

**ADMINISTRATION COMMITTEE AGENDA**  
**Tuesday, December 3<sup>rd</sup>, 2019 – 2:00 P.M.**  
**County Council Conference Room**

**Committee Members: Johnny Vaught, Chairman; Dennis DiSabato; Cam Crawford; Orton Bellamy**

- I. Call to Order.....Johnny Vaught
- II. Invocation
- III. Public Input
- IV. Review and Approval of Agenda Contents
- V. **Approval of Minutes – October 30<sup>th</sup>, 2019**
- VI. New Business
  
- A. **Auditor Required Communications to the Audit Committee.....** Elliott Davis
- B. **Year End 2019.....** Barry Spivey
- C. **Interim Financial – September 2019.....** Robbie Jordan
- D. **Museum Ethics Policy.....** Walter Hill
- E. **Auditor’s Office.....** Lois Eargle
- F. **CDBG Grant Amendment for Myrtle Beach Infrastructure Project.....** Courtney Frappaolo
- G. **Community Benefit Fund Requests.....** Pat Hartley

ATTACHMENTS (for information only)

**A. County Council Expenses**

- VII. Old Business
- VIII. Announcements
- IX. Executive Session – If necessary

ADJOURN

Approved 11.22.19

Barry Spivey, Asst. County Administrator/Administration

Approved 11.22.19

Steve Gosnell, County Administrator

Approved 11.25.19

Johnny Vaught, Committee Chairman

**MINUTES  
HORRY COUNTY COUNCIL  
Administration Committee Meeting  
Council Conference Room  
October 30, 2019  
2:00 p.m.**

**MEMBERS PRESENT:** Johnny Vaught Chairman; Orton Bellamy and Cam Crawford

**MEMBERS ABSENT:** Dennis DiSabato

**OTHERS PRESENT:** Council Chairman Johnny Gardner; Councilmen Danny Hardee, Gary Loftus and Paul Prince; Steve Gosnell; Pat Hartley; Arrigo Carotti; Barry Spivey; Patrick Owens; David Gilreath; David Jordan; Robbie Jordan; Randy Webster; Samantha Wallace and Kelly Moore.

In accordance with the FOIA, notices of the meeting were provided to the press stating the time, date, and place of the meeting.

**CALL TO ORDER:** Mr. Vaught called the meeting to order at approximately 2:00 p.m.

**INVOCATION:** Mr. Vaught gave the invocation.

**PUBLIC INPUT:** None

**REVIEW AND APPROVAL OF AGENDA CONTENTS:** Mr. Bellamy moved to approve the agenda contents and the motion passed unanimously.

Mr. Vaught stated that he wanted to change the order of one item on the agenda. He wanted to move the Executive Session up so that it would occur after Employee Guidelines and before the Community Benefit requests. **He requested approval of the modified agenda and the vote was unanimous.**

**APPROVAL OF MINUTES:** September 24, 2019: Mr. Bellamy moved to approve the minutes as submitted and the motion passed unanimously.

**NEW BUSINESS:**

**Administrator's Contingency:** Mr. Barry Spivey referred to a report in the packet and noted it was a quarterly report shared with the Committee. The report showed that to date for fiscal year 2020 no appropriations had been made of the Administrator's Contingency. The full amount was in place through the end of first quarter.

**Interim Financial – August:** Mr. Robbie Jordan stated he would be reviewing the August financials and proceeded to display slides showing activity for the month. The General Fund showed \$8.6 million in revenue, expenditures at \$22.9 million and reminded them that their revenues were seasonal. The numbers were very close to the previous year. He commented on each slide and brought attention to some of the variations. He summarized several different categories and provided explanations on increases and decreases. Two areas that were up from the previous year were the ROD and building permits.

Mr. Vaught interjected that he and Mr. Hardee had a conversation recently about the average time people were keeping cars and how it had a direct bearing on vehicle taxes. Mr. Hardee stated that people used to keep their cars about three years, then to five years and now people were keeping their cars around eleven to twelve years. This had a direct effect on property tax revenue.

Mr. Jordan continued summarizing and specifically noted under expenditures that personal costs showed an increase due to the increase in personnel salaries and adjustments for Public Safety personnel. They were showing up during this cycle rather than the normal November cycle due to the immediate implementation of the increases approved by Council. He continued summarizing the different categories increases and decreases with explanations when needed.

**Employee Guidelines:** Mr. Patrick Owens stated they had some proposed employee guideline revisions for consideration by the Committee. He explained they had considered feedback from Council, Department Heads and employees for the revisions being proposed. The revisions had been reviewed by the Administrator, Assistant Administrators as well as input from every division to include Admin, Airport, I & R, and Public Safety.

He noted there were five key points he wanted to discuss and he would explain each and answer any questions along the way.

The first point, Employee Photo, was a new addition and had been requested by the Public Information Office. It was currently being done but the purpose of adding it to the guidelines was to inform employees up front that their likeness could be used in some of the communications. Mr. Vaught noted it could also be a safety issue for the citizens and by having a picture ID they could be sure of who they were talking to or working with. Mr. Bellamy asked if would be implemented in the orientation process as well as all current employees. Mr. Owens confirmed it would if Council approved the revisions.

The next section concerned vacation leave time. He explained that the guidelines being used now were implemented in 1997. There were some changes in 2005 that comingled vacation and sick time into "PTO" and were followed until July 2015 when they reverted back to the original guidelines and was the current policy. The revision would maintain the split between vacation and sick time. They added back a five year tier and based on that they added hours to the subsequent tiers. He displayed slides showing the different groups/types of employees to show how the change would affect their accumulation of time. The slides also showed how the revisions would compare to what was currently in place.

The next slide addressed the paid leave buyback program and was a section that was being added back. It would give the Administrator the opportunity to offer a "buyback" program for vacation leave. Certain criteria would have to be met such as having enough hours and would be contingent upon funds being available. Mr. Vaught asked if the decision could be made on an individual case. Mr. Gosnell answered that if they couldn't do it for everybody, then they wouldn't do it for anybody, so the answer was yes. Mr. Bellamy asked if vacation time could be transferred from one employee to another. Mr. Owens confirmed and noted that the option had been added back in April so that program was already in place.

The next slide addressed compensation during a declaration of emergency. He stated that it had been the practice to compensate employees that were not able to work due to County Council declaring an emergency and closing operations. The revision would add the language in the guidelines to give the Administrator the ability to do so. He also noted it would be subject to availability of funds as well according to the budget in place.

Mr. Vaught explained that since the money was already in the budget, it should not be a problem paying employees for their days out. Mr. Loftus questioned those that did come to work would get paid extra and that might not be covered in the budget. Mr. Spivey explained that with the policy as written, they would have the ability to request the extra funds from FEMA.

The next slide addressed extended leave and the infamous “180 rule”. He explained what revisions they had made and how it would affect employees. It remained the same (180 day limit) for non-occupational illnesses and injuries but changed the occupational injuries to provide a leave of absence length of up to 365 days.

Mr. Loftus questioned the revision for something that was due to employee negligence or had violated policy. Mr. Owens explained that they would be evaluated as a case by case situation and the employee would still have to go through the approval process. It was not automatic and would be reviewed every 30 days.

Mr. Crawford commented on an employee reaching the 365 day threshold and wondered if the Administrator could have the discretion to review and extend. Mr. Owens stated that it was in the revised language for the Administrator to have that option.

Mr. Owens then addressed the outside employment section and noted it was included in the packet with no changes but was included to show they had to do some renumbering due to the additions.

He stated that they had added language to the Original Appointments section in relation to temporary employees. The change was to allow a temporary employee to stay on longer than six months if needed.

As to dress code, they had decided not make any revisions at this time. Most were determined by individual departments. There was an exception to facial hair within the Fire Department as they were not allowed to wear beards due to the respirator masks they wore. Regulations prohibited the practice.

Take-home vehicles were covered on the County’s insurance but did not cover non-County employees. If there was an accident in a County vehicle with a non-County employee injured, the insurance would not pay and the County would have to cover the expense. Personal use of the vehicle would not be covered by insurance either.

He concluded by saying that any financial impact from the revisions was acceptable due to the positive impact it would have on the employees. It would help in the retention of employees and in the recruitment of new ones.

Ms. Hartley asked if there would be a resolution ready for the next Council meeting. He stated there was a copy ready for approval in the packet.

Mr. Vaught asked how everyone felt about sending the resolution on to full Council. Everyone was in agreement and the vote was unanimous.

**Executive Session: Mr. Bellamy moved to enter executive session and the vote was unanimous. Mr. Bellamy moved to exit executive session.**

Mr. Carotti stated that while in executive session the Committee engaged in discussion and negotiation incident to proposed contractual arrangements and the receipt of legal advice relating thereto. While in executive session no decisions were made and no votes were taken. It would be appropriate at this time for the Committee to entertain a motion to suspend any further discussion relating to Project Honeyberry for the time being. **Mr. Bellamy moved to approve and the vote was unanimous.**

**Community Benefit Fund Requests:** Ms. Pat Hartley listed the following requests for community benefit funds.

**Joshua Empowerment Foundation** The request was for \$3,000.00 for sponsorship of the anti-violence / anti-bullying event. **Mr. Bellamy moved to disapprove with a second from Mr. Hardee. The vote was unanimous for disapproval of funds.**

**SC Dept. of Archives & History** District 11 for \$250.00 – Mr. Allen stated it was for research fee for conducting historical research on a military plane crash in District 11 for the purpose of placing a historical monument or plaque on the site of the crash. **Mr. Bellamy moved to approve and the vote was unanimous.**

Ms. Hartley stated there were two additional ones not included in their packets. She listed the following additional requests.

**Sav R Cats** Mr. Worley -District 1 for \$2,000.00. Mr. Crawford-District 6 requested that \$1,000.00 be added as well from him.

**Shop with a Cop program** an annual event with the County Police Department that everyone usually contributed to. Mr. Gardner had agreed to sponsor the event currently in order to get it moved forward to Council for approval as they needed the check by December 1. She would discuss with the different Councilmen on the amounts they wanted to donate so they could pay Mr. Gardner back. Mr. Vaught asked what the total sponsorship was and Ms. Hartley stated that it was \$10,000.00. Mr. Vaught offered \$1,000.00 and Ms. Hartley stated that was what was usually done by each member but she would be sending an email out so that all were aware and could respond. **Mr. Bellamy moved to approve and the vote was unanimous.**

ATTACHMENTS (for information only)

**County Council Expenses**

**OLD BUSINESS:** None

**ANNOUNCEMENTS:** Mr. Spivey wanted to remind everyone about the South Carolina Flood Water Commission Horry County service day. The clean- up day was scheduled for November 8. It was an opportunity to volunteer and make an impact in the Socastee, Bucksport, Conway and Loris communities. These were the areas most affected by the flood. The Governor would be in attendance along with a lot of publicity. He also gave directions on how to sign up to volunteer.

Mr. Crawford added that he thought this would be a very productive event and he encouraged everyone to participate and agreed with Mr. Spivey that they were concentrating on the areas that had been hit hardest by the flood. Mr. Bellamy added that he would be in the Bucksport community helping out.

Mr. Spivey also wanted to introduce Samantha Wallace and noted she had joined the Administrator's staff as Office Manager. She would be working directly with the Admin committee as well as serving the Administrator.

**COMMITTEE DISCUSSION:** None

**ADJOURNMENT:** Mr. Bellamy made a motion to adjourn with a second from Mr. Hardee at approximately 2:45 pm. The motion passed unanimously.

# Fiscal Year 2019 Comprehensive Annual Financial Report

Horry County  
December 3, 2019



# General Fund

FOR THE TWELVE MONTHS ENDED,

June 30, 2019

June 30, 2018

|                                     | <u>Annual<br/>Budget</u> | <u>YTD<br/>Actual</u>       | <u>Variance<br/>Budget / Actual</u> | <u>YTD<br/>Actual</u>       | <u>Variance<br/>Actual / Actual</u> |
|-------------------------------------|--------------------------|-----------------------------|-------------------------------------|-----------------------------|-------------------------------------|
| Revenues                            | \$165,719,137            | \$172,297,637               | \$ 6,578,500                        | \$165,599,116               | \$ 6,698,521                        |
| Expenditures                        | <u>162,188,095</u>       | <u>152,057,916</u>          | <u>10,130,179</u>                   | <u>141,378,324</u>          | <u>(10,679,592)</u>                 |
|                                     | 3,531,042                | 20,239,721                  | 16,708,679                          | 24,220,792                  | (3,981,071)                         |
| Other Financing<br>Sources & (Uses) | <u>(18,356,564)</u>      | <u>(18,360,154)</u>         | <u>(3,590)</u>                      | <u>(9,899,704)</u>          | <u>(8,460,450) <sup>(1)</sup></u>   |
| Net Change                          | <u>\$ (14,825,522)</u>   | 1,879,567                   | <u>\$ 16,705,089</u>                | 14,321,088                  | <u>\$ (12,441,521)</u>              |
| Fund Balance, July 1                |                          | <u>78,130,048</u>           |                                     | <u>63,808,960</u>           |                                     |
| <b>Fund Balance, June 30</b>        |                          | <b><u>\$ 80,009,615</u></b> |                                     | <b><u>\$ 78,130,048</u></b> |                                     |

|              | <b>FY18</b>                   | <b>FY17</b>                   |
|--------------|-------------------------------|-------------------------------|
|              | <b>% Actual to<br/>Budget</b> | <b>% Actual to<br/>Budget</b> |
| Revenues     | 103.97%                       | 102.31%                       |
| Expenditures | 93.75%                        | 90.12%                        |

(1) Includes \$7.0 Million Lease Prepayment.



# General Fund – Fund Balances

| Fund Balance                               | <u>FY2018</u>     | <u>FY2019</u>     | <u>Variance</u>  |
|--|-------------------|-------------------|------------------|
| Nonspendable                               | 328,703           | 362,145           | 33,442           |
| Committed to public safety                 | 2,001,085         | 2,616,652         | 615,567          |
| Committed to culture, recreation & tourism | 327,045           | 290,061           | (36,984)         |
| Committed to infrastructure & regulation   | 1,412,475         | 1,813,772         | 401,297          |
| Committed to reserves/stabilization        |                   |                   |                  |
| Cash Flow (18%)                            | 29,340,166        | 31,655,708        | 2,315,542        |
| Disaster (5%)                              | 8,150,046         | 8,793,252         | 643,206          |
| Revenue (2%)                               | 3,260,018         | 3,517,301         | 257,283          |
| Committed to other purposes                | 2,007,677         | 2,416,928         | 409,251          |
| Committed to debt service                  | 6,918,492         |                   | (6,918,492)      |
| Committed to capital                       | 6,200,000         | 10,935,000        | 4,735,000        |
| Committed to OPEB                          | 2,425,323         | 3,979,248         | 1,553,925        |
| Committed to Abatement/Demolition          | 961,420           | 911,362           | (50,058)         |
| Committed to mosquito spraying             | 3,000,000         |                   | (3,000,000)      |
| Unassigned                                 | 11,797,600        | 12,718,189        | 920,589          |
|  | <u>78,130,050</u> | <u>80,009,617</u> | <u>1,879,567</u> |



# General Fund

## Significant Revenue Variances - Twelve Months Ended

|                   | June 30, 2019         |                        |                           | June 30, 2018          |                           |
|-------------------|-----------------------|------------------------|---------------------------|------------------------|---------------------------|
|                   | Annual Budget         | Year-to-date<br>Actual | Variance<br>Budget/Actual | Year-to-date<br>Actual | Variance<br>Actual/Actual |
|                   |                       |                        |                           |                        |                           |
| Property Taxes    | \$ 98,200,446         | \$ 100,346,106         | \$ 2,145,660              | \$ 97,242,287          | \$ 3,103,819              |
| Intergovernmental | 12,747,051            | 12,996,795             | 249,744                   | 13,043,611             | (46,816)                  |
| Register of Deeds | 7,809,121             | 7,757,374              | (51,747)                  | 7,485,969              | 271,405                   |
| Building permits  | 6,230,994             | 6,347,074              | 116,080                   | 6,346,257              | 817                       |
| Cost Allocation   | 3,500,411             | 4,437,499              | 937,088                   | 3,429,198              | 1,008,301                 |
| Interest          | 602,035               | 2,880,979              | 2,278,944                 | 676,251                | 2,204,728                 |
| Other             | 34,851,540            | 37,531,810             | 2,680,270                 | 37,375,543             | 156,267                   |
|                   | <u>\$ 163,941,598</u> | <u>\$ 172,297,637</u>  | <u>\$ 8,356,039</u>       | <u>\$ 165,599,116</u>  | <u>\$ 6,698,521</u>       |



# General Fund

## Significant Expenditure Variances - Twelve Months Ended

|                                 | June 30, 2019         |                        |                           | June 30, 2018          |                           |
|---------------------------------|-----------------------|------------------------|---------------------------|------------------------|---------------------------|
|                                 | Annual Budget         | Year-to-date<br>Actual | Variance<br>Budget/Actual | Year-to-date<br>Actual | Variance<br>Actual/Actual |
|                                 | Personal Services     | \$ 111,124,427         | \$ 107,409,293            | \$ 3,715,134           | \$ 101,396,464            |
| Contractual Services            | 18,702,026            | 15,816,957             | 2,885,069                 | 16,389,982             | 573,025                   |
| Supplies and materials          | 13,570,247            | 9,869,584              | 3,700,663                 | 8,978,782              | (890,802)                 |
| Business and<br>transportation  | 5,820,283             | 5,456,754              | 363,529                   | 4,723,871              | (732,883)                 |
| Capital outlay                  | 439,752               | 380,072                | 59,680                    | 435,906                | 55,834                    |
| Disaster expenditures           | -                     | 3,401,528              | (3,401,528)               | 245,805                | (3,155,723)               |
| Other operating<br>expenditures | 10,130,403            | 9,723,728              | 406,675                   | 9,207,514              | (516,214)                 |
|                                 | <u>\$ 159,787,138</u> | <u>\$ 152,057,916</u>  | <u>\$ 7,729,222</u>       | <u>\$ 141,378,324</u>  | <u>\$ (10,679,592)</u>    |



# Other Operating Funds

## FOR THE TWELVE MONTHS ENDED,

June 30, 2019

June 30, 2018

|                                   | June 30, 2019         |                        |                             | June 30, 2018          |                             |
|-----------------------------------|-----------------------|------------------------|-----------------------------|------------------------|-----------------------------|
|                                   | Annual<br>Budget      | Year-to-date<br>Actual | Variance<br>Budget / Actual | Year-to-date<br>Actual | Variance<br>Actual / Actual |
| <b>Fire</b>                       |                       |                        |                             |                        |                             |
| Revenues                          | \$ 21,978,620         | \$ 22,657,746          | \$ 679,126                  | \$ 21,644,734          | \$ 1,013,012                |
| Expenditures                      | 20,914,722            | 20,446,799             | 467,923                     | 18,714,121             | (1,732,678)                 |
| Other Financing Sources (Uses)    | <u>(4,195,779)</u>    | <u>(4,184,990)</u>     | <u>10,789</u>               | <u>(1,885,836)</u>     | <u>(2,299,154)</u>          |
| Net Change in Fund Balance        | <u>\$ (3,131,881)</u> | <u>\$ (1,974,043)</u>  | <u>\$ 1,157,838</u>         | <u>\$ 1,044,777</u>    | <u>\$ (3,018,820)</u>       |
| <b>Road Maintenance &amp; CTC</b> |                       |                        |                             |                        |                             |
| Revenues                          | \$ 19,362,232         | \$ 17,394,080          | \$ (1,968,152)              | \$ 17,371,361          | \$ 22,719                   |
| Expenditures                      | 51,558,863            | 18,132,457             | 33,426,406                  | 12,336,115             | (5,796,342)                 |
| Other Financing Sources (Uses)    | <u>341,704</u>        | <u>341,704</u>         | <u>-</u>                    | <u>752,372</u>         | <u>(410,668)</u>            |
| Net Change in Fund Balance        | <u>\$(31,854,927)</u> | <u>\$ (396,673)</u>    | <u>\$ 31,458,254</u>        | <u>\$ 5,787,618</u>    | <u>\$ (6,184,291)</u>       |
| <b>Beach Renourishment</b>        |                       |                        |                             |                        |                             |
| Revenues                          | \$ 6,790,000          | \$ 5,398,794           | \$ (1,391,206)              | \$ 1,058,580           | \$ 4,340,214                |
| Expenditures                      | <u>12,563,965</u>     | <u>8,857,421</u>       | <u>3,706,544</u>            | <u>198,658</u>         | <u>(8,658,763)</u>          |
| Net Change in Fund Balance        | <u>\$ (5,773,965)</u> | <u>\$ (3,458,627)</u>  | <u>\$ 2,315,338</u>         | <u>\$ 859,922</u>      | <u>\$ (4,318,549)</u>       |



# Other Operating Funds

FOR THE TWELVE MONTHS ENDED,

June 30, 2019

June 30, 2018

|                                | June 30, 2019         |                        |                             | June 30, 2018          |                             |
|--------------------------------|-----------------------|------------------------|-----------------------------|------------------------|-----------------------------|
|                                | Annual<br>Budget      | Year-to-date<br>Actual | Variance<br>Budget / Actual | Year-to-date<br>Actual | Variance<br>Actual / Actual |
| <b>Stormwater</b>              |                       |                        |                             |                        |                             |
| Revenues                       | \$ 7,255,622          | \$ 7,719,919           | \$ 464,297                  | \$ 5,160,256           | \$ 2,559,663                |
| Expenditures                   | 6,604,613             | 6,839,344              | (234,731)                   | 6,051,591              | (787,753)                   |
| Other Financing Sources (Uses) | <u>(946,957)</u>      | <u>(896,957)</u>       | <u>(50,000)</u>             | <u>9,101</u>           | <u>(906,058)</u>            |
| Net Change in Fund Balance     | <u>\$ (295,948)</u>   | <u>\$ (16,382)</u>     | <u>\$ 179,566</u>           | <u>\$ (882,234)</u>    | <u>\$ 865,852</u>           |
| <b>Recreation</b>              |                       |                        |                             |                        |                             |
| Revenues                       | \$ 4,744,526          | \$ 5,040,899           | \$ 296,373                  | \$ 4,932,873           | \$ 108,026                  |
| Expenditures                   | 5,228,543             | 4,536,260              | 692,283                     | 4,741,876              | 205,616                     |
| Other Financing Sources (Uses) | <u>254,611</u>        | <u>257,007</u>         | <u>(2,396)</u>              | <u>(74,195)</u>        | <u>331,202</u>              |
| Net Change in Fund Balance     | <u>\$ (229,406)</u>   | <u>\$ 761,646</u>      | <u>\$ 986,260</u>           | <u>\$ 116,802</u>      | <u>\$ 644,844</u>           |
| <b>Waste Management</b>        |                       |                        |                             |                        |                             |
| Revenues                       | \$ 7,687,983          | \$ 7,937,728           | \$ 249,745                  | \$ 10,185,819          | \$ (2,248,091)              |
| Expenditures                   | <u>9,000,670</u>      | <u>10,114,188</u>      | <u>(1,113,518)</u>          | <u>9,023,165</u>       | <u>(1,091,023)</u>          |
| Net Change in Fund Balance     | <u>\$ (1,312,687)</u> | <u>\$ (2,176,460)</u>  | <u>\$ (863,773)</u>         | <u>\$ 1,162,654</u>    | <u>\$ (3,339,114)</u>       |



# Governmental Funds – Fiscal Year 2019

| Fund                            | Change in Fund Balance | Ending Fund Balance |
|---------------------------------|------------------------|---------------------|
| <b><u>Major Funds</u></b>       |                        |                     |
| General Fund                    | 1,879,567              | 80,009,617          |
| CIP                             | (4,340,241)            | 15,851,676          |
| RIDE II                         | (24,194,740)           | 70,314,123          |
| RIDE III                        | 66,759,733             | 139,285,791         |
| RIDE I Debt                     | (68,027,820)           | 9,674,666           |
| <b><u>Non-Major Funds</u></b>   |                        |                     |
| Special Revenue                 | (1,888,154)            | 72,692,579          |
| Capital                         | (65,925)               | 3,444,534           |
| Debt Service                    | (148,572)              | 7,822,047           |
| <b>Total Governmental Funds</b> | <b>(30,026,152)</b>    | <b>399,095,033</b>  |
| Restricted Fund Balance         | (30,946,178)           | 281,522,203         |
| Committed Fund Balance          | (422,260)              | 104,695,005         |
| <b>Unassigned Fund Balance</b>  | <b>1,342,286</b>       | <b>12,877,825</b>   |



# Government Wide – Fiscal Year 2019

| Description               | Change in Net Position | Ending Net Position  |
|---------------------------|------------------------|----------------------|
| Government Funds          | (30,026,152)           | 399,095,033          |
| Capital Assets            | 16,513,860             | 824,985,647          |
| Unavailable Revenue       | 9,811,109              | 44,553,062           |
| Liabilities – OPEB, Other | (970,840)              | (53,348,041)         |
| Pension Liability         | (5,683,962)            | (162,690,880)        |
| SIB Loan                  | 89,765,067             | 0                    |
| Bonds                     | 11,844,108             | (51,452,057)         |
| Capital Leases            | 8,581,893              | (8,112,500)          |
| Internal Service Funds    | 8,056,345              | 56,684,383           |
| Total Governmental Funds  | 118,093,934            | 1,049,714,647        |
| Airport                   | 25,395,945             | 307,872,538          |
| <b>Total Horry County</b> | <b>143,489,879</b>     | <b>1,357,587,185</b> |





