



**Agenda**  
**Sumter County Council**  
**Regular Meeting**  
**Tuesday, January 22, 2019 -- Held at 6:00 PM.**  
**Sumter County Administration Building – County Council Chambers**  
**Third Floor, 13 E. Canal Street, Sumter, SC**

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**1. CALL TO ORDER:**

- 1) Chairman Or Vice Chairman Of Sumter County Council

**2. INVOCATION: Council Member, Staff, or Member of the Public**

**3. PLEDGE OF ALLEGIANCE:**

**4. APPROVAL OF AGENDA: January 22, 2019**

**5. APPROVAL OF MINUTES: Regular Meeting Held On**

- 1) Regular Meeting Tuesday, January 8, 2019

**6. LAND USE MATTERS AND REZONING REQUESTS:**

- 1) **RZ-18-15 -- 2320 Beckwood Road -- (County) -- Second Reading/Public Hearing -- Request To Rezone A +/-46.99 Acre Parcel Located At 2320 Beckwood Road From Agricultural Conservation (AC) To Residential-15 (R-15). The Property Is Represented By Tax Map # 201-00-03-013. (Prior To Action On Second Reading, Council Will Hold A Public Hearing On This Rezoning Request.)**
  
- 2) **RZ-18-16 -- 160 Jefferson Road --(County) -- Second Reading/Public Hearing -- Request To Rezone A +/-15.00 Acre Parcel And A 1.39 Acre Parcel Located At 160 Jefferson Road From General Residential (GR) To Heavy Industrial (HI). The Property Is Represented By Tax Map #S 231-00-04-006 And 231-00-04-007.(Prior To Action On Second Reading, Council Will Hold A Public Hearing On This Rezoning Request.)**

**7. OTHER PUBLIC HEARINGS:**

- 1) None

**8. NEW BUSINESS:**

- 1) Presentation By Webster Rogers Accounting Firm Concerning Sumter County's External Audit
- 2) Presentation By Sumter County's Coroner.

3) Discussion And Possible Ratification Of Appointments To Council's Standing Committees – Appointment Term 2019-2020).

4) **It May Be Necessary To Hold An Executive Session To Discuss A Contractual Matter**, And It May Be Necessary To Hold An Executive Session To Discuss An Economic Development Matter Receive A Legal Briefing, An Employment Matter, Or Other Matters Pertaining To An Executive Session, And Take Appropriate Actions Thereafter If Required.

**9. OLD BUSINESS:**

1) None

**10. COMMITTEE REPORTS:**

1) Special Meeting of Sumter County Council To Be Held At 5:30 p.m. On Tuesday, January 22, 2019, In County Council's Chambers Or Conference Room.

2) Report From Council Members On Other Meetings, Trainings, And/Or Conferences; And Any Other Council Comments.

**11. MONTHLY REPORTS:**

1) South Carolina Association Of Counties Mid-Year Conference

2) Rural Summit - 2019

3) Sheriff's Department Monthly Report

4) Sheriff's Department Annual Report

5) Planning Commission Monthly Report

6) Building Department Monthly Report

7) Patriot Hall-Upcoming Event

8) Chili Cook-Off - 2019

9) Farm - To - Table 2019

10) Food Truck - 2019

11) Bragg Stream Institute

**12. COUNTY ADMINISTRATOR'S REPORT:**

**13. PUBLIC COMMENT:**

**14. ADJOURNMENT:**

**In compliance with ADA/Section 504, Sumter County Is Prepared To Make Accommodations For Individuals Needing Assistance To Participate In Our Programs, Services, Or Activities.**

**Pursuant to the Freedom of Information Act, notice of the meeting, date, time, place of meeting and agenda was posted on the bulletin board at the County Administrative Office, 13 East Canal Street, Sumter, SC and the Sumter County website [www.sumtercountysc.org](http://www.sumtercountysc.org) under Our Council Agenda/Minutes. In addition, the agenda electronically sent to newspapers, radio stations, television, and concerned citizens**



**Minutes**  
**Sumter County Council**  
**Regular Meeting**  
**Tuesday, January 8, 2019 -- Held at 6:00 p.m.**  
**County Administration Building -- County Council Chambers**  
**13 E. Canal Street, Sumter, SC**

**Immediately After The Approval of Council's Minutes Of December 11, 2018, Council Will Elect Its Officers.**

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**COUNCIL MEMBERS PRESENT:** Chairman James T. McCain, Jr.; Vice Chairman James R. Byrd, Jr.; Artie Baker, Eugene R. Baten, Charles T. Edens, Vivian Fleming McGhaney, and Chris Sumpter.

**COUNCIL MEMBERS ABSENT:** None

**STAFF PRESENT:** Gary Mixon, Lorraine Dennis, Keysa Rogers, Johnathan Bryan, Joe Perry, Allen Dailey, Mary W. Blanding, George McGregor, Margaret Held, and two Sheriff Deputies.

**PUBLIC:** All Seats Filled – Approximately 69 people from the public were present.

**MEDIA:** No one from the media was present.

**CALL TO ORDER:** Chairman James T. McCain, Jr. called the meeting to order.

**INVOCATION:** Councilman Vivian Fleming McGhaney gave the invocation.

**PLEDGE OF ALLEGIANCE:** Everyone present repeated the Pledge Allegiance to the American Flag.

**APPROVAL OF AGENDA:** Regular Meeting Tuesday, January 8, 2019  
The Clerk to Council, Mary W. Blanding, reminded Council that during this meeting immediately after action on the minutes of December 11, 2018, Council will elect its officers for the period of January 2019 through December 2020. Also, she asked Council to move the Executive Session matter immediately after public comment. The Chairman called for a motion as outlined by the Clerk, Mary W. Blading.

**ACTION:** MOTION was made by Councilman Baker, seconded by Councilman Sumpter, and unanimously carried by Council to approve the agenda as recommended by the Clerk to Council.

**APPROVAL OF MINUTES:** Regular Meeting Tuesday, December 11, 2018

The Chairman asked for a motion concerning the approval of the minutes of Tuesday, December 11, 2018.

**ACTION:** MOTION was made by Councilman Baten, seconded by Councilman Sumpter, and unanimously carried by Council to approve the minutes of December 11, 2018, as presented by the Clerk to Council.

**NEW BUSINESS:**

(1) Election Of Officers For Sumter County Council – Chairman and Vice Chairman – Term 2019-2020).

Councilman McCain declared that all offices were vacant. Then he called for a motion for the office of Chairman.

Councilman Edens made a motion to nominate Councilman James McCain as Chairman; Councilman Baker seconded the motion.

Councilman McCain asked for other nominations for Chairman of Sumter County Council. There were no additional nominations; therefore, Councilman Edens MOTIONED that the nomination come to a close on the name of James T. McCain, Jr. and Councilman Baker, seconded the motion and unanimously carried by Council to close the nomination on James T. McCain, Jr.

Then Councilman McCain stated that he would entertain nominations for Vice Chairman; Councilman Baker MOTIONED for Councilman Jimmy Byrd to fill the position of Vice Chairman and Councilman Edens seconded the motion. Then Councilman McCain asked for any more nominations; there were no additional nominations; therefore, Councilman Sumpter MOTIONED and Councilman Baker seconded the motion to close the nominations on the name of James R. Byrd, Jr., as Vice Chairman. Councilman McCain closed the nomination on the name of James R. Byrd, Jr., as Vice Chairman.

### **ELECTION OF OFFICERS:**

Since there was one nomination for each position, the Chairman asked for a voice vote for the election of the offices:

**Councilman McCain** stated that all in favor of approving the nomination of James T. McCain, Jr. as Chairman of County Council for 2019-2020; vote yes. All Council members voted in the affirmative. Therefore, the office of Chairman will be held by James T. McCain, Jr.

**Chairman McCain** asked for each person that is in favor of approving the nomination of James R. Byrd, Jr., as Vice Chairman of Sumter County Council for 2019-2020; vote in the affirmative. All Council members voted in the affirmative. Therefore, the office of Vice Chairman will be held by James R. Byrd, Jr. for the period of 2019-2020.

### **LAND USE MATTERS AND REZONING REQUESTS:**

#### **Planned Development/Rezoning Requests**

- (1) **RZ-18-13 – 2110 Loring Mill Road (County) – Second Reading/Public Hearing – Request To Rezone A +/- 1.48 Acre Parcel And A +/- 0.74 Acre Portion Of An Adjoining Parcel From Agricultural Conservation (AC) To Light Industrial-Warehouse (LI-W). The Property Is Located At 2110 And 2115 Loring Mill Rd. And Is Represented By Tax Map #'S 186-07-01-027 And 86-07-01-017 (Part). (Prior To Action On Second Reading, Council Will Hold A Public Hearing On This Rezoning Request.)**

George McGregor presented this proposed ordinance to Council for second reading. Mr. McGregor stated that the owner, Mr. Randolph Black hopes to produce and sell Tiny Houses at this location. The property consists of 1.48 acres on one parcel and .74 acres on the other portion of property. The Zoning would be rezoned from Agricultural Conservation to Light Industrial-Wholesale. The Planning Commission recommended approval of the request and the request is in compliance with the Military Protection Zoning. Also, the applicant was present on behalf of the rezoning request.

Chairman McCain convened a public hearing on this proposed rezoning request. He asked if anyone was in favor of this request as presented.

- Randolph Black stated that he does not camp in Sumter, he lives in Sumter. He also said that he has the community's best interest at heart. Mr. Black asked if there is any way for a caveat to be placed in this rezoning request, if approved, that if the property ever changes from his ownership to someone else's ownership, that the Light Industrial Zoning would revert back to AC Zoning. Then the community would not have to be concerned about what would come in the area if the property leaves his hands.

- Pattie Wilson spoke in support of Mr. Black's business. She stated that Sumter County Council has supported small businesses in the past; therefore, she hopes that Sumter County will support Mr. Black in his endeavors to build a business which will help the community.
- Louis Watkins stated that he is a resident of Sumter County and a property owner of property in close proximity of the property of Mr. Black's. Mr. Watkins stated that he was originally opposed to the development; however, after looking at the business that Mr. Black is trying to implement on this property as a production and show room Company. Mr. Watkins is now in support of this request.

Then the Chairman asked if anyone wished to speak in opposition to this request.

- Mr. Mac Kolb spoke in opposition to this request; he stated that he represents the people in the Lee Preserve subdivision. Mr. Kolb said that he lives on Grits Mill Lane in the Mill Pond Subdivision, which he developed for the Lee Family. Mr. Kolb also developed Lees Preserve which is 430 acres in the Military Protection with five acres or larger parcels are in this subdivision. Spot zoning is out of character for this area.
- Trip Laynick stated that he is representing Lee's Preserve Homeowners Association. There are approximate 35 acres in this subdivision and the owners are trying to preserve the area. The Homeowners Association is not in support of this rezoning request. Mr. Laynick said that the proposal that Mr. Black brought to Council tonight might be doable, but how he is presenting it now is not acceptable by the subdivision.
- Margaret M. Held stated that she is a County Employee and lives on Loring Mill Road. She was concerned about how fast Mr. McGregor's presentation was given. She also asked for the paperwork that was presented by Mr. McGregor. Ms. Held said that she wants to do what she wants on her property; and believes that Mr. Black wants to do the same; however, the rezoning is just not in the same flavor as the homes already in the area. She also spoke about the traffic; and is not in support of this request.
- James Goodson stated that his future home will be in Lees Preserve and he just rezoned his property to Agricultural Conservation to keep the country look in the community. He stated that he is in opposition to this rezoning request.

Then the Chairman closed the public hearing and called for a motion on the rezoning request.

**ACTION:** MOTION was made by Councilman Edens, seconded by Councilman Baker to deny second reading to this rezoning request. Council members Baker, Sumpter, and Baker voted in the affirmative. Council members Byrd, McCain, McGhaney, and Baten voted in opposition. **The motion did not carry.**

Comments From Council Members:

1. Councilman Byrd asked if this is the only possible zoning that can be considered for this request. Mr. McGregor stated that there are a few options and the one that is on the table for consideration is one of the zoning that can be considered.
2. Councilman Baker stated that the way in which the rezoning is being considered is like spot zoning.
3. Councilman Baten asked how far from the rezoning request by Mr. Black is from the nearest Commercial Zoning at the corner of Broad Street; Mr. McGregor stated that it is approximately 620 feet from the nearest General Commercial Zoning.
4. Councilwoman McGhaney asked if there is a possibility for any type of buffering for site and noise which would allow for Mr. Black to conduct his business as he is requesting. Mr. McGregor stated that the site plan for neither landscaping nor noise is not available at this time. The site plan is normally developed after the rezoning is completed and approved. She also asked the County Attorney if there were any alternative zoning that could be considered.

5. County Attorney noted that without research on this matter, he believes it may be a possibility that a restrictive conveyance could be recorded about the property with language in the conveyance that if the property leaves Mr. Black's hands the property would revert back to agricultural conservation. Mr. Bryan emphasized that he would have to do some research to make sure that this could be done.
6. Councilman McGhane further stated that she feels that Council members as well as Mr. Black and the community can reach a compromise on this matter if all heads could come together and discuss this matter further.
7. Councilman Baker stated that he has dealt with restrictive conveyances in the past and cannot see how this property could have a restrictive conveyance on it. The conveyance is between the neighbors; Mr. Black does not have anyone else as an owner on the property.
8. Councilman Edens said that he has talked to many of the neighbors about the Light Industrial Zoning which is a big problem for the community; however, the truck traffic that will be placed on this road due to a manufacturing company using the road is also a safety concern for the area.
9. Mr. Black offered another suggestion to remove the manufacturing piece of the request from the rezoning request, and keep the sale of the homes on the property.

After all discussions, the Chairman called for a motion concerning this proposed rezoning request. Councilman Chris Sumpter stated that there has been much dialogue about the pros and cons of this request. Additionally, the public as well as Council members are trying to find the best solution for the homeowners who have invested in their property and homes for decades, and what is the best solution for Mr. Black and his request. Therefore, Councilman Sumpter offered the following motion.

**ACTION:** MOTION was made by Councilman Sumpter, seconded by Councilman Baker, and unanimously carried by Council to defer second reading until such time that further details can be reviewed about the needs for the applicant and the other property owners in this community as well as the Planning Commission Director and Mr. Black meeting to amend or withdraw his request as presented at this meeting and prepare a new request to amend Conditional Uses under Agricultural Conservation and bring the amended or new request back to Sumter County Council for consideration.

- (2) **RZ-18-15 – 2320 Beckwood Road – (County) – First Reading – Request To Rezone A +/-46.99 Acre Parcel Located At 2320 Beckwood Road From Agricultural Conservation (AC) To Residential-15 (R-15). The Property Is Represented By Tax Map # 201-00-03-013.**

Mr. George McGregor presented this proposed ordinance to Council for first reading. The applicant is requesting that the property be rezoned from Agricultural Conservation to Residential-15 to allow for the development of a subdivision. Currently, the property is undeveloped. The Planning staff and Planning Commission recommended approval of the request. After all comments, the Chairman called for a motion on first reading.

**ACTION:** MOTION was made by Vice Chairman Byrd, seconded by Councilman Sumpter, and unanimous carried by Council to grant first reading to this rezoning request as presented.

- (3) **RZ-18-16 -- 160 Jefferson Road -- (County) -- First Reading -- Request To Rezone A +/-15.00 Acre Parcel And A 1.39 Acre Parcel Located At 160 Jefferson Road From General Residential (GR) To Heavy Industrial (HI). The Property Is Represented By Tax Map #S 231-00-04-006 And 231-00-04-007.**

Mr. McGregor stated that this request is on behalf of Sumter County through the County Attorney for Becton Dickinson Company's expansion. The County's Comprehensive Plan supports this request to allow for this property to be rezoned from General Residential to Heavy Industrial.

**ACTION:** MOTION was made by Councilman Baker, seconded by Councilman Sumpter, and unanimous carried by Council to grant first reading to this rezoning request as presented.

**OTHER PUBLIC HEARINGS: None**

**NEW BUSINESS:**

- (2) It Is Necessary To Hold And Executive Session To Discuss A Personnel/Employment Matter And It May Be Necessary To Hold An Executive Session To Discuss An Economic Development Matter Receive A Legal Briefing, Discuss A Contractual Matter, Or Other Matters Pertaining To An Executive Session, And Take Appropriate Actions Thereafter If Required.

This item was moved to the last item for the meeting after public comment.

**OLD BUSINESS: None**

**COMMITTEE REPORTS:**

- (1) Report From Council Members On Other Meetings, Trainings, And/Or Conferences; And Any Other Council Comments.

No Comments.

**MONTHLY REPORTS**

- 1) 2019 Rural Summit
- 2) SAVE The Date Morris College Presidential Inauguration
- 3) Sheriff's Department Monthly Report
- 4) Patriot Hall Johnathan Green
- 5) Board Of Zoning Appeals
- 6) County Holiday Calendar
- 7) County Council Meeting Dates

**COUNTY ADMINISTRATOR'S REPORT**

1. External Audit – At Council's meeting on January 22, 2019, the Webster Rogers Company will provide Council with a bound report and details about the Audit.
2. Sumter Veterans Park – January 9, 2019, Bid Opening for the construction of this park.
3. Administration building – January 10, 2019, demolition will occur on the small building connected to this building.
4. High Street – On January 15, 2019, a construction meeting will be held concerning this street.
5. Dillon Park – On January 10, 2019, will be an update on the Dillon Park.
6. Lafayette Diamond – Equipment is being mobilized for this project.
7. Second Mill – The County was notified by FEMA that a new representative has been hired and must be brought up-to-date about the Second Mill Project.

**PUBLIC COMMENT**

The Chairman asked if anyone would like to speak during public comment. The following persons spoke during public comment.

1. Mrs. Watson stated that she lives on Cannery Road in Dalzell; she was not told by her realtor that the home she was purchasing would be on a dirt road and that the road was being used as a trash dump by people that come

- and dump bags of trash, furniture, and other belongings. She asked Council for help to alleviate this problem and that the street needs to be paved. She also stated that the furniture has been on the road for 18 months.
2. Leroy Jones spoke to Council about the poor condition of Cannery Road in Dalzell and that the public safety vehicles cannot use this road because of the bad condition of this road.
  3. Earl Keith Shultzs – spoke to Council about problems he is having with a refund from the Auditor’s Office. The Chairman asked the Administrator to follow up on this matter.
  4. Louis Watkins talked to Council again about a complaint phone line or department to process the complaints that are received by the County. He added that this is needed by the City and the County.
  5. Izetta Davis stated that Cannery Road; it is so bad that she slid in the ditch then the person helping her also slid in the ditch. They had to call a wrecker to get them out of the ditch.
  6. Mark Alston – stated that he has lived on the road for 12 years. The population and traffic on the road has been increased over the years and it has gotten worse. He also lives on Cannery Road.
  7. Mary Russell – stated that Cannery road is bad; even if it is not paved, maybe some gravel and better maintenance. The trash is bad, the drainage is bad, and of course the road is bad.
  8. Rosa Chapman also spoke about the poor conditions of Cannery Road.
  9. Jackie Hughes – stated that she is representing American Legion Post 15. She also said that the American Legion recognizes the Public Safety Officers -- Sheriff, Police, Corrections, EMS, and Fire. Ms. Hughes gave each Council member an invitation for the upcoming banquet for American Legion Post 15 which will be held on February 4, 2019. She thanked Chairman McCain for his attendance last year and she asked that he attend this year too.

The Chairman closed the public comment section of the meeting and then Councilman Sumpter made the following comments.

Councilman Sumpter stated that he recognized the community members because he is the Council representative for this area. He stated that he will work with the County officials to ensure that the maintenance, ditches, etc. are receiving the property maintenance on the road.

Councilman Baten stated that in 2005 he along with other Council members took a tour of the County Roads to see the condition of this road.

#### NEW BUSINESS

- (2) **It Is Necessary To Hold And Executive Session To Discuss A Personnel/Employment Matter And It May Be Necessary To Hold An Executive Session To Discuss An Economic Development Matter Receive A Legal Briefing, Discuss A Contractual Matter, Or Other Matters Pertaining To An Executive Session, And Take Appropriate Actions Thereafter If Required.**

Councilman McGhaney recused herself from the meeting due to a conflict of interest about this personnel/employment matter.

The Chairman called for a motion to enter Executive Session to discuss a personnel/employment matter.

**ACTION:** MOTION was made by Councilman Byrd, seconded by Councilman Sumpter, and unanimously carried by Council to enter Executive Session to discuss a personnel/employment matter.

At the conclusion of executive session, MOTION was made by Councilman Byrd, seconded by Councilman Sumpter, and unanimously carried to enter open session.

Chairman McCain stated that he would entertain a motion concerning the Executive Session matter.

**ACTION:** MOTION was made by Councilman Byrd, seconded by Councilman Baker, and carried by Council to approve the Sheriff’s request to add a second “Major” position for the Detention Center on the County Employment Roster. Councilman Baten voted in opposition. Councilman McGhaney was not present during the discussion of this matter and nor was she present during the open session and voting on this matter due to a conflict of interest.

**ADJOURNMENT**

There being no further business for Sumter County Council, and no additional comments from the public, the meeting was adjourned at 7:50 p.m. after a motion by Councilman Edens, seconded by Councilman Baker, and unanimously carried by Council.

Respectfully submitted,

**James T. McCain, Jr.**  
Chairman or Vice Chairman  
Sumter County Council

*Mary W. Blanding*  
Clerk to County Council  
Sumter County Council

*Approved:* \_\_\_\_\_

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I certify that public and media notification of the above-mentioned meeting was given prior thereto as follows required by Freedom of Information:

- Public Notified: Yes
- Manner Notified: Agendas posted on bulletin board on third floor of the Administration Building.
- Date Posted: January 9, 2019
- Media Notified: Yes
- Manner Notified: Agenda Information is listed on Sumter County’s Home Page, and E-mailed to The Item, The Chamber, WIS-TV, WBTW, and Time Warner Cable.
- Date Notified: January, 4, 2019

Respectfully submitted,  
*Mary W. Blanding*  
Clerk to County Council

# Sumter County Council

Second Reading/Public Hearing  
January 22, 2019

## Planning Commission Staff Report

### RZ-18-15, 2320 Beckwood Rd. (County)

#### I. THE REQUEST

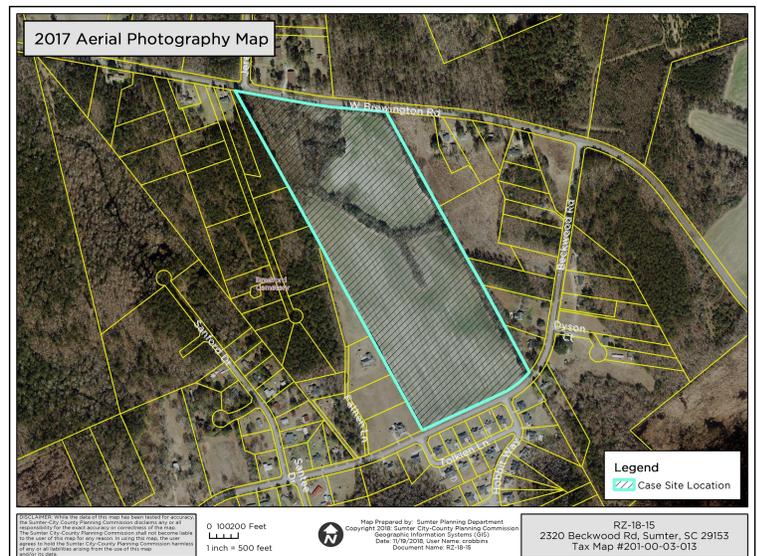
<b>Applicant:</b>	Jason Ross, Tunnel Vision Holdings LLC
<b>Status of the Applicant:</b>	Contract Purchaser
<b>Request:</b>	A request to rezone a +/- 46.99 acre parcel from Agricultural Conservation (AC) to Residential-15 (R-15)
<b>Location:</b>	2320 Beckwood Rd.
<b>Size of Property:</b>	+/- 46.99
<b>Present Use/Zoning:</b>	Undeveloped / AC
<b>Proposed Use of Property:</b>	Future Major Subdivision
<b>Tax Map Reference:</b>	201-00-03-013
<b>Adjacent Property Land Use and Zoning:</b>	North – Residential / Agricultural Conservation (AC) South – Residential / Residential-15 (R-15) East – Residential / Agricultural Conservation (AC) West – Residential / Agricultural Conservation (AC)

#### II. BACKGROUND

This request is to rezone a +/- 46.99 acre parcel from Agricultural Conservation (AC) to Residential 15 (R-15).

The applicant is requesting the rezoning in order to pursue development of a single-family residential subdivision.

As shown in the aerial map to the right, the subject property has frontage on both Beckwood Rd. and W. Brewington Rd., with approximately 1,060 feet of road frontage on W. Brewington Rd. and approximately 860 feet of road frontage on Beckwood Rd.





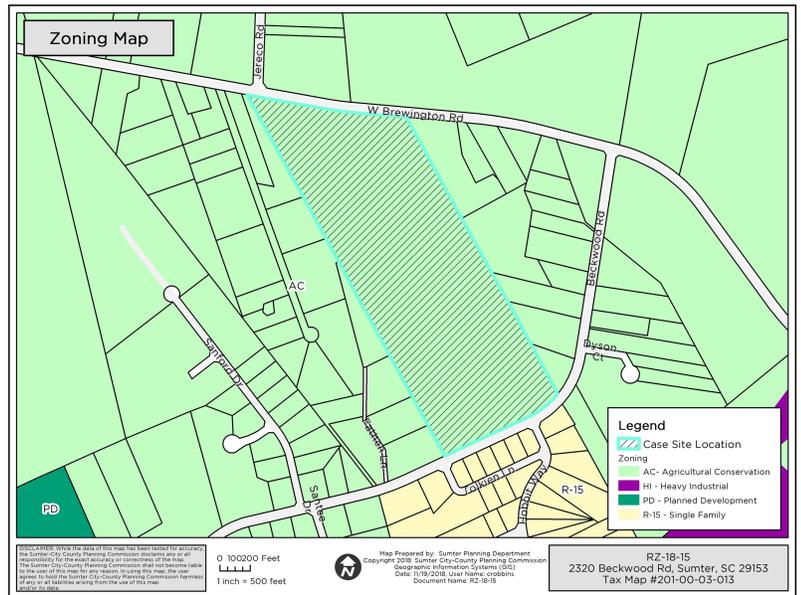
View of Property from Beckwood Rd.



View of Property from W. Brewington Rd.

As shown in the zoning map to the right, the subject property is north of Beckwood Shire’s subdivision, an R-15 single-family residential development; and 2,300 feet east of Beach Forest Subdivision. The current AC zoning designation allows for low density, 1-unit per acre residential, however in order to achieve the development density that applicant desires, the property must be rezoned.

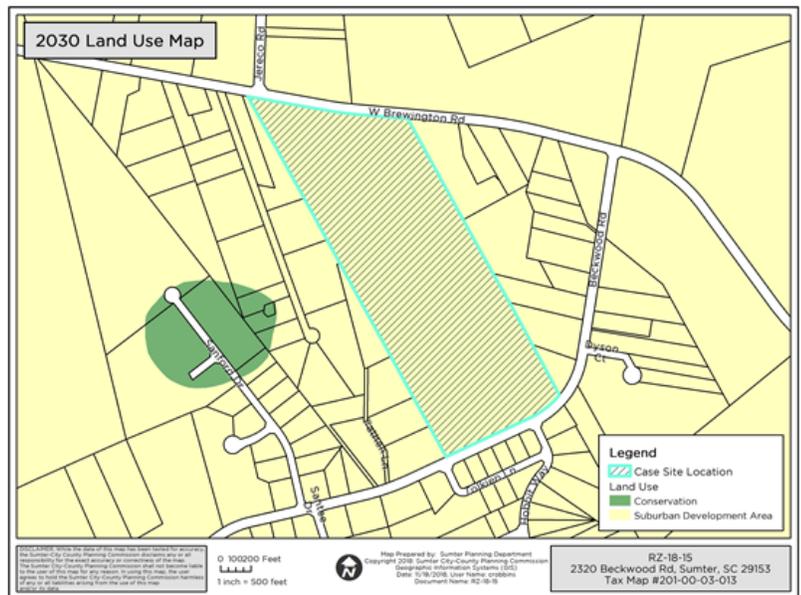
The applicant is requesting to rezone to Residential-15 (R-15) as the district would permit 15,000 sq. ft. or larger single-family residential lots. Based on the submitted rezoning application future lot sizes could range from 0.34 acre to 0.45 acre in area.



### III. COMPATIBILITY WITH THE 2030 COMPREHENSIVE PLAN

As shown in the 2030 Land Use Map to the right, the property is located within the Suburban Development Planning Area. One of the primary objectives of this area is to scrutinize and manage the existing development patterns to encourage more efficient land uses.

The general goal of the Suburban Development Area seeks to promote a mix of higher density commercial and residential uses. The request to rezone this particular property is compatible with the adjacent development to the south and west along Beckwood Rd.



#### **IV. TRAFFIC REVIEW**

Beckwood Rd. is an SCDOT owned two lane road which is classified as a Local Collector Road.

W. Brewington Rd. is an SCDOT owned two lane road which is classified as a Major Collector Road. With a 2017 annual daily trip (AADT) count of 1,000 near the subject property.

The 2040 Sumter Long Range Transportation Plan (LRTP) proposes changes to Brewington Rd. near the subject property. The Sumter LRTP calls for Brewington Rd. to be widened between US 521 and US 15. This is to provide improvements to better accommodate freight, this route could then effectively serve as a northern bypass for truck traffic. The route provides a direct connection between US 378 to US 521.

Any proposed development at the subject property will have its transportation impacts evaluated at time of subdivision and/or site plan approval with appropriate mitigation measures required.

#### **V. STAFF RECOMMENDATION**

Staff recommends approval of this request. Rezoning to R-15 is compatible with the 2030 Plan and adjacent development patterns.

#### **VI. DRAFT MOTION**

- 1) I move that the Planning Commission recommend approval of RZ-18-15, rezoning +/- 46.99 acres from Agricultural Conservation (AC) to Residential-15 (R-15).
- 2) I move that the Planning Commission recommend denial of RZ 18-15, rezoning +/- 46.99 acres from Agricultural Conservation (AC) to Residential-15 (R-15).

#### **VII. PLANNING COMMISSION – DECEMBER 19, 2018**

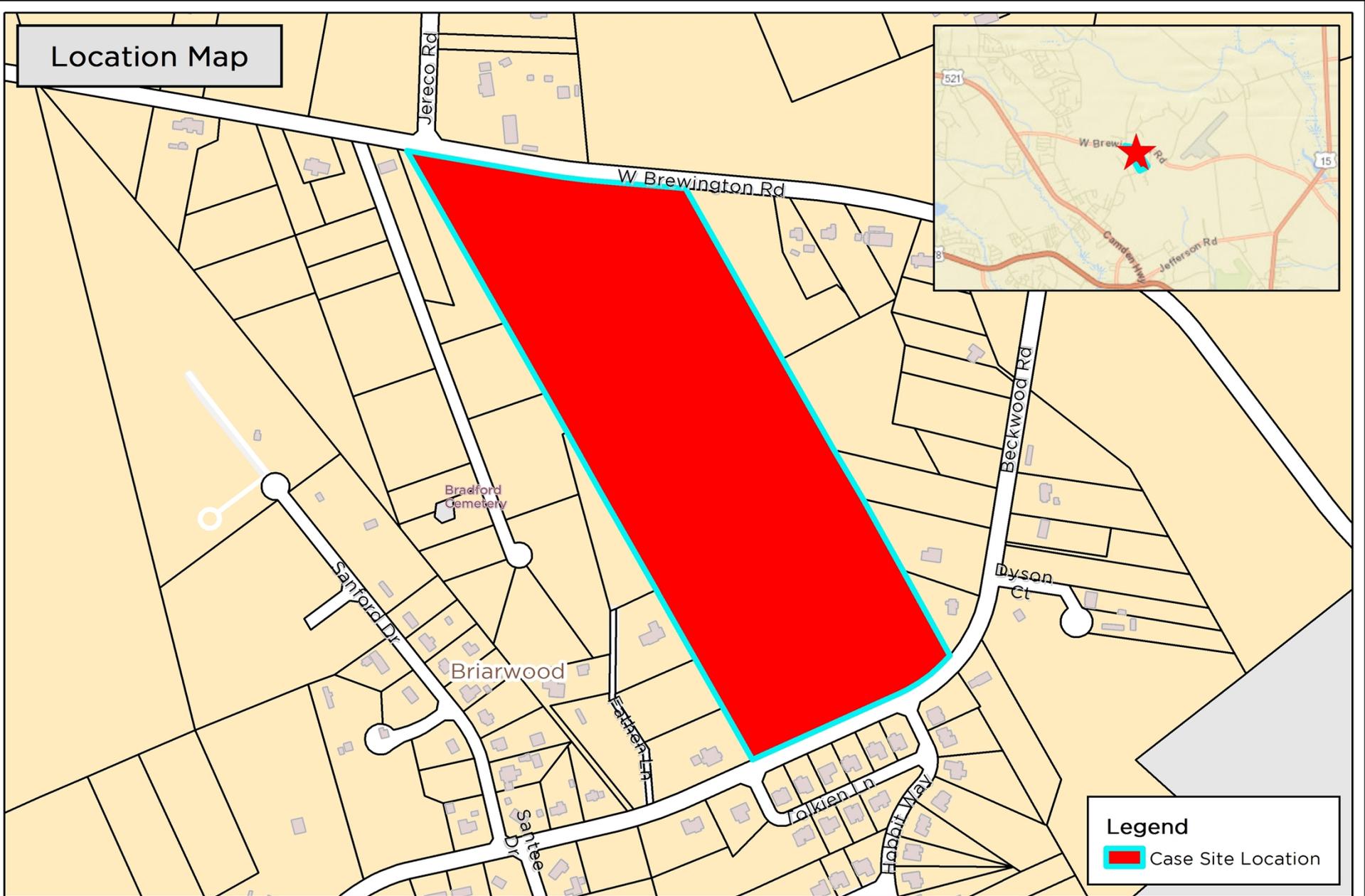
The Sumter City-County Planning Commission at its meeting on Wednesday, December 19, 2018, voted to recommend approval of this request.

