	719,685
Health & welfare	-	-	-	-
Economic development	733,704	-	-	733,704
Culture & recreation	-	354,970	-	354,970
Total Capital Outlay	<u>733,704</u>	<u>354,970</u>	<u>-</u>	<u>1,821,116</u>
Debt Service				
Principal	-	-	-	100,156
Interest	-	-	-	6,512
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,668</u>
Total Expenditures	<u>\$ 1,653,841</u>	<u>\$ 450,805</u>	<u>\$ 53,806</u>	<u>\$ 17,591,733</u>
Excess (Deficiency) of Revenues Over Expenditures	(15,317)	231,344	-	8,600,069
Other Financing Sources (Uses)				
Issuance capital lease financing	-	-	-	-
Proceeds from sale of assets	-	-	-	20,064
Transfers in	-	-	-	391,093
Transfers out	-	-	-	(5,889,925)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,478,768)</u>
Net Change in Fund Balances	(15,317)	231,344	-	3,121,301
Fund Balances - Beginning of Year	11,580	22,069	-	24,142,038
Fund Balances - End of Year	<u>\$ (3,737)</u>	<u>\$ 253,413</u>	<u>\$ -</u>	<u>\$ 27,263,339</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2019

	Capital Projects Fund				Total Nonmajor Governmental Funds
	Capital Equipment Replacement	Landfill Western Expansion	C&D Landfill Closure	Total Capital Projects Funds	
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 8,866,652
Local taxes					
Local accommodations	-	-	-	-	2,362,157
Hospitality	-	-	-	-	3,075,295
Fees, licenses and permits	-	-	-	-	4,696,209
Use of money and property	50,805	-	-	50,805	538,175
Intergovernmental	-	-	-	-	2,013,018
Grants	-	-	-	-	4,307,586
Other	17,176	-	-	17,176	400,691
Total Revenues	\$ 67,981	\$ -	\$ -	\$ 67,981	\$ 26,259,783
Expenditures					
Current					
General government	\$ -	\$ -	\$ -	\$ -	\$ 1,861,121
Public safety	-	-	-	-	8,926,167
Public works	-	-	-	-	734,300
Health & welfare	-	-	-	-	918,509
Economic development	-	-	-	-	1,386,203
Culture & recreation	-	-	-	-	1,783,843
Environmental services	-	-	-	-	53,806
Total Current	-	-	-	-	15,663,949
Capital Outlay					
General government	33,934	-	-	33,934	33,934
Public safety	767,297	-	-	767,297	780,054
Public works	126,422	-	-	126,422	846,107
Health & welfare	23,041	-	-	23,041	23,041
Economic development	-	-	-	-	733,704
Culture & recreation	18,288	-	-	18,288	373,258
Total Capital Outlay	968,982	-	-	968,982	2,790,098
Debt Service					
Principal	774,400	-	-	774,400	874,556
Interest	120,715	-	-	120,715	127,227
Total Debt Service	895,115	-	-	895,115	1,001,783
Total Expenditures	\$ 1,864,097	\$ -	\$ -	\$ 1,864,097	\$ 19,455,830
Excess (Deficiency) of Revenues Over Expenditures	(1,796,116)	-	-	(1,796,116)	6,803,953
Other Financing Sources (Uses)					
Issuance capital lease financing	831,299	-	-	831,299	831,299
Proceeds from sale of assets	-	-	-	-	20,064
Transfers in	1,021,000	-	-	1,021,000	1,412,093
Transfers out	-	-	-	-	(5,889,925)
Total Other Financing Sources (Uses)	1,852,299	-	-	1,852,299	(3,626,469)
Net Change in Fund Balances	56,183	-	-	56,183	3,177,484
Fund Balances - Beginning of Year	4,859,121	-	-	4,859,121	29,001,159
Fund Balances - End of Year	\$ 4,915,304	\$ -	\$ -	\$ 4,915,304	\$ 32,178,643

**Statement of Changes in Assets and Liabilities
Agency Fund**

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Agency Fund
Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2019**

