



As of Tuesday, June 1st, the Town of Pine Ridge has increased the attendance limit to twenty-one seats. Seating has been arranged to allow for three feet of physical distancing and staff will continue to regularly sanitize. Attendees are encouraged to wear face masks while inside the building. Public comments taken prior to meetings and Facebook Live, will continue to remain in place to accommodate those who haven't received a COVID-19 vaccination or don't feel comfortable in indoor spaces with attendees from outside their own household. The public is encouraged to submit written comments by 5PM, on Monday, December 13, 2021, at 2757 Fish Hatchery Road or by email skyzer@townofpineridgesc.com.

**December 14, 2021
REGULAR SCHEDULED
TOWN COUNCIL MEETING
AGENDA**

6:30 P.M. - Town Council Work Session

- 6:30 P.M. – 6:40 P.M. 2020-2021 Audit Presentation by Mr. David Enzastiga of Rish & Enzastiga, CPA's
6:40 P.M. – 6:50 P.M. Presentation: Dominion Municipal Lighting Incentive Program
6:45 P.M. – 6:52 P.M. Review of Administrative Department Reports
6:52 P.M. – 6:54 P.M. Review of Police Department Administrative Reports
6:54 P.M. – 6:56 P.M. Council Standing Committee Reports:
a) Finance Committee-Chair Davis & Member Dinkins
b) Property & Recreation Committee-Chair Sturkie & Member Dinkins
c) Employee Grievance Committee-Chair Simms & Members Dinkins & Sturkie
6:56 P.M. – 6:58 P.M. Council Special Committee Reports:
a) Ad-Hoc Committee for Old Town Hall Property
b) Ad-Hoc Committee for Standing Committees
6:58 P.M. – 7:00 P.M. Informational Council Discussion

7:00 P.M. - Town Council Meeting

1. Call to Order
2. Invocation
3. Pledge of Allegiance
4. Freedom of Information Act Compliance

Approval of Minutes

1. November 9, 2021 Regular Scheduled Council Meeting
2. November 18, 2021 Bi-Monthly Scheduled Work Session

Old Business

1. SRO Services

New Business

1. Oath of Office Two-year term unexpired Council seat
2. Election of Mayor Pro-tem
3. Committee Appointments by Mayor per Town Code §1-309 for fiscal year 2021/2022:
a) Finance Committee - Chair & member
b) Public Safety Committee-Police Commissioner & member
c) Public Utilities & Health Committee-Chair & member
d) Property and Recreation Committee-Chair & member
e) Employee Grievance Committee-Chair & 2 members
f) Town Purchasing Agent
4. 2020-2021 Audit report – Council vote
5. Council Bi-Monthly Work Session
6. Consideration of AHS Soaring Eagles Cheer Club sponsorship (donation)
7. Correction of date for February Council meeting
8. RFP2021-02: Landscape/Irrigation/Lighting Design-Build-Install at Town Signs
a) Property & Recreation Committee Recommendation
b) Council Vote
9. Adjourn to Executive Session
a) Personnel matters: Discussion of employment, appointment, compensation, promotion, demotion, discipline, or release of an employee, or a person regulated by a public body or the appointment of a person to a public body. 30-4-70 (a)(1)
10. Reconvene to Regular Session
11. Possible Actions by Council in follow up to Executive Session

Citizen's Comment Time – (email to skyzer@townofpineridgesc.com by 5pm on 12/13/2021)

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**AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
TOWN OF PINE RIDGE, SOUTH CAROLINA
Year Ended June 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

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The Honorable Mayor and Town Council
Town of Pine Ridge, South Carolina

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Pine Ridge, South Carolina, as of and for the year ended June 30, 2021 and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Pine Ridge, South Carolina, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the Management's Discussion and Analysis (p 6-12), budgetary comparison (p. 33) & Schedule of the Town's Proportionate Share of the Net Pension Liability (p.34 - 35) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consists of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have issued a report dated October 5, 2021 on our consideration of the Town of Pine Ridge's internal control structure and on its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with the report in considering the results of our audit.

Other Information

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information (pg. 37) is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statement. Supplemental information is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Pine Ridge, South Carolina. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

October 5, 2021
Lexington, South Carolina

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- MANAGEMENT'S DISCUSSION AND ANALYSIS -

**TOWN OF PINE RIDGE, SOUTH CAROLINA
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

This discussion and analysis of the Town of Pine Ridge, South Carolina’s financial performance provides an overview of the Town’s financial activities for the fiscal year ended June 30, 2021. Since this information is designed to focus on the current year’s activities, resulting changes, and currently known facts, it should be read in conjunction with the Town of Pine Ridge’s financial statements.

USING THIS ANNUAL REPORT

This annual report consists of three parts: Management’s Discussion and analysis, Basic Financial Statements, and required Supplementary information. The basic financial statements include a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 13 & 14) provide information about the activities of the Town as a whole and present a longer-term view of the Town’s finances. Fund financial statements start on page 16. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town’s operations in more detail than the government-wide statements by providing information about the Town’s most significant funds.

The Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the Town’s finances is, “Is the Town as a whole better or worse off as a result of the year’s activities?” The Statement of Net Assets and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using accrual basis of accounting, which is similar to the accounting used by the most private-sector companies. All of the current year’s revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town’s net assets and changes in them. You can think of the Town’s net assets — the difference between assets and liabilities—as one way to measure the Town’s financial health, or financial position. Over time, increases or decreases in the Town’s net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, in order to assess the overall health of the Town.

In the Statement of Net Assets and the Statement of Activities, the Town presents Governmental activities. All of the Town’s basic services are reported here.

**TOWN OF PINE RIDGE, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

During the fiscal year from July 1, 2020 to June 30, 2021, Pine Ridge Town Council and staff continued their efforts to protect, promote, plan for and increase the quality of life and the residential property values for the citizens of Pine Ridge. The following were undertaken:

- In July 2020, Council renewed a Cooperative agreement with Lexington County on the Urban Entitlement Program (2020-27) and approved an Intergovernmental agreement with Lexington County for the Community Development Block Grant Home Investment.
- In August 2020, Council approved Resolution 2020-28 to support first responders, educators, health care workers, military members and their families of Lexington County.
- In September 2020, Council adopted by reference the Lexington County Animal Control Ordinance 20-13 (2020-29) and the Pine Ridge Police Department was awarded the Body Worn Camera Grant totaling \$3,290.25.
- In November 2020, Council approved the hiring of Rish & Enzastiga, CPA's to conduct the annual audit, agreed to participate in the Lexington County Stormwater Utility Fee Program, otherwise the County stated they would pull all assistance from the Town, renewed annual maintenance contracts for the cleaning of the municipal complex, HVAC and public defender, approved the hiring of an employment agency to search for the Police Chief and held the annual Tree Lighting, which the parade was canceled due to Covid concerns.
- In February 2021, Council approved payroll services, renewed website hosting for a three-year term and increased the capitalization limit from \$500 to \$5k.
- In March 2021, Council approved the Capitalization Policy.
- In April 2021, Council hired Andre Williams as the Police Chief and amended (2021-02) Article 9 – Signs of the Zoning & Land Development Ordinance, in accordance with the Planning Commission recommendation.
- In May 2021, Council approved the amendment of the 2020/2021 fiscal budget to reflect the impact of Covid-19 (2021-04).
- In June 2021, Council amended the Business License Ordinance (2021-05) to reflect the changes required in Act 176 by the General Assembly, with a revenue neutral outcome, adopted by reference Lexington County Stormwater Ordinance 19-10 (2021-06), approved the Municipal Leasing Program to replace the current Police Department vehicles, passed the 2021/2022 fiscal budget (2021-07) and Councilman Daniel Davis won the Special Election for the unexpired term of Mayor.

**TOWN OF PINE RIDGE, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

Fund Financial Statements

Our analysis of the Town's general fund, which is a governmental fund, begins on page 16. All of the Town's basic services are reported in the general fund, which focuses on how money flows into and out of those funds and the balances left at yearend that are available for spending. The fund is reported using an accounting method called modified accrual accounting. This method measures cash and all other financial assets that can be readily converted to cash. The general fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation included with the financial statements.

