AUDITED FINANCIAL STATEMENTS

## SALUDA COUNTY, SOUTH CAROLINA

Saluda, South Carolina June 30, 2024

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## RISH AND ENZASTIGA CERTIFIED PUBLIC ACCOUNTANTS

**215 WEST MAIN STREET LEXINGTON, SOUTH CAROLINA 29072**

**803-359-9921**

**INDEPENDENT AUDITOR’S REPORT**

The County Council Saluda, South Carolina

**Opinions**

We have audited the accompanying primary government financial statements of the governmental activities and each major fund of the Saluda County, South Carolina, as of and for the year ended June 30, 2024 and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Saluda County, South Carolina, as of June 30, 2024, 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.

**Basis for Opinions**

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. However, the primary government financial statements, because they do not include the financial data of component units of Saluda County, South Carolina, do not purport to, and do not, present fairly the financial position of Saluda County, South Carolina, as of June 30, 2024, and the results of operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Responsibilities of Management for the Financial Statements**

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

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

**Auditor’s Responsibilities for the Audit of the Financial Statements**

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

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

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

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

**Other Matters**

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historic context. Our opinion on the basic financial statements is not affected by this missing information.

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison (pg. 34), Schedule of the County's Net OPEB Obligation (pg.35) and the Schedule of the County's Proportionate Share of the Net Pension Liability (pg. 36-37) 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 the financial reporting for placing the financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplemental infonnation 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 of the limited procedures do not provide us with sufficient evidence to express and opinion or provide any assurance.

*Supplementary Information*

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards (p. 66) as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* along with accompanying supplemental information (p. 39 - 62) is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The supplemental information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

*Other Reporting Required by Government Auditing Standards*

In accordance with Government Auditing Standards, we have issued a report dated September I 0, 2024 on our consideration of the County's internal control structure and on its compliance with certain provisions of laws, regul ations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the result 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 *Governmental Auditing Standards* and should be read in conjunction with the report in considering the results of our audit.

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September I 0, 2024

Lex in gton, South Carolina

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

STATEMENT OF NET POSITION GOVERNMENT WIDE ACTIVITIES SALUDA COUNTY, SOUTH CAROLINA June 30, 2024

PRIMARY GOVERNMENT

Governmental

ASSETS AND OTHER DEBITS

Current Assets

A ctivities

T otal

|  |  |  |
| --- | --- | --- |
| Cash - Notes B  Receivables | $ 36,230,051 | $ 36,230,051 |
| Property taxes - delinquent - Note C | 365,207 | 365,207 |
| Other | 445,440 | 445,440 |
| Inventory - fuel | 32,157 | 32,157 |
| Total Current Assets | 37,072,855 | 37,072,855 |
| Capital Assets - Note D Land | 1,080,847 | 1,080,847 |
| Construction in progress | 819,108 | 819,108 |
| Buildings | 9,580,334 | 9,580,334 |
| Land improvements | 341,538 | 341,538 |
| Equipment | 6,814,246 | 6,814,246 |
| Accumulated depreciation | (13,941,804) | (13,941,804) |
| Deferred Outflows - Pensions | 3,275,602 | 3,275,602 |
| Deferred Outflows - OPEB | 470,588 | 470,588 |
| TOTAL ASSETS AND OTHER DEBITS | $ 45,513,314 | $ 45,513,314 |

LIABILITIES, DEFERRED INFLOWS AND NET POSITION

LIABILITIES

Current Liabilities

|  |  |  |
| --- | --- | --- |
| Accrued expenses | $ 874,992 | $ 874,992 |
| GO bonds, current portion | 1,547,000 | 1,547,000 |
| Total Current Liabilities | 2,421,992 | 2,421,992 |
| Compensated absences - Note F | 396,934 | 396,934 |
| GO bonds less current | 9,499,000 | 9,499,000 |
| Net OPEB Obligation - Note G | 2,134,109 | 2,134,109 |
| Net Pension Liability | 12,347,715 | 12,347,715 |
| TOTAL LIABILITIES | 26,799,750 | 26,799,750 |
| Deferred Inflows - grants | 1,087,161 | 1,087,161 |
| Deferred Inflows - Pensions | 1,662,957 | 1,662,957 |
| Deferred Inflows - OPEB | 3,721,636 | 3,721,636 |
| ET POSITION  Net Investment in Capital Assets | 5,592,788 | 5,592,788 |
| Restricted for:  special projects | 8,010,057 | 8,010,057 |
| debt service | 34,306 | 34,306 |
| capital projects | 15,376,891 | 15,376,891 |
| Unrestricted | (16,772,232) | (16,772,232) |

N

TOTAL NET POSITION 12,241,810 12,241,810

TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION

$ 45,513,314 $

45,513,314

6

STATEMENT OF ACTIVITIES GOVERNMENT WIDE ACTIVITIES SALUDA COUNTY, SOUTH CAROLINA

Year Ended June 30, 2024

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Program Revenues |  | | |  | Net Revenue \ (Expense) & Changes in Net Position | |
| Charges for | | | Operating | Capital | | |  | Governmental | |
|  | Expenses | S ervices | G rants |  | G rants | A ctivities | | | T otal |
| Governmental Activities |  |  |  |  |  |  | | |  |
| Current  Legislative and administration | $ 621,507 | $ - | $ - | $ |  | - $ (621,507) | | | $ (621,507) |
| Judicial and law enforcement | 6,341,751 | - | 46,973 |  |  | - (6,294,778) | | | (6,294,778) |
| Finance agencies | 620,605 | - | - |  |  | - (620,605) | | | (620,605) |
| Administrative and human service | 3,595,125 | 1,292,761 | - |  |  | - (2,302,364) | | | (2,302,364) |
| Public safety | 1,499,450 | 397,401 | - |  |  | - (1,102,049) | | | (1,102,049) |
| Public works | 3,848,036 | - | 1,432,297 |  |  | - (2,415,739) | | | (2,415,739) |
| Planning and development | 3,359,426 | - | - |  |  | - (3,359,426) | | | (3,359,426) |
| Culture and recreation | 515,460 | - | - |  |  | - (515,460) | | | (515,460) |
| Other | 1,552,178 | - | 424,281 |  |  | - (1,127,897) | | | (1,127,897) |
| Debt service  Interest & other bond costs | 214,884 | - | - | - | | | (214,884) | | (214,884) |
| Total Governmental Activities | 22,168,422 | 1,690,162 | 1,903,551 | - | | | (18,574,709) | | (18,574,709) |
| TOTAL | $ 22,168,422 | $ 1,690,162 | $ 1,903,551 | $ - | | | (18,574,709) | | (18,574,709) |

General Revenues

Property Taxes Levied For:

|  |  |  |
| --- | --- | --- |
| General Purposes | 8,900,121 | 8,900,121 |
| Debt Service | 19,613 | 19,613 |
| Special Projects | 1,151,653 | 1,151,653 |
| Local option sales tax | 4,293,688 | 4,293,688 |
| Capital project sales tax | 1,700,346 | 1,700,346 |
| Intergovernmental sources | 4,039,823 | 4,039,823 |
| Fines and assessments | 711,581 | 711,581 |
| Other | 941,040 | 941,040 |
| Total General Revenues | 21,757,865 | 21,757,865 |
| Change in Net Position | 3,183,156 | 3,183,156 |
| Net Position, Beginning of Year | 9,058,654 | 9,058,654 |
| NET POSITION, END OF YEAR | $ 12,241,810 | $ 12,241,810 |

*The accompanying notes are an integral part of this statement.*

COMBINED BALANCE SHEET ALL GOVERNMENTAL FUNDS

SALUDA COUNTY, SOUTH CAROLINA June 30, 2024

Governmental Fund Types

Non-Major Totals

Debt Capital Special (Memorandum General C-Funds Service Projects Revenue Only)

ASSETS

Cash and investments- Note B Receivables

$ 5,898,085 $

3,447,430 $

34,306 $

26,039,954 $

810,276 $

36,230,051

Property taxes - delinquent - Note C 49,430 - - - - 49,430 Other 62,503 - - 382,937 - 445,440

Inventory - fuel 32,157 32,157

TOTAL ASSETS

LIABILITIES AND FUND EQUITY LIABILITIES

Accrued expenses

$ 6,042,175 $

.

$ 660,108 $

3,447,430 $

- $

34,306 $

- $

26,422,891 $

- $

810,276 $

- $

36,757,078

660,108

TOTAL LIABILITIES 660,108 660,108

DEFERRED INFLOW - grant 1,087,161 1,087,161

FUND EQUITY

Fund balance

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Nonspendable - inventory - jet fuel | 32,157 |  | - |  | - |  | - |  | - |  | 32,157 |
| Committed for capital projects | - |  | - |  | - |  | 26,422,891 |  | - |  | 26,422,891 |
| Assigned for debt service | - |  | - |  | 34,306 |  | - |  | - |  | 34,306 |
| Assigned for special purposes | 3,752,351 |  | 3,447,430 |  | - |  | - |  | 810,276 |  | 8,010,057 |
| Unassigned | 510,398 |  | - |  | - |  | - |  | - |  | 510,398 |
| TOTAL FUND EQUITY | 4,294,906 |  | 3,447,430 |  | 34,306 |  | 26,422,891 |  | 810,276 |  | 35,009,809 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND EQUITY | 6,042,175 |  | $ 3,447,430 |  | $ 34,306 |  | $ 26,422,891 |  | $ 810,276 |  | $ 36,757,078 |
| Reconciliation of governmental fund balances to |  |  |  |  |  |  |  |  |  |  |  |
| statement of net position: |  |  |  |  |  |  |  |  |  |  |  |
| Total Fund Balances - Governmental Funds |  |  |  |  |  |  |  |  |  |  | $ 35,009,809 |
| Capital assets, net of accumulated depreciation |  |  |  |  |  |  |  |  |  |  | 4,694,269 |
| Compensated absences |  |  |  |  |  |  |  |  |  |  | (396,934) |
| Accrued interest |  |  |  |  |  |  |  |  |  |  | (214,884) |
| GO bonds outstanding |  |  |  |  |  |  |  |  |  |  | (11,046,000) |
| Net OPEB Obligation |  |  |  |  |  |  |  |  |  |  | (5,385,157) |
| Net Pension Obligation, Deferred Inflows & Outflows |  |  |  |  |  |  |  |  |  |  | (10,735,070) |
| Recognition of deferred taxes |  |  |  |  |  |  |  |  |  |  | 315,777 |
| Total Net Position - Governmental Activities |  |  |  |  |  |  |  |  |  |  | $ 12,241,810 |

$

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

TO THE STATEMENT OF ACTIVITIES SALUDA COUNTY, SOUTH CAROLINA YEAR ENDED JUNE 30, 2024

|  |  |  |
| --- | --- | --- |
| Net change in fund balances - total governmental funds |  | $ 14,559,919 |
| Capital outlays to purchase or build capital assets are reported |  |  |
| in governmental funds as expenditures. However, for governmental |  |  |
| activities those costs are shown in the statement of net position and |  |  |
| allocated over the estimated useful lives as annual depreciation |  |  |
| expenses in the statement of activities. This is the amount by which |  |  |
| capital outlays exceed depreciation in the period. |  |  |
| Capital outlays | 1,540,667 |  |
| Depreciation expense | (487,048) | 1,053,619 |
| Repayment/(Issuance) of bond/ lease principal is an expenditure/(source) |  |  |
| in the govermental funds but it reduces long-term liabilities in the  statement of net position and does not affect the statement of activities | (11,046,000) | (11,046,000) |

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, interest expense is recognized as it accrues, regardless of the due date.

Interest on bonds decreased by: (214,884)

In the statement of activities, compensated absences are measured by

the amounts expended during the year. In governmental funds, expenditures

for this item are measured by the amount of financial resources used. (87,928)

In the statement of activities, OPEB benefits are measured by the accrued OPEB cost recorded during the year. In governmental funds, expenditures

for this item are measured by the amount of financial resources used. (854,553)

In the statement of activities, pension plan liabilities are measured by the accrued liability recorded during the year. In governmental funds, expenditures

for this item are measured by the amount of financial resources used. (237,648)

Some property taxes will not be collected for several months after the County's fiscal year ends, they are not considered as "available" revenues

in the governmental funds, and are instead recorded as deferred tax revenues.