	<u>Balances June 30, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances June 30, 2019</u>
Assets				
Cash and investments	\$ 8,132,695	\$ 246,155,250	\$ (240,594,890)	\$ 13,693,055
Accounts receivable	-	16,774	(16,172)	602
Total Assets	<u>\$ 8,132,695</u>	<u>\$ 246,172,024</u>	<u>\$ (240,611,062)</u>	<u>\$ 13,693,657</u>
Liabilities				
Due to other taxing entities	\$ 3,282,579	\$ 208,594,088	\$ (203,988,044)	\$ 7,888,623
Due to Georgetown County Water & Sewer District	7,889	453,681	(457,491)	4,079
Due to estate and trust beneficiaries	1,889,654	28,600	(84,223)	1,834,031
Due to bidders and redeemers on tax sales	1,640,965	4,132,589	(3,288,645)	2,484,909
Due to plaintiffs	4,783	3,623	(5,324)	3,082
Due to payers of bonds and fines	691,580	411,087	(337,658)	765,009
Due to South Carolina Department of Revenue	165,352	356,339	(349,042)	172,649
Due to support recipients	37,433	54,552	(58,571)	33,414
Due to seized asset beneficiaries	117,746	30,848	(26,180)	122,414
Due to South Carolina Department of Highways	34,394	1,394,258	(1,428,652)	-
Due to others	260,320	2,534,659	(2,409,532)	385,447
Total Liabilities	<u>\$ 8,132,695</u>	<u>\$ 217,994,324</u>	<u>\$ (212,433,362)</u>	<u>\$ 13,693,657</u>

Individual Fund Budgetary Comparison Schedules

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**County Fire (District I) Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 3,197,931	\$ 3,197,931	\$ 3,104,069	\$ (93,862)
Fees, licenses and permits	107,500	107,500	134,413	26,913
Use of money and property	3,200	3,200	8,018	4,818
Intergovernmental	15,300	15,300	15,378	78
Other	6,069	6,069	35,133	29,064
Total Revenues	\$ 3,330,000	\$ 3,330,000	\$ 3,297,011	\$ (32,989)
Expenditures				
Public safety				
Firefighter training				
Current				
Personal services	\$ 2,475	\$ 2,875	\$ 2,865	\$ 10
Operations and maintenance	6,000	2,501	796	1,705
	<u>8,475</u>	<u>5,376</u>	<u>3,661</u>	<u>1,715</u>
Fire service				
Current				
Personal services	2,334,000	2,486,792	2,547,458	(60,666)
Operations and maintenance	817,368	800,771	794,550	6,221
Capital outlay	-	6,904	6,904	-
Debt service				
Principal	4,819	4,819	4,819	-
Interest	338	338	337	1
	<u>3,156,525</u>	<u>3,299,624</u>	<u>3,354,068</u>	<u>(54,444)</u>
Total Expenditures	\$ 3,165,000	\$ 3,305,000	\$ 3,357,729	\$ (52,729)
Excess (Deficiency) of Revenues Over Expenditures	165,000	25,000	(60,718)	(85,718)
Other Financing Sources (Uses)				
Proceeds from sale of assets	5,000	5,000	8,422	3,422
Transfers in	90,000	90,000	90,000	-
Transfers out	(335,000)	(335,000)	(335,000)	-
Total Other Financing Sources (Uses)	(240,000)	(240,000)	(236,578)	3,422
Net Change in Fund Balance	(75,000)	(215,000)	(297,296)	(82,296)
Fund Balance - Beginning of Year	388,305	388,305	388,305	-
Fund Balance - End of Year	\$ 313,305	\$ 173,305	\$ 91,009	\$ (82,296)

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Midway Fire (District II) Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 4,035,296	\$ 4,035,296	\$ 3,985,295	\$ (50,001)
Fees, licenses and permits	258,750	258,750	334,428	75,678
Use of money and property	10,000	10,000	10,277	277
Intergovernmental	23,683	23,683	21,577	(2,106)
Other	20,271	39,766	63,565	23,799
Total Revenues	\$ 4,348,000	\$ 4,367,495	\$ 4,415,142	\$ 47,647
Expenditures				
Public safety				
Fire service				
Current				
Personal services	\$ 3,432,000	\$ 3,867,191	\$ 3,911,038	\$ (43,847)
Operations and maintenance	730,842	734,793	731,130	3,663
Capital outlay	5,500	5,853	5,853	-
Debt service				
Principal	1,549	1,549	1,549	-
Interest	109	109	109	-
	<u>4,170,000</u>	<u>4,609,495</u>	<u>4,649,679</u>	<u>(40,184)</u>
Total Expenditures	\$ 4,170,000	\$ 4,609,495	\$ 4,649,679	\$ (40,184)
Excess (Deficiency) of Revenues Over Expenditures	178,000	(242,000)	(234,537)	7,463
Other Financing Sources (Uses)				
Proceeds from sale of assets	127,000	127,000	10,980	(116,020)
Transfers in	114,500	114,500	114,500	-
Transfers out	(425,000)	(425,000)	(425,000)	-
Total Other Financing Sources (Uses)	(183,500)	(183,500)	(299,520)	(116,020)
Net Change in Fund Balance	(5,500)	(425,500)	(534,057)	(108,557)
Fund Balance - Beginning of Year	656,939	656,939	656,939	-
Fund Balance - End of Year	\$ 651,439	\$ 231,439	\$ 122,882	\$ (108,557)