THE TOWN AS A WHOLE

The Town's net position decreased slightly from last fiscal year. Our analysis below focuses on the Net Position (TABLE 1) and Statement of Activities (TABLE 2) of the Town's governmental activities.

TABLE 1 – Net Position

	<u>2020</u>	<u>2021</u>
Cash and investment pool	\$ 968,625	\$ 1,072,980
Receivables	39,167	55,807
Prepaid items	23,082	21,589
Capital assets	446,846	402,381
Deferred outflows – pensions	<u>99,177</u>	<u>220,287</u>
Total Assets and Other Debits	<u>1,576,897</u>	<u>1,773,044</u>
Accounts payable	16,749	10,277
Notes payable	20,000	10,000
Compensated absences	3,812	1,500
Net pension liability	376,601	461,271
Deferred inflows – pensions	<u>49,017</u>	<u>27,220</u>
Total Liabilities and Other Credits	<u>466,179</u>	<u>510,268</u>
Net Position		
Invested in capital assets	446,846	402,381
Restricted	13,030	13,030
Unrestricted	<u>650,842</u>	<u>847,365</u>
Total Net Position	<u>\$ 1,110,718</u>	<u>\$ 1,262,776</u>

**TOWN OF PINE RIDGE, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

Cash and investment pool assets increased \$104,355. Notes payable decreased \$10,000.
Net position of the Town governmental activities increased \$152,058.

TABLE 2 – Statement of Activities

	<u>2020</u>	<u>2021</u>
MASC	\$ 179,945	\$ 198,663
Franchise fees	156,032	133,686
Intergovernmental	48,936	49,874
Business licenses and permits	94,136	125,022
Fines and penalties	43,942	22,239
Investment earnings	2,786	346
Other	<u>23,024</u>	<u>19,701</u>
 Total General Revenues	 <u>548,801</u>	 <u>549,531</u>
 Admin and general	 195,070	 167,218
Public safety	61,666	60,468
Victims services	12,781	5,280
Payroll and benefits	<u>327,028</u>	<u>144,933</u>
 Total Expenses	 <u>596,545</u>	 <u>397,473</u>
 Change in Net Position	 <u>\$ (47,744)</u>	 <u>\$ 152,058</u>

**TOWN OF PINE RIDGE, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

THE TOWN'S FUNDS

As the Town completed the year, its general fund (as presented in the balance sheet on page 16) reported a combined fund balance of \$1,131,239, which is higher (\$130,144) versus last year's total of \$1,001,095.

General Fund Budgetary Highlights

Over the course of the year, the Pine Ridge Town Council amended the Town's budget. Council passed Ordinance 2021-04, which amended the 2020/2021 fiscal budget to more accurately reflect the revenue and expenses, based on actual revenues and expenses for the first six months of the fiscal year and the impact of Covid-19.

TABLE 3 – Actual vs Budgeted Revenues

	<u>Budget</u>	<u>Actual</u>
MASC	\$ 156,000	\$ 198,663
Franchise fees	143,000	133,686
Intergovernmental	48,936	49,874
Business licenses and permits	53,000	125,022
Fines and penalties	30,000	21,129
Investment earnings	450	346
Other	<u>11,781</u>	<u>11,026</u>
 Total General Revenues	 <u>443,167</u>	 <u>539,746</u>
 Admin and general	 146,889	 139,054
Public safety	42,900	44,167
Court	27,653	19,574
Payroll and benefits	<u>236,400</u>	<u>205,482</u>
 Debt service – principal	 <u>10,000</u>	 <u>10,000</u>
 Total Expenses	 <u>463,842</u>	 <u>418,277</u>

**TOWN OF PINE RIDGE, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2021, the Town had \$783,574 invested in a broad range of capital assets. (See Table 4 below.)

TABLE 4 - Capital Assets at Year-end

	<u>2021</u>	<u>2020</u>
Buildings	\$ 326,210	\$ 326,210
Land	75,525	75,525
Equipment and vehicles	<u>390,985</u>	<u>381,839</u>
Total	<u>\$ 792,720</u>	<u>\$ 783,574</u>

More detailed information about the Town's capital assets is presented in Note E to the financial statements.

This year's additions include the replacement of an HVAC unit.

Long-Term Liabilities

The Town of Pine Ridge has \$10,000 debt remaining on the purchase of the building as of June 30, 2021.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town of Pine Ridge's elected officials considered many factors when setting the fiscal-year 2020/2021 budget and fees that will be charged. The key assumption used for the General Fund revenue forecast was that the level of appropriations from the State of South Carolina and other revenue would be sustained at the level received for the fiscal year ended June 30, 2021. The local economy, however, will be affected by any change in the direction of the state and national economy.

**TOWN OF PINE RIDGE, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Viki Miller, Town Administrator at (803) 755-2500.

TOWN OF PINE RIDGE, SOUTH CAROLINA
STATEMENT OF NET POSITION
June 30, 2021

	PRIMARY GOVERNMENT	
	Governmental <u>Activities</u>	<u>Total</u>
ASSETS AND OTHER DEBITS		
Current Assets		
Cash and cash equivalents - Note B	\$ 915,022	\$ 915,022
Investment pool - Note C	157,958	157,958
Receivables		
Other	55,807	55,807
Prepaid items	21,589	21,589
Total Current Assets	1,150,376	1,150,376
Capital Assets - Note E		
Land	75,525	75,525
Building & improvements	326,210	326,210
Equipment	390,985	390,985
Accumulated depreciation	(390,339)	(390,339)
Total Capital Assets	402,381	402,381
DEFERRED OUTFLOWS - pension	220,287	220,287
TOTAL ASSETS AND OTHER DEBITS	\$ 1,773,044	\$ 1,773,044
LIABILITIES		
Current Liabilities		
Accounts payable	\$ 10,277	\$ 10,277
Note Payable, current portion	10,000	10,000
Total Current Liabilities	20,277	20,277
Accrued compensated absences	1,500	1,500
Note payable, less current portion	-	-
Net pension liability	461,271	461,271
TOTAL LIABILITIES	483,048	483,048
DEFERRED INFLOWS - pension	27,220	27,220
NET POSITION		
Invested in capital assets, net of related debt	402,381	402,381
Restricted for:		
Victims services	13,030	13,030
Unrestricted/(deficit)	847,365	847,365
TOTAL NET POSITION	1,262,776	1,262,776
TOTAL LIABILITIES, CREDITS AND NET POSITION	\$ 1,773,044	\$ 1,773,044

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STATEMENT OF ACTIVITIES
TOWN OF PINE RIDGE, SOUTH CAROLINA
Year Ended June 30, 2021

<u>Functions/Programs</u>	Program Revenues				Net Revenue or Changes in Net Position	
	<u>Expenses</u>	<u>Charges for Services/Fees</u>	<u>Operating Grants</u>	<u>Capital Grants</u>	<u>Governmental Activities</u>	<u>Total</u>
Current:						
Administrative and general	\$ 167,218	\$ -	\$ -	\$ -	\$ (167,218)	\$ (167,218)
Public safety	60,468	-	-	-	(60,468)	(60,468)
Court	19,574	-	-	-	(19,574)	(19,574)
Victim's services	5,280	-	-	-	(5,280)	(5,280)
Payroll and benefits	144,933	-	-	-	(144,933)	(144,933)
Total Governmental Activities	397,473	-	-	-	(397,473)	(397,473)
Total Primary Government	\$ 397,473	\$ -	\$ -	\$ -	(397,473)	(397,473)
			General Revenues			
			MASC	198,663		198,663
			Intergovernmental sources	49,874		49,874
			Franchise fees	133,686		133,686
			Business licenses and permits	125,022		125,022
			Fines and penalties	22,239		22,239
			Unrestricted Investment Earnings	346		346
			Miscellaneous	19,701		19,701
			Total General Revenues	549,531		549,531
			Change in Net Position	152,058		152,058
			Net Position, Beginning of Year	1,110,718		1,110,718
			NET POSITION, END OF YEAR	\$ 1,262,776		\$ 1,262,776