In the statement of activities, property taxes are recorded as revenue in the

year levied. 10,631

Change in net position - governmental activities $ 3,183,156

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES SALUDA COUNTY, SOUTH CAROLINA

Year Ended June 30, 2024

Debt service

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | General | C-Funds | Debt Service | Capital Projects | Non-major Special Revenue | Totals (Memorandum Only) |
| REVENUES |  |  |  |  |  |  |
| Taxes | $ 11,761,102 | $ - | $ - | $ - | $ - | $ 11,761,102 |
| Taxes - reserved for special purposes | 1,422,076 | - | 19,613 | 2,851,999 | - | 4,293,688 |
| Licenses and permits | 373,826 | - | - | - | - | 373,826 |
| Fines and fees | 531,695 | - | - | - | 203,461 | 735,156 |
| Intergovernmental | 4,113,676 | 1,432,297 | - | - | 397,401 | 5,943,374 |
| Other | 1,860,776 | 5,228 | - | 362,336 | 5,461 | 2,233,801 |
| TOTAL REVENUES | 20,063,151 | 1,437,525 | 19,613 | 3,214,335 | 606,323 | 25,340,947 |
| EXPENDITURES  Current |  |  |  |  |  |  |
| Legislative and administration 519,850 | | - | - | - | - | 519,850 |
| Judicial and law enforcement 6,155,287 | | - | - | - | 23,210 | 6,178,497 |
| Finance agencies 603,383 | | - | - | - | - | 603,383 |
| Administrative and human service 3,509,669 | | - | - | - | - | 3,509,669 |
| Public safety 1,309,624 | | - | - | - | 149,642 | 1,459,266 |
| Public works 1,730,022 | | 2,035,275 | - | - | - | 3,765,297 |
| Planning and development 3,306,941 | | - | - | - | - | 3,306,941 |
| Culture and recreation 500,747 | | - | - | - | - | 500,747 |
| Other 648,328 | | - | - | - | 174,907 | 823,235 |
| Capital outlays - | | - | - | 1,160,143 | - | 1,160,143 |
| Principal retirement - Note F - | | - | - | - | - | - |
| Interest - | | - | - | - | - | - |
| TOTAL EXPENDITURES 18,283,851 | | 2,035,275 | - | 1,160,143 | 347,759 | 21,827,028 |
| Excess/(Deficiency) of Revenue Over/(Under)  Expenditures before Other Financing 1,779,300 | | (597,750) | 19,613 | 2,054,192 | 258,564 | 3,513,919 |
| OTHER FINANCING - SOURCES/(USES)  GO Bond proceeds - | | - | - | 11,046,000 | - | 11,046,000 |
| Transfer In/(Out) (881,555) | | - | - | 1,095,730 | (214,175) | - |
| Excess/(Deficiency) of Revenue Over/  (Under) Expenditures 897,745 | | (597,750) | 19,613 | 14,195,922 | 44,389 | 14,559,919 |
| Fund Balance, July 1, 2023 3,397,161 | | 4,045,180 | 14,693 | 12,226,969 | 765,887 | 20,449,890 |

FUND BALANCE, JUNE 30, 2024

$ 4,294,906 $

3,447,430 $

34,306

$ 26,422,891 $

810,276 $

35,009,809

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS

SALUDA COUNTY, SOUTH CAROLINA June 30, 2024

Saluda School District Other

O perating

D ebt Service

E ntities

T otal

ASSETS

Cash and cash equivalents - Note B TOTAL ASSETS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| $ | 1,162,698 | $ | 239,039 | $ | 1,216,931 | $ | 2,618,668 |
| $ | 1,162,698 | $ | 239,039 | $ | 1,216,931 | $ | 2,618,668 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NET POSITION | $ | 1,162,698 | $ | 239,039 | $ | 1,216,931 | $ | 2,618,668 |
| TOTAL NET POSITION | $ | 1,162,698 | $ | 239,039 | $ | 1,216,931 | $ | 2,618,668 |

*The accompanying notes are an integral part of this statement.*

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION SALUDA COUNTY, SOUTH CAROLINA

For the year ended June 30, 2024

Additions

Received for other entities

$ 91,751,544

Deductions

|  |  |
| --- | --- |
| Distributed to other entities | 90,880,497 |
| Change in Net Position | 871,047 |
| Net Position, beginning of year | 1,747,621 |
| NET POSITION, END OF YEAR | $ 2,618,668 |

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION

Saluda County, South Carolina (the County) complies with Generally Accepted Accounting Principles (GAAP). The County’s reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before January 1, 1996, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

F INANCIAL REPORTING ENTITY - BASIS OF PRESENTATION

The foundation of a primary government is a separately elected governing body - one that is elected by the citizens in a general, popular election. As the nucleus of the financial reporting entity, the general-purpose local government generally is the focal point of the users of the financial statements. Thus, it is important to define the primary government and determine what it comprises. A primary government is any state or general purpose local government that has a separately elected governing body, is legally separate, and is fiscally independent of other local governments.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. These component units combined with the primary government form the Reporting Entity.

These financial statements include only the data of the general-purpose local government and do not include data of component units necessary for reporting in conformity with generally accepted accounting principles. Known component units that are not included in these financial statements are the Saluda County Nursing Center and Saluda County Alcohol and Drug Abuse Center. Contact these entities directly for financial information.

G overnment-wide Activities

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenue when the County has assessed and levied the appropriate amounts due. Government-wide financial statements are prepared using a different measurement focus than governmental fund financial statements. A reconciliation of the two financial statements has been shown to identify the relationship between the government-wide statements and the governmental fund financial statements.

FINANCIAL REPORTING ENTITY - BASIS OF PRESENTATION (CONTINUED)

Revenue

Program revenues are funds that directly affect the specific expense categories on the statement of activities. Program revenues are categorized into charges for services, operating grants and capital grants. Charges for services are revenues users pay for services in the County. Operating grants are grants that are used to operate specific programs within the County. Capital grants are funds used to purchase equipment and other capital assets

Governmental Fund Types

The County uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both “measurable and available”. Measurable means the amount can be determined. Available means collectible within the current period or soon enough thereafter (generally 60 days) to pay current liabilities. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as an expenditures in the year due.

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. All property taxes, intergovernmental revenue, and charges for services are recorded in this fund except amounts which are specifically collected to service debt or for which the County collects funds in a fiduciary capacity. Operational expenditures for services provided by the County are also paid through the General Fund.

Special Revenue Funds – Special Revenue Funds are used to account for specific proceeds received on grants or projects approved by management or other authorizing agencies. They are not budgeted in General Fund operations. The C-funds (**major fund**) is used to account for State Revenue to repair roads within the County. The other Special Revenue funds are combined as non-major funds.

Debt Service Fund – major fund – Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Fund – major fund - The Capital Projects Fund is used to account for financial resources specifically allocated for the County’s future building and construction projects.

Fiduciary Fund Types

Fiduciary funds account for assets held by the County in a trustee or agency capacity. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Pension trust funds are accounted for in essentially the same manner as proprietary funds. Agency funds are custodial in nature and do not involve measurement of results or operations.

TOTAL COLUMNS (MEMORANDUM ONLY)

Total columns on the combined statements are captioned “memorandum only” to indicate that they are presented only to aid in the financial analysis. Interfund eliminations have not been made in the aggregation of this data; and it is, therefore, not comparable to a consolidation.

BUDGET

County Council approves an ordinance which establishes the operating and capital budgets for the operation of the County’s government. The budget for the County’s operating funds are as shown in the supplemental information following the notes to the financial statements. The budget amounts are shown under the column labeled “Budget” in the Detailed Statement of Revenue, Expenditures and Changes in Fund Balance-General Fund; Budget and Actual. All annual appropriations lapse at the end of the County’s fiscal year. Project length financial plans are adopted for all capital projects funds. County Council does not establish operating and capital budgets for any of the County’s Special Revenue Funds.

Budgetary Control

The general fund’s budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department and class as follows: personnel costs (salaries, pensions, insurance); printing and office supplies; memberships and dues; travel; automobile operating expenses; maintenance service contracts; bonds; employee training; capital outlay; and other. This constitutes the legal level of control.

Encumbrances

Encumbrance accounting is used for the General Fund, Special Revenue Funds, and Capital Project Funds. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated.

Estimates

The County uses estimates and assumptions in preparing its financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenditures. Actual results could vary from the estimates that were used.

ASSETS AND LIABILITIES

Cash and Investments

The County maintains and controls cash and investment pools in which the primary government and component units share. Each fund or component unit’s portion of a pool is displayed on their respective balance sheet as “cash and investments”. Non-pooled cash and investments are also reported on the respective balance sheets as “cash and investments”.

Securities traded on a national exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value, and the carrying amount of cash deposits reasonably estimates fair value.

For financial statement purposes, the County considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash.

Inventory

The County has fuel facilities at the County Airport. Inventory consists of jet fuel. The County values its inventory at cost.

Capital Assets

All Capital Assets are capitalized at historical cost and updated for additions and deletions during the fiscal year less accumulated depreciation. The County maintains a capitalization threshold of $5,000 for capital assets – governmental activities. Donated capital assets are recorded at fair value when received. Repairs and maintenance are charged directly to operations as incurred. Depreciation is computed on the straight-line method over the estimated useful lives of the respective assets ranging from five to fifty years.

ASSETS AND LIABILITIES (CONTINUED)

Compensated Absences

Full-time, permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the County. The estimated current portion of the liability for the vested vacation benefits attributable to the County’s governmental funds is recorded as an expenditure and liability in the respective funds. No liability is recorded for nonvested sick leave benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as “terminal leave” prior to retirement.

TRANSFERS AND EQUITY

Fund Equity

Restricted, Committed and Assigned fund balances represent tentative plans for future use of financial resources. Restricted fund balance is when constraints are externally imposed by creditors, grantors, laws or enabling legislation and placed on resources. Committed fund balance is an amount that can only be used for specific purposes imposed by formal action of the government’s highest level of decision-making authority (County Council). Assigned fund balance is an amount constrained by the government’s intent to be used for a specific purpose. The County Administrator has the authority to assign fund balance amounts based on the future anticipated uses of resources.

When both restricted, committed, assigned and unassigned resources are available for use, it is the government’s policy to use restricted, committed or assigned resources first, then unassigned resources as needed.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from the fund, but that are 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.

All other interfund transactions are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Interfund transactions are eliminated in the governmental activities column of the Statement of Net Position and Statement of Activities.

SALUDA COUNTY, SOUTH CAROLINA NOTES TO FINANCIAL STATEMENTS

June 30, 2024

NOTE B - CASH AND INVESTMENTS

Deposits and Investments

The County considers highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents. The State of South Carolina authorizes the County to invest in the following:

1. Obligations of the United States and agencies thereof.
2. General obligations of the State of South Carolina.
3. Accounts or certificates of deposit of banks or savings and loan associations to the extent that the same are insured by an agency of the federal government.
4. Certificates of deposit or accounts that are collaterally secured by securities of the type described in 1) and

2) above with the collateral security not less than the amount of the account or certificate including interest.

1. Repurchase agreements when collateralized by securities as stipulated above.
2. Guaranteed investment contracts issued by a domestic or foreign insurance company or other financial institution, whose long term unsecured debt rating bears the highest ratings of at least two nationally recognized rating services.

It is the County’s policy for deposits to be secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The County’s cash and investments are categorized to give an indication of the level of risk assumed by the County on June 30, 2024. The carrying value of deposits at June 30, 2024 was $38,848,719. The categories are described as follows:

Category 1 - Insured or collateralized with securities held by the entity or by its agent in the entity’s name. Category 2 - Collateralized with securities held by the pledging financial institution’s trust department or agent in the entity’s name.

Category 3 - Uncollateralized.

Cash and investments categorized by level or risk, are:

Market Value/

Category Carrying

1 2 3 Amount

Checking and time deposits

$ 38,848,719 $ -- $ --

$ 38,848,719

Total

$ 38,848,719 $

-- $

-- $

38,848,719

|  |  |
| --- | --- |
| Governmental activities | $ 36,230,051 |
| Fiduciary funds | 2,618,668 |
| Total | $ 38,848,719 |

NOTE C - PROPERTY TAXES

Taxes receivable are $365,207 on the Statement of Net Position. Of this amount, $49,430 represent current delinquent taxes collected on behalf of the County for sixty days following the end of the fiscal year, which is recorded in the General Fund as taxes receivable. The County does not have an allowance for doubtful accounts at June 30, 2024. All amounts due are currently estimated to be collectible.

Taxes are levied on real and personal properties owned on the preceding December 31 of each fiscal year ended June 30. Liens are attached to the property at the time taxes are levied, which usually occurs in October of each year. These taxes are due without penalty through January 15. Penalties are added to taxes depending on the date paid as follows:

January 16 through February 1 - 3 % of tax February 2 through March 16 - 10% of tax

March 17 through March 31 - 15% of tax plus collection cost

Current year real and personal property taxes become delinquent on April 1. The levy date for motor vehicle is the first day of the month in which the motor vehicle license expires. These taxes are due the last day of the same month.