## **INTERIM FINANCIAL STATEMENTS**

# **GENERAL AND SELECTED SPECIAL REVENUE FUNDS**

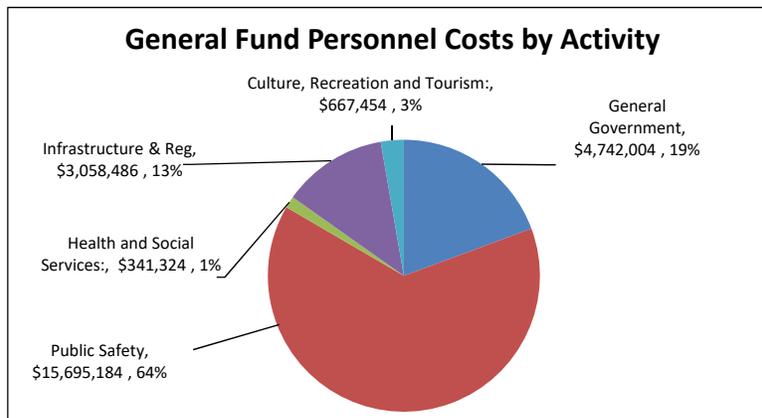
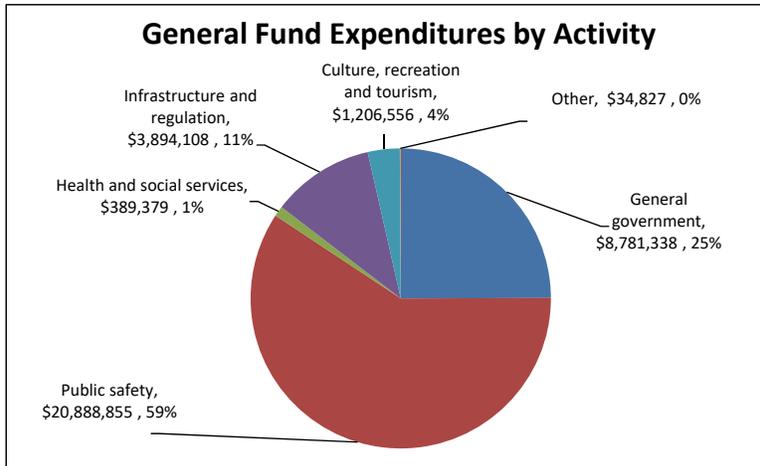
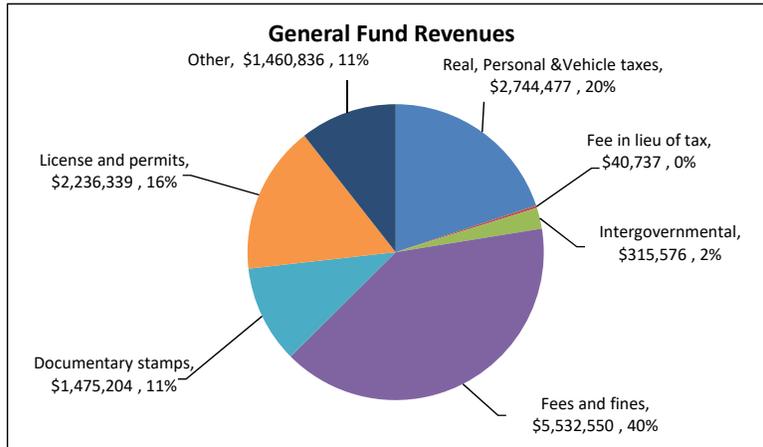
**September 30, 2019**

**UNAUDITED**

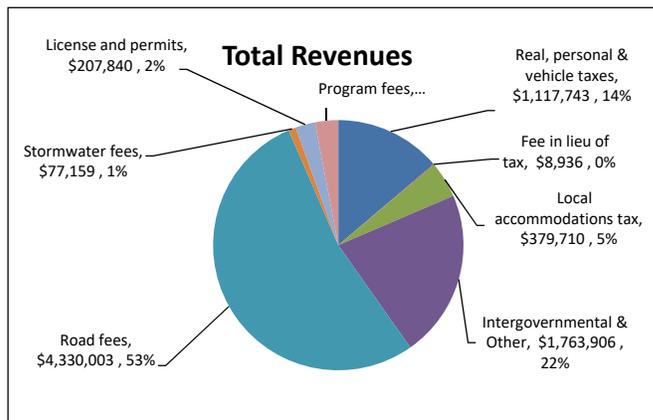
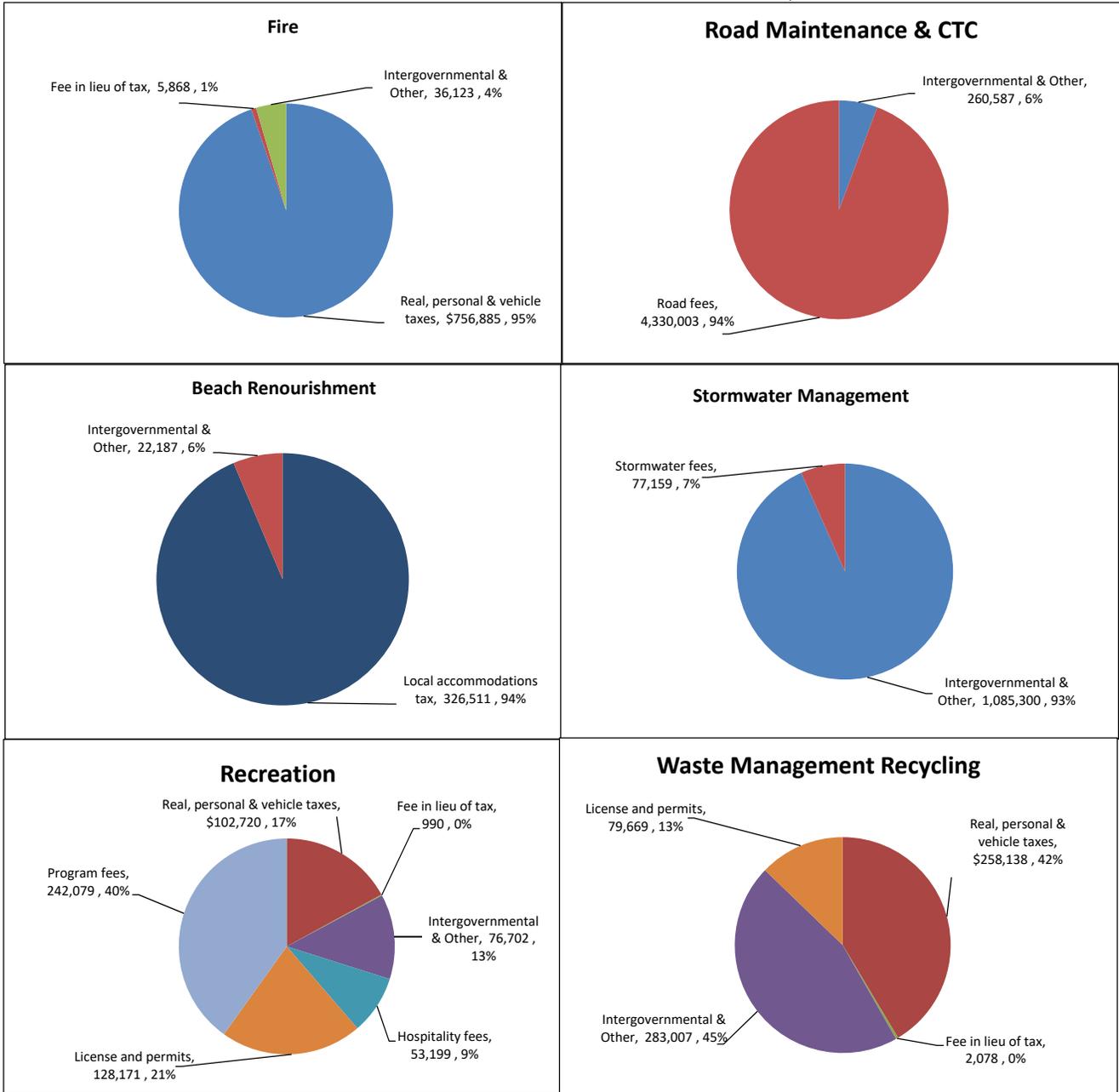
Prepared By the Horry County Finance Department

Interim financial statement reports are presented as a financial snapshot of operations with analysis.

## GENERAL FUND HIGHLIGHTS FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019



**REVENUE SOURCES FOR SELECTED SPECIAL REVENUE FUNDS  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019**



HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
 FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
 (with comparative actual amounts for the period end September 30, 2018)  
 UNAUDITED

General Fund - Budgetary Basis

|                                      | FY 2020         |                 |                                 |                           | FY 2019         |                          |
|--------------------------------------|-----------------|-----------------|---------------------------------|---------------------------|-----------------|--------------------------|
|                                      | A               | C               | D                               | E                         | F               | G                        |
|                                      | Annual Budget   | Actual          | Variance Annual Budget / Actual | % Actual to Annual Budget | Actual          | Variance Actual / Actual |
| Total revenues                       | \$ 175,485,603  | \$ 13,805,719   | \$ (161,679,884)                | 7.87%                     | \$ 12,615,157   | \$ 1,190,562             |
| Total expenditures                   | 173,031,594     | 35,195,063      | 137,836,531                     | 20.34%                    | 33,399,603      | (1,795,460)              |
| Excess of revenues over expenditures | 2,454,009       | (21,389,344)    | (23,843,353)                    | -871.61%                  | (20,784,446)    | (604,898)                |
| Other Financing Sources (Uses)       | (16,405,522)    | (5,266,161)     | 11,139,361                      | 32.10%                    | (5,005,233)     | (260,928)                |
| Net Change in Fund Balance           | \$ (13,951,513) | \$ (26,655,505) | \$ (12,703,992)                 |                           | \$ (25,789,679) | \$ (865,826)             |
| Total expenditures                   | \$ 173,031,594  | \$ 35,195,063   | \$ 137,836,531                  | 20.34%                    | \$ 33,399,603   | \$ (1,795,460)           |
| Total encumbrances                   | -               | 4,831,418       | (4,831,418)                     |                           | 5,765,884       | 934,466                  |
| Total expenditures & encumbrances    | \$ 173,031,594  | \$ 40,026,481   | \$ 133,005,113                  | 23.13%                    | \$ 39,165,487   | \$ (860,994)             |

*Highlights relating to Revenues and Expenditures*

**INTRODUCTION**

Total actual Revenues of \$13.8M was offset by expenditures of \$35.2M and Other Financing Uses of \$5.3M to produce a decrease in Fund Balance of \$26.7M.

**REVENUES**

Total General Fund actual revenues increased by \$1.2M over prior year. Below lists each revenue category with year to date total and comparison to prior year to date total and the explanation of the change.

**Significant Revenue Variances from Prior Year - Three Months Ended**

|                        | September 30, 2019               |                     | September 30, 2018  |                        | Comments   |
|------------------------|----------------------------------|---------------------|---------------------|------------------------|--|
|                        | Annual Budget                    | Year-to-date Actual | Year-to-date Actual | Variance Actual/Actual |  |
|                        | Real and Personal property taxes | \$ 97,731,272       | \$ 507,346          | \$ 503,524             |  |
| Vehicle taxes          | 8,475,230                        | 2,277,868           | 2,240,603           | 37,265                 |  |
| Register of Deeds fees | 8,499,363                        | 2,262,436           | 1,860,485           | 401,951                | Documentary stamps up \$209k, recording fees up \$160k.  |
| Building permits       | 6,020,537                        | 1,713,122           | 1,265,426           | 447,696                | Overall number of permits issued up 26% from prior year; construction value up 18%. Residential revenue is up 24% or \$194k. |
| Other                  | 54,759,201                       | 7,044,947           | 6,745,119           | 299,828                |  |
|                        | \$ 175,485,603                   | \$ 13,805,719       | \$ 12,615,157       | \$ 1,190,562           |  |

HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
 FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
 (with comparative actual amounts for the period end September 30, 2018)  
 UNAUDITED

**EXPENDITURES**

General Fund - Budgetary Basis

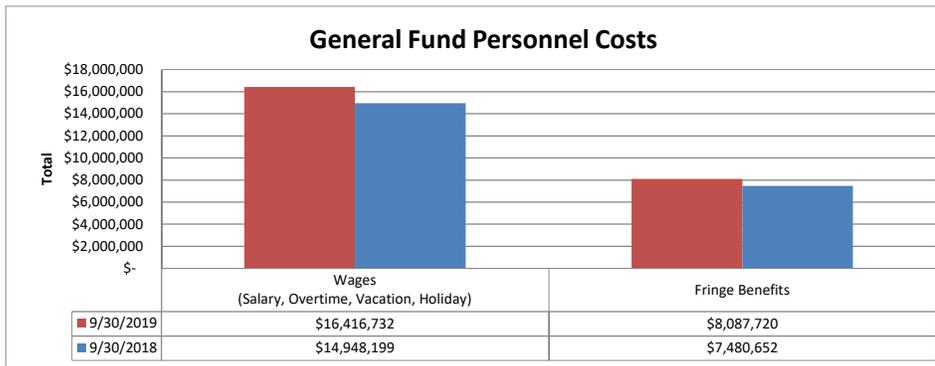
|                                   | FY 2020        |                       |                                 |                           | FY 2019               |                          |
|-----------------------------------|----------------|-----------------------|---------------------------------|---------------------------|-----------------------|--------------------------|
|                                   | A              | C                     | D                               | E                         | F                     | G                        |
|                                   | Annual Budget  | Actual & Encumbrances | Variance Annual Budget / Actual | % Actual to Annual Budget | Actual & Encumbrances | Variance Actual / Actual |
| Personnel costs                   | \$ 121,737,298 | \$ 24,504,452         | \$ 97,232,846                   | 20.13%                    | \$ 22,428,851         | \$ (2,075,601)           |
| Other operating expenditures      | 51,294,296     | 10,690,611            | 40,603,685                      | 20.84%                    | 10,970,752            | 280,141                  |
| Subtotal expenditures             | 173,031,594    | 35,195,063            | 137,836,531                     |                           | 33,399,603            | (1,795,460)              |
| Encumbrances                      | -              | 4,831,418             | (4,831,418)                     |                           | 5,765,884             | 934,466                  |
| Total Expenditures & Encumbrances | \$ 173,031,594 | \$ 40,026,481         | \$ 133,005,113                  | 23.13%                    | \$ 39,165,487         | \$ (860,994)             |

*Highlights*

**EXPENDITURES**

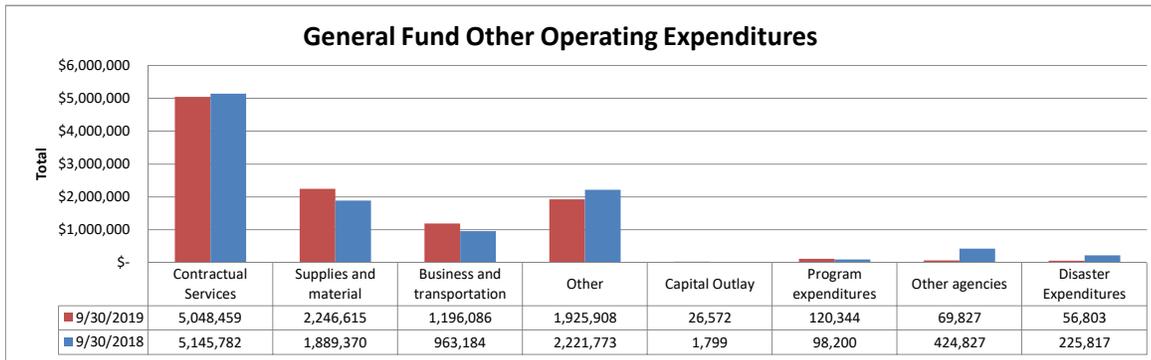
Total general fund actual expenditures are (\$1.8M) higher than prior year. This is primarily due to supplies & materials (\$357), contractual services (\$97k), and business & transportation (\$233k), along with decreases in contributions to agencies \$355k. The general fund expenditures annual budget of \$173,031,594 includes personnel costs (salaries and fringe benefits) of \$121,737,302 which is 70.36% of the total expenditure budget.

Actual personnel costs are (\$2.1M) higher than last year. The change in personnel costs is illustrated below:



•Total general fund actual salaries have increased (\$1.5M) and fringe benefits have increased (\$423k).

Total general fund actual other operating expenditures for FY19 are (\$607k) higher than FY19. The change in other operating expenditures is illustrated below:



Contractual Services are up (\$97k), due to timing differences of service contracts. Supplies and Materials have increased by (\$357k) due to increases in printing (\$68k), asphalt supplies (\$108k), repairs & maintenance (\$90k) and postage (\$82k). Other agencies have decreased \$355k due to decrease in funding to CRTA.

HORRY COUNTY, SOUTH CAROLINA  
GENERAL FUND  
BALANCE SHEETS  
As of September 30, 2019  
(with comparative amounts as of September 30, 2018)

|   | 2020                 | 2019                  |
|---|----------------------|-----------------------|
| <b>Assets</b>   |                      |                       |
| Cash and cash equivalents   | \$ 1,854,923         | \$ 3,315,434          |
| Pooled cash and investments   | 69,379,697           | 63,023,636            |
| Receivables, net:   |                      |                       |
| Property taxes and other taxes  | 3,015,639            | 91,046,845            |
| Accounts and other  | 4,542,422            | 4,373,726             |
| Fees  | 595,085              | 4,035,343             |
| Due from other funds  | 571,007              | 580,612               |
| Due from other governments  | 5,849,108            | 2,705,728             |
| Inventories   | 68,099               | 49,768                |
| Prepaid items   | 3,477,016            | 3,858,984             |
|   | <b>\$ 89,352,996</b> | <b>\$ 172,990,076</b> |
| <b>Liabilities</b>  |                      |                       |
| Accounts payable - trade  | 2,514,157            | 2,424,622             |
| Accrued salaries & wages  | 2,460,814            | 1,978,771             |
| Due to other governments  | 2,090,495            | 1,590,454             |
| Due to taxpayers for overpayment  | 244,312              | 244,312               |
| Funds held in trust - proceeds from sale<br>of properties due to delinquent taxes | 9,542,791            | 6,608,251             |
| Other accrued liabilities   | 4,991,393            | 5,255,131             |
| Total Liabilities   | <b>21,843,962</b>    | <b>18,101,541</b>     |
| <b>Deferred inflows of resources</b>  |                      |                       |
| Unavailable revenues - fees and other   | 10,528,013           | 7,466,742             |
| Unavailable revenues - property taxes   | 3,609,958            | 95,081,422            |
| Total deferred inflows of resources   | <b>14,137,971</b>    | <b>102,548,164</b>    |
| <b>Fund balances</b>  |                      |                       |
| Nonspendable  | 3,545,115            | 3,908,752             |
| Committed to public safety  | 2,001,085            | 2,001,085             |
| Committed to culture, recreation & tourism  | 327,045              | 327,045               |
| Committed to infrastructure & regulation  | 1,412,475            | 1,412,475             |
| Committed to reserves   | 43,966,260           | 40,750,230            |
| Committed to other purposes   | 2,007,677            | 2,007,677             |
| Committed to mosquito abatement   | 3,000,000            | 3,000,000             |
| Committed to early lease payoff   | 6,918,492            | 6,918,492             |
| Committed to capital projects   | 6,200,000            | 6,200,000             |
| Committed to OPEB   | 2,425,323            | 2,425,323             |
| Committed to abatement/demolition   | 961,420              | 961,420               |
| Unassigned  | (19,393,829)         | (17,572,128)          |
| Total fund balances   | <b>53,371,063</b>    | <b>52,340,371</b>     |
| Total liabilities, deferred inflows of resources<br>and fund balances             | <b>\$ 89,352,996</b> | <b>\$ 172,990,076</b> |

# HORRY COUNTY, SOUTH CAROLINA

## GENERAL FUND

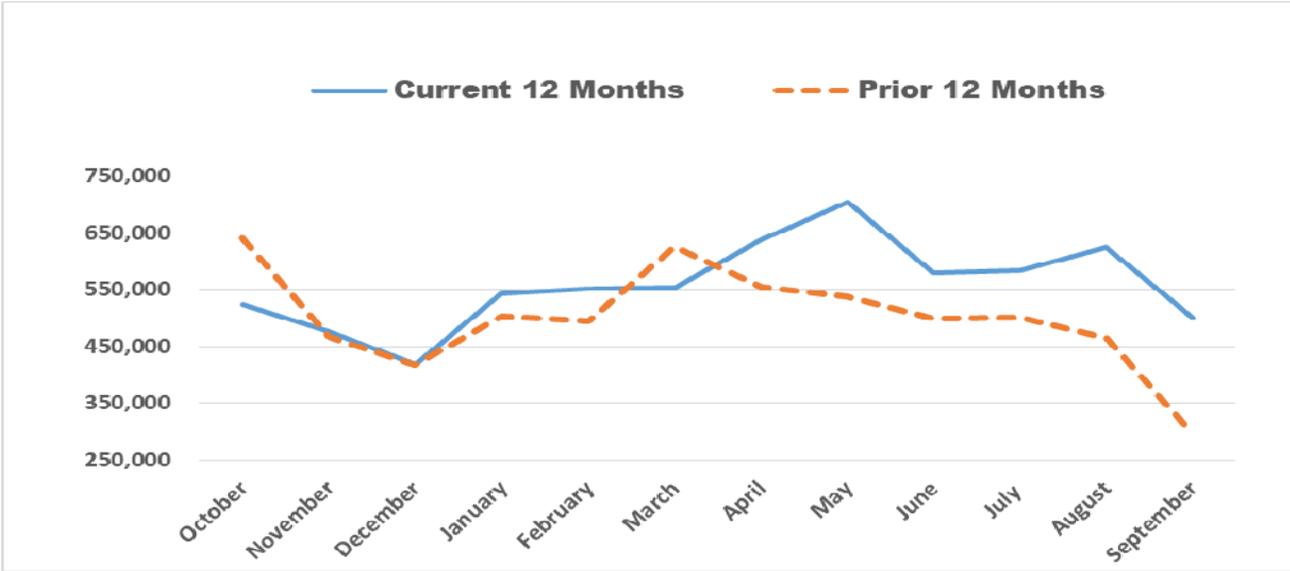
### STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019

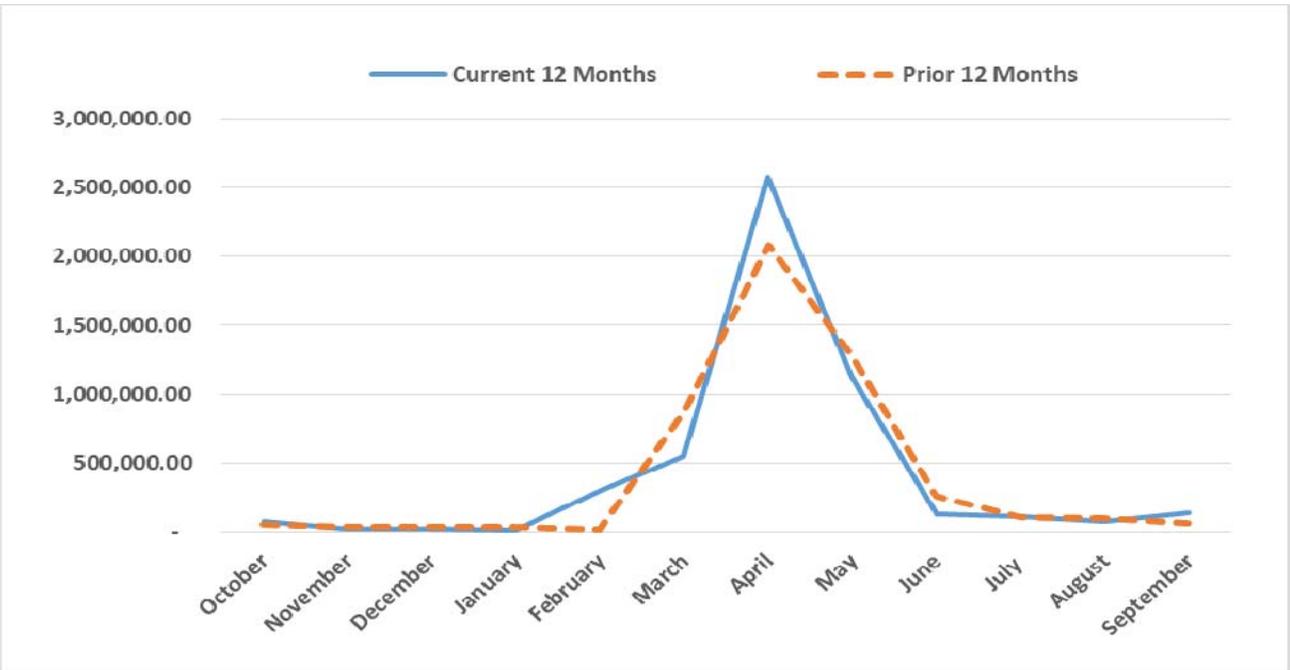
(with comparative actual amounts for the period end September 30, 2018)

|   | FY 2020               |                      |   | FY 2019                   |                                  |
|---|-----------------------|----------------------|---|---------------------------|----------------------------------|
|   | A<br>Annual<br>Budget | B<br>Actual          | C<br>Variance Annual<br>Budget / Actual | D<br>Prior Year<br>Actual | E<br>Variance<br>Actual / Actual |
| <b>Revenues</b>   |                       |                      |   |                           |                                  |
| Real and personal property taxes                          | \$ 94,055,272         | \$ 466,609           | \$ (93,588,663)                         | \$ 347,597                | \$ 119,012                       |
| Vehicle taxes   | 8,475,230             | 2,277,868            | (6,197,362)                             | 2,240,603                 | 37,265                           |
| Fee in lieu of tax  | 3,676,000             | 40,737               | (3,635,263)                             | 155,927                   | (115,190)                        |
| Intergovernmental   | 12,950,019            | 315,576              | (12,634,443)                            | 450,589                   | (135,013)                        |
| Fees and fines  | 29,942,302            | 5,532,550            | (24,409,752)                            | 5,091,366                 | 441,184                          |
| Documentary stamps  | 5,437,163             | 1,475,204            | (3,961,959)                             | 1,265,988                 | 209,216                          |
| License and permits                                       | 12,087,469            | 2,236,339            | (9,851,130)                             | 1,683,597                 | 552,742                          |
| Cost allocation   | 4,219,450             | -                    | (4,219,450)                             | -                         | -                                |
| Other   | 4,642,698             | 1,460,836            | (3,181,862)                             | 1,379,490                 | 81,346                           |
| <b>Total revenues</b>                                     | <b>175,485,603</b>    | <b>13,805,719</b>    | <b>(161,679,884)</b>                    | 12,615,157                | 1,190,562                        |
| <b>Expenditures</b>                                       |                       |                      |   |                           |                                  |
| Current:  |                       |                      |   |                           |                                  |
| General government  | 42,633,649            | 8,781,338            | 33,852,311                              | 8,463,635                 | (317,703)                        |
| Public safety   | 101,442,071           | 20,888,855           | 80,553,216                              | 19,398,624                | (1,490,231)                      |
| Health and social services                                | 1,696,484             | 389,379              | 1,307,105                               | 577,512                   | 188,133                          |
| Infrastructure and regulation                             | 20,974,545            | 3,894,108            | 17,080,437                              | 3,385,976                 | (508,132)                        |
| Culture, recreation and tourism                           | 6,050,673             | 1,206,556            | 4,844,117                               | 1,149,029                 | (57,527)                         |
| Other   | 234,172               | 34,827               | 199,345                                 | 424,827                   | 390,000                          |
| <b>Total expenditures</b>                                 | <b>173,031,594</b>    | <b>35,195,063</b>    | <b>137,836,531</b>                      | 33,399,603                | (1,795,460)                      |
| Excess (deficiency) of revenues over (under) expenditures | <b>2,454,009</b>      | <b>(21,389,344)</b>  | <b>(23,843,353)</b>                     | (20,784,446)              | (604,898)                        |
| <b>Other Financing Sources (Uses)</b>                     |                       |                      |   |                           |                                  |
| Sales of assets   | 50,000                | 116,838              | 66,838                                  | 107,080                   | 9,758                            |
| Transfers in  | 741,652               | 118,683              | (622,969)                               | 186,419                   | (67,736)                         |
| Transfers out   | (17,197,174)          | (5,501,682)          | 11,695,492                              | (5,298,732)               | (202,950)                        |
| <b>Total other financing sources (uses)</b>               | <b>(16,405,522)</b>   | <b>(5,266,161)</b>   | <b>11,139,361</b>                       | (5,005,233)               | (260,928)                        |
| Net change in fund balance                                | <b>(13,951,513)</b>   | <b>(26,655,505)</b>  | <b>(12,703,992)</b>                     | (25,789,679)              | (865,826)                        |
| Fund balance at beginning of year                         | <b>80,026,568</b>     | <b>80,026,568</b>    | -                                       | 78,130,050                | 1,896,518                        |
| Fund balance at of end of period                          | <b>\$ 66,075,055</b>  | <b>\$ 53,371,063</b> | <b>\$ (12,703,992)</b>                  | \$ 52,340,371             | \$ 1,030,692                     |