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

TOWN OF PINE RIDGE, SOUTH CAROLINA

YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds	DRAFT \$ 125,974
In the statement of activities, compensated absences are measured by the amounts expended during the year. In governmental funds, expenditures for this item are measured by the amount of financial resources used.	2,312
Governmental funds report principal repayments as expenditures Repayment of principal reduces the liability on the Statement of Net Position	10,000
Net pension expense adjustment	58,237
Equipment additions are capitalized instead of an expenditure	9,146
Depreciation expense in governmental activities	
General and admin	(37,310)
Public safety	<u>(16,301)</u>
Change in net position - governmental activities	<u>\$ 152,058</u>

BALANCE SHEET - ALL FUND TYPES
TOWN OF PINE RIDGE, SOUTH CAROLINA
Year Ended June 30, 2021

	Governmental Fund Type		Total
	General Fund	Special Revenue Fund	
ASSETS AND OTHER DEBITS			
Cash and cash equivalents - Note B	\$ 913,816	\$ 1,206	\$ 915,022
Investment pool	157,958	-	157,958
Other receivables	55,807	-	55,807
Due from general fund	-	7,654	7,654
Prepaid items	21,589	-	21,589
	<u>1,149,170</u>	<u>8,860</u>	<u>1,158,030</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accrued expenses	\$ 10,277	\$ -	\$ 10,277
Due to special revenue	7,654	-	7,654
	<u>17,931</u>	<u>-</u>	<u>17,931</u>
FUND EQUITY			
Fund balances:			
Nonspendable - prepaid items	21,589	-	21,589
Assigned for victims services	-	8,860	8,860
Unreserved:			
Undesignated	1,109,650	-	1,109,650
	<u>1,131,239</u>	<u>8,860</u>	<u>1,140,099</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,149,170	\$ 8,860	\$ 1,158,030
Reconciliation of governmental fund balances to statement of net assets:			
Total Fund Balances - Governmental Funds	\$ 1,140,099		
Capital assets, less accumulated depreciation	402,381		
Net pension adjustment	(268,204)		
Accrued vacation	(1,500)		
Note payable	<u>(10,000)</u>		
Total Net Position - Governmental Activities	<u>\$ 1,262,776</u>		

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
TOWN OF PINE RIDGE, SOUTH CAROLINA
Year Ended June 30, 2021

	General Fund	Special Revenue Fund	Total
REVENUES			
Business licenses	\$ 125,022	\$ -	\$ 125,022
Fines and penalties	20,518	1,110	21,628
SC Aid to Subdivisions	49,874	-	49,874
MASC - court fines	611	-	611
Franchise fees	133,686	-	133,686
MASC	198,663	-	198,663
Interest income	346	-	346
Miscellaneous	<u>11,026</u>	<u>-</u>	<u>11,026</u>
TOTAL REVENUES	<u>539,746</u>	<u>1,110</u>	<u>540,856</u>
EXPENDITURES			
Current			
Administrative and general	139,054	-	139,054
Public safety	44,167	-	44,167
Court	19,574	-	19,574
Victims	-	5,280	5,280
Payroll and benefits	205,482	-	205,482
Debt service - principal & interest	<u>10,000</u>	<u>-</u>	<u>10,000</u>
TOTAL EXPENDITURES	<u>418,277</u>	<u>5,280</u>	<u>423,557</u>
Excess of Revenue over Expenditures Before			
Other Financing Sources	121,469	(4,170)	117,299
Insurance proceeds	<u>8,675</u>	<u>-</u>	<u>8,675</u>
EXCESS OF REVENUE OVER EXPENDITURES	130,144	(4,170)	125,974
Fund balance, July 1, 2020	<u>1,001,095</u>	<u>13,030</u>	<u>1,014,125</u>
FUND BALANCE, JUNE 30, 2021	<u>\$ 1,131,239</u>	<u>\$ 8,860</u>	<u>\$ 1,140,099</u>

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NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Pine Ridge was incorporated under the laws of South Carolina in 1958. The Town operates under a Mayor-Council form of government. Major services provided by the Town include police protection, a municipal court system and garbage collection through a third party service provider. DRAFT

The general purpose financial statements of the Town have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies follow.

Reporting Entity

This report includes all of the services provided by the Town to residents and business within its boundaries. In evaluating the Town's reporting entity in accordance with GASB, management has included all organizations that make up the Town's legal entity. Consistent with applicable guidance, the criteria used by the Town to include component units within its reporting entity are financial accountability and the nature and significance of the relationship. The Town has no component units under the foregoing criteria that are included in its financial statements.

Government-Wide Accounting

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. The effects of interfund transfers have been eliminated from these statements. Governmental activities are reported separately from business-type activities.

Fund Types

The Town uses fund accounting to account for its financial position and results of operations. A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific activity. The Town maintains the following fund types and account group.

Governmental fund types are used to account for the Town's general government activities. This fund type includes the general fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The Town's sole special revenue fund is the Victim's Assistance fund which is used to account for the funds received as a result of court fines for victims services.

NOTES TO FINANCIAL STATEMENTS
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE A –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus and Basis of Accounting

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

The Town’s governmental fund is accounted for using the current financial resources measurement focus. Accordingly, only current assets and liabilities are included on the balance sheet and the fund balances report only spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. This fund uses the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they are available and measurable and expenditures are recorded when the fund liability is incurred, if measurable. Revenues that are accrued include any federal and state grants, property taxes, transient occupancy taxes, sales taxes collected by the State on behalf of the Town before year-end, interest, and certain charges for current services. Revenues that are not considered susceptible to accrual include certain licenses, permits, fines, forfeitures, penalties, and other taxes. Other financing sources for bond proceeds are recognized when the debt is issued. The Town’s length of time to define available for purposes of revenue recognition is 30 days after the balance sheet date.

Depreciation

Generally accepted accounting principles require the Town to account for its governmental activities - capital assets less accumulated depreciation. Depreciation is provided over the estimated useful lives using the straight-line method. Assets are recorded at their historical cost. The estimated useful lives are as follows:

Building	40 years
Equipment	5 - 10 years

NOTES TO FINANCIAL STATEMENTS
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE A –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Infrastructure Assets

Public domain (“infrastructure”) capital assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not required by GAAP to be capitalized with other general fixed assets. Accordingly, the Town has not recorded any of its infrastructure assets. **DRAFT**

Revenue

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Long-Term Liabilities

The accounting and reporting treatment applied to long-term liabilities associated with a fund are determined by the fund’s measurement focus.

Long-term debt expected to be financed from governmental funds is accounted for at face value in the Governmental Activities portion of the Government Wide Financial Statements and is not recorded in the governmental funds. Debt proceeds are reported in a governmental fund as other financing sources, net of any premium or discount and issuance costs. Expenditures for the payment of principal and interest on general long-term debt are recognized in the general fund when the payments are made.

NOTES TO FINANCIAL STATEMENTS
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE A –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Cash Equivalents

DRAFT

For purposes of reporting cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents.

Inventory

Materials and supplies are considered expenditures when purchased (the purchases method). No material amount of materials or supplies are on hand at year-end.

Investments

Investments are reported at fair value. Investments owned by the Town consist of funds invested with the South Carolina Local Government Investment Pool and certificates of deposit held by local banks.

South Carolina statutes authorize the Town to invest in obligations of the U. S. Government and agencies thereof, general obligations of the State of South Carolina or any of its political subdivisions, banks and savings and loan associations to the extent they are secured by the Federal Deposit Insurance Corporation. The Town can also hold cash in certificates of deposit where the certificates are collaterally secured by the preceding securities held in a third party arrangement.

Prepaid Items

Certain payments to vendors reflect costs applicable to future reporting periods and are recorded as prepaid items.

NOTES TO FINANCIAL STATEMENTS
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE A –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

DRAFT

Compensated Absences

General leave for the Town includes only vacation pay. General leave is based on the full-time employee's length of employment and is earned ratably during the span of employment. Upon termination, employees are paid full value for any unused accrued vacation time.