#### **VII. COUNTY COUNCIL – JANUARY 8, 2019 – FIRST READING**

The Sumter County Council at its meeting on Tuesday, January 8, 2019, gave First Reading approval for this request.

#### **VIII. COUNTY COUNCIL – JANUARY 22, 2019 – SECOND READING/PUBLIC HEARING**

# Location Map



**Legend**  
 Case Site Location

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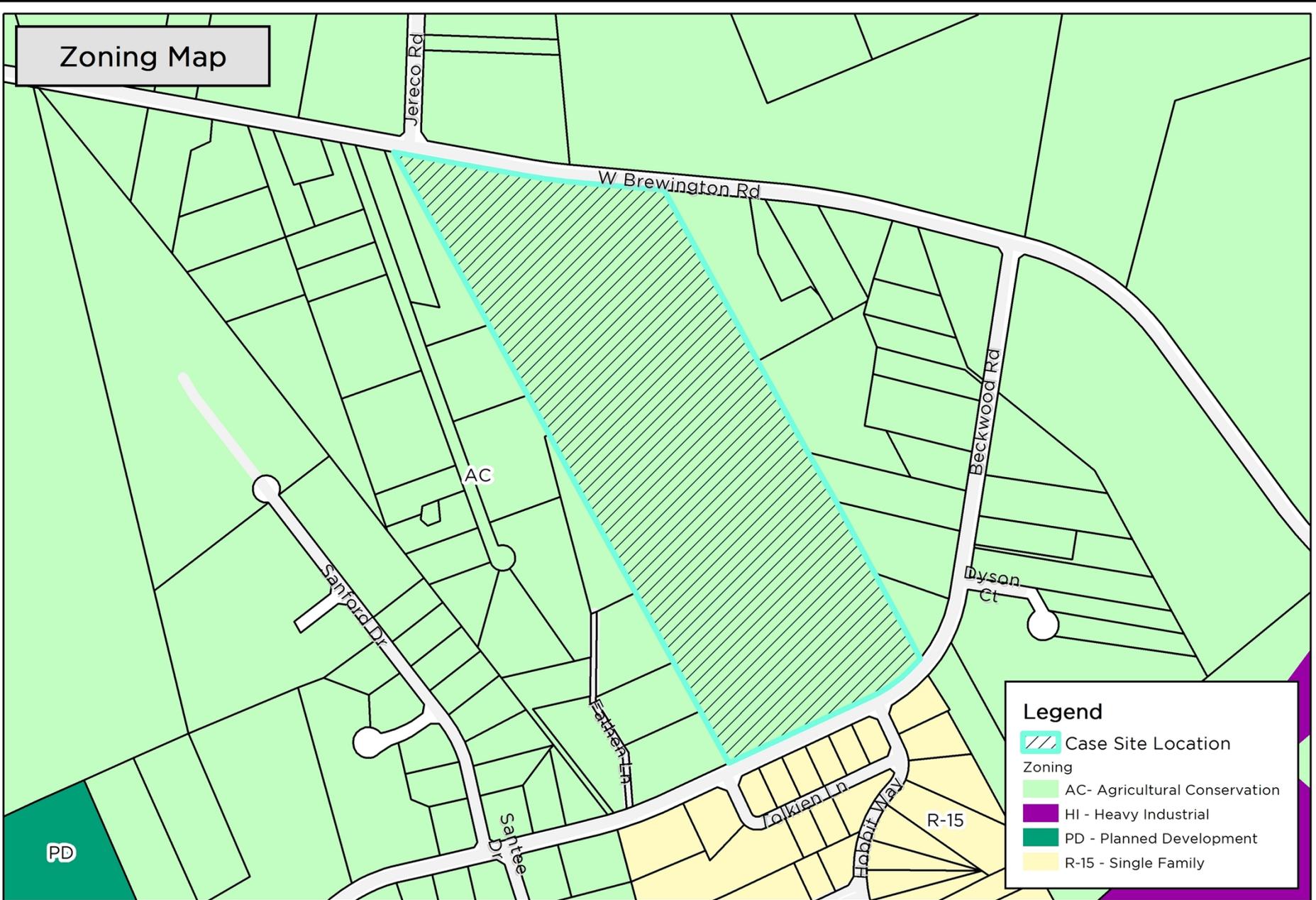
0 100200 Feet  
  
1 inch = 500 feet



Map Prepared by: Sumter Planning Department  
Copyright 2018: Sumter City-County Planning Commission  
Geographic Information Systems (GIS)  
Date: 11/19/2018, User Name: crobbins  
Document Name: RZ-18-15

RZ-18-15  
2320 Beckwood Rd, Sumter, SC 29153  
Tax Map #201-00-03-013

# Zoning Map



**Legend**

-  Case Site Location
- Zoning
-  AC- Agricultural Conservation
-  HI - Heavy Industrial
-  PD - Planned Development
-  R-15 - Single Family

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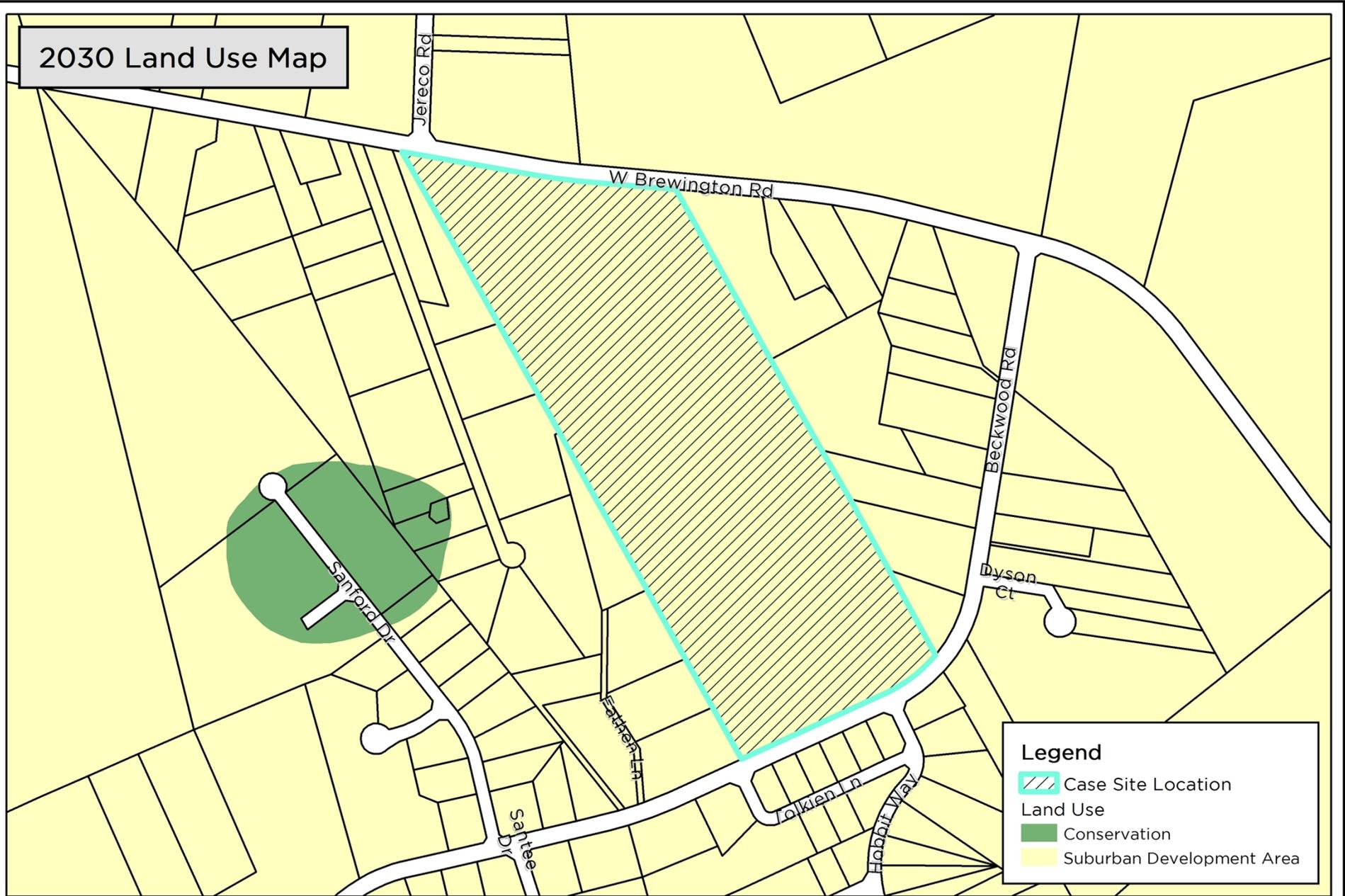
0 100200 Feet  
  
 1 inch = 500 feet



Map Prepared by: Sumter Planning Department  
 Copyright 2018: Sumter City-County Planning Commission  
 Geographic Information Systems (GIS)  
 Date: 11/19/2018, User Name: crobbins  
 Document Name: RZ-18-15

RZ-18-15  
 2320 Beckwood Rd, Sumter, SC 29153  
 Tax Map #201-00-03-013

# 2030 Land Use Map



**Legend**

-  Case Site Location
- Land Use
-  Conservation
-  Suburban Development Area

DISCLAIMER: While the data of this map has been tested for accuracy, the Sumter-City County Planning Commission disclaims any or all responsibility for the exact accuracy or correctness of the map. The Sumter City-County Planning Commission shall not become liable to the user of this map for any reason. In using this map, the user agrees to hold the Sumter City-County Planning Commission harmless of any or all liabilities arising from the use of this map and/or its data.

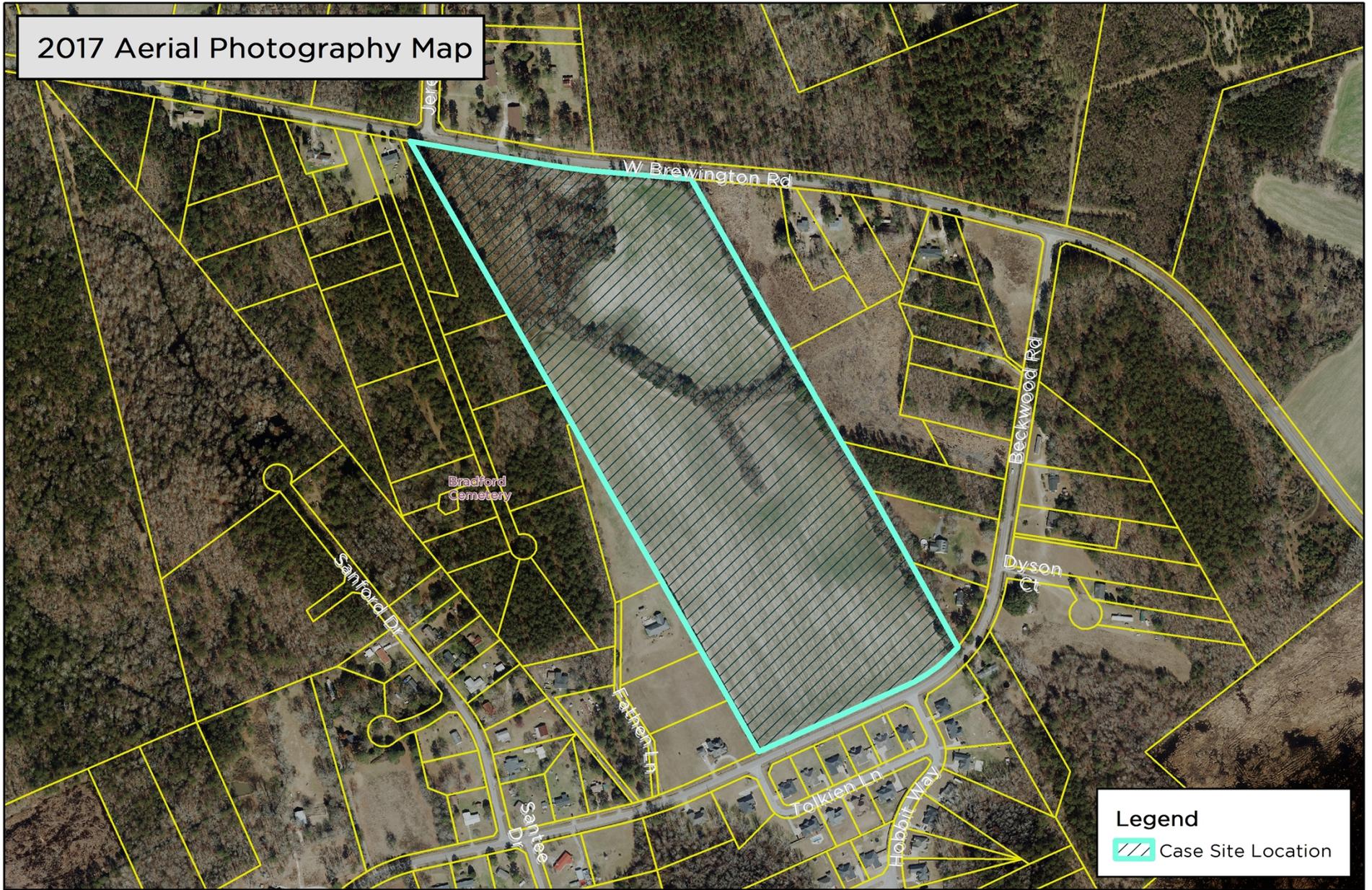
0 100200 Feet  
  
 1 inch = 500 feet



Map Prepared by: Sumter Planning Department  
 Copyright 2018: Sumter City-County Planning Commission  
 Geographic Information Systems (GIS)  
 Date: 11/19/2018, User Name: crobbs  
 Document Name: RZ-18-15

RZ-18-15  
 2320 Beckwood Rd, Sumter, SC 29153  
 Tax Map #201-00-03-013

# 2017 Aerial Photography Map



**Legend**  
 Case Site Location

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0 100200 Feet  
  
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 Document Name: RZ-18-15

RZ-18-15  
 2320 Beckwood Rd, Sumter, SC 29153  
 Tax Map #201-00-03-013



# Sumter City-County

## Planning Department

DERON L. MCCORMICK  
GARY M. MIXON  
CITY MANAGER  
ADMINISTRATOR

GEORGE K. MCGREGOR  
PLANNING DIRECTOR

COUNTY

### **MEMORANDUM**

**TO:** Mary Blanding, Clerk to County Council

**FROM:** George K. McGregor, AICP, Planning Director

**DATE:** January 14, 2019

**SUBJECT: COUNTY COUNCIL AGENDA – JANUARY 22, 2019**

---

The Sumter City-County Planning Commission will have the following land use item(s) for review at County Council on Tuesday, January 22, 2019:

#### **SECOND READING / PUBLIC HEARING**

##### **RZ-18-15, 2320 Beckwood Rd. (County)**

Request to rezone a +/-46.99 acre parcel located at 2320 Beckwood Rd. from Agricultural Conservation (AC) to Residential-15 (R-15). The property is represented by Tax Map # 201-00-03-013.

##### **RZ-18-16, 160 Jefferson Rd. (County)**

Request to rezone a +/-15.00 acre parcel and a 1.39 acre parcel located at 160 Jefferson Rd. from General Residential (GR) to Heavy Industrial (HI). The property is represented by Tax Map #s 231-00-04-006 and 231-00-04-007.

If you have any questions or need additional information, please contact me at (803) 774-1660.

# Sumter County Council

Second Reading / Public Hearing  
January 22, 2019

## Planning Commission Staff Report

### RZ-18-16, 160 Jefferson Rd. (County)

#### I. THE REQUEST

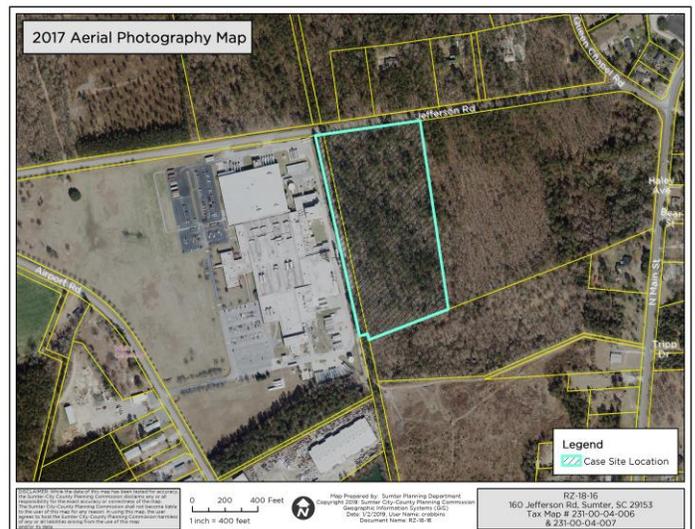
<b>Applicant:</b>	Johnathan Bryan
<b>Status of the Applicant:</b>	Authorized Agent (Sumter County Attorney)
<b>Request:</b>	A request to rezone a +/- 15.00 acre parcel and 1.39 acre parcel from General Residential (GR) to Heavy Industrial (HI)
<b>Location:</b>	Jefferson Road adjoining Becton Dickinson
<b>Size of Property:</b>	+/- 16.39 acres
<b>Present Use/Zoning:</b>	Undeveloped / GR
<b>Proposed Use of Property:</b>	Conveyance of property from Sumter County to Becton Dickinson
<b>Tax Map Reference:</b>	231-00-04-006 231-00-04-007
<b>Adjacent Property Land Use and Zoning:</b>	North – Residential / Agricultural Conservation (AC) South – Undeveloped / General Residential (GR) East – Undeveloped / General Residential (GR) West – Industrial / Heavy Industrial (HI)

#### II. BACKGROUND

This request is to rezone a +/- 16.39 acre area from General Residential (GR) to Heavy Industrial (HI).

The applicant is requesting the rezoning in order to convey the lands to Becton Dickinson.

As shown in the aerial map to the right, the subject property has frontage on Jefferson Road. The combined properties have approximately 645 feet of road frontage on Jefferson Road.





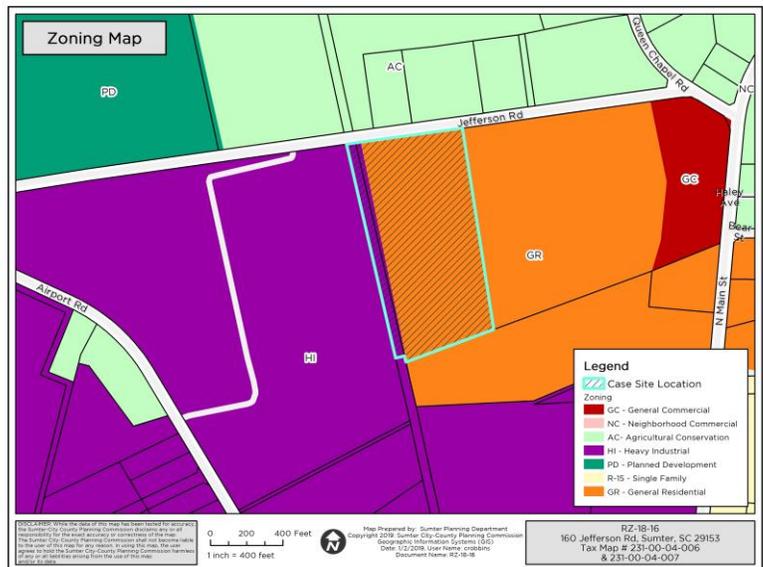
View of the Property from Jefferson Rd.



View of adjoining Becton Dickinson property from Jefferson Rd.

The current GR zoning designation allows for low density residential and agricultural development with some community scale commercial uses, however an industrial designation is necessary in order to convey the lands to Becton Dickinson.

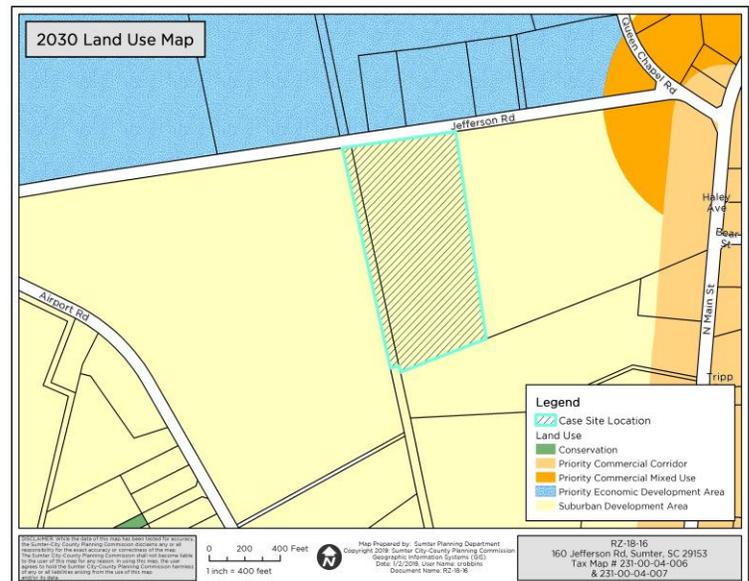
As shown in the zoning map to the right, the property under review abuts the Becton Dickinson's (BD) property directly to the west. The BD property is zoned Heavy Industrial (HI). An HI designation would permit BD to more fully utilize the tract.



### III. COMPATIBILITY WITH THE 2030 COMPREHENSIVE PLAN

As shown in the 2030 Land Use Map, the property is located within the Suburban Development Planning Area. The goal of this area is to scrutinize and manage the existing development patterns, foster intentional mixed-use development and identify new commercial and industrial locations where form and design are a focus.

The Suburban Development Planning Area seeks to promote a mix of higher density commercial and residential uses. The request to rezone this property for



combination with lands of an established an existing industrial user is supported by the 2030 Plan.

#### **IV. TRAFFIC REVIEW**

Jefferson Rd. is an SCDOT owned two lane road which is classified as a Major Collector Road. With a 2017 annual daily trip (AADT) count of 3100.

The 2010-2040 Sumter Long Range Transportation Plan does not propose any change to Jefferson Rd.

Any proposed development at the subject property will have its transportation impacts evaluated at time of site plan approval with appropriate mitigation measures required.

#### **V. STAFF RECOMMENDATION**

Staff recommends approval of this request. Rezoning to Heavy Industrial (HI) in support of an existing industry is supported by the 2030 Plan.

#### **VI. DRAFT MOTION**

- 1) I move that the Planning Commission recommend approval of RZ-18-16, rezoning +/- 16.39 acres from General Residential (GR) to Heavy Industrial (HI).
- 2) I move that the Planning Commission recommend denial of RZ 18-16, rezoning +/- 16.39 acres from General Residential (GR) to Heavy Industrial (HI).

#### **VII. PLANNING COMMISSION – DECEMBER 19, 2018**

The Sumter City-County Planning Commission at its meeting on Wednesday, December 19, 2018, voted to recommend approval of this request.

#### **VIII. COUNTY COUNCIL – JANUARY 8, 2019 – FIRST READING**

The Sumter County Council at its meeting on Tuesday, January 8, 2019 gave First Reading approval for this request.

#### **IX. COUNTY COUNCIL – JANUARY 22, 2019 – SECOND READING/PUBLIC HEARING**

**Sumter County South Carolina  
Basic Financial Statements  
June 30, 2018**



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Sumter County, South Carolina

INDEPENDENT AUDITORS' REPORT

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Sumter County, South Carolina, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditors' Responsibility**

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

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

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

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## Summary of Opinions

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Sumter County, South Carolina, as of June 30, 2018, 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.

### Change in Accounting Principle

As described in Note IV.H of the financial statements, in 2018 the County adopted new accounting guidance, GASBS No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

### Other Matters

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the County's total OPEB liability and related ratios, schedules of pension liabilities and contributions, and budgetary comparison information on pages 4-10, 49, 50-51, and 52-53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of court fines and assessment activity and expenditures for victim's services is presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2018, on our consideration of the Sumter County, South Carolina's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sumter County, South Carolina's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sumter County, South Carolina's internal control over financial reporting and compliance.



Sumter, South Carolina  
December 28, 2018

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## Management's Discussion and Analysis

This section of Sumter County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended June 30, 2018. Please read it in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- The County's Governmental Activities net position at year end was \$49,044,117.
- The County's Business-type Activities net position at year end was \$3,343,780.
- The County invested in new capital assets in the amount of \$13,550,374 for its Governmental Activities.
- The County issued \$2,500,000 General Obligation Bonds to Fund the annual vehicle and equipment replacement program.
- The County decreased its Governmental Activities long-term obligations by \$(11,946,641) and reduced its Business-type activities long-term obligations by \$(38,376) respectively.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first two statements, The Statement of Net Position and the Statement of Activities, are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's *overall* financial status. The Statement of Net Position offers a snap-shot of balances at the end of the fiscal year while the Statement of Activities presents the results of providing governmental goods and services over the course of the fiscal year.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the County Government, reporting the County's operations in *more detail* than the government-wide statements.
- The governmental funds statements tell how general government services like public safety were financed in the short term. The *governmental funds* balance sheet are a snap shot of available spendable financial resources and the claims against those resources at year end. The *governmental funds* statement of revenue, expenditures and changes in fund balance indicate how the government used its inflows and outflows of available spendable resources over the course of the fiscal year.
- The *proprietary fund* statements provide financial details of water services to residents of a portion of the County.
- Fiduciary fund statements provide information about resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds.

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

## GOVERNMENT-WIDE STATEMENTS

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

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

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

## FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the County's most significant *funds* – not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

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

The County has three kinds of funds:

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

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

**Net position**

The County's net position decreased by \$4.2 million between fiscal years 2017 and 2018 ending at approximately \$49 million.

**Summary of Sumter County's Net Position**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Primary Government</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
Current and other assets	\$ 75,873,985	\$ 94,534,775	\$ 623,723	\$ 568,249	\$ 76,497,708	\$ 95,103,024
Capital assets (net)	128,023,456	119,832,379	4,229,545	4,400,340	132,253,001	124,232,719
<b>Total assets</b>	<b>203,897,441</b>	<b>214,367,154</b>	<b>4,853,268</b>	<b>4,968,589</b>	<b>208,750,709</b>	<b>219,335,743</b>
Deferred outflows	9,909,182	8,234,510	18,958	11,731	9,928,140	8,246,241
Long-term liabilities	61,578,334	70,023,734	1,306,671	1,343,665	62,885,005	71,367,399
Other liabilities	98,299,850	71,823,665	211,477	88,510	98,511,327	71,912,175
<b>Total liabilities</b>	<b>159,878,184</b>	<b>141,847,399</b>	<b>1,518,148</b>	<b>1,432,175</b>	<b>161,396,332</b>	<b>143,279,574</b>
Deferred inflows	4,884,322	305,064	10,298	186	4,894,620	305,250
Net investment in capital assets	98,691,227	86,396,545	2,925,324	3,094,315	101,616,551	89,490,860
Restricted net position	39,204,460	56,360,788	-	15,984	39,204,460	56,376,772
Unrestricted (deficit)	(88,851,570)	(62,308,132)	418,456	437,660	(88,433,114)	(61,870,472)
<b>Total net position, restated</b>	<b>\$ 49,044,117</b>	<b>\$ 80,449,201</b>	<b>\$ 3,343,780</b>	<b>\$ 3,547,959</b>	<b>\$ 52,387,897</b>	<b>\$ 83,997,160</b>

**Summary of Sumter County's Net Position -continued**

	<b>Total Primary Government</b>		<b>Component Unit</b>		<b>Total Reporting Entity</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
Current and other assets	\$ 76,497,708	\$ 95,103,024	\$ 124,406	\$ 44,596	\$ 76,622,114	\$ 95,147,620
Capital assets (net)	132,253,001	124,232,719	314,340	370,512	132,567,341	124,603,231
<b>Total assets</b>	<b>208,750,709</b>	<b>219,335,743</b>	<b>438,746</b>	<b>415,108</b>	<b>209,189,455</b>	<b>219,750,851</b>
Deferred outflows	9,928,140	8,246,241	257,464	225,127	10,185,604	8,471,368
Long-term liabilities	62,885,005	71,367,399	32,818	28,788	62,917,823	71,396,187
Other liabilities	98,511,327	71,912,175	2,956,212	1,532,737	101,467,539	73,444,912
<b>Total liabilities</b>	<b>161,396,332</b>	<b>143,279,574</b>	<b>2,989,030</b>	<b>1,561,525</b>	<b>164,385,362</b>	<b>144,841,099</b>
Deferred inflows	4,894,620	305,250	191,080	58,646	5,085,700	363,896
Net investment in capital assets	101,616,551	89,490,860	314,340	370,512	101,930,891	89,861,372
Restricted net position	39,204,460	56,376,772	-	-	39,204,460	56,376,772
Unrestricted (deficit)	(88,433,114)	(61,870,472)	(2,798,240)	(1,350,448)	(91,231,354)	(63,220,920)
<b>Total net position, restated</b>	<b>\$ 52,387,897</b>	<b>\$ 83,997,160</b>	<b>\$ (2,483,900)</b>	<b>\$ (979,936)</b>	<b>\$ 49,903,997</b>	<b>\$ 83,017,224</b>

**Changes in net position.** The County's total revenues decreased by \$5.6 million to \$84.2 million. Approximately 59 percent of the County's revenue comes from property and local option sales taxes, approximately 20 percent comes from fees charged for services, 8.4 percent is from operating and capital grants with 12.6 percent from other sources.

The total cost of all programs and services increased approximately \$2.6 million a 3.0 percent increase. The County's expenses cover a range of services, with about 37.7 percent related to public safety and law enforcement and 29.7 percent related to general government administration, courts and public works.

	Changes in Sumter County's Net Position					
	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Revenue:						
Program revenue:						
Charges for services	\$ 16,550,487	\$ 17,844,601	\$ 529,695	\$ 554,502	\$ 17,080,182	\$ 18,399,103
Operating grants	5,227,518	5,507,994	-	-	5,227,518	5,507,994
Capital grants and contributions	1,921,962	4,090,115	-	-	1,921,962	4,090,115
General revenue:						
Property taxes	28,048,465	31,825,925	-	-	28,048,465	31,825,925
Other taxes	21,263,904	20,822,332	-	-	21,263,904	20,822,332
Intergovernmental	5,711,877	5,034,576	-	-	5,711,877	5,034,576
Other	4,949,782	4,156,511	183	67	4,949,965	4,156,578
Total revenue	<u>83,673,995</u>	<u>89,282,054</u>	<u>529,878</u>	<u>554,569</u>	<u>84,203,873</u>	<u>89,836,623</u>
Expenses						
General government administration	26,278,889	26,368,730	-	-	26,278,889	26,368,730
Public Safety	33,328,087	26,319,551	-	-	33,328,087	26,319,551
Health and Human Services	5,048,717	5,325,552	-	-	5,048,717	5,325,552
Environment and Housing	6,881,496	7,568,051	-	-	6,881,496	7,568,051
Recreation	6,476,672	6,639,009	-	-	6,476,672	6,639,009
Transportation	6,596,576	9,717,910	-	-	6,596,576	9,717,910
Public utilities	273,877	266,768	-	-	273,877	266,768
Other general expenditures	986,825	996,270	-	-	986,825	996,270
Interest on long term debt	1,991,713	2,175,965	-	-	1,991,713	2,175,965
Water systems	-	-	620,566	516,421	620,566	516,421
Total expenses	<u>87,862,852</u>	<u>85,377,806</u>	<u>620,566</u>	<u>516,421</u>	<u>88,483,418</u>	<u>85,894,227</u>
Change in net position	(4,188,857)	3,904,248	(90,688)	38,148	(4,279,545)	3,942,396
Net position, beginning of period, restated	53,232,974	76,544,953	3,434,468	3,509,811	56,667,442	80,054,764
Net position, end of period	<u>\$ 49,044,117</u>	<u>\$ 80,449,201</u>	<u>\$ 3,343,780</u>	<u>\$ 3,547,959</u>	<u>\$ 52,387,897</u>	<u>\$ 83,997,160</u>

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$60.7 million, a decrease of 15.8 million in comparison with the prior fiscal year. Of the total ending fund balances, there is a surplus of \$15.8 million constituting *Unassigned fund balance*, which is available for spending at the government's discretion. *Restricted Fund Balance* is \$38 million for the use of capital improvements, projects and infrastructure for the County as well as the payment of debt; *Committed Fund Balance* is \$5.8 million to fund capital assets and other projects for the County; and *Nonspendable Fund Balance* is \$1 million which represents, inventories, and other nonspendable assets of the County.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance of the general fund was \$18.3 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance to total fund expenditures. Unassigned fund balance represents approximately 26 percent of total general fund expenditures.