NOTE D - CAPITAL ASSETS

A summary of changes in capital assets is as follows:

Balance Balance

J uly 1, 2023

A dditions

D eletions June 30, 2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Land \*\* |  | $ 1,080,847 | $ -- | $ -- | $ 1,080,847 |
| Construction in progress |  | -- | 819,108 | -- | 819,108 |
| Buildings |  | 8,931,553 | 648,781 | -- | 9,580,334 |
| Land improvements |  | 341,538 | -- | -- | 341,538 |
| Vehicles & equipment |  | 6,741,468 | 72,778 | -- | 6,814,246 |
| Accumulated depreciation |  | (13,454,756) | (487,048) | -- | (13,941,804) |
| \*\* Land is a non-depreciable asset. | Totals | $ 3,640,650 | $ 1,053,619 | $ -- | $ 4,694,269 |

NOTE D - CAPITAL ASSETS (CONTINUED)

The County recorded depreciation expense of $487,048 shown in current expenses on the statement of activities – governmental activities. Depreciation expense was allocated as follows:

|  |  |
| --- | --- |
| Legislative and administration | $ 13,729 |
| Judicial and law enforcement | 163,254 |
| Finance agencies | 17,222 |
| Administrative and human service | 85,456 |
| Public safety | 40,184 |
| Public works | 82,739 |
| Planning and development | 52,485 |
| Culture and recreation | 14,713 |
| Other | 17,266 |
| Total | $ 487,048 |

As a Phase 3 Governmental Entity defined under GASB 34, the County has elected not to retroactively capitalize the costs of paving the County’s roads and classified roads as infrastructure. The estimated amount needed to keep the roads in a reasonable condition is between $500,000 - $1,000,000 annually. The County receives a portion of road maintenance funds from the State of South Carolina through the C-Funds reimbursements. The County budgets expenditures for repairs and maintenance in the County’s general fund and through annual appropriations from the Special Revenue – C- Funds Account.

NOTE E - COMMITMENTS AND CONTINGENT LIABILITIES

Revenue Bonds

The County has issued Nursing Facilities Revenue Bonds. These bonds are payable solely from the revenue of the Saluda Nursing Center. These bonds payable and the related buildings constructed with the proceeds of these bonds are reported on the financial statements of the Saluda Nursing Center. This information is not included in the financial statements of Saluda County.

Grants Liability

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

Subsequent Events

Management has evaluated the effects of subsequent events through the date of the auditor’s report.

NOTE F - 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 obligations bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds currently outstanding are as follows:

Balance Balance

July 1, 2023 Additions Payments June 30, 2024

$5,386,000 General Obligation Bonds Bonds due in annual installments of

$1,260,000 - $1,436,000 through November 2027, Interest rate 4.45%

$ --

$ 5,386,000 $

-- $ 5,386,000

$5,660,000 General Obligation Bonds Bonds due in annual installments of

$287,000 - $490,000 through November 2027, Interest rate 4.45%

$ --

$ 5,660,000 $

-- $ 5,660,000

Annual debt service requirements to maturity for all long-term general obligation debt are as follows:

Fiscal Year Ending

June 30, Principal Interest Total

|  |  |  |  |
| --- | --- | --- | --- |
| 2025 | 1,547,000 | 462,073 | 2,009,073 |
| 2026 | 1,609,000 | 400,139 | 2,009,139 |
| 2027 | 1,679,000 | 329,769 | 2,008,769 |
| 2028 | 1,753,000 | 256,335 | 2,009,335 |
| 2029 | 330,000 | 179,657 | 509,657 |
| 2030 -2034 | 1,861,000 | 687,760 | 2,548,760 |
| 2035 – 2039 | 2,267,000 | 281,334 | 2,548,334 |

Total $ 11,046,000 $ 2,597,066 $13,643,066

NOTE F - LONG-TERM DEBT (Continued)

Compensated Absences

A summary of changes in compensated absences for the year ended June 30, 2024 is as follows:

|  |  |  |
| --- | --- | --- |
| Balance |  | Balance |
| July 1, |  | June 30, |
| 2023 | C hanges | 2024 |
| $ 309,006 | $ 87,928 | $ 396,934 |

Due to the nature of the obligation for accrued vacation, annual requirements to amortize such obligations are not determinable and have not been presented.

NOTE G - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

1. P lan Description

The County offers medical, prescription drug, dental, long-term disability, and life insurance benefits to its employees. All benefits are available to County retirees except disability and life insurance. The same rate structure (considering total premiums) is charged for active employees as for retirees, with slight variations for Medicare-eligible retirees. The medical/prescription drug plans consist of four options for active employees and non-Medicare eligible retirees (Savings Plan, Standard, Blue Choice HMO, and CIGNA HMO). Medicare- eligible retirees may elect a Medicare Supplement option, but not the Savings Plan option.

The premiums for retired members are shared equally between the member and the County if the following conditions are met:

* 1. Any County Employee who retires from a participating county and was hired prior to July 1, 1984, must have 5 years County service and any County Employee hired after July 1, 1984, must have10 years County service to be eligible, effective with their date of retirement, provided that they are eligible for retirement at the time they leave active County employment.
  2. An employee who was hired after July 1, 1984, who retires with 5 but less than 10 years of participating County Service and who is eligible for retirement at the time they leave service must pay the total premium for insurance benefits.
  3. An employee who terminates with at least 20 years of participating County service prior to eligibility for retirement under a state system shall become eligible for the insurance plan effective with the date of retirement under the State Retirement System, provided that the last 5 years were with the covered entity. County retiree’s must have the last 5 years of the 20 years with the County.

1. F unding Policy

As required, an actuary will determine the County's OPEB obligation at least once every three fiscal years. This is calculated in accordance with certain parameters.

Pre-funding of OPEB benefits is not required. Therefore, the County's funding policy is to continue to pay healthcare premiums for retirees as they fall due. The County has elected not to establish an irrevocable trust at this time.

The County Council reserves the authority to review and amend this funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the County.

SALUDA COUNTY, SOUTH CAROLINA NOTES TO FINANCIAL STATEMENTS June 30, 2024

NOTE G – OTHER POST-EMPLOYMENT BENEFITS (OPEB) - Continued

1. A nnual OPEB Cost and Net OPEB Obligation/(Asset)

The following table shows the components of the County’s Annual OPEB Cost for the fiscal year ended June 30, 2024, the amount actually contributed to the plan, and changes in the County’s Net OPEB Obligation/(Asset):

|  |  |
| --- | --- |
| **Item**  Service cost | **F YE 6/30/2024**  $ 146,896 |
| Changes in assumptions | (1,130,215) |
| Benefit payments | (68,913) |
| Change in Net OPEB Obligation | $ (1,052,232) |
| Net OPEB Obligation – Beginning of Year | 3,186,341 |
| Net OPEB Obligation – End of Year | $ 2,134,109 |

The County’s Annual OPEB Cost, the percentage of Annual OPEB Cost contributed to the plan, and the Net OPEB Obligation/(Asset) for the fiscal year ended June 30, 2024 are as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Fiscal Year**  **Ended** | **Annual**  **OPEB Cost** | **Actual**  **Contribution** | **Percentage of Annual OPEB**  **Cost Contributed** | **Net OPEB**  **Obligation/**  **(Asset)** |
| 6/30/20 | $311,057 | $62,287 | 20.0% | $4,578,828 |
| 6/30/21 | $317,951 | $65,685 | 20.7% | $4,345,044 |
| 6/30/22 | $307,935 | $78,621 | 25.5% | $3,775,891 |
| 6/30/23 | $127,462 | $68,913 | 54.07% | $3,186,341 |
| 6/30/24 | $146,896 | $68,913 | 46.91% | $2,134,109 |

NOTE G – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continued

Discount Rate

The discount rate used to measure the total pension liability was 3.86%. The following table presents the sensitivity of the net liability to changes in the discount rate.

|  |  |  |  |
| --- | --- | --- | --- |
|  | 2 .86% | 3.86% | 4 .86% |
| Retiree health insurance | $ 2,480,503 | $ 2,134,109 | $ 1,853,847 |

For the year ended June 30, 2024, the County recognized pension expense (credit) of ($79,557) for OPEB – retiree health insurance. At June 30, 2024 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB liabilities from the following sources:

Deferred Deferred

Outflows Inflows

|  |  |  |
| --- | --- | --- |
| Liab/Inv Experience change - OPEB | 414,344 |  |
| Liab/Inv Experience change - OPEB |  | 3,721,636 |
| Payments made in 2024 | 56,244 |  |

Other amounts reported as deferred outflows and deferred inflows related to pensions will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,

|  |  |
| --- | --- |
| 2025 | (550,314) |
| 2026 | (544,916) |
| 2027 | (501,293) |
| 2028 | (462,387) |
| 2029 | (406,881) |
| Thereafter | (885,371) |

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the Annual Required Contributions of the County are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress is presented as required supplementary information following the notes to the financial statements.

NOTE H - RISK MANAGEMENT

The County is exposed to various risks of loss and maintains State or commercial insurance coverage for each of those risks. Management believes such coverage is sufficient to preclude any significant uninsured losses for the covered risks. Settled claims have not exceeded this coverage in the past three years. The County pays insurance premiums to certain State Agencies and commercial insurers to cover risks that may occur in normal operations. The insurers promise to pay to or on behalf of the insured for covered economic losses sustained during the policy period in accordance with insurance policy and benefit program limits. For property losses, the County’s deductible is $250. For tort liability, the deductible is $250.

Employees elect health coverage through either a health maintenance organization or through the State’s self-insured plan. All of the other coverages listed above through the applicable State self-insured plan except dependent and optional life premiums are remitted to commercial carriers.

The County and other entities pay premiums to the Association of Counties, which issues policies, accumulates assets to cover the risks of loss, and pay claims incurred for covered losses related to the following assets, activities, and/or events:

* 1. Theft of, damage to, or destruction of assets;
  2. Real property, its contents, and other equipment;
  3. Motor vehicles;
  4. Torts; and
  5. Natural disasters.

The Association is a self-insurer and purchases reinsurance to obtain certain services and specialized coverage and to limit losses in the areas of property, boiler and machinery, automobile liability, and medical professional liability insurance. The Association purchases insurance for aircraft and ocean marine coverage. The Association’s rates are determined actuarially.

State agencies and other municipal entities are the primary participants in the State’s Health and Disability Insurance Fund and in the Association of Counties Insurance Pool.

The County obtains coverage through a commercial insurer for employee fidelity bond insurance for all employees for losses arising from theft or misappropriations, up to a maximum of $100,000. Management believes such coverage is sufficient to preclude any significant uninsured losses for the covered risks.

The County has not reported an estimated claims loss expenditure, and related liability at June 30, 2024, based on the requirements of GASB Statement No. 10, which states that a liability for claims must be reported if information prior to the issuance of the financial statements indicates that it is probable that an asset has been impaired or a liability has been incurred on or before June 30, 2024, and the loss is reasonably estimable. As of the financial statement date, there was no evidence of asset impairment or other information to indicate that a claims loss expenditure and liability should be recorded.

NOTE I - PENSION PLAN

Plan Description

The County of Saluda, South Carolina contributes to the South Carolina Retirement Systems and the Police Officers Retirement System, both of which are cost-sharing multiple-employer defined benefit pension plans administered by the PEBA: a Division of the State Budget and Control Board. Both the South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS) offer retirement and disability benefits, cost of living adjustments on an ad- hoc basis, life insurance benefits and survivor benefits. The Plans’ provisions are established under Title 9 of the SC Code of Laws. A Comprehensive Annual Financial Report containing financial statements and required supplementary information for the South Carolina Retirement System and Police Officers’ Retirement System is issued and publicly available by writing the South Carolina Retirement System, P.O. Box 11960, Columbia, S.C. 29211-1960.

Funding Policy

Both employees and employers are required to contribute to the Plans under authority of Title 9 of the SC Code of Laws. Employee required contributions to the Plans are as follows: SCRS – 9.0% of salary; PORS Class II – 9.75% of salary; PORS Class I - $21 per month. In addition to the above rates, participating employers of the South Carolina Retirement System contribute .15% of payroll to provide a group life insurance benefit for their participants. Participating employers under the Police Officers Retirement System also contribute .2% of payroll to provide a group life insurance benefit and

.2% of payroll to provide an accidental death benefit for their participants. All employers contribute at the actuarially required contribution rates.

