

**OCONEE COUNTY,
SOUTH CAROLINA**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

**ISSUED BY:
OCONEE COUNTY
Finance Department**

**J. E. Klugh
Interim County Administrator**

**Kendra Brown
Assistant County Administrator
For Administrative Services and Finance**

**OCONEE COUNTY
WALHALLA, SOUTH CAROLINA**

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J.E. Klugh
County Administrator

Oconee County Administrative Offices
415 South Pine Street
Walhalla, SC 29691
(864) 638-4245



December 30, 2009

To the Members of the Oconee County Council and Citizens of Oconee County:

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. If a delay is anticipated, the local government must request an extension from the State Comptroller General's office and file within the timeframe of the extension. This report is published to fulfill the reporting requirement for fiscal year ended June 30, 2009.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Elliott Davis, LLC Certified Public Accountants, has issued an unqualified ("clean") opinion on Oconee County's financial statements for the year ended June 30, 2009. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Oconee County, incorporated in 1868, is located in the northwest corner of South Carolina, and is considered to be in one of the top growth areas of the state. It currently occupies 625 square miles and serves a population of 71,274. Oconee County is empowered to levy a property tax on both real and personal property located within its boundaries.

Oconee County has operated under the county-administrator form of government since 2000. Policy-making and legislative authority are vested in a governing council (Council) consisting of five council members. Council members are elected by district to a four-year staggered term. The Council elects a chairman, vice chairman, and chairman pro tem at the first meeting in January. The Council appoints the County Administrator who is responsible for carrying out the policies of Council and overseeing the day-to day operations of the County.

Oconee County provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets and other infrastructure; and recreational and cultural activities. Oconee County is financially accountable for a legally separate school district and a legally separate Fire District for which the County Council approves the respective tax levies each year to fund the local property tax portion of the school district and fire district's budgets. The School District's and Fire District's financial statements are available for review at the districts' offices.

The Council is required to adopt a final budget by no later than the close of the fiscal year. This annual budget serves as the foundation for Oconee County's financial planning and control. The budget is prepared by fund, function, (e.g., public safety), and department (e.g., emergency services). Department heads may transfer resources between line items within their division budget, in an amount not to exceed \$25,000, with the approval of the County Administrator upon the recommendation of the Finance Director. County Council must approve all transfers that exceed \$25,000.

Local Economy

Oconee County, like much of the southeastern United States has lost most of its textile related manufacturing but has enjoyed growth in other manufacturing operations. The County has also invested in and established a Convention and Visitors Bureau that has enjoyed a moderate degree of success in just one year. But again like much of the rest of the country the housing starts have declined.

Gone are the days of low skill, low technology jobs when the requirement to hold a job called for basic motor skills. Today the Oconee County manufacturing portfolio is as diverse as it is technology driven. With companies that manufacture products like, electronic metering devices, specialized medical supplies, electric motor controls, precious metal catalysts, torque transfer systems, precision bearings, professional level golf balls, and carbide cutting tools, the workforce must be trained and operate at a much higher level than in the past. We are fortunate in that our local schools and the State technical system are providing the training needed.

Although our employment rate rose to a high of 15.1% in June of 2009 it has been declining and is at 14.3% as of November 2009. A portion of this movement is due to recent investments by existing company expansions and the announcement of new jobs. Since 2007 and despite a mixed economy, investments by our world-class industrial family have been as follows:

2007	\$72,900,000
2008	\$63,500,000
2009	\$48,000,000

These investments created approximately 780 new jobs, most of which will be filled by March of 2010. These investments also saved 150 jobs. We are on a positive tract not only with these job and investment efforts. The Council is seeking ways to open up the I-85 corridor of Oconee County where the County owns a 400 acre industrial park in the advanced planning stage. Council is also reviewing the opportunity associated with constructing a 50,000 square foot spec building in 2010. Again these efforts indicate our County will be ready for the future.

Long-term Financial Planning

County Council recommended the County establish a goal of ninety days working capital in the general fund. The undesignated fund balance determines the future strength of the County's financial position. The County enters FY 2009-2010 with a total fund balance of \$23,423,030 in the general fund. The undesignated portion is \$9,514,137, which represents 40.6 percent of the total fund balance. This amount would provide coverage of approximately 100 days for possible fluctuations in the economy and any unforeseen natural disasters. The County is currently working on developing a new fund balance policy for the general fund and selected other funds.

County Council has recently begun the process of completely updating our Capital Improvement Plan. Certain projects have been identified as priorities including a detention center expansion, remediation of the county courthouse, sewer infrastructure for the Golden Corner Commerce Park and I-85, and an Emergency Services building in Westminster.

The County's long-term debt management policy is influenced by State law regarding debt limits, bond rating agencies, and the Securities and Exchange Commission (SEC). The MD&A includes a brief discussion of the debt limit and the current bond ratings. The policy allows for the issuance of tax-exempt bonds to finance capital acquisitions or construction projects that cannot be constructed with current revenue sources. The payback period must be greater than a year, but less than the expected useful life of the resulting asset.

The County is exposed to various risks including torts, property loss, and injuries to employees. The County is insured by South Carolina Insurance Reserve Fund for property loss and tort coverage. Workman's compensation insurance is provided by the South Carolina Association of Counties trust fund.

Pension benefits to eligible employees are provided through the South Carolina Retirement System (SCRS) and the South Carolina Police Retirement System (PORS), both of which are cost sharing multiple-employer defined benefit plans administered by the Retirement Division of the State Budget and Control Board. The plans' provisions are established under Title 9 of the South Carolina Code of Laws.

Major Initiatives

The Oconee County Airport is currently undergoing a major runway expansion effort in order to reach the preliminary goal of a 5,000 foot long runway. This would allow the airport to accommodate larger business jet aircraft. In Federal fiscal year 2009 the Oconee County Airport received a \$4.25 million grant for the Phase II construction of the 600 foot extension and parallel taxiway. Construction began in October of 2009 and will be completed in late summer 2010. This extension will bring the airport significantly closer to its ultimate goal of a 5,500 feet long runway. As a "first-impression" aviation gateway to Oconee County, the airport is committed to do its part to attract business development to Oconee County's Golden Corner.

The County is also working with the separate Oconee Regional Joint Sewer Authority to explore options for providing sewer service for the I-85 corridor and the Golden Corner Commerce Park.

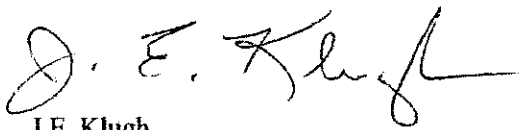
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Oconee County for its comprehensive annual financial report for the fiscal year ended June 30, 2008. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both U.S. generally accepted accounting principals and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, Oconee County also received the Government Finance Officers Association's Distinguished Budget Presentation Award for the fiscal year 2008-2009 annual County budget document. The GFOA established the Distinguished Budget Presentation Awards Program in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's recommended practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the Finance Department. We wish to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the Administrator and the governing council for their unfailing support for maintaining the highest standards of professionalism in the management of Oconee County finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J. E. Klugh", with a long horizontal flourish extending to the right.

J.E. Klugh
County Administrator

A handwritten signature in black ink, appearing to read "Kendra Brown", with a long horizontal line extending to the right.

Kendra Brown, CPA, CGFO
Assistant County Administrator for
Administrative Services and Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Oconee County
South Carolina