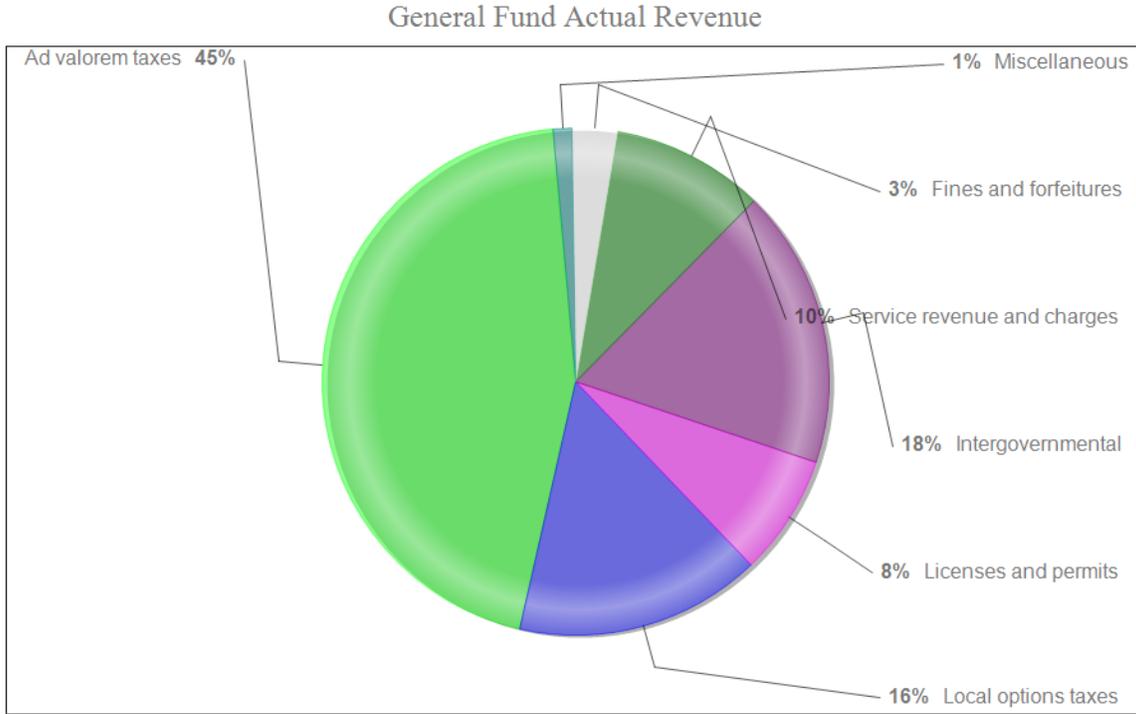
The fund balance of the County's general fund increased by \$2.2 million during the current fiscal year, primarily due to the accumulation of resources committed for capital outlay.

The County's capital projects sales tax funds had a combined fund balance of \$25.5 million which is restricted for penny projects.

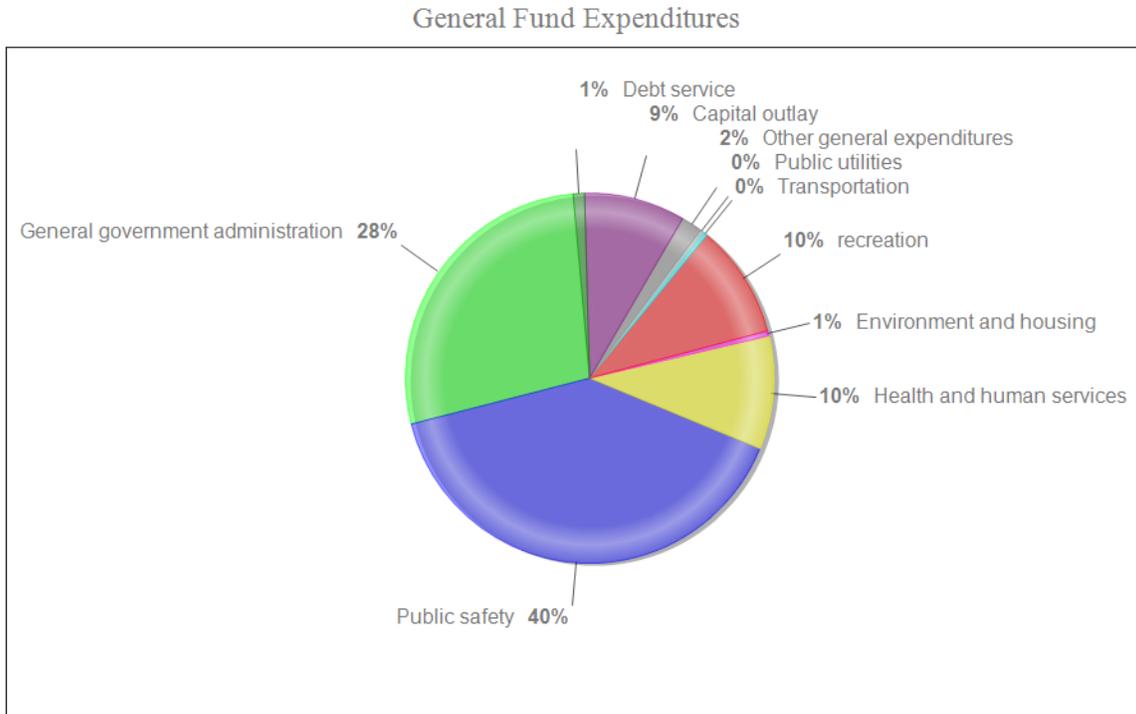
**General Fund Budgetary Highlights**

The budget to actual on the budgetary basis schedule is provided for the General Fund. A budget column showing the final budget adopted for fiscal year 2018 is presented. The expenditures incurred during the year were under budget limitations by \$2,977,098. This is 5.6% of the total budgeted expenditures in the County's General Fund of \$53,077,349.

The following chart depicts the allocations of revenue to fund General Fund activities.



The following chart depicts the allocations of general fund expenditures.



**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2018, the County had invested \$132 million (net of accumulated depreciation) in a broad range of capital assets. This amount represents a net increase (including additions and deductions) of \$8 million over last year.

	Sumter County's Capital Assets					
	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Land	\$ 8,376,261	\$ 8,376,261	\$ 32,250	\$ 32,250	\$ 8,408,511	\$ 8,408,511
Construction in progress	6,327,505	3,290,642	-	-	6,327,505	3,290,642
Buildings and improvements	103,770,056	100,118,630	135,941	135,941	103,905,997	100,254,571
Heavy equipment and vehicles	17,565,068	16,176,580	170,361	170,361	17,735,429	16,346,941
Equipment and furnishings	12,639,001	12,578,412	-	-	12,639,001	12,578,412
Infrastructure	90,543,343	87,014,475	-	-	90,543,343	87,014,475
Water systems	-	-	6,118,746	6,118,746	6,118,746	6,118,746
Accumulated depreciation	(111,197,778)	(107,722,621)	(2,227,753)	(2,024,708)	(113,425,531)	(109,747,329)
Net capital assets	<u>\$ 128,023,456</u>	<u>\$ 119,832,379</u>	<u>\$ 4,229,545</u>	<u>\$ 4,432,590</u>	<u>\$ 132,253,001</u>	<u>\$ 124,264,969</u>

This year's major capital asset additions included:

- \$7,261,408 buildings and facilities construction
- \$2,011,421 for Sheriff's patrol cars, ambulances and fire department equipment
- \$3,944,498 for road infrastructure

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

**Long-term Debt**

At year-end the County had \$58 million in bonds, notes, and capital lease obligations outstanding – a net decrease of \$8 million over last year. The county issued a general obligation bond for \$2,500,000 to fund the capital equipment. More detailed information about the County's long-term liabilities is presented in Note III E to the financial statements.

The state limits the amount of general obligation debt the County can issue without special referendum to 8 percent of the assessed value of all taxable property within the County's legal limits. Our outstanding general obligation debt subject to the limit is \$12.859 million at June 30, 2018 which is below the limit which is currently \$24.8 million.

	Sumter County's Outstanding Debt					
	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
General obligation bonds	\$ 45,424,000	\$ 52,315,000	\$ -	\$ -	\$ 45,424,000	\$ 52,315,000
Revenue bonds	261,515	449,601	1,304,220	1,341,734	1,565,735	1,791,335
Loans payable	4,726,844	5,182,473	-	-	4,726,844	5,182,473
Bond premium	6,227,336	6,651,838	-	-	6,227,336	6,651,838
Capital leases	151,052	183,833	-	-	151,052	183,833
	<u>\$ 56,790,747</u>	<u>\$ 64,782,745</u>	<u>\$ 1,304,220</u>	<u>\$ 1,341,734</u>	<u>\$ 58,094,967</u>	<u>\$ 66,124,479</u>

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The unemployment rate in Sumter County is now down to 3.2% (August 2018) as opposed to 5.8% in August of 2017. In that same time frame, unemployment in South Carolina dropped from 4.0% to 3.0%, and in the United States from 4.2% to 3.0%.

Inflationary pressures and cost of living in the region continue to compare favorably with state and national trends. These indicators were taken into account when adopting the general fund budget for 2019.

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

The County implemented the revised accounting and financial reporting standards for Other Post Employment Benefits (OPEB) for the year ended June 30, 2018. The details of the OPEB obligation are discussed in Note IV (D). The change in accounting resulted in a decrease in beginning net position of \$27.2 million. The combined net pension and OPEB obligation is \$90.4 million.

## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact James Michaelson, Finance Director, or visit the County website at [www.sumtercountysc.org](http://www.sumtercountysc.org). Information about the County's component unit, Sumter County Library, may be obtained at its main branch at 111 North Harvin Street Sumter, SC 29150.

Sumter County, South Carolina

## **Basic Financial Statements**

**SUMTER COUNTY, SOUTH CAROLINA  
STATEMENT OF NET POSITION  
JUNE 30, 2018**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 176,006	\$ 300	\$ 176,306	\$ 124,406
Pooled cash	30,865,976	508,629	31,374,605	-
Investments	13,922,776	-	13,922,776	-
Receivables, net of allowances				
Property taxes	2,588,668	-	2,588,668	-
Accounts	5,520,234	127,374	5,647,608	-
Intergovernmental	8,326,995	-	8,326,995	-
Loans	62,988	-	62,988	-
Internal balances	101,380	(101,380)	-	-
Due from agency funds	8,432	-	8,432	-
Inventory	112,978	-	112,978	-
Prepaid items	948,681	-	948,681	-
Restricted assets:				
Cash and cash equivalents	4,194,627	72,677	4,267,304	-
Pooled cash	9,023,743	-	9,023,743	-
Cash and investments with fiscal agents	-	16,123	16,123	-
Land held for sale	20,500	-	20,500	-
Capital assets:				
Non-depreciable	14,703,766	32,250	14,736,016	-
Depreciable	224,517,468	6,425,048	230,942,516	3,343,382
Accumulated depreciation	(111,197,778)	(2,227,753)	(113,425,531)	(3,029,042)
Total assets	<u>203,897,440</u>	<u>4,853,268</u>	<u>208,750,708</u>	<u>438,746</u>
<b>Deferred outflows of resources</b>				
Pension benefit	8,942,656	16,433	8,959,089	225,736
Other post employment benefits	<u>966,526</u>	<u>2,525</u>	<u>969,051</u>	<u>31,728</u>
Total deferred outflows of resources	<u>9,909,182</u>	<u>18,958</u>	<u>9,928,140</u>	<u>257,464</u>
<b>Liabilities:</b>				
Accounts payable	5,627,465	3,633	5,631,098	5,688
Accrued salaries	1,159,489	1,940	1,161,429	-
Due to Agency Fund	239	-	239	-
Due to other governments	36,321	-	36,321	-
Fund held for others	106,611	-	106,611	-
Accrued interest payable	768,014	2,501	770,515	-
Unearned revenue	258,058	-	258,058	-
Other current liabilities	113,069	-	113,069	-
Pension and other post employment benefits	90,230,583	203,403	90,433,986	2,950,524
Long term liabilities:				
Portion due or payable within one year	10,251,790	40,110	10,291,900	13,792
Portion due or payable after one year	<u>51,326,544</u>	<u>1,266,561</u>	<u>52,593,105</u>	<u>19,026</u>
Total liabilities	<u>159,878,183</u>	<u>1,518,148</u>	<u>161,396,331</u>	<u>2,989,030</u>
<b>Deferred inflows of resources</b>				
Pension benefit	962,308	51	962,359	62,330
Other post employment benefits	<u>3,922,014</u>	<u>10,247</u>	<u>3,932,261</u>	<u>128,750</u>
Total deferred inflows of resources	<u>4,884,322</u>	<u>10,298</u>	<u>4,894,620</u>	<u>191,080</u>
<b>Net position</b>				
Net investment in capital assets	98,691,227	2,925,324	101,616,551	314,340
Restricted for:				
General government activities	32,192,490	-	32,192,490	-
Public safety activities	511,112	-	511,112	-
Environment and housing activities	1,262,667	-	1,262,667	-
Recreation activities	1,339,128	-	1,339,128	-
Transportation activities	3,860,410	-	3,860,410	-
Debt service	54,991	-	54,991	-
Unrestricted (deficit)	<u>(88,867,908)</u>	<u>418,456</u>	<u>(88,449,452)</u>	<u>(2,798,240)</u>
<b>Net position</b>	<u>\$ 49,044,117</u>	<u>\$ 3,343,780</u>	<u>\$ 52,387,897</u>	<u>\$ (2,483,900)</u>

See accompanying notes to the financial statements

**SUMTER COUNTY, SOUTH CAROLINA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
Governmental Activities					Business-type Activities	Total		
<b>Primary Government</b>								
<b>Governmental activities</b>								
General government administration	\$ 26,278,889	\$ 532,075	\$ 3,513,132	\$ 136,052	\$ (22,097,630)	\$ -	\$ (22,097,630)	\$ -
Public safety	33,328,087	3,164,524	194,044	24,760	(29,944,759)	-	(29,944,759)	-
Health and human services	5,048,717	5,410,489	328,708	-	690,480	-	690,480	-
Environment and housing	6,881,496	5,064,589	814,924	203,771	(798,212)	-	(798,212)	-
Recreation	6,476,672	773,170	376,710	-	(5,326,792)	-	(5,326,792)	-
Transportation	6,596,576	1,467,519	-	1,557,379	(3,571,678)	-	(3,571,678)	-
Public utilities	273,877	138,121	-	-	(135,756)	-	(135,756)	-
Other general expenditures	986,825	-	-	-	(986,825)	-	(986,825)	-
Interest on long term-debt	1,991,713	-	-	-	(1,991,713)	-	(1,991,713)	-
Total governmental activities	<u>87,862,852</u>	<u>16,550,487</u>	<u>5,227,518</u>	<u>1,921,962</u>	<u>(64,162,885)</u>	<u>-</u>	<u>(64,162,885)</u>	<u>-</u>
<b>Business-type activities</b>								
Water systems	620,566	529,695	-	-	-	(90,871)	(90,871)	-
Total business-type activities	<u>620,566</u>	<u>529,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(90,871)</u>	<u>(90,871)</u>	<u>-</u>
Total Primary Government	<u>\$ 88,483,418</u>	<u>\$ 17,080,182</u>	<u>\$ 5,227,518</u>	<u>\$ 1,921,962</u>	<u>(64,162,885)</u>	<u>(90,871)</u>	<u>(64,253,756)</u>	<u>-</u>
<b>Component unit</b>								
Sumter County Library	<u>\$ 1,496,891</u>	<u>\$ 48,529</u>	<u>\$ 1,164,986</u>	<u>\$ 205,439</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (77,937)</u>
General Revenue								
Property taxes					28,048,465	-	28,048,465	-
Local option taxes					19,645,357	-	19,645,357	-
State shared gas tax					1,618,547	-	1,618,547	-
Licenses and permits					4,002,630	-	4,002,630	-
Grants and contributions not restricted to specific programs					5,711,877	-	5,711,877	-
Other					647,291	183	647,474	-
Gain (loss) on sale of capital assets					299,861	-	299,861	-
Total general revenue					<u>59,974,028</u>	<u>183</u>	<u>59,974,211</u>	<u>-</u>
Change in net position					(4,188,857)	(90,688)	(4,279,545)	(77,937)
Net position, beginning of period, restated					<u>53,232,974</u>	<u>3,434,468</u>	<u>56,667,442</u>	<u>(2,405,963)</u>
<b>Net position, end of period</b>					<u>\$ 49,044,117</u>	<u>\$ 3,343,780</u>	<u>\$ 52,387,897</u>	<u>\$ (2,483,900)</u>

See accompanying notes to the financial statements

**SUMTER COUNTY, SOUTH CAROLINA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2018**

	<u>General fund</u>	<u>Capital Penny Sales Tax II</u>	<u>Debt Service Funds</u>	<u>Non Major Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 175,806	\$ -	\$ -	\$ 200	\$ 176,006
Pooled cash	14,217,364	11,689,594	-	4,959,018	30,865,976
Investments	1,427,783	12,493,900	1,093	-	13,922,776
Receivables, net					
Property taxes	2,338,730	-	171,278	78,660	2,588,668
Accounts	5,288,030	-	-	232,204	5,520,234
Intergovernmental	3,761,541	2,898,004	-	1,667,450	8,326,995
Loans	-	-	63,049	-	63,049
Due from other funds	310,093	-	-	-	310,093
Due from Agency funds	8,432	-	-	-	8,432
Inventory	91,072	-	-	21,906	112,978
Prepaid items	937,681	-	-	11,000	948,681
Restricted assets:					
Cash and cash equivalents	151,712	-	-	4,042,915	4,194,627
Pooled cash	-	-	-	9,023,743	9,023,743
<b>Total assets</b>	<b><u>\$ 28,708,244</u></b>	<b><u>\$ 27,081,498</u></b>	<b><u>\$ 235,420</u></b>	<b><u>\$ 20,037,096</u></b>	<b><u>\$ 76,062,258</u></b>
<b>Liabilities</b>					
Accounts payable	\$ 2,582,685	\$ 1,628,003	\$ -	\$ 1,416,777	\$ 5,627,465
Accrued salaries	973,260	-	-	186,229	1,159,489
Due to other funds	16,749	-	23,207	168,757	208,713
Due to other governments	36,321	-	-	-	36,321
Unearned revenue	250,491	-	-	7,567	258,058
Other current liabilities	30,731	-	-	82,338	113,069
Funds held for others	106,611	-	-	-	106,611
Due to Agency Funds	-	-	-	239	239
Total liabilities	<u>3,996,848</u>	<u>1,628,003</u>	<u>23,207</u>	<u>1,861,907</u>	<u>7,509,965</u>
<b>Deferred Inflows of Resources</b>					
Deferred inflows from property taxes	2,269,732	-	155,907	73,159	2,498,798
Deferred inflows from grants and fees	4,072,394	-	63,049	1,190,841	5,326,284
Total deferred inflows of resources	<u>6,342,126</u>	<u>-</u>	<u>218,956</u>	<u>1,264,000</u>	<u>7,825,082</u>
Total liabilities and deferred inflows of resources	<u>10,338,974</u>	<u>1,628,003</u>	<u>242,163</u>	<u>3,125,907</u>	<u>15,335,047</u>
<b>Fund Balances</b>					
Nonspendable	1,028,753	-	-	32,906	1,061,659
Restricted	-	25,453,496	-	12,568,012	38,021,508
Committed	1,286,313	-	-	4,516,288	5,802,601
Unassigned	16,054,204	-	(6,743)	(206,017)	15,841,444
Total fund balances	<u>18,369,270</u>	<u>25,453,496</u>	<u>(6,743)</u>	<u>16,911,189</u>	<u>60,727,212</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b><u>\$ 28,708,244</u></b>	<b><u>\$ 27,081,499</u></b>	<b><u>\$ 235,420</u></b>	<b><u>\$ 20,037,096</u></b>	<b><u>\$ 76,062,259</u></b>

See accompanying notes to the financial statements

**SUMTER COUNTY, SOUTH CAROLINA  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2018**

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

Fund balances - total governmental funds	\$ 60,727,212
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds	128,023,456
Real estate held for resale in governmental activities are not financial resources and are therefore not reported in the governmental funds	20,500
Deferred inflows of resources are not available to pay for current period expenditures and, therefore are deferred in the governmental funds:	
Property taxes	2,498,796
Grants and fees	5,326,284
Notes receivable	(60)
Pension benefit deferred outflow	8,942,656
Other post employment benefits deferred outflow	966,526
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore not reported in the governmental funds:	
Long-term liabilities due or payable within one year	(10,251,790)
Portion of long-term liabilities due after one year	(48,544,436)
Accrued interest	(768,014)
Pension and other post employment benefit liabilities:	
South Carolina Retirement System net pension liability	(30,948,157)
Police Officers Retirement System net pension liability	(17,062,615)
Other Post Employment Benefits net liability	(42,219,811)
Total pension and other post employment benefit liabilities	<u>(90,230,583)</u>
Pension benefit deferred inflow	(962,308)
Other post employment benefits deferred inflow	(3,922,014)
Landfill closure and post-closure costs	(2,782,108)
Net position of governmental activities	<u><u>\$ 49,044,117</u></u>

See accompanying notes to the financial statements

**SUMTER COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>General fund</u>	<u>Capital Penny Sales Tax II</u>	<u>Debt Service Funds</u>	<u>Non Major Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>					
Taxes					
Ad valorem taxes	\$ 23,498,861	\$ -	\$ 4,515,471	\$ 3,295,061	\$ 31,309,393
Local options taxes	8,122,408	11,138,022	-	384,909	19,645,339
State shared gas tax	-	-	-	1,618,547	1,618,547
Licenses and permits	4,002,630	-	-	-	4,002,630
Intergovernmental revenue	9,229,635	-	182,488	4,904,948	14,317,071
Service revenue and charges	5,081,464	-	-	6,565,575	11,647,039
Fines and forfeitures	1,488,775	-	-	139,502	1,628,277
Miscellaneous	<u>630,223</u>	<u>93,028</u>	<u>17</u>	<u>215,936</u>	<u>939,204</u>
Total revenues	<u>52,053,996</u>	<u>11,231,050</u>	<u>4,697,976</u>	<u>17,124,478</u>	<u>85,107,500</u>
<b>Expenditures</b>					
Current:					
General government administration	14,719,517	1,701,187	-	3,444,748	19,865,452
Public safety	21,076,140	10,891,947	-	289,709	32,257,796
Health and human services	5,220,500	-	-	-	5,220,500
Environment and housing	275,312	-	-	7,102,019	7,377,331
Recreation	5,215,799	-	-	80,722	5,296,521
Transportation	222,740	957,146	-	4,864,189	6,044,075
Public Utilities	144,264	-	-	124,612	268,876
Other general expenditures	986,825	-	-	-	986,825
Capital outlay:					
General government administration	214,449	-	-	1,550,522	1,764,971
Public safety	851,539	-	-	547,924	1,399,463
Health and human services	195,577	-	-	-	195,577
Environment and housing	-	-	-	865,520	865,520
Recreation	299,854	1,038,219	-	43,173	1,381,246
Transportation	2,547,260	3,816,455	-	117,181	6,480,896
Purchase of land/facility construction	-	625,753	-	836,948	1,462,701
Debt service:					
Principal retirement	366,781	-	9,700,715	-	10,067,496
Interest and fiscal charges	197,228	-	2,323,704	-	2,520,932
Total expenditures	<u>52,533,785</u>	<u>19,030,707</u>	<u>12,024,419</u>	<u>19,867,267</u>	<u>103,456,178</u>
Excess of revenue over (under) expenditures	<u>(479,789)</u>	<u>(7,799,657)</u>	<u>(7,326,443)</u>	<u>(2,742,789)</u>	<u>(18,348,678)</u>
<b>Other Financing Sources (Uses)</b>					
General obligation bonds issued	2,500,000	-	-	-	2,500,000
Transfers in	984,891	-	6,883,400	1,203,838	9,072,129
Transfers (out)	<u>(808,479)</u>	<u>(6,883,400)</u>	<u>-</u>	<u>(1,380,250)</u>	<u>(9,072,129)</u>
Total other financing sources (uses)	<u>2,676,412</u>	<u>(6,883,400)</u>	<u>6,883,400</u>	<u>(176,412)</u>	<u>2,500,000</u>
Net change in fund balances	2,196,623	(14,683,057)	(443,043)	(2,919,201)	(15,848,678)
Fund balances, beginning of year, restated	<u>16,172,647</u>	<u>40,136,552</u>	<u>436,300</u>	<u>19,830,390</u>	<u>76,575,889</u>
<b>Fund balances, end of year</b>	<u><u>\$ 18,369,270</u></u>	<u><u>\$ 25,453,495</u></u>	<u><u>\$ (6,743)</u></u>	<u><u>\$ 16,911,189</u></u>	<u><u>\$ 60,727,211</u></u>

See accompanying notes to the financial statements

**SUMTER COUNTY, SOUTH CAROLINA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018**

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

Net change in fund balances - total governmental funds	\$ (15,848,678)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:	
Capital outlays capitalized	13,550,374
Depreciation expense not recorded in funds	(5,359,297)
Revenues in the statement of activities that do not provide current financial resources are not reported a revenues in the funds:	
Property taxes	(3,260,930)
EMS, sales tax revenues grants and loans receivable	1,820,489
Gain (loss) on disposal of assets	26,955
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while repayment of the principal of long term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is net of these differences in the treatment of long-term debt and related items:	
Payments on long-term debt	10,067,496
Issuance of long-term debt	(2,500,000)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds:	
Accrued interest and bond premium amortization	529,219
Compensated absences	42,386
Landfill closure/postclosure costs	411,016
Other post employment benefits	(1,722,245)
Pension expense	(1,945,642)
Change in net position of governmental activities	<u>\$ (4,188,857)</u>

See accompanying notes to the financial statements

**SUMTER COUNTY, SOUTH CAROLINA  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2018**

<b>Assets</b>	<b>Wedgfield Statesburg Water District</b>	<b>Shiloh Water System</b>	<b>Business-type Activities Total</b>
Current assets:			
Cash and cash equivalents	\$ -	\$ 300	\$ 300
Pooled cash	-	508,629	508,629
Receivables, net			
Accounts	87,095	40,279	127,374
Total unrestricted current assets	<u>87,095</u>	<u>549,208</u>	<u>636,303</u>
Restricted assets:			
Cash and cash equivalents	72,677	-	72,677
Cash and investments with fiscal agent	16,123	-	16,123
Total restricted current assets	<u>88,800</u>	<u>-</u>	<u>88,800</u>
Total current assets	<u>175,895</u>	<u>549,208</u>	<u>725,103</u>
Capital assets:			
Land	-	32,250	32,250
Infrastructure	3,021,877	3,096,869	6,118,746
Buildings	82,673	53,268	135,941
Vehicles and equipment	60,533	109,828	170,361
Accumulated depreciation	<u>(1,238,677)</u>	<u>(989,076)</u>	<u>(2,227,753)</u>
Total capital assets, net	<u>1,926,406</u>	<u>2,303,139</u>	<u>4,229,545</u>
Total long-term assets	<u>1,926,406</u>	<u>2,303,139</u>	<u>4,229,545</u>
Total assets	<u>2,102,301</u>	<u>2,852,347</u>	<u>4,954,648</u>
<b>Deferred Outflows of Resources</b>			
Pension benefit	15,311	1,122	16,433
Other post employment benefits	2,348	177	2,525
Total deferred outflows of resources	<u>17,659</u>	<u>1,299</u>	<u>18,958</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts payable	3,118	515	3,633
Accrued salaries	1,940	-	1,940
Internal Balances	101,380	-	101,380
Accrued interest payable	2,501	-	2,501
Current portion of long term debt	40,110	-	40,110
Total current liabilities	<u>149,049</u>	<u>515</u>	<u>149,564</u>
Bonds payable	1,264,110	-	1,264,110
Pension	87,103	5,997	93,100
OPEB liability	102,582	7,721	110,303
Accrued compensated absences	2,451	-	2,451
Total long-term liabilities	<u>1,456,246</u>	<u>13,718</u>	<u>1,469,964</u>
Total liabilities	<u>1,605,295</u>	<u>14,233</u>	<u>1,619,528</u>
<b>Deferred Inflows of Resources</b>			
Pension benefit	48	3	51
Other post employment benefits	9,530	717	10,247
Total deferred inflows of resources	<u>9,578</u>	<u>720</u>	<u>10,298</u>
<b>Net Position</b>			
Net investment in capital assets	622,186	2,303,138	2,925,324
Unrestricted	<u>(117,099)</u>	<u>535,555</u>	<u>418,456</u>
<b>Total Net position</b>	<u>\$ 505,087</u>	<u>\$ 2,838,693</u>	<u>\$ 3,343,780</u>

See accompanying notes to the financial statements

**SUMTER COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Wedgefield Statesburg Water District</u>	<u>Shiloh Water System</u>	<u>Business-type Activities Total</u>
<b>Operating Revenue</b>			
Sales of services:			
Charges for services	\$ 353,497	\$ 176,198	\$ 529,695
Total operating revenue	<u>353,497</u>	<u>176,198</u>	<u>529,695</u>
Operating expenses:			
Operations and maintenance	278,283	76,304	354,587
Depreciation	<u>83,723</u>	<u>119,322</u>	<u>203,045</u>
Total operating expenses	<u>362,006</u>	<u>195,626</u>	<u>557,632</u>
Operating income	<u>(8,509)</u>	<u>(19,428)</u>	<u>(27,937)</u>
Non-operating revenue (expenses):			
Investment income	183	-	183
Interest and fiscal charges	<u>(62,934)</u>	<u>-</u>	<u>(62,934)</u>
Total non-operating revenue (expenses)	<u>(62,751)</u>	<u>-</u>	<u>(62,751)</u>
Gain (loss) before contributions and transfers	<u>(71,260)</u>	<u>(19,428)</u>	<u>(90,688)</u>
Change in net position	(71,260)	(19,428)	(90,688)
Net position , beginning of year, restated	<u>576,347</u>	<u>2,858,121</u>	<u>3,434,468</u>
<b>Net position, end of year</b>	<b><u>\$ 505,087</u></b>	<b><u>\$ 2,838,693</u></b>	<b><u>\$ 3,343,780</u></b>

See accompanying notes to the financial statements

**SUMTER COUNTY, SOUTH CAROLINA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Wedgfield-Stateburg Water District</u>	<u>Shiloh Water System</u>	<u>Business-type Activities Total</u>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers and users	\$ 340,582	\$ 178,515	\$ 519,097
Payments to suppliers	(204,936)	(70,123)	(275,059)
Payments to employees	(55,989)	(10,593)	(66,582)
Net cash provided by operating activities	<u>79,657</u>	<u>97,799</u>	<u>177,456</u>
<b>Cash Flows From Non-capital Financing Activities:</b>			
Increase (decrease) in interfund borrowing	<u>22,843</u>	<u>-</u>	<u>22,843</u>
Net cash flows used in Non-capital Financing Activities	<u>22,843</u>	<u>-</u>	<u>22,843</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Principal paid on capital debt	(37,514)	-	(37,514)
Interest paid on capital debt	(62,997)	-	(62,997)
Net cash used by capital and related financing activities	<u>(100,511)</u>	<u>-</u>	<u>(100,511)</u>
<b>Cash Flows from Investing Activities</b>			
Interest on cash and cash equivalents	<u>44</u>	<u>-</u>	<u>44</u>
Net cash provided by Investing Activities	<u>44</u>	<u>-</u>	<u>44</u>
Increase (decrease) in cash and cash equivalents	2,033	97,799	99,832
Cash and cash equivalents at beginning of year	70,644	411,130	481,774
Cash and cash equivalents at end of year	<u>\$ 72,677</u>	<u>\$ 508,929</u>	<u>\$ 581,606</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income (loss)	\$ (8,509)	\$ (19,428)	\$ (27,937)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	83,723	119,322	203,045
(Increase) decrease in accounts receivable	(12,913)	2,317	(10,596)
Increase (decrease) in accounts payable	(1,973)	(1,063)	(3,036)
Increase (decrease) in accrued payroll	(156)	(892)	(1,048)
Increase (decrease) in pension and OPEB benefit	18,965	(2,457)	16,508
Increase (decrease) in accrued compensated absences	520	-	520
Net cash provided by operating activities	<u>\$ 79,657</u>	<u>\$ 97,799</u>	<u>\$ 177,456</u>

See accompanying notes to the financial statements

**SUMTER COUNTY, SOUTH CAROLINA  
STATEMENT OF ASSETS AND LIABILITIES  
AGENCY FUNDS  
JUNE 30, 2018**

<b>Assets</b>	<u>Agency Funds</u>
Cash and cash equivalents	\$ 2,816,139
Pooled cash	4,390,438
Receivables, net	
Intergovernmental	67,366
Due from primary government	239
Restricted assets:	
Cash and cash equivalents	<u>1,011,143</u>
<b>Total assets</b>	<b><u>\$ 8,285,325</u></b>
<b>Liabilities</b>	
Accounts payable	\$ 1,641,914
Due to primary government	8,432
Due to others	<u>6,634,979</u>
<b>Total liabilities</b>	<b><u>\$ 8,285,325</u></b>

See accompanying notes to the financial statements

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**SUMTER COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018**

**I. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

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

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

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

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

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

**a. Government-Wide Statements**

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

The statement of net position reports all financial and capital resources of the County and reports the differences between assets plus deferred outflows and liabilities plus deferred inflows as net position. The statement of activities presents a comparison between direct expenses and program revenues for each activity of the County. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly

**SUMTER COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018**

identifiable to a particular activity. Program revenues include: (a) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by the programs and, (b) grants and contributions that are restricted to meet the operations or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**b. Fund Financial Statements**

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

**c. The County reports the following major fund types:**

**General Fund** - The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

**Debt Service Fund** - The debt service fund accounts for the tax revenues levied and payments made on the County's General Obligation Debt and payments received from the Santee Wateree Regional Transportation Authority to fund repayments of the SWRTA loan.