**Horry County, South Carolina  
 General Fund Revenue - Building Permits  
 For the Twelve Month Period ended September 30, 2019 and 2018**



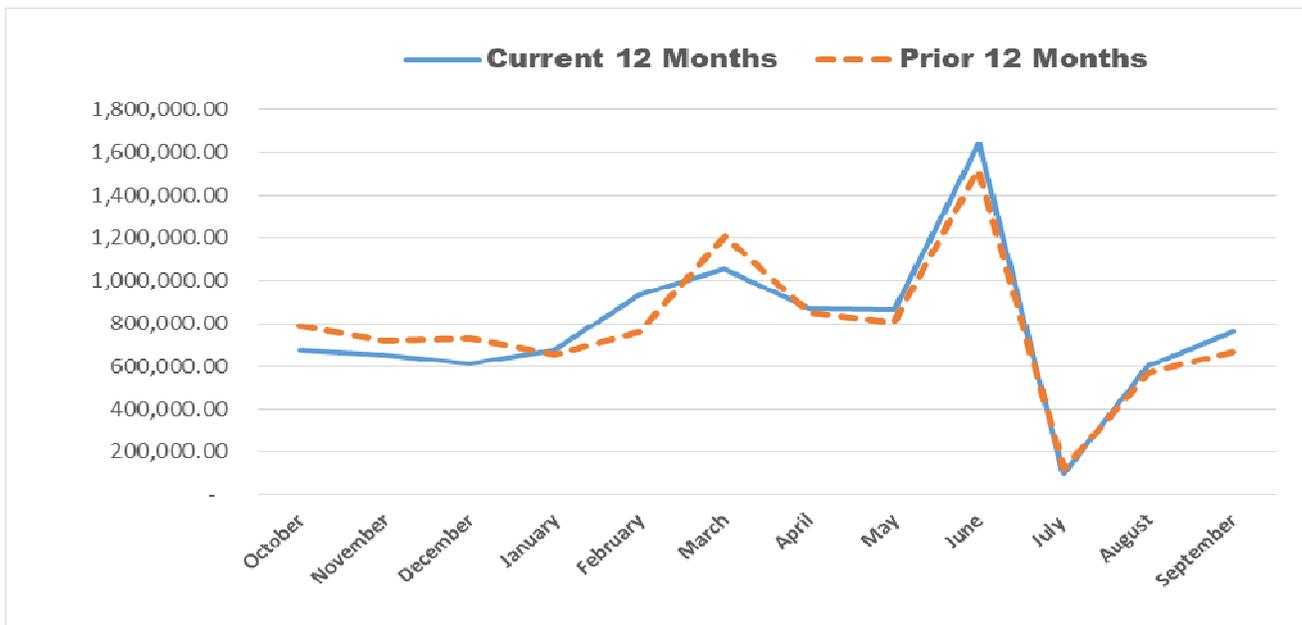
**Horry County, South Carolina  
 General Fund Revenue - Business License  
 For the Twelve Month Period ended September 30, 2019 and 2018**



**Horry County, South Carolina  
General Fund Revenue - Documentary Stamps  
For the Twelve Month Period ended September 30, 2019 and 2018**



**Horry County, South Carolina  
General Fund Revenue - EMS Fees  
For the Twelve Month Period ended September 30, 2019 and 2018**



HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
(with comparative amounts as of September 30, 2018)

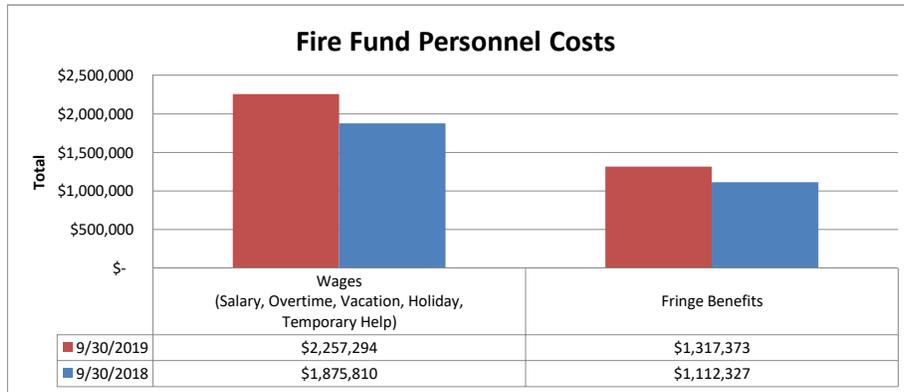
Fire Fund - Budgetary Basis

|   | FY 2020               |                |  |                                      | FY 2019                      |                                     |
|---|-----------------------|----------------|--|--------------------------------------|------------------------------|-------------------------------------|
|   | A<br>Annual<br>Budget | C<br>Actual    | D<br>Variance<br>Annual Budget /<br>Actual | E<br>% Actual<br>to Annual<br>Budget | F<br>Prior<br>Year<br>Actual | G<br>Variance<br>Actual /<br>Actual |
| Total revenues                          | \$ 23,412,594         | \$ 798,877     | \$ (22,613,717)                            | 3.41%                                | \$ 799,891                   | \$ (1,014)                          |
| Total expenditures                      | 21,780,204            | 4,318,749      | 17,461,455                                 | 19.83%                               | 3,691,474                    | (627,275)                           |
| Excess of revenues<br>over expenditures | 1,632,390             | (3,519,872)    | (5,152,262)                                | -215.63%                             | (2,891,583)                  | (628,289)                           |
| Other Financing Sources (Uses)          | (2,777,600)           | (1,188,300)    | 1,589,300                                  | 42.78%                               | (1,030,664)                  | (157,636)                           |
| Net Change in Fund Balance              | \$ (1,145,210)        | \$ (4,708,172) | \$ (3,562,962)                             |                                      | \$ (3,922,247)               | \$ (785,925)                        |
| Total expenditures                      | \$ 21,780,204         | \$ 4,318,749   | 17,461,455                                 | 19.83%                               | \$ 3,691,474                 | \$ (627,275)                        |
| Total encumbrances                      | -                     | 433,686        | (433,686)                                  |                                      | 246,783                      | (186,903)                           |
| Total expenditures & encumbrances       | \$ 21,780,204         | \$ 4,752,435   | \$ 17,027,769                              | 21.82%                               | \$ 3,938,257                 | \$ (814,178)                        |

*Highlights relating to Revenues and Expenditures*

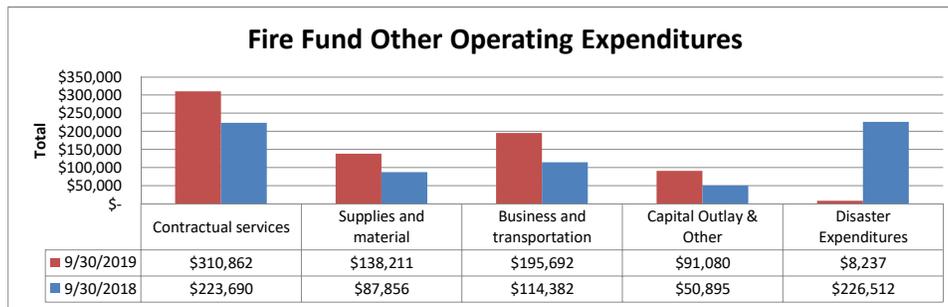
Total actual revenues through September 30, 2019 were down (\$1k) from with prior year.

Total actual expenditures increased (\$627k). The change in personnel costs is illustrated below:



- Salaries increased by (\$381k) and benefits increased by (\$205k).

The change in other operating expenditures is illustrated below:



Contractual Services has increase by (\$87k) primarily due to an increase in Service Contracts (\$75k). Disaster expenditures have decreased by \$218k.

HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
(with comparative amounts as of September 30, 2018)

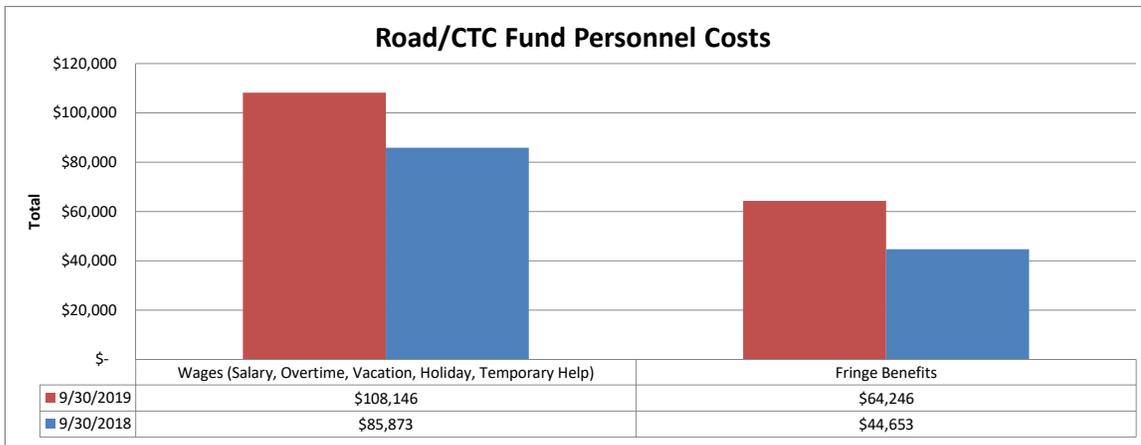
Road Maintenance & CTC Fund - Budgetary Basis

|   | FY 2020               |               |  |                                      | FY 2019                      |                                     |
|---|-----------------------|---------------|--|--------------------------------------|------------------------------|-------------------------------------|
|   | A<br>Annual<br>Budget | C<br>Actual   | D<br>Variance<br>Annual Budget /<br>Actual | E<br>% Actual<br>to Annual<br>Budget | F<br>Prior<br>Year<br>Actual | G<br>Variance<br>Actual /<br>Actual |
| Total revenues                          | \$ 18,777,298         | \$ 4,590,590  | \$ (14,186,708)                            | 24.45%                               | \$ 4,294,009                 | \$ 296,581                          |
| Total expenditures                      | 49,996,513            | 3,898,600     | 46,097,913                                 | 7.80%                                | 1,765,807                    | (2,132,793)                         |
| Excess of revenues<br>over expenditures | (31,219,215)          | 691,990       | 31,911,205                                 | -2.22%                               | 2,528,202                    | (1,836,212)                         |
| Net Change in Fund Balance              | \$ (31,219,215)       | \$ 691,990    | \$ 31,911,205                              |                                      | \$ 2,528,202                 | \$ (1,836,212)                      |
| Total expenditures                      | \$ 49,996,513         | \$ 3,898,600  | \$ 46,097,913                              | 7.80%                                | \$ 1,765,807                 | \$ (2,132,793)                      |
| Total encumbrances                      | -                     | 6,658,564     | (6,658,564)                                |                                      | 5,901,171                    | (757,393)                           |
| Total expenditures & encumbrances       | \$ 49,996,513         | \$ 10,557,164 | \$ 39,439,349                              | 21.12%                               | \$ 7,666,978                 | \$ (2,890,186)                      |

*Highlights relating to Revenues and Expenditures*

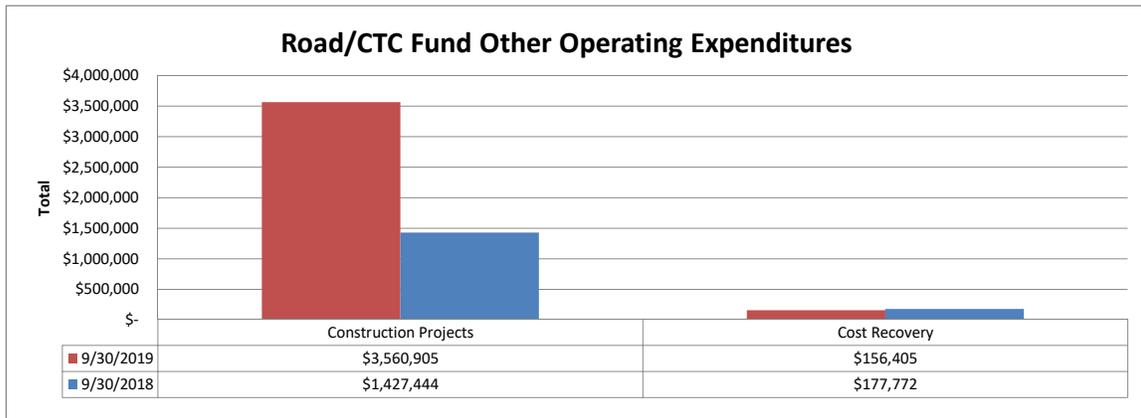
Total actual revenue for the month ended September 30, 2019 increased by \$296k, due to increases in road maintenance fees \$172k and interest income \$98k.

Total actual expenditures increased (\$2.1M). The change in personnel costs is illustrated below:



- Salaries increased by (\$22k) and benefits increased by (\$20k).

The change in other operating expenditures is illustrated below:



Certain other expenditure categories were insignificant to include in this graph.

HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
 FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
 (with comparative amounts as of September 30, 2018)

Beach Renourishment Fund - Budgetary Basis

|   | FY 2020               |                   |                                       | E                               | FY 2019                 |                                |
|---|-----------------------|-------------------|---------------------------------------|---------------------------------|-------------------------|--------------------------------|
|   | A                     | C                 | D                                     |                                 | F                       | G                              |
|   | Annual<br>Budget      | Actual            | Variance<br>Annual Budget /<br>Actual | % Actual<br>to Annual<br>Budget | Prior<br>Year<br>Actual | Variance<br>Actual /<br>Actual |
| Total revenues                          | \$ 1,040,000          | \$ 348,698        | \$ (691,302)                          | 33.53%                          | \$ 359,813              | \$ (11,115)                    |
| Total expenditures                      | 2,860,799             | -                 | 2,860,799                             | 0.00%                           | 29,235                  | 29,235                         |
| Excess of revenues<br>over expenditures | (1,820,799)           | 348,698           | 2,169,497                             | -19.15%                         | 330,578                 | 18,120                         |
| Net Change in Fund Balance              | <u>\$ (1,820,799)</u> | <u>\$ 348,698</u> | <u>\$ 2,169,497</u>                   |                                 | <u>\$ 330,578</u>       | <u>\$ 18,120</u>               |
| Total expenditures                      | \$ 2,860,799          | \$ -              | \$ 2,860,799                          | 0.00%                           | \$ 29,235               | \$ 29,235                      |
| Total encumbrances                      | -                     | 429,723           | (429,723)                             |                                 | 437,892                 | 8,169                          |
| Total expenditures & encumbrances       | <u>\$ 2,860,799</u>   | <u>\$ 429,723</u> | <u>\$ 2,431,076</u>                   | 15.02%                          | <u>\$ 467,127</u>       | <u>\$ 37,404</u>               |

HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
(with comparative amounts as of September 30, 2018)

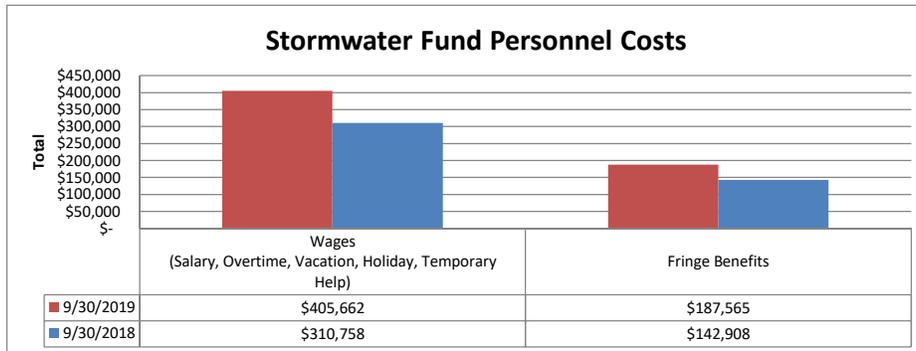
Stormwater Fund - Budgetary Basis

|   | FY 2020               |              |  |                                      | FY 2019                      |                                     |
|---|-----------------------|--------------|--|--------------------------------------|------------------------------|-------------------------------------|
|   | A<br>Annual<br>Budget | C<br>Actual  | D<br>Variance<br>Annual Budget /<br>Actual | E<br>% Actual<br>to Annual<br>Budget | F<br>Prior<br>Year<br>Actual | G<br>Variance<br>Actual /<br>Actual |
| Total revenues                          | \$ 7,455,966          | \$ 1,162,459 | \$ (6,293,507)                             | 15.59%                               | \$ 35,349                    | \$ 1,127,110                        |
| Total expenditures                      | 7,900,722             | 1,603,858    | 6,296,864                                  | 20.30%                               | 1,023,050                    | (580,808)                           |
| Excess of revenues<br>over expenditures | (444,756)             | (441,399)    | 3,357                                      | 99.25%                               | (987,701)                    | 546,302                             |
| Other Financing Sources (Uses)          | (77,500)              | (19,375)     | 58,125                                     | 25.00%                               | (233,445)                    | 214,070                             |
| Net Change in Fund Balance              | \$ (522,256)          | \$ (460,774) | \$ 61,482                                  |                                      | \$ (1,221,146)               | \$ 760,372                          |
| Total expenditures                      | \$ 7,900,722          | \$ 1,603,858 | \$ 6,296,864                               | 20.30%                               | \$ 1,023,050                 | \$ (580,808)                        |
| Total encumbrances                      | -                     | 511,512      | (511,512)                                  |                                      | 317,367                      | (194,145)                           |
| Total expenditures & encumbrances       | \$ 7,900,722          | \$ 2,115,370 | \$ 5,785,352                               | 26.77%                               | \$ 1,340,417                 | \$ (774,953)                        |

Highlights relating to Revenues and Expenditures

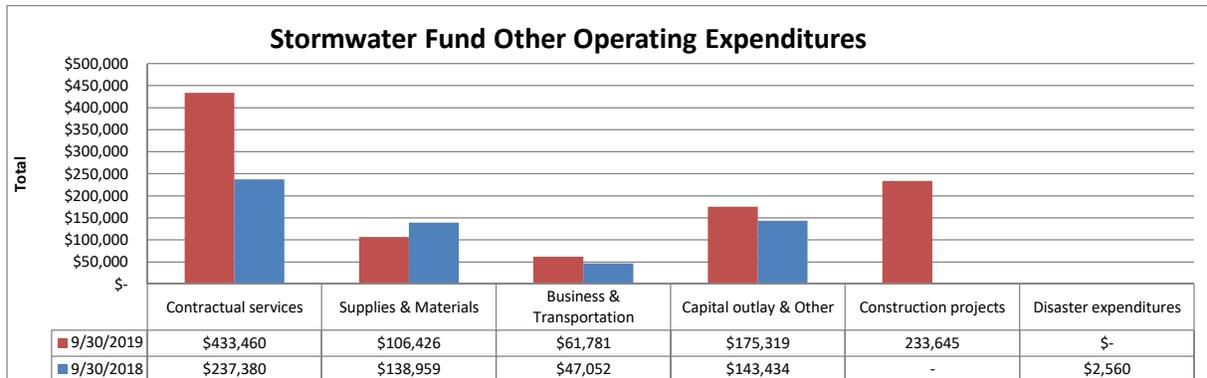
Total actual revenues for increased by \$1.1Mk over prior year, largely due to increases in federal and state FEMA grants. Total actual expenditures increased by (\$581k), primarily due to increases in construction projects (\$233k) and contractual services (\$196k) largely due to timing of water quality monitoring payments.

The change in personnel costs is illustrated below:



Salaries increased by (\$95k) and related benefits increased by (\$44k).

The change in other operating expenditures is illustrated below:



HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
(with comparative amounts as of September 30, 2018)

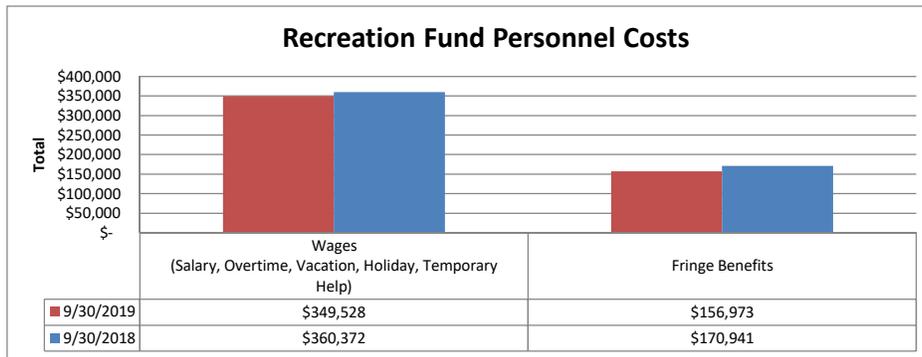
Recreation Fund - Budgetary Basis

|                                      | FY 2020       |              |                                 |                           | FY 2019           |                          |
|--------------------------------------|---------------|--------------|---------------------------------|---------------------------|-------------------|--------------------------|
|                                      | A             | C            | D                               | E                         | F                 | G                        |
|                                      | Annual Budget | Actual       | Variance Annual Budget / Actual | % Actual to Annual Budget | Prior Year Actual | Variance Actual / Actual |
| Total revenues                       | \$ 7,470,224  | \$ 603,861   | \$ (6,866,363)                  | 8.08%                     | \$ 395,040        | \$ 208,821               |
| Total expenditures                   | 6,741,255     | 834,726      | 5,906,529                       | 12.38%                    | 1,020,143         | 185,417                  |
| Excess of revenues over expenditures | 728,969       | (230,865)    | (959,834)                       | -31.67%                   | (625,103)         | 394,238                  |
| Other Financing Sources (Uses)       | (756,975)     | (744,400)    | 12,575                          |                           | 1,419             | (745,819)                |
| Net Change in Fund Balance           | \$ (28,006)   | \$ (975,265) | \$ (947,259)                    |                           | \$ (623,684)      | \$ (351,581)             |
| Total expenditures                   | \$ 6,741,255  | \$ 834,726   | \$ 5,906,529                    | 12.38%                    | \$ 1,020,143      | \$ 185,417               |
| Total encumbrances                   | -             | 28,519       | (28,519)                        |                           | 14,258            | (14,261)                 |
| Total expenditures & encumbrances    | \$ 6,741,255  | \$ 863,245   | \$ 5,878,010                    | 12.81%                    | \$ 1,034,401      | \$ 171,156               |

*Highlights relating to Revenues and Expenditures*

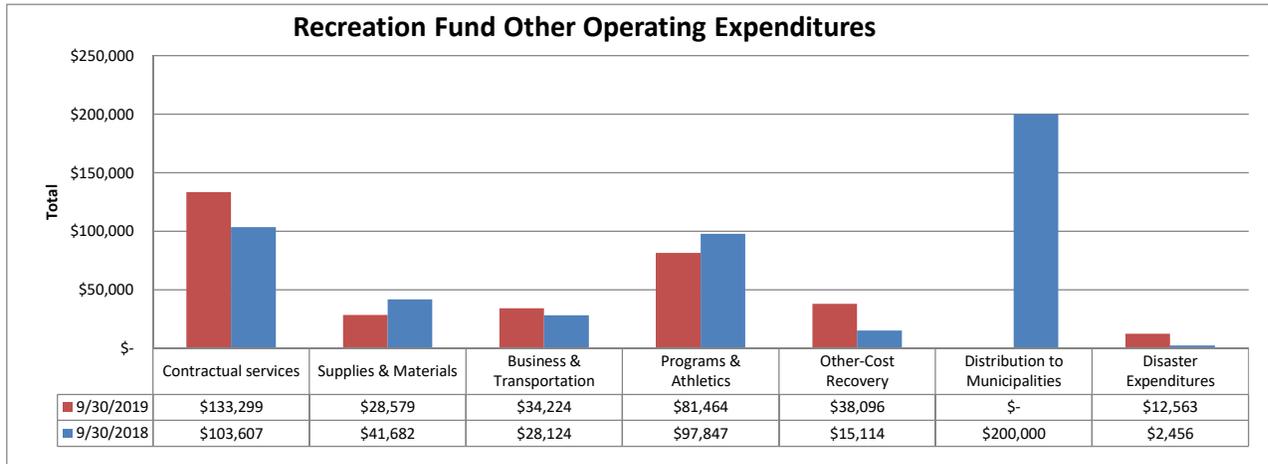
Total actual revenues through September 30, 2019 increased by \$209k.