Following is data for the current and prior two years on total payroll, covered payroll, and employer pension contributions:

|  |  |  |  |
| --- | --- | --- | --- |
| **SCRS** | 2024 | 2 023 | 2 022 |
| Total payroll | $4,527,745 | $4,469,182$ | $3,990,175 |
| Covered payroll | 4,527,745 | 4,469,182 | 3,990,175 |
| County’s contribution | 833,558 | 778,085 | 654,788 |
| Employee’s contribution | 407,497 | 402,226 | 359,116 |
| County’s Contribution % | 18.41% | 17.41% | 16.41% |
| Employee’s contribution % | 9.00% | 9.00% | 9.00% |
| **PORS** | 2024 | 2 023 | 2 022 |
| Total payroll | $2,353,169 | $2,187,985 | $2,008,937 |
| Covered payroll | 2,353,169 | 2,187,985 | 2,008,937 |
| County’s contribution | 490,400 | 434,096 | 378,484 |
| Employee’s contribution | 229,434 | 213,329 | 195,871 |
| County’s Contribution % | 20.84% | 19.84% | 18.84% |
| Employee’s contribution % | 9.75% | 9.75% | 9.75% |

NOTE I - PENSION PLAN – continued

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

At June 30, 2024 the County (#74102) reported the following for its proportionate share of the net pension asset (liability) for each of the Retirement Systems. The net pension asset (liability) was measured as of June 30, 2023 for SCRS and PORS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The County’s proportion of the net pension asset/(liability) was based on a projection of the County’s long term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by PEBA in reports provided to the County and other participating agencies.

|  |  |  |
| --- | --- | --- |
|  | SCRS | PORS |
| Net pension asset/(liability) – 6/30/2023 | $ (8,546,298) | $ (3,801,417) |
| County’s portion of the Plan’s Total net pension (liability) | 0.035348 % | 0.124878 % |

For the year ended June 30, 2024, the County recognized pension expense (credit) of $228,276 for SCRS and $338,086 for PORS. At June 30, 2024 the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  |  |  |
| --- | --- | --- |
|  | Deferred Outflows | Deferred Inflows |
| Liab/Inv Experience change - SCRS Liab/Inv Experience change - SCRS Payments made in 2024 – SCRS | 1,537,400  883,558 | 957,196 |
| Liab/Inv Experience change – PORS Liab/Inv Experience change - PORS  Payments made in 2024 – PORS | 805,244  490,400 | 705,761 |

County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year June 30, 2024. Other amounts reported as deferred outflows and deferred inflows related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending

June 30, SCRS PORS

|  |  |  |
| --- | --- | --- |
| 2025 | $ 3,202 | $ (118,451) |
| 2026 | 330,105 | 171,985 |
| 2027 | (5,012) | (3,976) |

NOTE I - PENSION PLAN – continued

Actuarial Assumptions

Actuarial cost method Entry Age

Investment rate of return 7.25%

Proj salary increases levels off at 3.5%

Includes inflation at 2.75%

Benefit adjustments lesser of 1% or $500

The post-retiree mortality assumption is dependent upon the member’s job category and gender. This assumption includes base rates which are automatically adjusted for future improvement in mortality using the published Scale AA projected from the year 2024. The long term expected rate of return on pension plan investments for actuarial purposes is based on the 30 year capital market outlook at the end of the third quarter 2022. For actuarial purposes, the 7.25% assumed annual investment rate of return used in the calculation of total pension liability includes a 4.75% real rate of return and 2.75% inflation component

Asset Class Target Asset Expected Long Term Expected

Allocation Rate of Return Rate of Return

Short Term 5.0%

|  |  |  |  |
| --- | --- | --- | --- |
| Cash | 2.0% | 0.3 | 0.01 |
| Short Duration | 3.0% | 0.6 | 0.02 |
| Domestic Fixed Income | 13.0% |  |  |
| Core Fixed Income | 7.0% | 1.1 | 0.08 |
| High Yield | 2.0% | 3.5 | 0.07 |
| Bank Loans | 4.0% | 2.8 | 0.11 |
| Global Fixed Income | 9.0% |  |  |
| Global Fixed Income | 3.0% | 0.8 | 0.02 |
| Emerging Markets Debt | 6.0% | 4.1 | 0.25 |
| Global Public Equity | 31.0% | 7.8 | 2.42 |
| Global Tact Asset  Allocation | 10.0% | 5.1 | 0.51 |
| Alternatives  Hedge Funds (Low Beta) | 32.0%  8.0% | 4 | 0.32 |
| Private Debt | 7.0% | 10.2 | 0.71 |
| Private Equity | 9.0% | 10.2 | 0.92 |
| Real Estate (Broad Mkt) | 5.0% | 5.9 | 0.29 |
| Commodities | .0% | 5 .1 | 0 .15 |
| Total Expected Real Return | .0% |  | 5.80 % |
| Inflation for Actuarial Purposes |  |  | 2 .25 % |
| Total Expected Nominal Return |  |  | 05% |

NOTE I - PENSION PLAN – continued

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The following table presents the sensitivity of the net pension liability to changes in the discount rate.

6 .00% 7.00% 8 .00%

|  |  |  |  |
| --- | --- | --- | --- |
| SCRS | $ 11,042,632 | $ 8,546,298 | $ 6,471,432 |
| PORS | $ 5,362,473 | $ 3,801,417 | $ 2,522,717 |

Detailed information regarding the fiduciary net position of the plans administered by PEBA is available in the separately issued CAFR containing financial statements and required supplementary information for SCRS and PORS. The CAFR of the Pension Trust Funds is publicly available on PEBA’s Retirement Benefits’ website at [www.retirement.sc.gov,](http://www.retirement.sc.gov/) or a copy may be obtained by submitting a request to PEBA, PO Box 11960, Columbia, SC 29211-1960.

Pension Plan Fiduciary Net Position

|  |  |  |
| --- | --- | --- |
|  | SCRS | PORS |
| Actuarial valuation date | June 30, 2023 | June 30, 2023 |
| Total pension asset/(liability) | $ (58,464,402,454) | $ (9,450,021,576) |
| Plan fiduciary net position | $ 34,286,961,942 | $ 6,405,925,370 |
| Employers Net Pension Liability | $ 24,177,440,512 | $ 3,044,096,206 |

Ratio of plan net position to

total pension (liability) 58.6% 67.8 %

NOTE J - LITIGATION

The County is involved in various claims and litigation arising from the normal course of business. Management and their legal counsel believe that the ultimate disposition of these cases will not have a materially adverse effect on the financial position of the County.

NOTE K - JOINT VENTURE

The County is a participant with McCormick County and Edgefield County (both in South Carolina) in a joint venture to provide solid waste disposal to the area comprising McCormick County, Saluda County and Edgefield County. Tri-County Joint Services Authority (the Authority) was created for this purpose. On dissolution of the Authority, its net position will be shared among the members in accordance with the contract by which such assets were created. The Authority is governed by a six-member commission composed of two commissioners appointed by each County. Each County is obligated to remit an amount annually to supplement the Authority’s operating revenues. The amount to be remitted is based on the annual budget approved by the Authority. Saluda County remitted $562,500 to the Authority during the current fiscal year.

The County’s solid waste is being disposed of at a commercially owned and operated landfill through agreement with the Authority as discussed above. The County is a participant with eight other counties in Three Rivers Solid Waste Authority to build a Subtitle D landfill for disposal of solid waste. Three Rivers Solid Waste Authority was created for that purpose. On dissolution of the Authority, its net position will be shared among the members in accordance with the contract by which such assets and liabilities were created. The Authority is governed by a board. Each member County is obligated to commit to an estimate of the amount of solid waste it will send to the landfill each year. The amount to be remitted to the Authority is based on the amount of solid waste sent to the landfill each year and the annual budget of the Authority.

This information is reported in the General Fund. Complete financial statements of the Authority can be obtained from the administrative office for the Authority in Edgefield, South Carolina.

SALUDA COUNTY, SOUTH CAROLINA NOTES TO FINANCIAL STATEMENTS June 30, 2024

NOTE L - TRANSFERS

Individual fund transfers for the year ended June 30, 2024 were:

Transfer From T ransfer To Amount

|  |  |  |
| --- | --- | --- |
| General Fund | Capital Projects | $ 881,555 |
| Special Revenue | Capital Projects | 214,175 |

The transfer from the capital projects fund to general fund was to move designated surplus funds to the general fund for various appropriations. The County Council can use these funds by voting to release the funds for the purposes voted on.

NOTE M – NET POSITION/FUND EQUITY

The County has an unrestricted net deficit in the governmental activities of $16,772,232. This deficit was caused by the Pension Liability of $12,347,715 and the OPEB Obligation $2,134,109. The County has reserves for use of $15 million in the capital projects fund that can be used through a vote from County Council.

Amounts committed in the Capital Projects Fund are $5,873,328 for future capital needs, $18,777,473 for jail renovation and the balance for vehicle, heavy equipment and building repairs/replacement.

NOTE N– BUDGET VARIANCES

The County had unfavorable variances in *Admin and Human Services*, *Public Safety* & *Planning and Development* due to the ARP funds being used for projects. *Other* had a budget variance for appropriations paid to Piedmont Tech.

NOTE M – TAX ABATEMENTS

The County can enter into agreements with businesses to possibly reduce their property tax bill for economic incentive. However the agreements did not result in a change to the property tax bill for FY 2024.

REQUIRED SUPPLMENTAL INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL GENERAL FUND

SALUDA COUNTY, SOUTH CAROLINA

Year Ended June 30, 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Original Budget | Final Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES |  |  |  |  |
| Taxes | $ 11,560,508 | $ 11,560,508 | $ 11,761,102 | $ 200,594 |
| Taxes - reserved for special purposes | - | - | 1,422,076 | 1,422,076 |
| Licenses and permits | 370,500 | 370,500 | 373,826 | 3,326 |
| Fines and fees | 536,471 | 536,471 | 531,695 | (4,776) |
| Intergovernmental | 2,665,945 | 2,665,945 | 4,113,676 | 1,447,731 |
| Other | 1,463,489 | 1,463,489 | 1,860,776 | 397,287 |
| TOTAL REVENUES | 16,596,913 | 16,596,913 | 20,063,151 | 3,466,238 |

EXPENDITURES

Current

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Legislative and administration | 527,004 | 527,004 | 519,850 | 7,154 |
| Judicial and law enforcement | 6,579,610 | 6,579,610 | 6,155,287 | 424,323 |
| Finance agencies | 630,057 | 630,057 | 603,383 | 26,674 |
| Administrative and human service | 3,352,254 | 3,352,254 | 3,509,669 | (157,415) |
| Public safety | 894,304 | 894,304 | 1,309,624 | (415,320) |
| Public works | 1,803,479 | 1,803,479 | 1,730,022 | 73,457 |
| Planning and development | 1,895,933 | 1,895,933 | 3,306,941 | (1,411,008) |
| Culture and recreation | 502,822 | 502,822 | 500,747 | 2,075 |
| Other | 411,450 | 411,450 | 648,328 | (236,878) |
| TOTAL EXPENDITURES | 16,596,913 | 16,596,913 | 18,283,851 | (1,686,938) |
| Excess/(Deficiency) of Revenue Over/(Under) Expenditures before Other Financing Sources | - | - | 1,779,300 | 1,779,300 |
| THER FINANCING SOURCES/(USES)  Sale of fixed assets - - - - | | | | |
| Transfer In/(Out) | - - | | (881,555) | (881,555) |
| Excess/(Deficiency) of Revenue Over/ (Under) Expenditures | - $ - | | 897,745 | $ 897,745 |
| Fund Balance, July 1, 2023 |  | | 3,470,143 |  |
| FUND BALANCE, JUNE 30, 2024 |  | | $ 4,367,888 |  |

O

$

SCHEDULE OF THE COUNTY'S NET OPEB OBLIGATION SALUDA COUNTY

FOR THE YEARS ENDED JUNE 30, 2015 - 2024

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Fiscal Year**  **E nded** | **O** | **Annual**  **PEB Cost** | **C** | **Actual**  **ontribution \*** | **C** | **Percentage of Annual OPEB**  **ost Contributed** | **Net OPEB**  **Obligation/ ( Asset)** | |
| 6/30/2015 | 279,685 | | 41,689 | | 14.90% | | 1,265,481 |  |
| 6/30/2016 | 279,685 | | 36,122 | | 12.90% | | 1,509,044 |  |
| 6/30/2017 | 279,685 | | 41,543 | | 14.90% | | 1,747,186 |  |
| 6/30/2018 | 311,057 | | 54,344 | | 17.47% | | 4,063,719 | \*\*\* |
| 6/30/2019 | 311,057 | | 44,718 | | 14.38% | | 4,330,058 | \*\*\* |
| 6/30/2020 | 311,057 | | 62,287 | | 20.02% | | 4,578,828 | \*\*\* |
| 6/30/2021 | 317,951 | | 65,685 | | 20.66% | | 4,345,044 | \*\*\* |
| 6/30/2022 | 307,935 | | 78,621 | | 25.53% | | 3,775,891 | \*\*\* |
| 6/30/2023 | 127,462 | | 68,913 | | 54.07% | | 3,186,341 | \*\*\* |
| 6/30/2024 | 146,896 | | 56,244 | | 38.29% | | 2,134,109 | \*\*\* |

\* - The County currently contributes the actual amount and the funding policy is pay as due.