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

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

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

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

**e. The County reports the following additional fund types:**

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

**C. Measurement Focus and Basis of Accounting**

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

The government-wide and proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The agency funds also use the accrual basis of accounting to recognize assets and liabilities. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes,

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**SUMTER COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018**

grants, and entitlements. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

**b. Governmental Fund Financial Statements**

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

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

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

***Cash and cash equivalents*** - The government's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. For purposes of the statements of cash flows, the amounts reported as cash and cash equivalents for the proprietary fund types represent amounts maintained in the reporting entity's investment pool, as they are considered to be demand deposits for the purpose of complying with accounting principles.

***Receivables*** - All trade and property tax receivables are shown net of an allowance for uncollectibles. The loan receivable is a loan to a special purpose district which provides services to County residents. The loan is offset in the governmental fund financial statements by a deferred inflow captioned unavailable revenue. Revenue is recognized in the governmental fund as cash is received.

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

**SUMTER COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018**

17 for collection efforts as prescribed by state law.

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

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

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

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

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

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

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

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

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

**Long-term Obligations** - In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses in the period incurred.

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

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

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**SUMTER COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018**

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

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

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

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

**Pensions** - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the South Carolina Retirement System (SCRS) and the Police Officers Retirement System (PORS) and additions to/deductions from SCRS's and PORS's fiduciary net position have been determined on the same basis as they are reported by SCRS and PORS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

**Nonspendable Fund Balance** - includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

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

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

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

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

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**SUMTER COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018**

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

**D. Revenues**

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

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

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Deficit Budgets**

For the year ended June 30, 2018, the County budgeted for expenditures and other financing uses to exceed revenues. The deficit was to be covered by available fund balance. Actual general fund expenditures did not exceed appropriations thereby not requiring the use of unassigned fund balance.

**B. Fund Deficits**

At June 30, 2018, the following nonmajor fund had a deficit; Solicitor Fund \$206,018. The deficit will be reduced subsequent to year end by modifications to the fund's budget.

**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**A. Cash and Investments**

*Custodial Credit Risk - Cash Deposits* - At June 30, 2018, the carrying amount of the County's deposits was \$53,062,078 and the respective bank balances totaled \$54,779,624. Of the total bank balances, \$15,902,140 was insured through the Federal Depository Insurance Corporation (FDIC), \$38,877,484 was collateralized with securities held by the financial institutions in the County's name. The County does not have a policy governing deposits.

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

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

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

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

At June 30, 2018 the County had the following investments and maturities:

	Fair Value	Maturities		
		Less than 6 Months	6-12 Months	1-5 Years
Fixed income securities	\$ 1,427,782	\$ 499,494	\$ -	\$ 928,288
Insured deposit program	10,157,470	-	-	10,157,470
SCGLIP	2,337,524	2,337,524	-	-
Total	<u>\$ 13,922,776</u>	<u>\$ 2,837,018</u>	<u>\$ -</u>	<u>\$ 11,085,758</u>

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

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

**Custodial Credit Risk - Investments** - For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2018, the County's investment in the insured deposit program and fixed income securities were in the form of cash in banks and certificates of deposit (CD's). \$5,000,000 of the cash and CD's were covered by FDIC insurance and the remainder (\$6,585,252) was collateralized with securities held by the financial institution or their trust department or agent in the County's name.

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

Carrying value of deposits	\$	53,062,078
Cash on hand		13,723
Investments		13,922,776
	\$	<u>66,998,577</u>
Primary Government		
Unrestricted:		
Cash and cash equivalents	\$	176,306
Pooled cash		31,374,605
Investments		13,922,776
Restricted:		
Cash and cash equivalents		4,267,304
Pooled cash		9,023,743
Cash and investments with fiscal agents		16,123
Trust and Agency Funds:		
Unrestricted:		
Cash and cash equivalents		2,816,139
Pooled cash		4,390,438
Restricted:		
Cash and cash equivalents		1,011,143
	\$	<u>66,998,577</u>

**B. Receivables**

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

	<u>General Fund</u>	<u>Capital Penny Sales Tax II Fund</u>	<u>Debt Service Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
Taxes					
Ad valorem, sales and franchise	\$ 7,300,385	\$ -	\$ 527,761	\$ 221,213	\$ 8,049,359
Allowance for uncollectible taxes	(4,961,655)	-	(356,483)	(142,553)	(5,460,691)
Net taxes receivable	<u>\$ 2,338,730</u>	<u>\$ -</u>	<u>\$ 171,278</u>	<u>\$ 78,660</u>	<u>\$ 2,588,668</u>
Accounts					
Accounts	\$ 17,530,098	\$ -	\$ -	\$ 1,011,487	\$ 18,541,585
Allowance for uncollectible accounts	(12,242,068)	-	-	(779,283)	(13,021,351)
Net accounts receivable	<u>\$ 5,288,030</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232,204</u>	<u>\$ 5,520,234</u>
Intergovernmental	<u>\$ 3,761,541</u>	<u>\$ 2,898,004</u>	<u>\$ -</u>	<u>\$ 1,667,450</u>	<u>\$ 8,326,995</u>
Loans	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,049</u>	<u>\$ -</u>	<u>\$ 63,049</u>

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**C. Interfund Receivables and Payables**

Interfund balances arise because the County utilizes a cash pool to maximize potential interest earnings and because of timing differences in transfers from agency funds. Interfund balances at June 30, 2018 were:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 318,525	\$ 16,749
Debt Service Funds	-	23,207
Nonmajor Government Fund	-	168,996
Enterprise Fund	-	101,380
Agency Fund	239	8,432
Total Government Funds	<u>\$ 318,764</u>	<u>\$ 318,764</u>

**D. Capital Assets**

Capital asset activity for the primary government for the year ended June 30, 2018 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Primary Government</b>					
<b>Governmental activities:</b>					
Capital assets not being depreciated:					
Land	\$ 8,376,261	\$ -	\$ -	\$ -	\$ 8,376,261
Construction in progress	3,290,642	7,261,408	-	(4,224,545)	6,327,505
Total capital assets not being depreciated	<u>11,666,903</u>	<u>7,261,408</u>	<u>-</u>	<u>(4,224,545)</u>	<u>14,703,766</u>
Capital assets being depreciated:					
Buildings and improvements	100,118,630	44,350	(617,469)	4,224,545	103,770,056
Heavy equipment and vehicles	16,176,580	2,011,421	(622,933)	-	17,565,068
Equipment and furnishings	12,578,412	288,697	(228,108)	-	12,639,001
Infrastructure	87,014,475	3,944,498	(415,630)	-	90,543,343
Total capital assets being depreciated	<u>215,888,097</u>	<u>6,288,966</u>	<u>(1,884,140)</u>	<u>4,224,545</u>	<u>224,517,468</u>
Less accumulated depreciation for:					
Buildings and improvements	(23,360,390)	(2,517,251)	617,469	-	(25,260,172)
Heavy equipment and vehicles	(10,970,475)	(1,440,256)	622,933	-	(11,787,798)
Equipment and furnishings	(8,291,826)	(751,152)	228,108	-	(8,814,870)
Infrastructure	(65,099,930)	(650,638)	415,630	-	(65,334,938)
Total accumulated depreciation	<u>(107,722,621)</u>	<u>(5,359,297)</u>	<u>1,884,140</u>	<u>-</u>	<u>(111,197,778)</u>
Total capital asset being depreciated, net	<u>108,165,476</u>	<u>929,669</u>	<u>-</u>	<u>4,224,545</u>	<u>113,319,690</u>
<b>Governmental activities capital assets, net</b>	<b><u>119,832,379</u></b>	<b><u>8,191,077</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>128,023,456</u></b>
<b>Business-type activities:</b>					
Capital assets not being depreciated:					
Land	32,250	-	-	-	32,250
Total capital assets not being depreciated	<u>32,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,250</u>
Capital assets being depreciated:					
Water system infrastructure	6,118,746	-	-	-	6,118,746
Buildings	135,941	-	-	-	135,941
Vehicles and equipment	170,361	-	-	-	170,361
Total capital asset being depreciated	<u>6,425,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,425,048</u>
Less accumulated depreciation for:					
Water system infrastructure	(1,882,055)	(4,061)	-	-	(1,886,116)
Buildings	(32,824)	(196,954)	-	-	(229,778)
Vehicles and equipment	(109,829)	(2,030)	-	-	(111,859)
Total accumulated depreciation	<u>(2,024,708)</u>	<u>(203,045)</u>	<u>-</u>	<u>-</u>	<u>(2,227,753)</u>
<b>Total capital assets, net - Business-type activities</b>	<b><u>4,432,590</u></b>	<b><u>(203,045)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>4,229,545</u></b>
<b>Total capital assets, net - Primary government</b>	<b><u>\$ 124,264,969</u></b>	<b><u>\$ 7,988,032</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 132,253,001</u></b>

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

Governmental activities:	
General government administration	\$ 1,538,063
Public Safety	1,610,804
Health and human Services	217,916
Environment and housing	32,057
Recreation	1,228,235
Transportation	727,222
Public utilities	<u>5,000</u>
Total depreciation expense - governmental activities	<u>\$ 5,359,297</u>

**Component unit** capital assets include equipment and library materials with a cost of \$3,343,382 and accumulated depreciation of \$3,029,042 used in the operation of the library.

**E. Long Term Obligations**

A summary of changes in long term obligations for the year ended June 30, 2018 for both the County's governmental activities and business-type activities is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Primary Government</b>					
Governmental Activities					
General obligation bonds payable	\$ 52,315,000	\$ 2,500,000	\$ (9,391,000)	\$ 45,424,000	\$ 8,764,000
Special source revenue bond	449,601	-	(188,086)	261,515	193,070
Loans payable	5,182,473	-	(455,629)	4,726,844	470,843
Capital leases	183,833	-	(32,781)	151,052	33,877
Landfill closure and post closure costs	3,283,124	196,996	(608,012)	2,872,108	90,000
Bond premium	6,651,838	-	(424,502)	6,227,336	-
Compensated absences	1,957,865	804,245	(846,631)	1,915,479	700,000
Total governmental activities	<u>70,023,734</u>	<u>3,501,241</u>	<u>(11,946,641)</u>	<u>61,578,334</u>	<u>10,251,790</u>
Business-type activities					
Revenue bonds	1,341,734	-	(37,514)	1,304,220	40,110
Compensated absences	1,931	1,382	(862)	2,451	-
Total business-type activities	<u>1,343,665</u>	<u>1,382</u>	<u>(38,376)</u>	<u>1,306,671</u>	<u>40,110</u>
Total long-term liabilities primary government	<u>\$ 71,367,399</u>	<u>\$ 3,502,623</u>	<u>\$ (11,985,017)</u>	<u>\$ 62,885,005</u>	<u>\$ 10,291,900</u>

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

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

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

<u>General Obligation Bonds</u>	
\$40,000,000 Series 2016A, payable in semi-annual installments ranging from \$4,935,000 to \$6,595,000 including interest at 1.34%, maturing March 2024.	\$ 35,065,000
\$2,500,000 Series 2016B, payable in semi-annual installments ranging from \$350,000 to \$620,000 including interest at 1.22%, maturing March 2022.	1,530,000
\$2,500,000 Series 2014A, payable in semi-annual installments ranging from \$50,000 to \$1,105,000 including interest at 1.70%, maturing March 2020.	1,155,000
\$2,500,000 Series 2017, payable in semi-annual installments ranging from \$330,000 to \$816,000 including interest at 1.894%, maturing March 1, 2023	1,684,000
\$8,070,000 Taxable Series 2010 (Recovery Zone Economic Development Bonds - Direct Payment), payable in semi-annual installments ranging from \$23,465 to \$1,307,018 including interest ranging from 2.85% to 3.8% Maturing March 2020	2,445,000
\$2,500,000 Series 2015, payable in semi-annual installments ranging from \$90,000 to \$1,680,000 including interest at 1.79%, maturing March 2021	1,975,000
6,550,000 Series 2012, payable in semi-annual installments ranging from \$756,767 to \$1,585,700 including interest at 2%, maturing March 2019	<u>1,570,000</u>
Total General Obligation Bonds	<u>\$ 45,424,000</u>

The Taxable Series 2010 Recovery Zone Economic Development Bonds (RZEDB) - Direct Payment were issued under provisions of the American Recovery and Reinvestment Act of 2009 (ARRA). Under provisions of ARRA, the County receives 45 percent of bond interest on the RZEDB as a subsidy. The subsidy has not been pledged as collateral for the bond and reported as unrestricted revenue of the County. The amount of the subsidy in 2018 was \$56,391. Below is a schedule of the amounts to be received in future years:

Year Ending June 30,		
	2019	\$ 41,810
	2020	<u>21,119</u>
Total		<u>\$ 62,929</u>

**Special Source Revenue Bond.** The County has issued a special source revenue bond in order to fund construction projects which will enhance economic development as follows:

<u>Special Source Revenue Bond</u>	
\$1,500,000 Special Source Revenue Bond, Series 2011, payable in installments of \$200,000 including interest at 2.65%, maturing June 2020, collateralized by assignment of fees in lieu of taxes generated by certain industrial properties	<u>\$ 261,515</u>

Special revenue bonds are liquidated by the debt service funds.

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**Loans.** The County has issued loans to finance energy conservation projects and to assist the Santee-Wateree Regional Transit Authority. The energy conservation project loan is to be liquidated from the general fund and the Santee-Wateree Regional Transit Authority is liquidated by the special revenue fund. Notes payable at year end were as follows:

**Loans Payable**

\$5,262,000 South Carolina Jobs-Economic Development Authority Taxable Qualified Energy Conservation Note (South Carolina SAVES Green Community Program - Sumter County South Carolina) Series 2015. The note accrues interest at 3.73 % and is payable in 13 annual principal and interest installments ranging from \$513,044 to \$521,684	\$ 4,603,000
\$830,143 loan payable to a bank in annual installments of \$126,097 including interest at 1.82%, maturing December 2018, collateralized by payments receivable under an intergovernmental agreement. *	123,843
	\$ 4,726,843

\* At June 30, 2018 the County has a loan receivable from the Santee-Wateree Regional Transportation authority in the amount of \$62,988. The note is payable to the County in quarterly installments of \$31,524 including interest through December 2018.

**Capital Leases.** The County has entered into lease agreements as lessee to finance acquisition of equipment used in governmental activities. Capital leases are liquidated by the general fund. The future minimum lease obligations and the net present value of the minimum lease payments as of June 30, 2018 are:

2019	\$	38,345
2020		38,345
2021		38,345
2022		46,391
Total minimum lease payments		161,426
Less, amount representing interest		(10,374)
Present value of minimum lease payments		\$ 151,052

The balance of capital assets, net of accumulated depreciation, under these capital lease agreements as of June 30, 2018 are:

Equipment	\$	210,338
Less: accumulated depreciation		(79,788)
Net		\$ 130,550

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

**Revenue Bonds**

Revenue bond payable to the Farmers Home Administration (Loan #91-02) payable in monthly installments of \$588 including interest at 5%, maturing February 2020	\$ 11,023
Revenue bond payable to the Farmers Home Administration (Loan #91-04) payable in monthly installments of \$747 including interest at 5.625%, maturing August 2029	74,364
Revenue bond payable to the Farmers Home Administration (Loan #91-05) payable in monthly installments of \$6,043 including interest at 4.625%, maturing June 2042	1,051,146
Revenue bond payable to the Farmers Home Administration (Loan #91-07) payable in monthly installments of \$998 including interest at 4.75%, maturing July 2041	167,687
Total Revenue Bonds Payable	\$ 1,304,220

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

Year Ending June 30,	Principal	Interest	Total	Principal	Interest	Total
<b>Governmental activities:</b>						
	<b>General obligation bonds</b>			<b>Special Source Revenue Bond</b>		
2019	\$ 8,764,000	\$ 1,970,142	\$ 10,734,142	\$ 193,070	\$ 6,930	\$ 200,000
2020	8,650,000	1,663,365	10,313,365	68,445	1,814	70,259
2021	8,082,000	1,302,730	9,384,730	-	-	-
2022	6,713,000	970,825	7,683,825	-	-	-
2023	6,620,000	649,879	7,269,879	-	-	-
2024	6,595,000	643,250	7,238,250	-	-	-
Totals	<u>\$ 45,424,000</u>	<u>\$ 7,200,191</u>	<u>\$ 52,624,191</u>	<u>\$ 261,515</u>	<u>\$ 8,744</u>	<u>\$ 270,259</u>
	<b>Loans</b>			<b>Capital Leases</b>		
2019	\$ 470,843	\$ 176,938	\$ 647,781	\$ 33,877	\$ 4,468	\$ 38,345
2020	360,000	161,515	521,515	35,010	3,335	38,345
2021	373,000	147,853	520,853	36,181	2,164	38,345
2022	387,000	133,698	520,698	45,984	407	46,391
2023	402,000	119,011	521,011	-	-	-
2024-2028	2,237,000	355,060	2,592,060	-	-	-
2029-2033	497,000	18,861	515,861	-	-	-
Totals	<u>\$ 4,726,843</u>	<u>\$ 1,112,936</u>	<u>\$ 5,839,779</u>	<u>\$ 151,052</u>	<u>\$ 10,374</u>	<u>\$ 161,426</u>
<b>Business-type activities</b>						
				<b>Revenue Bonds</b>		
2019				\$ 40,110	\$ 60,402	\$ 100,512
2020				39,634	58,440	98,074
2021				36,819	56,637	93,456
2022				38,622	54,834	93,456
2023				40,513	52,943	93,456
2024-2028				234,372	232,908	467,280
2029-2033				259,478	173,387	432,865
2034-2038				314,469	107,991	422,460
2039-2043				300,203	28,541	328,744
Totals				<u>\$ 1,304,220</u>	<u>\$ 826,083</u>	<u>\$ 2,130,303</u>

**Landfill Closure and Postclosure Costs.** State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. In accordance with state law, the County closed its municipal solid waste landfill in fiscal year 2001. The County closed Area B of its C&D landfill in November 2010 and opened Area C, which it considers a separate site. Management estimates that Area C was at 38.4% of capacity as of year end. Capacity is being increased by opening additional cells.

Although closure and postclosure care costs are paid only near or after the date that landfills stop accepting waste, the County reports a portion of these costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$2,872,108 reported as the accrual for landfill closure and postclosure costs at June 30, 2018 is calculated as follows:

	Percentage of Capacity Used	Estimated Liability Recognized			Balance to be recognized
		Closure	Postclosure	Total	
MSW landfill	100%	\$ -	\$ 790,728	\$ 790,728	\$ -
Class II C&D Area B	100%	-	786,395	786,395	-
Class II C&D Area C	38.4%	751,390	543,595	1,294,985	2,046,135
Totals		<u>\$ 751,390</u>	<u>\$ 2,120,718</u>	<u>\$ 2,872,108</u>	<u>\$ 2,046,135</u>

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The County's landfill closure and post-closure liability represents what it would cost to perform all closure and post-closure care at June 30, 2018 and are based on engineering estimates subject to change due to inflation, deflation, technology, and/or applicable laws and regulations. Federal and state statutes and regulations require that all permitted landfills have a financial assurance mechanism in place to ensure that funds are available for clean-up of the facility at the time of closure to cover any post-closure care that may be required. The County does not qualify for the financial or alternative means tests to satisfy federal and state financial assurance requirements. The County has adopted a pay-as-you-go policy, anticipating that future available resources will be the primary source of funds to pay the cost of closure and post-closure care. During fiscal 2018, the County expended \$74,824 in landfill closure and post-closure costs.

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

**F. Operating Leases**

The County leases equipment and copiers under terms of non-cancelable operating leases. As of year end, obligations under terms of these leases were as follows:

<u>Year Ending June 30,</u>		
2019	\$	91,322
2020		66,126
2021		66,126
2022		43,640
		<u>\$ 267,214</u>

Lease expense during the fiscal year was approximately \$146,930, which included lease payments on leases based on use of the equipment with no guaranteed minimum cost.

**G. Fund Balance**

**Minimum Fund Balance Policy**

County Council has adopted a financial policy to maintain a minimum level of unrestricted fund balance (the total of committed, assigned, and unassigned components of fund balance) in the general fund. The target level is set at two months of general fund expenditures (approximately 16.7%). The amount is intended to provide fiscal stability when economic downturns and other unexpected events occur. If fund balance falls below the minimum target level because it has been used, essentially as a "revenue" source, as dictated by current circumstances, the policy provides for actions to replenish the amount to the minimum target level. Generally, replenishment is to occur within a two year period.

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The following table details the components of fund balances:

	<u>General Fund</u>	<u>Capital Penny Sales Tax Fund II</u>	<u>Debt Service Fund</u>	<u>Non-major Funds</u>	<u>Total Governmental Funds</u>
Nonspendable	\$ 1,028,753	\$ -	\$ -	\$ 32,906	\$ 1,061,659
Restricted for:					
General Government activities	-	25,453,496	-	6,738,993	32,192,489
Public safety activities	-	-	-	511,112	511,112
Environment and Housing activities	-	-	-	118,369	118,369
Recreation activities	-	-	-	1,339,128	1,339,128
Transportation activities	-	-	-	3,860,410	3,860,410
Total restricted	<u>\$ -</u>	<u>\$ 25,453,496</u>	<u>\$ -</u>	<u>\$ 12,568,012</u>	<u>\$ 38,021,508</u>
Committed for:					
General government activities	1,286,313	-	-	2,719,953	4,006,266
Environment and Housing activities	-	-	-	1,287,126	1,287,126
Transportation activities	-	-	-	494,169	494,169
Public Utilities activities	-	-	-	15,040	15,040
Total committed	<u>\$ 1,286,313</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,516,288</u>	<u>\$ 5,802,601</u>
Unassigned	<u>\$ 16,054,204</u>	<u>\$ -</u>	<u>\$ (6,743)</u>	<u>\$ (206,017)</u>	<u>\$ 15,841,444</u>

#### H. Transfers In and Out

During the course of normal operations, the County makes numerous transactions between funds. Transfers of resources from a fund receiving revenue to a fund through which the resources are expended are recorded as transfers and are reported as other financing sources (uses) in the governmental funds and as non-operating revenues (expenses) in proprietary funds. Transfers into the general fund were primarily to recover overhead and related costs. Transfers from the state accommodations tax fund were made to the general fund to support tourism promotion. Transfers between funds for the year ended June 30, 2018 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 984,891	\$ 808,479
Capital Penny Capital Projects Fund	-	6,883,400
Debt Service Fund	6,883,400	-
Nonmajor Government Fund	<u>1,203,838</u>	<u>1,380,250</u>
Total Governmental Funds	<u>9,072,129</u>	<u>9,072,129</u>
Total	<u>\$ 9,072,129</u>	<u>\$ 9,072,129</u>

#### IV. OTHER INFORMATION

##### A. Risk Management

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

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

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**B. Defined Benefit Pension Plans**

The South Carolina Public Employee Benefit Authority (“PEBA”), which was created July 1, 2012, administers the various retirement systems and retirement programs managed by its Retirement Division. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as co-trustee and co-fiduciary of the systems and the trust funds. By law, the Budget and Control Board (restructured into the Department of Administration on July 1, 2015), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the funding of the South Carolina Retirement Systems (“Systems”) and serves as a co-trustee of the Systems in conducting that review.

PEBA issues a Comprehensive Annual Financial Report (“CAFR”) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The CAFR is publicly available through the Retirement Benefits' link on PEBA's website at [www.peba.sc.gov](http://www.peba.sc.gov), or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29211-1960. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of the state.

**Plan Description**

- The South Carolina Retirement System (“SCRS”), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for employees of the state, its public school districts, and political subdivisions.
- The South Carolina Police Officers Retirement System (“PORS”), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for police officers and firemen of the state and its political subdivisions.

**Membership**

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

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

**Benefits**

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

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

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

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

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

### **Contributions**

Contributions are prescribed in Title 9 of the South Carolina Code of Laws. The PEBA Board may increase the SCRS and PORS employer and employee contribution rates on the basis of the actuarial valuations, but any such increase may not result in a differential between the employee and employer contribution rate that exceeds 2.9 percent of earnable compensation for SCRS and 5 percent for PORS. An increase in the contribution rates adopted by the Board may not provide for an increase of more than one-half of one percent in any one year. If the scheduled employee and employer contributions provided in statute or the rates last adopted by the board are insufficient to maintain a thirty year amortization schedule of the unfunded liabilities of the plans, the board shall increase the contribution rates in equal percentage amounts for the employer and employee as necessary to maintain the thirty-year amortization period; this increase is not limited to one-half of one percent per year.

The Retirement System Funding and Administrative Act increases employer contribution rates to 13.56 percent for SCRS and 16.24 percent for PORS, effective July 1, 2017. It also removes the 2.9 percent and 5 percent differential and increases and establishes a ceiling on employee contribution rates at 9 percent and 9.75 percent for SCRS and PORS respectively. The employer contribution rates will continue to increase annually by one percent through July 1, 2022. The legislation's ultimate scheduled employer rate is 18.56 percent for SCRS and 21.24 percent for PORS. The amortization period is scheduled to be reduced one year for each of the next 10 years to a 20 year amortization schedule. The recent pension reform legislation also changes the long term funded ratio requirement from ninety to eighty-five.

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Required employee contribution rates are as follows:

	Fiscal year ended June 30, 2018	Fiscal year ended June 30, 2017
<b>SCRS</b>		
Employee Class Two	9% of earnable compensation	8.66% of earnable compensation
Employee Class Three	9% of earnable compensation	8.66% of earnable compensation
<b>PORS</b>		
Employee Class Two	9.75% of earnable compensation	9.24% of earnable compensation
Employee Class Three	9.75% of earnable compensation	9.24% of earnable compensation

Required employer contribution rates are as follows:

	Fiscal year ended June 30, 2018	Fiscal year ended June 30, 2017
<b>SCRS</b>		
Employee Class Two	13.41% of earnable compensation	11.41% of earnable compensation
Employee Class Three	13.41% of earnable compensation	11.41% of earnable compensation
Employer Incidental Death Benefit	0.15% of earnable compensation	0.15% of earnable compensation
<b>PORS</b>		
Employee Class Two	15.84% of earnable compensation	13.84% of earnable compensation
Employee Class Three	15.84% of earnable compensation	13.84% of earnable compensation
Employer Incidental Death Benefit	0.20% of earnable compensation	0.20% of earnable compensation
Employer Accidental Death Program	0.20% of earnable compensation	0.20% of earnable compensation

Required and actual contributions are as follows:

	Measurement Year ended June 30, 2017	
	SCRS	PORS
<b>Governmental Activities</b>		
Required contributions	\$ 1,603,836	\$ 1,194,260
Actual contributions	\$ 1,603,836	\$ 1,194,260
<b>Business-type Activities</b>		
Required contributions	\$ 4,513	\$ -
Actual contributions	\$ 4,513	\$ -

**Actuarial Assumptions and Methods**

Actuarial valuations of the ongoing plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be compiled at least once in each five year period. An experience report on the system was most recently issued as of July 1, 2015

The June 30, 2017, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by the consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on an actuarial valuation performed as of July 1, 2016. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2017, using generally accepted actuarial principles. The Retirement System Funding and Administration Act of 2017 was signed into law April 25, 2017, and included a provision to reduce the assumed rate of return from 7.5% to 7.25% effective July 1, 2017. As a result of this legislation, GRS made an adjustment to the calculation of the roll-forward total pension liability for this assumption change as of the measurement date of June 30, 2017.

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The following provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2017.

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

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

Assumptions used in the determination of the June 30, 2017, TPL are as follows:

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

**Net Pension Liability**

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB Statement No. 67 less that System's fiduciary net position. As of June 30, 2017, the County's proportional share of the NPL amounts for SCRS and PORS are presented below:

<b>Measurement Period Ended</b>	<b>Fiscal Year Ended June 30,</b>	<b>SCRS</b>	<b>PORS</b>
<b>June 30,</b>			
Governmental Activities			
2016	2017	\$ 28,953,061	\$ 17,061,166
2017	2018	\$ 30,948,157	\$ 17,062,615
Business-type Activities			
2016	2017	\$ 76,286	-
2017	2018	\$ 93,100	-

The total pension liability is calculated by the Systems' actuary, and each plan's fiduciary net position is reported in the Systems' financial statements. The net pension liability is disclosed in accordance with the requirements of GASB 67 in the Systems' notes to the financial statements and required supplementary information. Liability calculations performed by the Systems' actuary for the purpose of satisfying the requirements of GASB Nos. 67 and 68 are not applicable for other purposes, such as determining the plans' funding requirements. For the measurement period ended June 30, 2017, the County's percentage of the SCRS and PORS net pension liability were 0.137890% and .62282%, respectively.

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*Long-term Expected Rate of Return*

The long-term expected rate of return on pension plan investments is based upon the 30 year capital market assumptions. The long-term expected rate of returns represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the revised target asset allocation adopted at the beginning of the 2017 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table below. For actuarial purposes, the 7.25 percent assumed annual investment rate of return used in the calculation of the TPL includes a 5.00 percent real rate of return and a 2.25 percent inflation component.

Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
<b>Global Equity</b>	45.0 %		
Global Public Equity	31.0 %	6.72 %	2.08 %
Private Equity	9.0 %	9.60 %	0.86 %
Equity Options Strategies	5.0 %	5.91 %	0.30 %
<b>Real Assets</b>	8.0 %		
Real Estate (Private)	5.0 %	4.32 %	0.22 %
Real Estate (REITs)	2.0 %	6.33 %	0.13 %
Infrastructure	1.0 %	6.26 %	0.06 %
<b>Opportunistic</b>	17.0 %		
GTAA/Risk Parity	10.0 %	4.16 %	0.42 %
Hedge Funds (non-PA)	4.0 %	3.82 %	0.15 %
Other Opportunistic Strategies	3.0 %	4.16 %	0.12 %
<b>Diversified Credit</b>	18.0 %		
Mixed Credit	6.0 %	3.92 %	0.24 %
Emerging Markets Debt	5.0 %	5.01 %	0.25 %
Private Debt	7.0 %	4.37 %	0.31 %
<b>Conservative Fixed Income</b>	12.0 %		
Core Fixed Income	10.0 %	1.60 %	0.16 %
Cash and Short Duration (Net)	2.0 %	0.92 %	0.02 %
Total Expected Real Return	100 %		5.31 %
Inflation for Actuarial Purposes			2.25 %
Total Expected Nominal Return			7.56 %

*Discount Rate*

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

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*Sensitivity Analysis*

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

<b>Sensitivity of the Proportional Share of Net Pension Liability to Changes in the Discount Rate</b>				
<b>System</b>	<b>1.00% Decrease (6.25%)</b>	<b>Current Discount Rate (7.25%)</b>	<b>1.00% Increase (8.25%)</b>	
Governmental Activities				
SCRS	\$ 39,895,630	\$ 30,948,157	\$ 25,653,879	
PORS	\$ 22,360,020	\$ 17,062,615	\$ 12,299,007	
Business-type Activities				
SCRS	\$ 120,015	\$ 93,100	\$ 76,797	

**Plan Fiduciary Net Position**

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

**Pension Expense and Deferred Outflows (Inflows) of Resources**

For the year ended June 30, 2018, the County recognized pension expense of \$5,698,944 for governmental activities and \$17,781 for business-type activities.

At June 30, 2018, the County reported deferred outflows (inflows) of resources related to pensions from the following sources:

	<b>Totals</b>			
	<b>SCRS Outflows (Inflows)</b>	<b>PORS Outflows (Inflows)</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred (Inflows) of Resources</b>
Governmental Activities				
Pension contributions subsequent to measurement date	\$ 1,928,402	\$ 1,347,264	\$ 3,275,666	\$ -
Differences in actual and expected experience	120,814	152,149	290,116	(17,153)
Assumption changes	1,811,682	1,619,392	3,431,074	-
Changes in proportionate share and differences between contributions and proportionate share of contributions.	473,864	(945,155)	473,864	(945,155)
Net difference between projected and actual earnings on plan investments	863,927	608,009	1,471,936	-
Total	<u>\$ 5,198,689</u>	<u>\$ 2,781,659</u>	<u>\$ 8,942,656</u>	<u>\$ (962,308)</u>
Business-type Activities				
Pension contributions subsequent to measurement date	\$ 5,803	\$ -	\$ 5,803	\$ -
Differences in actual and expected experience	364	-	415	(51)
Assumption changes	5,450	-	5,450	-
Changes in proportionate share and differences between contributions and proportionate share of contributions.	2,166	-	2,166	-
Net difference between projected and actual earnings on plan investments	2,599	-	2,599	-
Total	<u>\$ 16,382</u>	<u>\$ -</u>	<u>\$ 16,433</u>	<u>\$ (51)</u>

The County reported \$3,281,469 as net deferred outflows of resources related to contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ending June 30, 2019. Other amounts reported as deferred outflows (inflows) of resources will be recognized in pension expense in future years. The following schedule reflects the amortization of the County's proportional share of the net balance of remaining deferred outflows (inflows) of resources at June 30, 2018. Average remaining service lives of all employees provided with pensions through the pension plans at June 30, 2017 was 4.073 years for SCRS and 4.553 years for PORS.