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2008

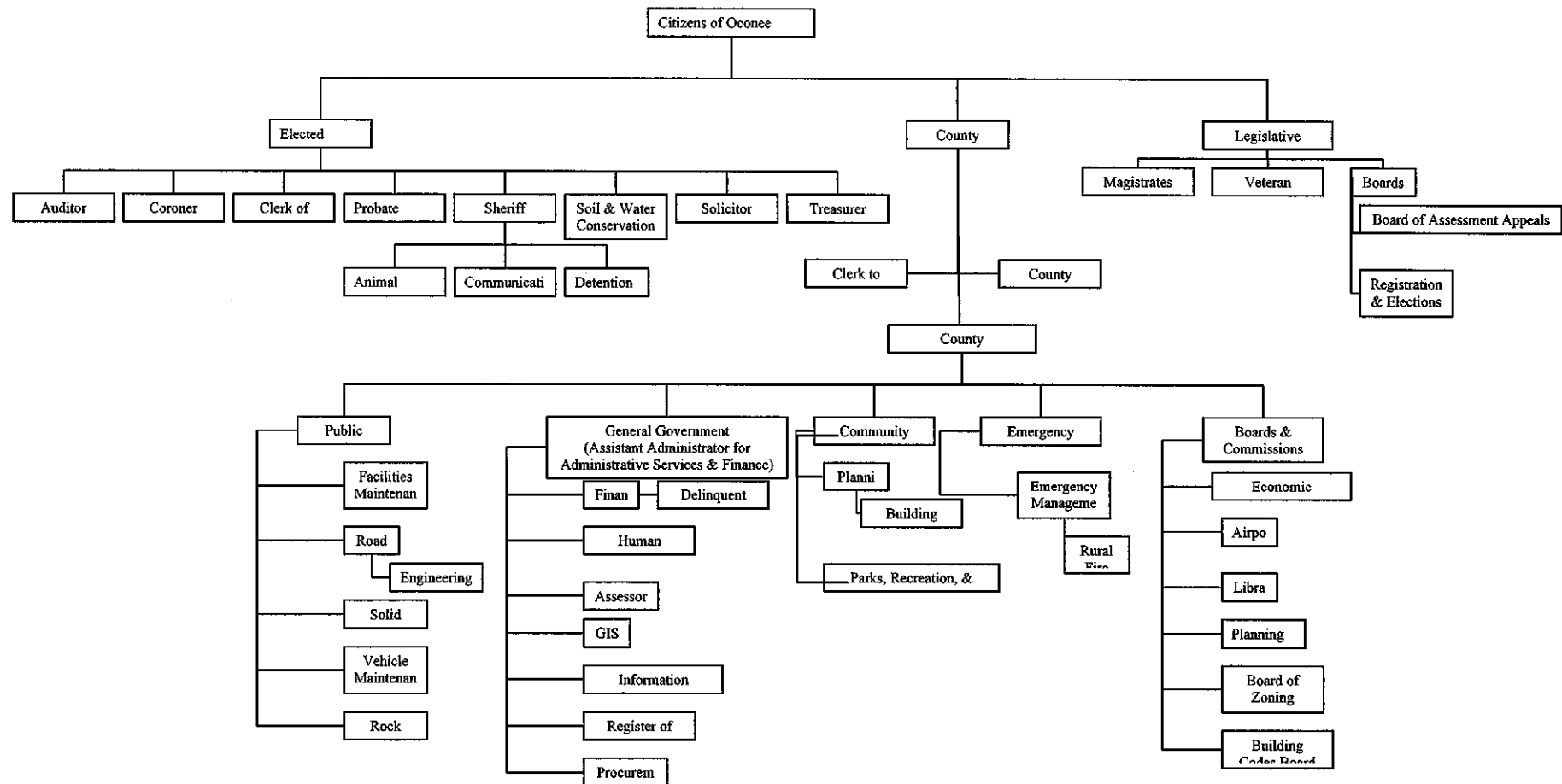
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

Oconee County, South Carolina Organization Chart



***OCONEE COUNTY
WALHALLA, SOUTH CAROLINA***

COUNTY COUNCIL

REG DEXTER, DISTRICT V - CHAIRMAN
JOEL THRIFT, DISTRICT IV - VICE CHAIRMAN
PAUL CORBEIL, DISTRICT I
WAYNE McCALL, DISTRICT II
MARIO SUAREZ, DISTRICT III - CHAIRMAN PRO TEM

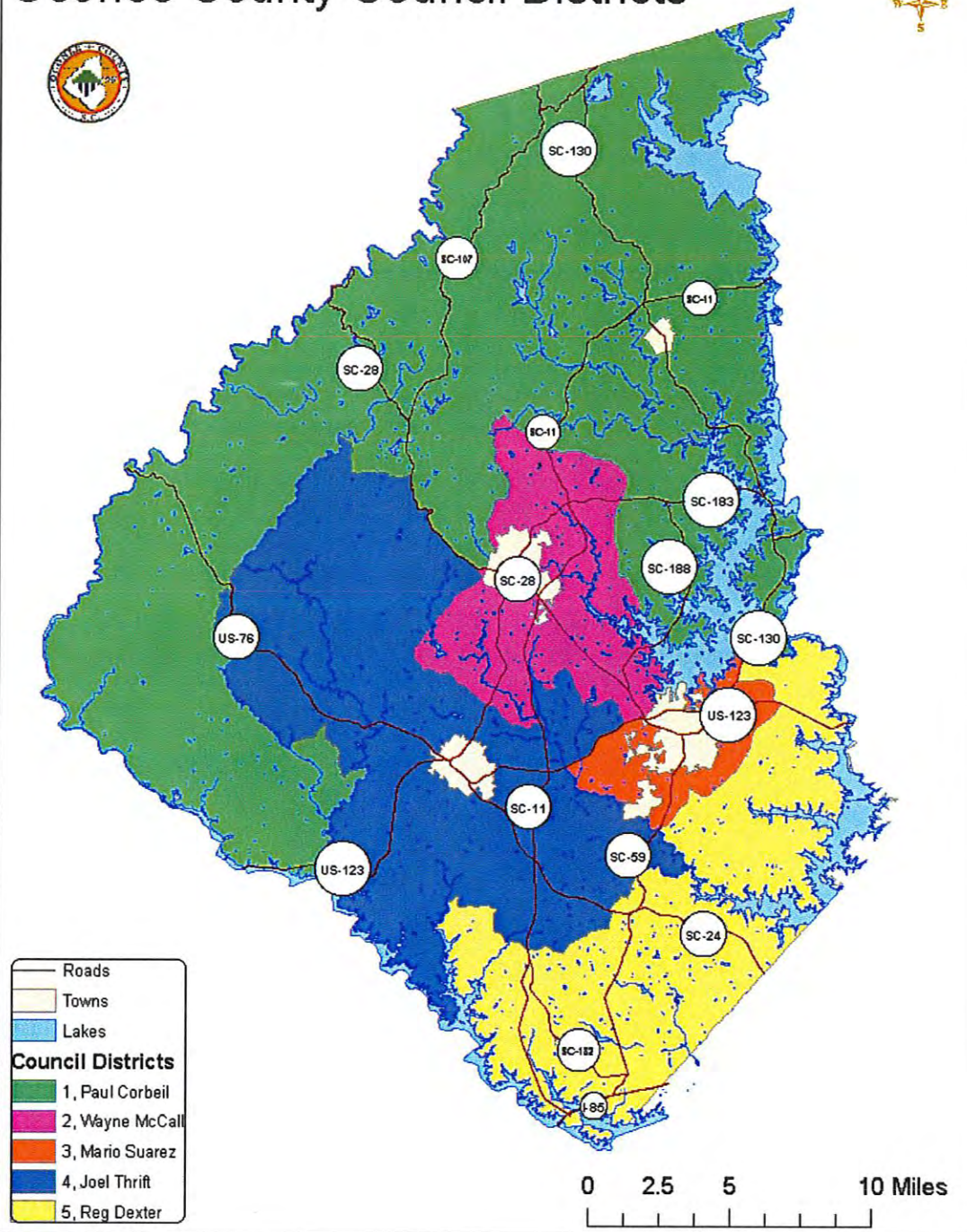
LEGISLATIVE DELEGATION

SENATOR THOMAS C. ALEXANDER
REPRESENTATIVE WILLIAM R. WHITMIRE
REPRESENTATIVE WILLIAM E. "BILL" SANDIFER, III
REPRESENTATIVE DON BOWEN