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Victims Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Fees, licenses and permits	\$ 115,371	\$ 115,371	\$ 95,224	\$ (20,147)
Intergovernmental	1,629	1,629	1,503	(126)
Grants	85,000	85,000	106,601	21,601
Other	-	-	16	16
Total Revenues	\$ 202,000	\$ 202,000	\$ 203,344	\$ 1,344
Expenditures				
Public safety				
Solicitor				
Current				
Operations and maintenance	\$ 60,018	\$ 60,018	\$ 60,018	\$ -
	60,018	60,018	60,018	-
Summary Court				
Current				
Personal services	84,600	89,859	110,294	(20,435)
Operations and maintenance	7,785	7,785	6,436	1,349
	92,385	97,644	116,730	(19,086)
Sheriff				
Current				
Personal services	48,350	50,408	48,987	1,421
Operations and maintenance	20,175	12,858	10,564	2,294
	68,525	63,266	59,551	3,715
Detention Center				
Current				
Personal services	101,100	101,100	116,827	(15,727)
Operations and maintenance	5,150	5,150	3,165	1,985
	106,250	106,250	119,992	(13,742)
Nondepartmental				
Current				
Operations and maintenance	2,822	2,822	2,145	677
	2,822	2,822	2,145	677
Total Expenditures	\$ 330,000	\$ 330,000	\$ 358,436	\$ (28,436)
Excess (Deficiency) of Revenues Over Expenditures	(128,000)	(128,000)	(155,092)	(27,092)
Other Financing Sources (Uses)				
Transfers in	125,000	125,000	145,725	20,725
Total Other Financing Sources (Uses)	125,000	125,000	145,725	20,725
Net Change in Fund Balance	(3,000)	(3,000)	(9,367)	(6,367)
Fund Balance - Beginning of Year	10,524	10,524	10,524	-
Fund Balance - End of Year	\$ 7,524	\$ 7,524	\$ 1,157	\$ (6,367)

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Higher Education Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 704,073	\$ 704,073	\$ 698,114	\$ (5,959)
Fees, licenses and permits	140	140	103	(37)
Use of money and property	2,787	2,787	8,490	5,703
Total Revenues	\$ 707,000	\$ 707,000	\$ 706,707	\$ (293)
Expenditures				
General government				
Nondepartmental				
Current				
Operations and maintenance	\$ 707,000	\$ 707,000	\$ 629,336	\$ 77,664
	707,000	707,000	629,336	77,664
Total Expenditures	\$ 707,000	\$ 707,000	\$ 629,336	\$ 77,664
Excess (Deficiency) of Revenues Over Expenditures	-	-	77,371	77,371
Fund Balance - Beginning of Year	372,565	372,565	372,565	-
Fund Balance - End of Year	\$ 372,565	\$ 372,565	\$ 449,936	\$ 77,371

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Bureau of Aging Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 292,500	\$ 292,500	\$ 289,581	\$ (2,919)
Fees, licenses and permits	753,260	753,260	813,187	59,927
Use of money and property	5,100	5,100	25,415	20,315
Intergovernmental	1,728	1,728	1,453	(275)
Other	9,412	9,412	12,436	3,024
Total Revenues	\$ 1,062,000	\$ 1,062,000	\$ 1,142,072	\$ 80,072
Expenditures				
Health and welfare				
Nondepartmental				
Current				
Personal services	\$ 454,750	\$ 476,405	\$ 460,964	\$ 15,441
Operations and maintenance	524,249	502,594	346,604	155,990
Debt service				
Principal	5,608	5,608	5,608	-
Interest	393	393	393	-
	<u>985,000</u>	<u>985,000</u>	<u>813,569</u>	<u>171,431</u>
Total Expenditures	\$ 985,000	\$ 985,000	\$ 813,569	\$ 171,431
Excess (Deficiency) of Revenues Over Expenditures	77,000	77,000	328,503	251,503
Other Financing Sources (Uses)				
Transfers out	(77,000)	(77,000)	(77,000)	-
Total Other Financing Sources (Uses)	(77,000)	(77,000)	(77,000)	-
Net Change in Fund Balance	-	-	251,503	251,503
Fund Balance - Beginning of Year	1,027,954	1,027,954	1,027,954	-
Fund Balance - End of Year	\$ 1,027,954	\$ 1,027,954	\$ 1,279,457	\$ 251,503