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Measurement Period Ending June 30,	Fiscal Year Ending June 30,	SCRS	PORS
<b>Governmental Activities</b>			
2017	2018	\$ (1,023,340)	\$ (451,223)
2018	2019	(1,502,857)	(711,727)
2019	2020	(987,670)	(375,113)
2020	2021	233,000	103,668
Net Balance of Deferred Outflows/(Inflows) of Resources		<u>\$ (3,280,867)</u>	<u>\$ (1,434,395)</u>
<b>Business-type Activities</b>			
2017	2018	\$ (3,377)	-
2018	2019	(4,724)	-
2019	2020	(3,161)	-
2020	2021	683	-
Net Balance of Deferred Outflows/(Inflows) of Resources		<u>\$ (10,579)</u>	<u>\$ -</u>

**Payables to the pension plans**

At June 30, 2018, the County reported a payable of \$247,632 and \$158,590 for the outstanding amount of contributions due to SCRS and PORS, respectively. The liability will be paid in the normal course of paying year-end obligations.

**C. Deferred Compensation Plans**

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

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

**Plan Description.**

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

**Eligibility.**

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

1. Hire Date June 30, 2009 or earlier
  - a. Retirees who are eligible and have 10 or more years earned SCRS service credit with an employer who participates in the state insurance program.
  - b. Employees who leave employment before they are eligible to retire, but who have 20 or more years of earned SCRS service credit with an employer that participates in the state insurance program. However, they are not eligible for insurance coverage until the are eligible to receive a retirement check at age 60. Employees who qualify under the PORS become eligible at age 55.
2. Hire date July 1, 2009 and Afterwards

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- a. Retirees who are eligible and have 15 or more years, but fewer than 25 years earned service credit are eligible for 50% of the employer's share of the funded premium and the retiree shall pay the retiree's share plus the remaining 50 percent of the employer's contribution.
- b. Retirees who are eligible and have 25 years or more of earned service credit with an employer that participates in the state insurance program are eligible for 100 percent of the employers share of the funded premium and the retiree is responsible for the entire retiree premium.

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

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

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

At June 30, 2017 the following table depicts a summary of plan participants:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	143
Inactive Plan Members Entitled to but Not Yet Receiving Benefits	-
Active Plan Members	<u>537</u>
Total Plan Members	<u><u>680</u></u>

The County's required and actual contributions to the Plan for the year ended June 30, 2018 were \$893,691.

**Actuarial Assumptions and Methods**

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

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

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<b>Valuation Date:</b>	June 30, 2016
<b>Methods and Assumptions:</b>	
Actuarial Cost Method:	Individual Entry - Age
Inflation:	2.25%
Discount Rate:	3.56% as of June 30, 2017
Salary increases:	3.00% to 7.00% for SCRS members and 3.50% to 9.50% for PORS members, including inflation.
Mortality:	For healthy retirees, the 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females are used with fully generational mortality projections based on Scale AA from the year 2016. Multipliers are applied to the base tables based on gender and employment type.
Health Care Trend Rates:	Initial trend starting at 7.00% and gradually decreasing to an ultimate trend rate of 4.15% after 14 years.
Participation Rates:	It was assumed that 90% of retirees who are eligible for funded premiums, 60% of retirees who are eligible for partially funded premiums and 15% of retirees who are not eligible for any subsidy would choose to maintain their health care benefits through the County's plan.
Notes:	There were no benefit changes during the year.

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

The actuarial valuation was performed as of June 30, 2016. Update procedures were used to roll forward the total OPEB liability to June 30, 2017.

**Funding Policy.** The plan was established and may be amended by County Council. The County currently finances the plan on a pay-as-you-go basis. During 2017, the County paid \$864,013 to meet its obligation for participants under the terms of the plan. No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75 paragraph 4.

**SUMTER COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018**

**Schedule of Changes in Total OPEB Liability and Related Ratios**

	<b>Fiscal Year Ended June 30, 2018</b>		
	<b>Governmental Activities</b>	<b>Business Type Activities</b>	<b>Component Unit</b>
Service cost	\$ 1,947,034	\$ 5,087	\$ 63,916
Interest on total OPEB liability	1,309,061	3,420	42,973
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the total OPEB liability	41,587	109	1,365
Changes of assumptions	(4,518,001)	(11,804)	(148,314)
Benefit payments	<u>(834,440)</u>	<u>(2,180)</u>	<u>(27,393)</u>
Net change in total OPEB liability	(2,054,759)	(5,368)	(67,453)
Net liability for OPEB, beginning of year (restated)	44,274,570	115,671	1,453,420
Net liability for OPEB, end of year	<u>\$ 42,219,811</u>	<u>\$ 110,303</u>	<u>\$ 1,385,967</u>
Covered employee payroll	\$ 21,660,951	\$ 56,591	\$ 711,073
Total OPEB liability as a percentage of covered employee payroll	<u>194.91 %</u>	<u>194.91 %</u>	<u>194.91 %</u>

Changes of assumptions reflect a change in the discount rate from 2.92% as of June 30, 2016 to 3.56% as of June 30, 2017.

**Sensitivity of Total OPEB Liability to the Discount Rate Assumption**

The following presents the plan's total OPEB liability, calculated using a discount rate of 3.56%, as well as what the OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	<b>1% Decrease 2.56%</b>	<b>Current Discount Rate Assumption 3.56%</b>	<b>1% Increase 4.56%</b>
Governmental Activities	\$ 49,578,412	\$ 42,219,811	\$ 36,307,557
Business Type Activities	\$ 129,527	\$ 110,303	\$ 94,856
Component Unit	\$ 1,627,531	\$ 1,385,967	\$ 1,191,883

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

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

	<b>1% Decrease</b>	<b>Current Healthcare Cost Trend Rate Assumption</b>	<b>1% Increase</b>
Governmental Activities	\$ 34,769,216	\$ 42,219,811	\$ 51,929,944
Business Type Activities	\$ 90,837	\$ 110,303	\$ 135,671
Component Unit	\$ 1,141,383	\$ 1,385,967	\$ 1,704,726

**SUMTER COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018**

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

For the year ended June 30, 2018, the County recognized OPEB expense of \$2,760,062. At June 30, 2018, the County reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Component Unit</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 36,102	\$ -	\$ 94	\$ -	\$ 1,185	\$ -
Changes in assumptions	-	(3,922,014)	-	(10,247)	-	(128,749)
Contributions subsequent to measurement date	930,425	-	2,431	-	30,543	-
Total	<u>\$ 966,527</u>	<u>\$ (3,922,014)</u>	<u>\$ 2,525</u>	<u>\$ (10,247)</u>	<u>\$ 31,728</u>	<u>\$ (128,749)</u>

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

Year Ending June 30	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Component Unit</u>
	<u>Net Deferred Outflows (Inflows)</u>	<u>Net Deferred Outflows (Inflows)</u>	<u>Net Deferred Outflows (Inflows)</u>
2019	\$ (590,502)	\$ (1,543)	\$ (19,384)
2020	(590,502)	(1,543)	(19,384)
2021	(590,502)	(1,543)	(19,384)
2022	(590,502)	(1,543)	(19,384)
2023	(590,502)	(1,543)	(19,384)
Thereafter	(933,402)	(2,438)	(30,644)
Total	<u>\$ (3,885,912)</u>	<u>\$ (10,153)</u>	<u>\$ (127,564)</u>

**E. Intergovernmental Agreements**

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

**F. Commitments**

The County had commitments for construction contracts not yet complete at year end totaling \$1,269,493.

**G. Contingent Liabilities**

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

**SUMTER COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018**

**H. Restatement/Reclassification**

The County made restatement/reclassifications as follows to its beginning fund balances and net position:

	<u>Governmental Activities</u>	<u>General Fund</u>	<u>Wedgefield Stateburg Water District</u>	<u>Shiloh Water System</u>
Net position/Fund balance as previously reported	\$ 80,449,201	\$ 17,691,340	\$ 682,336	\$ 2,865,623
Restatement to correct prior period accrual	-	(1,518,693)	-	-
Adoption of new OPEB reporting standard	(27,216,227)	-	(105,989)	(7,502)
Restated/reclassified balances	<u>\$ 53,232,974</u>	<u>\$ 16,172,647</u>	<u>\$ 576,347</u>	<u>\$ 2,858,121</u>

**I. Tax Abatements**

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

As of June 30, 2018, the County has five entities with active FILOT's which resulted in a net tax abatement of \$3.2 million.

**J. Pending Implementation of GASB Statements**

GASB Statement No. 83, "Certain Asset Retirement Obligations", establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for certain asset retirement obligations (AROs). This statement requires that recognition occur when the liability is both incurred and reasonably estimable. This statement requires the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred. The best estimate should include probability weighting of all potential outcomes, when such information is available or can be obtained at reasonable cost. If probability weighting is not feasible at reasonable cost, the most likely amount should be used. This statement requires that a deferred outflow of resources associated with an ARO be measured at the amount of the corresponding liability upon initial measurement. This statement also requires disclosure of information about the nature of governmental AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the government is required to disclose that fact and the reasons therefor. This statement requires similar disclosures for a government's minority shares of AROs. The requirements of this statement are effective for reporting periods beginning after June 15, 2018. The County will implement the new guidance with the 2019 financial statements.

GASB Statement No. 84, *Fiduciary Activities*, This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

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**SUMTER COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018**

The County will implement the new guidance with the 2020 financial statements.

GASB Statement No. 87, *Leases*, The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financing's of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County will implement the new guidance with the 2021 financial statements.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* clarifies which liabilities governments should include when disclosing information related to debt, defining debt as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. The statement requires that additional essential information related to the debt be disclosed, including unused lines of credit, assets pledged as collateral for the debt, and terms specified in debt agreements related to significant events of default with finance related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. The County will implement the new guidance with the 2019 financial statements.

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County will implement the new guidance with the 2020 financial statements.

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

**K. Subsequent Events**

Management has evaluated subsequent events through December 28, 2018. In August 2018, the County issued \$2,500,000 Sumter County, South Carolina General Obligation Bond Series 2018. The bonds accrue interest at 2.881% and payments start in March 2019. The bonds were issued to fund capital outlay expenditures. In September the County received a \$1,000,000 loan commitment from the South Carolina Public Service Authority for certain economic development investments and authorized the purchase of two ambulances.

## **Required Supplementary Information**

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

**Last Fiscal Year**

	<b>2018</b>
Total OPEB liability	
Service cost	\$ 2,016,037
Interest on the total OPEB liability	1,355,454
Changes of benefit terms	-
Difference between expected and actual experience of the total OPEB liability	43,061
Changes of assumptions	(4,678,119)
Benefit payments	(864,013)
Net change in total OPEB liability	(2,127,580)
Total OPEB liability - beginning	45,843,661
Total OPEB liability - Ending	\$ 43,716,081
Covered-employee payroll	22,428,615
Total OPEB liability as a percentage of covered-employee payroll	194.91 %

Notes to Schedule:

Changes of assumptions reflect a change in the discount rate from 2.92% as of June 30, 2016 to 3.56% as of June 30, 2017. Additional years will be included in future periods as data becomes available.

**Schedule of the County's Proportionate Share of the Net Pension Liability  
South Carolina Retirement System  
Last 4 Fiscal Years**

<b>Measurement Year Ended June 30,</b>	<b>County's Proportion of the net pension liability</b>	<b>County's proportionate share of the net pension liability (asset)</b>	<b>County's covered payroll</b>	<b>County's share of the net pension liability (asset) as a percentage of its covered payroll</b>	<b>Plan fiduciary net position as a percentage of the total pension liability</b>
2017	0.14 %	\$ 31,035,260	\$ 14,218,148	218.00 %	53.30 %
2016	0.14 %	\$ 29,029,347	\$ 13,146,491	221.00 %	52.90 %
2015	0.13 %	\$ 25,354,953	\$ 12,563,609	202.00 %	57.00 %
2014	0.13 %	\$ 23,088,435	\$ 12,175,016	190.00 %	59.92 %

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

**Schedule of the County's Proportionate Share of the Net Pension Liability  
Police Officer's Retirement System  
Last 4 Fiscal Years**

<b>Measurement Year Ended June 30,</b>	<b>County's Proportion of the net pension liability</b>	<b>County's proportionate share of the net pension liability (asset)</b>	<b>County's covered payroll</b>	<b>County's share of the net pension liability (asset) as a percentage of its covered payroll</b>	<b>Plan fiduciary net position as a percentage of the total pension liability</b>
2017	0.62 %	\$ 17,062,615	\$ 8,303,336	205.00 %	60.90 %
2016	0.67 %	\$ 17,061,166	\$ 8,577,846	199.00 %	60.40 %
2015	0.69 %	\$ 14,967,168	\$ 8,512,066	176.00 %	64.60 %
2014	0.67 %	\$ 12,886,317	\$ 8,095,872	159.00 %	67.55 %

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

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

Fiscal Year Ended June 30,	Contractually required contribution	Contributions relative to contractually required contribution	Contribution deficiency (excess)	County covered payroll	Contribution as a percentage of covered employee payroll
2018	\$ 1,934,205	\$ 1,934,205	\$ -	\$ 14,218,148	13.60 %
2017	\$ 1,608,349	\$ 1,608,349	\$ -	\$ 13,913,054	11.56 %
2016	\$ 1,455,573	\$ 1,455,573	\$ -	\$ 13,146,491	11.07 %
2015	\$ 1,366,490	\$ 1,366,490	\$ -	\$ 12,536,609	10.90 %
2014	\$ 1,290,551	\$ 1,290,551	\$ -	\$ 12,175,016	10.60 %
2013	\$ 1,239,884	\$ 1,239,884	\$ -	\$ 11,697,021	10.60 %
2012	\$ 1,115,548	\$ 1,115,548	\$ -	\$ 11,699,514	9.53 %
2011	\$ 1,078,504	\$ 1,078,504	\$ -	\$ 11,485,663	9.39 %
2010	\$ 1,088,343	\$ 1,088,343	\$ -	\$ 11,590,456	9.39 %
2009	\$ 1,102,883	\$ 1,102,883	\$ -	\$ 11,745,305	9.39 %

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

Year Ended June 30,	Contractually required contribution	Contributions relative to contractually required contribution	Contribution deficiency (excess)	County covered payroll	Contribution as a percentage of covered employee payroll
2018	\$ 1,347,264	\$ 1,347,264	\$ -	\$ 8,303,336	16.22 %
2017	\$ 1,194,260	\$ 1,194,260	\$ -	\$ 8,386,654	14.24 %
2016	\$ 1,178,230	\$ 1,178,230	\$ -	\$ 8,577,846	13.74 %
2015	\$ 1,141,467	\$ 1,141,467	\$ -	\$ 8,512,066	13.41 %
2014	\$ 1,039,512	\$ 1,039,512	\$ -	\$ 8,095,872	12.84 %
2013	\$ 962,763	\$ 962,763	\$ -	\$ 7,827,354	12.30 %
2012	\$ 948,055	\$ 948,055	\$ -	\$ 8,059,626	11.76 %
2011	\$ 902,472	\$ 902,472	\$ -	\$ 7,827,164	11.53 %
2010	\$ 867,120	\$ 867,120	\$ -	\$ 7,847,249	11.05 %
2009	\$ 865,147	\$ 865,147	\$ -	\$ 7,829,399	11.05 %

**SUMTER COUNTY, SOUTH CAROLINA  
GENERAL FUND BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<b>Budgeted Amounts</b>		<b>Actual (Budgetary Basis)</b>	<b>Variance from Final Budget Over (Under)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenue</b>				
Taxes				
Ad valorem taxes	\$ 24,642,147	\$ 24,642,147	\$ 23,498,861	\$ (1,143,286)
Local options taxes	7,700,000	7,700,000	8,122,408	422,408
Licenses and permits	2,466,500	2,466,500	3,997,690	1,531,190
Intergovernmental revenue	7,230,365	8,427,441	8,334,075	(93,366)
Service revenue and charges	6,141,510	6,146,427	5,081,464	(1,064,963)
Fines and forfeitures	1,671,100	1,671,100	1,488,775	(182,325)
Miscellaneous	1,742,547	1,742,547	1,615,113	(127,434)
Total revenue	<u>51,594,169</u>	<u>52,796,162</u>	<u>52,138,386</u>	<u>(657,776)</u>
<b>Expenditures</b>				
General government administration	16,439,738	16,338,626	13,392,198	(2,946,428)
Public safety	20,692,675	20,924,481	20,784,322	(140,159)
Transportation	188,282	1,316,089	1,447,938	131,849
Health and human services	5,072,839	5,152,336	4,920,364	(231,972)
Recreation	3,715,344	3,810,526	4,060,171	249,645
Appropriations for other agencies	2,802,663	2,852,663	2,838,330	(14,333)
Other general expenditures	2,682,628	2,682,628	2,656,928	(25,700)
Total expenditures	<u>51,594,169</u>	<u>53,077,349</u>	<u>50,100,251</u>	<u>(2,977,098)</u>
<b>Excess of revenue over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (281,187)</u>	<u>\$ 2,038,135</u>	<u>\$ (2,319,322)</u>

See accompanying notes to required supplementary information.

**SUMTER COUNTY, SOUTH CAROLINA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2018**

**A. Budgetary Data**

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

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

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

	<b>General Fund</b>
Total actual revenue (Budget basis)	\$ 52,138,386
Total actual expenditures (Budget basis)	<u>(50,100,251)</u>
Net change in fund balance (Budget basis)	2,038,135
Perspective differences:	
The 2017 Capital Purchase Fund is treated as as capital project fund for budget purposes	(587,007)
The GO Funded Capital Outlay Fund is treated as as capital project fund for budget purposes	872,443
The Flood Damages Fund is treated as as special revenue fund for budget purposes	(74,087)
The Bailbondsman Fund is treated as as special revenue fund for budget purposes	3,225
The 2016 Capital Purchase Fund is treated as as special revenue fund for budget purposes	<u>(56,086)</u>
Net change in fund balance (GAAP basis)	<u><u>\$ 2,196,623</u></u>

## **Other Supplementary Information**

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NON-MAJOR FUNDS  
JUNE 30, 2018**

<b>Assets</b>	<b>Special Revenue Funds</b>	<b>Capital Project Funds</b>	<b>Non-major Funds Total</b>
Cash and cash equivalents	\$ 200	\$ -	\$ 200
Pooled cash	4,959,018	-	4,959,018
Receivables, net			
Property taxes	67,243	11,417	78,660
Accounts	232,204	-	232,204
Intergovernmental	1,667,450	-	1,667,450
Inventory	21,906	-	21,906
Prepaid items	11,000	-	11,000
Restricted assets:			
Cash and cash equivalents	4,042,915	-	4,042,915
Pooled cash	3,057,403	5,966,340	9,023,743
<b>Total assets</b>	<b>\$ 14,059,339</b>	<b>\$ 5,977,757</b>	<b>\$ 20,037,096</b>
<b>Liabilities</b>			
Accounts payable	\$ 627,411	\$ 789,366	\$ 1,416,777
Accrued salaries	186,229	-	186,229
Due to other funds	168,757	-	168,757
Unearned revenue	7,567	-	7,567
Other current liabilities	82,338	-	82,338
Due to Agency Funds	239	-	239
Total liabilities	<u>1,072,541</u>	<u>789,366</u>	<u>1,861,907</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows from property taxes	62,442	10,717	73,159
Deferred inflows from accounts receivable	1,190,841	-	1,190,841
Total deferred inflows of resources	<u>1,253,283</u>	<u>10,717</u>	<u>1,264,000</u>
Total liabilities and deferred inflows of resources	<u>2,325,824</u>	<u>800,083</u>	<u>3,125,907</u>
<b>Fund Balances</b>			
Nonspendable	32,906	-	32,906
Restricted	7,390,338	5,177,674	12,568,012
Committed	4,516,288	-	4,516,288
Unassigned	(206,017)	-	(206,017)
Total fund balances	<u>11,733,515</u>	<u>5,177,674</u>	<u>16,911,189</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 14,059,339</b>	<b>\$ 5,977,757</b>	<b>\$ 20,037,096</b>

**SUMTER COUNTY, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR FUNDS**  
**YEAR ENDED JUNE 30, 2018**

	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Non-major Funds Total</u>
<b>Revenues</b>			
Taxes			
Ad valorem taxes	\$ 2,993,440	\$ 301,621	\$ 3,295,061
Local option taxes	384,909	-	384,909
State shared gas tax	1,618,547	-	1,618,547
Intergovernmental revenue	4,904,948	-	4,904,948
Service revenue and charges	6,565,575	-	6,565,575
Fines and forfeitures	139,502	-	139,502
Miscellaneous	215,936	-	215,936
	<u>16,822,857</u>	<u>301,621</u>	<u>17,124,478</u>
Total revenues			
<b>Expenditures</b>			
Current:			
General government administration	3,444,748	-	3,444,748
Public safety	281,795	7,914	289,709
Environment and housing	7,102,019	-	7,102,019
Recreation	80,722	-	80,722
Transportation	3,462,921	1,401,268	4,864,189
Public utilities	124,612	-	124,612
Capital outlay:			
General government administration	1,550,522	-	1,550,522
Public safety	64,668	483,256	547,924
Environment and housing	865,520	-	865,520
Recreation	43,173	-	43,173
Transportation	117,181	-	117,181
Facility new construction	-	836,948	836,948
Debt service:			
Total expenditures	<u>17,137,881</u>	<u>2,729,386</u>	<u>19,867,267</u>
Excess of revenue over (under) expenditures	<u>(315,024)</u>	<u>(2,427,765)</u>	<u>(2,742,789)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,103,838	100,000	1,203,838
Transfers (out)	(1,380,250)	-	(1,380,250)
Total other financing sources (uses)	<u>(276,412)</u>	<u>100,000</u>	<u>(176,412)</u>
Net change in fund balances	(591,436)	(2,327,765)	(2,919,201)
Fund balances, beginning of year	<u>12,324,951</u>	<u>7,505,439</u>	<u>19,830,390</u>
<b>Fund balances, end of year</b>	<u><b>\$ 11,733,515</b></u>	<u><b>\$ 5,177,674</b></u>	<u><b>\$ 16,911,189</b></u>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2018**

Assets	Accommodations	Grants Funds	Solicitor
	Fee		
Cash and cash equivalents	\$ -	\$ -	\$ -
Pooled cash	-	-	-
Receivables, net			
Property taxes	-	-	-
Accounts	-	-	-
Intergovernmental	47,173	-	-
Inventory	-	-	-
Prepaid items	-	-	-
Restricted assets:			
Cash and cash equivalents	-	-	-
Pooled cash	-	150,134	-
<b>Total assets</b>	<b>\$ 47,173</b>	<b>\$ 150,134</b>	<b>\$ -</b>
<b>Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ 3,040
Accrued salaries	-	-	67,017
Due to other funds	15,550	-	135,960
Unearned revenue	-	7,567	-
Other current liabilities	-	-	-
Due to Agency funds	-	-	-
Total liabilities	<u>15,550</u>	<u>7,567</u>	<u>206,017</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows from property taxes	-	-	-
Unavailable revenue	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>15,550</u>	<u>7,567</u>	<u>206,017</u>
<b>Fund Balances</b>			
Nonspendable	-	-	-
Restricted	31,623	142,567	-
Committed	-	-	-
Unassigned	-	-	(206,017)
Total fund balances	<u>31,623</u>	<u>142,567</u>	<u>(206,017)</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 47,173</b>	<b>\$ 150,134</b>	<b>\$ -</b>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2018**

	<u>Public Defender</u>	<u>Title IV-D</u>	<u>Orthophotography</u>
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Pooled cash	-	-	35,254
Receivables, net			
Property taxes	-	-	-
Accounts	67,334	-	-
Intergovernmental	-	216,283	-
Inventory	-	-	-
Prepaid items	-	-	-
Restricted assets:			
Cash and cash equivalents	200	-	-
Pooled cash	350,312	833,957	-
	<u>417,846</u>	<u>1,050,240</u>	<u>35,254</u>
<b>Total assets</b>	<b>\$ 417,846</b>	<b>\$ 1,050,240</b>	<b>\$ 35,254</b>
<b>Liabilities</b>			
Accounts payable	\$ 1,420	\$ 770	\$ -
Accrued salaries	38,661	8,482	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Other current liabilities	-	-	-
Due to Agency funds	-	-	-
Total liabilities	<u>40,081</u>	<u>9,252</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows from property taxes	-	-	-
Unavailable revenue	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>40,081</u>	<u>9,252</u>	<u>-</u>
<b>Fund Balances</b>			
Nonspendable	-	-	-
Restricted	377,765	1,040,988	-
Committed	-	-	35,254
Unassigned	-	-	-
Total fund balances	<u>377,765</u>	<u>1,040,988</u>	<u>35,254</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 417,846</b>	<b>\$ 1,050,240</b>	<b>\$ 35,254</b>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2018**

<b>Assets</b>	<b>Victims Assistance</b>	<b>"C" Funds</b>	<b>Solid Waste Tire Fund</b>
Cash and cash equivalents	\$ -	\$ -	\$ -
Pooled cash	-	-	-
Receivables, net			
Property taxes	-	-	-
Accounts	-	-	-
Intergovernmental	2,730	144,182	32,109
Inventory	-	-	-
Prepaid items	-	-	-
Restricted assets:			
Cash and cash equivalents	-	3,716,228	-
Pooled cash	257,999	-	-
<b>Total assets</b>	<b>\$ 260,729</b>	<b>\$ 3,860,410</b>	<b>\$ 32,109</b>
<b>Liabilities</b>			
Accounts payable	\$ 131	\$ -	\$ 5,229
Accrued salaries	5,644	-	-
Due to other funds	-	-	16,024
Unearned revenue	-	-	-
Other current liabilities	-	-	-
Due to Agency funds	-	-	-
Total liabilities	<u>5,775</u>	<u>-</u>	<u>21,253</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows from property taxes	-	-	-
Unavailable revenue	2,730	-	-
Total deferred inflows of resources	<u>2,730</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>8,505</u>	<u>-</u>	<u>21,253</u>
<b>Fund Balances</b>			
Nonspendable	-	-	-
Restricted	252,224	3,860,410	-
Committed	-	-	10,856
Unassigned	-	-	-
Total fund balances	<u>252,224</u>	<u>3,860,410</u>	<u>10,856</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 260,729</b>	<b>\$ 3,860,410</b>	<b>\$ 32,109</b>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2018**

	<u>Sumter County Drug Unit</u>	<u>Hospitality/Accom modation Fees</u>	<u>Sumter County CDC</u>
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Pooled cash	-	-	-
Receivables, net			
Property taxes	-	-	-
Accounts	631	32,427	4,571
Intergovernmental	-	-	59,320
Inventory	-	-	-
Prepaid items	-	-	-
Restricted assets:			
Cash and cash equivalents	260,666	-	65,821
Pooled cash	-	1,285,991	58,326
	<u>261,297</u>	<u>1,318,418</u>	<u>188,038</u>
<b>Total assets</b>	<b>\$ 261,297</b>	<b>\$ 1,318,418</b>	<b>\$ 188,038</b>
<b>Liabilities</b>			
Accounts payable	\$ 876	\$ 10,895	\$ 23,644
Accrued salaries	-	-	1,965
Due to other funds	1,223	-	-
Unearned revenue	-	-	-
Other current liabilities	-	-	1,078
Due to Agency funds	239	-	-
Total liabilities	<u>2,338</u>	<u>10,895</u>	<u>26,687</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows from property taxes	-	-	-
Unavailable revenue	72	18	42,982
Total deferred inflows of resources	<u>72</u>	<u>18</u>	<u>42,982</u>
Total liabilities and deferred inflows of resources	<u>2,410</u>	<u>10,913</u>	<u>69,669</u>
<b>Fund Balances</b>			
Nonspendable	-	-	-
Restricted	258,887	1,307,505	118,369
Committed	-	-	-
Unassigned	-	-	-
Total fund balances	<u>258,887</u>	<u>1,307,505</u>	<u>118,369</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 261,297</b>	<b>\$ 1,318,418</b>	<b>\$ 188,038</b>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2018**

	<b>Home Improvement Program</b>	<b>Infrastructure Fund</b>	<b>Wastewater System</b>
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Pooled cash	-	2,745,311	18,863
Receivables, net			
Property taxes	-	13,574	-
Accounts	-	-	-
Intergovernmental	1,144,298	20,649	-
Inventory	-	-	-
Prepaid items	-	11,000	-
Restricted assets:			
Cash and cash equivalents	-	-	-
Pooled cash	120,684	-	-
<b>Total assets</b>	<b>\$ 1,264,982</b>	<b>\$ 2,790,534</b>	<b>\$ 18,863</b>
<b>Liabilities</b>			
Accounts payable	\$ 120,684	\$ -	\$ 3,823
Accrued salaries	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Other current liabilities	-	81,260	-
Due to Agency funds	-	-	-
Total liabilities	<u>120,684</u>	<u>81,260</u>	<u>3,823</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows from property taxes	-	13,574	-
Unavailable revenue	1,144,298	-	-
Total deferred inflows of resources	<u>1,144,298</u>	<u>13,574</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>1,264,982</u>	<u>94,834</u>	<u>3,823</u>
<b>Fund Balances</b>			
Nonspendable	-	11,000	-
Restricted	-	-	-
Committed	-	2,684,700	15,040
Unassigned	-	-	-
Total fund balances	<u>-</u>	<u>2,695,700</u>	<u>15,040</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,264,982</b>	<b>\$ 2,790,534</b>	<b>\$ 18,863</b>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2018**

<b>Assets</b>	<b>Solid Waste</b>	<b>Storm Water</b>	<b>Road User</b>
Cash and cash equivalents	\$ -	\$ 200	\$ -
Pooled cash	655,480	925,755	578,355
Receivables, net			
Property taxes	53,669	-	-
Accounts	127,206	35	-
Intergovernmental	706	-	-
Inventory	-	-	21,906
Prepaid items	-	-	-
Restricted assets:			
Cash and cash equivalents	-	-	-
Pooled cash	-	-	-
<b>Total assets</b>	<b>\$ 837,061</b>	<b>\$ 925,990</b>	<b>\$ 600,261</b>
<b>Liabilities</b>			
Accounts payable	\$ 406,448	\$ 331	\$ 50,120
Accrued salaries	15,101	15,292	34,067
Due to other funds	-	-	-
Unearned revenue	-	-	-
Other current liabilities	-	-	-
Due to Agency funds	-	-	-
Total liabilities	<u>421,549</u>	<u>15,623</u>	<u>84,187</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows from property taxes	48,868	-	-
Unavailable revenue	741	-	-
Total deferred inflows of resources	<u>49,609</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>471,158</u>	<u>15,623</u>	<u>84,187</u>
<b>Fund Balances</b>			
Nonspendable	-	-	21,906
Restricted	-	-	-
Committed	365,903	910,367	494,168
Unassigned	-	-	-
Total fund balances	<u>365,903</u>	<u>910,367</u>	<u>516,074</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 837,061</b>	<b>\$ 925,990</b>	<b>\$ 600,261</b>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2018**

	<b>Non-major Special Revenue Funds Total</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 200
Pooled cash	4,959,018
Receivables, net	
Property taxes	67,243
Accounts	232,204
Intergovernmental	1,667,450
Inventory	21,906
Prepaid items	11,000
Restricted assets:	
Cash and cash equivalents	4,042,915
Pooled cash	<u>3,057,403</u>
<b>Total assets</b>	<b><u>\$ 14,059,339</u></b>
<b>Liabilities</b>	
Accounts payable	\$ 627,411
Accrued salaries	186,229
Due to other funds	168,757
Unearned revenue	7,567
Other current liabilities	82,338
Due to Agency funds	<u>239</u>
Total liabilities	<u>1,072,541</u>
<b>Deferred Inflows of Resources</b>	
Deferred inflows from property taxes	62,442
Unavailable revenue	<u>1,190,841</u>
Total deferred inflows of resources	<u>1,253,283</u>
Total liabilities and deferred inflows of resources	<u>2,325,824</u>
<b>Fund Balances</b>	
Nonspendable	32,906
Restricted	7,390,338
Committed	4,516,288
Unassigned	<u>(206,017)</u>
Total fund balances	<u>11,733,515</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b><u>\$ 14,059,339</u></b>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2018**

	<u>Accommodations Fee</u>	<u>Grants Funds</u>	<u>Solicitor</u>
<b>Revenues</b>			
Taxes			
Ad valorem taxes	\$ -	\$ -	\$ -
Local options taxes	-	-	-
State shared gas tax	-	-	-
Intergovernmental revenue	58,288	306,814	1,233,827
Service revenue and charges	-	-	-
Fines and forfeitures	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>58,288</u>	<u>306,814</u>	<u>1,233,827</u>
<b>Expenditures</b>			
Current:			
General government administration	-	50,000	1,978,394
Public safety	-	2,772	-
Environment and housing	-	66,652	-
Recreation	36,422	-	-
Transportation	-	-	-
Public utilities	-	-	-
Capital outlay:			
General government administration	-	-	-
Public safety	-	-	-
Environment and housing	-	677,909	-
Recreation	-	-	-
Transportation	-	(10,862)	-
Total expenditures	<u>36,422</u>	<u>786,471</u>	<u>1,978,394</u>
Excess of revenue over (under) expenditures	<u>21,866</u>	<u>(479,657)</u>	<u>(744,567)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	395,359	483,479
Transfers (out)	(26,665)	(8,000)	-
Total other financing sources (uses)	<u>(26,665)</u>	<u>387,359</u>	<u>483,479</u>
Net change in fund balances	(4,799)	(92,298)	(261,088)
Fund balances, beginning of year	<u>36,422</u>	<u>234,865</u>	<u>55,071</u>
<b>Fund balances, end of year</b>	<b><u>\$ 31,623</u></b>	<b><u>\$ 142,567</u></b>	<b><u>\$ (206,017)</u></b>