Total actual expenditures decreased by \$185k over last year. The change in personnel costs is illustrated below:



Salaries have decreased by \$11k and related benefits have decreased by \$14k.

The change in other operating expenditures is illustrated below:



HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
 FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
 (with comparative amounts as of September 30, 2018)

Waste Management Recycling Fund - Budgetary Basis

|                                   | FY 2020       |              |                                 | E                         | FY 2019           |                          |
|-----------------------------------|---------------|--------------|---------------------------------|---------------------------|-------------------|--------------------------|
|                                   | A             | C            | D                               |                           | F                 | G                        |
|                                   | Annual Budget | Actual       | Variance Annual Budget / Actual | % Actual to Annual Budget | Prior Year Actual | Variance Actual / Actual |
| Total revenues                    | \$ 9,253,668  | \$ 622,892   | \$ (8,630,776)                  | 6.73%                     | \$ 270,418        | \$ 352,474               |
| Total expenditures                | 9,253,668     | 1,518,021    | 7,735,647                       | 16.40%                    | 1,401,488         | (116,533)                |
| Net Change in Fund Balance        | \$ -          | \$ (895,129) | \$ (895,129)                    |                           | \$ (1,131,070)    | \$ 235,941               |
| Total expenditures                | \$ 9,253,668  | \$ 1,518,021 | \$ 7,735,647                    | 16.40%                    | \$ 1,401,488      | \$ (116,533)             |
| Total encumbrances                | -             | 2,107,300    | (2,107,300)                     |                           | 2,093,677         | (13,623)                 |
| Total expenditures & encumbrances | \$ 9,253,668  | \$ 3,625,321 | \$ 5,628,347                    | 39.18%                    | \$ 3,495,165      | \$ (130,156)             |

Total actual revenues through September 30, 2019 increased by \$352k.

Total actual expenditures increased by (\$117k) over last year.

HORRY COUNTY, SOUTH CAROLINA

SELECTED SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

As of September 30, 2019  
UNAUDITED

|   | Fire                | Road<br>Maintenance<br>& CTC | Beach<br>Renourishment | Stormwater<br>Management | Recreation          | Waste<br>Management<br>Recycling | Total                |
|---|---------------------|------------------------------|------------------------|--------------------------|---------------------|----------------------------------|----------------------|
| <b>Assets</b>   |                     |                              |                        |                          |                     |                                  |                      |
| Cash and cash equivalents   | \$ 3,420,082        | \$ 35,619,474                | \$ 3,756,059           | \$ 2,694,005             | \$ 2,174,309        | \$ 562,028                       | \$ 48,225,957        |
| Receivables, net:   |                     |                              |                        |                          |                     |                                  |                      |
| Property taxes  | 877,739             | -                            | -                      | -                        | 100,941             | 271,626                          | 1,250,306            |
| Fees  | 292                 | 1,494,603                    | -                      | 92,862                   | 375                 | 90                               | 1,588,222            |
| Due from other governments  | 1,278,301           | 1,130,439                    | -                      | 569,328                  | 194,128             | 5,042,443                        | 8,214,639            |
| Prepaid items   | 41,425              | -                            | -                      | -                        | 4,948               | -                                | 46,373               |
| Total assets  | <u>\$ 5,617,839</u> | <u>\$ 38,244,516</u>         | <u>\$ 3,756,059</u>    | <u>\$ 3,356,195</u>      | <u>\$ 2,474,701</u> | <u>\$ 5,876,187</u>              | <u>\$ 59,325,497</u> |
| <b>Liabilities</b>  |                     |                              |                        |                          |                     |                                  |                      |
| Liabilities   |                     |                              |                        |                          |                     |                                  |                      |
| Accounts payable-trade  | \$ 6,980            | \$ 43,641                    | \$ -                   | \$ 84,852                | \$ 16,577           | \$ -                             | \$ 152,050           |
| Due to other governments  | -                   | -                            | -                      | 1,049,954                | -                   | -                                | 1,049,954            |
| Total Liabilities   | <u>6,980</u>        | <u>43,641</u>                | <u>-</u>               | <u>1,134,806</u>         | <u>16,577</u>       | <u>-</u>                         | <u>1,202,004</u>     |
| <b>Deferred Inflows of Resources</b>                                  |                     |                              |                        |                          |                     |                                  |                      |
| Unavailable revenue-property taxes and other fees                     | 2,173,123           | 2,671,535                    | -                      | 662,191                  | 308,645             | 5,314,159                        | 11,129,653           |
| Total deferred inflows of resources                                   | <u>2,173,123</u>    | <u>2,671,535</u>             | <u>-</u>               | <u>662,191</u>           | <u>308,645</u>      | <u>5,314,159</u>                 | <u>11,129,653</u>    |
| <b>Fund balances (deficit):</b>                                       |                     |                              |                        |                          |                     |                                  |                      |
| Nonspendable  | 41,425              | -                            | -                      | -                        | 4,948               | -                                | 46,373               |
| Restricted for public safety  | 3,396,311           | -                            | -                      | -                        | -                   | -                                | 3,396,311            |
| Restricted for culture, recreation and tourism                        | -                   | -                            | -                      | -                        | 2,144,531           | -                                | 2,144,531            |
| Restricted for infrastructure and regulation                          | -                   | -                            | -                      | 1,559,198                | -                   | 562,028                          | 2,121,226            |
| Restricted for capital projects                                       | -                   | 17,200,265                   | -                      | -                        | -                   | -                                | 17,200,265           |
| Committed to culture, recreation and tourism                          | -                   | -                            | 3,756,059              | -                        | -                   | -                                | 3,756,059            |
| Committed to infrastructure and regulation                            | -                   | 18,329,075                   | -                      | -                        | -                   | -                                | 18,329,075           |
| Total fund balances   | <u>3,437,736</u>    | <u>35,529,340</u>            | <u>3,756,059</u>       | <u>1,559,198</u>         | <u>2,149,479</u>    | <u>562,028</u>                   | <u>46,993,840</u>    |
| Total liabilities, deferred inflows of resources<br>and fund balances | <u>\$ 5,617,839</u> | <u>\$ 38,244,516</u>         | <u>\$ 3,756,059</u>    | <u>\$ 3,356,195</u>      | <u>\$ 2,474,701</u> | <u>\$ 5,876,187</u>              | <u>\$ 59,325,497</u> |

HORRY COUNTY, SOUTH CAROLINA

FIRE SPECIAL REVENUE FUND  
 SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP BASIS) AND ACTUAL

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
 (with comparative actual amounts for the period end September 30, 2018)

|  | FY 2020             |                     |                             | FY 2019              |                             |
|--|---------------------|---------------------|-----------------------------|----------------------|-----------------------------|
|  | Annual<br>Budget    | Actual              | Variance<br>Budget / Actual | Prior Year<br>Actual | Variance<br>Actual / Actual |
| <b>Revenues</b>  |                     |                     |                             |                      |                             |
| Real, personal & vehicle taxes                               | \$ 23,020,000       | \$ 756,885          | \$ (22,263,115)             | \$ 741,979           | \$ 14,906                   |
| Fee in lieu of tax   | 116,000             | 5,868               | (110,132)                   | 21,686               | (15,818)                    |
| Intergovernmental  | 26,594              | 16,791              | (9,803)                     | -                    | 16,791                      |
| Interest   | 200,000             | 19,241              | (180,759)                   | 31,638               | (12,397)                    |
| Other  | 50,000              | 92                  | (49,908)                    | 4,588                | (4,496)                     |
| Total revenues   | <u>23,412,594</u>   | <u>798,877</u>      | <u>(22,613,717)</u>         | <u>799,891</u>       | <u>(1,014)</u>              |
| <b>Expenditures</b>  |                     |                     |                             |                      |                             |
| Current:   |                     |                     |                             |                      |                             |
| Public safety:   |                     |                     |                             |                      |                             |
| Personnel costs  | 16,135,381          | 3,574,667           | 12,560,714                  | 2,988,139            | (586,528)                   |
| Contractual services   | 1,300,499           | 310,862             | 989,637                     | 223,690              | (87,172)                    |
| Supplies and material  | 1,386,585           | 138,211             | 1,248,374                   | 87,856               | (50,355)                    |
| Business and transportation                                  | 1,083,120           | 195,692             | 887,428                     | 114,382              | (81,310)                    |
| Capital outlay   | 86,600              | -                   | 86,600                      | 11,367               | 11,367                      |
| Other  | 488,019             | 91,080              | 396,939                     | 39,528               | (51,552)                    |
| Disaster expenditure   | -                   | 8,237               | (8,237)                     | 226,512              | 218,275                     |
| Cost allocation  | 1,300,000           | -                   | 1,300,000                   | -                    | -                           |
| Total expenditures   | <u>21,780,204</u>   | <u>4,318,749</u>    | <u>17,461,455</u>           | <u>3,691,474</u>     | <u>(627,275)</u>            |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>1,632,390</u>    | <u>(3,519,872)</u>  | <u>(5,152,262)</u>          | <u>(2,891,583)</u>   | <u>(628,289)</u>            |
| <b>Other Financing Sources (Uses)</b>                        |                     |                     |                             |                      |                             |
| Transfer out   | (2,777,600)         | (1,188,300)         | 1,589,300                   | (1,030,664)          | (157,636)                   |
| Total other financing sources (uses)                         | <u>(2,777,600)</u>  | <u>(1,188,300)</u>  | <u>1,589,300</u>            | <u>(1,030,664)</u>   | <u>(157,636)</u>            |
| Net change in fund balance                                   | (1,145,210)         | (4,708,172)         | (3,562,962)                 | (3,922,247)          | (785,925)                   |
| Fund balance at beginning of year                            | 8,145,908           | 8,145,908           | -                           | 10,121,476           | (1,975,568)                 |
| Fund balance at end of period                                | <u>\$ 7,000,698</u> | <u>\$ 3,437,736</u> | <u>\$ (3,562,962)</u>       | <u>\$ 6,199,229</u>  | <u>\$ (2,761,493)</u>       |

HORRY COUNTY, SOUTH CAROLINA

ROAD MAINTENANCE & CTC SPECIAL REVENUE FUND  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
(with comparative actual amounts for the period end September 30, 2018)

|   | FY 2020             |                      |                             | FY 2019              |                             |
|---|---------------------|----------------------|-----------------------------|----------------------|-----------------------------|
|   | Annual<br>Budget    | Actual               | Variance<br>Budget / Actual | Prior Year<br>Actual | Variance<br>Actual / Actual |
| <b>Revenues</b>                                 |                     |                      |                             |                      |                             |
| Intergovernmental                               | \$ 2,194,673        | \$ 20,618            | \$ (2,174,055)              | \$ -                 | \$ 20,618                   |
| Fees  | \$ 15,832,625       | \$ 4,330,003         | \$ (11,502,622)             | \$ 4,157,927         | \$ 172,076                  |
| Interest  | 750,000             | 234,475              | (515,525)                   | 136,082              | 98,393                      |
| <b>Total revenues</b>                           | <b>18,777,298</b>   | <b>4,590,590</b>     | <b>(14,186,708)</b>         | <b>4,294,009</b>     | <b>296,581</b>              |
| <b>Expenditures</b>                             |                     |                      |                             |                      |                             |
| Current:  |                     |                      |                             |                      |                             |
| Engineer:                                       |                     |                      |                             |                      |                             |
| Construction Projects - CTC                     | 2,194,673           | 33,315               | 2,161,358                   | 257,704              | 224,389                     |
| Capital Outlay - Infrastructure                 | 30,972,506          | 3,420,779            | 27,551,727                  | 733,896              | (2,686,883)                 |
| Cost allocation                                 | 515,000             | -                    | 515,000                     | -                    | -                           |
| <b>Total engineer</b>                           | <b>33,682,179</b>   | <b>3,454,094</b>     | <b>30,228,085</b>           | <b>991,600</b>       | <b>(2,462,494)</b>          |
| Operations:                                     |                     |                      |                             |                      |                             |
| Personnel costs                                 | 838,888             | 172,393              | 666,495                     | 130,526              | (41,867)                    |
| Contractual services                            | 16,802              | 2,241                | 14,561                      | 4,096                | 1,855                       |
| Supplies and Material                           | 16,266              | 2,636                | 13,630                      | 3,198                | 562                         |
| Business and Transportation                     | 138,769             | 4,020                | 134,749                     | 22,771               | 18,751                      |
| Construction Projects                           | 9,713,711           | 106,811              | 9,606,900                   | 435,844              | 329,033                     |
| Distributions to Municipalities                 | 2,749,657           | -                    | 2,749,657                   | -                    | -                           |
| Contributions to Agencies                       | 2,079,626           | -                    | 2,079,626                   | -                    | -                           |
| Other-cost recovery                             | 625,615             | 156,405              | 469,210                     | 177,772              | 21,367                      |
| Cost allocation                                 | 135,000             | -                    | 135,000                     | -                    | -                           |
| <b>Total operations</b>                         | <b>16,314,334</b>   | <b>444,506</b>       | <b>15,869,828</b>           | <b>774,207</b>       | <b>329,701</b>              |
| <b>Total expenditures</b>                       | <b>49,996,513</b>   | <b>3,898,600</b>     | <b>46,097,913</b>           | <b>1,765,807</b>     | <b>(2,132,793)</b>          |
| Excess of revenues<br>over (under) expenditures | <b>(31,219,215)</b> | <b>691,990</b>       | <b>31,911,205</b>           | <b>2,528,202</b>     | <b>(1,836,212)</b>          |
| <b>Fund balance at beginning of year</b>        | <b>34,837,350</b>   | <b>34,837,350</b>    | <b>-</b>                    | <b>35,234,024</b>    | <b>(396,674)</b>            |
| <b>Fund balance at end of period</b>            | <b>\$ 3,618,135</b> | <b>\$ 35,529,340</b> | <b>\$ 31,911,205</b>        | <b>\$ 37,762,226</b> | <b>\$ (2,232,886)</b>       |

HORRY COUNTY, SOUTH CAROLINA

BEACH RENOURISHMENT SPECIAL REVENUE FUND  
 SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP BASIS) AND ACTUAL

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
 (with comparative actual amounts for the period end September 30, 2018)

|   | FY 2020             |                     |                             | FY 2019              |                             |
|---|---------------------|---------------------|-----------------------------|----------------------|-----------------------------|
|   | Annual<br>Budget    | Actual              | Variance<br>Budget / Actual | Prior Year<br>Actual | Variance<br>Actual / Actual |
| <b>Revenues</b>                                 |                     |                     |                             |                      |                             |
| Local accommodations tax                        | \$ 1,000,000        | \$ 326,511          | \$ (673,489)                | \$ 334,353           | \$ (7,842)                  |
| Interest  | 40,000              | 22,187              | (17,813)                    | 25,460               | (3,273)                     |
| <b>Total revenues</b>                           | <b>1,040,000</b>    | <b>348,698</b>      | <b>(691,302)</b>            | 359,813              | (11,115)                    |
| <b>Expenditures</b>                             |                     |                     |                             |                      |                             |
| Current:  |                     |                     |                             |                      |                             |
| Infrastructure & Regulation:                    |                     |                     |                             |                      |                             |
| Contractual services                            | 1,494,763           | -                   | 1,494,763                   | 29,235               | 29,235                      |
| Business & Transportation                       | 500                 | -                   | 500                         | -                    | -                           |
| Capital outlay                                  | 1,339,536           | -                   | 1,339,536                   | -                    | -                           |
| Capital outlay                                  | 26,000              | -                   | 26,000                      | -                    | -                           |
| <b>Total expenditures</b>                       | <b>2,860,799</b>    | -                   | <b>2,860,799</b>            | 29,235               | 29,235                      |
| Excess of revenues<br>over (under) expenditures | (1,820,799)         | 348,698             | 2,169,497                   | 330,578              | 18,120                      |
| <b>Fund balance at beginning of year</b>        | <b>3,407,361</b>    | <b>3,407,361</b>    | -                           | 6,865,988            | (3,458,627)                 |
| <b>Fund balance at end of period</b>            | <b>\$ 1,586,562</b> | <b>\$ 3,756,059</b> | <b>\$ 2,169,497</b>         | <b>\$ 7,196,566</b>  | <b>\$ (3,440,507)</b>       |

HORRY COUNTY, SOUTH CAROLINA

STORMWATER MANAGEMENT SPECIAL REVENUE FUND  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
(with comparative actual amounts for the period end September 30, 2018)

|  | FY 2020             |                     |                             | FY 2019              |                             |
|--|---------------------|---------------------|-----------------------------|----------------------|-----------------------------|
|  | Annual<br>Budget    | Actual              | Variance<br>Budget / Actual | Prior Year<br>Actual | Variance<br>Actual / Actual |
| <b>Revenues</b>  |                     |                     |                             |                      |                             |
| Intergovernmental  | \$ -                | \$ 1,074,349        | \$ 1,074,349                | -                    | 1,074,349                   |
| Fees   | 7,437,966           | 77,159              | (7,360,807)                 | 31,219               | 45,940                      |
| Interest   | 18,000              | 10,951              | (7,049)                     | 4,130                | 6,821                       |
| revenues   | <u>7,455,966</u>    | <u>1,162,459</u>    | <u>(6,293,507)</u>          | <u>35,349</u>        | <u>1,127,110</u>            |
| <b>Expenditures</b>  |                     |                     |                             |                      |                             |
| Current:   |                     |                     |                             |                      |                             |
| Infrastructure & Regulation:                                 |                     |                     |                             |                      |                             |
| Personnel costs  | 2,970,355           | 593,227             | 2,377,128                   | 453,665              | (139,562)                   |
| Contractual services   | 1,547,111           | 433,460             | 1,113,651                   | 237,380              | (196,080)                   |
| Supplies & Materials   | 414,832             | 106,426             | 308,406                     | 138,959              | 32,533                      |
| Business & Transportation                                    | 229,300             | 61,781              | 167,519                     | 47,052               | (14,729)                    |
| Construction projects  | 858,309             | 233,645             | 624,664                     | -                    | (233,645)                   |
| Capital Outlay - Infrastructure                              | 594,449             | -                   | 594,449                     | 426                  | 426                         |
| Other - cost recovery  | 701,000             | 175,319             | 525,681                     | 143,008              | (32,311)                    |
| Cost allocation  | 350,000             | -                   | 350,000                     | -                    | -                           |
| Total expenditures   | <u>7,900,722</u>    | <u>1,603,858</u>    | <u>6,296,864</u>            | <u>1,023,050</u>     | <u>(580,808)</u>            |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(444,756)</u>    | <u>(441,399)</u>    | <u>3,357</u>                | <u>(987,701)</u>     | <u>546,302</u>              |
| <b>Other Financing Sources (Uses)</b>                        |                     |                     |                             |                      |                             |
| Transfers out  | <u>(77,500)</u>     | <u>(19,375)</u>     | <u>58,125</u>               | <u>(233,445)</u>     | <u>214,070</u>              |
| Total other financing sources (uses)                         | <u>(77,500)</u>     | <u>(19,375)</u>     | <u>58,125</u>               | <u>(233,445)</u>     | <u>214,070</u>              |
| Net change in fund balance                                   | <u>(522,256)</u>    | <u>(460,774)</u>    | <u>61,482</u>               | <u>(1,221,146)</u>   | <u>760,372</u>              |
| <b>Fund balance at beginning of year</b>                     | <u>2,019,972</u>    | <u>2,019,972</u>    | <u>-</u>                    | <u>2,036,353</u>     | <u>(16,381)</u>             |
| <b>Fund balance at end of period</b>                         | <u>\$ 1,497,716</u> | <u>\$ 1,559,198</u> | <u>\$ 61,482</u>            | <u>\$ 815,207</u>    | <u>\$ 743,991</u>           |

HORRY COUNTY, SOUTH CAROLINA

RECREATION SPECIAL REVENUE FUND  
 SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP BASIS) AND ACTUAL

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
 (with comparative actual amounts for the period end September 30, 2018)

|   | FY 2020             |                     |                          | FY 2019             |                          |
|---|---------------------|---------------------|--------------------------|---------------------|--------------------------|
|   | Annual Budget       | Actual              | Variance Budget / Actual | Prior Year Actual   | Variance Actual / Actual |
| <b>Revenues</b>   |                     |                     |                          |                     |                          |
| Real, Personal and Vehicle taxes                          | \$ 3,925,297        | \$ 102,720          | \$ (3,822,577)           | \$ 99,470           | \$ 3,250                 |
| Fee in lieu of tax  | 28,210              | 990                 | (27,220)                 | 5,509               | (4,519)                  |
| Hospitality fees  | 200,000             | 53,199              | (146,801)                | -                   | 53,199                   |
| License and permits                                       | 2,130,000           | 128,171             | (2,001,829)              | -                   | 128,171                  |
| Interest  | 36,000              | 14,295              | (21,705)                 | 7,648               | 6,647                    |
| Program fees  | 1,150,717           | 242,079             | (908,638)                | 282,413             | (40,334)                 |
| Total revenues  | <u>7,470,224</u>    | <u>603,861</u>      | <u>(6,866,363)</u>       | <u>395,040</u>      | <u>208,821</u>           |
| <b>Expenditures</b>                                       |                     |                     |                          |                     |                          |
| Current:  |                     |                     |                          |                     |                          |
| Culture, Recreation and Tourism:                          |                     |                     |                          |                     |                          |
| Personnel costs   | 3,228,646           | 506,501             | 2,722,145                | 531,313             | 24,812                   |
| Contractual services                                      | 634,226             | 133,299             | 500,927                  | 103,607             | (29,692)                 |
| Supplies & Materials                                      | 615,079             | 28,579              | 586,500                  | 41,682              | 13,103                   |
| Business & Transportation                                 | 154,500             | 34,224              | 120,276                  | 28,124              | (6,100)                  |
| Capital outlay  | 275,000             | -                   | 275,000                  | -                   | -                        |
| Cost allocation   | 563,000             | -                   | 563,000                  | -                   | -                        |
| Disaster  | -                   | 12,563              | (12,563)                 | 2,456               | (10,107)                 |
| Distributions to Municipalities & Agencies                | 246,000             | -                   | 246,000                  | 200,000             | 200,000                  |
| Programs  | 402,542             | 61,238              | 341,304                  | 79,533              | 18,295                   |
| Athletics   | 172,650             | 20,226              | 152,424                  | 18,314              | (1,912)                  |
| Other-Cost Recovery                                       | 195,767             | 38,096              | 157,671                  | 15,114              | (22,982)                 |
| Contingency   | 253,845             | -                   | 253,845                  | -                   | -                        |
| Total expenditures  | <u>6,741,255</u>    | <u>834,726</u>      | <u>5,906,529</u>         | <u>1,020,143</u>    | <u>185,417</u>           |
| Excess (deficiency) of revenues over (under) expenditures | <u>728,969</u>      | <u>(230,865)</u>    | <u>(959,834)</u>         | <u>(625,103)</u>    | <u>394,238</u>           |
| <b>Other Financing Sources (Uses)</b>                     |                     |                     |                          |                     |                          |
| Transfers in  | 5,100               | 5,600               | 500                      | 9,250               | (3,650)                  |
| Transfers out   | (762,075)           | (750,000)           | 12,075                   | (7,831)             | (742,169)                |
| Total other financing sources (uses)                      | <u>(756,975)</u>    | <u>(744,400)</u>    | <u>12,575</u>            | <u>1,419</u>        | <u>(745,819)</u>         |
| Net change in fund balance                                | <u>(28,006)</u>     | <u>(975,265)</u>    | <u>(947,259)</u>         | <u>(623,684)</u>    | <u>(351,581)</u>         |
| <b>Fund balance at beginning of year</b>                  | <u>3,124,744</u>    | <u>3,124,744</u>    | <u>-</u>                 | <u>2,246,296</u>    | <u>2,363,098</u>         |
| <b>Fund balance at end of period</b>                      | <u>\$ 3,096,738</u> | <u>\$ 2,149,479</u> | <u>\$ (947,259)</u>      | <u>\$ 1,622,612</u> | <u>\$ 526,867</u>        |