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Clerk of Court Unit Cost Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 239,812	\$ 239,812	\$ 193,725	\$ (46,087)
Other	188	188	-	(188)
Total Revenues	\$ 240,000	\$ 240,000	\$ 193,725	\$ (46,275)
Expenditures				
General government				
Nondepartmental				
Current				
Personal services	\$ 178,000	\$ 200,018	\$ 198,302	\$ 1,716
Operations and maintenance	55,000	32,982	29,272	3,710
	<u>233,000</u>	<u>233,000</u>	<u>227,574</u>	<u>5,426</u>
Total Expenditures	\$ 233,000	\$ 233,000	\$ 227,574	\$ 5,426
Excess (Deficiency) of Revenues Over Expenditures	7,000	7,000	(33,849)	(40,849)
Other Financing Sources (Uses)				
Transfers in	-	-	40,868	40,868
Transfers out	(7,000)	(7,000)	(7,000)	-
Total Other Financing Sources (Uses)	(7,000)	(7,000)	33,868	40,868
Net Change in Fund Balance	-	-	19	19
Fund Balance - Beginning of Year	568	568	568	-
Fund Balance - End of Year	\$ 568	\$ 568	\$ 587	\$ 19

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Clerk of Court Incentive Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 1,500	\$ 1,500	\$ 6,034	\$ 4,534
Intergovernmental	36,500	36,500	37,227	727
Total Revenues	\$ 38,000	\$ 38,000	\$ 43,261	\$ 5,261
Expenditures				
General government				
Nondepartmental				
Current				
Operations and maintenance	\$ 38,000	\$ 38,000	\$ -	\$ 38,000
	38,000	38,000	-	38,000
Total Expenditures	\$ 38,000	\$ 38,000	\$ -	\$ 38,000
Excess (Deficiency) of Revenues Over Expenditures	-	-	43,261	43,261
Fund Balance - Beginning of Year	281,695	281,695	281,695	-
Fund Balance - End of Year	\$ 281,695	\$ 281,695	\$ 324,956	\$ 43,261

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**State Accommodations Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 3,150	\$ 3,150	\$ 3,389	\$ 239
Intergovernmental	1,508,000	1,508,000	1,493,499	(14,501)
Other	-	-	576	576
Total Revenues	\$ 1,511,150	\$ 1,511,150	\$ 1,497,464	\$ (13,686)
Expenditures				
Culture and recreation				
Nondepartmental				
Current				
Operations and maintenance	\$ 1,412,000	\$ 1,412,000	\$ 1,241,156	\$ 170,844
	1,412,000	1,412,000	1,241,156	170,844
Total Expenditures	\$ 1,412,000	\$ 1,412,000	\$ 1,241,156	\$ 170,844
Excess (Deficiency) of Revenues Over Expenditures	99,150	99,150	256,308	157,158
Other Financing Sources (Uses)				
Transfers out	(99,150)	(99,150)	(98,425)	725
Total Other Financing Sources (Uses)	(99,150)	(99,150)	(98,425)	725
Net Change in Fund Balance	-	-	157,883	157,883
Fund Balance - Beginning of Year	1,067,812	1,067,812	1,067,812	-
Fund Balance - End of Year	\$ 1,067,812	\$ 1,067,812	\$ 1,225,695	\$ 157,883

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Economic Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 292,500	\$ 292,500	\$ 289,674	\$ (2,826)
Fees, licenses and permits	60	60	43	(17)
Use of money and property	6,500	6,500	19,495	12,995
Intergovernmental	1,587	1,587	1,472	(115)
Other	62,353	62,353	60,503	(1,850)
Total Revenues	\$ 363,000	\$ 363,000	\$ 371,187	\$ 8,187
Expenditures				
Economic development				
Nondepartmental				
Current				
Personal services	\$ 218,700	\$ 250,505	\$ 249,657	\$ 848
Operations and maintenance	144,300	128,495	125,016	3,479
	<u>363,000</u>	<u>379,000</u>	<u>374,673</u>	<u>4,327</u>
Total Expenditures	\$ 363,000	\$ 379,000	\$ 374,673	\$ 4,327
Excess (Deficiency) of Revenues Over Expenditures	-	(16,000)	(3,486)	12,514
Fund Balance - Beginning of Year	971,576	971,576	971,576	-
Fund Balance - End of Year	\$ 971,576	\$ 955,576	\$ 968,090	\$ 12,514

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Economic Development Marketing Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Fees, licenses and permits	\$ 40,000	\$ 40,000	\$ 33,630	\$ (6,370)
Use of money and property	1,000	1,000	3,530	2,530
Total Revenues	\$ 41,000	\$ 41,000	\$ 37,160	\$ (3,840)
Expenditures				
Economic development				
Nondepartmental				
Current				
Operations and maintenance	\$ 41,000	\$ 41,000	\$ 27,593	\$ 13,407
	41,000	41,000	27,593	13,407
Total Expenditures	\$ 41,000	\$ 41,000	\$ 27,593	\$ 13,407
Excess (Deficiency) of Revenues Over Expenditures	-	-	9,567	9,567
Fund Balance - Beginning of Year	162,836	162,836	162,836	-
Fund Balance - End of Year	\$ 162,836	\$ 162,836	\$ 172,403	\$ 9,567