\*\*\* - The County implemented GASB 75 and the calculations vary from previous years

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY SALUDA COUNTY

FOR THE YEARS ENDED JUNE 30, 2015 - 2024

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SCRS** | **2 015** | **2 016** | **2 017** | **2 018** | **2 019** | **2 020** | **2 021** | **2 022** | **2 023** | **2 024** |
| County's proportion of the net pension liability | 0.026230% | 0.026058% | 0.033935% | 0.037942% | 0.036369% | 0.036221% | 0.034020% | 0.032500% | 0.033509% | 0.035348% |
| County's proportionate share of the net pension liability | 4,515,936 | 4,942,025 | 7,248,466 | 8,541,354 | 8,149,062 | 8,270,666 | 8,694,849 | 7,040,543 | 8,123,382 | 8,546,298 |
| County's covered payroll during the measurement period | 2,443,279 | 3,286,135 | 3,828,326 | 3,768,805 | 3,825,370 | 3,795,033 | 3,677,549 | 3,990,175 | 4,469,182 | 4,527,745 |
| County's share of the net pension liability as a percentage of its covered payroll | 184.83% | 150.39% | 189.34% | 226.63% | 213.03% | 217.93% | 236.43% | 176.45% | 181.76% | 188.75% |
| Plan fiduciary net position as a percentage of total pension liability | 59.9% | 57.0% | 52.9% | 53.3% | 54.1% | 54.4% | 50.7% | 60.7% | 57.1% | 58.6% |
| **PORS** | **2 015** | **2 016** | **2 017** | **2 018** | **2 019** | **2 020** | **2 021** | **2 022** | **2 023** | **2 024** |
| County's proportion of the net pension liability | 0.122040% | 0.129380% | 0.134990% | 0.134990% | 0.130800% | 0.137700% | 0.131700% | 0.130300% | 0.126939% | 0.124878% |
| County's proportionate share of the net pension liability | 2,336,444 | 2,819,920 | 3,423,962 | 3,680,627 | 3,706,274 | 3,946,575 | 4,367,754 | 3,352,526 | 3,806,886 | 3,801,417 |
| County's covered payroll during the measurement period | 1,602,892 | 1,720,931 | 1,809,266 | 1,810,469 | 1,996,800 | 1,989,660 | 1,959,319 | 2,008,937 | 2,187,985 | 2,187,985 |
| County's share of the net pension liability as a percentage of its covered payroll | 156.38% | 220.62% | 189.25% | 203.30% | 185.61% | 198.35% | 222.92% | 166.88% | 173.99% | 173.74% |
| Plan fiduciary net position as a percentage of total pension liability | 67.5% | 64.6% | 60.4% | 60.9% | 61.7% | 62.7% | 58.8% | 70.4% | 66.4% | 67.8% |

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY SALUDA COUNTY

FOR THE YEARS ENDED JUNE 30, 2015 - 2024

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SCRS** | **2 015** |  | **2 016** |  | **2 017** |  | **2 018** |  | **2 019** |  | **2 020** |  | **2 021** |  | **2 022** |  | **2 023** |  | **2 024** |
| Contractually Required Contribution | 262,652 |  | 358,517 |  | 436,812 |  | 505,397 |  | 551,236 |  | 584,815 |  | 566,710 |  | 654,788 |  | 778,085 |  | 833,558 |
| Contributions in Relation to the Contractually Required Contribution | 262,652 |  | 358,517 |  | 436,812 |  | 505,397 |  | 551,236 |  | 584,815 |  | 566,710 |  | 654,788 |  | 778,085 |  | 833,558 |
| Contribution Deficiency/(Excess) | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| County's covered payroll during the |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| measurement period | 2,443,279 |  | 3,286,135 |  | 3,828,326 |  | 3,768,805 |  | 3,825,370 |  | 3,795,033 |  | 3,677,549 |  | 3,990,175 |  | 4,469,182 |  | 4,527,745 |
| Contribution percentage | 10.75% |  | 10.75% |  | 11.41% |  | 13.41% |  | 14.41% |  | 15.41% |  | 15.41% |  | 16.41% |  | 17.41% |  | 18.41% |
| **PORS** | **2 015** |  | **2 016** |  | **2 017** |  | **2 018** |  | **2 019** |  | **2 020** |  | **2 021** |  | **2 022** |  | **2 023** |  | **2 024** |
| Contractually Required Contribution | 208,536 |  | 229,572 |  | 250,402 |  | 286,778 |  | 336,261 |  | 354,955 |  | 349,543 |  | 378,484 |  | 434,096 |  | 490,400 |
| Contributions in Relation to the Contractually Required Contribution | 208,536 |  | 229,572 |  | 250,402 |  | 286,778 |  | 336,261 |  | 354,955 |  | 349,543 |  | 378,484 |  | 434,096 |  | 490,400 |
| Contribution Deficiency/(Excess) | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| County's covered payroll during the |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| measurement period | 1,602,892 |  | 1,720,931 |  | 1,809,266 |  | 1,810,469 |  | 1,996,800 |  | 1,989,660 |  | 1,959,319 |  | 2,008,937 |  | 2,187,985 |  | 2,187,985 |
| Contribution percentage | 13.01% |  | 13.34% |  | 13.84% |  | 15.84% |  | 15.54% |  | 17.84% |  | 17.84% |  | 18.84% |  | 19.84% |  | 20.84% |

SUPPLEMENTAL INFORMATION

Revenue

Local Sources Taxes

|  |  |  |  |
| --- | --- | --- | --- |
| Property taxes, current | $ 7,996,076 | $ 7,851,871 | $ (144,205) |
| Vehicle taxes, current | 1,252,456 | 1,458,098 | 205,642 |
| Local Option Sales Tax Credit Rollback | 986,000 | 1,019,218 | 33,218 |
| Local Option Sales Tax | 467,000 | 545,492 | 78,492 |
| Delinquent taxes | 415,976 | 459,018 | 43,042 |
| FILOT | 443,000 | 427,405 | (15,595) |
| Other reserved taxes - current and delinquent | - | 1,422,076 | 1,422,076 |
| Total Taxes | 11,560,508 | 13,183,178 | 1,622,670 |

Licenses and permits

|  |  |  |  |
| --- | --- | --- | --- |
| Building | 357,500 | 359,476 | 1,976 |
| Mobile home decals | 13,000 | 14,350 | 1,350 |
| Total Licenses and Pemits | 370,500 | 373,826 | 3,326 |

Fines and fees

|  |  |  |  |
| --- | --- | --- | --- |
| Circuit Court | 21,000 | 15,819 | (5,181) |
| Clerk of Court | 128,300 | 142,908 | 14,608 |
| Delinquent | 5,230 | 4,161 | (1,069) |
| Family Court | 34,871 | 34,871 | - |
| Magistrate | 181,150 | 183,239 | 2,089 |
| Probate | 52,000 | 61,453 | 9,453 |
| Sheriff | 1,300 | 1,669 | 369 |
| Library | 2,500 | 1,286 | (1,214) |
| Tower application fee | 26,120 | 6,139 | (19,981) |
| Decal | 18,900 | 18,788 | (112) |
| Franchise fees | 14,800 | 11,437 | (3,363) |
| Other | 1,800 | 1,425 | (375) |
| Victims' advocate | 48,500 | 48,500 | - |
| Total Fines and Fees | 536,471 | 531,695 | (4,776) |

Other

|  |  |  |  |
| --- | --- | --- | --- |
| Interest | 15,500 | 46,140 | 30,640 |
| Miscellaneous | 17,500 | 57,251 | 39,751 |
| Recreation fees | 26,500 | 24,218 | (2,282) |
| EMS services | 1,272,000 | 1,322,995 | 50,995 |
| Aviation fuel | - | 227,455 | 227,455 |
| Other | 66,115 | 93,106 | 26,991 |
| Rent | 65,874 | 89,611 | 23,737 |
| Total Other | 1,463,489 | 1,860,776 | 397,287 |
| Total Local Sources | 13,930,968 | 15,949,475 | 2,018,507 |

Intergovernmental Sources

|  |  |  |  |
| --- | --- | --- | --- |
| Accomodations Tax | 209,500 | 171,524 | (37,976) |
| Emergency Preparedness | 18,949 | 18,949 | - |
| Local Government Fund | 1,128,520 | 1,060,638 | (67,882) |
| Merchants' Inventory | 15,885 | 15,885 | - |
| National Forest Fund | 16,500 | 14,979 | (1,521) |
| Salary supplements | 340,000 | 175,000 | (165,000) |
| Tri-County reimbursements | 4,855 | 1,400 | (3,455) |
| Manufacturer's Reimbursement | 230,125 | 673,423 | 443,298 |
| Motor Carrier | 263,800 | 308,013 | 44,213 |
| Library State Aid | 150,000 | 150,000 | - |
| Registration and Elections | 10,500 | 10,500 | - |
| School resource officer | 272,121 | 227,310 | (44,811) |
| ARP Federal Grant | - | 1,229,523 | 1,229,523 |
| State retirement supplement | - | 51,213 | 51,213 |
| Veterans' Affairs | 5,190 | 5,319 | 129 |
| Total Intergovernmental | 2,665,945 | 4,113,676 | 1,447,731 |
| TOTAL REVENUE | 16,596,913 | 20,063,151 | 3,466,238 |

Expenditures

LEGISLATIVE AND ADMINISTRATION

Annual Audit

Special contracts 13,950 13,950 -

County Council

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 303,540 | 303,225 | 315 |
| Pensions | 79,478 | 78,217 | 1,261 |
| Insurance | 88,456 | 85,175 | 3,281 |
| Printing and office supplies | 1,000 | 1,000 | - |
| Memberships & dues | 8,260 | 8,260 | - |
| Travel | 14,000 | 13,452 | 548 |
| Telephone | 1,860 | 1,860 | - |
| Maintenance service contracts | 2,210 | 2,210 | - |
| Training | 2,000 | 1,669 | 331 |
| Other | 12,250 | 10,832 | 1,418 |
| TOTAL LEGISLATIVE AND ADMINISTRATION | 527,004 | 519,850 | 7,154 |

JUDICIAL AND LAW ENFORCEMENT

Clerk of Court

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 146,378 | 146,210 | 168 |
| Pensions | 36,835 | 35,545 | 1,290 |
| Insurance | 26,900 | 26,900 | - |
| Printing and office supplies | 1,000 | 816 | 184 |
| Memberships & dues | 125 | 125 | - |
| Travel | 2,000 | 1,604 | 396 |
| Maintenance service contracts | 1,600 | 1,600 | - |
| Court costs | 7,082 | 6,574 | 508 |
| Employee Training | 100 | 97 | 3 |
| Special contracts | 45,454 | 41,222 | 4,232 |
| Total Clerk of Court | 267,474 | 260,693 | 6,781 |

Coroner

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 99,928 | 99,928 | - |
| Pensions | 28,627 | 28,625 | 2 |
| Insurance | 15,247 | 15,247 | - |
| Printing and office supplies | 550 | 550 | - |
| Memberships and dues | 300 | 300 | - |
| Travel | 4,700 | 3,846 | 854 |
| Auto operating expense | 6,212 | 6,212 | - |
| Utilities | 650 | 650 | - |
| Telephone | 4,655 | 4,655 | - |
| Uniforms | 1,175 | 1,175 | - |

Coroner - continued

|  |  |  |  |
| --- | --- | --- | --- |
| Maintenance service contract | 1,250 | 1,250 | - |
| Training | 850 | 847 | 3 |
| Professional services | 52,725 | 52,925 | (200) |
| Special department supplies | 600 | 600 | - |
| Other | 2,000 | 2,000 | - |
| Total Coroner | 219,469 | 218,810 | 659 |