Fund Equity

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

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

Total (Memorandum Only) Columns

The total columns are captioned "memorandum only" because they do not represent consolidated financial information and are presented only to make financial analysis easier. Data in these columns do not present financial position, results of operations, or cash flows in accordance with GAAP. Interfund eliminations have not been made in the aggregation of this data.

Budgets and Budgetary Accounting

The Town Council adopts an annual operating budget prior to the beginning of each fiscal year for the general fund. Budgeted amounts reported in the financial statements are as adopted thru an initial reading and one budget amendment. The budgets are adopted on a basis consistent with GAAP. Public hearings are conducted to obtain taxpayer comments prior to the budget being adopted.

NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE B – CASH AND CASH EQUIVALENTS

At June 30, 2021, the carrying amount of the Town's deposits was \$915,022. All deposits are held at one commercial checking institution. The commercial institutions used by the Town are FDIC insured and carry additional collateral above \$250,000 to insure the Town's deposits. DRAFT

NOTE C – INVESTMENT POOL

The Town has investments in the S. C. Local Government Investment Pool at June 30, 2021 of \$157,958 which are not categorized according to the level of risk assumed because they are not evidenced by securities that exist in physical or book entry form. This pool is managed by the State Treasurer and the fair value of the Town's position equals the value of the pool's shares. This investment pool does not have a credit quality rating assigned. The financial statements of the pool may be obtained by writing: The State Treasurer's Office, LGIP, PO Box 11778, Columbia, SC 29211. The value of the fund's shares could decrease below the original value of shares purchased. The Town's investment policy is the same as the State required investments. The Town's investment and interest risk are limited by the State's investment policy in cash and United States related obligations.

NOTE D – RECEIVABLES

Receivables in the governmental activities are made up of \$13,173 due from South Carolina, \$6,251 in Franchise Fees and \$36,383 MASC fees. No allowance for doubtful accounts has been reflected as the Town considers all amounts recorded as collectible.

NOTES TO FINANCIAL STATEMENTS
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE E – CAPITAL ASSETS

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The following is a summary of Governmental Activities - Property and Equipment transactions for the town for the year-ended June 30, 2021.

	<u>Balance,</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance,</u> <u>June 30, 2021</u>
Buildings	\$ 326,210	\$ --	\$ --	\$ 326,210
Land **	75,525	--	--	75,525
Equipment, improvements & vehicles	<u>381,839</u>	<u>9,146</u>	<u>--</u>	<u>390,985</u>
Sub-Total	783,574	9,146	--	792,720
Less, accumulated depreciation	<u>336,728</u>	<u>53,611</u>	<u>--</u>	<u>390,339</u>
Net PPE	<u>\$ 446,846</u>	<u>\$ (44,465)</u>	<u>\$ --</u>	<u>\$ 402,381</u>

Governmental activities - depreciation expense for the year was \$53,611. Depreciation expense was charged to General Govt \$37,310 and Public Safety, \$16,301.

** Land is a non-depreciable asset.

NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE F – RETIREMENT PLANS

The Town (A/C 73223) contributes to the South Carolina Retirement Systems and the Police Officers Retirement System, both of which are cost-sharing multiple-employer defined benefit pension plans administered by the South Carolina Retirement Systems; a Division of the State Budget and Control Board. Both the South Carolina Retirement System and Police Officers Retirement System offer retirement and disability benefits, cost of living adjustments on an ad-hoc basis, life insurance benefits and survivor benefits. The Plans' provisions are established under Title 9 of the SC Code of Laws. A Comprehensive Annual Financial Report containing financial statements and required supplementary information for the South Carolina Retirement System and Police Officers Retirement System is issued and publicly available by writing the South Carolina Retirement System, P. O. Box 11960, Columbia, S. C. 29211-1960.

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Funding Policy

Both employees and employers are required to contribute to the Plans under authority of Title 9 of the SC Code of Laws. Employee required contributions to the Plans are as follows: SCRS – 9.00% of salary; PORS Class II – 9.75% of salary. Employers are required to contribute at the following actuarially determined rates. In addition to the above rates participating employers of the South Carolina Retirement System contribute .15% of payroll to provide a group life insurance benefit for their participants. Participating employers under the Police Officers Retirement System also contribute .2% of payroll to provide a group life insurance benefit and .2% of payroll to provide an accidental death benefit for their participants. All employers contribute at the actuarially required contribution rates.

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

SCRS

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total payroll	\$ 90,512	\$ 113,882	\$ 104,505
Covered payroll	90,512	113,882	104,505
Town's contribution	13,948	17,549	15,216
Employee's contribution	8,146	10,249	9,405
Town's Contribution %	15.41%	15.41%	14.41%
Employee's contribution %	9.00%	9.00%	9.00%

PORS

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total payroll	\$ 33,444	\$ 92,321	\$ 77,125
Covered payroll	33,444	92,321	77,125
Town's contribution	5,966	16,470	13,142
Employee's contribution	3,261	9,001	7,520
Town's Contribution %	17.84%	17.84%	16.84%
Employee's contribution %	9.75%	9.75%	9.75%

The Town's contribution rate includes .15% for group life coverage for SCRS. PORS includes .20% group life coverage.

NOTES TO FINANCIAL STATEMENTS
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE F – RETIREMENT PLANS - Continued

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

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At June 30, 2021 the Town reported the following for its proportionate share of the net pension asset (liability) for each of the Retirement Systems. The net pension asset (liability) was measured as of June 30, 2020 for SCRS and PORS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The Town's proportion of the net pension asset/(liability) was based on a projection of the Town's long term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by PEBA in reports provided to the Town and other participating agencies.

	SCRS	PORS
Actuarial valuation date	June 30, 2020	June 30, 2020
Net pension asset/(liability) 06/30/2020	\$ (260,827)	\$ (200,444)
Town's portion of the Plan's Total net pension (liability)	SCRS	PORS
06/30/2020	0.001021%	0.006044%

For the year ended June 30, 2021, the Town recognized pension expense (credit) of \$34,435 for SCRS and \$30,639 for PORS. At June 30, 2021 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Changes in LE/IE - SCRS	51,991	
Changes in LE/IE - SCRS		23,250
Payments made in 2020 – SCRS	90,512	
Changes in LE/IE – PORS	44,340	
Changes in LE/IE - PORS		3,970
Payments made in 2020 – PORS	33,444	

NOTES TO FINANCIAL STATEMENTS
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE F – RETIREMENT PLANS - Continued

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year June 30, 2021. Other amounts reported as deferred outflows and deferred inflows related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	SCRS	PORS
2022	\$ 14,392	3,493
2023	8,562	10,159
2024	4,897	6,192

Actuarial Assumptions

	Entry Age	Entry Age
Actuarial cost method	7.25%	7.25%
Investment rate of return	7.25%	7.25%
Proj salary increases	levels off at 3.0%	levels off at 3.5%
Includes inflation at	2.25%	2.25%
Benefit adjustments	lesser of 1% or \$500	lesser of 1% or \$500

The post-retiree mortality assumption is dependent upon the member’s job category and gender. This assumption includes base rates which are automatically adjusted for future improvement in mortality using the published Scale AA projected from the year 2016. The long term expected rate of return on pension plan investments for actuarial purposes is based on the 30 year capital market outlook at the end of the third quarter 2016. For actuarial purposes, the 7.25% assumed annual investment rate of return used in the calculation of total pension liability includes a 4.75% real rate of return and 2.50% inflation component

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The following table presents the sensitivity of the net pension liability to changes in the discount rate.