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Airport Improvement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 9,000	\$ 9,000	\$ 25,419	\$ 16,419
Total Revenues	\$ 9,000	\$ 9,000	\$ 25,419	\$ 16,419
Expenditures				
Economic development				
Nondepartmental				
Current				
Operations and maintenance	\$ 49,000	\$ 49,000	\$ -	\$ 49,000
	49,000	49,000	-	49,000
Total Expenditures	\$ 49,000	\$ 49,000	\$ -	\$ 49,000
Excess (Deficiency) of Revenues Over Expenditures	(40,000)	(40,000)	25,419	65,419
Fund Balance - Beginning of Year	59,916	59,916	59,916	-
Fund Balance - End of Year	\$ 19,916	\$ 19,916	\$ 85,335	\$ 65,419

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Special Economic Development Agreement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 650,000	\$ 650,000	\$ 499,919	\$ (150,081)
Use of money and property	15,000	15,000	106,664	91,664
Grants	-	-	675,000	675,000
Other	-	-	100,000	100,000
Total Revenues	\$ 665,000	\$ 665,000	\$ 1,381,583	\$ 716,583
Expenditures				
Economic development				
Nondepartmental				
Current				
Operations and maintenance	\$ 665,000	\$ 695,000	\$ 63,800	\$ 631,200
	665,000	695,000	63,800	631,200
Total Expenditures	\$ 665,000	\$ 695,000	\$ 63,800	\$ 631,200
Excess (Deficiency) of Revenues Over Expenditures	-	(30,000)	1,317,783	1,347,783
Fund Balance - Beginning of Year	7,814,534	7,814,534	7,814,534	-
Fund Balance - End of Year	\$ 7,814,534	\$ 7,784,534	\$ 9,132,317	\$ 1,347,783

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Road Improvement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Fees, licenses and permits	\$ 2,823,000	\$ 2,823,000	\$ 2,826,845	\$ 3,845
Use of money and property	39,525	39,525	178,095	138,570
Intergovernmental	475	475	543	68
Other	-	-	1,678	1,678
Total Revenues	\$ 2,863,000	\$ 2,863,000	\$ 3,007,161	\$ 144,161
Expenditures				
Public works				
Nondepartmental				
Current				
Personal services	\$ 79,200	\$ 94,447	\$ 89,338	\$ 5,109
Operations and maintenance	1,276,800	1,347,553	638,672	708,881
Capital outlay	1,500,000	8,717,832	357,634	8,360,198
	<u>2,856,000</u>	<u>10,159,832</u>	<u>1,085,644</u>	<u>9,074,188</u>
Total Expenditures	\$ 2,856,000	\$ 10,159,832	\$ 1,085,644	\$ 9,074,188
Excess (Deficiency) of Revenues Over Expenditures	7,000	(7,296,832)	1,921,517	9,218,349
Other Financing Sources (Uses)				
Proceeds from sale of assets	-	-	662	662
Transfers out	(7,000)	(7,000)	(7,000)	-
Total Other Financing Sources (Uses)	(7,000)	(7,000)	(6,338)	662
Net Change in Fund Balance	-	(7,303,832)	1,915,179	9,219,011
Fund Balance - Beginning of Year	7,471,313	7,471,313	7,471,313	-
Fund Balance - End of Year	\$ 7,471,313	\$ 167,481	\$ 9,386,492	\$ 9,219,011

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Choppee Regional Center Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Other	-	-	34	34
Total Revenues	\$ 30,000	\$ 30,000	\$ 30,034	\$ 34
Expenditures				
Health & welfare				
Nondepartmental				
Current				
Operations and maintenance	\$ 17,384	\$ 17,384	\$ 17,418	\$ (34)
Debt service				
Principal	11,790	11,790	11,790	-
Interest	826	826	826	-
Total Expenditures	30,000	30,000	30,034	(34)
Total Expenditures	\$ 30,000	\$ 30,000	\$ 30,034	\$ (34)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance - Beginning of Year	48,583	48,583	48,583	-
Fund Balance - End of Year	\$ 48,583	\$ 48,583	\$ 48,583	\$ -