HORRY COUNTY, SOUTH CAROLINA

WASTE MANAGEMENT RECYCLING SPECIAL REVENUE FUND  
 SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP BASIS) AND ACTUAL

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019  
 (with comparative actual amounts for the period end September 30, 2018)

|  | FY 2020              |                   |                                 | FY 2019                  |                                 |
|--|----------------------|-------------------|---------------------------------|--------------------------|---------------------------------|
|  | <u>Annual Budget</u> | <u>Actual</u>     | <u>Variance Budget / Actual</u> | <u>Prior Year Actual</u> | <u>Variance Actual / Actual</u> |
| <b>Revenues</b>                          |                      |                   |                                 |                          |                                 |
| Real, Personal and Vehicle taxes         | \$ 7,852,700         | \$ 258,138        | \$ (7,594,562)                  | \$ 252,860               | \$ 5,278                        |
| Fee in lieu of tax                       | 42,000               | 2,078             | (39,922)                        | 8,662                    | (6,584)                         |
| Intergovernmental                        | -                    | 273,543           | 273,543                         | -                        | 273,543                         |
| License and permits                      | 1,323,968            | 79,669            | (1,244,299)                     | -                        | 79,669                          |
| Interest                                 | 35,000               | 9,464             | (25,536)                        | 8,896                    | 568                             |
| Total revenues                           | <u>9,253,668</u>     | <u>622,892</u>    | <u>(8,630,776)</u>              | <u>270,418</u>           | <u>352,474</u>                  |
| <b>Expenditures</b>                      |                      |                   |                                 |                          |                                 |
| Current:                                 |                      |                   |                                 |                          |                                 |
| Infrastructure and regulation            |                      |                   |                                 |                          |                                 |
| Contractual services                     | 8,952,668            | 1,518,021         | 7,434,647                       | 1,401,488                | (116,533)                       |
| Capital outlay                           | 286,000              | -                 | 286,000                         | -                        | -                               |
| Cost allocation                          | 15,000               | -                 | 15,000                          | -                        | -                               |
| Total expenditures                       | <u>9,253,668</u>     | <u>1,518,021</u>  | <u>7,735,647</u>                | <u>1,401,488</u>         | <u>(116,533)</u>                |
| Net change in fund balance               | -                    | (895,129)         | (895,129)                       | (1,131,070)              | 235,941                         |
| <b>Fund balance at beginning of year</b> | <u>1,457,157</u>     | <u>1,457,157</u>  | <u>-</u>                        | <u>3,633,617</u>         | <u>2,363,098</u>                |
| <b>Fund balance at end of period</b>     | <u>\$ 1,457,157</u>  | <u>\$ 562,028</u> | <u>\$ (895,129)</u>             | <u>\$ 2,502,547</u>      | <u>\$ (1,940,519)</u>           |

**Horry County Capital Project Status - September 2019**

**Year to Date Budget Report**

| ACCOUNT DESCRIPTION                     | ORIGINAL APPROP       | REVISED BUDGET         | YTD ACTUAL             | ENCUMBRANCE       | AVAILABLE BUDGET      | % USED          |
|---|-----------------------|------------------------|------------------------|-------------------|-----------------------|-----------------|
| Fund balance                            | \$ (917,361.20)       | \$ (15,591,404.84)     | \$ (15,591,404.84)     | \$ -              | \$ -                  | 100.00%         |
| State-boat landings                     | -                     | (215,500.00)           | -                      | -                 | (215,500.00)          | 0.00%           |
| <b>Total 000 Undefined-Department</b>   | <b>(917,361.20)</b>   | <b>(15,806,904.84)</b> | <b>(15,591,404.84)</b> | <b>-</b>          | <b>(215,500.00)</b>   | <b>98.64%</b>   |
| Financial System                        | -                     | 319,975.95             | 637.50                 | 196,878.87        | 122,459.58            | 61.73%          |
| <b>Total 103 Finance</b>                | <b>-</b>              | <b>319,975.95</b>      | <b>637.50</b>          | <b>196,878.87</b> | <b>122,459.58</b>     | <b>61.73%</b>   |
| IT Transfer from general                | (1,764,875.00)        | (1,764,875.00)         | (441,218.76)           | -                 | (1,323,656.24)        | 25.00%          |
| IT Transfer from stormwater             | (77,500.00)           | (77,500.00)            | (19,374.99)            | -                 | (58,125.01)           | 25.00%          |
| IT-Federal-FEMA                         | (1,600,000.00)        | (3,080,500.00)         | -                      | -                 | (3,080,500.00)        | 0.00%           |
| IT-CJIS security program                | 100,000.00            | 106,938.19             | 74,179.66              | 2,908.50          | 29,850.03             | 72.09%          |
| IT Computer Replacements                | 30,000.00             | 121,033.88             | 25,000.00              | 10,075.50         | 85,958.38             | 28.98%          |
| IT-GIS aerial photography               | 174,375.00            | 600,742.75             | -                      | -                 | 600,742.75            | 32.32%          |
| IT Servers/Switches/Storage             | 1,245,000.00          | 1,032,305.84           | 299,499.66             | -                 | 732,806.18            | 29.01%          |
| IT-Council A/V Equipment                | -                     | 779.13                 | -                      | -                 | 779.13                | 0.00%           |
| IT Data Backup/Disaster Recove          | 293,000.00            | 487,276.65             | -                      | -                 | 487,276.65            | 0.00%           |
| <b>Total 107 IT/GIS</b>                 | <b>(1,600,000.00)</b> | <b>(2,573,798.56)</b>  | <b>(61,914.43)</b>     | <b>12,984.00</b>  | <b>(2,524,868.13)</b> | <b>1.90%</b>    |
| ASR-CAMA Software                       | -                     | 1,081,564.77           | 9,759.65               | 928,387.09        | 143,418.03            | 86.74%          |
| <b>Total 108 AssessorFinance</b>        | <b>-</b>              | <b>1,081,564.77</b>    | <b>9,759.65</b>        | <b>928,387.09</b> | <b>143,418.03</b>     | <b>86.74%</b>   |
| ROD SW Replacement                      | -                     | 344,237.16             | -                      | 172,495.67        | 171,741.49            | 50.11%          |
| <b>Total 114 Register Of Deeds</b>      | <b>-</b>              | <b>344,237.16</b>      | <b>-</b>               | <b>172,495.67</b> | <b>171,741.49</b>     | <b>50.11%</b>   |
| Transfer from general                   | (100,000.00)          | (100,000.00)           | (24,999.99)            | -                 | (75,000.01)           | 25.00%          |
| Interest income                         | (300,000.00)          | (300,000.00)           | (199,611.89)           | -                 | (100,388.11)          | 66.54%          |
| Generators                              | -                     | 155,487.00             | -                      | -                 | 155,487.00            | 0.00%           |
| Conway Facilities Study                 | 100,000.00            | 100,000.00             | -                      | -                 | 100,000.00            | 0.00%           |
| Land & Building                         | 1,000,000.00          | 2,200,000.00           | -                      | -                 | 2,200,000.00          | 0.00%           |
| Sanders Building                        | -                     | 43,900.00              | -                      | -                 | 43,900.00             | 0.00%           |
| Central Coast Complex                   | -                     | 337,181.48             | -                      | 31,467.16         | 305,714.32            | 9.33%           |
| Contingency                             | 859,019.95            | 953,194.36             | -                      | -                 | 953,194.36            | 0.00%           |
| <b>Total 119 Department Overhead</b>    | <b>1,559,019.95</b>   | <b>3,389,762.84</b>    | <b>(224,611.88)</b>    | <b>31,467.16</b>  | <b>3,582,907.56</b>   | <b>-5.70%</b>   |
| Loris Library Land/Parking              | -                     | 68,715.19              | -                      | -                 | 68,715.19             | 0.00%           |
| Library RFID                            | -                     | 140,571.00             | -                      | -                 | 140,571.00            | -               |
| <b>Total 126 Library</b>                | <b>-</b>              | <b>209,286.19</b>      | <b>-</b>               | <b>-</b>          | <b>209,286.19</b>     | <b>-</b>        |
| Exhibits                                | -                     | 385,094.75             | -                      | -                 | 385,094.75            | 0.00%           |
| Roof Repair (Matthew)                   | -                     | 7,800.00               | -                      | -                 | 7,800.00              | 0.00%           |
| <b>Total 127 Museum</b>                 | <b>-</b>              | <b>392,894.75</b>      | <b>-</b>               | <b>-</b>          | <b>392,894.75</b>     | <b>0.00%</b>    |
| <b>Total 10 General Government</b>      | <b>(40,980.05)</b>    | <b>2,082,358.33</b>    | <b>(285,888.81)</b>    | <b>413,825.70</b> | <b>1,954,421.44</b>   | <b>6.14%</b>    |
| Transfer from general                   | (300,000.00)          | (300,000.00)           | (75,000.00)            | -                 | (225,000.00)          | 25.00%          |
| PS CAD & Records Software               | 250,000.00            | 250,000.00             | -                      | -                 | 250,000.00            | 0.00%           |
| Courthouse Security                     | -                     | 91,065.23              | -                      | 373.23            | 90,692.00             | 0.41%           |
| <b>Total 300 Public Safety Division</b> | <b>(50,000.00)</b>    | <b>41,065.23</b>       | <b>(75,000.00)</b>     | <b>373.23</b>     | <b>115,692.00</b>     | <b>-181.73%</b> |
| Solicitor-Case Mngt Software            | 50,000.00             | 100,000.00             | -                      | -                 | 100,000.00            | 0.00%           |
| <b>Total 301 Solicitor</b>              | <b>50,000.00</b>      | <b>100,000.00</b>      | <b>-</b>               | <b>-</b>          | <b>100,000.00</b>     | <b>0.00%</b>    |
| P25 infrastructure                      | -                     | 421,679.72             | -                      | -                 | 421,679.72            | 0.00%           |
| <b>Total 326 Communications</b>         | <b>-</b>              | <b>421,679.72</b>      | <b>-</b>               | <b>-</b>          | <b>421,679.72</b>     | <b>0.00%</b>    |
| Transfer out                            | -                     | 88,776.39              | 88,776.39              | -                 | -                     | 100.00%         |
| <b>Total 327 Sheriff</b>                | <b>-</b>              | <b>88,776.39</b>       | <b>88,776.39</b>       | <b>-</b>          | <b>-</b>              | <b>100.00%</b>  |

**Horry County Capital Project Status - September 2019**

**Year to Date Budget Report**

| ACCOUNT DESCRIPTION                       | ORIGINAL APPROP       | REVISED BUDGET        | YTD ACTUAL            | ENCUMBRANCE         | AVAILABLE BUDGET      | % USED         |
|---|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|----------------|
| Transfer from general                     | (60,000.00)           | (60,000.00)           | (15,000.00)           | -                   | (45,000.00)           | 25.00%         |
| Police Body Cameras                       | 348,341.25            | 495,530.78            | -                     | -                   | 495,530.78            | 0.00%          |
| Police Software                           | -                     | 103,350.00            | -                     | -                   | 103,350.00            | 0.00%          |
| Transfer out                              | -                     | 83,227.30             | 83,227.30             | -                   | -                     | 100.00%        |
| <b>Total 328 Police</b>                   | <b>288,341.25</b>     | <b>622,108.08</b>     | <b>68,227.30</b>      | <b>-</b>            | <b>553,880.78</b>     | <b>10.97%</b>  |
| Transfer from general                     | (5,000,000.00)        | (5,000,000.00)        | (1,250,000.01)        | -                   | (3,749,999.99)        | 25.00%         |
| Bond proceeds D19A \$17.085M              | (17,085,000.00)       | (17,085,000.00)       | -                     | -                   | (17,085,000.00)       | 0.00%          |
| Bond issuance costs                       | 377,250.00            | 377,250.00            | -                     | -                   | 377,250.00            | 0.00%          |
| Emergency Operations Cntr(New)            | 23,600,000.00         | 25,684,016.51         | 271,450.33            | 1,943,259.47        | 23,469,306.71         | 8.62%          |
| <b>Total 329 Emergency Management</b>     | <b>1,892,250.00</b>   | <b>3,976,266.51</b>   | <b>(978,549.68)</b>   | <b>1,943,259.47</b> | <b>3,011,556.72</b>   | <b>24.26%</b>  |
| Transfer for E911                         | (2,250,000.00)        | (2,250,000.00)        | (562,500.00)          | -                   | (1,687,500.00)        | 25.00%         |
| 911 System and Equipment                  | 250,000.00            | 687,072.51            | -                     | 143,036.00          | 544,036.51            | 20.82%         |
| <b>Total 330 E-911</b>                    | <b>(2,000,000.00)</b> | <b>(1,562,927.49)</b> | <b>(562,500.00)</b>   | <b>143,036.00</b>   | <b>(1,143,463.49)</b> | <b>26.84%</b>  |
| Transfer from general                     | (389,326.00)          | (389,326.00)          | (97,331.49)           | -                   | (291,994.51)          | 25.00%         |
| Detention life cycle maint                | 389,326.00            | 389,326.00            | -                     | 10,168.20           | 379,157.80            | 2.61%          |
| Detention cameras/ security               | -                     | 400,000.00            | -                     | -                   | 400,000.00            | 0.00%          |
| TeleStaff Software                        | -                     | 30,000.00             | -                     | -                   | 30,000.00             | 0.00%          |
| <b>Total 332 Detention Center</b>         | <b>-</b>              | <b>400,000.00</b>     | <b>(97,331.49)</b>    | <b>10,168.20</b>    | <b>487,163.29</b>     | <b>-21.79%</b> |
| Transfer from general                     | (304,875.00)          | (304,875.00)          | (76,218.75)           | -                   | (228,656.25)          | 25.00%         |
| EMS Body Stretchers & Lifepack            | 304,875.00            | 304,875.00            | -                     | -                   | 304,875.00            | 0.00%          |
| <b>Total 333 EMS</b>                      | <b>-</b>              | <b>-</b>              | <b>(76,218.75)</b>    | <b>-</b>            | <b>76,218.75</b>      |                |
| Quarantine building                       | -                     | 3,805.00              | -                     | -                   | 3,805.00              | 0.00%          |
| <b>Total 335 Animal Care Center</b>       | <b>-</b>              | <b>3,805.00</b>       | <b>-</b>              | <b>-</b>            | <b>3,805.00</b>       | <b>0.00%</b>   |
| Transfer from fire                        | (1,402,000.00)        | (1,402,000.00)        | (500,499.98)          | -                   | (901,500.02)          | 35.70%         |
| Bond proceeds Fire D18                    | (832,000.00)          | (832,000.00)          | -                     | -                   | (832,000.00)          | 0.00%          |
| Life cycle maintenance                    | 200,000.00            | 200,000.00            | -                     | -                   | 200,000.00            | 0.00%          |
| Fire SCBA Breathing Apparatus             | 265,000.00            | 265,000.00            | -                     | -                   | 265,000.00            | 0.00%          |
| Driveways & Life Cycle Maint              | 250,000.00            | 252,590.75            | -                     | -                   | 252,590.75            | 0.00%          |
| Socastee fire renovation                  | 971,750.00            | 971,750.00            | -                     | -                   | 971,750.00            | 0.00%          |
| Goretown Fire Station                     | 1,104,000.00          | 1,104,000.00          | -                     | -                   | 1,104,000.00          | 0.00%          |
| Bond Issuance Cost                        | 32,000.00             | 32,000.00             | -                     | -                   | 32,000.00             | 0.00%          |
| Battalion Station Generators              | 204,000.00            | 204,000.00            | -                     | -                   | 204,000.00            | 0.00%          |
| University Fire Station                   | -                     | 11,532.28             | -                     | -                   | 11,532.28             | 0.00%          |
| Longs Fire Station Rebuild                | -                     | 2,412,600.00          | -                     | 8,100.00            | 2,404,500.00          | 0.34%          |
| Fire Training Center                      | -                     | 100,037.78            | -                     | -                   | 100,037.78            | 0.00%          |
| Aynor Fire Rebuild                        | -                     | 156,387.13            | -                     | 154,831.54          | 1,555.59              | 99.01%         |
| <b>Total 338 Fire</b>                     | <b>792,750.00</b>     | <b>3,475,897.94</b>   | <b>(500,499.98)</b>   | <b>162,931.54</b>   | <b>3,813,466.38</b>   | <b>-9.71%</b>  |
| <b>Total 11 Public Safety</b>             | <b>973,341.25</b>     | <b>7,566,671.38</b>   | <b>(2,133,096.21)</b> | <b>2,259,768.44</b> | <b>7,439,999.15</b>   | <b>1.67%</b>   |
| Transfer from general                     | (935,000.00)          | (935,000.00)          | (233,750.01)          | -                   | (701,249.99)          | 25.00%         |
| Little River projects (Dist 1)            | -                     | 110,549.51            | -                     | -                   | 110,549.51            | 0.00%          |
| Fiber relocation-roadways                 | 935,000.00            | 1,437,578.54          | 11,846.42             | -                   | 1,425,732.12          | 0.82%          |
| Carolina Forest Blvd Intr                 | -                     | 140,307.67            | -                     | -                   | 140,307.67            | 0.00%          |
| <b>Total 501 Engineering</b>              | <b>-</b>              | <b>753,435.72</b>     | <b>(221,903.59)</b>   | <b>-</b>            | <b>975,339.31</b>     | <b>-29.45%</b> |
| Transfer for general                      | (460,000.00)          | (460,000.00)          | (114,999.99)          | -                   | (345,000.01)          | 25.00%         |
| Equipment non-capital                     | -                     | 460,000.00            | -                     | -                   | 460,000.00            | 0.00%          |
| Machinery & equipment                     | 460,000.00            | -                     | -                     | -                   | -                     |                |
| PW-Land & buildings                       | -                     | 165,000.00            | -                     | -                   | 165,000.00            | 0.00%          |
| <b>Total 502 Public Works-Maintenance</b> | <b>-</b>              | <b>165,000.00</b>     | <b>(114,999.99)</b>   | <b>-</b>            | <b>279,999.99</b>     | <b>-69.70%</b> |

**Horry County Capital Project Status - September 2019**

**Year to Date Budget Report**

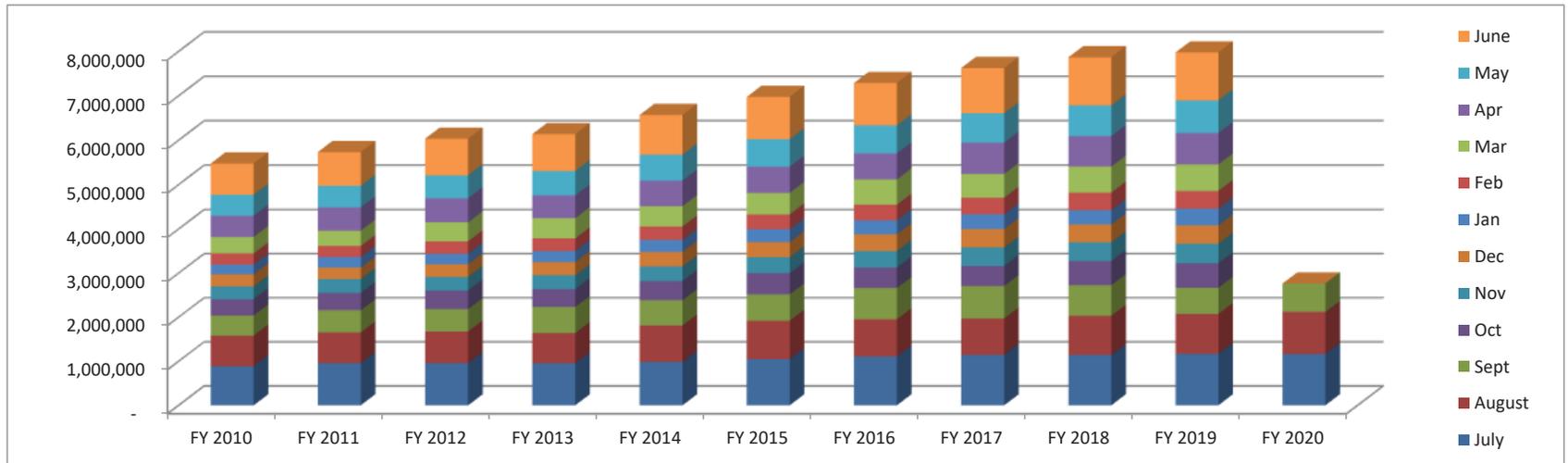
| ACCOUNT DESCRIPTION                         | ORIGINAL APPROP        | REVISED BUDGET         | YTD ACTUAL                | ENCUMBRANCE            | AVAILABLE BUDGET        | % USED         |
|---|------------------------|------------------------|---------------------------|------------------------|-------------------------|----------------|
| State-Sunday alcohol sales                  | (535,000.00)           | (535,000.00)           | (55,144.56)               | -                      | (479,855.44)            | 10.31%         |
| Transfer for recreation                     | (350,974.00)           | (750,000.00)           | (750,000.00)              | -                      | -                       | 100.00%        |
| Life cycle maintenance                      | 350,974.00             | 750,000.00             | -                         | -                      | 750,000.00              | 0.00%          |
| Sports Park Lighting (Tourism)              | 535,000.00             | 869,026.36             | -                         | -                      | 869,026.36              | 0.00%          |
| Equestrian center                           | -                      | 20,000.00              | -                         | -                      | 20,000.00               | 0.00%          |
| Loris Recreation Parks                      | -                      | 95,000.00              | -                         | -                      | 95,000.00               | 0.00%          |
| Vereen memorial gardens                     | -                      | 300,000.00             | -                         | -                      | 300,000.00              | 0.00%          |
| 10 Oaks Huger Pk                            | -                      | 169,249.28             | -                         | -                      | 169,249.28              | 0.00%          |
| Carolina Forest Recreation                  | -                      | 789,039.22             | -                         | -                      | 789,039.22              | 0.00%          |
| Socastee Recreation                         | -                      | 132,996.00             | -                         | -                      | 132,996.00              | 0.00%          |
| South Strand Recreation Ctr                 | -                      | 400,000.00             | -                         | -                      | 400,000.00              | 0.00%          |
| Hwy 22 Boat Landing                         | -                      | 114,025.04             | -                         | -                      | 114,025.04              | 0.00%          |
| New Town Park                               | -                      | 80,226.54              | -                         | -                      | 80,226.54               | 0.00%          |
| Green Sea Floyd Park                        | -                      | 49,552.99              | -                         | -                      | 49,552.99               | 0.00%          |
| Cochran-recreation projects                 | -                      | 100,328.37             | -                         | -                      | 100,328.37              | 0.00%          |
| Simpson Creek Park                          | -                      | 14,668.23              | -                         | -                      | 14,668.23               | 0.00%          |
| Boat landings                               | -                      | 150,000.00             | -                         | -                      | 150,000.00              | 0.00%          |
| <b>Total 505 Recreation</b>                 | <b>-</b>               | <b>2,749,112.03</b>    | <b>(805,144.56)</b>       | <b>-</b>               | <b>3,554,256.59</b>     | <b>-29.29%</b> |
| Fleet Bldg Addition                         | -                      | 26,570.59              | -                         | -                      | 26,570.59               | 0.00%          |
| <b>Total 508 Fleet</b>                      | <b>-</b>               | <b>26,570.59</b>       | <b>-</b>                  | <b>-</b>               | <b>26,570.59</b>        | <b>0.00%</b>   |
| Transfer from general                       | (1,511,715.09)         | (1,511,715.09)         | (1,511,715.09)            | -                      | -                       | 100.00%        |
| Life cycle maintenance                      | 1,511,715.09           | 2,604,875.78           | 445,686.06                | 311,308.73             | 1,847,880.99            | 29.06%         |
| Generator Replacements                      | -                      | 21,027.18              | -                         | -                      | 21,027.18               | 0.00%          |
| <b>Total 511 Maintenance</b>                | <b>-</b>               | <b>1,114,187.87</b>    | <b>(1,066,029.03)</b>     | <b>311,308.73</b>      | <b>1,868,908.17</b>     | <b>-67.74%</b> |
| Beach Equip Building                        | -                      | 58,004.15              | -                         | -                      | 58,004.15               | 0.00%          |
| <b>Total 513 Beach &amp; Street Cleanup</b> | <b>-</b>               | <b>58,004.15</b>       | <b>-</b>                  | <b>-</b>               | <b>58,004.15</b>        | <b>0.00%</b>   |
| Transfer from econ development              | (15,000.00)            | (15,000.00)            | (3,750.00)                | -                      | (11,250.00)             | 25.00%         |
| Atlantic Center Roof                        | -                      | 195,000.00             | -                         | -                      | 195,000.00              | 0.00%          |
| <b>Total 601 Economic Development</b>       | <b>(15,000.00)</b>     | <b>180,000.00</b>      | <b>(3,750.00)</b>         | <b>-</b>               | <b>183,750.00</b>       | <b>-2.08%</b>  |
| <b>Total 12 Infrastructure &amp; Reg</b>    | <b>(30,000.00)</b>     | <b>5,168,306.21</b>    | <b>(2,215,577.17)</b>     | <b>311,308.73</b>      | <b>7,072,574.65</b>     | <b>-36.85%</b> |
| <b>Revenue Total</b>                        | <b>(36,190,626.29)</b> | <b>(52,959,695.93)</b> | <b>(21,522,520.35)</b>    | <b>-</b>               | <b>(31,437,175.58)</b>  |                |
| <b>Expense Total</b>                        | <b>36,190,626.29</b>   | <b>52,959,695.93</b>   | <b>1,310,062.97</b>       | <b>3,913,289.96</b>    | <b>47,736,343.00</b>    |                |
| <b>Revenues Over Expenditures</b>           | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ (20,212,457.38)</b> | <b>\$ 3,913,289.96</b> | <b>\$ 16,299,167.42</b> |                |