Eleventh Judicial Circuit Solicitor

Appropriation payment 221,904 221,904 - Family Court

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 57,107 | 56,481 | 626 |
| Pensions | 14,967 | 14,349 | 618 |
| Insurance | 22,691 | 21,837 | 854 |
| Printing and office supplies | 100 | 91 | 9 |
| Total Family Court | 94,865 | 92,758 | 2,107 |

Magistrate

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 255,200 | 241,480 | 13,720 |
| Pensions | 71,385 | 67,151 | 4,234 |
| Insurance | 54,154 | 44,642 | 9,512 |
| Printing and office supplies | 1,000 | 1,000 | - |
| Membership and dues | 100 | 100 | - |
| Travel | 4,000 | 3,604 | 396 |
| Telephone | 1,040 | 951 | 89 |
| Maintenance service contract | 650 | 650 | - |
| Court costs | 5,000 | 5,000 | - |
| Employee training | 1,200 | 1,200 | - |
| Translation services | 3,000 | 3,000 | - |
| Special Contracts | 18,000 | 18,000 | - |
| Total Magistrate | 414,729 | 386,778 | 27,951 |
| Law Enforcement Center Salaries and wages | 978,737 | 806,356 | 172,381 |
| Overtime | 15,000 | 15,000 | - |
| Pensions | 292,469 | 217,416 | 75,053 |
| Insurance | 185,072 | 184,641 | 431 |
| Holiday | 17,640 | 14,905 | 2,735 |
| Printing and office supplies | 1,000 | 1,000 | - |
| Memberships and dues | 595 | 450 | 145 |
| Travel | 6,000 | 6,000 | - |
| Auto operating expense | 4,920 | 4,920 | - |

Law Enforcement Center - continued

|  |  |  |  |
| --- | --- | --- | --- |
| Utilities | 54,000 | 54,000 | - |
| Telephone and pagers | 5,320 | 5,320 | - |
| Maintenance service contracts | 39,700 | 32,898 | 6,802 |
| Building repairs & grounds | 12,000 | 12,000 | - |
| Uniforms and clothing | 7,000 | 4,236 | 2,764 |
| Cell block supplies | 4,000 | 4,000 | - |
| Cleaning and sanitation | 7,000 | 7,000 | - |
| Meals for prisoners | 57,000 | 57,000 | - |
| Employee training | 3,000 | 1,260 | 1,740 |
| Professional services | 140,730 | 138,374 | 2,356 |
| Translation services | 200 | - | 200 |
| Special dept supplies | 1,000 | 1,000 | - |
| Total Law Enforcement Center | 1,832,383 | 1,567,776 | 264,607 |

Probate Judge

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 153,831 | 139,394 | 14,437 |
| Pensions | 40,280 | 35,604 | 4,676 |
| Insurance | 53,753 | 40,818 | 12,935 |
| Printing and office supplies | 2,010 | 2,010 | - |
| Membership and dues | 200 | 200 | - |
| Travel | 3,100 | 1,926 | 1,174 |
| Maintenance service contracts | 3,240 | 3,240 | - |
| Professional services | 4,600 | 4,600 | - |
| Total Probate Judge | 261,014 | 227,792 | 33,222 |

Sheriff

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 1,033,712 | 999,809 | 33,903 |
| Overtime | 47,750 | 47,750 | - |
| Pensions | 317,804 | 302,772 | 15,032 |
| Insurance | 202,579 | 198,011 | 4,568 |
| Holiday | 16,658 | 16,658 | - |
| Printing and office supplies | 7,075 | 6,153 | 922 |
| Membership and dues | 5,742 | 5,459 | 283 |
| Travel | 3,500 | 3,500 | - |
| Auto operating expense | 115,000 | 115,000 | - |
| Vehicle Insurance | 16,060 | 16,060 | - |
| Utilities | 21,000 | 21,000 | - |
| Telephone | 22,000 | 22,000 | - |
| Maintenance service contracts | 26,701 | 24,594 | 2,107 |
| Uniforms and clothing | 10,000 | 10,000 | - |
| Cleaning | 1,248 | 1,151 | 97 |
| Employee training | 5,500 | (18) | 5,518 |
| Professional services | 7,175 | 7,175 | - |

Sheriff - continued

|  |  |  |  |
| --- | --- | --- | --- |
| School resource officer | 340,327 | 339,856 | 471 |
| Special dept supplies | 5,500 | 5,500 | - |
| Total Sheriff | 2,205,331 | 2,142,430 | 62,901 |

Victim Services

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 33,072 | 33,072 | - |
| Pensions | 8,667 | 8,667 | - |
| Insurance | 7,444 | 7,444 | - |
| Printing and office supplies | 180 | 180 | - |
| Travel | 1,000 | 1,000 | - |
| Telephone and pagers | 540 | 540 | - |
| Employee Training | 370 | 370 | - |
| Special Contracts | 510 | 510 | - |
| Total Victims Services | 51,783 | 51,783 | - |

Dispatch

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 343,100 | 343,100 | - |
| Overtime | 48,409 | 48,409 | - |
| Pensions | 105,429 | 105,429 | - |
| Insurance | 110,632 | 89,833 | 20,799 |
| Holiday | 10,426 | 10,426 | - |
| Printing and office supplies | 1,000 | 550 | 450 |
| Travel | 1,000 | 209 | 791 |
| Maintenance service contracts | 6,350 | 6,350 | - |
| Uniforms | 1,000 | 944 | 56 |
| Employee training | 1,400 | - | 1,400 |
| Special contracts | 9,494 | 9,494 | - |
| Total Dispatch | 638,240 | 614,744 | 23,496 |

Emergency 911

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 209,503 | 209,503 | - |
| Pensions | 57,917 | 57,917 | - |
| Insurance | 46,153 | 46,153 | - |
| Printing and office supplies | 300 | 300 | - |
| Membership and dues | 75 | 75 | - |
| Travel | 765 | 623 | 142 |
| Auto operating expense | 1,240 | 1,049 | 191 |
| Maintenance service contract | 23,700 | 23,454 | 246 |
| Employee training | 1,815 | 1,677 | 138 |
| Special Dept Supplies | 1,900 | 18 | 1,882 |
| Total Emergency 911 | 343,368 | 340,769 | 2,599 |

Tri-County Defender Corporation

|  |  |  |  |
| --- | --- | --- | --- |
| Appropriation payments | 21,500 | 21,500 | - |
| Total Tri-County Defender Corporation | 21,500 | 21,500 | - |
| ri-County Youth Services Other | 250 | 250 | - |
| Rent | 4,300 | 4,300 | - |
| Utilities | 3,000 | 3,000 | - |
| Total Tri-County Youth Services | 7,550 | 7,550 |  |
| TOTAL JUDICIAL AND LAW ENFORCEMENT | 6,579,610 | 6,155,287 | 424,323 |

T

FINANCE AGENCIES

Auditor

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 106,201 | 90,340 | 15,861 |
| Pensions | 27,835 | 23,400 | 4,435 |
| Insurance | 19,451 | 18,614 | 837 |
| Printing and office supplies | 800 | 532 | 268 |
| Membership & dues | 100 | 75 | 25 |
| Travel | 1,550 | 1,550 | - |
| Maintenance service contracts | 325 | 325 | - |
| Employee training | 580 | 580 | - |
| Total Auditor | 156,842 | 135,416 | 21,426 |

Tax Assessor

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 147,826 | 147,826 | - |
| Pensions | 38,745 | 38,673 | 72 |
| Insurance | 38,907 | 38,907 | - |
| Printing and office supplies | 200 | 200 | - |
| Membership & dues | 900 | 895 | 5 |
| Travel | 2,500 | 2,241 | 259 |
| Auto operating expense | 1,000 | 614 | 386 |
| Telephone and pagers | 460 | 456 | 4 |
| Maintenance service contract | 1,100 | 1,100 | - |
| Employee training | 800 | 800 | - |
| Total Tax Assessor | 232,438 | 231,712 | 726 |

Treasurer

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 118,440 | 118,440 | - |
| Pensions | 31,043 | 31,039 | 4 |
| Insurance | 14,888 | 14,290 | 598 |
| Printing and office supplies | 150 | 45 | 105 |
| Membership & dues | 75 | 75 | - |
| Travel | 1,400 | 660 | 740 |
| Maintenance service contract | 300 | 141 | 159 |
| Employee Training | 600 | 425 | 175 |
| Total Treasurer | 166,896 | 165,115 | 1,781 |
| Delinquent Tax Collector Salaries and wages | 45,590 | 44,671 | 919 |
| Pensions | 11,949 | 11,452 | 497 |
| Insurance | 12,012 | 11,628 | 384 |
| Printing and office supplies | 300 | 134 | 166 |
| Memberships and dues | 105 | 75 | 30 |
| Travel | 1,600 | 1,585 | 15 |
| Employee Training | 575 | 575 | - |
| Other | 1,100 | 655 | 445 |
| Maintenance service contract | 650 | 365 | 285 |
| Total Delinquent Tax Collector | 73,881 | 71,140 | 2,741 |
| TOTAL FINANCE AGENCIES | 630,057 | 603,383 | 26,674 |

ADMINISTRATIVE AND HUMAN SERVICES

County Attorney

|  |  |  |  |
| --- | --- | --- | --- |
| Legal fees | 42,000 | 42,000 | - |
| Professional Services | 3,000 | 3,000 | - |
| Other operating expenses | 10,000 | 10,000 | - |
| Total County Attorney | 55,000 | 55,000 | - |

Department of Social Services

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries | 3,743 | 3,573 | 170 |
| Pensions | 980 | 937 | 43 |
| Utilities | 12,500 | 12,500 | - |
| Telephone | 5,000 | 5,000 | - |
| Maint Services | 1,620 | 1,620 | - |
| Special contracts | - | - | - |
| Other operating expenses | 1,200 | 1,200 | - |
| Total Department of Social Services | 25,043 | 24,830 | - |

Elections and Board of Registration

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 77,446 | 77,446 | - |
| Pensions | 20,278 | 20,278 | - |
| Insurance | 26,697 | 26,697 | - |
| Printing and office supplies | 600 | 600 | - |
| Membership and dues | 50 | 50 | - |
| Travel | 3,000 | 3,000 | - |
| Telephone | 495 | 489 | 6 |
| Maintenance service contracts | 29,783 | 29,600 | 183 |
| Training | 400 | 400 | - |
| Other | 3,000 | 3,000 | - |
| Total Elections and Board of Registrations | 161,749 | 161,560 | 189 |
| Council on Aging |  |  |  |
| Appropriation payments | 6,900 | 6,900 | - |
| Veterans Affairs Office Salaries and wages | 38,355 | 38,312 | 43 |
| Pensions | 10,052 | 10,042 | 10 |
| Printing and office supplies | 120 | - | 120 |
| Memberships and dues | 45 | 45 | - |
| Travel | 2,000 | 1,324 | 676 |
| Telephone | 492 | 489 | 3 |
| Maint Service Contracts | 100 | 15 | 85 |
| Total Veterans Affairs Office | 51,164 | 50,227 | 937 |
| Saluda Behavioral | 2,000 | 2,000 | - |
| Indigent Care Medical Other operating expenses | 19,741 | 19,741 | - |
| Total Indigent Care Medical | 19,741 | 19,741 | - |
| Burton Center Appropriation payments | 6,000 | 6,000 | - |
| Saluda County Health Center Appropriation payments | 13,095 | 13,095 | - |
| Blood Borne Diseases |  |  |  |
| Other operating expenses | 3,300 | 2,195 | 1,105 |

|  |  |  |  |
| --- | --- | --- | --- |
| Saluda EMS Services  Salaries and wages | 1,430,392 | 1,401,238 | 29,154 |
| Overtime | 397,452 | 397,452 | - |
| Pensions | 479,077 | 474,285 | 4,792 |
| Insurance | 329,536 | 327,739 | 1,797 |
| Holiday | 13,568 | 13,568 | - |
| Printing and office supplies | 500 | 500 | - |
| Membership dues | 685 | 645 | 40 |
| Travel | 4,200 | 3,784 | 416 |
| Auto operation | 105,000 | 105,000 | - |
| Vehicle Insurance | 18,797 | 15,879 | 2,918 |
| Utilities | 7,400 | 7,400 | - |
| Telephone | 9,600 | 9,600 | - |
| Maintenance service contracts | 23,250 | 23,250 | - |
| Uniforms | 6,500 | 6,500 | - |
| Cleaning and sanitation supplies | 7,000 | 7,000 | - |
| Medical and lab supplies | 61,000 | 61,000 | - |
| Employee training | 8,500 | 7,687 | 813 |
| Professional services | 14,500 | 14,463 | 37 |
| Special contracts | 58,000 | 58,000 | - |
| Note / Lease Payments | 33,305 | 32,531 | 774 |
| ARP Salaries/Wages | - | 85,000 | (85,000) |
| ARP Equipment | - | 115,600 | (115,600) |
| Total Saluda EMS Services | 3,008,262 | 3,168,121 | (159,859) |
| TOTAL ADMINISTRATIVE AND HUMAN SERVICES | 3,352,254 | 3,509,669 | (157,628) |