**SUMTER COUNTY, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2018**

	<u>Public Defender</u>	<u>Title IV-D</u>	<u>Orthophotography</u>
<b>Revenues</b>			
Taxes			
Ad valorem taxes	\$ -	\$ -	\$ -
Local options taxes	-	-	-
State shared gas tax	-	-	-
Intergovernmental revenue	1,012,750	782,855	29,000
Service revenue and charges	-	-	4,000
Fines and forfeitures	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>1,012,750</u>	<u>782,855</u>	<u>33,000</u>
<b>Expenditures</b>			
Current:			
General government administration	1,095,487	282,289	355
Public safety	-	-	-
Environment and housing	-	-	-
Recreation	-	-	-
Transportation	-	-	-
Public utilities	-	-	-
Capital outlay:			
General government administration	-	57,857	-
Public safety	-	-	-
Environment and housing	-	-	-
Recreation	-	-	-
Transportation	-	-	-
Total expenditures	<u>1,095,487</u>	<u>340,146</u>	<u>355</u>
Excess of revenue over (under) expenditures	<u>(82,737)</u>	<u>442,709</u>	<u>32,645</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	225,000	-	-
Transfers (out)	-	(397,525)	-
Total other financing sources (uses)	<u>225,000</u>	<u>(397,525)</u>	<u>-</u>
Net change in fund balances	142,263	45,184	32,645
Fund balances, beginning of year	<u>235,502</u>	<u>995,804</u>	<u>2,609</u>
<b>Fund balances, end of year</b>	<u><b>\$ 377,765</b></u>	<u><b>\$ 1,040,988</b></u>	<u><b>\$ 35,254</b></u>

**SUMTER COUNTY, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2018**

	<u>Victims Assistance</u>	<u>"C" Funds</u>	<u>Solid Waste Tire Fund</u>
<b>Revenues</b>			
Taxes			
Ad valorem taxes	\$ -	\$ -	\$ -
Local options taxes	-	-	-
State shared gas tax	-	1,618,547	-
Intergovernmental revenue	24,760	486,182	91,763
Service revenue and charges	-	-	-
Fines and forfeitures	139,502	-	-
Miscellaneous	-	13,437	-
Total revenues	<u>164,262</u>	<u>2,118,166</u>	<u>91,763</u>
<b>Expenditures</b>			
Current:			
General government administration	-	-	-
Public safety	156,296	-	-
Environment and housing	-	-	90,500
Recreation	-	-	-
Transportation	-	1,783,142	-
Public utilities	-	-	-
Capital outlay:			
General government administration	-	-	-
Public safety	22,228	-	-
Environment and housing	-	-	-
Recreation	-	-	-
Transportation	-	128,043	-
Total expenditures	<u>178,524</u>	<u>1,911,185</u>	<u>90,500</u>
Excess of revenue over (under) expenditures	<u>(14,262)</u>	<u>206,981</u>	<u>1,263</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers (out)	-	(527,200)	-
Total other financing sources (uses)	<u>-</u>	<u>(527,200)</u>	<u>-</u>
Net change in fund balances	(14,262)	(320,219)	1,263
Fund balances, beginning of year	<u>266,486</u>	<u>4,180,629</u>	<u>9,593</u>
<b>Fund balances, end of year</b>	<b><u>\$ 252,224</u></b>	<b><u>\$ 3,860,410</u></b>	<b><u>\$ 10,856</u></b>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2018**

	<u>Sumter County Drug Unit</u>	<u>Hospitality/Accom modation Fees</u>	<u>Sumter County CDC</u>
<b>Revenues</b>			
Taxes			
Ad valorem taxes	\$ -	\$ -	\$ -
Local options taxes	-	384,909	-
State shared gas tax	-	-	-
Intergovernmental revenue	-	31,887	27,119
Service revenue and charges	76,444	-	109,392
Fines and forfeitures	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>76,444</u>	<u>416,796</u>	<u>136,511</u>
<b>Expenditures</b>			
Current:			
General government administration	-	-	-
Public safety	122,727	-	-
Environment and housing	-	-	156,665
Recreation	-	44,300	-
Transportation	-	-	-
Public utilities	-	-	-
Capital outlay:			
General government administration	-	-	-
Public safety	42,440	-	-
Environment and housing	-	-	-
Recreation	-	43,173	-
Transportation	-	-	-
Total expenditures	<u>165,167</u>	<u>87,473</u>	<u>156,665</u>
Excess of revenue over (under) expenditures	<u>(88,723)</u>	<u>329,323</u>	<u>(20,154)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(88,723)	329,323	(20,154)
Fund balances, beginning of year	<u>347,610</u>	<u>978,182</u>	<u>138,523</u>
<b>Fund balances, end of year</b>	<u><b>\$ 258,887</b></u>	<u><b>\$ 1,307,505</b></u>	<u><b>\$ 118,369</b></u>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2018**

	<b>Home Improvement Program</b>	<b>Infrastructure Fund</b>	<b>Wastewater System</b>
<b>Revenues</b>			
Taxes			
Ad valorem taxes	\$ -	\$ 1,578,645	\$ -
Local options taxes	-	-	-
State shared gas tax	-	-	-
Intergovernmental revenue	641,310	136,052	-
Service revenue and charges	-	-	138,121
Fines and forfeitures	-	-	-
Miscellaneous	32,065	170,434	-
Total revenues	<u>673,375</u>	<u>1,885,131</u>	<u>138,121</u>
<b>Expenditures</b>			
Current:			
General government administration	-	38,223	-
Public safety	-	-	-
Environment and housing	673,375	-	-
Recreation	-	-	-
Transportation	-	-	-
Public utilities	-	-	124,612
Capital outlay:			
General government administration	-	1,492,665	-
Public safety	-	-	-
Environment and housing	-	-	-
Recreation	-	-	-
Transportation	-	-	-
Total expenditures	<u>673,375</u>	<u>1,530,888</u>	<u>124,612</u>
Excess of revenue over (under) expenditures	<u>-</u>	<u>354,243</u>	<u>13,509</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers (out)	-	(420,860)	-
Total other financing sources (uses)	<u>-</u>	<u>(420,860)</u>	<u>-</u>
Net change in fund balances	-	(66,617)	13,509
Fund balances, beginning of year	<u>-</u>	<u>2,762,317</u>	<u>1,531</u>
<b>Fund balances, end of year</b>	<u><b>\$ -</b></u>	<u><b>\$ 2,695,700</b></u>	<u><b>\$ 15,040</b></u>

**SUMTER COUNTY, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2018**

	<u>Solid Waste</u>	<u>Storm Water</u>	<u>Road User</u>
<b>Revenues</b>			
Taxes			
Ad valorem taxes	\$ 1,414,795	\$ -	\$ -
Local options taxes	-	-	-
State shared gas tax	-	-	-
Intergovernmental revenue	7,928	34,413	-
Service revenue and charges	4,219,478	680,179	1,337,961
Fines and forfeitures	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>5,642,201</u>	<u>714,592</u>	<u>1,337,961</u>
<b>Expenditures</b>			
Current:			
General government administration	-	-	-
Public safety	-	-	-
Environment and housing	5,490,422	624,405	-
Recreation	-	-	-
Transportation	-	-	1,679,779
Public utilities	-	-	-
Capital outlay:			
General government administration	-	-	-
Public safety	-	-	-
Environment and housing	187,611	-	-
Recreation	-	-	-
Transportation	-	-	-
Total expenditures	<u>5,678,033</u>	<u>624,405</u>	<u>1,679,779</u>
Excess of revenue over (under) expenditures	<u>(35,832)</u>	<u>90,187</u>	<u>(341,818)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(35,832)	90,187	(341,818)
Fund balances, beginning of year	<u>401,735</u>	<u>820,180</u>	<u>857,892</u>
<b>Fund balances, end of year</b>	<b><u>\$ 365,903</u></b>	<b><u>\$ 910,367</u></b>	<b><u>\$ 516,074</u></b>

**SUMTER COUNTY, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2018**

	<b>Non-major Special Revenue Funds Total</b>
<b>Revenues</b>	
Taxes	
Ad valorem taxes	\$ 2,993,440
Local options taxes	384,909
State shared gas tax	1,618,547
Intergovernmental revenue	4,904,948
Service revenue and charges	6,565,575
Fines and forfeitures	139,502
Miscellaneous	215,936
Total revenues	<u>16,822,857</u>
<b>Expenditures</b>	
Current:	
General government administration	3,444,748
Public safety	281,795
Environment and housing	7,102,019
Recreation	80,722
Transportation	3,462,921
Public utilities	124,612
Capital outlay:	
General government administration	1,550,522
Public safety	64,668
Environment and housing	865,520
Recreation	43,173
Transportation	117,181
Total expenditures	<u>17,137,881</u>
Excess of revenue over (under) expenditures	<u>(315,024)</u>
<b>Other Financing Sources (Uses)</b>	
Transfers in	1,103,838
Transfers (out)	<u>(1,380,250)</u>
Total other financing sources (uses)	<u>(276,412)</u>
Net change in fund balances	(591,436)
Fund balances, beginning of year	<u>12,324,951</u>
<b>Fund balances, end of year</b>	<b><u><u>\$ 11,733,515</u></u></b>

**SUMTER COUNTY, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2018**

	<u>Capital Improvement</u>	<u>Capital Penny Sales Tax I</u>	<u>RZEDB Projects</u>	<u>Non-major Capital Project Funds Total</u>
<b>Assets</b>				
Receivables, net				
Property taxes	\$ 11,417	\$ -	\$ -	\$ 11,417
Restricted assets:				
Pooled cash	<u>1,194,000</u>	<u>4,595,526</u>	<u>176,814</u>	<u>5,966,340</u>
Total assets	<u>1,205,417</u>	<u>4,595,526</u>	<u>176,814</u>	<u>5,977,757</u>
<b>Deferred Outflows of Resources</b>				
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u><b>\$ 1,205,417</b></u>	<u><b>\$ 4,595,526</b></u>	<u><b>\$ 176,814</b></u>	<u><b>\$ 5,977,757</b></u>
<b>Liabilities</b>				
Accounts payable	\$ 89,289	\$ 698,577	\$ 1,500	\$ 789,366
Total liabilities	<u>89,289</u>	<u>698,577</u>	<u>1,500</u>	<u>789,366</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflows from property taxes	<u>10,717</u>	<u>-</u>	<u>-</u>	<u>10,717</u>
Total deferred inflows of resources	<u>10,717</u>	<u>-</u>	<u>-</u>	<u>10,717</u>
Total liabilities and deferred inflows of resources	<u>100,006</u>	<u>698,577</u>	<u>1,500</u>	<u>800,083</u>
<b>Fund Balances</b>				
Restricted	<u>1,105,411</u>	<u>3,896,949</u>	<u>175,314</u>	<u>5,177,674</u>
Total fund balances	<u>1,105,411</u>	<u>3,896,949</u>	<u>175,314</u>	<u>5,177,674</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u><b>\$ 1,205,417</b></u>	<u><b>\$ 4,595,526</b></u>	<u><b>\$ 176,814</b></u>	<u><b>\$ 5,977,757</b></u>

**SUMTER COUNTY, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NON-MAJOR CAPITAL PROJECT FUNDS  
 YEAR ENDED JUNE 30, 2018**

	<u>Capital Improvement</u>	<u>Capital Penny Sales Tax I</u>	<u>RZEDB Projects</u>	<u>Non-major Capital Project Funds Total</u>
<b>Revenues</b>				
Taxes				
Ad valorem taxes	\$ 301,621	\$ -	\$ -	\$ 301,621
Total revenues	<u>301,621</u>	<u>-</u>	<u>-</u>	<u>301,621</u>
<b>Expenditures</b>				
Current:				
Public safety	-	-	7,914	7,914
Transportation	-	1,401,268	-	1,401,268
Capital outlay:				
Public safety	483,256	-	-	483,256
Facility new construction	836,948	-	-	836,948
Total expenditures	<u>1,320,204</u>	<u>1,401,268</u>	<u>7,914</u>	<u>2,729,386</u>
Excess of revenue over (under) expenditures	<u>(1,018,583)</u>	<u>(1,401,268)</u>	<u>(7,914)</u>	<u>(2,427,765)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Total other financing sources (uses)	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Net change in fund balances	(918,583)	(1,401,268)	(7,914)	(2,327,765)
Fund balances, beginning of year	<u>2,023,994</u>	<u>5,298,217</u>	<u>183,228</u>	<u>7,505,439</u>
<b>Fund balances, end of year</b>	<b><u>\$ 1,105,411</u></b>	<b><u>\$ 3,896,949</u></b>	<b><u>\$ 175,314</u></b>	<b><u>\$ 5,177,674</u></b>

**Schedule Required by State Law**

**SUMTER COUNTY, SOUTH CAROLINA  
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)  
FOR THE YEAR ENDED JUNE 30, 2018**

<u>County/Municipal Funds Collected By Clerk Of Court</u>	<u>General Sessions</u>	<u>Magistrate Court</u>	<u>Municipal Court</u>	<u>Total</u>
<b>Court Fines and Assessments:</b>				
Court fines and assessments collected	\$1,431,478	\$1,676,787	\$ -	\$ 3,108,265
Court fines and assessments remitted to State Treasurer	(682,345)	(792,446)	-	(1,474,791)
<b>Total Court Fines and Assessments retained</b>	<u>\$ 749,133</u>	<u>\$ 884,341</u>	<u>\$ -</u>	<u>\$ 1,633,474</u>
<b>Surcharges and Assessments retained for victims services:</b>				
Surcharges collected and retained	\$ 44,796	\$ 22,193	\$ -	\$ 66,989
Assessments retained	14,755	56,893	-	71,648
<b>Total</b>	<u>\$ 59,551</u>	<u>\$ 79,086</u>	<u>\$ -</u>	<u>\$ 138,637</u>
<b><u>Victim Services Funds Collected</u></b>		<b><u>Municipal</u></b>	<b><u>County</u></b>	<b><u>Total</u></b>
Carryforward from Previous Year - Beginning Balance		\$ -	\$ 266,486	\$ 266,486
<b>Victim Service Revenue:</b>				
Victim Service Fines Retained by City/County Treasurer		-	-	-
Victim Service Assessments Retained by City/County Treasurer		-	71,648	71,648
Victim Service Surcharges Retained by City/County Treasurer		-	66,989	66,989
Interest earned		-	-	-
Grant Funds Received				
Victim of Crime Grant		-	24,760	24,760
General Fund Transferred to Victim Service Fund		-	-	-
Contribution Received from Victim Assistance Contracts:				
Town of Pinewood		-	865	865
<b>Total Funds Allocated to Victim Service Fund</b>		<u>-</u>	<u>430,748</u>	<u>430,748</u>
<b>Expenditures for Victim Assistance Program</b>				
Salaries and benefits		-	145,435	145,435
Operating expenditures		-	33,089	33,089
Victim Service Contracts		-	-	-
Victim Service Donations		-	-	-
Transferred to General Fund		-	-	-
<b>Total Expenditures from Victim Assistance Fund/Program</b>		<u>-</u>	<u>178,524</u>	<u>178,524</u>
<b>Total Victim Service Funds Retained by Municipal/County Treasurer</b>		-	252,224	252,224
Less: Prior Year Deficit Repayment		-	-	-
<b>Carryforward Funds - End of Year</b>		<u>\$ -</u>	<u>\$ 252,224</u>	<u>\$ 252,224</u>



## Office of Sumter County Coroner

Robert M. Baker, Jr.  
 141 North Main Street  
 Phone 803-436-2111 - Fax 803-436-2495



### 2018 TOTALS

Autopsy	Yes	No	Total
	94	651	745

Cause of Death	#
NATURAL	661
MVA -2017	1
HOMICIDE - GSW	8
MVA	16
ACCIDENTAL FALL	7
DRUG OVERDOSE	31
UNDETERMINED	3
SUICIDE - HANGING	3
SUICIDE - GSW	7
FIRE	2
DROWNING	1
SUICIDE - DRUG OVERDOSE	1
DROWNING - 2017	1
PENDING	3



**SUMTER COUNTY COUNCIL**  
**2017 STANDING COMMITTEES MEMBERSHIP**

Appointed January 22, 2019

<b>COMMITTEE NAME</b>	<b>CHAIRMAN</b>	<b>MEMBERS</b>
City/County Liaison	James T. McCain, Jr.	Charles T. Edens Vivian Fleming McGhaney
Fiscal, Tax, and Property	James T. McCain, Jr.	Charles T. Edens Vivian Fleming McGhaney
Internal Affairs	Jimmy Byrd	Artie Baker C. F. "Chris" Sumpter II
Land Use Committee	Charles T. Edens	Eugene R. Baten Artie Baker
Military Affairs S. C. Military Base Task Force Committee	Eugene R. Baten	James T. McCain, Jr. C. F. "Chris" Sumpter II
Public Safety	C. F. "Chris" Sumpter II	Eugene R. Baten Jimmy Byrd
Public Works and Solid Waste	Artie Baker	Eugene R. Baten C. F. "Chris" Sumpter II
Technology/Personnel	Vivian Fleming McGhaney	Jimmy Byrd C. F. "Chris" Sumpter II
Public Utilities	Charles T. Edens	James T. McCain, Jr. Eugene R. Baten
<b>COUNCIL'S LIAISONS</b>		
Cultural/Fine Arts Liaison (2)		James T. McCain, Jr. Charles T. Edens
Economic Development Liaison (2) – (LINK) (Ex officio members Chairman or Designee and Administrator or Designee)		James T. McCain, Jr. Gary Mixon
Greater Sumter Chamber of Commerce (2) (Ex officio members Chairman or Designee and Administrator or Designee)		James T. McCain, Jr. Gary Mixon
Education Liaison(2)		James R. Byrd C. F. "Chris" Sumpter
<b>OTHER COMMITTEES, COUNCILS, AND BOARDS</b>		
SUATS Committee (Chairman and one other member)		Jimmy Byrd James T. McCain, Jr.
Workforce Investment Board (WIB) Chairman or Designee		James T. McCain, Jr.
Lynches River Advisory Council		Charles T. Edens
Santee Lynches Council On Governments (appointed by Chairman)		James T. McCain, Jr., Eugene R. Baten, Vivian Fleming McGhaney Chuck Wilson, (resigned -- James A. Campbell, Earl Wilson, Jay Schwedler
Career Center		Eugene R. Baten
Wateree Community Actions (Appointed by Chairman)		<b>TBA</b>
Santee Wateree RTA		Larry Blanding
S. C. Military Base Taskforce Committee		Eugene R. Baten - James T. McCain, Jr.

<b>MEMBER</b>	<b>COMMITTEES</b>	<b>Chairmanship</b>
1. James T. McCain, Jr.	<ol style="list-style-type: none"> <li>1. Fiscal, Tax, and Property</li> <li>2. City/County Liaison</li> <li>3. Military Affairs</li> <li>4. Public Utilities</li> <li>5. Military Affairs</li> </ol>	Fiscal Tax, and Property City/County Liaison
2. Jimmy Byrd	<ol style="list-style-type: none"> <li>1. Internal Affairs</li> <li>2. Public Safety</li> <li>3. Technology/Personnel</li> </ol>	Internal Affairs
3. Artie Baker	<ol style="list-style-type: none"> <li>1. Public Works/Solid Waste</li> <li>2. Internal Affairs</li> <li>3. Land Use</li> </ol>	Public Works and Solid Waste
4. Eugene R. Baten	<ol style="list-style-type: none"> <li>1. Military Affairs</li> <li>2. Land Use</li> <li>3. Public Safety</li> <li>4. Public Utilities</li> </ol>	Military Affairs
5. Charles T. Edens	<ol style="list-style-type: none"> <li>1. Land Use Committee</li> <li>2. Fiscal, Tax, and Property</li> <li>3. City/County Liaison</li> </ol>	Land Use Committee Public Utilities
6. Vivian Fleming McGhaney	<ol style="list-style-type: none"> <li>1. Technology/Personnel</li> <li>2. City/County Liaison</li> <li>3. Fiscal, Tax, and Property</li> </ol>	Technology/Personnel
7. C. F. "Chris" Sumpter, II	<ol style="list-style-type: none"> <li>1. Public Safety Committee</li> <li>2. Internal Affairs</li> <li>3. Military Affairs</li> <li>4. Public Works and Solid Waste</li> <li>5. Technology/Personnel</li> </ol>	Public Safety Committee

Draft - January 22, 2019

**CITY/COUNTY LIAISON COMMITTEE (3 members)**

Council's *Chair or* Vice Chairman *will* head this Committee which has traditionally met with City officials as the City-County Liaison Committee. In 1995, the work of this Committee expanded to include State-County relationships.

**FISCAL, TAX, AND PROPERTY (3 members)**

This Committee is usually chaired by the Council Chairman. It reviews all matters relating to the budget, taxation, County-owned property, and funding proposals not included in the budget previously approved by Council.

**INTERNAL AFFAIRS (3 members)**

The work of the Internal Affairs Committee relates mainly to County Boards and Commissions appointments. The Committee will periodically review all existing boards and commissions and recommend to Council which Board and/or Commission, if any, should be eliminated.

**LAND USE (3 members)**

To review and make recommendations to the full Council concerning proposed land use matters initiated by any member of County Council prior to County Council formally referring those matters to the Planning Commission; to receive for detailed study, review and recommendation to the full Council land use matters which may be referred to the Committee by the full Council after those matters have been reviewed by and received from the Planning Commission; and to review and to make recommendations to the full Council, prior to being placed on the full Council agenda, concerning land use matters initiated by any member of County Council or any person on the County payroll in his/her individual capacity.

**MILITARY AFFAIRS (3 members)**

Due to the importance of Shaw AFB, this Committee will deal with Base closure issues and the on-going relationship with the U. S. Military through the S. C. Military Base Task Force Committee and other Committees established by local, state, and federal agencies.

**TECHNOLOGY/PERSONNEL COMMITTEE (3 members)**

A wide range of personnel issues and policies may be considered by this Committee including staffing, affirmative action compliance, compensation, work rules, total quality management, disciplinary policies, and performance appraisal.

**PUBLIC SAFETY (3 members)**

All law enforcement issues as well as fire prevention, emergency medical, and civil defense issues come before this Committee.

**PUBLIC WORKS/SOLID WASTE (3 members)**

Maintenance and improvement of the County's 320-miles of dirt roads. Network is the principal activity of this Committee. Making recommendations to the County Transportation Committee about the use of C-Funds for paving roads is another function of the Committee. Planning for the future of solid waste disposal and recycling programs constitutes the work of this Committee. As well as coordinate the County's Intersection Street Light program.

**PUBLIC UTILITIES (3 members)**

Maintenance, improvements, and expansion of the County's Water, Waste Water, and Storm Water Systems, and other systems relating to water, waste water, and storm water. Make recommendations to continue the growth and development of Public Utilities.



**Agenda**  
**Special Meeting**  
**Sumter County Council**  
**Tuesday, January 22, 2019 - Held at 5:30 p.m.**  
**County Administration Building -- Third Floor**  
**County Council Chambers And/ Or Conference Room**  
**13 E. Canal Street, Sumter, SC**

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1. Call to Order - Chairman Of County Council - The Honorable James T. McCain
2. Invocation - Member of Sumter County Council, Staff, Or The Public
3. Approval of Agenda - January 22, 2019
4. New Business:
  - (1) Initial Presentation Of Sumter County's External Audit To Council Members By Webster Rogers; And It May Be Necessary To Discuss Appropriate Executive Session Items During A Portion Of This Presentation
  - (2) It May Be Necessary To Hold An Executive Session And To Take Action Thereafter For One Or All Of The Following: Economic Development Matter, Contractual Matter, Legal Briefing, Employment/Personnel Issue, etc.
  - (3) Additional Item(s): \_\_\_\_\_
5. Old Business - None
6. Adjournment

**ADA Information: In compliance with ADA/Section 504, Sumter County Is Prepared To Make Accommodations For Individuals Needing Assistance To Participate In Our Programs, Services, Or Activities.**

**Press:** Pursuant to the Freedom of Information Act, notice of the meeting, date, time, place of meeting and agenda was posted on the bulletin board at the County Administrative Offices, 13 East Canal Street, Sumter, SC, and the Sumter County website

[\[www.sumtercountysc.org\]](http://www.sumtercountysc.org) under Our Council Agendas/Minutes.

In addition, the agenda was electronically sent to newspapers, radio stations, television stations, and concerned citizens.

# 32nd Annual Mid-Year Conference

**Wednesday, February 20, 2019**  
**Embassy Suites Hotel**  
**Columbia, South Carolina**

**★Institute of Government**  
**Thursday, February 21, 2019**  
**Embassy Suites Hotel**  
**Columbia, South Carolina**



**SOUTH CAROLINA**  
**ASSOCIATION OF COUNTIES**



JOIN US FOR THE  
**SOUTH CAROLINA RURAL SUMMIT**  
MARCH 4 - 5, 2019

ORANGEBURG-CALHOUN  
TECHNICAL COLLEGE  
3250 ST MATTHEWS RD  
ORANGEBURG, SOUTH CAROLINA



**South Carolina**  
Department of Commerce

*Just right for business.*

AGENDA AND REGISTRATION DETAILS TO FOLLOW



**SUMTER COUNTY SHERIFF'S OFFICE**  
**ANTHONY DENNIS, SHERIFF**

To: Sumter County Council  
From: Anthony Dennis, Sheriff  
Date: January 8, 2019  
Reference: Monthly Activity Report - Sumter County Sheriff's Office

The following Monthly Activity Report is submitted for the month of December, 2018 from the Sheriff's Office:

**EXECUTIVE TEAM:**

LEGAL/INTERNAL AFFAIRS

Contractual Matters - 1

FOIA Requests - 9

Subpoenas - 2

Discovery Requests - 13

Lawsuits:

Filed - 0

Disposed - 0

Appeals - 0

Jury / Bench Trials Disposed - 76

Status conferences: 0

Cases scheduled: 0

DMV Hearings: 0

Fines assessed - \$43,794.50

Fines suspended - \$ 0.00

Total fines - \$43,794.50

Incarcerations - 0

Internal Affairs Investigations - 0

Mileage - 1,922

Training Hours - 32

Civil Papers - 0

Miscellaneous Legal: 10 {South Carolina Sheriff's Association (teaching class KW); SC Jail Administration Conference (KW); Motion Hearing regarding Coker v. Pinewood; 3 Consent Orders; monitor Shine murder trial; meeting re: proposed advisory board changes; research employee search policies; ICE certifications}

## **PROFESSIONAL STANDARDS**

### **SEX OFFENDER REGISTRY:**

Required Home Visits – 8  
Training Hours – 1  
Registrations – 73  
New Registrations – 1  
Special Operations - 0  
Warrants Signed / Arrests – 5/2  
Complaints - 0  
Transfers in/out of county – 1  
Agency / Division Meetings – 1  
Hearings /Trials – 1  
Annual fees assessed – \$2,550.00  
Mileage – 1,175

### **RECRUITING AND HONOR GUARD:**

Mileage – 2,069  
Applications received – 9  
Interviews –10  
Recruiting events - 1  
Hiring boards conducted – 0  
Public relation events attended - 2  
Honor guard events – 0  
Background Checks – 0  
Special Assignment – 0

### **GRANTS AND TESTING:**

Grants researched – 5  
Grants applied for – 0  
Grants Awarded - 0

### **INFORMATION TECHNOLOGY**

Software - 12  
Hardware - 8  
Virus - 2  
E-Mail - 15  
Printer - 4  
Meetings/Projects – 4  
Server Issues – 2

## **PATROL DIVISION:**

### **PATROL**

Accidents Investigated - 5  
Arrests – 54  
Assist motorists – 46  
Complaints – 3,038  
Driver's license checks – 4  
DUI/Data Master – 3  
DUS – 24  
Escorts – 60  
Fines assessed – \$56,430.00  
Fines suspended – \$ 8,941.00

Total fines – \$47,489.00  
Mental Patients – 7  
Mileage – 74,834  
Other citations – 126  
School visits – 14  
Training hours - 78  
Agencies assisted - SC Highway Patrol – N/A Sumter Police Department – N/A Other – 46

CAT TEAM:

Accidents investigated – 1  
Arrests - 30  
Assisted motorists – 13  
Complaints – 149  
COP Meetings – 3  
D.U.I. / Data Master – 0  
D.U.S. – 26  
Driver license checks – 40  
Fines assessed – \$41,732.00  
Fines suspended – \$ 0.00  
Total fines – \$41,732.00  
Interdiction hours – 0  
Mileage – 21,755  
Petitions – 0  
Saturation hours – 0  
Training hours - 48  
Agencies assisted - SC Highway Patrol – N/A Sumter Police Department – N/A Other – 8

CANINE UNIT:

Search Warrants - 1  
Training Hours – 88  
Agencies assisted - SC Highway Patrol – N/A Sumter Police Department – N/A Other – 0

CRIME PREVENTION:

Complaints – 56  
COP Meetings - 12  
DARE Classes - 2  
Mileage – 3,219  
School visits - 4  
Training hours – 20

SCHOOL RESOURCE OFFICERS/ ADMINISTRATION:

Arrests- 13  
Assisted Motorists – 0  
Complaints – 142  
DUI – 0  
Fines Assessed – 0  
Fines Suspended – 0  
Total Fines – 0  
Mental Patients – 0  
Mileage – 5,979  
Other Violations – 17  
Petitions – 3  
Training hours – 0  
Agencies assisted - SC Highway Patrol – N/A Sumter Police Department – N/A Other – 11

## INVESTIGATIONS:

### CRIMINAL INVESTIGATIONS DIVISION:

Accidental/natural death/suicides - 2  
Arrests - 71 (Adults - 58) (Juveniles - 13)  
Arson - 3  
Assaults (general) - 20  
Assaults (sexual) - 0  
Assist other agencies - 14  
B & E auto - 27  
Bomb threats - 0  
Breach of trust - 2  
Burglaries - 63  
Child abuse/neglect - 2  
Contributing to the delinquency of a minor - 2  
Counterfeit/credit card fraud/fraud/forgery - 9  
Crime scenes worked - 43  
Crime scene hours - 115  
Criminal domestic violence - 51  
Criminal warrants - 107  
Emergency protective custody - 0  
Fugitive from justice - 1  
Identity theft - 9  
Incorrigible child - 4  
Indecent exposure - 0  
Interfering with the operation of a school bus - 0  
Kidnapping - 0  
Larcenies (auto) - 17  
Larcenies (general) - 32  
Lynching - 0  
Malicious injury to property - 4  
Mileage - 25,762  
Missing Person - 0  
Murder - 0  
Petitions - 73 (Juvenile)  
Pointing/presenting a firearm - 7  
Recovered property - \$23,526.00  
Robberies - 1  
Runaways - 3  
Search warrants - 43  
Stakeouts - 3  
Stalking - 2  
Stolen Property - \$118,160.00  
Threatening a public official - 0  
Training Hours - 29  
Unlawful use of telephone - 4  
Weapons violations - 0

### CRIME ANALYSIS AND POLYGRAPH:

Crime analysis reports - 0  
Polygraphs - 0

FORENSICS:

Autopsy – 2  
Autopsy Hours – 7

NARCOTICS DIVISION:

Arrests – 2  
Fines Assessed - \$200.00  
Fines Suspended – \$0.00  
Total Fines - \$200.00  
Mileage – 11,047  
Search warrants – 2  
Training hours – 28  
Drug complaints – 34  
Seizures – currency - \$ 31,901.00                      vehicle(s) - 0  
Surveillance – 86 hours  
Agencies assisted - SC Highway Patrol – 0    Sumter Police Department – 0    Other – 0  
Recovered narcotics: Marijuana wt. – 2,466.408 grams    Marijuana Plants - 0  
                                 Crack cocaine – 1 gram                      Cocaine powder – 19.501 grams  
                                 Heroin – 58.44 grams                      Methamphetamine – 106.5 grams  
                                 All Pills – 96.5                                      Other drugs- N/A

VICTIM ADVOCATE:

Interviews of Victims/Witnesses - 1  
Meetings with Victims and/or families) – 98  
Court Appearances – 2  
Meetings (interoffice) – 75  
Meetings (Prosecutors & Court Officials) – 2  
Meetings (other agencies) - 13  
Child forensic interviews – 0  
Called to scene – 3  
Debriefings & Defusings – 3  
Special Assignments – 0  
Training (Attended & Conducted) – 1  
Mileage – 1,233  
Disciplinary Hearing/Inmate Representative – 0

CIVIL PROCESS:

WARRANTS DIVISION

Arrests – 1  
Attempted service – 306  
Bench warrants – 0  
Civil Papers - 506  
Complaints – 21  
Criminal warrants – 0  
Executions – 8  
Fines Assessed - \$0.00  
Fines Suspended - \$0.00  
Total Fines - \$ 0.00  
Mileage – 7,596  
Sheriff's fees – \$5,593.75  
Training hours- 2

FAMILY COURT DIVISION:

Arrests - 1  
Bench warrants - 21  
Criminal warrants - 0  
Family Court Security - 19 days 608 hours  
Fines Assessed - \$15,196.55  
Fines Suspended - \$0.00  
Total Fines - \$15,196.55  
Mileage - 10,035  
Non-service - 39  
Petitions - 3  
Training hours - 32  
Total papers - 425 issued, 234 served = 55% service  
Total value of process - \$414,526.34  
Transportation, adult - 0  
Transportation, juvenile - 0