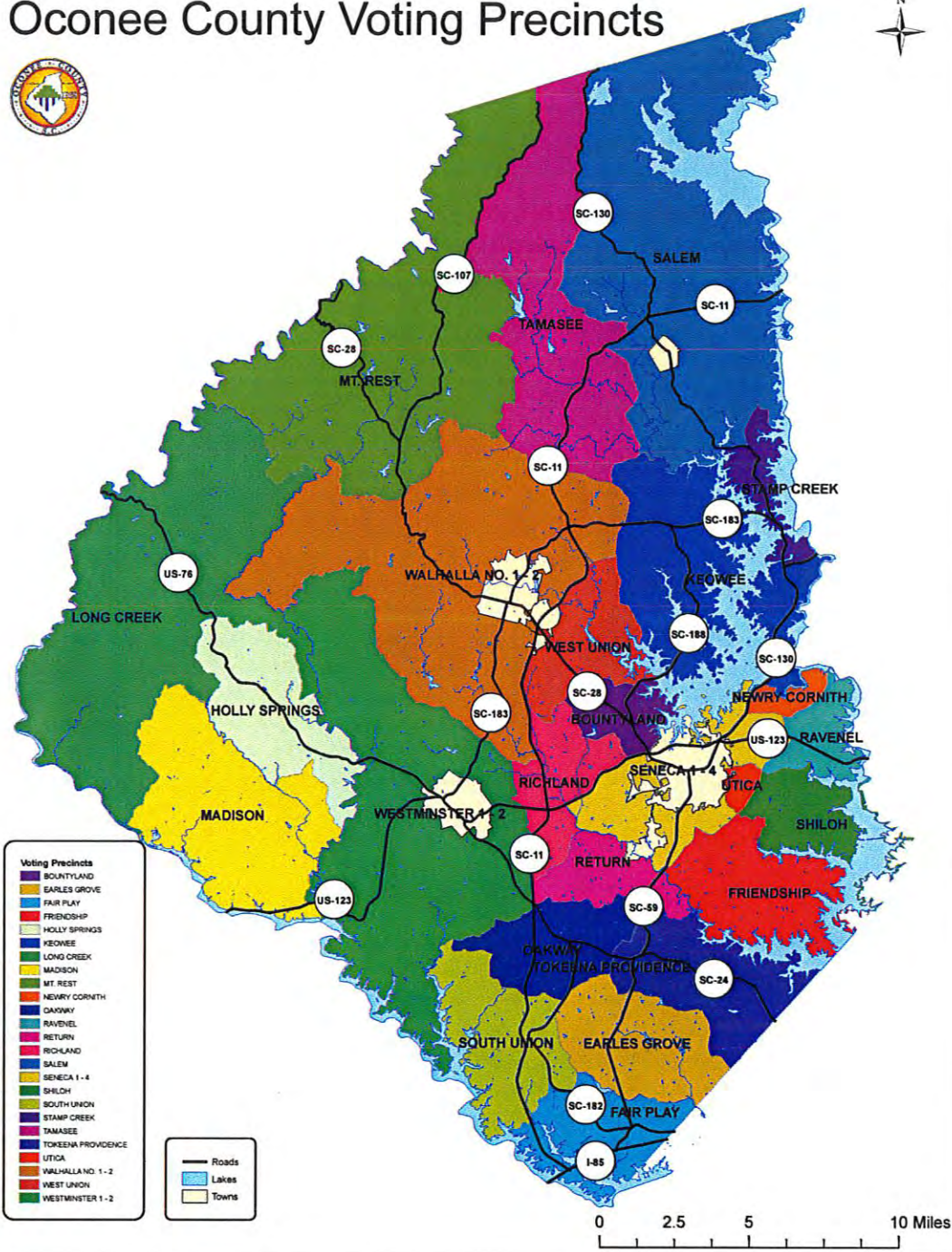
INTERIM COUNTY ADMINISTRATOR

J. E. KLUGH

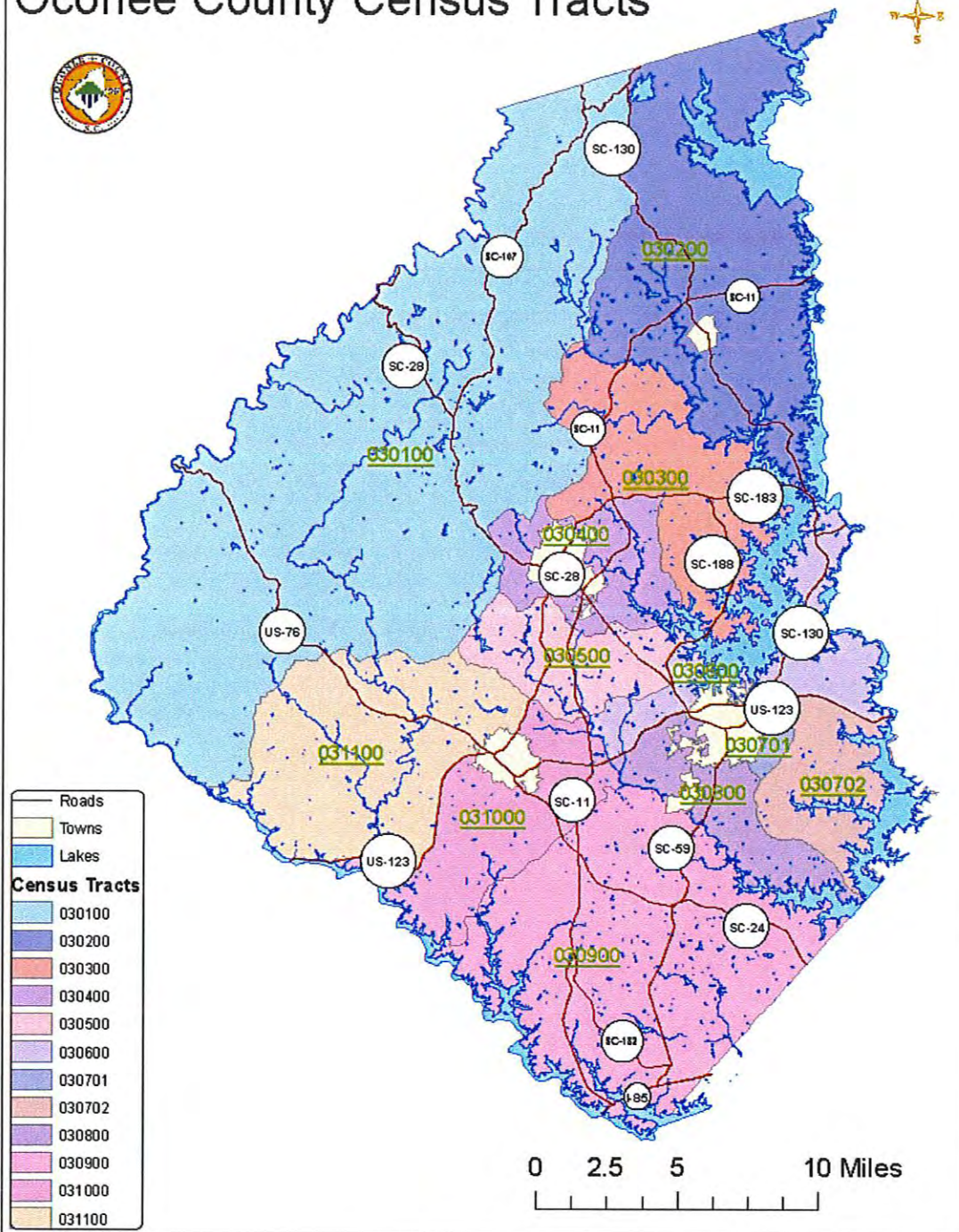
Oconee County Council Districts



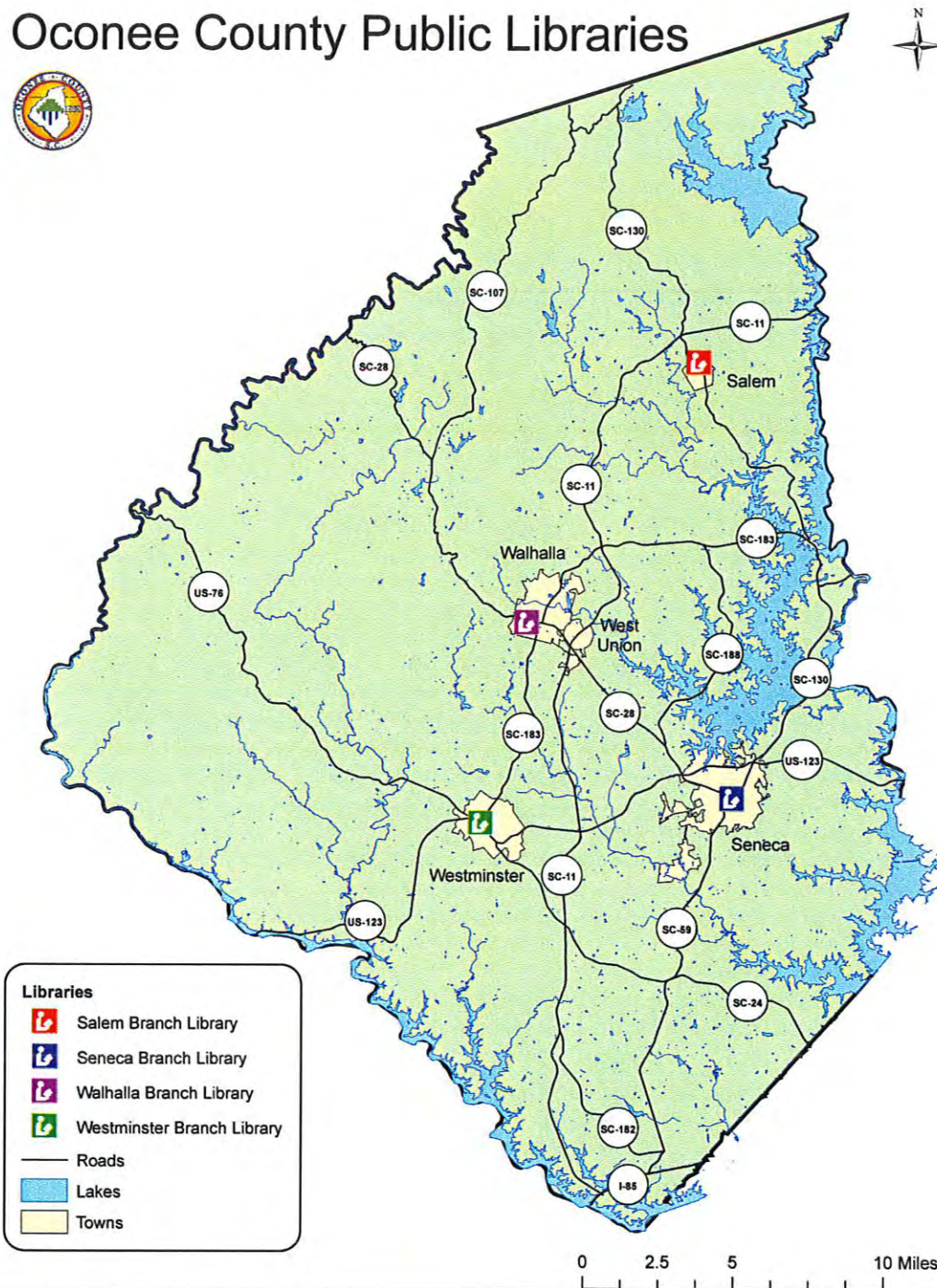
Oconee County Voting Precincts



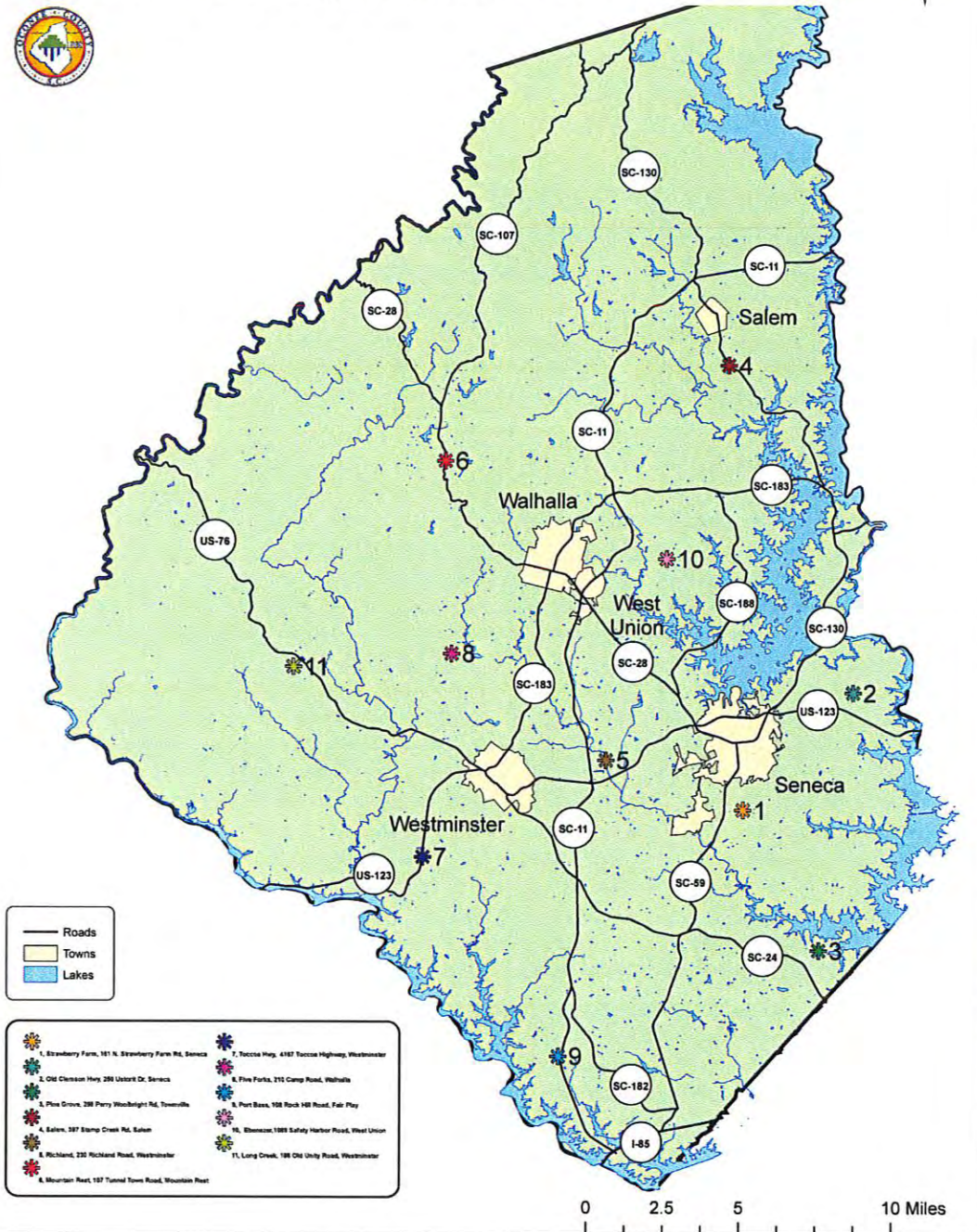
Oconee County Census Tracts



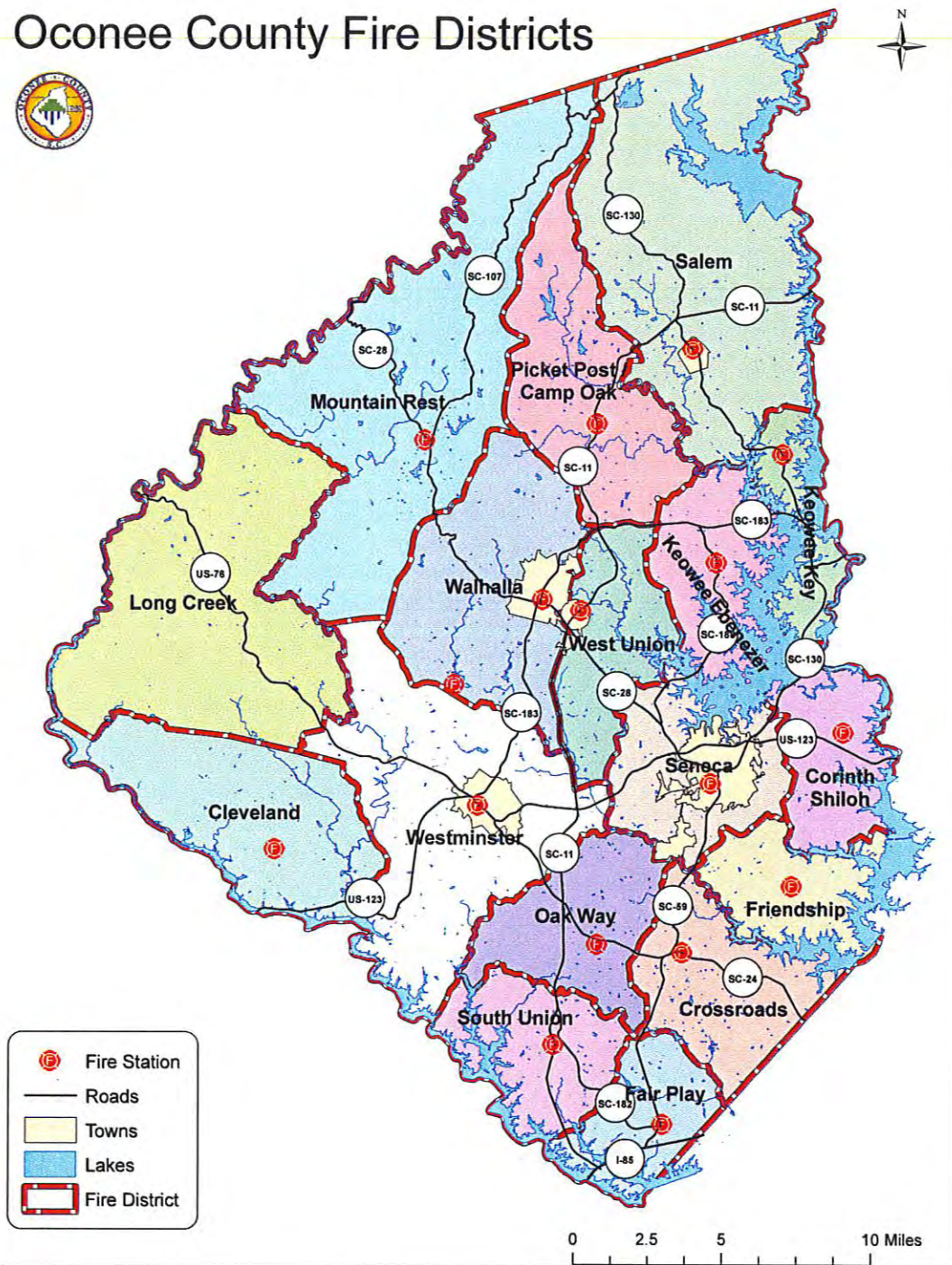
Oconee County Public Libraries



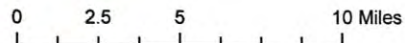
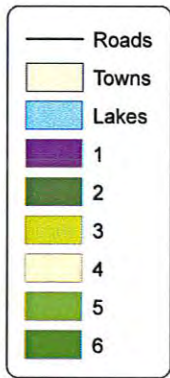
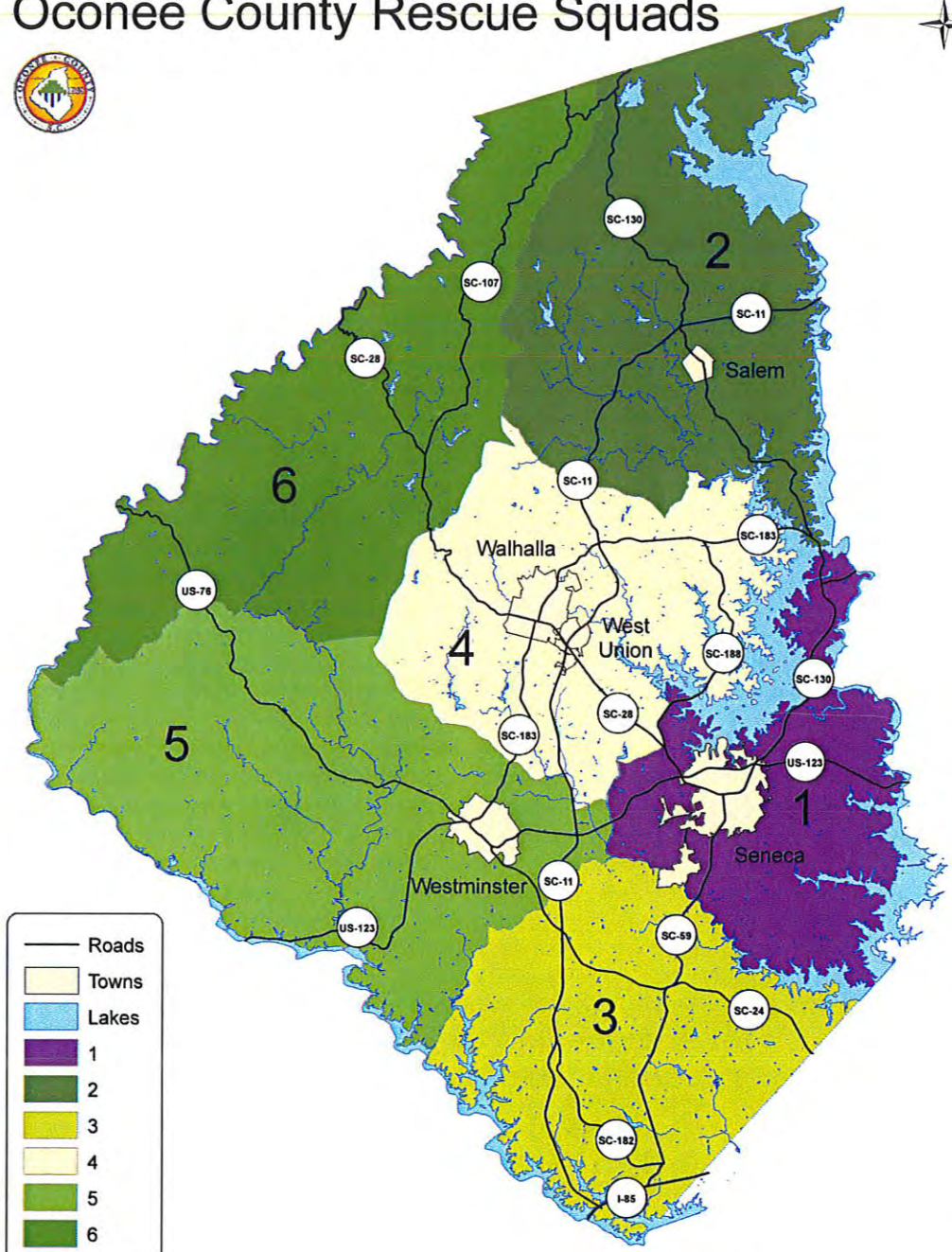
Oconee County Convenience Centers



Oconee County Fire Districts



Oconee County Rescue Squads





REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Oconee County Council
Oconee County
Walhalla, South Carolina

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Oconee County, South Carolina as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of Oconee County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Keowee Fire District and the School District of Oconee County discretely presented component units, which represent 100 percent of the assets, net assets, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion insofar as it relates to the amounts included for the aggregate discretely presented component units is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Oconee County as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Governmental Auditing Standards*, we have also issued a report dated December 30, 2009 on our consideration of Oconee County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with government auditing standards and should be considered in assessing the results of our audit.

Management's Discussion and Analysis and Required Supplementary Information, as listed in the Table of Contents, are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Oconee County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedule of fines and assessments, schedule of general fund revenue and expenditure budgetary comparisons, and statistical tables as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also a required part of the basic financial statements of Oconee County, South Carolina. The combining and individual nonmajor fund financial statements, schedule of fines and assessments, schedule