PUBLIC SAFETY

Building Codes

|  |  |  |  |
| --- | --- | --- | --- |
| Special Contracts | 325,000 | 361,999 | (36,999) |
| Professional services | - | 4,775 | (4,775) |
| Total Building Codes | 325,000 | 366,774 | (41,774) |

Fire Departments

|  |  |  |  |
| --- | --- | --- | --- |
| Membership and dues | 6,700 | 6,700 | - |
| Travel | 4,500 | 4,500 | - |
| Auto operating expense | 30,000 | 30,000 | - |
| Vehicle insurance | 45,045 | 45,045 | - |
| Utilities | 20,900 | 20,900 | - |
| Telephone and pagers | 8,000 | 8,000 | - |
| Radio Supplies | 18,000 | 18,000 | - |
| Heating fuel | 6,300 | 6,300 | - |

Fire Departments - continued

|  |  |  |  |
| --- | --- | --- | --- |
| Maintenance service contracts | 6,745 | 6,745 | - |
| Machinery and equipment repairs | 75,000 | 75,000 | - |
| Insurance | 26,775 | 26,775 | - |
| Employee training | 3,000 | 3,000 | - |
| Special dept supplies | 71,900 | 71,900 | - |
| Special Contracts | 7,383 | 7,383 | - |
| Other operating | 2,700 | 2,700 | - |
| ARP Equipment | - | 104,243 | (104,243) |
| Uniforms | - | 150,000 | (150,000) |
| Professional services | 22,500 | 151,862 | (129,362) |
| Total Fire Departments | 355,448 | 739,053 | (383,605) |
| Animal Control | 213,856 | 203,797 | 10,059 |
| TOTAL PUBLIC SAFETY | 894,304 | 1,309,624 | (415,320) |

PUBLIC WORKS

Maintenance of Roads and Bridges

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 460,692 | 420,692 | 40,000 |
| Overtime | 500 | 168 | 332 |
| Pensions | 120,721 | 109,921 | 10,800 |
| Insurance | 98,208 | 94,422 | 3,786 |
| Printing and office supplies | 360 | 360 | - |
| Membership and dues | 250 | 239 | 11 |
| Travel | 1,200 | - | 1,200 |
| Auto operating expense | 62,000 | 62,000 | - |
| Telephone | 3,400 | 3,400 | - |
| Heating Fuel | 1,000 | 1,000 | - |
| Pipe | 12,000 | 9,332 | 2,668 |
| Maintenance service contracts | 3,800 | 3,800 | - |
| Repairs | 30,000 | 30,000 | - |
| Cutting edges | 8,000 | 7,639 | 361 |
| Small hand tools | 800 | 800 | - |
| Soil and gravel | 170,000 | 170,000 | - |
| Cement & asphalt | 3,000 | 1,206 | 1,794 |
| Bridge Materials | 4,000 | 2,231 | 1,769 |
| Uniforms and clothing | 8,740 | 8,000 | 740 |
| Employee Training | 380 | 380 | - |
| Special contracts | 13,000 | 8,600 | 4,400 |
| Other Operating Expenses | 3,500 | 3,500 | - |
| Total Maintenance of Roads and Bridges | 1,005,551 | 937,690 | 67,861 |

Solid Waste

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 182,444 | 180,728 | 1,716 |
| Pensions | 24,784 | 24,069 | 715 |
| Printing and office supplies | 100 | 100 | - |
| Auto operating expense | 1,420 | 1,120 | 300 |
| Utilities | 17,500 | 17,500 | - |
| Telephone and pagers | 2,530 | 2,516 | 14 |
| Repairs | 1,200 | 1,200 | - |
| Special Dept Supplies | 3,250 | 1,378 | 1,872 |
| Special contracts | 562,500 | 562,500 | - |
| Other | 2,200 | 1,221 | 979 |
| Total Solid Waste | 797,928 | 792,332 | 5,596 |
| TOTAL PUBLIC WORKS | 1,803,479 | 1,730,022 | 73,457 |

PLANNING AND DEVELOPMENT

|  |  |  |  |
| --- | --- | --- | --- |
| Public Buildings  Salaries/Wages | 86,000 | 86,000 | - |
| Pensions | 22,000 | 22,000 | - |
| Printing and office supplies | 21,000 | 21,000 | - |
| Postage | 42,000 | 42,000 | - |
| Utilities | 83,300 | 83,300 | - |
| Telephone | 81,800 | 81,800 | - |
| Maintenance service contracts | 93,800 | 93,800 | - |
| Cleaning | 15,000 | 15,000 | - |
| Bonds | 7,400 | 6,165 | 1,235 |
| Insurance | 429,153 | 429,140 | 13 |
| Professional services | 16,420 | 16,303 | 117 |
| Special contracts | 127,315 | 127,315 | - |
| Matching funds | 4,000 | 2,739 | 1,261 |
| Other Operating Expenses | 225,000 | 225,000 | - |
| Automotive Equipment | 275,499 | 275,499 | - |
| Total Public Buildings | 1,529,687 | 1,527,061 | 2,626 |
| Risk Management |  |  |  |
| Salaries | 54,192 | 54,137 | 55 |
| Pension | 14,203 | 14,038 | 165 |
| Insurance | 7,444 | 7,145 | 299 |
| Printing and office supplies | 100 | 80 | 20 |
| Memberships | 100 | - | 100 |
| Travel | 200 | - | 200 |
| Auto operation | 1,000 | 874 | 126 |
| Telephone and pagers | 540 | 489 | 51 |
| Special dept supplies | 350 | 146 | 204 |
| Total Risk Management | 78,129 | 76,909 | 1,220 |

IT Dept

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries | 49,095 | 48,786 | 309 |
| Pension | 12,867 | 12,644 | 223 |
| Insurance | 7,444 | 7,357 | 87 |
| Printing and office supplies | 100 | 81 | 19 |
| Membership & Dues | 100 | - | 100 |
| Auto operation | 1,050 | 678 | 372 |
| Telephone and pagers | 1,140 | 1,140 | - |
| Maintenance service contracts | 44,567 | 40,484 | 4,083 |
| Small Hand Tools | 200 | 88 | 112 |
| Professional Services | 17,500 | 14,419 | 3,081 |
| Technology Resources | 52,850 | 51,731 | 1,119 |
| ARP IT Resources | - | 875,000 | (875,000) |
| Total IT Dept | 186,913 | 1,052,408 | (865,495) |

Saluda County Airport

|  |  |  |  |
| --- | --- | --- | --- |
| Travel | 2,500 | 2,440 | 60 |
| Printing & Office Supplies | 159 | 159 | - |
| Telephone | 1,100 | 1,100 | - |
| Utilities | 4,200 | 3,048 | 1,152 |
| Building/Equipment repairs | 12,000 | 10,674 | 1,326 |
| Special Dept Supplies | 2,945 | 2,000 | 945 |
| Heating Fuel | 1,875 | 1,875 | - |
| Memberships and dues | 250 | 250 | - |
| Aviation Fuel | - | 240,764 | (240,764) |
| Total Saluda County Airport | 25,029 | 262,310 | (237,281) |
| Soil and Water Conservation |  |  |  |
| Appropriation payments | 30,000 | 30,000 | - |
| Upper Savannah Council of Governments |  |  |  |
| Appropriation payments | 13,175 | 13,175 | - |
| Economic Development | 25,000 | 337,078 | (312,078) |
| Clemson University Cooperative Extension |  |  |  |
| Appropriation payments | 8,000 | 8,000 | - |
| TOTAL PLANNING AND DEVELOPMENT | 1,895,933 | 3,306,941 | (1,411,008) |

CULTURE AND RECREATION

Recreation

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 47,712 | 47,559 | 153 |
| Pensions | 12,505 | 11,270 | 1,235 |
| Insurance | 12,012 | 11,995 | 17 |
| Printing | 100 | 100 | - |
| Memberships | 485 | 485 | - |
| Travel | 3,000 | 3,000 | - |
| Auto operation | 3,000 | 3,000 | - |
| Utilities | 13,100 | 13,100 | - |
| Telephone and pagers | 1,260 | 590 | 670 |
| Maintenance service contracts | 4,900 | 4,900 | - |
| Repairs | 7,000 | 7,000 | - |
| Sports equipment and uniforms | 40,000 | 40,000 | - |
| Insurance - liability | 2,310 | 2,310 | - |
| Special contracts | 10,000 | 10,000 | - |
| Notes/Lease | 1,050 | 1,050 | - |
| Other operating | 32,000 | 32,000 | - |
| Total Recreation | 190,434 | 188,359 | 2,075 |

Saluda Library

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 90,340 | 90,340 | - |
| Pensions | 23,678 | 23,678 | - |
| Insurance | 26,697 | 26,697 | - |
| Printing and office supplies | 300 | 300 | - |
| Membership and dues | 450 | 450 | - |
| Travel | 3,608 | 3,608 | - |
| Utilities | 8,349 | 8,349 | - |
| Maintenance service contract | 1,900 | 1,900 | - |
| Other operating expenses | 7,066 | 7,066 | - |
| Total Saluda Library | 162,388 | 162,388 | - |

Library - State Aid

|  |  |  |  |
| --- | --- | --- | --- |
| Salaries and wages | 62,654 | 62,654 | - |
| Pensions | 16,421 | 16,421 | - |
| Other operating expenses | 70,925 | 70,925 | - |
| Total Library - State Aid | 150,000 | 150,000 | - |
| TOTAL CULTURE AND RECREATION | 502,822 | 500,747 | 2,075 |

OTHER

|  |  |  |  |
| --- | --- | --- | --- |
| Piedmont Technical College |  | | |
| Appropriation payments | - | 256,620 | (256,620) |
| Accrued Annual Leave | 40,000 | 40,000 | - |
| Unemployment Compensation | 12,500 | 12,500 | - |
| Insurance - County Retirees | 65,300 | 56,244 | 9,056 |
| Maintenance | 289,072 | 278,679 | 10,393 |
| Data Processing | 4,578 | 4,285 | 293 |
| TOTAL OTHER | 411,450 | 648,328 | (236,878) |
| TOTAL EXPENDITURES | 16,596,913 | 18,283,851 | (1,687,151) |
| EXCESS OF REVENUE OVER/(UNDER) EXPENDITURES | - | 1,779,300 | 1,779,300 |

OTHER FINANCING SOURCES/(USES)

Transfer in (out) - (881,555) (881,555)

TOTAL OTHER FINANCING

SOURCES/(USES) - (881,555) (881,555)

EXCESS OF REVENUE OVER EXPENDITURES AND OTHER FINANCING SOURCES/(USES)

$ -

897,745 $

897,745

Fund Balance, July 1, 2023 3,397,161

FUND BALANCE, JUNE 30, 2024 $ 4,294,906

COMBINING BALANCE SHEETS SPECIAL REVENUE FUNDS

SALUDA COUNTY, SOUTH CAROLINA

June 30, 2024

Major

F und Non-Major Funds

Clerk of

Sheriff's State Waste E-911 Road Court - DSS

C-Funds Accounts Grants Management Charges Fees Victims Svcs Total

ASSETS

Cash

$ 3,447,430 $

93,746 $

280,138 $

24,617 $

98,003 $

227 $

313,545 $

4,257,706

Due from other sources - - - - - - - -

TOTAL ASSETS

$ 3,447,430 $

93,746 $

280,138 $

24,617 $

98,003 $

227 $

313,545 $

4,257,706

LIABILITIES

Due to other

$ - $

- $

- $

- $

- $

- $

- $ -

TOTAL LIABILITIES - - - - - - - -

FUND BALANCE

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Reserved for special revenue | 3,447,430 | 93,746 | 280,138 | 24,617 | 98,003 | 227 | 313,545 | 4,257,706 |
| TOTAL FUND BALANCE | 3,447,430 | 93,746 | 280,138 | 24,617 | 98,003 | 227 | 313,545 | 4,257,706 |
| TOTAL LIABILITIES AND FUND BALANCE | $ 3,447,430 | $ 93,746 | $ 280,138 | $ 24,617 | $ 98,003 | $ 227 | $ 313,545 | $ 4,257,706 |