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Local Accommodations and Hospitality Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Local Taxes				
Local accommodations	\$ 2,478,000	\$ 2,478,000	\$ 2,362,157	\$ (115,843)
Hospitality	3,150,000	3,150,000	3,075,295	(74,705)
Use of money and property	8,000	8,000	32,205	24,205
Total Revenues	\$ 5,636,000	\$ 5,636,000	\$ 5,469,657	\$ (166,343)
Expenditures				
General government				
Nondepartmental				
Current				
Operations and maintenance	\$ 35,000	\$ 257,253	\$ 257,253	\$ -
	35,000	257,253	257,253	-
Public safety				
Nondepartmental				
Current				
Operations and maintenance	70,000	70,000	70,000	-
	70,000	70,000	70,000	-
Culture and recreation				
Nondepartmental				
Current				
Operations and maintenance	613,000	613,000	125,188	487,812
	613,000	613,000	125,188	487,812
Total Expenditures	\$ 718,000	\$ 940,253	\$ 452,441	\$ 487,812
Excess (Deficiency) of Revenues Over Expenditures	4,918,000	4,695,747	5,017,216	321,469
Other Financing Sources (Uses)				
Transfers out	(4,870,500)	(4,870,500)	(4,870,500)	-
Total Other Financing Sources (Uses)	(4,870,500)	(4,870,500)	(4,870,500)	-
Net Change in Fund Balance	47,500	(174,753)	146,716	321,469
Fund Balance - Beginning of Year	2,389,851	2,389,851	2,389,851	-
Fund Balance - End of Year	\$ 2,437,351	\$ 2,215,098	\$ 2,536,567	\$ 321,469

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Murrells Inlet Revitalization Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 2,000	\$ 2,000	\$ 10,399	\$ 8,399
Intergovernmental	73,684	73,684	71,750	(1,934)
Other	316	316	-	(316)
Total Revenues	\$ 76,000	\$ 76,000	\$ 82,149	\$ 6,149
Expenditures				
Culture and recreation				
Nondepartmental				
Current				
Operations and maintenance	\$ 326,000	\$ 326,000	\$ 321,654	\$ 4,346
	326,000	326,000	321,654	4,346
Total Expenditures	\$ 326,000	\$ 326,000	\$ 321,654	\$ 4,346
Excess (Deficiency) of Revenues Over Expenditures	(250,000)	(250,000)	(239,505)	10,495
Fund Balance - Beginning of Year	646,100	646,100	646,100	-
Fund Balance - End of Year	\$ 396,100	\$ 396,100	\$ 406,595	\$ 10,495

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Emergency Telephone System Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Fees, licenses and permits	\$ 458,800	\$ 458,800	\$ 458,336	\$ (464)
Use of money and property	4,000	4,000	17,474	13,474
Intergovernmental	691,483	691,483	95,491	(595,992)
Other	-	-	12,327	12,327
Total Revenues	\$ 1,154,283	\$ 1,154,283	\$ 583,628	\$ (570,655)
Expenditures				
Public safety				
Nondepartmental				
Current				
Personal services	\$ 199,900	\$ 224,810	\$ 224,350	\$ 460
Operations and maintenance	327,862	302,952	285,544	17,408
Capital outlay	721,000	791,000	-	791,000
Debt service				
Principal	76,390	76,390	76,390	-
Interest	4,848	4,848	4,847	1
	<u>1,330,000</u>	<u>1,400,000</u>	<u>591,131</u>	<u>808,869</u>
Total Expenditures	\$ 1,330,000	\$ 1,400,000	\$ 591,131	\$ 808,869
Excess (Deficiency) of Revenues Over Expenditures	(175,717)	(245,717)	(7,503)	238,214
Fund Balance - Beginning of Year	902,087	902,087	902,087	-
Fund Balance - End of Year	\$ 726,370	\$ 656,370	\$ 894,584	\$ 238,214

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Bike the Neck Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 300	\$ 300	\$ 1,487	\$ 1,187
Other	3,700	3,700	4,550	850
Total Revenues	\$ 4,000	\$ 4,000	\$ 6,037	\$ 2,037
Expenditures				
Culture and recreation				
Nondepartmental				
Current				
Operations and maintenance	\$ 70,000	\$ 70,000	\$ 10	\$ 69,990
	70,000	70,000	10	69,990
Total Expenditures	\$ 70,000	\$ 70,000	\$ 10	\$ 69,990
Excess (Deficiency) of Revenues Over Expenditures	(66,000)	(66,000)	6,027	72,027
Fund Balance - Beginning of Year	69,102	69,102	69,102	-
Fund Balance - End of Year	\$ 3,102	\$ 3,102	\$ 75,129	\$ 72,027