of general fund revenue and expenditure budgetary comparisons, and accompanying Schedule of Expenditures of Federal Awards have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion based on our audit and the reports of other auditors, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The accompanying introductory and statistical sections have not been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Greenwood, South Carolina
December 30, 2009

Eugene Davis LLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

OCONEE COUNTY, SOUTH CAROLINA MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Oconee County's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2009. Please read the information presented here in conjunction with additional information presented with the County's financial statements.

FINANCIAL HIGHLIGHTS

- The assets of Oconee County exceeded its liabilities at June 30, 2009 by \$142,618,804, which was an increase from the prior year of 3.7 percent. Of this amount, \$21,310,360 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's governmental activities reported an increase in net assets of \$5,143,758. Net assets of the business-type activities did not change as net income of the business-type activity is transferred to the governmental activities.
- During the year, the County had expenditures in governmental activities that were \$4,243,089 less than the \$48,609,164 generated in tax and other revenues for governmental programs (before transfers). For comparison, the prior year revenues were more than the prior year expenditures by \$9,240,017 as reflected in the Changes in Net Assets (Figure 2).
- The General Fund reported a surplus this year of \$5,135,557 in net change in fund balances and an ending fund balance of \$23,423,030.
- In the general fund, actual revenue sources available for appropriation were \$59,247 less than anticipated due primarily to license, permits and fees. Expenditures were under budget by \$8,854,622 leaving 20.3 percent unspent. The excess of actual revenues over the actual expenditures was \$5.8 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