	<u>6.25%</u>	<u>7.25%</u>	<u>8.25%</u>
SCRS	\$ 265,354	\$ 200,444	\$ 148,325
PORS	\$ 323,263	\$ 260,827	\$ 208,692

NOTES TO FINANCIAL STATEMENTS

TOWN OF PINE RIDGE, SOUTH CAROLINA

Year Ended June 30, 2021

NOTE F – RETIREMENT PLANS - Continued

Long Term Expected Rate of Return - The long term expected rate of return on pension investments for actuarial purposes is based on the 30 year capital market outlook at the end of the third quarter 2020. For actuarial purposes, the 7.25% assumed annual investment rate of return used in the calculation of total pension liability includes a 5.00% real rate of return and 2.25% inflation component

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Allocation / Exposure	Policy Target	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
Global Equity			
Global Public Equity ^{1,2}	35.0%	7.29%	2.55%
Private Equity ^{2,3}	9.0%	7.67%	0.69%
Equity Options Strategies ¹	7.0%	5.23%	0.37%
Real Assets			
Real Estate (Private) ^{2,3}	8.0%	5.59%	0.45%
Real Estate (REITs) ²	1.0%	8.16%	0.08%
Infrastructure (Private) ^{2,3}	2.0%	5.03%	0.10%
Infrastructure (Public) ²	1.0%	6.12%	0.06%
Opportunistic			
Global Tactical Asset Allocation	7.0%	3.09%	0.22%
Other Opportunistic Strategies	1.0%	3.82%	0.04%
Credit			
High Yield Bonds/ Bank Loans	4.0%	3.14%	0.13%
Emerging Markets Debt	4.0%	3.31%	0.13%
Private Debt	7.0%	5.49%	0.38%
Rate Sensitive			
Core Fixed Income	13.0%	1.62%	0.21%
Cash and Short Duration (Net)	1.0%	0.31%	0.00%
Total Expected Return			5.41%
Inflation for actuarial purposes			2.25%
			<u>7.66%</u>

NOTES TO FINANCIAL STATEMENTS
TOWN OF PINE RIDGE, SOUTH CAROLINA
Year Ended June 30, 2021

NOTE F – RETIREMENT PLANS – Continued

DRAFT

Pension Plan Fiduciary Net Position

	SCRS	PORS
Actuarial valuation date	June 30, 2020	June 30, 2020
Total pension asset/(liability)	\$ (51,844,187,763)	\$ (8,046,386,629)
Plan fiduciary net position	\$ 26,292,418,682	\$ 4,730,174,642
Employers Net Pension Liability	\$ 25,551,769,081	\$ 3,316,211,987
Ratio of plan net position to total pension (liability)	50.7 %	58.8%

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

NOTES TO FINANCIAL STATEMENTS
TOWN OF PINE RIDGE, SOUTH CAROLINA

June 30, 2021

NOTE G – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Town carries commercial insurance through the State of South Carolina Insurance Reserve for the aforementioned risks of losses. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The Town along with other governmental entities participate in the State's Insurance Reserve Fund (IRF) which issues policies, accumulates assets to cover the risks of loss, and pays claims incurred for covered losses. The IRF is a self-insurer and purchases reinsurance to obtain certain services and specialized coverage and to limit losses in the various areas of insurance. The IRF's rates are determined actuarially.

H – BUDGET

The Town had the following budget items with unfavorable variances:

Revenue – Fines and Fees – lower fines due to lower police manpower
Other Sources – the Town budgeted \$12,000 from reserves and it was not needed

NOTE I – SUBSEQUENT EVENTS

The Town has evaluated the effects of subsequent events after the balance sheet date through the date of the auditor's report. No items have been noted.

NOTE J – FUND BALANCE RESERVATIONS

The Town has an amount assigned for victims services. The victim services portion represents amounts collected for use in the police - victim's services department to help victims of crime.

NOTES TO FINANCIAL STATEMENTS
TOWN OF PINE RIDGE, SOUTH CAROLINA
June 30, 2021

NOTE K – LONG TERM LIABILITIES

A summary of long-term liability activity for the year ended June 30, 2021 is as follows:

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	<u>Balance,</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance,</u> <u>June 30, 2021</u>
Accrued absences	\$ 3,812	\$ --	\$ 2,312	\$ 1,500
Note payable	<u>20,000</u>	<u>--</u>	<u>10,000</u>	<u>10,000</u>
Total	<u>\$ 23,812</u>	<u>\$ --</u>	<u>\$ 12,312</u>	<u>\$ 11,500</u>

The Town purchased its current complex from the Lexington County Recreation and Aging Commission in August 2016. The Town budgets \$10,000 to be repaid each year through the general fund until the note is paid. Principal payments are due as follows:

June 30, 2022	<u>10,000</u>
Total	<u>\$ 10,000</u>

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- REQUIRED SUPPLEMENTAL INFORMATION -

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
 BUDGET AND ACTUAL
 GENERAL FUND
 TOWN OF PINE RIDGE, SOUTH CAROLINA
 Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES				DRAFT
Business licenses	\$ 53,000	\$ 53,000	\$ 125,022	\$ 72,022
Fines and penalties	30,000	30,000	20,518	(9,482)
SC Aid to Subdivisions	48,936	48,936	49,874	938
MASC - court fines	1,500	1,500	611	(889)
Franchise fees	143,000	143,000	133,686	(9,314)
MASC	156,000	156,000	198,663	42,663
Interest income	450	450	346	(104)
Miscellaneous	10,281	10,281	11,026	745
	<u>443,167</u>	<u>443,167</u>	<u>539,746</u>	<u>96,579</u>
TOTAL REVENUES				
EXPENDITURES				
Current				
Administrative and general	146,889	146,889	139,054	7,835
Public safety	42,900	42,900	44,167	(1,267)
Court	27,653	27,653	19,574	8,079
Payroll and benefits	236,400	236,400	205,482	30,918
Debt service - principal	10,000	10,000	10,000	-
	<u>463,842</u>	<u>463,842</u>	<u>418,277</u>	<u>45,565</u>
TOTAL EXPENDITURES				
Excess of Revenues over Expenditures Before Other Financing Sources	(20,675)	(20,675)	121,469	142,144
Other Financing Sources/(Uses)	20,675	20,675	8,675	(12,000)
Excess of Revenues over Expenditures	\$ -	\$ -	130,144	\$ 130,144
Fund balance, July 1, 2020			1,001,095	
FUND BALANCE, JUNE 30, 2021			\$ 1,131,239	

SCHEDULE OF THE TOWN'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
TOWN OF PINE RIDGE
FOR THE YEARS ENDED JUNE 30, 2014 - 2021

DRAFT

SCRS	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Town's proportion of the net pension liability	0.000704%	0.000704%	0.000900%	0.000910%	0.000855%	0.000866%	0.000990%	0.001021%
Town's proportionate share of the net pension liability	126,272	121,205	170,689	194,375	192,474	193,962	225,979	260,827
Town's covered payroll during the measurement period	34,244	64,876	88,111	87,291	87,057	104,505	113,882	90,512
Town's share of the net pension liability as a percentage of its covered payroll	368.74%	186.83%	193.72%	222.67%	221.09%	185.60%	198.43%	288.17%
Plan fiduciary net position as a percentage of total pension liability	56.4%	59.9%	57.0%	52.9%	53.3%	54.1%	54.4%	50.7%
PORS	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Town's proportion of the net pension liability	0.005830%	0.005830%	0.006130%	0.004750%	0.007020%	0.006428%	0.005256%	0.006044%
Town's proportionate share of the net pension liability	120,916	111,669	133,538	120,356	192,427	182,134	150,622	200,444
Town's covered payroll during the measurement period	99,770	72,727	61,389	97,935	92,727	77,125	92,321	33,444
Town's share of the net pension liability as a percentage of its covered payroll	121.19%	153.55%	217.53%	122.89%	207.52%	236.15%	163.15%	599.34%
Plan fiduciary net position as a percentage of total pension liability	63.0%	67.5%	64.6%	60.4%	60.9%	61.7%	62.7%	58.8%

** - The Town began presenting the Pension Liability schedule beginning June 30, 2014. As the information is accumulated, the schedule will present the last 10 years of information.