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Debt Service (Capital Leases) Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 1,553,000	\$ 1,553,000	\$ 1,606,288	\$ 53,288
Fees, licenses and permits	-	-	230	230
Use of money and property	541	541	-	(541)
Total Revenues	\$ 1,553,541	\$ 1,553,541	\$ 1,606,518	\$ 52,977
Expenditures				
General government				
Nondepartmental				
Current				
Operations and maintenance	\$ 12,215	\$ 12,215	\$ -	\$ 12,215
Debt service				
Principal	2,958,489	2,959,244	1,418,030	1,541,214
Interest	123,296	122,541	109,814	12,727
	<u>3,094,000</u>	<u>3,094,000</u>	<u>1,527,844</u>	<u>1,566,156</u>
Total Expenditures	\$ 3,094,000	\$ 3,094,000	\$ 1,527,844	\$ 1,566,156
Excess (Deficiency) of Revenues Over Expenditures	(1,540,459)	(1,540,459)	78,674	1,619,133
Other Financing Sources (Uses)				
Issuance of bonds	<u>1,540,459</u>	<u>1,540,459</u>	<u>-</u>	<u>(1,540,459)</u>
Total Other Financing Sources (Uses)	<u>1,540,459</u>	<u>1,540,459</u>	<u>-</u>	<u>(1,540,459)</u>
Net Change in Fund Balance	-	-	78,674	78,674
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ 78,674	\$ 78,674

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Debt Service (Bonds) Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 4,422,284	\$ 4,422,284	\$ 4,370,197	\$ (52,087)
Fees, licenses and permits	1,253,000	1,253,000	1,003,024	(249,976)
Use of money and property	73,716	73,716	301,040	227,324
Intergovernmental	640,000	640,000	642,136	2,136
Total Revenues	\$ 6,389,000	\$ 6,389,000	\$ 6,316,397	\$ (72,603)
Expenditures				
General government				
Nondepartmental				
Current				
Operations and maintenance	\$ 21,281	\$ 21,281	\$ -	\$ 21,281
Debt service				
Principal	3,570,000	3,570,000	3,570,000	-
Interest	3,289,719	3,289,719	3,289,719	-
Fiscal charges	22,000	22,000	13,913	8,087
	<u>6,903,000</u>	<u>6,903,000</u>	<u>6,873,632</u>	<u>29,368</u>
Total Expenditures	\$ 6,903,000	\$ 6,903,000	\$ 6,873,632	\$ 29,368
Net Change in Fund Balance	(514,000)	(514,000)	(557,235)	(43,235)
Fund Balance - Beginning of Year	13,551,038	13,551,038	13,551,038	-
Fund Balance - End of Year	\$ 13,037,038	\$ 13,037,038	\$ 12,993,803	\$ (43,235)

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Capital Equipment Replacement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 10,000	\$ 10,000	\$ 50,805	\$ 40,805
Other	-	34,352	17,176	(17,176)
Total Revenues	\$ 10,000	\$ 44,352	\$ 67,981	\$ 23,629
Expenditures				
<i>General government</i>				
Summary Court				
Capital outlay	\$ 4,400	\$ 4,400	\$ 2,500	\$ 1,900
	4,400	4,400	2,500	1,900
Facility services				
Capital outlay	-	31,434	31,434	-
	-	31,434	31,434	-
Vehicle maintenance				
Capital outlay	50,000	140,404	-	140,404
	50,000	140,404	-	140,404
Clerk of Court incentive				
Capital outlay	-	-	-	-
	-	-	-	-
Nondepartmental				
Capital outlay	100,185	15,534	-	15,534
	100,185	15,534	-	15,534
<i>Public safety</i>				
Sheriff				
Capital outlay	468,000	678,749	569,213	109,536
	468,000	678,749	569,213	109,536
Midway fire service				
Capital outlay	394,800	2,010,982	143,133	1,867,849
Debt service				
Principal	454,676	454,676	454,676	-
Interest	87,273	87,273	87,273	-
	936,749	2,552,931	685,082	1,867,849
County fire service				
Capital outlay	250,000	304,451	54,951	249,500
Debt service				
Principal	319,724	319,724	319,724	-
Interest	33,442	33,442	33,442	-
	603,166	657,617	408,117	249,500

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Capital Equipment Replacement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Public works				
Public works				
Capital outlay	168,000	182,373	126,422	55,951
	<u>168,000</u>	<u>182,373</u>	<u>126,422</u>	<u>55,951</u>
Public services administration				
Capital outlay	28,500	28,500	-	28,500
	<u>28,500</u>	<u>28,500</u>	<u>-</u>	<u>28,500</u>
Health and welfare				
Bureau of aging services				
Capital outlay	-	48,412	23,041	25,371
	<u>-</u>	<u>48,412</u>	<u>23,041</u>	<u>25,371</u>
Culture and recreation				
Parks and recreation				
Capital outlay	-	18,400	18,288	112
	<u>-</u>	<u>18,400</u>	<u>18,288</u>	<u>112</u>
Total Expenditures	\$ 2,359,000	\$ 4,358,754	\$ 1,864,097	\$ 2,494,657
Excess (Deficiency) of Revenues Over Expenditures	(2,349,000)	(4,314,402)	(1,796,116)	2,518,286
Other Financing Sources (Uses)				
Issuance of capital lease financing	871,000	871,000	831,299	(39,701)
Transfers in	1,021,000	1,021,000	1,021,000	-
Total Other Financing Sources (Uses)	<u>1,892,000</u>	<u>1,892,000</u>	<u>1,852,299</u>	<u>(39,701)</u>
Net Change in Fund Balance	(457,000)	(2,422,402)	56,183	2,478,585
Fund Balance - Beginning of Year	4,859,121	4,859,121	4,859,121	-
Fund Balance - End of Year	<u>\$ 4,402,121</u>	<u>\$ 2,436,719</u>	<u>\$ 4,915,304</u>	<u>\$ 2,478,585</u>