The government-wide financial statements consist of the Statement of Net Assets and the Statement of Activities. These provide information about the overall government and provide a longer-term view of the County's financial status. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenditures are taken into account regardless of when cash is received or paid.

In addition, these two statements report the County's net assets and changes in them. The difference between the assets and the liabilities can be indicative of the County's financial position. Other non-financial factors, like changes in the County's tax base and economic growth would need to be considered, as well, in determining the overall financial health of the County.

The Statement of Net Assets and the Statement of Activities is divided into three kinds of activities:

- Governmental activities – Most of the County's basic services are reported here for departments that are included in the following categories: General Government, Judicial Services, Public Safety, Health and Welfare, Highways and Streets, and Culture and Recreation.
- Business-type activities – The County charges fees to cover the cost of providing certain services and the production of certain products made available to its customers. The Rock Quarry Division is reported here.
- Component units – The County includes two legally separate entities in this section, the Keowee Fire District and the School District of Oconee County. Although legally separate, these "component units" are important because the County is financially accountable for them.

The next statements are fund financial statements that begin on page 14. These statements focus on the activities of the individual parts of the County's government. These statements provide more detailed information on the significant funds rather than the government as a whole. Some of the funds are required to be established by State law and by bond covenants. However, County Council and management have established many other funds to aid in controlling and managing money specified for particular purposes or to show that legal responsibilities for using certain taxes, grants, and other special funding are being met. There are three types of funds: governmental, proprietary, and fiduciary. Each uses a different accounting approach.