SCHEDULE OF THE TOWN'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
TOWN OF PINE RIDGE
FOR THE YEARS ENDED JUNE 30, 2014 - 2021

DRAFT

SCRS	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Contractually Required Contribution	6,611	8,991	9,521	9,912	10,573	15,216	17,549	13,948
Contributions in Relation to the Contractually Required Contribution	<u>6,611</u>	<u>8,991</u>	<u>9,521</u>	<u>9,912</u>	<u>10,573</u>	<u>15,216</u>	<u>17,549</u>	<u>13,948</u>
Contribution Deficiency/(Excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Town's covered payroll during the measurement period	64,876	84,392	88,111	87,291	87,057	104,505	113,882	90,512
Contributions as a percentage of covered payroll	10.19%	10.65%	10.81%	11.36%	12.14%	14.56%	15.41%	15.41%
PORS	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Contractually Required Contribution	8,709	9,929	8,106	13,145	13,963	13,142	16,470	5,966
Contributions in Relation to the Contractually Required Contribution	<u>8,709</u>	<u>9,929</u>	<u>8,106</u>	<u>13,145</u>	<u>13,963</u>	<u>13,142</u>	<u>16,470</u>	<u>5,966</u>
Contribution Deficiency/(Excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Town's covered payroll during the measurement period	72,727	77,049	61,389	97,935	92,727	77,125	92,321	33,444
Contributions as a percentage of covered payroll	11.97%	12.89%	13.20%	13.42%	15.06%	17.04%	17.84%	17.84%

** - The Town began presenting the Pension Liability schedule beginning June 30, 2014. As the information is accumulated, the schedule will present the last 10 years of information.

DRAFT

SUPPLEMENTAL INFORMATION

Statement of Fines, Assessments and Surcharges

Town of Pine Ridge, South Carolina

Year Ended June 30, 2021

	<u>Total</u>
State Treasurer	
Municipal Assessments & Surcharges	\$ <u>9,318</u>
Court fines remitted to State Treasurer	\$ <u>9,318</u>
Total Surcharges retained for Victims	\$ <u>1,110</u>
<u>Victim's Services Fund</u>	
Victims surcharges	\$ 1,110
Victims services	<u>5,280</u>
Decrease in fund balance	(4,170)
Fund balance, July 1, 2020	<u>13,030</u>
Fund Balance, June 30, 2020	<u>\$ 8,860</u>

DRAFT

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

To the Honorable Mayor and Members of Town Council
Town of Pine Ridge, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Pine Ridge, South Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Town of Pine Ridge 's basic financial statements and have issued our report thereon dated October 5, 2021.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. **DRAFT**

Purpose of this Report

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

October 5, 2021
Lexington, South Carolina

TOWN OF PINE RIDGE
BUDGET REPORT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2021

Budget	Total Annual Budget	Current Month Actual	Year to Date Actual	Year to Date %
REVENUES				
BUSINESS LICENSE	123,000.00	4,652.33	4,652.33	3.78
FINES AND PENALTIES	89,000.00	3,711.12	3,711.12	4.17
S.C. AID TO SUBDIVISIONS	50,179.00	12,091.45	12,091.45	24.10
MASC - COURT FINES	1,000.00	0.00	0.00	0.00
MASC - ADMIN FEES	500.00	0.00	0.00	0.00
OFF-DUTY EMPLOYMENT	0.00	100.00	100.00	0.00
DOMINION	132,000.00	0.00	0.00	0.00
SANITATION	430.00	113.70	113.70	26.44
ZONING	5,000.00	686.00	686.00	13.72
SPECTRUM	19,500.00	5,069.51	5,069.51	26.00
MASC - BL	166,000.00	98.41	98.41	0.06
BELLSOUTH	5,000.00	1,016.95	1,016.95	20.34
TNC ASSESSMENT	100.00	0.00	0.00	0.00
FUND BALANCE	74,700.00	0.00	0.00	0.00
GRANT INCOME-BPVP	0.00	1,928.89	1,928.89	0.00
AMERICAN RESCUE PLAN ACT	0.00	291,762.12	291,762.12	0.00
INTEREST INCOME	450.00	76.64	76.64	17.03
FILING FEES	110.00	110.00	110.00	100.00
SCINRF-REFUND	0.00	478.01	478.01	0.00
MC-BOND ESTREATMENT	4,000.00	0.00	0.00	0.00
SUNDRY	50.00	86.38	86.38	172.76
TOTAL REVENUES	671,019.00	321,981.51	321,981.51	47.98
EXPENSES				
ADM. TRAINING	700.00	0.00	0.00	0.00
OFFICE SUPPLIES/PRINTING	5,500.00	1,872.06	1,872.06	34.04
ADM. TECH SUPPORT	2,500.00	99.99	99.99	4.00
ZONING TECH SUPPORT	6,000.00	0.00	0.00	0.00
ACCOUNTING	12,000.00	0.00	0.00	0.00
LEGAL	6,000.00	1,960.00	1,960.00	32.67
PAYROLL SERVICES	1,500.00	568.90	568.90	37.93
INSURANCE & BONDING	20,000.00	18,374.94	18,374.94	91.87
BANK CHARGES	150.00	0.10	0.10	0.07
MILEAGE	500.00	0.00	0.00	0.00
POSTAGE	500.00	228.67	228.67	45.73
UTILITIES	16,500.00	4,812.08	4,812.08	29.16
TELEPHONE	7,180.00	2,098.91	2,098.91	29.23
INTERNET SERVICES	2,200.00	699.88	699.88	31.81
ELECTION EXPENSE	1,500.00	0.00	0.00	0.00
PUBLIC NOTICES	500.00	17.50	17.50	3.50
DUES	1,450.00	250.00	250.00	17.24
BUILDING & MAINTENANCE	18,500.00	7,468.10	7,468.10	40.37
NPDES PERMITS	8,100.00	0.00	0.00	0.00
PINE RIDGE WEB SITE	1,755.00	0.00	0.00	0.00
BUILDING PURCH/RENO-FUND BAL	74,700.00	0.00	0.00	0.00
EQUIPMENT	500.00	0.00	0.00	0.00
CAPITAL IMPROVEMENT	5,000.00	0.00	0.00	0.00
DONATIONS	6,500.00	800.00	800.00	12.31
CHRISTMAS TREE LIGHTING	1,550.00	0.00	0.00	0.00

Pending final audit
Cref Williams
CC

TOWN OF PINE RIDGE
BUDGET REPORT
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2021

Budget	Total Annual Budget	Current Month Actual	Year to Date Actual	Year to Date %
MEALS AND MEETING - COUNCIL	500.00	0.00	0.00	0.00
SUNDRY	50.00	0.00	0.00	0.00
REPAIR&MAINT	9,000.00	2,271.10	2,271.10	25.23
GAS AND OIL	8,500.00	2,322.70	2,322.70	27.33
PD TECH SUPPORT	2,500.00	504.00	504.00	20.16
POLICE DEPT.SUPPLIES	1,700.00	336.84	336.84	19.81
DUES	300.00	0.00	0.00	0.00
1033 PROGRAM	500.00	0.00	0.00	0.00
EQUIPMENT	500.00	0.00	0.00	0.00
VEHICLE INSURANCE	5,000.00	3,213.99	3,213.99	64.28
UNIFORMS	2,000.00	710.01	710.01	35.50
PD EMPLOYMENT CONSULTANT	0.00	6,502.50	6,502.50	0.00
PD EMPLOYMENT EXPENSES	0.00	2,539.00	2,539.00	0.00
COMMUNITY RELATIONS	500.00	0.00	0.00	0.00
LAWTRAK LICENSE	4,010.00	450.00	450.00	11.22
TRAINING & MEALS	1,300.00	20.46	20.46	1.57
SALARIES - JUDGES	7,001.00	3,527.80	3,527.80	50.39
JURY FEES	252.00	0.00	0.00	0.00
INDIGENT DEFENSE	800.00	0.00	0.00	0.00
COURT SUPPLIES	300.00	197.01	197.01	65.67
DETENTION FEES	100.00	0.00	0.00	0.00
COURT TRAINING	2,235.00	730.19	730.19	32.67
COURT ASSESSMENTS	34,000.00	1,559.67	1,559.67	4.59
COURT DEFENSE ATTORNEY	2,000.00	750.00	750.00	37.50
VA - TRAINING	1,300.00	0.00	0.00	0.00
VA - PAYROLL	8,000.00	2,070.60	2,070.60	25.88
VA - STATE FUND	4,000.00	164.92	164.92	4.12
VA - OTHER EXPENSES	800.00	208.76	208.76	26.10
VA - SOFTWARE	2,500.00	0.00	0.00	0.00
PAYROLL	236,315.24	79,067.54	79,067.54	33.46
TAXES - PAYROLL	21,000.00	6,708.06	6,708.06	31.94
PART-TIME CLERICAL	19,000.00	5,110.10	5,110.10	26.90
PART-TIME POLICE	20,000.00	2,262.50	2,262.50	11.31
OFF-DUTY EMPLOYMENT	0.00	104.00	104.00	0.00
WORKMEN'S COMPENSATION	3,000.00	3,420.00	3,420.00	114.00
EMERGENCY PAID SICK LEAVE ACT	0.00	1,576.00	1,576.00	0.00
RETIREMENT-POLICE	23,460.92	5,228.32	5,228.32	22.29
RETIREMENT-ADMIN.	17,500.40	4,628.64	4,628.64	26.45
GROUP LIFE	675.00	160.13	160.13	23.72
HEALTH INSURANCE	29,000.00	14,936.30	14,936.30	51.50
TOTAL EXPENSES	670,884.56	190,532.27	190,532.27	28.40
NET INCOME	\$ 134.44	\$ 131,449.24	\$ 131,449.24	97,775.39