### Hospitality 1% (Unincorporated Area Only)

*Fees on Accommodations, Prepared Foods, Beverages, and Admissions (Unincorporated Area only) Shown by month in which the sale took place*

|                           | FY 2010          | FY 2011          | FY 2012          | FY 2013          | FY 2014          | FY 2015          | FY 2016          | FY 2017                  | FY 2018          | FY 2019          | FY 2020            | variance from prior year |              |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|--------------------|--------------------------|--------------|
|                           |                  |                  |                  |                  |                  |                  |                  |                          |                  |                  |                    | dollars                  | %            |
| July                      | 888,715          | 958,975          | 955,598          | 955,275          | 985,038          | 1,048,404        | 1,108,955        | 1,143,039                | 1,144,358        | 1,169,091        | 1,164,806          | (4,285)                  | -0.37%       |
| August                    | 693,258          | 698,052          | 720,899          | 684,783          | 826,709          | 871,787          | 844,871          | 827,716                  | 887,910          | 907,240          | 954,582            | 47,343                   | 5.22%        |
| Sept                      | 454,524          | 499,516          | 504,896          | 591,767          | 574,377          | 599,513          | 706,316          | 736,540                  | 692,321          | 590,716          | 646,902            | 56,186                   | 9.51%        |
| Oct                       | 369,881          | 395,982          | 423,102          | 404,677          | 434,470          | 479,206          | 465,121          | 453,098                  | 549,633          | 556,725          |                    |                          |              |
| Nov                       | 293,071          | 311,328          | 308,316          | 313,625          | 326,990          | 360,434          | 374,974          | 421,354                  | 423,598          | 439,833          |                    |                          |              |
| Dec                       | 270,984          | 261,015          | 286,391          | 299,958          | 333,666          | 341,751          | 378,790          | 418,325                  | 403,956          | 419,685          |                    |                          |              |
| Jan                       | 221,323          | 240,241          | 240,108          | 251,676          | 269,513          | 293,480          | 318,345          | 331,905                  | 323,491          | 377,761          |                    |                          |              |
| Feb                       | 252,863          | 249,628          | 278,637          | 285,636          | 307,125          | 335,571          | 352,143          | 372,770                  | 396,045          | 396,198          |                    |                          |              |
| Mar                       | 373,772          | 347,140          | 433,268          | 458,199          | 456,963          | 485,630          | 568,190          | 536,419                  | 587,687          | 599,423          |                    |                          |              |
| Apr                       | 481,358          | 526,507          | 542,321          | 511,823          | 573,483          | 591,915          | 587,077          | 705,706                  | 684,139          | 705,072          |                    |                          |              |
| May                       | 470,509          | 487,804          | 517,418          | 549,655          | 586,581          | 614,746          | 631,869          | 663,000                  | 691,692          | 736,815          |                    |                          |              |
| June                      | 706,476          | 758,741          | 824,602          | 831,630          | 894,504          | 954,964          | 953,182          | 1,016,330                | 1,084,467        | 1,078,415        |                    |                          |              |
| <b>Total for the Year</b> | <b>5,476,734</b> | <b>5,734,928</b> | <b>6,035,556</b> | <b>6,138,703</b> | <b>6,569,420</b> | <b>6,977,400</b> | <b>7,289,832</b> | <b>7,626,202</b>         | <b>7,869,298</b> | <b>7,976,975</b> | <b>2,766,290</b>   | <b>99,243</b>            | <b>3.72%</b> |
| <b>YTD Totals</b>         | <b>2,036,497</b> | <b>2,156,543</b> | <b>2,181,393</b> | <b>2,231,825</b> | <b>2,386,125</b> | <b>2,519,704</b> | <b>2,660,142</b> | <b>2,707,295</b>         | <b>2,724,590</b> | <b>2,667,047</b> | <b>2,766,290</b>   |                          |              |
|                           |                  |                  |                  |                  |                  |                  |                  | <b>Inception to Date</b> |                  |                  | <b>132,437,739</b> |                          |              |

*Highest individual month since inception is highlighted in yellow*



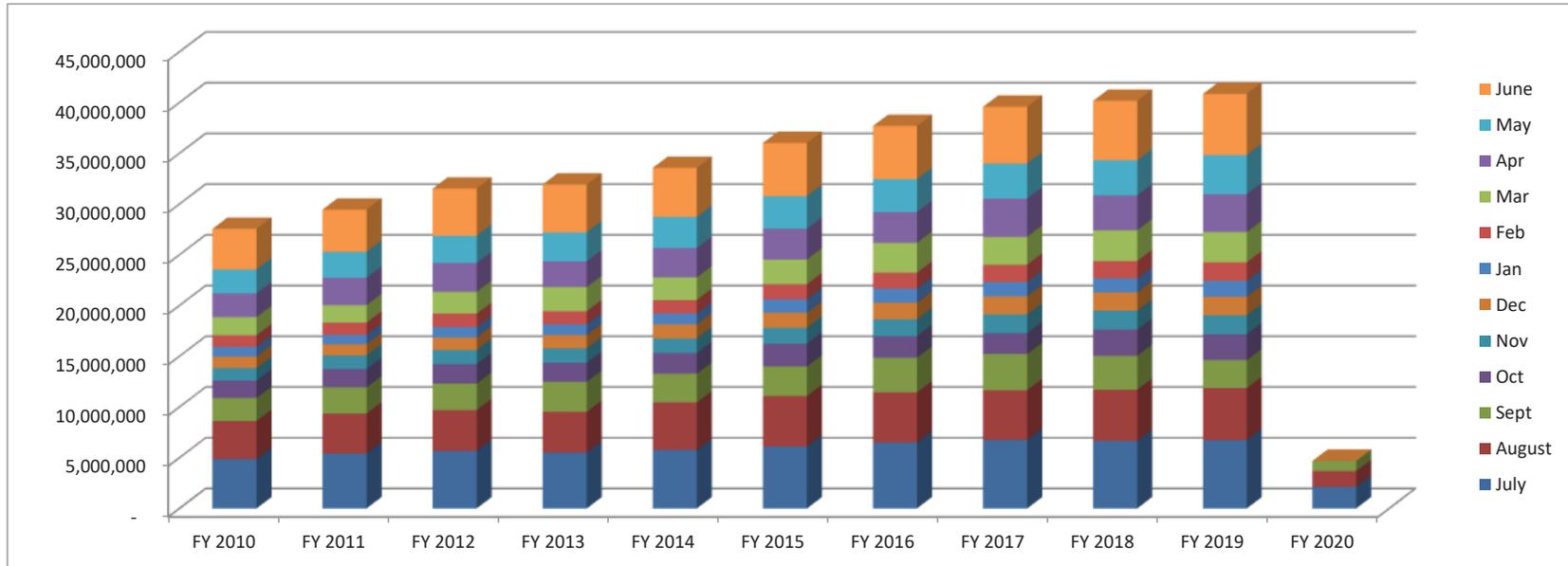
### 11/2% HOSPITALITY FEE REVENUE

*Fees on Accommodations, Prepared Foods, Beverages, and Admissions (County-wide) Shown by month in which the sale took place*

*variance from prior year*

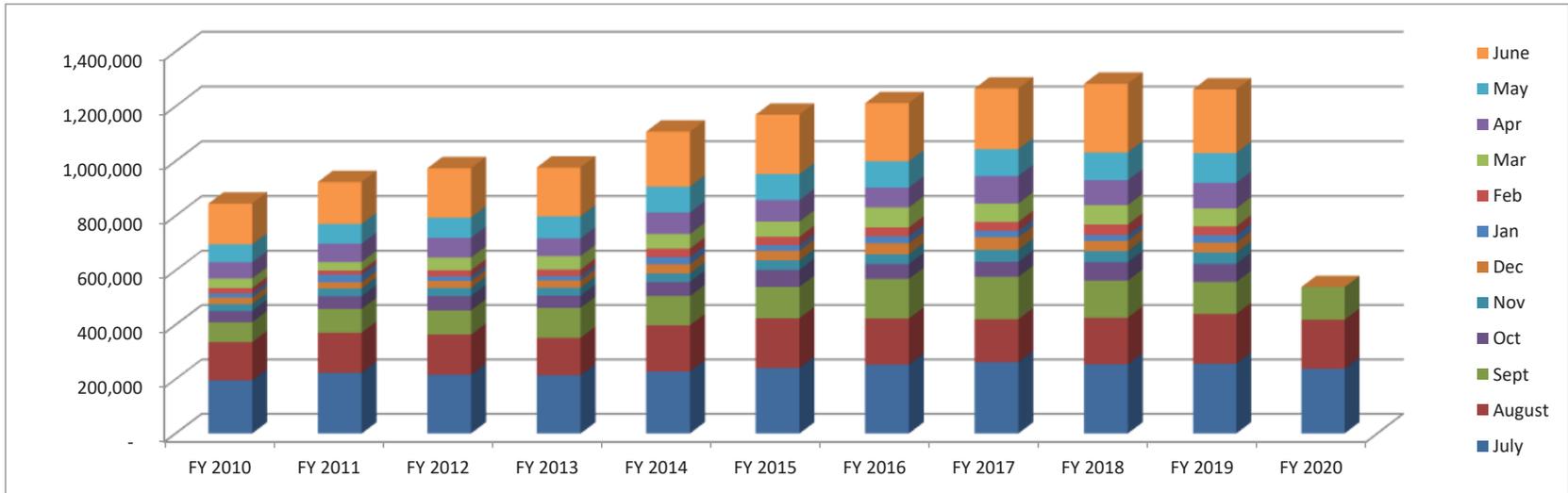
|                           | FY 2010           | FY 2011           | FY 2012           | FY 2013           | FY 2014           | FY 2015           | FY 2016           | FY 2017           | FY 2018           | FY 2019           | FY 2020            | dollars            | %              |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|----------------|
| July                      | 4,862,130         | 5,419,957         | 5,677,384         | 5,511,806         | 5,753,438         | 6,090,798         | 6,489,767         | 6,734,421         | 6,646,734         | 6,717,900         | 2,131,886          | (4,586,014)        | -68.27%        |
| August                    | 3,751,061         | 3,918,378         | 4,010,672         | 4,007,074         | 4,699,964         | 4,984,300         | 4,941,282         | 4,901,422         | 5,056,005         | 5,134,796         | 1,554,731          | (3,580,065)        | -69.72%        |
| Sept                      | 2,270,566         | 2,595,648         | 2,610,920         | 2,964,782         | 2,820,904         | 2,920,360         | 3,425,659         | 3,581,945         | 3,344,953         | 2,757,435         | 1,000,028          | (1,757,407)        | -63.73%        |
| Oct                       | 1,708,435         | 1,792,407         | 1,924,087         | 1,873,142         | 2,032,911         | 2,240,019         | 2,119,470         | 2,036,763         | 2,584,898         | 2,542,853         |                    |                    |                |
| Nov                       | 1,240,228         | 1,356,213         | 1,388,423         | 1,421,382         | 1,447,945         | 1,563,440         | 1,658,860         | 1,856,303         | 1,853,201         | 1,895,456         |                    |                    |                |
| Dec                       | 1,134,195         | 1,102,238         | 1,236,548         | 1,300,034         | 1,386,442         | 1,486,290         | 1,634,395         | 1,794,675         | 1,806,041         | 1,817,333         |                    |                    |                |
| Jan                       | 960,897           | 909,717           | 1,029,499         | 1,061,020         | 1,059,047         | 1,316,737         | 1,379,978         | 1,409,296         | 1,365,688         | 1,567,085         |                    |                    |                |
| Feb                       | 1,134,538         | 1,208,413         | 1,308,499         | 1,298,574         | 1,337,122         | 1,494,763         | 1,581,421         | 1,700,528         | 1,718,297         | 1,818,158         |                    |                    |                |
| Mar                       | 1,794,996         | 1,726,203         | 2,153,801         | 2,382,070         | 2,229,085         | 2,428,137         | 2,951,366         | 2,753,758         | 3,033,462         | 2,986,669         |                    |                    |                |
| Apr                       | 2,337,177         | 2,685,984         | 2,842,027         | 2,538,913         | 2,895,927         | 3,041,321         | 3,026,644         | 3,759,545         | 3,453,688         | 3,737,033         |                    |                    |                |
| May                       | 2,360,988         | 2,576,518         | 2,699,467         | 2,845,392         | 3,066,567         | 3,210,863         | 3,242,796         | 3,452,510         | 3,444,353         | 3,849,892         |                    |                    |                |
| June                      | 3,996,901         | 4,158,160         | 4,642,688         | 4,720,756         | 4,835,586         | 5,245,493         | 5,239,363         | 5,604,418         | 5,864,846         | 6,030,521         |                    |                    |                |
| <b>Total for the Year</b> | <b>27,552,114</b> | <b>29,449,837</b> | <b>31,524,015</b> | <b>31,924,945</b> | <b>33,564,937</b> | <b>36,022,521</b> | <b>37,691,002</b> | <b>39,585,583</b> | <b>40,172,166</b> | <b>40,855,130</b> | <b>4,686,645</b>   | <b>(9,923,486)</b> | <b>-67.92%</b> |
| <b>YTD Totals</b>         | <b>10,883,757</b> | <b>11,933,983</b> | <b>12,298,976</b> | <b>12,483,662</b> | <b>13,274,306</b> | <b>13,995,458</b> | <b>14,856,709</b> | <b>15,217,788</b> | <b>15,047,692</b> | <b>14,610,130</b> | <b>4,686,645</b>   |                    |                |
| <b>Inception to Date</b>  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | <b>651,847,592</b> |                    |                |

Highest individual month since inception is highlighted in yellow



| Local Accommodations Tax (½% in the unincorporated areas) Shown by month in which the sale took place |                |                |                |                |                  |                  |                  |                          |                  |                  |                   | variance from prior year |               |
|---|----------------|----------------|----------------|----------------|------------------|------------------|------------------|--------------------------|------------------|------------------|-------------------|--------------------------|---------------|
|   | FY 2010        | FY 2011        | FY 2012        | FY 2013        | FY 2014          | FY 2015          | FY 2016          | FY 2017                  | FY 2018          | FY 2019          | FY 2020           | dollars                  | %             |
| July  | 195,336        | 223,365        | 216,443        | 214,425        | 228,395          | 241,406          | 253,560          | 262,440                  | 254,995          | 256,595          | 238,103           | (18,492)                 | -7.21%        |
| August  | 140,755        | 147,555        | 147,473        | 137,466        | 169,981          | 182,872          | 169,544          | 158,109                  | 171,207          | 183,206          | 180,209           | (2,998)                  | -1.64%        |
| Sept  | 73,086         | 87,357         | 89,053         | 110,073        | 107,427          | 115,379          | 145,567          | 155,455                  | 136,381          | 117,728          | 120,528           | 2,800                    | 2.38%         |
| Oct   | 41,111         | 46,552         | 52,612         | 44,802         | 51,478           | 61,659           | 54,459           | 55,291                   | 67,835           | 66,521           |                   |                          |               |
| Nov   | 25,500         | 28,244         | 29,458         | 29,266         | 31,529           | 35,436           | 36,299           | 44,157                   | 40,508           | 41,951           |                   |                          |               |
| Dec   | 24,036         | 23,624         | 26,006         | 27,476         | 33,582           | 35,754           | 40,103           | 46,681                   | 38,055           | 35,751           |                   |                          |               |
| Jan   | 14,955         | 27,870         | 16,282         | 15,558         | 26,314           | 20,007           | 25,947           | 23,547                   | 20,638           | 27,692           |                   |                          |               |
| Feb   | 20,004         | 14,860         | 23,018         | 23,550         | 31,598           | 31,067           | 32,008           | 32,526                   | 38,816           | 32,006           |                   |                          |               |
| Mar   | 35,564         | 31,634         | 46,898         | 50,145         | 53,326           | 55,900           | 73,143           | 67,015                   | 71,151           | 65,911           |                   |                          |               |
| Apr   | 59,564         | 67,652         | 72,499         | 64,493         | 78,727           | 78,333           | 72,695           | 100,461                  | 90,704           | 93,461           |                   |                          |               |
| May   | 65,872         | 71,995         | 73,916         | 81,089         | 94,444           | 94,751           | 95,936           | 97,636                   | 101,227          | 108,891          |                   |                          |               |
| June  | 149,321        | 152,902        | 180,393        | 178,370        | 200,918          | 216,857          | 212,296          | 222,038                  | 251,072          | 232,200          |                   |                          |               |
| <b>Total for the Year</b>   | <b>845,104</b> | <b>923,610</b> | <b>974,052</b> | <b>976,715</b> | <b>1,107,719</b> | <b>1,169,420</b> | <b>1,211,555</b> | <b>1,265,356</b>         | <b>1,282,589</b> | <b>1,261,913</b> | <b>538,840</b>    | <b>(18,689)</b>          | <b>-3.35%</b> |
| <b>YTD Totals</b>   | <b>409,177</b> | <b>458,277</b> | <b>452,970</b> | <b>461,965</b> | <b>505,803</b>   | <b>539,657</b>   | <b>568,670</b>   | <b>576,004</b>           | <b>562,583</b>   | <b>557,529</b>   | <b>538,840</b>    |                          |               |
|   |                |                |                |                |                  |                  |                  | <b>Inception to Date</b> |                  |                  | <b>18,077,300</b> |                          |               |

Highest individual month since inception is highlighted in yellow



| County Quarterly Receipts from the State for State ATAX Distributions |                  |                  |                  |                  |                  |                  |                  |                          |                  |                  |                   | variance from prior year |               |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|-------------------|--------------------------|---------------|
|   | FY 2010          | FY 2011          | * FY 2012        | * FY 2013        | FY 2014          | FY 2015          | ** FY 2016       | ** FY 2017               | ** FY 2018       | ** FY 2019       | ** FY 2020        | dollars                  | %             |
| Jun, Jul, Aug   | 1,437,165        | 1,945,508        | 2,049,416        | 2,167,105        | 2,126,110        | 2,010,686        | 1,814,377        | 1,923,006                | 1,990,959        | 2,087,325        | 2,038,194         | (49,131)                 | -2.35%        |
| Sept, Oct, Nov  | 462,964          | 560,458          | 586,693          | 585,562          | 467,042          | 600,975          | 557,168          | 578,502                  | 630,998          | 601,931          |                   |                          |               |
| Dec, Jan, Feb   | 154,026          | 183,677          | 220,772          | 429,458          | 173,429          | 124,173          | 378,739          | 238,720                  | 243,033          | 276,949          |                   |                          |               |
| Mar, Apr, May   | 853,724          | 1,195,161        | 1,041,322        | 678,224          | 1,367,922        | 1,153,711        | 1,276,040        | 1,378,338                | 1,387,023        | 1,449,600        |                   |                          |               |
| <b>Total for the Year</b>   | <b>2,907,879</b> | <b>3,884,803</b> | <b>3,898,203</b> | <b>3,860,349</b> | <b>4,134,504</b> | <b>3,889,546</b> | <b>4,026,325</b> | <b>4,118,566</b>         | <b>4,252,014</b> | <b>4,415,805</b> | <b>2,038,194</b>  | <b>(49,131)</b>          | <b>-2.35%</b> |
| <b>YTD Totals</b>   | <b>1,437,165</b> | <b>1,945,508</b> | <b>2,049,416</b> | <b>2,167,105</b> | <b>2,126,110</b> | <b>2,010,686</b> | <b>1,814,377</b> | <b>1,923,006</b>         | <b>1,990,959</b> | <b>2,087,325</b> | <b>2,038,194</b>  |                          |               |
|   |                  |                  |                  |                  |                  |                  |                  | <b>Inception to Date</b> |                  |                  | <b>60,251,382</b> |                          |               |

Highest individual month since inception is highlighted in yellow

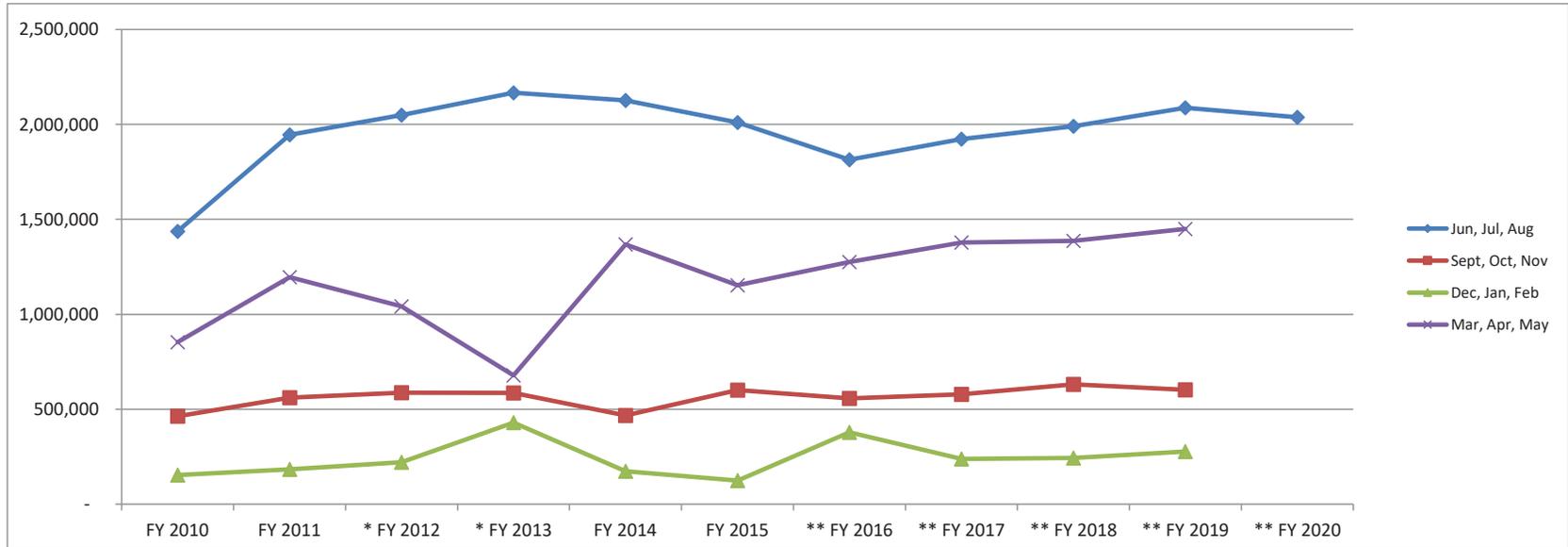
**Notes:**

\*\* The State's deduction for Proviso 109.9 has been added back to the 1st Qtr receipt to more accurately report the State's receipts.