- Governmental funds – Most of the County's services are reported in the governmental funds, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services that it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. The differences between the governmental activities reported in the Statement of Net Assets and the Statement of Activities and the governmental funds financial statements are described following the fund financial statements in the Reconciliation of the Balance Sheet to the Statement of Net Assets and the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances.
- Proprietary funds – When the County charges customers for products or services that it provides, those activities are reported in the proprietary funds. The proprietary funds reports consist of the Statement of Net Assets, the Statement of Revenues, Expenses, and Changes in Fund Net Assets, and the Statement of Cash Flows. Even though a proprietary fund can consist of enterprise funds and internal services funds, the County only reports for one enterprise fund. The reporting for this enterprise fund is the same as the business-type activities reported in the government-wide statements, but contains more detail and additional information such as the Statement of Cash Flows.
- Fiduciary funds – Fiduciary funds consist of three funds: pension, trust, and agency, of which the County only has an agency fund. Because the County acts as a clearing account to distribute certain financial resources to other entities, the County must report these agency fund activities, thereby demonstrating that those resources were used for and by the specific entity for which they were collected. The report for the agency fund is the Statement of Fiduciary Assets and Liabilities where the assets equal the liabilities.

Following all the financial statements, the Notes to the Financial Statements communicate information that is not displayed on the financial statements but is essential for fair presentation of the financial statements. Because of this, the Notes are an integral part of the basic financial statements. The Notes include disclosure information including significant accounting policies, capital assets, long-term debt, employee and post-employment health insurance plans, retirement plans, and more.

Finally, the County must include additional supplementary information. The General Fund Schedule of Expenditures by Department Budget and Actual Statement includes the original budget, final budget as amended, and actual, all of which are required supplementary information. On this report, the County includes a variance column, which is not required. This information includes the detailed financial statements for the non-major funds, various schedules for State and Federal requirements, compliance reports and a schedule of findings with a corrective action plan. This completed financial report will provide information indicating the accountability of the government and the County's resulting financial position.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Oconee County's Net Assets
Figure 1

	Governmental Activities			Business-type Activities			Total		
	2009	2008	2007	2009	2008	2007	2009	2008	2007
Current and other assets	\$ 42,160,526	\$ 38,513,677	\$ 28,933,762	\$ 3,325,211	\$ 3,102,843	\$ 8,813,015	\$ 45,485,737	\$ 41,616,520	\$ 37,746,777
Capital assets	116,759,884	117,455,179	107,112,440	2,715,788	2,908,740	7,503,708	119,475,672	120,363,919	114,616,148
Total assets	\$ 58,920,410	\$ 155,968,856	\$ 136,046,202	\$ 6,040,999	\$ 6,011,583	\$ 16,316,723	\$ 164,961,409	\$ 161,980,439	\$ 152,362,925
Long-term liabilities outstanding	\$ 10,654,400	\$ 12,358,303	\$ 10,626,503	\$ 69,515	\$ 49,179	\$ 2,250,765	\$ 10,723,915	\$ 12,407,482	\$ 12,877,268
Other liabilities	5,647,206	6,135,507	5,600,107	54,674	45,594	574,488	5,701,880	6,181,101	6,174,595
Total liabilities	\$ 16,301,606	\$ 18,493,810	\$ 16,226,610	\$ 124,189	\$ 94,773	\$ 2,825,253	\$ 16,425,795	\$ 18,588,583	\$ 19,051,863
Net assets:									
Invested in capital assets, net of related debt	\$ 107,401,916	\$ 106,195,121	\$ 95,790,297	\$ 2,715,788	\$ 2,908,740	\$ 7,503,708	\$ 110,117,704	\$ 109,103,861	\$ 103,294,005
Restricted	13,906,528	11,265,793	10,196,048	-	-	-	13,906,528	11,265,793	10,196,048
Unrestricted	21,310,360	20,014,132	13,833,247	3,201,022	3,008,070	5,987,762	24,511,382	23,022,202	19,821,009
Total net assets	\$ 142,618,804	\$ 137,475,046	\$ 119,819,592	\$ 5,916,810	\$ 5,916,810	\$ 13,491,470	\$ 148,535,614	\$ 143,391,856	\$ 133,311,062

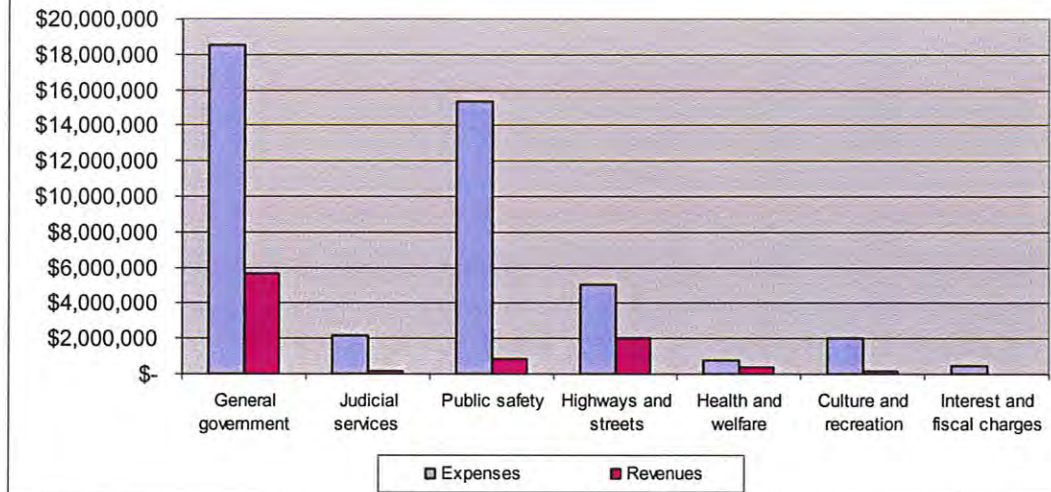
As noted earlier, net assets may serve over time as one of the most useful indicators of a government's financial condition. The government-wide financial statements for the fiscal year ended June 30, 2009 display combined net assets of \$148.5 million, or 3.6% above 2008, which has continued to increase from the 7.6% in 2007. The largest portion of the net assets (74.1%) reflects the County's investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure) less any related debt still outstanding that was issued to acquire those items. Although the County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. The restricted portion of the County's net assets (9.4%) represents resources that are subject to external restrictions on how they may be used. The final portion of net assets (16.5%) is unrestricted net assets, with a balance of \$24,511,382 at June 30, 2009.

Oconee County's Changes in Net Assets
Figure 2

	Governmental Activities			Business-Type Activities			Total		
	2009	2008	2007	2009	2008	2007	2009	2008	2007
Revenues									
Program revenues:									
Charges for services	\$ 4,792,818	\$ 5,294,647	\$ 4,601,273	\$ 3,037,173	\$ 3,082,349	\$ 3,896,892	\$ 7,829,991	\$ 8,376,996	\$ 8,498,165
Operating grants and contributions	1,994,989	1,292,982	1,424,205	-	-	-	1,994,989	1,292,982	1,424,205
Capital grants and contributions	2,394,832	2,498,147	898,741	-	-	-	2,394,832	2,498,147	898,741
General revenues:									
Property taxes	33,947,624	32,121,201	30,079,163	-	-	-	33,947,624	32,121,201	30,079,163
Other taxes	1,231,012	1,221,173	1,203,630	-	-	-	1,231,012	1,221,173	1,203,630
Intergovernmental not restricted to specific programs	3,639,338	3,816,253	3,431,519	-	-	20,115	3,639,338	3,816,253	3,451,634
Interest income	1,061,380	1,485,206	1,523,229	110,287	111,247	224,958	1,171,667	1,596,453	1,748,187
Gain (loss) on sale of fixed assets	(740,289)	-	-	-	-	-	(740,289)	-	-
Miscellaneous	287,460	641,535	762,775	-	-	-	287,460	641,535	762,775
Total revenues	\$ 48,609,164	\$ 48,371,144	\$ 43,924,535	\$ 3,147,460	\$ 3,193,596	\$ 4,141,965	\$ 51,756,624	\$ 51,564,740	\$ 48,066,500
Expenses									
General government	\$ 18,548,180	\$ 16,647,296	\$ 13,548,405	\$ -	\$ -	\$ -	\$ 18,548,180	\$ 16,647,296	\$ 13,548,405
Judicial services	2,197,316	2,179,220	2,188,858	-	-	-	2,197,316	2,179,220	2,188,858
Public safety	15,313,777	10,671,085	12,018,828	-	-	-	15,313,777	10,671,085	12,018,828
Health and welfare	785,094	790,730	693,254	-	-	-	785,094	790,730	693,254
Highways and streets	5,036,913	5,327,716	6,009,235	-	-	-	5,036,913	5,327,716	6,009,235
Culture and recreation	2,037,675	3,069,785	2,859,466	-	-	-	2,037,675	3,069,785	2,859,466
Nondepartmental	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	447,120	445,295	560,882	-	-	-	447,120	445,295	560,882
Rock quarry	-	-	-	2,246,791	2,352,819	2,260,482	2,246,791	2,352,819	2,260,482
Solid waste	-	-	-	-	-	4,700,221	-	-	4,700,221
Total expenses	\$ 44,366,075	\$ 39,131,127	\$ 37,878,928	\$ 2,246,791	\$ 2,352,819	\$ 6,960,703	\$ 46,612,866	\$ 41,483,946	\$ 44,839,631
Increase in net assets before transfers	\$ 4,243,089	\$ 9,240,017	\$ 6,045,607	\$ 900,669	\$ 840,777	\$ (2,818,738)	\$ 5,143,758	\$ 10,080,794	\$ 3,226,869
Transfers	900,669	800,878	(2,846,497)	(900,669)	(800,878)	2,846,497	-	-	-
Increase in net assets	\$ 5,143,758	\$ 10,040,895	\$ 3,199,110	\$ -	\$ 39,899	\$ 27,759	\$ 5,143,758	\$ 10,080,794	\$ 3,226,869