pending final audit

TOWN OF PINE RIDGE
Town Council Minutes
Regular Scheduled Work Session
November 9, 2021



Council members present: Mayor Davis, Mayor Pro-Tem Simms, Councilwoman Sturkie and Councilman Dinkins.

Staff present: Town Administrator, Mrs. Miller, Municipal Clerk, Mrs. Kyzer and Police Chief Williams.

6:58 P.M.

Mayor Davis opened the Work Session by thanking Representative R.J. May for holding his first Town Hall meeting with the Town of Pine Ridge.

6:59 P.M.-7:00 P.M. - Review of Administrative Department Reports

Mayor Davis informed Council that the Administrative Department reports were in their packets for review. Mayor Davis stated that he had a question concerning a code violation for Adkins Circle.

The Town Administrator, Mrs. Miller stated that as of the 27th the violation was compliant.

Hearing no other questions or concerns, Mayor Davis moved to the next item.

7:00 P.M. -7:01 P.M.-Review of Police Department Administrative Reports

Chief Williams reported his October Stats as follows:

- 3- Citations issued
- 7- Incident reports taken:
 - 3- domestics, 1- narcotics found and 1- financial fraud over \$1,000
- 0- Traffic collisions worked

TOWN OF PINE RIDGE
Town Council Minutes
Regular Scheduled Work Session
November 9, 2021



-
- 5- Code violation complaints addressed
 - 4- 911 hang up calls with negative findings

7:01 P.M. – 7:03 P.M. – Council Standing Committee Reports

a) Finance Committee-Chair Davis & Member Dinkins

No report

b) Property & Recreation Committee-Chair Sturkie & Member Dinkins

Councilwoman Sturkie stated that she had been contacted about getting entry forms for the Christmas parade. She encouraged everyone to invite others to join the parade and mentioned the start time would depend on the number of entrants. The parade would start at Congaree Baptist Church and would end at the Midland Girls softball field. Immediately following the parade, the Christmas Tree lighting will begin immediately across the street from the ballfield and next door to the Town Hall.

c) Employee Grievance Committee – Chair Simms & Members Dinkins & Sturkie

No report

7:03 P.M. – 7:05 P.M. – Council Special Committee Reports

a) Ad-Hoc Committee for Old Town Hall Property

Councilman Dinkins recognized the members of the Ad-Hoc Committee who were in attendance. He stated the Committee would meet on December the 6th and December the 13th. They plan to attend the December 14th Council Meeting to present their recommendations in order for Council to decided what they would like to see happen with that property

TOWN OF PINE RIDGE
Town Council Minutes
Regular Scheduled Work Session
November 9, 2021



b) Ad-Hoc Committee for Standing Committees

Mayor Pro-Tem Simms stated that the Standing Committee met on October 28th, and took their findings to the Town Administrator, Mrs. Miller. After their discussion, he felt that it was like a game of Jenga, removing one block jeopardizes the whole tower. When you take the committees out of the town codes and ordinances, it affects other town codes and ordinances. They plan to meet again in November and hope to bring back a final recommendation for a Council decision.

7:05 P.M. – 7:07 P.M. – Informational Council Discussion

- a) Special Election: November 16, 2021 Two-year term unexpired Council seat.
 - b) Reminder: November 18, 2021 Chief's forum (6-6:30 pm)
 - c) Reminder: November 18, 2021 Council Bi-monthly Work Session (6:45-7:45 pm)
- Mayor Davis added that about a year ago, when Officer Neeley was the Interim Chief, he applied for a grant to receive bullet proof vests and the town recently received reimbursement in the amount of \$1,928.89.
 - Councilwoman Sturkie reminded everyone that the election Tuesday would be held at Congaree Baptist Church and will be both precincts together.
 - Mayor Davis stated that Council approved, late last summer, the purchase of new vehicles. The entity they were working with was unable to assure the town that they could get the vehicles that met the needs of the town. Therefore, the town canceled that relationship. On November 2, 2021 a new vehicle contract came out and the vendor was contacted and the town is prepared to move

TOWN OF PINE RIDGE
Town Council Minutes
Regular Scheduled Work Session
November 9, 2021



forward to purchase two vehicles, staying within the boundaries that Council had approved previously. Council will ask the Police Department to submit a thorough review of the current vehicles so that an informed decision can be made in order for the Town to be good stewards of the monies entrusted to them. The Police Department will also be asked to have a mechanic do a thorough review of all the vehicles.

Mayor Davis asked if there was any other information to be shared. Hearing none, he closed the Regular Scheduled Work Session at 7:08 P.M.

TOWN OF PINE RIDGE
Town Council Minutes
Regular Scheduled Council Meeting
November 9, 2021



7:08 P.M. – Town Council Meeting

1. Call to Order

Mayor Davis called the Regular Scheduled Council Meeting to order with Mayor Pro-Tem Simms, Councilman Dinkins and Councilwoman Sturkie present.

Staff present: Town Administrator, Mrs. Miller, Municipal Clerk, Mrs. Kyzer and Police Chief Williams.

Mayor Davis shared with everyone in attendance, that as Veterans Day approached, the Pine Ridge Town Council and the Administrative Staff, wanted to say a very special thank you to all the Veterans in attendance and those who might be listening, for the selfless service to this Country.

2. Invocation

Mayor Davis led those assembled in prayer.

3. Pledge of Allegiance

Mayor Davis led the Pledge of Allegiance

4. Freedom of Information Act

Mayor Davis shared that for the record, all of the requirements, as it pertains to the Freedom of Information Act, have been met.

TOWN OF PINE RIDGE
Town Council Minutes
Regular Scheduled Council Meeting
November 9, 2021



Approval of Minutes

1. October 12, 2021 Regular Scheduled Council Meeting
Mayor Davis informed Council, that they had before them the minutes of the October 12th, 2021 Regular Scheduled Council Meeting for review.

Councilman Dinkins made a motion to approve the minutes for October 12, 2021, as submitted. Councilwoman Sturkie seconded the motion, which was unanimously approved.

Old Business

1. SRO Services

Mayor Davis informed Council that the State Funded School Resource Officer Program application was submitted on October 29, 2021. If approved this grant would pay 100% of the cost for an SRO for Herbert Wood Elementary School in Pine Ridge. 100% is defined as salary, employer contributions, fringe benefits, equipment, and training needs. This reward period would cover January 1 - June 30, 2022, at which time, a new application would have to be completed based on the school calendar year.

2. Town Clean-Up Day

The Council received information regarding how to get started being Palmetto pride team in Pine Ridge.