\* FY 2012 amounts have been restated based on adjustments made by DOR in Oct. 2012

|                    |              |              |              |              |              |              |              |              |              |              |              |
|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Qtr 1 and 2 only   | \$ 1,900,129 | \$ 2,505,965 | \$ 2,636,108 | \$ 2,752,667 | \$ 2,593,152 | \$ 2,611,661 | \$ 2,371,546 | \$ 2,501,507 | \$ 2,621,957 | \$ 2,689,256 | \$ 2,038,194 |
| % of total for yr  | 65.34%       | 64.51%       | 67.62%       | 71.31%       | 62.72%       | 67.15%       | 58.90%       | 60.74%       | 61.66%       | 60.90%       | 100.00%      |
| Qtr 1,2 and 3 only | \$ 2,054,155 | \$ 2,689,642 | \$ 2,856,881 | \$ 3,182,124 | \$ 2,766,581 | \$ 2,735,835 | \$ 2,750,285 | \$ 2,740,228 | \$ 2,864,990 | \$ 2,966,205 | \$ 2,038,194 |
| % of total for yr  | 70.64%       | 69.23%       | 73.29%       | 82.43%       | 66.91%       | 70.34%       | 68.31%       | 66.53%       | 67.38%       | 67.17%       | 100.00%      |

29



| <b>HORRY COUNTY DEBT</b>  |                            |                     |                               |                               |
|---|----------------------------|---------------------|-------------------------------|-------------------------------|
| <b>Debt Issue</b>   | <b>Total Interest Cost</b> | <b>Original Amt</b> | <b>Balance as of 06/30/19</b> | <b>Balance as of 09/30/19</b> |
| <b>General Debt Service Millage</b>   |                            |                     |                               |                               |
| G.O. Bonds of 2009 (Series A) dated December 30 for \$5.04 million with interest at 2% to 3% - Recreation and Library   | 2.4913%                    | \$5,040,000         | \$570,000                     | \$570,000                     |
| G.O. Bonds of 2010 (Series B) dated June 3 for \$12.2 million with interest at 2.5% to 4.0% - Series 2001 A&B Refunding - S.S. Complex, Libraries & Court House | 2.6180%                    | \$12,020,000        | \$3,085,000                   | \$3,085,000                   |
| GO Bonds of 2015 (Series A) dated Dec 4 for \$15.41 million with interest at 1.92% - Series2005A Refunding for Government & Justice Center                      | 1.9200%                    | \$15,410,000        | \$8,295,000                   | \$8,295,000                   |
| G.O. Bonds of 2015 (Series B) dated April 30 for \$4.774 M with interest at 1.56% - Series 2007 Refunding   | 1.5600%                    | \$4,774,000         | \$2,913,000                   | \$2,913,000                   |
| G.O. Bonds of 2015 (Series C) dated April 30 for \$24.7 M with interest at 1.77% - Series 2008 Refunding  | 1.7700%                    | \$24,726,000        | \$24,118,000                  | \$24,118,000                  |
| G.O. Bonds of 2016 (Series B) dated November 16 for \$6.985M with interest at 1.68% - Series 2009B Refunding - Recreation and Library                           | 1.6800%                    | \$6,985,000         | \$6,985,000                   | \$6,985,000                   |
| <b>TOTAL BONDS OUTSTANDING RELATING TO LEGAL DEBT MARGIN</b>  |                            |                     | <b>\$45,966,000</b>           |                               |
| <b>Special Purpose District (District Millage)</b>  |                            |                     |                               |                               |
| 2010 GO Bonds, 2001 (Series A&B) Refunding  | 2.6180%                    | \$1,670,000         | \$420,000                     | \$420,000                     |
| 2011 GO Bonds, 2004 (Series B) Refunding  | 2.6200%                    | \$2,100,000         | \$1,145,000                   | \$1,145,000                   |
| <b>TOTAL SPECIAL PURPOSE/TAX DISTRICT BONDS OUTSTANDING</b>   |                            |                     | <b>\$1,565,000</b>            |                               |
| <b>Fire GO Bonds (Fire Millage)</b>   |                            |                     |                               |                               |
| G.O. Bonds of 2011 (Series A) dated December 6 for \$6.64M with interest at 2% to 4% - Series 2004A Refunding - Fire Protection District                        | 2.0508%                    | \$6,640,000         | \$2,500,000                   | \$2,500,000                   |
| G.O. Bonds of 2016 (Series A) dated November 15 for \$3M with interest at 2.19% - Fire Protection District  | 2.1900%                    | \$3,000,000         | \$2,185,000                   | \$2,185,000                   |
| <b>TOTAL FIRE PROTECTION BONDS OUTSTANDING</b>  |                            |                     | <b>\$4,685,000</b>            |                               |
| <b>TOTAL GENERAL OBLIGATION BONDS OUTSTANDING</b>   |                            |                     | <b>\$52,216,000</b>           |                               |
| Airport Revenue - Airport Improvements  |                            | \$60,590,000        | \$54,000,000                  | <b>\$54,000,000</b>           |
| Fire Apparatus - 2015   | 2.0290%                    | \$7,750,000         | \$4,262,500                   | \$4,262,500                   |
| 15 Motorola Lease   | 2.1150%                    | \$3,921,747         | \$1,686,404                   | \$1,686,404                   |
| Fire Apparatus - 2016   | 1.7400%                    | \$5,500,000         | \$3,850,000                   | \$3,850,000                   |
| Capitalized leases  |                            | \$25,331,747        | \$9,798,904                   | <b>\$9,798,904</b>            |

**Horry County, South Carolina  
Summary of Major Liabilities  
Balance as of 09/30/19**

|  | FY 2020           |                        |                    |                  |                   |                   |                   |             |                    |                      |                           |                |
|--|-------------------|------------------------|--------------------|------------------|-------------------|-------------------|-------------------|-------------|--------------------|----------------------|---------------------------|----------------|
|  | Original Amount   | Balance - July 1, 2019 | Current Balance    | Reserve Balance  | Projected Revenue | Available Funding | Debt Service      | Coverage    | % Repaid in 10 Yrs | Remaining Term (Yrs) | Weighted Average Maturity | Interest Rate  |
| <b>Bonds &amp; Notes</b>                     |                   |                        |                    |                  |                   |                   |                   |             |                    |                      |                           |                |
| General Obligation Bonds                     | 68,955,000        | 45,966,000             | 45,966,000         | 7,822,047        | 11,404,232        | 19,226,279        | 11,493,636        | 1.67        | 100.0%             | 9.00                 | 3.36                      | 1.8228%        |
| Higher Ed Commission                         | 1,670,000         | 420,000                | 420,000            | -                | 221,800           | 221,800           | 221,800           | 1.00        | 100.0%             | 2.00                 | 1.70                      | 2.6180%        |
| HGTC   | 2,100,000         | 1,145,000              | 1,145,000          | -                | 242,250           | 242,250           | 242,250           | 1.00        | 100.0%             | 5.00                 | 3.45                      | 2.6200%        |
| Fire Fund                                    | 9,640,000         | 4,685,000              | 4,685,000          | -                | 752,990           | 752,990           | 752,990           | 1.00        | 89.3%              | 12.00                | 4.25                      | 2.4195%        |
| <b>Total Bonds &amp; Notes</b>               | <b>82,365,000</b> | <b>52,216,000</b>      | <b>52,216,000</b>  | <b>7,822,047</b> | <b>12,621,272</b> | <b>20,443,319</b> | <b>12,710,675</b> | <b>1.61</b> | <b>99.2%</b>       | <b>13.00</b>         | <b>3.62</b>               | <b>1.9002%</b> |
| <br>   |                   |                        |                    |                  |                   |                   |                   |             |                    |                      |                           |                |
| Total Capital Leases                         | 17,171,747        | 9,798,904              | 9,798,904          |                  |                   | 2,073,308         | 2,073,308         | 1.00        | 100.0%             | 7.00                 | 3.54                      | 2.0621%        |
| <br>   |                   |                        |                    |                  |                   |                   |                   |             |                    |                      |                           |                |
| <b>Other</b>                                 |                   |                        |                    |                  |                   |                   |                   |             |                    |                      |                           |                |
| OPEB   |                   | 40,272,333             | 40,272,333         |                  |                   |                   |                   |             |                    |                      |                           |                |
| Pension Liability                            |                   | 191,739,690            | 191,739,690        |                  |                   |                   |                   |             |                    |                      |                           |                |
| Compensated Absences                         |                   | 11,851,654             | 11,851,654         |                  |                   |                   |                   |             |                    |                      |                           |                |
| Total Other                                  |                   | <u>243,863,677</u>     | <u>243,863,677</u> |                  |                   |                   |                   |             |                    |                      |                           |                |
| <br>   |                   |                        |                    |                  |                   |                   |                   |             |                    |                      |                           |                |
| <b>Legal Debt Margin</b>                     |                   |                        |                    |                  |                   |                   |                   |             |                    |                      |                           |                |
| Assessed Value                               |                   |                        | 2,655,252,690      |                  |                   |                   |                   |             |                    |                      |                           |                |
| Debt Limit (8%)                              |                   |                        | 212,420,215        |                  |                   |                   |                   |             |                    |                      |                           |                |
| Internal Limit (75% of Statutory Debt Limit) |                   |                        | 159,315,161        |                  |                   |                   |                   |             |                    |                      |                           |                |
| G.O. Bonds Outstanding                       |                   |                        | <u>45,966,000</u>  |                  |                   |                   |                   |             |                    |                      |                           |                |
| Available Capacity                           |                   |                        | <u>113,349,161</u> |                  |                   |                   |                   |             |                    |                      |                           |                |

| Upcoming Debt     |               |  |
|-------------------|---------------|--|
|                   | Amount        | Use  |
| <b>G.O. Bonds</b> |               |  |
| Series 2020A      | 18,800,000.00 | Emergency Operations Center, expansion of the Conway Government and Justice Center, and expansion of County EMS facilities |
| Series 2020B      | 900,000.00    | Expansion of Socastee fire station, addition to the Goretown fire station, and replacement of Longs fire station           |

Horry County  
Selected Financial Highlights  
For the Three Months Ended September 30, 2019

December 3, 2019

# Executive Summary General Fund

## September 30, 2019 Interim Results

FOR THE THREE MONTHS ENDED,

|                                   | September 30, 2019     |                             |                               | September 30, 2018          |                                 |
|-----------------------------------|------------------------|-----------------------------|-------------------------------|-----------------------------|---------------------------------|
|                                   |                        |                             | Variance                      |                             |                                 |
|                                   | <u>Annual Budget</u>   | <u>YTD Actual</u>           | <u>Annual Budget / Actual</u> | <u>YTD Actual</u>           | <u>Variance Actual / Actual</u> |
| Revenues                          | \$ 175,485,603         | \$ 13,805,719               | \$ (161,679,884)              | \$ 12,615,157               | \$ 1,190,562                    |
| Expenditures                      | <u>173,031,594</u>     | <u>35,195,063</u>           | <u>137,836,531</u>            | <u>33,399,603</u>           | <u>(1,795,460)</u>              |
|                                   | 2,454,009              | (21,389,344)                | (23,843,353)                  | (20,784,446)                | (604,898)                       |
| Other Financing Sources & (Uses)  | <u>(16,405,522)</u>    | <u>(5,266,161)</u>          | <u>11,139,361</u>             | <u>(5,005,233)</u>          | <u>(260,928)</u>                |
| Net Change in Fund Balance        | <u>\$ (13,951,513)</u> | (26,655,505)                | <u>\$ (12,703,992)</u>        | (25,789,679)                | <u>\$ (865,826)</u>             |
| Fund Balance, July 1              |                        | <u>80,026,568</u>           |                               | <u>74,033,335</u>           |                                 |
| <b>Fund Balance, September 30</b> |                        | <u><b>\$ 53,371,063</b></u> |                               | <u><b>\$ 48,243,656</b></u> |                                 |
|                                   |                        | <b>FY20</b>                 |                               | <b>FY19</b>                 |                                 |
|                                   |                        | <b>% Actual to Budget</b>   |                               | <b>% Actual to Budget</b>   |                                 |
| Revenues                          |                        | <u>7.87%</u>                |                               | <u>7.76%</u>                |                                 |
| Expenditures                      |                        | <u>20.34%</u>               |                               | <u>20.87%</u>               |                                 |

# Executive Summary General Fund

## September 30, 2019 Interim Results

### Significant Revenue Variances from Prior Year - Three Months Ended

|                                  | September 30, 2019    |                      | September 30, 2018   |                        | Comments   |
|----------------------------------|-----------------------|----------------------|----------------------|------------------------|--|
|                                  | Annual Budget         | Year-to-date Actual  | Year-to-date Actual  | Variance Actual/Actual |  |
|                                  |                       |                      |                      |                        |  |
| Real and Personal property taxes | \$ 97,731,272         | \$ 507,346           | \$ 503,524           | 3,822                  |  |
| Vehicle taxes                    | 8,475,230             | 2,277,868            | 2,240,603            | 37,265                 |  |
| Register of Deeds fees           | 8,499,363             | 2,262,436            | 1,860,485            | 401,951                | Documentary stamps up \$209k, recording fees up \$160k.  |
| Building permits                 | 6,020,537             | 1,713,122            | 1,265,426            | 447,696                | Overall number of permits issued up 26% from prior year; construction value up 18%. Residential revenue is up 24% or \$194k. |
| Other                            | 54,759,201            | 7,044,947            | 6,745,119            | 299,828                |  |
|                                  | <u>\$ 175,485,603</u> | <u>\$ 13,805,719</u> | <u>\$ 12,615,157</u> | <u>\$ 1,190,562</u>    |  |

# Executive Summary General Fund

## September 30, 2019 Interim Results

### Significant Expenditure Variances from Prior Year - Three Months Ended

|                              | September 30, 2019    |                      | September 30, 2018   |                        | Comments  |
|------------------------------|-----------------------|----------------------|----------------------|------------------------|---|
|                              | Annual Budget         | Year-to-date Actual  | Year-to-date Actual  | Variance Actual/Actual |   |
|                              |                       |                      |                      |                        |   |
| Personnel costs              | \$ 121,737,302        | \$ 24,504,452        | \$ 22,428,851        | \$ (2,075,601)         | Increase primarily due to 4.4% annual merit raise plus public safety officers year of service, as well as a retirement contribution rate increase of 1%.  |
| Supplies & materials         | 13,658,950            | 2,246,614            | 1,889,368            | (357,246)              | Increases in printing (\$68k), postage (\$82k), asphalt supplies (\$108) and repairs & maintenance (\$90k).   |
| Contributions to agencies    | 269,172               | 69,827               | 424,827              | 355,000                | Decrease in funding to CRTA.  |
| Contractual services         | 19,563,994            | 5,048,456            | 5,145,783            | 97,327                 | Increases in legal fees (\$144k), professional services (\$81k), and Insurance (\$53k), decrease in computer services \$64k and service contracts \$294k. |
| Other Operating Expenditures | 17,802,176            | 3,325,714            | 3,510,774            | 185,060                |   |
|                              | <u>\$ 173,031,594</u> | <u>\$ 35,195,063</u> | <u>\$ 33,399,603</u> | <u>\$ (1,795,460)</u>  |   |

# Executive Summary Special Revenue Fund

## September 30, 2019 Interim Results

FOR THE THREE MONTHS ENDED,

September 30, 2019

September 30, 2018

|                                   | Annual<br>Budget       | Year-to-date<br>Actual | Year-to-date<br>Actual | Variance<br>Actual / Actual | Comments   |
|-----------------------------------|------------------------|------------------------|------------------------|-----------------------------|--|
| <b>Fire</b>                       |                        |                        |                        |                             |  |
| Revenues                          | \$ 23,412,594          | \$ 798,877             | \$ 799,891             | \$ (1,014)                  |  |
| Expenditures                      | 21,780,204             | 4,318,749              | 3,691,474              | (627,275)                   | Increases in personnel costs (\$587k), Increase primarily due to 4.4% annual merit raise plus public safety officers year of service, as well as a retirement contribution rate increase of 1%., cost recovery (\$52k), business and transportation (\$81k) and contract services (\$87k). Disaster expenditures have decreased by \$218k. |
| Other Financing Sources (Uses)    | (2,777,600)            | (1,188,300)            | (1,030,664)            | (157,636)                   | Decrease in transfers for fire capital plan, increase in transfer for debt.  |
| Net Change in Fund Balance        | <u>\$ (1,145,210)</u>  | <u>\$ (4,708,172)</u>  | <u>\$ (3,922,247)</u>  | <u>\$ (785,925)</u>         |  |
| <b>Road Maintenance &amp; CTC</b> |                        |                        |                        |                             |  |
| Revenues                          | \$ 18,777,298          | \$ 4,590,590           | \$ 4,294,009           | \$ 296,581                  | Increases in road maint. fees \$172K and interest \$98k.   |
| Expenditures                      | 49,996,513             | 3,898,600              | 1,765,807              | (2,132,793)                 | Increase in infrastructure/construction projects   |
| Net Change in Fund Balance        | <u>\$ (31,219,215)</u> | <u>\$ 691,990</u>      | <u>\$ 2,528,202</u>    | <u>\$ (1,836,212)</u>       |  |

# Executive Summary Special Revenue Fund

## September 30, 2019 Interim Results

|                                | FOR THE THREE MONTHS ENDED, |                     |                       |                          | Comments   |
|--------------------------------|-----------------------------|---------------------|-----------------------|--------------------------|--|
|                                | September 30, 2019          |                     | September 30, 2018    |                          |  |
|                                | Annual Budget               | Year-to-date Actual | Year-to-date Actual   | Variance Actual / Actual |  |
| <b>Beach Renourishment</b>     |                             |                     |                       |                          |  |
| Revenues                       | \$ 1,040,000                | \$ 348,698          | \$ 359,813            | \$ (11,115)              |  |
| Expenditures                   | 2,860,799                   | -                   | 29,235                | 29,235                   |  |
| Net Change in Fund Balance     | <u>\$ (1,820,799)</u>       | <u>\$ 348,698</u>   | <u>\$ 330,578</u>     | <u>\$ 18,120</u>         |  |
| <b>Stormwater</b>              |                             |                     |                       |                          |  |
| Revenues                       | \$ 7,455,966                | \$ 1,162,459        | \$ 35,349             | \$ 1,127,110             | Increase in FEMA (federal and state) grants  |
| Expenditures                   | 7,900,722                   | 1,603,858           | 1,023,050             | (580,808)                | Increases in personnel costs (\$139k), due to merit increase and 1% retirement contribution rate increase, capital outlay/construction projects (\$233k) and contractual services (\$196k) for water quality monitoring. |
| Other Financing Sources (Uses) | <u>(77,500)</u>             | <u>(19,375)</u>     | <u>(233,445)</u>      | <u>214,070</u>           | Timing difference of recording transfers from prior year   |
| Net Change in Fund Balance     | <u>\$ (522,256)</u>         | <u>\$ (460,774)</u> | <u>\$ (1,221,146)</u> | <u>\$ 760,372</u>        |  |

# Executive Summary Special Revenue Fund

## September 30, 2019 Interim Results

FOR THE THREE MONTHS ENDED,

September 30, 2019

September 30, 2018

|                                   | September 30, 2019 |                     | September 30, 2018    |                          | Comments  |
|-----------------------------------|--------------------|---------------------|-----------------------|--------------------------|---|
|                                   | Annual Budget      | Year-to-date Actual | Year-to-date Actual   | Variance Actual / Actual |   |
| <b>Recreation</b>                 |                    |                     |                       |                          |   |
| Revenues                          | \$ 7,470,224       | \$ 603,861          | \$ 395,040            | \$ 208,821               | New revenue accounts for FY 2020, Hospitality {1%} \$53k, Business Licenses \$128k, FEMA \$62k. Decrease in taxes (\$1k) and program revenue (\$40k). |
| Expenditures                      | 6,741,255          | 834,726             | 1,020,143             | 185,417                  | Timing difference of distribution to municipalities \$200k.   |
| Other Financing Sources (Uses)    | <u>(756,975)</u>   | <u>(744,400)</u>    | <u>1,419</u>          | <u>(745,819)</u>         |   |
| Net Change in Fund Balance        | <u>\$ (28,006)</u> | <u>\$ (975,265)</u> | <u>\$ (623,684)</u>   | <u>\$ (351,581)</u>      |   |
| <b>Waste Management Recycling</b> |                    |                     |                       |                          |   |
| Revenues                          | \$ 9,253,668       | \$ 622,892          | \$ 270,418            | \$ 352,474               | Increase in business licenses \$80k and federal and state FEMA grants \$274k.   |
| Expenditures                      | <u>9,253,668</u>   | <u>1,518,021</u>    | <u>1,401,488</u>      | <u>(116,533)</u>         | Increases in contract services (\$55k) and tipping fees (\$50k).  |
| Net Change in Fund Balance        | <u>\$ -</u>        | <u>\$ (895,129)</u> | <u>\$ (1,131,070)</u> | <u>\$ 235,941</u>        |   |

# Ethics Policy

Reviewed May 23, 2019



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## Introduction

---

The Horry County Museum and L.W. Paul Living History Farm serve the public of Horry County as departments of Horry County Government. The department operates under the Administration Division and is subject to the rules and regulations of Horry County Government. The Board of Trustees cede day-to-day responsibility for the operation of the Museums to the Director.

The Horry County Museum and L.W. Paul Living History Farm are part of Horry County Government and are dedicated to the highest standards of public service and education as well as professional behavior and ethics. The Museums endeavor to be worthy of the trust instilled in it by Horry County Council and held by the public.

The Museums are wholly owned and operated by Horry County and abide by all of Horry County's ethics policies. Ethics policies specific to Museum activities, and not contained in Horry County's policies, are contained herein.

## Guiding Principles

---

The Horry County Museum is guided by its mission statement:

The Horry County Museum was established in 1979, with the mission to preserve and protect the materials and objects relating to the history, prehistory, and natural history of Horry County, South Carolina; and to teach the history of Horry County through interpretative displays and exhibits.

The L.W. Paul Living History Farm is guided by its mission statement:

The L.W. Paul Living History Farm was established with the mission to preserve and protect the materials and objects relating to the history and culture of the Horry County farm family in the period of 1900-1955 and to teach the history of the Horry County farm family through interpretative displays in a working traditional farm setting.

The Code of Ethics adopted by the Museums is consistent with the American Alliance of Museums Code of Ethics (adopted 1991, amended 2000) and policies and codes adopted by Horry County. The Museums follow local, state, federal, and international laws. A code of ethics, however, provides guidelines for the spirit as well as the letter of the law. It lays out expectations of behavior for individuals who are members of the Museums' community, including staff, volunteers, and advisory groups, as well as for the Museums as institutions.

## Ethical Duties

---

The Horry County Museum and L.W. Paul Living History Farm have the responsibility to be good stewards of their resources held in the public trust. In subscribing to this code, the Museums set expectations of ethical conduct for their employees, volunteers, and advisory groups in the performance of Museum-related duties in order to affirm our missions, ensure prudent application of our resources, enhance our effectiveness, and instill public confidence in our actions. This collective endeavor strengthens our work as museums and our contributions to society, present and future.

# Governance Authority and Responsibility

---

While the organizational chart of Horry County cedes day-to-day operational responsibility to the director of the Museums, County Council as the governing entity has the final authority and fiduciary responsibility to ensure that the Museums' collections are managed and cared for in accord with the highest professional and ethical standards, applicable laws, statutes, resolutions, and contractual terms and conditions. The Council has the right to approve, amend, reject, or reverse any recommendation or action by the Horry County Museum and L.W. Paul Living History Farm.

## Conflict of Interest

---

A conflict of interest exists when individual commitment to the Museums may be compromised by personal benefit. Employees are expected to avoid situations or activities that could interfere with their unencumbered exercise of judgment in the best interests of the Museums.

In addition, it is considered inappropriate for employees to make use of Museum property or other resources for personal purposes, including time, and/or to advance personal interests or activities during the course of their employment with Horry County.

## DISCLOSURE AND RESOLUTION

It is the responsibility of every employee to discuss with his or her supervisor, human resources, and/or department head any activity that might result in a conflict of interest or conflict of commitment before participating in that activity. The employee shall refrain from participation in the activity until it is determined whether a conflict of interest or commitment does exist, and the matter is fully resolved. All County employees are required to obtain approval of outside activities, including but not limited to volunteer, other employment or educational activities to ensure that no conflicts exist.

If it is determined that a particular activity may pose a potential conflict resolution may include, for example, ceasing the activity, a change in job duties, or a change in hours or salary. All disclosures and their resolutions shall be documented and copies of the documentation will remain in the individual's personnel records.

Failure to disclose possible conflict of interest or commitment, or refusal to cease activities that are determined to be in conflict with the County's best interests, may be grounds for disciplinary action and may lead to termination.

## BUSINESS DEALINGS

Employees are to pay special attention to ensuring they maintain the proper relationship between themselves and third parties with whom they come in contact in the course of performing their jobs for the Museums.

These parties may include, but are not limited to, vendors of goods and services and potential donors. Personal gain resulting from a relationship with a third party must be avoided. Such activity provides no useful business purpose and can create conflicts of interest.

## DEALING IN OBJECTS

No employee may participate in any dealing – that is, buying and selling for profit as distinguished from occasional sale or exchange from a personal collection – in objects that are similar or related to those collected by the Museums. Dealing by employees in objects that are collected by other museums may appear unprofessional and may be grounds for disciplinary action.

## GIFTS AND FAVORS

An employee shall not solicit or accept, directly or indirectly, any gift, offers or promises of anything of value including, but not limited to, money, favors, services, food, transportation, entertainment, honorarium or any other item of value from any business, vendor, potential vendor or anyone who does business, directly or indirectly, with Horry County.

If a staff member is the recipient of a gift as part of their role within the Museums, the gift is the property of the Museum and not the specific staff member. As appropriate, gifts received by an individual staff member may be distributed to the staff of the museum in general. An example of such a gift would be the receipt of a fruit basket by a staff member as a result of his/her Museum duties, which may be placed in the break room for the enjoyment of all staff. In the event that a gift is not appropriate for enjoyment of the staff in general, it may be accepted on behalf of the Museum as a donation to the Museums. Gifts of this nature received by a staff member as a result of their professional activities for the Museum or from professional associates, such as donors, researchers, or tribal representatives will be reviewed by the Collections Review Committee and, if appropriate, will be accessioned into the collection.

The above policies apply to all gifts received by employees as a result of their County employment valued under \$10.

## LOANS

Loans of objects by individuals within the museum community can benefit the Museums, however, exhibition of objects can increase the value of the object. This potential conflict of interest needs to be taken into consideration when evaluating objects for exhibit. The Museums accept that there may be occasions when a staff member owns an object for which one can make the intellectual argument for the inclusion of that object in an exhibit. If the value of the object is less than \$500, and the inclusion of the object is approved by the Collections Review Committee, then the object may be included in the exhibit.

## OUTSIDE EMPLOYMENT/CONSULTING

Outside employment/consulting and volunteering should remain outside the workplace. All outside employment and/or consulting must be disclosed and approved in accordance with County policy.

## CONFLICT OF COMMITMENT

This policy is not intended to limit reasonable participation in professional and community activities that benefit and reflect positively on the County or Museums, by mutual agreement of the employee and his or her supervisor. Paid outside activities that primarily advantage or benefit the employee are to be performed on the employee's personal time and must be disclosed and approved as an Outside Activity. In some circumstances, accrued vacation or personal time may be used to cover such absences. Paid personal consulting activities or other outside pursuits are not to occur on County time. It is not permissible to use County or the Museums' resources in the course of outside consulting or other pursuits. These resources may include, but are not limited to, office equipment,

supplies, or support staff. Such activities must not divert an employee's attention from his or her Museum-related duties or consume so much time or creative energy that they interfere, or appear to interfere, with an employee's responsibilities to the Museums.

## OUTSIDE VOLUNTEER ACTIVITY

Staff members are encouraged to participate in voluntary outside activities with community groups or public service organizations. All volunteer activities which involve tasks performed by the employee for Horry County, volunteer fire or rescue activities, or any volunteer services which involve 20 hours or more per month must be disclosed and approved as an Outside Activity. Museum professionals are to conduct themselves so that their activities on behalf of community or public service organizations do not reflect adversely on the reputation or integrity of either the Museums or Horry County.

When a member of the Museums' staff speaks out on a public issue, he or she should make sure to do so as an individual. It is important to avoid the appearance of speaking or acting in an official capacity or on the Museums' behalf.

## PERSONAL COLLECTING

Employees may not compete with the Museums in their personal collecting activities. If an employee encounters an object that may be of interest to the Museums, the employee must disclose to the director (or his/her designee) the availability of the object for purchase or donation. Disclosure may be in either oral or written form to the director/designee, who must respond in a timely manner as to whether the Museums are interested in acquiring the object. If prior disclosure is not reasonably possible, the Museum has the right to acquire any object purchased or collected by a staff member within 90 days of the employee's disclosure of the purchase, at the price paid by the employee.