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES

SPECIAL REVENUE FUNDS SALUDA COUNTY, SOUTH CAROLINA

Year Ended June 30, 2024

Major

F und Non-Major Funds

Clerk of

Sheriff's State Waste E-911 Road Court - DSS

C-Funds Accounts Grants Management Charges Fees Victims Svcs Total

Revenue Intergovernmental

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| State grants | $ 1,432,297 | $ - | $ 316,941 | $ | - $ | | - $ | | - $ - | | $ 1,749,238 |
| Federal grants | - | 2,211 | - |  | - | | - | | - 78,249 | | 80,460 |
| Other  Assessments | - | - | - | - | | 167,794 | | 125 | | 35,542 | 203,461 |
| Interest | 5,228 | 339 | - | 322 | | 1,344 | | 2 | | 3,454 | 10,689 |
| Miscellaneous | - | - | - | - | | - | | - | | - | - |
| Total Revenue | 1,437,525 | 2,550 | 316,941 | 322 | | 169,138 | | 127 | | 117,245 | 2,043,848 |
| Expenditures Operating | 2,035,275 | 440 | 174,907 | - | | 149,642 | | - | | 22,770 | 2,383,034 |
| Miscellaneous | - | - | - | - | | - | | - | | - | - |
| Total Expenditures 2,035,275 | | 440 | 174,907 | - | | 149,642 | | - | | 22,770 | 2,383,034 |
| Expenditures Before  Other financing sources (597,750) | | 2,110 | 142,034 | 322 | | 19,496 | | 127 | | 94,475 | (339,186) |
| Other financing sources  Transfer in/(out) - | | - | (133,460) | - | | - | | - | | (80,715) | (214,175) |
| Excess/(Deficiency) of  Revenue over Expenditures (597,750) | | 2,110 | 8,574 | 322 | | 19,496 | | 127 | | 13,760 | (553,361) |
| Fund balance, July 1, 2023 4,045,180 | | 91,636 | 271,564 | 24,295 | | 78,507 | | 100 | | 299,785 | 4,811,067 |

Excess of Revenue Over

FUND BALANCE, JUNE 30, 2024

$ 3,447,430 $

93,746 $

280,138 $

24,617 $

98,003 $

227 $

313,545 $

4,257,706

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

DEBT SERVICE FUND SALUDA COUNTY, SOUTH CAROLINA

|  |  |  |
| --- | --- | --- |
| REVENUES | Year Ended June 30, 2024 |  |
| Real property taxes |  | $ 6,740 |
| Vehicle taxes |  | 10,908 |
| Merchant's inventory taxes |  | 1,686 |
| Miscellaneous |  | 279 |
| TOTAL REVENUES |  | 19,613 |
| EXPENDITURES |  |  |
| - none - |  | - |

TOTAL EXPENDITURES -

EXCESS/(DEFICIENCY) OF REVENUE

OVER EXPENDITURES 19,613

Fund balance, July 1, 2023 14,693

FUND BALANCE, JUNE 30, 2024 $ 34,306

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL PROJECTS FUND SALUDA COUNTY, SOUTH CAROLINA

Year Ended June 30, 2024

Actual

REVENUES

|  |  |
| --- | --- |
| Property taxes | $ 1,139,959 |
| Capital project sales tax | 1,700,260 |
| Interest | 362,336 |
| Other | 11,780 |
| TOTAL REVENUES | 3,214,335 |

EXPENDITURES

Capital outlays 1,160,143

TOTAL EXPENDITURES 1,160,143

EXCESS OF REVENUE OVER/(UNDER) EXPENDITURES

BEFORE OTHER FINANCING SOURCES/(USES) 2,054,192

GO bond proceeds 11,046,000

Net transfer 1,095,730

EXCESS OF REVENUE OVER/(UNDER) EXPENDITURES

|  |  |
| --- | --- |
| AND OTHER FINANCING SOURCES/(USES) | 14,195,922 |
| Fund balance, July 1, 2023 | 12,226,969 |
| FUND BALANCE, JUNE 30, 2024 | $ 26,422,891 |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

E-911 FUND

SALUDA COUNTY, SOUTH CAROLINA

Year Ended June 30, 2024

REVENUES

Assessments

$ 167,794

Miscellaneous 1,344

TOTAL REVENUES 169,138

EXPENDITURES

Special contracts 149,642

TOTAL EXPENDITURES 149,642

EXCESS OF REVENUE OVER/(UNDER) EXPENDITURES

BEFORE OTHER FINANCING SOURCES/(USES) 19,496

Transfer in -

EXCESS/(DEFICIENCY) OF REVENUE

OVER EXPENDITURES 19,496

Fund balance, July 1, 2023 78,507

FUND BALANCE, JUNE 30, 2024 $ 98,003

FOR THE STATE TREASURER'S OFFICE:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **COUNTY / MUNICIPAL FUNDS COLLECTED**  **BY CLERK OF COURT** | **General**  **S essions** | **Magistrate**  **C ourt** | **Municipal**  **C ourt** | **Total** |
| **Court Fines and Assessments:** |  |  |  |  |
| Court fines and assessments collected | $ 26,592.00 |  | $ - | $ 26,592.00 |
| Court fines and assessments remitted to State Treasurer | $ (26,592.00) |  | $ - | $ (26,592.00) |
| **Total Court Fines and Assessments retained** | **$ -** | **$ -** | **$ -** | **$ -** |
| **Surcharges and Assessments retained for victim services:** |  |  |  |  |
| Surcharges collected and retained | $ 7,874.00 | $ 7,674.00 |  | $ 15,548.00 |
| Assessments retained | $ 473.00 | $ 18,777.00 |  | $ 19,250.00 |
| **Total Surcharges and Assessments retained for victim services** | **$ 8,347.00** | **$ 26,451.00** | **$ -** | $ 34,798.00 |

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

|  |  |  |  |
| --- | --- | --- | --- |
| **V ICTIM SERVICE FUNDS COLLECTED** | **Municipal** | **County** | **Total** |
| **Carryforward from Previous Year – Beginning Balance** | **$ -** |  |  |
| **Victim Service Revenue:** |  |  |  |
| Victim Service Fines Retained by City/County Treasurer |  |  | $ - |
| Victim Service Assessments Retained by City/County Treasurer |  | $ 19,250.00 | $ 19,250.00 |
| Victim Service Surcharges Retained by City/County Treasurer | $ - | $ 15,548.00 | $ 15,548.00 |
| Interest Earned |  |  | $ - |
| Grant Funds Received |  |  |  |
| Grant from: |  |  | $ - |
| General Funds Transferred to Victim Service Fund |  | $ 16,985.00 | $ 16,985.00 |
| **Contribution Received from Victim Service Contracts:** |  |  |  |
| (1) Town of |  |  | $ - |
| (2) Town of |  |  | $ - |
| (3) City of |  |  | $ - |
| **Total Funds Allocated to Victim Service Fund + Beginning Balance (A)** | **$ -** | **$ 51,783.00** | **$ 51,783.00** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Expenditures for Victim Service Program:** | **Municipal** | **County** | **Total** |
| Salaries and Benefits |  | $ 49,183.00 | $ 49,183.00 |
| Operating Expenditures |  | $ 2,600.00 | $ 2,600.00 |
| **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)** | **$ -** | **$ 51,783.00** | **$ 51,783.00** |
| Total Victim Service Funds Retained by Municipal/County Treasurer (A-  B) | **$ -** |  | **$ -** |
| **Less:** Prior Year Fund Deficit Repayment |  |  | **$ -** |
| **Carryforward Funds – End of Year** | **$ -** | **$ -** | **$ -** |

Review of Accounting Controls Over the Collection, Reporting and Distribution of Fines and Assessments Collected

Saluda County, South Carolina Year Ended June 30, 2024

## Segregation of Duties

*Condition:* A proper segregation of duties does not exist relative to cash receipts and disbursements in the Central Court – Magistrate’s Offices.

*Criteria:* The same personnel perform the duties of cashier, posting accounts receivable records, handling of mail cash receipts, and receiving and disputing items and NSG charges. Additionally, bank reconciliations are prepared by an employee that is not independent of the cash receipts activities.

*Effect:* Because a segregation of duties does not exist, errors and irregularities could occur and not be detected in a timely manner.

*Recommendation:* A segregation of duties should be established and maintained, where each employee is delegated one primary task.

SALUDA COUNTY LIBRARY SCHEDULE OF REVENUES AND EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2024

Beginning Ending

S ource of Funds

B alance

R evenues

E xpenditures

B alance

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Local Sources | $ | - | $ | 162,388 | $ | 162,388 | $ | - |
| County tax appropriation | - 162,388 | | | | 162,388 | | - | |
| Total Local Sources | - 162,388 | | | | 162,388 | | - | |
| State Sources State Aid | - 150,000 | | | | 150,000 | | - | |
| Total State Sources | - 150,000 | | | | 150,000 | | - | |
| TOTAL ALL SOURCES | $ - $ 312,388 | | | | $ 312,388 | | $ - | |

FEDERAL REPORTING AND SINGLE AUDIT SECTION

# RISH AND ENZASTIGA CERTIFIED PUBLIC ACCOUNTANTS

**215 WEST MAIN STREET LEXINGTON, SOUTH CAROLINA 29072**

**803-359-9921**

I NDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON

INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

To County Council Saluda County

Saluda, South Carolina

**Report on Compliance for Each Major Federal Program**

We have audited Saluda County’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2024. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Saluda County complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

***Auditor’s Responsibilities for the Audit of Compliance***

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

In perfo1ming an audit in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, we:

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

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

***Other Matters***

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

**Report on Internal Control over Compliance**

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

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

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

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

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Lexington, South Carolina September I 0, 2024

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS SALUDA COUNTY, SOUTH CAROLINA

Year Ended June 30, 2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title  Thru SC Department of Social Services | Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Subrecipient Amounts | |
| Child Support Enforcement IV-D | 93.563 | G1501SC1401 | 78,249 | - | |
| County FFP |  |  |  |  | |
| Family Preservation | 93.556 | G1510SCFPSS |  |  | |
| Temp Asst for Needy Families | 93.558 | G1502SCTANF |  |  | |
| Child Support Enforcement | 93.563 | G1501SSC1401 |  |  | |
| Title IV-E Foster Care | 93.658 | G1501SSC1401 |  |  | |
| Social Services Block Grant Admin | 93.667 | G1502SCSOSR |  |  | |
| Medicaid Administrative | 93.778 |  |  |  | |
| State Administration Matching Grant Food Stamp | 10.561 | 5SC400407 |  |  | |
| Child Care Development Fund | 93.596 | G1501SCCCDF |  |  | |
| Other | 93.599 |  |  |  | |
| Thur SC Department of Social Services |  |  | 78,249 | - | |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 |  | 1,229,523 | - | |
| TOTAL EXPENDITURES OF FEDERAL AWARDS |  | | $ 1,307,772 | $ | - |

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Saluda County, South Carolina and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance*.* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 2 – MAJOR PROGRAMS

The following programs meet the criteria for major programs under Uniform Guidance:

N ame C FDA No. Amount

ARP Funds 21.027 $ 1,229,523

NOTE 3- INDIRECT COST

The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2024

Section I – Summary of Auditor’s Results

Financial Statements Type of auditor’s report issued – unmodified

Internal control over financial reporting:

* + Material weaknesses identified? None reported
  + Significant deficiency identified that are not considered

to be material weaknesses None reported Noncompliance material to financial statements noted? None reported

Federal Awards

Internal control over major programs:

* + Material weaknesses identified? None reported
  + Significant deficiency identified that are not considered

to be material weaknesses? None reported

Type of auditor’s report issued on compliance for major programs – unmodified Any audit findings disclosed that are required to be reported

in accordance with Uniform Guidance None reported Identification of major programs:

N ame of Federal Program or Cluster CFDA #

ARP Funds 21.027

Dollar threshold used to distinguish between type A and type B programs? $ 750,000

Auditee qualified as low-risk auditee? yes xx no

SALUDA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2024

**Section II – Financial Statement Findings**

No items noted.

**Section III – Federal Award Findings and Questioned Costs**

No items noted.

**Section IV – Schedule of Corrective Action**

Not needed.

**Section V – Prior Audit Findings**

No items noted

# RISH AND ENZASTIGA CERTIFIED PUBLIC ACCOUNTANTS

**215 WEST MAIN STREET LEXINGTON, SOUTH CAROLINA 29072**

**803-359-9921**

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Council

Saluda County, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Saluda County, South Carolina (Primary government only), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Saluda County’s (Primary government only) basic financial statements and have issued our report thereon dated September 10, 2024.

## Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

**Purpose of this Report**

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

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September 10, 2024 Lexington, South Carolina