SPECIAL OPERATIONS:

TRAINING

Assist Motorists - 0  
Meetings - 4  
Mileage - 3,248  
Training hours - 22  
Training Classes - 18

ANIMAL CONTROL:

Animal control complaints - 129  
Animals picked up - 101  
Mileage - 2,663  
Money collected - \$62.00

CODES ENFORCEMENT:

Certified mail - 0  
Complaints - 44  
Fines assessed - \$0.00  
Fines suspended - \$0.00  
Total fines - \$.000  
Mileage - 2,563  
Training hours - 4

QUARTERMASTER:

Uniform & Equipment - 38

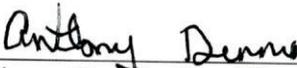
**TOTALS FOR ALL DEPARTMENTS:**

Complaints – 3,613  
Arrests – 174  
Civil Papers – 506  
Currency Seizures - \$31,901.00  
Training Hours – 384  
Mileage – 175,100  
Petitions - 79  
Mental Patients – 7  
Fines assessed – \$157,415.05  
Fines suspended – \$ 8,941.00  
Total fines – \$148,474.05  
Stolen Property – \$118,160.00  
Recovered property – \$23,526.00  
Sheriff fees – \$ 5,593.75  
Codes Violations – 0  
Escorts – 60  
Agencies assisted - SC Highway Patrol – 0 Sumter Police Department – 0 Other – 0  
Recovered narcotics: Marijuana wt. – 2,466.408 grams Marijuana Plants - 0  
Crack cocaine – 1 gram Cocaine powder – 19.501 grams  
Heroin – 58.44 grams Methamphetamine – 106.5 grams  
All Pills – 96.5 Other drugs- N/A

**STATISTICS BELOW REPORTED TO SLED**

Homicide – 0  
Robbery - 1  
All other larceny – 40  
Arson – 1  
Assaults (Simple) – 62  
Assaults (Aggravated) - 18  
Assaults (sexual) – 0  
Theft (motor vehicle) – 18  
Theft from motor vehicle – 31  
Theft motor vehicle parts/accessories - 6  
Burglaries – 44  
Kidnapping – 0  
DUI – 4  
Suicide – 0  
Missing Person – 0

Respectfully submitted,

  
\_\_\_\_\_  
Anthony Dennis, Sheriff



**SUMTER COUNTY SHERIFF'S OFFICE**  
**ANTHONY DENNIS, SHERIFF**

To: Sumter County Council  
From: Anthony Dennis, Sheriff  
Date: January 18, 2019

Reference: Yearly Activity Report - Sumter County Sheriff's Office

The following Yearly Activity Report is submitted for the months of January, 2018 to December, 2018 from the Sheriff's Office:

**EXECUTIVE TEAM:**

**LEGAL/INTERNAL AFFAIRS**

Contractual Matters - 13  
FOIA Requests - 82  
Subpoenas - 31  
Discovery Requests - 209  
Lawsuits:  
    Filed - 6  
    Disposed - 4  
Appeals - 1  
Jury / Bench Trials Disposed - 206  
Status conferences: 4  
    Cases scheduled: 449  
DMV Hearings: 3  
Fines assessed - \$73,841.50  
Fines suspended - \$ 0.00  
Total fines - \$73,841.50  
Incarcerations - 1 (60 days house arrest)  
Internal Affairs Investigations - 9  
Mileage - 23,189  
Training Hours - 177.15  
Civil Papers - 1  
Miscellaneous Legal: 126

**PROFESSIONAL STANDARDS**

**SEX OFFENDER REGISTRY:**

Required Home Visits – 167  
Training Hours – 4  
Registrations – 764  
Special Operations - 1  
Warrants Signed / Arrests – 9  
Complaints - 1  
Transfers in/out of county – 7  
Agency / Division Meetings – 1  
Hearings /Trials –2  
Annual fees assessed – \$19,950.00  
Mileage – 9,663

**RECRUITING AND HONOR GUARD:**

Mileage – 24,683  
Applications received – 105  
Interviews –85  
Recruiting events - 16  
Hiring boards conducted – 4  
Public relation events attended - 9  
Honor guard events – 0  
Background Checks – 6  
Special Assignment – 0

**GRANTS AND TESTING:**

Grants researched – 50  
Grants applied for – 18  
Grants Awarded - 4

**INFORMATION TECHNOLOGY**

Software - 164  
Hardware - 39  
Virus - 26  
E-Mail - 134  
Printer - 58  
Meetings/Projects – 31  
Server Issues – 36

**PATROL DIVISION:**

**PATROL**

Accidents Investigated - 91  
Arrests – 731  
Assist motorists – 603  
Complaints – 34,404  
Driver's license checks – 130  
DUI/Data Master – 60  
DUS arrests –434  
Escorts – 517  
Fines assessed – \$713,934.00  
Fines suspended – \$85,452.00  
Total fines – \$628,482.00

Mental Patients – 83  
Mileage – 882,633  
Other citations – 1,302  
School visits – 172  
Training hours – 2,026  
Agencies assisted - SC Highway Patrol – N/A Sumter Police Department – N/A Other – 589

CAT TEAM:

Accidents investigated – 17  
Arrests - 317  
Assisted motorists – 277  
Complaints – 1,072  
COP Meetings – 78  
D.U.I. / Data Master – 26  
D.U.S. – 305  
Driver license checks – 526  
Fines assessed – \$466,715.00  
Fines suspended – \$ 12,654.00  
Total fines – \$454,061.00  
Interdiction hours – 1,516  
Mileage – 233,225  
Petitions – 8  
Saturation hours – 123  
Training hours - 641  
Agencies assisted - SC Highway Patrol – N/A Sumter Police Department – N/A Other – 255

CANINE UNIT:

Search Warrants - 43  
Training Hours – 1,320  
Agencies assisted - SC Highway Patrol – 2 Sumter Police Department – N/A Other –20

CRIME PREVENTION:

Complaints – 872  
COP Meetings - 175  
DARE Classes - 25  
Mileage – 36,509  
School visits - 109  
Training hours – 414

SCHOOL RESOURCE OFFICERS/ ADMINISTRATION:

Arrests- 38  
Assisted Motorists – 88  
Complaints – 1668  
Fines Assessed – 0  
Fines Suspended – 0  
Total Fines – 0  
Mental Patients – 1  
Mileage – 89,826  
Other Violations – 30  
Petitions – 24  
School Visits - 723  
Training hours – 168  
Agencies assisted - SC Highway Patrol – N/A Sumter Police Department – N/A Other – 44

## INVESTIGATIONS:

### CRIMINAL INVESTIGATIONS DIVISION:

Accidental/natural death/suicides – 17  
Arrests – 546 (Adults – 511) (Juveniles – 35)  
Arson – 40  
Assaults (general) – 246  
Assaults (sexual) – 62  
Assist other agencies – 183  
B & E auto – 210  
Bomb threats – 0  
Breach of trust – 73  
Burglaries – 486  
Child abuse/neglect – 54  
Contributing to the delinquency of a minor – 6  
Counterfeit/credit card fraud/fraud/forgery – 163  
Crime scenes worked – 495  
Crime scene hours – 986.5  
Criminal domestic violence – 326  
Criminal warrants – 736  
Emergency protective custody – 7  
Fugitive from justice – 15  
Identity theft – 113  
Incorrigible child – 35  
Indecent exposure – 3  
Interfering with the operation of a school bus – 5  
Kidnapping – 9  
Larcenies (auto) – 188  
Larcenies (general) – 367  
Lynching – 2  
Malicious injury to property – 114  
Mileage – 326,085  
Missing Person – 25  
Murder – 3  
Petitions – 98 (Juvenile)  
Pointing/presenting a firearm – 43  
Recovered property – \$570,200.00  
Robberies – 35  
Runaways – 24  
Search warrants – 236  
Stakeouts – 7  
Stalking – 10  
Stolen Property – \$1,616,811.90  
Threatening a public official – 0  
Training Hours – 927  
Unlawful use of telephone – 19  
Weapons violations – 0

### CRIME ANALYSIS AND POLYGRAPH:

Crime analysis reports – 5  
Polygraphs – 3

FORENSICS:

Autopsy - 25  
Autopsy Hours - 79

NARCOTICS DIVISION:

Arrests - 22  
Fines Assessed - \$4,100.00  
Fines Suspended - \$0.00  
Total Fines - \$4,100.00  
Mileage - 136,728  
Search warrants - 34  
Training hours - 436  
Drug complaints - 324  
Seizures - currency - \$106,265.52 vehicle(s) - 0  
Surveillance - 1,779 hours  
Agencies assisted - SC Highway Patrol - 0 Sumter Police Department - 0 Other - 75  
(DEA (16); Clarendon County (7); Florence County (12); US Postal Service (8); SLED (20);  
Williamsburg County (12)  
Recovered narcotics: Marijuana wt. - 1,075 lbs. 99 oz. Marijuana Plants - 1  
Crack cocaine - 150.15 grams Cocaine powder - 114.801 grams  
Heroin - 314.98 grams Methamphetamine - 550.05 grams  
All Pills - 755.8 Other drugs - 0

VICTIM ADVOCATE:

Interviews of Victims/Witnesses - 19  
Meetings with Victims and/or families - 1,069  
Court Appearances - 59  
Meetings (interoffice) - 1,234  
Meetings (Prosecutors & Court Officials) - 40  
Meetings (other agencies) - 206  
Child forensic interviews - 7  
Called to scene - 15  
Debriefings & Defusings - 4  
Special Assignments - 30  
Training (Attended & Conducted) - 20  
Mileage - 21,194  
Disciplinary Hearing/Inmate Representative - 0

CIVIL PROCESS:

WARRANTS DIVISION

Arrests - 19  
Attempted service - 3,329  
Bench warrants - 17  
Civil Papers - 6,748  
Complaints - 402  
Criminal warrants - 8  
Executions - 394  
Fines Assessed - \$2,219.00  
Fines Suspended - \$ 250.00  
Total Fines - \$1,969.00  
Mileage - 93,557  
Sheriff's fees - \$67,453.12  
Training hours - 325

FAMILY COURT DIVISION:

Arrests – 15  
Bench warrants – 56  
Criminal warrants – 40  
Family Court Security - 2,520 hours  
Fines Assessed - \$355,326.20  
Fines Suspended - \$0.00  
Total Fines - \$355,326.20  
Mileage – 99,058  
Non-service – 459  
Petitions - 92  
Training hours –951  
Total papers – 4,402 issued 3,254 served = 74% service  
Total value of process – \$5,616,703.09  
Transportation, adult – 29  
Transportation, juvenile – 7

SPECIAL OPERATIONS:

TRAINING

Arrests - 3  
Assist Motorists - 33  
Meetings - 37  
Mileage – 75,259  
Training hours – 482  
Training Classes - 285

ANIMAL CONTROL:

Animal control complaints – 1,943  
Animals picked up – 1,135  
Mileage – 38,281  
Money collected – \$4,510.00

CODES ENFORCEMENT:

Certified mail – 45  
Complaints – 683  
Fines assessed – \$12,446.50  
Fines suspended – \$6,011.50  
Total fines - \$6,740.00  
Mileage – 36,919  
Training hours – 115

QUARTERMASTER:

Uniform & Equipment – 419

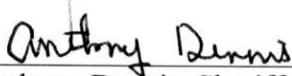
**TOTALS FOR ALL DEPARTMENTS:**

Complaints – 41,369  
Arrests – 1,700  
Civil Papers – 6,749  
Currency Seizures - \$106,265.52  
Training Hours – 7,986.15  
Mileage – 2,126,809  
Petitions - 222  
Mental Patients – 83  
Fines assessed – \$1,633,092.20  
Fines suspended – \$ 104,367.50  
Total fines – \$1,528,724.70  
Stolen Property – \$1,616,811.90  
Recovered property – \$ 570,200.00  
Sheriff fees – \$ 67,453.12  
Other Violations – 30  
Escorts – 517  
Agencies assisted - SC Highway Patrol –2 Sumter Police Department – 0 Other – 1,122  
Recovered narcotics:  
    Marijuana wt. – 1,075 lbs. 99 oz.   Marijuana Plants - 1  
    Crack cocaine – 150.15 grams      Cocaine powder – 114.801 grams  
    Heroin – 314.98 grams            Methamphetamine – 550.05 grams  
    All Pills – 755.8                   Other drugs- 0

**STATISTICS BELOW REPORTED TO SLED 2018**

Homicide – 3  
Robbery - 36  
All other larceny – 480  
Arson – 615  
Assaults (Simple) – 915  
Assaults (Aggravated) - 373  
Assaults (sexual) – 47  
Theft (motor vehicle) – 175  
Theft from motor vehicle – 292  
Theft motor vehicle parts/accessories - 56  
Burglaries – 472  
Kidnapping – 12  
DUI – 45  
Suicide – 56  
Missing Person – 32

Respectfully submitted,

  
\_\_\_\_\_  
Anthony Dennis, Sheriff

# SUMTER CITY - COUNTY PLANNING COMMISSION

## Minutes of the Meeting

December 19, 2018

### ATTENDANCE

A regular meeting of the Sumter City – County Planning Commission was held on Wednesday, December 19, 2018 in the City Council Chambers located on the Fourth Floor of the Sumter Opera House. Seven board members: Mr. Burke Watson; Ms. Bertha Willis; Mr. Doc Dunlap; Mr. Dennis Bolen; Ms. Ronetta Moses; Ms. Sandra McBride and Mr. Todd Champion – were present. Mr. Harold Johnson and Mr. Jason Ross were absent.

Staff members present were: Mr. George McGregor; Ms. Helen Roodman; Mr. Preston McClun; Mr. Daniel Crum; Mr. Jeff Derwort and Ms. Wanda Scott.

The meeting was called to order at 3:00 p.m. by Mr. Burke Watson.

### MINUTES

Ms. Sandra McBride made a motion to approve the minutes of the November 28, 2018 meeting as written. The motion was seconded by Mr. Dennis Bolen and carried a unanimous vote.

### NEW BUSINESS

**MSP-18-47/HCPD-18-38, 185 W. Wesmark Blvd. (City)** was presented by Mr. Jeff Derwort. The Board reviewed this request for Major Site Plan and Highway Corridor Protection Design Review approval for a 36,000 sq. ft. office building to be located at 185 W. Wesmark Blvd. Mr. Derwort explained that the applicant is requesting Major Site Plan and Highway Corridor Protection District approval in order to develop a 36,000 square foot office building. Once constructed, the building will be used as the new operations center for SAFE FCU. He stated the subject property is +/-0.42 acres in size and is undeveloped with the exception of an existing access lane that currently serves the adjacent Bank of Clarendon site. Mr. Derwort stated site development would adhere to the Limited Commercial zoning district standards.

Mr. Paul Jones was present to speak on behalf of the request.

After some discussion, Ms. Sandra McBride made a motion to approve this request subject to the signed Conditions of Approval as well as the set of civil and landscape plans titled, "SAFE FCU – Operations Center, 185 West Wesmark Boulevard, Sumter, SC," prepared by Jones & VanPatten, LLC Paul Jones, PE, dated November 7, 2018 (as revised to address staff technical review comments) and submitted color building elevation renderings, building isometric drawings, technical elevation drawings, and exterior material specifications prepared by the Design Collaborative. The

motion was seconded by Mr. Dennis Bolen and carried a unanimous vote.

*Mr. Doc Dunlap recused himself from discussion on the following request.*

**PD-04-15 (Townhouses), Hunter's Crossing Subdivision –Road/Lot Layout Change (City)** was presented by Ms. Helen Roodman. The Board reviewed this request for revision to Phase 8 of the Hunters Crossing Planned Development to change road network layout, sidewalk plan, open space, and approve an 83 unit townhouse development plan on the northwest side of Hunters Crossing adjacent to Stamey Livestock. Ms. Roodman stated that the Phase 8 revision proposes to construct 83 townhouse units in place of single-family lots previously approved. The proposal will amend the street layout, sidewalk plan, and overall lot layout in the area that has been termed "Phase 8" of the development. As proposed, the development area will accommodate 83 lots, share a stormwater management area with Phase 1B, and will have a sidewalk network that connects to the overall development sidewalk system to the east. Phase 8 will be developed in two sections.

Mr. Louis Tisdale was present to speak on behalf of the request.

After some discussion, Mr. Dennis Bolen made a motion to approve this request subject to the engineered plans titled, "Site Improvements for Hunters Crossing Phase 8 Located in Sumter, SC," prepared by 4D Engineering, dated November 5, 2018 and revised 11/20/18, 12/6/18, and 12/12/18 Sheets C0-C16 and L1; the PD-04-15 (Townhouse) Conditions of Approval; and clarification from the developer on how rear yard fencing is to be designed/implemented. The motion was seconded by Ms. Sandra McBride and carried a unanimous vote.

**RZ-18-15, 2320 Beckwood Rd. (County)** was presented by Mr. Preston McClun. The Board reviewed this request to rezone a +/-46.99 acre parcel located at 2320 Beckwood Rd. from Agricultural Conservation (AC) to Residential-15 (R-15). Mr. McClun stated the applicant is requesting the rezoning in order to pursue development of a single-family residential subdivision. He further stated the subject property is north of Beckwood Shire's subdivision, an R-15 single-family residential development; and 2,300 feet east of Beach Forest Subdivision. The current AC zoning designation allows for low density, 1-unit per acre residential, however in order to achieve the development density that applicant desires, the property must be rezoned. The applicant is requesting to rezone to Residential-15 (R-15) as the district would permit 15,000 sq. ft. or larger single-family residential lots. Based on the submitted rezoning application future lot sizes could range from 0.34 acre to 0.45 acre in area.

After a brief discussion, Mr. Dennis Bolen made a motion to recommend approval of this request. The motion was seconded by Mr. Sandra McBride and carried a unanimous vote.

**RZ-18-16, 160 Jefferson Rd. (County)** was presented by Mr. Preston McClun. The Board reviewed this request to rezone a +/-15.00 acre parcel and a 1.39 acre parcel located at 160 Jefferson Rd. from General Residential (GR) to Heavy Industrial (HI). Mr. McClun stated the applicant is requesting this rezoning in order to convey the lands to Becton Dickinson. The subject property has frontage on Jefferson Road. The combined properties have approximately 645 feet of road frontage on Jefferson Road. Mr. McClun stated the request to rezone this property is supported by the 2030 Plan as it is in support of an existing industrial user. He added that any proposed development at the subject property will have its transportation impacts evaluated at the time of site plan approval with appropriate mitigation measures required.

Mr. Johnathan Bryan was present to speak on behalf of the request.

After some discussion, Ms. Sandra McBride made a motion to recommend approval for this request. The motion was seconded by Ms. Bertha Willis and carried a unanimous vote.

*Mr. Doc Dunlap recused himself from discussion on the following request.*

**SD-18-01, Valley Ridge Subdivision (County)** was presented by Mr. Daniel Crum. The Board reviewed this request for preliminary plat approval to develop up to a 54 lot, three phase subdivision on a +/- 62.34 acre parcel located between Peach Orchard Rd. and Red Lane Rd. Mr. Crum stated the applicant proposes to develop a 54 lot residential subdivision on a +/-62.34 acre tract between Peach Orchard Rd. and Red Lane Rd. Lot sizes vary between 1 acre and 1.5 acres, with overall density around one unit per acre. Mr. Crum stated it is Staff's understanding of the preliminary plat submission, the developer is requesting approval for 54 lots. This subdivision proposal is for single-family detached dwellings developed using AC zoning standards, and has been reviewed as such.

After some discussion, Ms. Sandra McBride made a motion to approve this request subject to the plan titled, "Valley Ridge Subdivision – Preliminary 54 Lot Layout" prepared by Mathis & Muldrow Land Surveying, INC., dated 12-8-2018; Sheet No. 1 of 1, and the attached conditions of approval titled, "Conditions of Approval for SD-18-01." The motion was seconded by Ms. Ronetta Moses and carried a unanimous vote.

**OA-18-09, Sewer and Water (City)** was presented by Mr. George McGregor. The Board reviewed this request to amend *Article 8, Section E: Water Supply* and *Article 8 Section F: Sanitary Sewer* to require new commercial development within the City limits to connect to public sewer and water services within a specified distance of existing infrastructure.

After some discussion, Mr. Doc Dunlap made a motion to defer this request until the January 2019 meeting in order to have the Planning Commission Committee of the Whole meet to discuss the request further. The motion was seconded by Mr. Dennis Bolen and carried a unanimous vote.

<b>DIRECTOR'S REPORT</b>	NONE
<b>OTHER BUSINESS</b>	Mr. Dennis Bolen made a motion to approve the 2019 Calendar. The motion was seconded by Ms. Sandra McBride and carried a unanimous vote.
<b>ADJOURNMENT</b>	<p>With no further business, the meeting was adjourned at approximately 4:00 p.m. by acclamation.</p> <p>The next scheduled meeting is January 23, 2019.</p>
	<p>Respectfully submitted,</p> <p><i>Wanda F. Scott</i></p> <p>Wanda F. Scott, Planning Secretary</p>

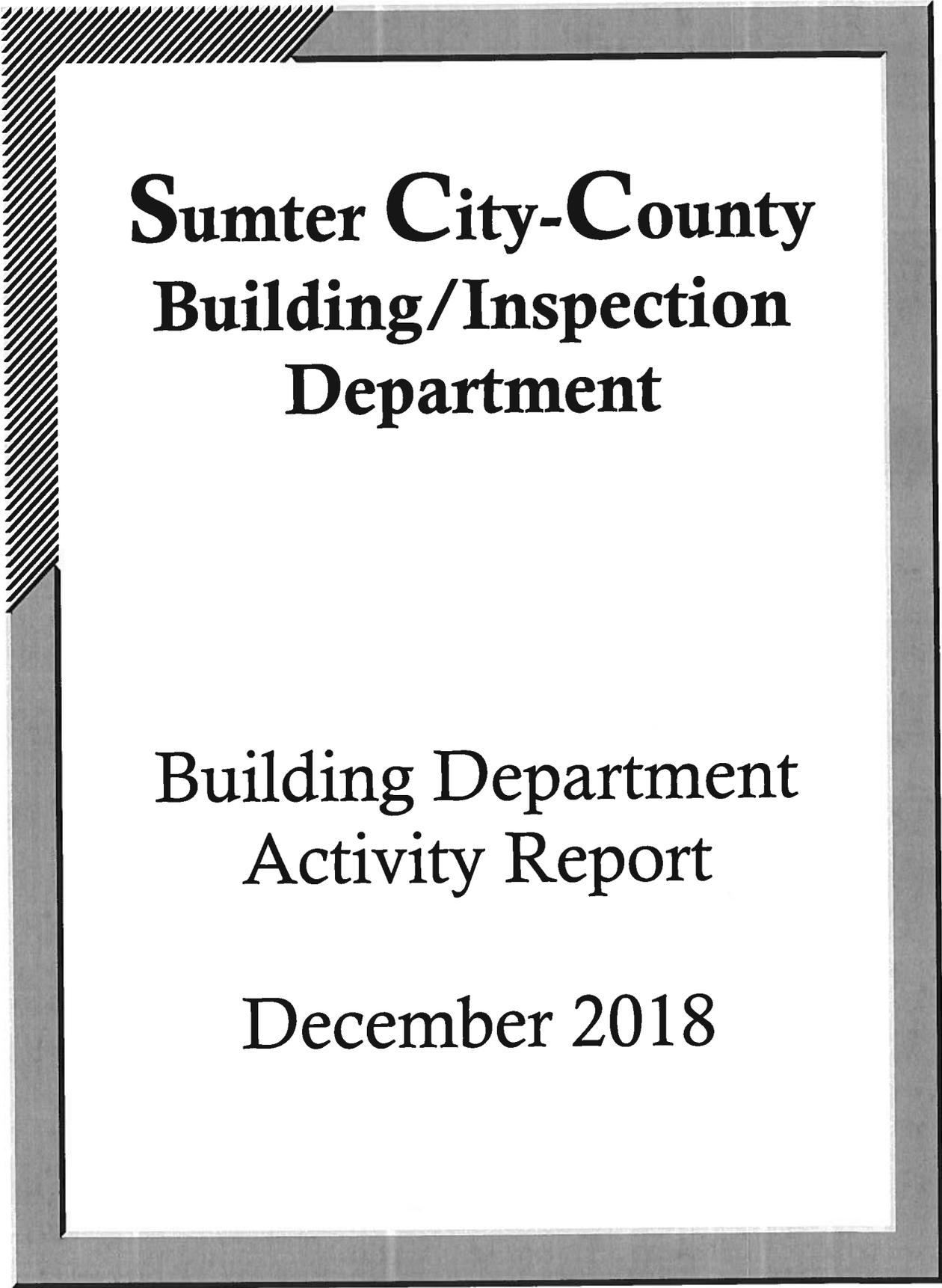




**SUMTER CITY-COUNTY PLANNING COMMISSION  
WEDNESDAY, JANUARY 23, 2019 @ 3:00 P.M.  
FOURTH FLOOR CITY COUNCIL CHAMBERS  
SUMTER OPERA HOUSE  
21 N. MAIN STREET**

- I. INVOCATION – CHAIRMAN’S CHOICE**
- II. ELECTION OF OFFICERS**
- III. APPROVAL OF MINUTES – DECEMBER 19, 2018**
- IV. AWARDING OF SERVICE PLAQUE**
- V. NEW BUSINESS:**
  - 1. PLANNED DEVELOPMENTS**

**PD-19-01, Alice Dr. Extension – Hampshire Estates (City)**  
Request to amend Ordinance PUD-98-01/PUD-99-11, specifically to allow for the development of detached single-family residential units on specified parcels in Hampshire Estates located on Alice Dr. Extension and represented by Tax Map #s 203-03-02-025, 203-03-02-026, 203-03-02-028, 203-03-02-029, 203-03-02-031, 203-03-02-033, 203-02-03-037.
- VI. DIRECTOR’S REPORT**
- VII. ADJOURNMENT**



**Sumter City-County  
Building/Inspection  
Department**

Building Department  
Activity Report

December 2018

**BUILDING ACTIVITY  
SUMMARY**

2018

	NUMBER PERMITS			VALUE OF CONSTRUCTION		
	CITY	COUNTY	PERMIT TOTALS	CITY	COUNTY	\$ TOTALS
<b>RESIDENTIAL:</b>						
Single Family Detached	188	100	288	\$ 22,318,809	\$ 13,274,795	\$ 35,593,604
Single Family Attached	-	-	-	\$ -	\$ -	\$ -
Single Family Duplexes	-	-	-	\$ -	\$ -	\$ -
Single Family Multi-plex	-	-	-	\$ -	\$ -	\$ -
Apartment Bldgs/Units	16	-	16	\$ 22,615,448	\$ -	\$ 22,615,448
Manufactured Units	19	184	203	\$ -	\$ -	\$ -
<b>Residential Subtotal</b>	223	284	507	\$ 44,934,257	\$ 13,274,795	\$ 58,209,052
<b>COMMERCIAL:</b>						
	25	24	49	\$ 21,103,997	\$ 6,776,951	\$ 27,880,948
<b>INDUSTRIAL:</b>						
	-	2	2	\$ -	\$ 594,640	\$ 594,640
<b>ALTERATIONS/ADDITIONS:</b>						
Residential	635	723	1,358	\$ 7,118,773	\$ 9,285,838	\$ 16,404,611
Commercial/Industrial	135	63	198	\$ 10,554,682	\$ 18,771,350	\$ 29,326,032
<b>Alterations/Additions Subtotals</b>	770	786	1,556	\$ 17,673,455	\$ 28,057,188	\$ 45,730,643
<b>MISCELLANEOUS:</b>						
Institutional	-	-	-	\$ -	\$ -	\$ -
Signs	116	32	148	\$ 410,605	\$ 171,710	\$ 582,315
Demolition	74	99	173	\$ 663,861	\$ 1,124,605	\$ 1,788,466
Swimming Pools	23	21	44	\$ 814,686	\$ 619,149	\$ 1,433,835
<b>Miscellaneous Subtotal</b>	213	152	365	\$ 1,889,152	\$ 1,915,464	\$ 3,804,616
<b>TOTAL</b>	1,231	1,248	2,479	\$ 85,600,861	\$ 50,619,038	\$ 136,219,899

**BUILDING ACTIVITY  
SUMMARY  
DECEMBER 2018**

	NUMBER PERMITS			VALUE OF CONSTRUCTION			\$ TOTALS
	CITY	COUNTY	PERMIT TOTALS	CITY	COUNTY		
<b>RESIDENTIAL:</b>							
Single Family Detached	9	2	11	\$ 900,939	\$ 299,000	\$	\$ 1,199,939
Single Family Attached	-	-	-	\$ -	\$ -	\$	\$ -
Single Family Duplexes	-	-	-	\$ -	\$ -	\$	\$ -
Single Family Multi-plex	-	-	-	\$ -	\$ -	\$	\$ -
Apartment Bldgs/Units	-	-	-	\$ -	\$ -	\$	\$ -
Manufactured Units	-	11	11	\$ -	\$ -	\$	\$ -
<b>Residential Subtotal</b>	<b>9</b>	<b>13</b>	<b>22</b>	<b>\$ 900,939</b>	<b>\$ 299,000</b>	<b>\$</b>	<b>\$ 1,199,939</b>
<b>COMMERCIAL:</b>							
	-	2	2	\$ -	\$ 27,000	\$	\$ 27,000
<b>INDUSTRIAL:</b>							
	-	-	-	\$ -	\$ -	\$	\$ -
<b>ALTERATIONS/ADDITIONS:</b>							
Residential	37	45	82	\$ 412,714	\$ 658,756	\$	\$ 1,071,470
Commercial/Industrial	14	5	19	\$ 772,605	\$ 453,743	\$	\$ 1,226,348
<b>Alterations/Additions Subtotals</b>	<b>51</b>	<b>50</b>	<b>101</b>	<b>\$ 1,185,319</b>	<b>\$ 1,112,499</b>	<b>\$</b>	<b>\$ 2,297,818</b>
<b>MISCELLANEOUS:</b>							
Institutional	-	-	-	\$ -	\$ -	\$	\$ -
Signs	9	-	9	\$ 47,624	\$ -	\$	\$ 47,624
Demolition	3	6	9	\$ 14,500	\$ 13,105	\$	\$ 27,605
Swimming Pools	-	-	-	\$ -	\$ -	\$	\$ -
<b>Miscellaneous Subtotal</b>	<b>12</b>	<b>6</b>	<b>18</b>	<b>\$ 62,124</b>	<b>\$ 13,105</b>	<b>\$</b>	<b>\$ 75,229</b>
<b>TOTAL</b>	<b>72</b>	<b>71</b>	<b>143</b>	<b>\$ 2,148,382</b>	<b>\$ 1,451,604</b>	<b>\$</b>	<b>\$ 3,599,986</b>

**BUILDING ACTIVITY  
CITY OF SUMTER  
DECEMBER 2018**

	NUMBER OF PERMITS/UNITS			DOLLAR VALUE OF CONSTRUCTION		
	This Month	YTD	Prior YTD	This month	YTD	Prior YTD
<b>RESIDENTIAL:</b>						
Single Family Detached	9	188	133	\$ 900,939	\$ 22,318,809	\$ 19,283,386
Single Family Attached	-	-	-	\$ -	\$ -	\$ -
Single Family Duplexes	-	-	-	\$ -	\$ -	\$ -
Single Family Multi-plex	-	-	-	\$ -	\$ -	\$ -
Apartment Bldgs/Units	-	16	-	\$ -	\$ 22,615,448	\$ -
Manufactured Units	-	19	21	\$ -	\$ -	\$ -
<b>Residential Subtotal</b>	<b>9</b>	<b>223</b>	<b>154</b>	<b>\$ 900,939</b>	<b>\$ 44,934,257</b>	<b>\$ 19,283,386</b>
<b>COMMERCIAL:</b>						
	-	25	27	\$ -	\$ 21,103,997	\$ 43,292,895
<b>INDUSTRIAL:</b>						
	-	-	-	\$ -	\$ -	\$ -
<b>ALTERATIONS/ADDITIONS:</b>						
Residential	37	635	663	\$ 412,714	\$ 7,118,773	\$ 6,368,367
Commercial/Industrial	14	135	197	\$ 772,605	\$ 10,554,682	\$ 19,872,471
<b>Alterations/Additions Subtotals</b>	<b>51</b>	<b>770</b>	<b>860</b>	<b>\$ 1,185,319</b>	<b>\$ 17,673,455</b>	<b>\$ 26,240,838</b>
<b>MISCELLANEOUS:</b>						
Institutional	-	-	-	\$ -	\$ -	\$ -
Signs	9	116	141	\$ 47,624	\$ 410,605	\$ 570,281
Demolition	3	74	116	\$ 14,500	\$ 663,861	\$ 1,359,939
Swimming Pools	-	23	12	\$ -	\$ 814,686	\$ 395,110
<b>Miscellaneous Subtotal</b>	<b>12</b>	<b>213</b>	<b>269</b>	<b>\$ 62,124</b>	<b>\$ 1,889,152</b>	<b>\$ 2,325,330</b>
<b>TOTAL</b>	<b>72</b>	<b>1,231</b>	<b>1,310</b>	<b>\$ 2,148,382</b>	<b>\$ 85,600,861</b>	<b>\$ 91,142,449</b>