No staff member may use Museum affiliation to promote his or her or anyone else's personal collecting activities. No staff member may participate in any dealing (buying or selling of artifacts for profit as distinguished from occasional sale or exchange from a personal collection.)

## POLITICAL ACTIVITY AND PUBLIC ISSUES

When a member of the Museum staff speaks out on a public issue, however, he or she should make sure to do so as an individual. It is important to avoid the appearance of speaking or acting in an official capacity or on the Museums' behalf. All employees must abide by the County Political Activity Policy with regard to activities concerning candidacy for public office.

## PURCHASE OF MUSEUM PROPERTY

To avoid any perception of conflict of interest, Museums' staff may not acquire material removed from the institution's collection.

## REFERRALS AND APPRAISALS

Museum staff are not permitted to evaluate or authenticate objects for the public. If a donor wishes to have an object appraised, the responsibility for the appraisal, including the cost, lies with the donor. Museum staff may not provide appraisals for any reason. The Museums cannot make recommendations or indicate the competence or professional reliability of an individual appraiser.

Qualified museum staff may offer curatorial evaluations (i.e., a general assessment of catalog information) of objects for other museums as a professional courtesy, however, due to the potential for legal risk, they may not provide authentications (verbal or written confirmation of attribution and/or dating) or appraisals (verbal or written assignment of fair market or insurance value).

## Use of Museums' Assets

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No staff member is to use, outside the Museums' premises or for personal gain, any object or item that is a part of the Museums' collections or under the guardianship of the Museums, or use any other property, supplies, or resources of the Museums, except for official business of the Museums.

## Use of Information

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## PRIVACY/MANAGEMENT'S RIGHT TO ACCESS INFORMATION

All computer and information technology supplied by the County constitutes County property, and the County reserves the right to access and disclose all messages sent over the internet, telephone or electronic mail system for any purpose without notice to an employee. Employees have no expectation of privacy in connection with any communication sent or received on the County system or utilizing County technology. All County supplied technology including but not limited to phones, PDA's, computers and related equipment are subject to monitoring by the County at any time without notice.

The County's information system is not to be used in any way that may be disruptive, offensive to others, or harmful to the County or to the morale of the County's employees. Except on a de minimus basis, employees shall not use the County's computer system, including electronic mail, internet and information systems, for personal use. The information system shall not be used to solicit or communicate in any way to others in regard to commercial ventures, religious or political causes, outside organizations, or other non-job-related solicitations. Violation of this policy will result in appropriate disciplinary action up to and including discharge.

## MUSEUM CONFIDENTIALITY

Horry County Government is committed to respecting the privacy of its citizens and employees. Information obtained by employees in the course of employment should be considered confidential and not be disclosed to other employees or the public with a "need to know". If there is a question as to whether information should be considered confidential, the employee should check with his/her supervisor. This policy is intended to alert employees to the need for discretion at all times, and is not intended to inhibit normal business communications, or to conflict with normal operations.

All inquiries from the media or requests pursuant to the Freedom of Information Act shall be forwarded to the Public Information Department. Horry County Government is compliant with the South Carolina Financial Identity Fraud and Identity Theft Protection Act and protects personal identifying information of citizens engaging in County transactions or

business whenever possible, as set forth in the Horry County Privacy/Identity Theft Prevention Policy and Procedures published on the Horry County Government website and Intranet.

## USE OF MUSEUMS' NAME

The Horry County Museum and L.W. Paul Living History Farm take the use of its name and activities very seriously. We expect that all staff also have:

- A responsibility to ensure that any implied association with the Museums is accurate.
- A responsibility to ensure that the activities with which they are associated maintain standards consistent with the Museums' respective missions.

## Collections

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As the primary depository for artifacts and archival material relating to the history of Horry County, SC, the Museums take their responsibility toward the stewardship of these collections very seriously and assume the obligations inherent with rightful ownership. Sound collection management is a central activity. Access to collections and archives is encouraged and regulated as necessary to safeguard the materials. We are committed to proper security and the reduction of potential hazards. Collection growth is consistent with the mission and carries with it a sense of the responsibility of perpetual care. Given the cultural nature of the collection, decisions are made with sensitivity concerning storage and display. Acquisition and loan procedures are outlined in the Museums' policies in detail. Disposal of collections can only be for the advancement of the Museums' missions. Deaccession for repatriation under NAGPRA legislation is subject to federal regulation.

## ACQUISITIONS

The Museums adhere to all federal and state legislation, including but not limited to the:

- Antiquities Act of 1906
- Archaeological Resources Protection Act (1979)
- UNESCO Convention (1970)
- Visual Artists' Rights Act (1990)
- Native American Graves Protection and Repatriation Act (NAGPRA) (1990 and 2010)

The acquisition process will be consistent with the Museums' Collection Policies. The Museums will make every effort to ascertain that items offered are not stolen, wrongfully converted, or acquired under false pretenses. The provenance of acquired items shall be a matter of public record.

## DEACCESSIONING

In order to realize their educational mandate, it is the responsibility of the Museums to obtain, preserve, and maintain collections. Under certain circumstances, however, it is appropriate and necessary to remove materials from the permanent collection.

The deaccession process will be consistent with the Horry County Museum Deaccession Policy.

If the Museums decide to deaccession an item that contains parts from a protected fish, animal, or plant, the Museums will take all reasonable steps to prevent stimulating the demand for such items. The Museums first will seek to transfer the item to another museum or educational institution that will accept the item in accordance with the terms of this policy. The Museums will not deaccession any item containing parts from a protected fish, animal, or plant by auction or sale.

Proceeds from the sale of any material are restricted to the acquisition of new material for the permanent collection or public exhibition expenses. (This is an industry standard. Most museum organizations have restrictions prohibiting the revenue generated from the sale of objects in the collection for being used for anything besides collections or collections management. Might need to set-up a special purpose fund through finance for this.)

## CARE AND PRESERVATION/CONSERVATION

Preventive conservation measures are of paramount importance in meeting the Museums' professional obligations to preserve their collections. Effective preventive conservation measures are essential to, and are the most effective means of promoting, the long-term preservation of collections. Preventive rather than interventive means are to be recommended whenever they would best promote object preservation.

## AVAILABILITY OF COLLECTIONS

Access to the Museums' collections is integral to their missions. Access can be physical, through examination and handling, or intellectual, through exhibits, publications, and electronic media. The Museums' collections and associated documentation are available for teaching, research, publication, exhibition, replication of indigenous techniques, and artistic endeavors.

The nature and conditions of use must be consistent with the Museums' commitment to the care of their collections. All researchers are expected to understand and follow standard Museum procedures regarding the proper handling and use of Museum collections. The integrity of the collections and their associated records are to be maintained by all.

## TRUTH IN PRESENTATION

It is the responsibility of the Museums' professionals to use Museum collections for the dissemination of knowledge. The stated origin of the objects or attribution of work must reflect thorough and honest investigation. Museums may address a wide variety of social, political, artistic, and scientific issues. Museum professionals must use their best efforts to ensure that interpretations, broadly defined, are honest and objective expressions.

## CULTURALLY SENSITIVE COLLECTIONS

Multiple perspectives on Museum collections contribute to the development of knowledge and, therefore, are consistent with the mission of the Horry County Museum and L.W. Paul Living History Farm. The Museums acknowledge multiple perspectives on the collections and that some collections may be considered culturally sensitive.

The Museums' procedures for culturally sensitive collections are based on the following principles: acknowledgement of the perspectives of descendant communities and commitment to understanding those perspectives. Furthermore, the Museums commit to a process of consideration of the perspectives, to identify commonalities between the perspectives and the Museums' mission, and, where possible, to collaborate to advance those perspectives within the Museums' care and treatment of the collections.

## Museum Management and Personnel Practices

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The management and personnel practices of the Museums are guided and determined by the rules/regulations and policies of Horry County including but not limited to the Horry County Employment Guidelines and the Horry County Museum Employee Standards. Ethical guidelines specific to Museum activities not contained in the County policies are contained herein.

## Fundraising

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The solicitation of funds from the public or from donor institutions uses material that is truthful. The Museums respect the privacy concerns of individual donors and expend funds consistent with donor intent. The Museums disclose important and relevant information to potential donors.

## Other Commercial Activity

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All commercial activities are to be in keeping with the Museums' missions, should be relevant to the collections and basic educational purposes of the Museums, and must not compromise the quality of those collections.

## Ownership of Scholarly Material

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The Museum shall own all work product arising out of any employee's job duties on behalf of the Museum including but not limited to intellectual property rights, trade secrets, and any programming, documentation or other intellectual property rights that relate to the Museum. This includes any work product that a staff member may conceive, develop or deliver to the Museum at any time during employment.

## Professionalism

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All who work at the Museums contribute in vital ways to the teaching and research mission of the Museums and are expected to conduct their work with professionalism, personal integrity, and respect for the rights, differences, and dignity of others. Staff are to be cognizant of laws and regulations that may have a bearing on their professional activities. Among these laws and regulations are those concerning the rights of artists and their estates, copyright of original material, occupational health and safety, sacred and religious material, excavated objects, endangered species, human remains, and stolen property. Staff will also be cognizant of the guidelines and best practices as they apply to their individual disciplines.

## Public Trust and Responsibility

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### PRESENTATION, PUBLIC ACCESSIBILITY AND ACCOUNTABILITY

The Museums present to the public the most current and accurate information relevant to their collections, exhibitions, and educational programs. All programs are presented to promote the public good and advance learning and scholarship to the benefit of the Museums' audiences. In reference to audiences, the Museums are committed to accessibility and encourage participation by the widest possible audience. They also proactively promote pluralistic values, traditions, and concerns consistent with their missions and resources.

The Museums are obliged to make their collections and programs accessible to all by:

- Maintaining regular public viewing hours including weekends and scheduled free admission times.
- Following all laws relevant to the Americans with Disabilities Act (ADA) and all national, state, local, and County nondiscrimination policies

Concerns regarding potential violation of these ethical principles should be reported immediately to any supervisor or human resources staff member and will be investigated.

### COLLECTIONS HELD IN TRUST

The Museums subscribe to the conviction that they hold the accessioned collections in public trust and in perpetuity as an important part of the world's cultural commonwealth. The Museums also subscribe to the belief that the management of the collection, including lawful accountability of the holdings, acquisitions, sales and disposals, reproduction, preservation, and conservation of objects in the collection or on loan must be undertaken according to the highest standards.

## Implementation

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The Horry County Museum and L.W. Paul Living History Farm are actively committed to informing staff, volunteers, and advisory board about the Code of Ethics and its application, evaluating the code regularly, and creating policies and procedures that reflect their values and ensure ongoing discussion with the community around ethical issues.



County Council Decision Memorandum  
Horry County, South Carolina

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**Date:** November 25, 2019  
**From:** Courtney Frappaolo, Community Development Director  
**Division:** Administration  
**Cleared By:** Barry Spivey, Assistant County Administrator  
**Re:** **Resolution for CDBG Annual Action Plan  
Substantial Amendment – Program Year 12**

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**ISSUE**

Horry County is proposing an amendment to the Community Development Block Grant Annual Action Plan for Year 12 (2019-2020). The proposed amendment will allow the City of Myrtle Beach to add infrastructure projects in low income neighborhoods to their spending plan.

**BACKGROUND**

The US Department of Housing and Urban Development Community Development Block Grant (CDBG) program requires that any new activities to be undertaken by a local jurisdiction be added to the Annual Action Plan through a substantial amendment. In addition to Housing Rehabilitation, Public Facility Improvements (Charlie’s Place), and Façade Improvement Program, the City of Myrtle Beach would like to add Infrastructure Improvements in Eligible Low Income Neighborhoods (Census Tracts 506 & 507) to their project list.

| Year 12 (19-20)   | Approved Budget | Revised Budget |
|---|-----------------|----------------|
| City of Myrtle Beach  |                 |                |
| *Infrastructure Improvements in Eligible Low Income Neighborhoods (Census Tracts 506 & 507) | \$0             | \$220,718      |
| Housing Acquisition / Rehabilitation  | \$70,718        | \$0            |
| Public Facility Improvements: Charlie’s Place   | \$300,000       | \$150,000      |
| Façade Improvement Program  | \$40,000        | \$40,000       |
| Total   | \$410,718       | \$410,718      |

\*Substantial Amendment: Infrastructure improvements include, but are not limited to, water & sewer systems, stormwater upgrades to include detention areas, curb & gutter, road paving, sidewalks and other pedestrian safety measures.

**RECOMMENDATION**

Staff recommends the Administration Committee approve this Substantial Amendment to the Annual Action Plan. Due to the holiday committee meeting schedule, this item would be reviewed and placed on hold until the City of Myrtle Beach City Council conducts their review on December 10 and then staff will open a public comment process. If comments are received that require additional review, this item will be resent to your attention at a subsequent meeting. Otherwise this item will be placed directly onto a regular council meeting agenda in January.

COUNTY OF HORRY  
STATE OF SOUTH CAROLINA

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RESOLUTION R- -20

**A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO SUBMIT A SUBSTANTIAL AMENDMENT TO THE US DEPARTMENT OF HOUSING & URBAN DEVELOPMENT TO ADD AN ADDITIONAL CITY OF MYRTLE BEACH INFRASTRUCTURE ACTIVITY IN 2019-2020 (Program Year 12)**

**WHEREAS**, Horry County is a designated entitlement community in accordance with the U.S. Department of Housing & Urban Development Community Development Block Grant (CDBG) Program as an Urban County;

**WHEREAS**, Horry County intends to adopt an Annual Action Plan amendment to allow the City of Myrtle Beach to complete infrastructure projects within eligible low income neighborhoods located within Census tracts 506 and 507;

**WHEREAS**, Horry County has complied with the approved Citizen Participation Plan and the proposed projects will benefit low income residents of Horry County.

**NOW, THEREFORE, BE IT RESOLVED**, that Horry County Council adopts the revisions to the Annual Action Plan for Community Development Block Grant Program Year 12 (2019–2020).

| Year 12 (19-20)   | Approved Budget | Revised Budget |
|---|-----------------|----------------|
| City of Myrtle Beach  |                 |                |
| *Infrastructure Improvements in Eligible Low Income Neighborhoods (Census Tracts 506 & 507) | \$0             | \$220,718      |
| Housing Acquisition / Rehabilitation  | \$70,718        | \$0            |
| Public Facility Improvements: Charlie's Place   | \$300,000       | \$150,000      |
| Façade Improvement Program  | \$40,000        | \$40,000       |
| Total   | \$410,718       | \$410,718      |

**AND IT IS SO RESOLVED** this day of January 2020.

**HORRY COUNTY COUNCIL**

\_\_\_\_\_  
Johnny Gardner, Chairman

Harold G. Worley, District 1  
Bill Howard, District 2  
Dennis DiSabato, District 3  
Gary Loftus, District 4  
Tyler Servant, District 5  
Cam Crawford, District 6

Orton Bellamy, District 7  
Johnny Vaught, District 8  
W. Paul Prince, District 9  
Danny Hardee, District 10  
Al Allen, District 11

**Attest:**

\_\_\_\_\_  
Patricia S. Hartley, Clerk to Council

COUNTY OF HORRY )  
STATE OF SOUTH CAROLINA ) COMMUNITY BENEFIT RESOLUTION R-30-19

**A RESOLUTION APPROVING AN ALLOCATION OF COUNCIL COMMUNITY BENEFIT FUNDS.**

**WHEREAS**, Horry County Council has provided \$240,000 in the General Fund budget for Council District community benefit accounts, from which each council member is allotted \$20,000 per annum; and

**WHEREAS**, the expenditure of such funds must be for a public purpose with allocations made to organizations with appropriate tax exempt status; and

**WHEREAS**, the following allocations have been requested:

| <u>Council District</u> | <u>Amount</u> | <u>Organization &amp; Purpose</u>   |
|-------------------------|---------------|---|
| 9                       | \$1,000       | <u>Longs Volunteers</u> – Christmas Program/Parade for seniors and children in the community. |

**NOW, THEREFORE, BE IT RESOLVED** that Horry County Council approves the above allocations from the Council District community benefit accounts and the funded organizations must comply with the County's funding agreement and procedures as applicable.

**AND IT IS SO RESOLVED** this 10th day of December, 2019.

**HORRY COUNTY COUNCIL**

\_\_\_\_\_  
Johnny Gardner, Chairman

Harold G. Worley, District 1  
Bill Howard, District 2  
Dennis DiSabato, District 3  
Gary Loftus, District 4  
Tyler Servant, District 5  
Cam Crawford, District 6

Orton Bellamy, District 7  
Johnny Vaught, District 8  
W. Paul Prince, District 9  
Danny Hardee, District 10  
Al Allen, District 11

Attest:

\_\_\_\_\_  
Patricia S. Hartley, Clerk to Council

# REQUEST FOR ALLOCATION OF COUNCIL COMMUNITY BENEFIT FUNDS

Request is made to Council District 9

Date of Request 11/13/19

**Non-Profit Organization Making Request:**

Name: Longs Volunteers  
(Must list the legal name of the organization that agrees to the Federal ID Number)

Address: PO Box 453 Longs 29568

Phone: \_\_\_\_\_ Federal ID Number: \_\_\_\_\_

IRS Code Section under which tax exemption was granted: on file

IRS Tax Exemption Determination Letter attached? on file Yes \_\_\_\_\_ No \_\_\_\_\_  
(If above answer is "No", attach other information that supports that the IRS has identified your organization as exempt from tax.)

Description of the Tax Exempt Purpose of this Organization:  
\_\_\_\_\_  
\_\_\_\_\_

Amount Requested \$1000.00 Dated Needed \_\_\_\_\_

Describe below, in specific detail, how the funds will be spent if allocated:  
Christmas Program / Parade for community  
seniors and children.  
\_\_\_\_\_  
\_\_\_\_\_

Requested By: (Printed Name) \_\_\_\_\_  
Paul Prince

Position in the Organization: \_\_\_\_\_

Signature: \_\_\_\_\_

COUNTY OF HORRY )  
STATE OF SOUTH CAROLINA ) COMMUNITY BENEFIT RESOLUTION R-31-19

**A RESOLUTION APPROVING AN ALLOCATION OF COUNCIL COMMUNITY BENEFIT FUNDS.**

**WHEREAS**, Horry County Council has provided \$240,000 in the General Fund budget for Council District community benefit accounts, from which each council member is allotted \$20,000 per annum; and

**WHEREAS**, the expenditure of such funds must be for a public purpose with allocations made to organizations with appropriate tax exempt status; and

**WHEREAS**, the following allocations have been requested:

| <u>Council District</u> | <u>Amount</u> | <u>Organization &amp; Purpose</u>  |
|-------------------------|---------------|--|
| 4                       | \$10,000      | <u>Beach Ball Classic</u> – Sponsorship of the 2019 basketball tournament. |
| 9                       | \$ 1,500      |  |

**NOW, THEREFORE, BE IT RESOLVED** that Horry County Council approves the above allocations from the Council District community benefit accounts and the funded organizations must comply with the County's funding agreement and procedures as applicable.

**AND IT IS SO RESOLVED** this 10th day of December, 2019.

**HORRY COUNTY COUNCIL**

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Johnny Gardner, Chairman

Harold G. Worley, District 1  
Bill Howard, District 2  
Dennis DiSabato, District 3  
Gary Loftus, District 4  
Tyler Servant, District 5  
Cam Crawford, District 6

Orton Bellamy, District 7  
Johnny Vaught, District 8  
W. Paul Prince, District 9  
Danny Hardee, District 10  
Al Allen, District 11

Attest:

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Patricia S. Hartley, Clerk to Council

# REQUEST FOR ALLOCATION OF COUNCIL COMMUNITY BENEFIT FUNDS

Request is made to Council District 4 & 9

Date of Request 11/13/19

**Non-Profit Organization Making Request:**

Name: Beach Ball Classic

(Must list the legal name of the organization that agrees to the Federal ID Number)

Address: PO Box 3893 Myrtle Beach 29578

Phone: \_\_\_\_\_ Federal ID Number: \_\_\_\_\_

IRS Code Section under which tax exemption was granted: \_\_\_\_\_

IRS Tax Exemption Determination Letter attached? on file Yes \_\_\_\_\_ No \_\_\_\_\_

(If above answer is "No", attach other information that supports that the IRS has identified your organization as exempt from tax.)

**Description of the Tax Exempt Purpose of this Organization:**

\_\_\_\_\_

Amount Requested \$10,000 - Dist 4  
1,500 - Dist 9 Dated Needed \_\_\_\_\_

**Describe below, in specific detail, how the funds will be spent if allocated:**

Sponsorship of the 2019 Basketball  
Tournament

Requested By: (Printed Name) Dary Loftus & Paul Prince

Position in the Organization: \_\_\_\_\_

Signature: \_\_\_\_\_

COUNTY OF HORRY ) COMMUNITY BENEFIT RESOLUTION R-32-19  
STATE OF SOUTH CAROLINA )

**A RESOLUTION APPROVING AN ALLOCATION OF COUNCIL COMMUNITY BENEFIT FUNDS.**

**WHEREAS**, Horry County Council has provided \$240,000 in the General Fund budget for Council District community benefit accounts, from which each council member is allotted \$20,000 per annum; and

**WHEREAS**, the expenditure of such funds must be for a public purpose with allocations made to organizations with appropriate tax exempt status; and

**WHEREAS**, the following allocations have been requested:

| <u>Council District</u> | <u>Amount</u> | <u>Organization &amp; Purpose</u>  |
|-------------------------|---------------|--|
| 1                       | \$25,000      | <u>Horry County Animal Care Center</u> – Pilot program funding to provide for free animal adoptions. |

**NOW, THEREFORE, BE IT RESOLVED** that Horry County Council approves the above allocations from the Council District community benefit accounts and the funded organizations must comply with the County's funding agreement and procedures as applicable.

**AND IT IS SO RESOLVED** this 10th day of December, 2019.

**HORRY COUNTY COUNCIL**

\_\_\_\_\_  
Johnny Gardner, Chairman

Harold G. Worley, District 1  
Bill Howard, District 2  
Dennis DiSabato, District 3  
Gary Loftus, District 4  
Tyler Servant, District 5  
Cam Crawford, District 6

Orton Bellamy, District 7  
Johnny Vaught, District 8  
W. Paul Prince, District 9  
Danny Hardee, District 10  
Al Allen, District 11

Attest:

\_\_\_\_\_  
Patricia S. Hartley, Clerk to Council

# REQUEST FOR ALLOCATION OF COUNCIL COMMUNITY BENEFIT FUNDS

Request is made to Council District 1

Date of Request 11/12/19

**Non-Profit Organization Making Request:**

Name: Howry County Animal Care Center  
(Must list the legal name of the organization that agrees to the Federal ID Number)

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Federal ID Number: \_\_\_\_\_

IRS Code Section under which tax exemption was granted: \_\_\_\_\_

IRS Tax Exemption Determination Letter attached? \_\_\_\_\_ Yes \_\_\_\_\_ No  
(If above answer is "No", attach other information that supports that the IRS has identified your organization as exempt from tax.)

Description of the Tax Exempt Purpose of this Organization:  
\_\_\_\_\_  
\_\_\_\_\_

Amount Requested \$25,000 Dated Needed \_\_\_\_\_

Describe below, in specific detail, how the funds will be spent if allocated:

Initiation of a pilot program to provide  
funding for free animal adoptions to  
Howry County citizens.

Requested By: (Printed Name) \_\_\_\_\_

Position in the Organization: Harold Worley

Signature: \_\_\_\_\_

**Council Member Expenses  
October 2019**

| <u>Member</u>   | <u>Date</u>             | <u>Amount</u>               | <u>Vendor</u>  | <u>Purpose</u>  | <u>Acct<br/>Balance</u> |
|-----------------|-------------------------|-----------------------------|--|---|-------------------------|
| <b>Gardner</b>  | 10/11<br>10/11<br>10/11 | 90.00<br>1,112.72<br>151.45 | American Airlines<br>Hyatt Regency Washington<br>Rosa Mexicano, Washington | Baggage fees Garder/Gosnell, Washington, DC<br>Meet with Army Corps & Delegation<br>Dinner, Mayor Hatley, Mike Mahaney, Gosnell | 16,675.16               |
| <b>Worley</b>   | 10/22                   | 835.20                      | Harold Worley  | District Mileage  | 24,457.94               |
| <b>Howard</b>   | 10/4<br>10/25           | 60.00<br>663.07             | SC Assn of Counties<br>Ruths Chris, Columbia                               | Registration fee Council Coalition<br>Dinner with Coalition delegates   | 15,871.90               |
| <b>DiSabato</b> |                         |                             |  |   | 24,757.80               |
| <b>Loftus</b>   | 10/15                   | 686.72                      | Gary Loftus  | District Mileage  | 7,257.43                |
| <b>Servant</b>  |                         |                             |  |   | 18,984.96               |
| <b>Crawford</b> |                         |                             |  |   | 26,162.70               |
| <b>Bellamy</b>  |                         |                             |  |   | 5,408.05                |
| <b>Vaught</b>   | 10/4                    | 60.00                       | SC Assn of Counties  | Registration fee Council Coalition  | 10,876.84               |
| <b>Prince</b>   | 10/4<br>10/25           | 60.00<br>(50.00)            | SC Assn of Counties<br>Paul Prince   | Registration fee for Council Coalition<br>Refund of registration fee  | 10,298.51               |
| <b>Hardee</b>   | 10/4                    | 60.00                       | SC Assn of Counties  | Registration fee for Council Coalition  | 25,926.78               |
| <b>Allen</b>    |                         |                             |  |   | 15,295.65               |