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Schedule of Fines, Assessments and Surcharges

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Schedule of Fines, Assessments and Surcharges
For the Year Ended June 30, 2019

	<u>General Sessions Court</u>	<u>Magistrate Court</u>	<u>Total</u>
Fines, Assessments and Surcharges Collected			
Fines collected	\$ 509,601	\$ 673,276	\$ 1,182,877
Assessments collected	3,673	73,121	76,794
Surcharges collected	32,589	687,333	719,922
Total collected	<u>545,863</u>	<u>1,433,730</u>	<u>1,979,593</u>
Fines, Assessments and Surcharges Remitted to State Treasurer			
Fines remitted	\$ 285,444	36,330	321,774
Assessments remitted	759	16,076	16,835
Surcharges remitted	17,379	667,623	685,002
Total remitted	<u>303,582</u>	<u>720,029</u>	<u>1,023,611</u>
Court Fines, Assessments and Surcharges Retained	<u>242,281</u>	<u>713,701</u>	<u>955,982</u>
Court Assessments and Surcharges Retained for Victim Services			
Assessments retained	2,914	57,045	59,959
Surcharges retained	15,210	19,710	34,920
Total retained for victim services	<u>18,124</u>	<u>76,755</u>	<u>94,879</u>
Summary of Changes in Victims Services Fund Balance			
Victim Services Fund Balance - Beginning of Year (brought forward)			\$ 10,524
Revenues			
Victims service assessments retained by County Treasurer			59,959
Victims service surcharges retained by County Treasurer			34,920
Contributions from General Fund			93,264
Contributions from Law Enforcement Fund			52,461
Federal victims advocate grant (passed through S.C. Attorney General Office)			106,601
Contributions from victim services contract with Town of Pawleys Island			345
Miscellaneous receipts			1,519
Total revenues			<u>349,069</u>
Expenditures			
Salaries and benefits			276,108
Other operating			82,328
Total expenditures			<u>358,436</u>
Victim Services Fund Balance - End of Year (carried forward)			<u>\$ 1,157</u>

Schedule of Revenues and Expenditures

**Sandy Island Ferry Project – Contract PT-8GC99-78
SCDOT State Mass Transit Funds**

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Sandy Island Ferry Project - Contract PT-8GC99-78
South Carolina Department of Transportation - State Mass Transit Funds (SMTF)
For the Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
State SMTF grant	\$ 4,226	\$ 4,205	\$ (21)
Total revenues	<u>4,226</u>	<u>4,205</u>	<u>(21)</u>
Expenditures			
Operating and maintenance			
Contracted ferry service	4,226	4,205	21
Total expenditures	<u>4,226</u>	<u>4,205</u>	<u>21</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:

This budget to actual schedule is required by the South Carolina Department of Transportation. The schedule has been prepared on the modified accrual basis of accounting. Because the schedule only presents a selected portion of the operations of the County, it is not intended to and does not present the net position, or changes in net position, of the County.

Grant contract period: July 1, 2017, through September 30, 2018

Grant program period: July 1, 2017, through September 30, 2018

Schedule of Revenues and Expenditures

**Sandy Island Ferry Project – Contract PT-9GC99-D8
SCDOT State Mass Transit Funds**

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Schedule of Revenues and Expenditures
Sandy Island Ferry Project - Contract PT-9GC99-D8
South Carolina Department of Transportation - State Mass Transit Funds (SMTF)
For the Year Ended June 30, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
State SMTF grant	\$ 80,000	\$ 80,000	\$ -
Local match	24,358	24,358	-
Total revenues	<u>104,358</u>	<u>104,358</u>	<u>-</u>
Expenditures			
Operating and maintenance			
Contracted ferry service	104,358	104,358	-
Total expenditures	<u>104,358</u>	<u>104,358</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:

This budget to actual schedule is required by the South Carolina Department of Transportation. The schedule has been prepared on the modified accrual basis of accounting. Because the schedule only presents a selected portion of the operations of the County, it is not intended to and does not present the net position, or changes in net position, of the County.

Grant contract period: July 1, 2018, through September 30, 2019

Grant program period: July 1, 2018, through September 30, 2019