**PERMITS AND FEES  
CITY OF SUMTER  
2018**

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	TOTAL
<b>PERMITS:</b>													
Building	86	87	97	109	144	90	95	105	95	96	77	69	1,150
Mechanical	27	45	34	44	56	35	26	27	30	37	43	28	432
Electrical	67	60	54	67	81	52	49	60	50	51	36	30	657
Plumbing	24	31	31	35	50	24	19	22	17	22	25	13	313
Mobile Home	3	3	1	2	2	2	1	2	-	2	1	-	19
Demolition	17	6	4	8	2	11	3	7	4	2	7	3	74
<b>TOTAL</b>	<b>224</b>	<b>232</b>	<b>221</b>	<b>265</b>	<b>335</b>	<b>214</b>	<b>193</b>	<b>223</b>	<b>196</b>	<b>210</b>	<b>189</b>	<b>143</b>	<b>2,645</b>
<b>PERMIT FEES:</b>													
Building	\$ 29,465	\$ 28,111	\$ 54,216	\$ 39,201	\$ 168,478	\$ 25,275	\$ 22,837	\$ 36,611	\$ 33,707	\$ 22,914	\$ 22,007	\$ 18,512	\$ 501,334
Mechanical	\$ 650	\$ 2,972	\$ 1,015	\$ 1,494	\$ 1,175	\$ 2,946	\$ 1,250	\$ 1,213	\$ 2,083	\$ 2,012	\$ 1,763	\$ 930	\$ 19,503
Electrical	\$ 1,735	\$ 1,378	\$ 1,290	\$ 1,205	\$ 1,025	\$ 1,515	\$ 1,230	\$ 1,325	\$ 1,333	\$ 4,015	\$ 740	\$ 780	\$ 17,571
Plumbing	\$ 60	\$ 250	\$ 555	\$ 75	\$ 70	\$ 200	\$ 50	\$ 1,203	\$ 68	\$ 100	\$ 368	\$ 178	\$ 3,177
Mobile Home	\$ 216	\$ 216	\$ 72	\$ 144	\$ 144	\$ 144	\$ 72	\$ 144	\$ -	\$ 144	\$ 72	\$ -	\$ 1,368
Demolition	\$ 800	\$ 300	\$ 200	\$ 300	\$ 100	\$ 500	\$ 175	\$ 200	\$ 200	\$ 100	\$ 300	\$ 150	\$ 3,325
<b>TOTAL</b>	<b>\$ 32,926</b>	<b>\$ 33,227</b>	<b>\$ 57,348</b>	<b>\$ 42,419</b>	<b>\$ 170,992</b>	<b>\$ 30,580</b>	<b>\$ 25,614</b>	<b>\$ 40,696</b>	<b>\$ 37,391</b>	<b>\$ 29,285</b>	<b>\$ 25,250</b>	<b>\$ 20,550</b>	<b>\$ 546,278</b>

**PERMITS AND FEES  
CITY OF SUMTER  
DECEMBER 2018**

	Dec-18	Dec-17	(+OR-)	Total 2018 YTD	Total 2017 YTD	(+OR-)
<b>PERMITS:</b>						
Building	69	59	10	1,150	1,190	(40)
Mechanical	28	22	6	432	308	124
Electrical	30	29	1	657	546	111
Plumbing	13	18	(5)	313	267	46
Mobile Home	-	-	-	19	21	(2)
Demolition	3	13	(10)	74	116	(42)
<b>TOTAL</b>	<b>143</b>	<b>141</b>	<b>2</b>	<b>2,645</b>	<b>2,448</b>	<b>197</b>
<b>PERMIT FEES:</b>						
Building	\$ 18,512	\$ 24,490	\$ (5,978)	\$ 501,334	\$ 440,759	\$ 60,575
Mechanical	\$ 930	\$ 808	\$ 122	\$ 19,503	\$ 10,815	\$ 8,688
Electrical	\$ 780	\$ 828	\$ (48)	\$ 17,571	\$ 17,167	\$ 404
Plumbing	\$ 178	\$ 230	\$ (52)	\$ 3,177	\$ 5,216	\$ (2,039)
Mobile Home	\$ -	\$ -	\$ -	\$ 1,368	\$ 1,512	\$ (144)
Demolition	\$ 150	\$ 600	\$ (450)	\$ 3,325	\$ 4,913	\$ (1,588)
<b>TOTAL</b>	<b>\$ 20,550</b>	<b>\$ 26,956</b>	<b>\$ (6,406)</b>	<b>\$ 546,278</b>	<b>\$ 480,382</b>	<b>\$ 65,896</b>

**BUILDING ACTIVITY  
SUMTER COUNTY  
DECEMBER 2018**

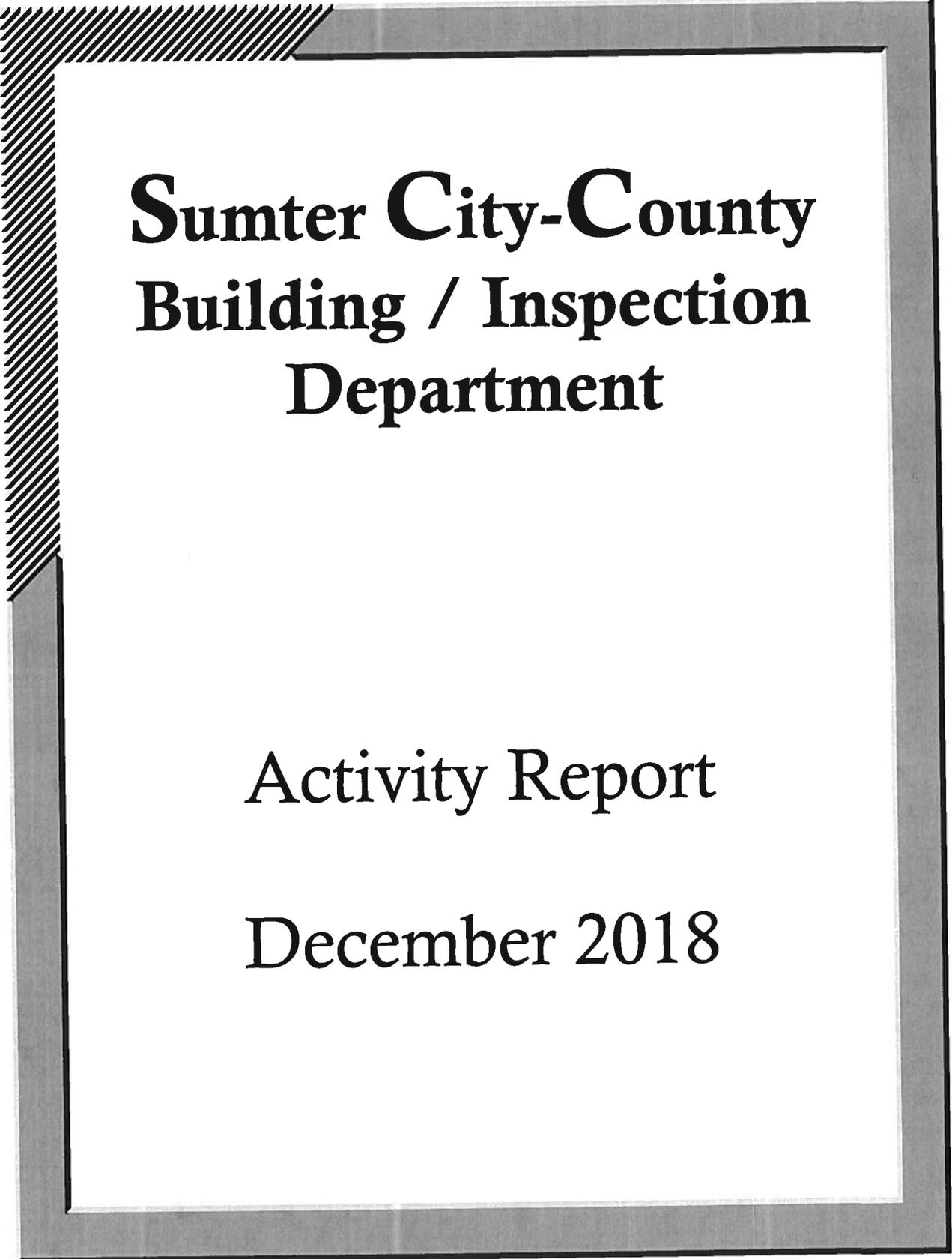
	NUMBER OF PERMITS/UNITS			DOLLAR VALUE OF CONSTRUCTION		
	This Month	YTD	Prior YTD	This month	YTD	Prior YTD
<b>RESIDENTIAL:</b>						
Single Family Detached	2	100	89	\$ 299,000	\$ 13,274,795	\$ 10,816,708
Single Family Attached	-	-	-	\$ -	\$ -	\$ -
Single Family Duplexes	-	-	-	\$ -	\$ -	\$ -
Single Family Multi-plex	-	-	-	\$ -	\$ -	\$ -
Apartment Bldgs/Units	-	-	-	\$ -	\$ -	\$ -
Manufactured Units	11	184	191	\$ -	\$ -	\$ -
<b>Residential Subtotal</b>	<b>13</b>	<b>284</b>	<b>280</b>	<b>\$ 299,000</b>	<b>\$ 13,274,795</b>	<b>\$ 10,816,708</b>
<b>COMMERCIAL:</b>						
	2	24	24	\$ 27,000	\$ 6,776,951	\$ 3,125,926
<b>INDUSTRIAL:</b>						
	-	2	-	\$ -	\$ 594,640	\$ -
<b>ALTERATIONS/ADDITIONS:</b>						
Residential	45	723	827	\$ 658,756	\$ 9,285,838	\$ 8,937,700
Commercial/Industrial	5	63	82	\$ 453,743	\$ 18,771,350	\$ 11,573,569
<b>Alterations/Additions Subtotals</b>	<b>50</b>	<b>786</b>	<b>909</b>	<b>\$ 1,112,499</b>	<b>\$ 28,057,188</b>	<b>\$ 20,511,269</b>
<b>MISCELLANEOUS:</b>						
Institutional	-	-	-	\$ -	\$ -	\$ -
Signs	-	32	53	\$ -	\$ 171,710	\$ 192,368
Demolition	6	99	72	\$ 13,105	\$ 1,124,605	\$ 370,557
Swimming Pools	-	21	19	\$ -	\$ 619,149	\$ 490,363
<b>Miscellaneous Subtotal</b>	<b>6</b>	<b>152</b>	<b>144</b>	<b>\$ 13,105</b>	<b>\$ 1,915,464</b>	<b>\$ 1,053,288</b>
<b>TOTAL</b>	<b>71</b>	<b>1,248</b>	<b>1,357</b>	<b>\$ 1,451,604</b>	<b>\$ 50,619,038</b>	<b>\$ 35,507,191</b>

**PERMITS AND FEES  
SUMTER COUNTY  
2018**

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	TOTAL
<b>PERMITS:</b>													
Building	66	90	97	87	77	96	113	107	58	111	81	54	1,037
Mechanical	28	25	14	15	24	26	21	31	21	32	36	16	289
Electrical	54	50	80	52	50	62	57	63	50	79	50	50	697
Plumbing	19	18	15	17	19	15	15	20	9	23	17	4	191
Mobile Home	10	26	23	14	17	14	13	16	14	11	15	11	184
Demolition	3	6	20	12	11	9	7	6	6	7	6	6	99
<b>TOTAL</b>	<b>180</b>	<b>215</b>	<b>249</b>	<b>197</b>	<b>198</b>	<b>222</b>	<b>226</b>	<b>243</b>	<b>158</b>	<b>263</b>	<b>205</b>	<b>141</b>	<b>2,497</b>
<b>PERMIT FEES:</b>													
Building	\$ 19,339	\$ 23,332	\$ 86,371	\$ 34,689	\$ 19,250	\$ 21,447	\$ 35,805	\$ 33,877	\$ 10,042	\$ 26,292	\$ 23,119	\$ 12,721	\$ 346,284
Mechanical	\$ 1,098	\$ 450	\$ 330	\$ 285	\$ 910	\$ 785	\$ 721	\$ 1,245	\$ 908	\$ 1,085	\$ 6,982	\$ 705	\$ 15,504
Electrical	\$ 2,116	\$ 1,633	\$ 2,904	\$ 1,758	\$ 1,650	\$ 2,233	\$ 1,398	\$ 1,555	\$ 1,587	\$ 3,329	\$ 1,405	\$ 2,173	\$ 23,741
Plumbing	\$ 150	\$ 160	\$ 100	\$ 170	\$ 290	\$ 130	\$ -	\$ 240	\$ -	\$ 50	\$ 110	\$ -	\$ 1,400
Mobile Home	\$ 720	\$ 1,872	\$ 1,656	\$ 1,008	\$ 1,224	\$ 1,008	\$ 936	\$ 1,152	\$ 1,008	\$ 792	\$ 1,080	\$ 792	\$ 13,248
Demolition	\$ 150	\$ 300	\$ 950	\$ 350	\$ 450	\$ 400	\$ 300	\$ 250	\$ 300	\$ 300	\$ 250	\$ 250	\$ 4,250
<b>TOTAL</b>	<b>\$ 23,573</b>	<b>\$ 27,747</b>	<b>\$ 92,311</b>	<b>\$ 38,260</b>	<b>\$ 23,774</b>	<b>\$ 26,003</b>	<b>\$ 39,160</b>	<b>\$ 38,319</b>	<b>\$ 13,845</b>	<b>\$ 31,848</b>	<b>\$ 32,946</b>	<b>\$ 16,641</b>	<b>\$ 404,427</b>

**PERMITS AND FEES  
SUMTER COUNTY  
DECEMBER 2018**

	<b>Dec-18</b>	<b>Dec-17</b>	<b>(+OR-)</b>	<b>Total 2018 YTD</b>	<b>Total 2017 YTD</b>	<b>(+OR-)</b>
<b>PERMITS:</b>						
Building	54	64	(10)	1,037	1,159	(122)
Mechanical	16	19	(3)	289	231	58
Electrical	50	48	2	697	642	55
Plumbing	4	11	(7)	191	181	10
Mobile Home	11	14	(3)	184	191	(7)
Demolition	6	10	(4)	99	91	8
<b>TOTAL</b>	<b>141</b>	<b>166</b>	<b>(25)</b>	<b>2,497</b>	<b>2,495</b>	<b>2</b>
<b>PERMIT FEES:</b>						
Building	\$ 12,721	\$ 20,405	\$ (7,684)	\$ 346,284	\$ 274,762	\$ 71,522
Mechanical	\$ 705	\$ 843	\$ (138)	\$ 15,504	\$ 14,350	\$ 1,154
Electrical	\$ 2,173	\$ 1,953	\$ 220	\$ 23,741	\$ 18,996	\$ 4,745
Plumbing	\$ -	\$ 300	\$ (300)	\$ 1,400	\$ 1,731	\$ (331)
Mobile Home	\$ 792	\$ 1,008	\$ (216)	\$ 13,248	\$ 13,752	\$ (504)
Demolition	\$ 250	\$ 500	\$ (250)	\$ 4,250	\$ 3,750	\$ 500
<b>TOTAL</b>	<b>\$ 16,641</b>	<b>\$ 25,009</b>	<b>\$ (8,368)</b>	<b>\$ 404,427</b>	<b>\$ 327,341</b>	<b>\$ 77,086</b>



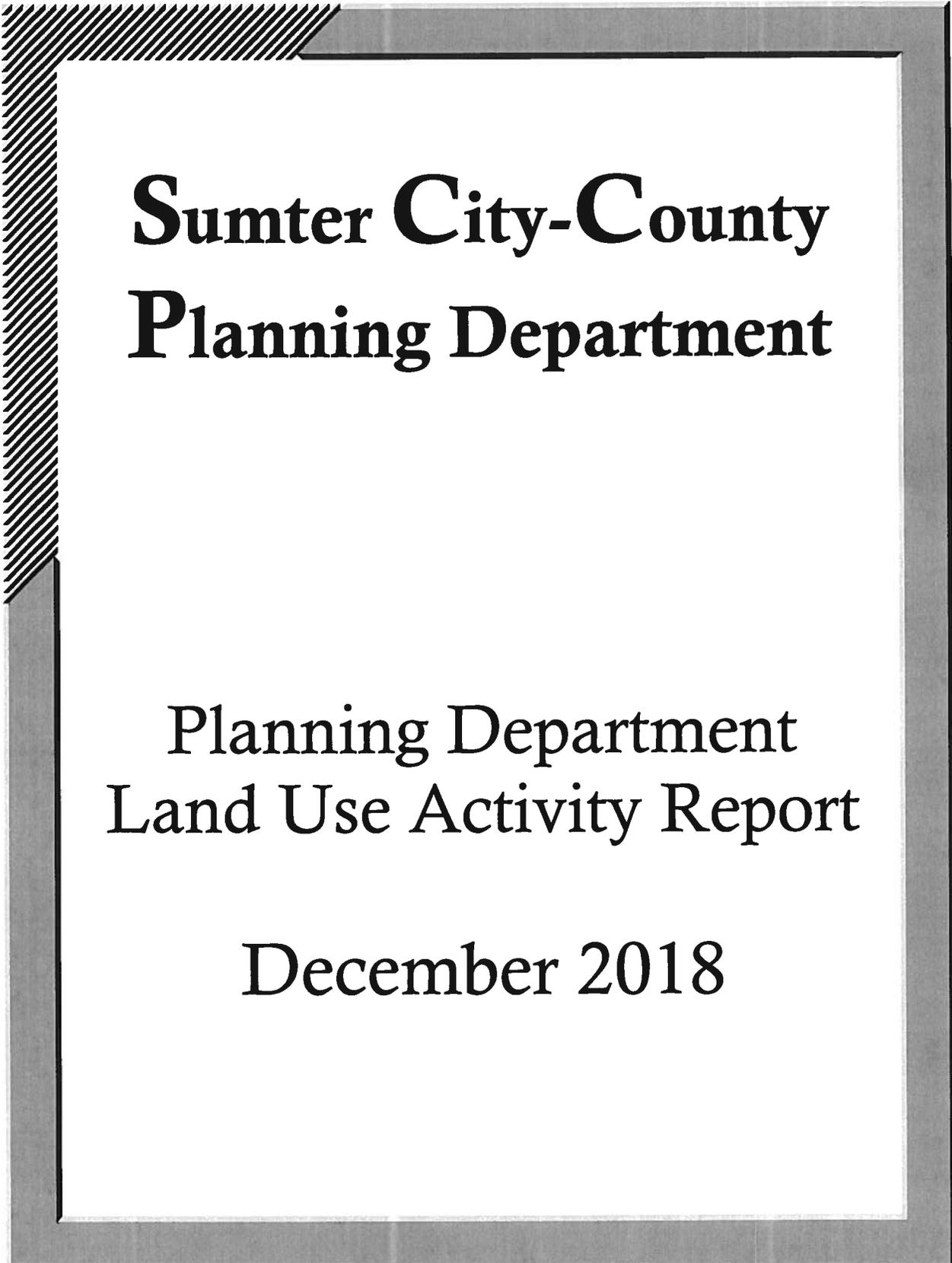
**Sumter City-County  
Building / Inspection  
Department**

Activity Report

December 2018

DECEMBER 2018 - INSPECTOR REPORT

	Lhuiler	W. Avins	Bullard	Kight	Reeser	TOTAL
<b>NEW CONSTRUCTION INSPECTIONS:</b>						
Building	68	71		61	11	211
Plumbing	26	33		32	6	97
Mechanical	26	36		38	5	105
Gas						0
Mobile Homes	4			7		11
Electrical	58	71		56	10	195
Swimming Pools		3		2		5
Signs					1	1
Demolition		3		1		4
New Construction Sub-Total	182	217	0	197	33	629
<b>YEAR TO DATE TOTALS</b>	3158	2520	197	2293	1366	6155
<b>PLAN REVIEW:</b>						
Building					9	9
Plumbing					4	4
Mechanical					4	4
Gas					0	0
Electrical					9	9
Swimming Pools					0	0
Signs					6	6
Demolition					0	0
Solar Panels - Residential					8	8
Solar Panels - Commercial					0	0
Plan Review Sub-Total	0	0	0	0	40	40
<b>YEAR TO DATE TOTALS</b>	0	0	0	0	663	663
<b>MISCELLANEOUS INSPECTIONS:</b>						
Stop Work Order						0
Complaints (NOV's)						0
All other Inspections						0
Miscellaneous Total	0	0	0	0	0	0
<b>YEAR TO DATE TOTALS</b>	6	31	24	36	12	0
<b>Total Inspections:</b>	182	217	0	197	73	6195
<b># of Working Days (w/o CDBG totals)</b>	18.0	18.0	15.0	15.0	15.0	81.0
<b>Average # of Inspections per day:</b>	10.11	12.06	0.00	13.13	4.87	76.48
<b>TOTAL INSPECTIONS: YEAR TO DATE</b>	182	217	0	197	0	6195
<b>TOTAL # DAYS WORKING YEAR TO DATE</b>	18.0	18.0	15.0	15.0	15.0	81.0
<b>Average # of Inspections per day: Year to date</b>	10.11	12.06	0.00	13.13	0.00	76.48



**Sumter City-County  
Planning Department**

Planning Department  
Land Use Activity Report

December 2018

**PLANNING DEPARTMENT LAND USE ACTIVITY**

CITY OF SUMTER  
DECEMBER 2018

<b>APPLICATIONS/REVIEWS</b>						
#	Fee	Total Fee	YTD	Prior YTD		
1	\$ 250	\$ 250	\$ 2,500	\$ 2,600	Sumter City-County Board of Appeals	
1	\$ 25	\$ 25	\$ 375	\$ 1,275	Conditional Use	
2	\$ 100	\$ 200	\$ 700	\$ 100	Historic Preservation- Administrative Staff Review	
0	\$ 100	-	\$ 1,700	\$ 500	Historic Preservation Design Review	
0	\$ 10	-	\$ 100	\$ 430	Mobile Home Certification	
0	\$ 200	-	\$ 1,600	\$ 540	Planned Development/Major Site Plan (Initial)	
0	\$ 150	-	\$ 50	\$ 500	Planned Development/Major Site Plan (Revision/Update)	
0	\$ 125	-	\$ 1,625	\$ 775	Minor Siter Plan Review	
0	\$ 250	-	\$ 1,750	\$ -	Rezoning	
0	\$ 150	-	\$ -	\$ -	Street Name Change	
4	Misc	\$ 200	\$ 2,800	\$ 2,760	Subdivision Major/Minor,Preliminary/Final Plats, & Variances	
1	\$ 30	\$ 30	\$ 1,140	\$ 1,680	Temporary Use - Signs	
9	\$ 30	\$ 270	\$ 930	\$ 1,050	Temporary Use - Sales Stands/Trailers	
0	\$ 25	-	\$ 375	\$ 350	Banners	
0	\$ 250	-	\$ -	\$ 100	Text Amendment (Comp. Plan/Zoning Ordinance)	
1	\$ 50	\$ 50	\$ 1,450	\$ 725	Highway Corridor Design Review	
0	\$ 50	-	\$ 50	\$ -	Land Disturbance	
0	\$ 50	-	\$ 250	\$ 100	Zoning Determination	
<b>19</b>		<b>\$ 1,025</b>	<b>\$ 17,395</b>	<b>\$ 13,485</b>	<b>TOTAL</b>	

**PLANNING DEPARTMENT LAND USE ACTIVITY**

SUMTER COUNTY  
DECEMBER 2018

<b>APPLICATIONS/REVIEWS</b>		<b>#</b>	<b>Fee</b>	<b>Total Fee</b>	<b>YTD</b>	<b>Prior YTD</b>
Administrative/Supplemental Review		0	\$ 25	\$ -	\$ -	\$ -
Sumter City-County Board of Appeals		1	\$ 100	\$ 100	\$ 900	\$ 1,000
Conditional Use		3	\$ 25	\$ 75	\$ 850	\$ 475
Mobile Home Certification		10	\$ 10	\$ 100	\$ 1,800	\$ 1,680
Planned Development/ Major Site Plan (Initial)		0	\$ 250	\$ -	\$ 750	\$ -
Planned Development/ Major Site Plan (Revision/Update)		0	\$ 150	\$ -	\$ 300	\$ -
Rezoning		0	\$ 100	\$ -	\$ 600	\$ 800
Street Name Change		0	\$ 100	\$ -	\$ -	\$ -
Subdivision Preliminary Plats, Final Plats, & Variances		15	Misc	\$ 750	\$ 8,836	\$ 7,663
Temporary Use - Signs		0	\$ 30	\$ -	\$ 300	\$ 270
Temporary Use - Sales Stands/Trailers		1	\$ 30	\$ 30	\$ 480	\$ 540
Banners		0	\$ 25	\$ -	\$ 25	\$ -
Text Amendment (Comp. Plan/Zoning Ordinance)		0	\$ 100	\$ -	\$ 100	\$ 100
Highway Corridor Design Review		1	\$ 25	\$ 25	\$ 275	\$ 125
Land Disturbance		0	\$ 50	\$ -	\$ -	\$ -
Misc. (Inspection Fees, Cell Tower, etc.)		1	Misc	\$ 500	\$ 500	\$ -
<b>TOTAL</b>		<b>32</b>		<b>1580</b>	<b>\$ 15,716</b>	<b>\$ 12,653</b>

**PLANNING DEPARTMENT LAND USE ACTIVITY  
IN-HOUSE REVIEWS**

DECEMBER 2018

<b>APPLICATIONS/REVIEWS</b>	<b>CITY</b>	<b>COUNTY</b>	<b>TOTAL</b>	<b>YTD</b>
Administrative/Supplemental Review			0	0
Sumter City-County Board of Appeals			0	1
Conditional Use			0	0
Historic Preservation Design Review (under \$2,000)			0	0
Historic Preservation Design Review (over \$2,000)			0	5
Mobile Home Certification			0	0
Planned Development/Major Site Plan (Initial)			0	0
Planned Development/Major Site Plan (Revision/Update)			0	0
Rezoning			0	2
Street Name Change			0	0
Subdivision Preliminary Plats, Final Plats, & Variances			0	4
Temporary Use - Signs			0	0
Temporary Use - Sales Stands/Trailers			0	0
Banners			0	0
Text Amendment (Comp. Plan/Zoning Ordinance)			0	2
Highway Corridor Design Review			0	2
Land Disturbance			0	0
Minor Site Plan Review	1	1	2	23
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>39</b>

# Off the Wall & ONTO THE STAGE

## Dancing the Art of Jonathan Green



COLUMBIA *City* BALLET   
William Starrett / Artistic Director

PATRIOT HALL  
SEAFOR COUNTY

*Jonathan Green 2008*

"religiously profound  
...that is one soulful  
slice of work."  
- *Tanya M. White*

"fabulous...  
an ingenious idea  
...striking."  
- *The New York Times*

Choreographer **William Starrett** brings celebrated artist **Jonathan Green's** vibrant paintings on the stage in this visionary ballet.

**MARCH 2 - Patriot Hall**

10th Annual

# CHILI COOK-OFF & BEER TASTING

Tickets \$25/ \$35 at Door

The Sumter County Museum  
122 N. Washington Street

February 22nd 6-9 p.m.

Prizes Offered!

★  
Young Professionals

## Contestants

Judges Choice, Trophy awarded to:  
1st Place-\$200 & 2nd Place-\$100

Additional Awards For:  
People's Choice, Spiciest Chili,  
Most Unique Chili, &  
Best Decorated Booth

Registration and Details Online:  
Free Registration!  
More details at [YPSumter.org](http://YPSumter.org)

## Attendees

Tickets:  
\$25 advance/ \$35 at door  
\*Military/Police/Fire/EMS: \$25 any time!

Tickets available at:  
Swan Lake Visitors Center,  
The Chamber of Commerce,  
and via YPS Board Members  
Or online at [www.sumterchamber.com](http://www.sumterchamber.com)

## Eat Chili & Drink Beer

Sponsorship Positions Available



Young  
Professionals  
*of Sumter*

Sweet -----\$150  
Spicy-----\$250  
Smokin' -----\$500  
Scorchin' -----\$1,500

[YPSumter.org](http://YPSumter.org) or email  
[ypsumter@gmail.com](mailto:ypsumter@gmail.com)

\*Registration Deadline Feb. 18th. Each Contestant/ Team will Receive two (2) Tickets with Entry \*

\*Valid ID Must be Presented for Beer Tasting\*

SUMTER ROTARY CLUB PRESENTS THE  
*6th Annual*



# FARM *to* TABLE

MARCH 21, 2019 • 6-9PM  
SUMTER CIVIC CENTER  
TICKETS \$30 (\$40 AT THE DOOR)

(INCLUDES FOOD AND BEVERAGE)  
BUSINESS CASUAL DRESS

TICKETS AVAILABLE AT  
THE SUMTER ITEM  
GALLOWAY & MOSELEY  
SOUTHERN STATES  
FARM STORE  
FRASIER TIRE  
AND ANY ROTARY  
CLUB MEMBER

*Proceeds benefit:*

CART (COINS FOR ALZHEIMER'S  
RESEARCH), 4-H, UNITED MINISTRIES  
AND WARM HEART FUND AT SHAW AFB



# Food Trucks & Craft Beer Untapped – March 2, 2019



**Food Trucks & Craft Beer Untapped is an annual event for the food and beer connoisseur.** Featuring plenty of trucks from South Carolina, North Carolina and Georgia, we have something for every taste. Come out and explore mobile cuisine like never before with the finest in meals on wheels from Asian and Cuban to Hispanic, Barbecue and down home Southern cookin'! Finish off your mobile meal with an ice cold domestic or craft beer and be sure to drop by the Beer Barn for a special 3-hour tasting including unlimited 2oz pours of more than 10 specially-curated craft beer selections.

General Admission tickets are just \$5 and the Beer Barn access is \$35 including access to the food trucks.

Stay tuned here and be sure to find us on Facebook [@SumterGreen](#) for dates, times and location!



## ***Brag Literacy StRream Institute***

***202 Sweet Nook,***

***Pendleton, S.C. 29670***

***803-629-4917***

**Dr. Gary Burgess, Sr.-Chair**

**It is a great delight that we, the BRAG Literacy STRrEAM Institute of Sumter Board of Directors; hereby, formally announce our proposal for our charter school to open the school year 2020-2021.**

**Brag Literacy StRream Institute of Sumter formal announcement will be held at our community meeting . This meeting will be held at 12:00 P.M. on January 24<sup>th</sup> , 2019 at the Red Cross Donor Center which is located on the University of South Carolina Sumter Campus. The address is 200 Miller Rd. Sumter, SC.**

**Please join us**

**Far too many of our children are falling through the cracks and continuously failing. The BRAG STRrEAM Literacy Institute of Sumter is committed to being a part of the solution. The mission of BRAG Literacy STRrEAM Institute of Sumter is to prepare students to be confident, equipped, intentional, and collaborative 21st Century thinkers. Our students will be motivated and skilled to meet the challenges of their rapidly changing world. BRAG Literacy STRrEAM Institute of Sumter will develop future leaders by encouraging academic excellence, building critical and creative thinking skills, heightening curiosity supporting collaboration, providing rich access to technology, and enriching social development in a nurturing environment. BRAG Literacy STREAM Institute of Sumter will equip students to succeed intellectually and socially through collaborative problem and project-based inquiry learning and service learning projects with a Literacy and STRrEAM focus.**

**The focus of BRAG Literacy STRrEAM Institute of Sumter is Scienc,e, Technology, Reading, Robotics, Engineering, Art, and Mathematics with Reading and Literacy as the core of the curriculum.**

**BRAG Literacy STRrEAM Institute of Sumter intends to open in the fall of 2020 serving K4 through 5<sup>th</sup> grade and adding one grade level each year until it reaches 8<sup>th</sup> grade.**

**We believe that this program will be a great access to the Community of Sumter. It is our goal to pull together our community leaders to include teachers, parents and students to ensure the FUTURE of our children. We look forward to working with you in letting our children know that FAILURE is not an option! I cry you g**

**We will join you in teaching our children that they have the power within to be SUCCESSFUL!!!!**

**Sincerely,**

**Dr. Gary L. Burgess, Sr.**

**Board Chair**

**BRAG Literacy STRrEAM Institute of Sumter**

# Press Release

## **Brag Literacy STRrEAM Institute of Sumter**

**For immediate release**

**Maryln Hammett**

**803-629-4917**

**makersthree@gmail.com**

**<https://bragstreamcollegiateinstitute.org/>**

**It is a great delight that we, the BRAG  
Literacy STRrEAM Institute of Sumter  
Board of Directors; hereby, formally  
announce our proposal for our charter school  
to open school year 2020-2021.**

***Join the movement!***

**Our Community Meeting on January 24<sup>th</sup> will be held at the Red Cross Donor Center on the University of South Carolina Sumter Campus located at 200 Miller Rd. Sumter, South Carolina 29150. The time is 12:00 P.M. and is open to the general public.**

**It is Brag Literacy STRrEAM Institute of Sumter intention to be a vital part of the Sumter area and our ultimate goal is to be a true free school of choice for all students, Our STRrEAM program will provide students access to a curriculum that focuses on science, technology, robotics, reading, engineering, art, and math. This innovative NEW program will be an enhancement to the Sumter community.**

**We, the Brag Literacy STRrEAM Institute of Sumter are excited about being able to offer this great opportunity to the students. Brag**

**Literacy STRrEAM Institute of Sumter will work in collaboration with the Sumter County School District and broaden school choice to ensure every child is successful.**

**We know you share our goal for the children of Sumter county to have the best education possible. Please join us and learn more about our mission and what our free charter school will offer. We welcome questions, feedback, and input.**