- a) Select a road as per their list.
- b) Commit to two years participation @ 4 clean up days.
- c) Team Leaders would be required to attend a safety & orientation training.

TOWN OF PINE RIDGE
Town Council Minutes
Regular Scheduled Council Meeting
November 9, 2021



Mayor Davis stated that since it was so late in the year, he thought that this item should be brought up again early next year.

3. American Rescue Act

Mayor Davis reported that during the September 14th, 2021 Town Council meeting, the Council adopted Resolution 2021-10, American Rescue Act 2021. Notification was received that the town would receive \$291,762.12 and would have until 12/31/2026 for the funds to be spent. Mayor Davis stated that the residents would have a voice in how the funds would be spent.

New Business

1. Oath of Office for Newly Elected Members of Council

Councilwoman Sturkie administered the Oath of Office for Mayor Davis with the assistance of his wife and daughter.

Mayor Davis administered the Oath of Office for Councilman Dinkins and Councilman Simms.

Mayor Davis thanked those who assisted in the Oath of Office process along with the employees of the Town of Pine Ridge. He stated the employees are really what makes this work.

TOWN OF PINE RIDGE
Town Council Minutes
Regular Scheduled Council Meeting
November 9, 2021



2. Election of Mayor Pro-Tem

The election of Mayor Pro-Tem was tabled and should be added to the December agenda since there will be a new Councilmember elected on November 16, 2021.

3. Committee Appointments by Mayor per Town Code §1-309 for Fiscal Year 2021-2022

Mayor Davis stated that the Committee Appointments should also be added to the December agenda since a new Councilmember would be elected on November 16, 2021.

4. Christmas tree lighting & parade for 2021

Councilwoman Sturkie stated that they just needed more entries and volunteers to help setup. Councilman Dinkins stated that the Ad-Hoc Committee had offered to help.

Councilwoman Sturkie informed Chief Williams that she would like to discuss with him the route of the parade.

5. Employee Service Recognition

Mayor Davis added that in addition to verbal accolades this includes a monetary donation.

Councilwoman Sturkie made a motion to turn this over to the Finance Committee. Mayor Pro-Tem Simms seconded the motion, which was unanimously approved.

TOWN OF PINE RIDGE
Town Council Minutes
Regular Scheduled Council Meeting
November 9, 2021



6. Dominion Municipal Incentive Program

Mayor Davis explained Resolution 2021-13 to Council.

Councilwoman Sturkie asked the question whether there would be any cost to the town.

Mayor Davis stated that there was no charge to replace the 56 eligible street lights. Dominion is offsetting the higher wattage costs in the amount of \$416.16 over a five year period which would reduce the Town's cost by approximately \$2,080.80 over this five year period.

Councilman Dinkins asked about the designation of the savings (\$2,080.80) to the Capital Projects Fund and if it could be used for additional street lights.

Mayor Davis answered that anytime the town receives money for a designated project, it is used for that purpose only.

Mayor Pro-Tem Simms made the motion to approve Resolution 2021-13.

Councilman Dinkins seconded the motion, which was unanimously approved.

Citizen's comments

There were no Citizen's comments from those in attendance nor were there any emails to the Municipal Clerk, Mrs. Kyzer.

TOWN OF PINE RIDGE
Town Council Minutes
Regular Scheduled Council Meeting
November 9, 2021



Adjourn

With no further business to discuss, Councilwoman Sturkie made a motion to adjourn, which was seconded by Councilman Dinkins. With Council's unanimous approval, Mayor Davis adjourned the meeting at 7:34 P.M.

Respectfully Submitted,

Susan C. Kyzer, Municipal Clerk

APPROVED:

Daniel D. Davis, Mayor

Date

TOWN OF PINE RIDGE
Town Council Minutes
Rescheduled November 25, 2021
Regular Scheduled Bi-Monthly
Town Council Work Session
November 18, 2021



Council members present: Mayor Davis, Mayor Pro-Tem Simms and Councilwoman Sturkie.

Absent: Councilman Dinkins

Staff present: Town Administrator, Mrs. Miller, Municipal Clerk, Mrs. Kyzer and Police Chief Williams.

6:50 PM – 6:52 PM

1. Call to Order

Mayor Davis called the Regular Scheduled Bi-Monthly Town Council Work Session to order.

2. Invocation

Mayor Pro-Tem Simms led those assembled in prayer.

3. Pledge of Allegiance

Mayor Davis led those assembled in the Pledge of Allegiance.

4. Freedom of Information Act Compliance

Mayor Davis stated that all of the requirements, as it pertains to the Freedom of Information Act, have been met.

TOWN OF PINE RIDGE
Town Council Minutes
Rescheduled November 25, 2021
Regular Scheduled Bi-Monthly
Town Council Work Session
November 18, 2020



Old Business

1. Updating the Employee Handbook

Mayor Davis expressed his desire for each Council member to have a copy of the employee handbook and that they do some careful reading. He stated that there are somewhat complex issues and once the Standing Committee is resolved, he felt that the most appropriate committee to handle that, the Human Resource Committee, or no matter what that committee is called, could take a look at it and bring it back to Council. He stated that they may even be able to have someone from the Municipal Association, someone who has some H.R. experience to view it.

Mayor Davis asked if there were any questions, comments or thoughts regarding this item.

Mayor Pro-Tem Simms commented that our newest Councilwoman, Mrs. Melissa Lewie, does have some experience in Human Resource, with Managerial experience she might be a good asset to qualify.

2. Employee Job Duties

Mayor Davis stated that this item falls into the same category and that it may be to the Towns' benefit to also refer that to a smaller group. When discussing job descriptions, sitting down with each

TOWN OF PINE RIDGE
Town Council Minutes
Rescheduled November 25, 2021
Regular Scheduled Bi-Monthly
Town Council Work Session
November 18, 2020



individual employee, if not, at least the managers, which would be the Town Administrator and Police Chief. Mayor Davis asked if there were any questions or comments. There were none.

New Business:

None

Citizens Comments:

The Municipal Clerk, Mrs. Kyzer, informed Mayor Davis that there were no emailed comments from the citizens.

Adjourn

With no further business to discuss, Councilwoman Sturkie made a motion to adjourn, which was seconded by Mayor Pro-Tem Simms. With Council's unanimous approval, Mayor Davis adjourned the meeting at 6:55 P.M.

TOWN OF PINE RIDGE
Town Council Minutes
Rescheduled November 25, 2021
Regular Scheduled Bi-Monthly
Town Council Work Session
November 18, 2020



Respectfully Submitted,

Susan C. Kyzer, Municipal Clerk

APPROVED:

Daniel D. Davis, Mayor

Date



RECEIVED
NOV 29 2021
Town of Pine Ridge

To soar means more than just to fly; it means to rise swiftly, to feel the wind slipping below you as you ride it higher, higher, higher. Flying is just moving through the air. Soaring, though, suggests exhilaration, even joy. <https://www.vocabulary.com/dictionary/soar>

Dear Community Member,

We are establishing the SOARING EAGLES CHEER CLUB at Airport High School; providing students with special needs the opportunity to express themselves through cheer while allowing our school community to interact with, and benefit from, these genuinely enthusiastic individuals.

We are seeking support from local businesses, as well as individuals, for this new venture. By becoming a sponsor you will be supporting the SOARING EAGLES CHEER CLUB in numerous ways: uniforms, warm ups, pom poms, water, and snacks are just a few of our current needs. We appreciate you taking a moment to consider assisting us and are grateful for any help that you might be able to offer. If you have any questions please feel free to contact me at the number below.

As a token of our appreciation your name/company name will be placed on a banner and displayed at our home basketball games allowing for maximum exposure of your generosity.

Please make checks payable to: **Airport High School**
mail to: 1315 Boston Avenue
West Columbia, SC 29170
Attention: Beth Ruff

If you have t-shirts, souvenir football/basketballs, cups, etc.,
for advertising purposes we will “cheerfully” distribute them during our home games.

Beth Ruff
Club Sponsor
Airport High School
803-822-8600
bruff@lex2.org

Successful Original Ableed Respectful Independent Natural Genuine