Program Expenses and Revenues - Governmental Activities

Chart 1



The Statement of Activities on page 13 shows that the County's total revenues increased to \$51.8 million or 0.4% from the prior year. The total cost of all programs and services increased 12.4%. The largest spending increase was in the public safety programs, which increased \$4.6 million. The analysis in Figure 2 above provides more detailed information on the governmental and business-type activities separately.

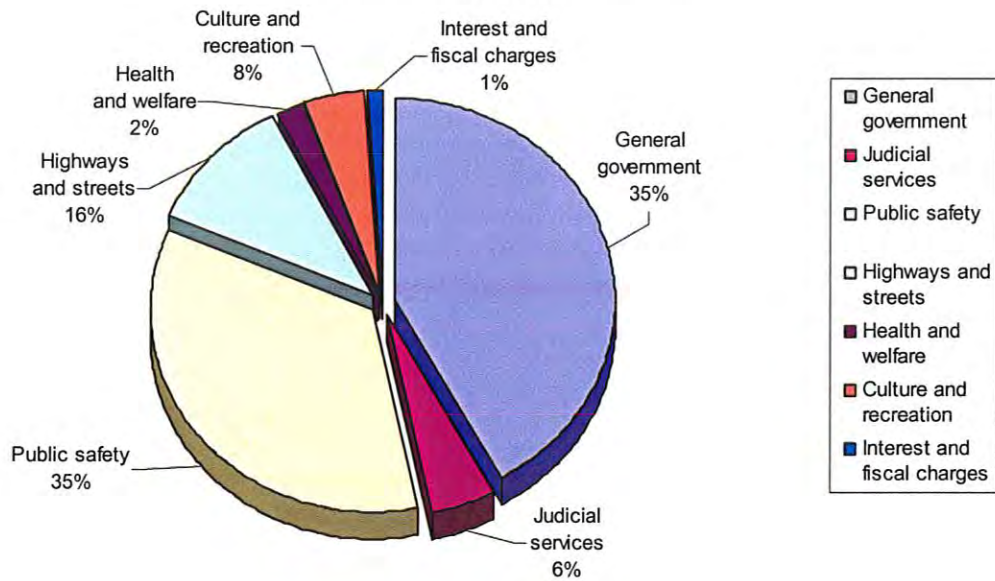
Governmental Activities

Net assets of only the County's governmental activities increased from almost \$137.5 million to \$142.6 million or by 3.7% from 2008 to 2009. Further, the governmental activities unrestricted net assets, which are part of the net assets that the County can use to finance normal operations without any restrictions, increased from the prior year by \$1.3 million for a total of \$21.3 million.

The cost of all governmental activities this year was \$44.4 million compared to \$39.1 million last year. The amount of County property taxes used to finance these activities was \$34 million or 76.5% of the total cost. Some of the costs were paid either by those who directly benefited from the programs (\$4.8 million through charges for services) or other governments or organizations that subsidized certain programs with both operating and capital grants and contributions of \$4.4 million. Overall, the County's governmental program revenues, consisting of both fees for services and intergovernmental aid, increased from \$9.1 million in 2008 to \$9.2 million in 2009, as decreases in fees for services were offset by increases in operating and capital grants. The County paid for the remaining "public benefit" portion of governmental activities with \$39.4 million in general revenues consisting of taxes (some of which could only be used for certain programs) and with other revenues, such as miscellaneous revenues and interest. The largest portion of these other revenues, totaling \$3.6 million, is the intergovernmental grants and contributions not restricted to specific programs.

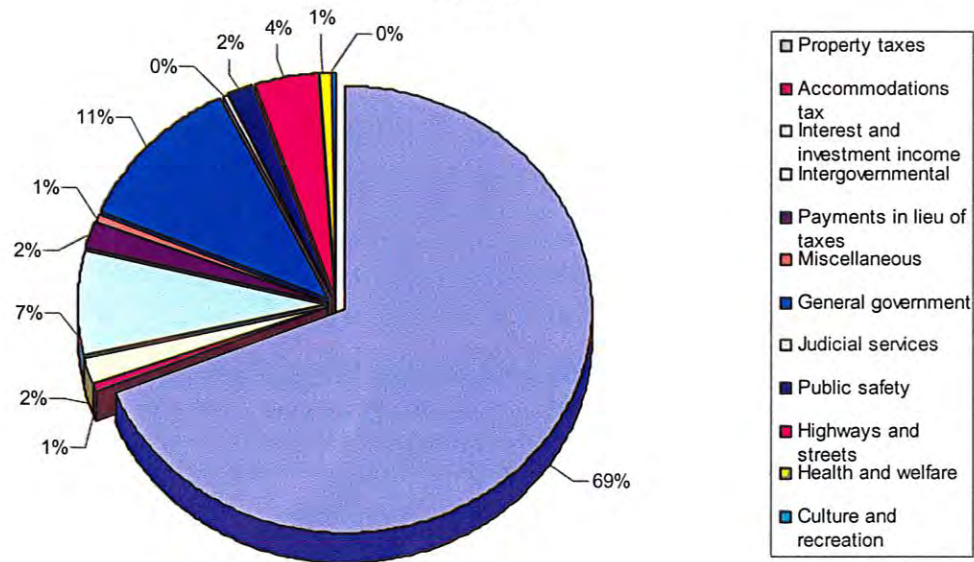
Governmental Activities Expenses by Program

Chart 2



Governmental Activities Revenue by Source

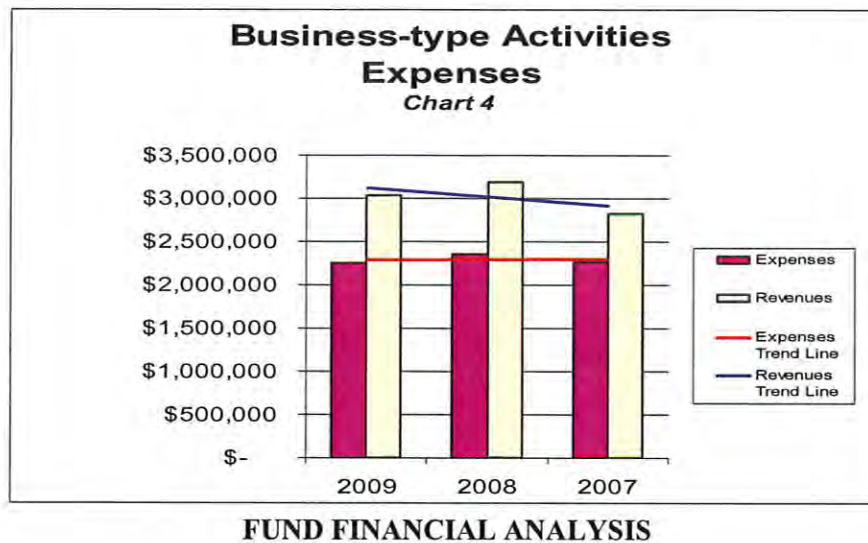
Chart 3



Business-type Activities

The total net assets of the business-type activities remained unchanged from the prior year. Any increase in net assets before transfers in the business-type activities is transferred to the governmental activities to support general government activities. The amount transferred to the governmental activities increased 12.5% from 2008 to \$900,669 in 2009. Capital assets were reduced mainly because of normal depreciation and depletion for the Rock Quarry. The business-type activities unrestricted net assets increased by approximately \$200,000.

Compared to the business-type revenues of 2008, the business-type activities revenue for 2009 decreased by \$46,136 or 1.5%, while expenses decreased by 4.5% or \$106,028.



As described earlier, the County has to include detailed reports for its governmental and proprietary funds as well as the General Fund Budgetary Comparison Schedule. These statements begin on page 14.

Governmental Funds

At completion of fiscal year end 2009, the County's governmental funds reported total fund balances of \$37.8 million, which is an increase of \$3.8 million from 2008.

The chief operating and major fund of the County is the General Fund. At the end of the fiscal year, the undesignated fund balance of the General Fund was \$9.5 million, while the total fund balance was \$23.4 million. As a measure of the General Fund's liquidity, it may be useful to compare both undesignated fund balance and total fund balance to total fund expenditures. The undesignated fund balance represents 27.3% of the total General Fund expenditures, while the total fund balances represent 67.2 % of that same amount. The General Fund revenues have increased by \$432,770. Total governmental fund revenues increased \$671,722.

The only other major fund reported is the Unincorporated Fire District Fund. This fund accounts for the activities of a special tax district established in 2007 to provide emergency services including, fire, rescue and hazardous materials teams. At June 30, 2009 the fund balance in the Unincorporated Fire District was \$2.7 million a decrease of \$1.3 million at June 30, 2009. This decrease is related primarily to the capital lease proceeds received in fiscal year 2008 but not expended until fiscal year 2009.

Proprietary Fund

The Rock Quarry enterprise fund is the only proprietary fund for the County. The net assets of the Rock Quarry remain unchanged 2008 to 2009. This is due to the fact that the Rock Quarry transfers its profits to the General Fund.

Operating revenues of the Rock Quarry decreased 1.5% from the previous year. Operating expenses decreased 4.5%. Before transfers, the Rock Quarry had a profit of \$900,669. The County usually budgets annually for a transfer from the Rock Quarry for its anticipated profits. This year the transfer from the Rock Quarry to the General Fund was \$900,669 compared to the \$800,878 in 2008.

General Fund Budgetary Highlights

In the 2009 adopted budget, the General Fund's original budget totaled \$42,166,936. During the 2008-2009 fiscal year, there were budget expenditure revisions. Normal transfers between departmental line items and funds were made to shift approved funds as allowed in the budget provisos.

By the end of the year, General Fund actual revenues totaled \$40,662,093, creating a flat budget variance of \$(59) thousand. On the other hand, the actual expenditures totaled \$34,856,917, thus creating a favorable budget variance in total expenditures of \$8.9 million. Approximately \$3 million of this variance is due to road improvement projects being put on hold. Various information technology projects were also delayed and several budgeted positions in the Information Technology department were vacant all or the majority of the year resulting in a favorable budget variance of \$760,195. In addition, the prices of fuel and oil were not as high as budgeted, which contributed to Vehicle Maintenance expenses being \$782,558 less than budgeted. Other projects and expenditures were not completed. During the fiscal year 2010 budget process over \$2 million of unspent funds were carried over from fiscal year 2009. Overall, the actual excess of revenues over the expenditures was \$5.8 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2009, totals \$119.5 million (net of accumulated depreciation and depletion). These assets include land, buildings and improvements, vehicles and equipment, construction in progress, and infrastructure. The net decrease (including additions and deductions) is \$888,247, or 0.7 percent, from last year.

Oconee County's Capital Assets
Net of Accumulated Depreciation
Figure 3

	Governmental Activities			Business-Type Activities			Total		
	2009	2008	2007	2009	2008	2007	2009	2008	2007
Land	\$ 5,736,562	\$ 5,737,812	\$ 4,962,600	\$ 27,836	\$ 27,836	\$ 803,044	\$ 5,764,398	\$ 5,765,648	\$ 5,765,644
Mineral Interests	-	-	-	323,508	330,390	337,291	323,508	330,390	337,291
Building and Improvements	30,335,031	29,022,413	23,479,519	384,197	410,512	3,551,523	30,719,228	29,432,925	27,031,042
Infrastructure Land Rights	35,809,533	35,739,072	34,177,355	-	-	-	35,809,533	35,739,072	34,177,355
Construction in Progress	6,652,518	5,580,041	4,631,283	-	-	26,589	6,652,518	5,580,041	4,657,872
Equipment and Vehicles	10,409,791	10,328,222	8,068,269	1,980,247	2,140,002	2,785,261	12,390,038	12,668,224	10,853,530
Infrastructure	27,816,449	30,847,619	31,793,414	-	-	-	27,816,449	30,847,619	31,793,414
	-	-	-	-	-	-	-	-	-
Total	\$ 116,759,884	\$ 117,455,179	\$ 107,112,440	\$ 2,715,788	\$ 2,908,740	\$ 7,503,708	\$ 119,475,672	\$ 120,363,919	\$ 114,616,148

Major capital asset transactions during the year include completion of the animal shelter facility and the line-of-site project at the Oconee County Regional Airport. Additional information on the County's capital assets can be found in Note 4 on pages 31 - 32 of the basic financial statements.

Long-term Debt Obligations

As of June 30, 2009, the County had total bonded debt outstanding of approximately \$7.8 million, all of which is backed by the full faith and credit of the County.

Oconee County's Outstanding Debt
General Obligation Bonds and Other Bonds
Figure 4

	Governmental Activities			Business-Type Activities			Total		
	2009	2008	2007	2009	2008	2007	2009	2008	2007
General obligation and special source revenue bonds	\$ 7,800,000	\$ 9,075,000	\$ 10,275,000	\$ -	\$ -	\$ -	\$ 7,800,000	\$ 9,075,000	\$ 10,275,000

The County's bond rating continues to remain at an A1 bond rating from Moody's Investor Service and an A+ rating from Standard and Poor's Corporation for the eighth consecutive year. This bond rating is a clear indication of the continued sound financial condition of the County and a primary factor in keeping interest costs low on the County's outstanding debt.

The State of South Carolina limits the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin (amount the County could still legally borrow) for the County is approximately \$30 million, which is a 2 percent increase from the prior year. In addition, the County takes 20 percent from the debt limit as a self-imposed contingency to prevent borrowing the entire \$32.2 million as allowed by the State.

At June 30, 2009, the County's total outstanding general obligation bonded debt in the governmental funds was \$7.8 million. The County has no bonds authorized, but un-issued at June 30, 2009.

Furthermore, the capital lease obligations at the close of 2009 totaled \$1,557,968. This amount consists of the capital lease from 2007 that finances equipment and software for the 911 Communications Center and for equipment for the Unincorporated Fire Districts. The final payment for the 911 Communications Equipment Lease and the Unincorporated Fire Districts Equipment Lease will be due in the fiscal year ending 2010 and 2013, respectively.

The enterprise fund does not have any existing or pending bonded debt or capital leases.

The final component of long-term debt is the compensated absences, which consists of accrued accumulated unpaid vacation time earned by employees. The estimated long-term liability for annual leave is \$1,124,810 for the governmental funds and \$61,676 for the enterprise fund.

Additional information regarding the County's long-term debt obligations can be found in Note 5 on pages 32 - 34 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

When compiling a budget, the County's elected officials and management must consider many factors. The main influence for determining the budget is the tax rates and the fees and charges for services and products.

In the General Fund, property tax estimates for 2010 are projected to increase by 3.14 percent or \$927,773 from the 2009 budget. The County millage required to fund the budget was 70.2 mills in the incorporated areas of the County and 73.1 mills for the unincorporated areas of the County. The Auditor's office is projecting the value of a mill to increase from \$457,313 to \$479,371. The local revenues are expected to decrease approximately 10 percent due sluggish building trends and a decrease in activity in existing home sales. The intergovernmental revenues anticipated reflect a decrease of 2.4 percent primarily due to State Aid to the counties being decreased. The County is estimating a 0.5 percent growth in its revenues from the 2008-2009 actual revenues.

The General Fund total expenditures are expected to increase by 3.5%, as reflected in the budget for fiscal year end 2010. The majority of this increase is due to the inclusion of certain expenditures in the General fund that in previous years were recorded in the capital projects or special revenue fund. Major General Fund budgetary expenditures include the purchase of two fire trucks for \$750,000, and additional staffing for the detention center at a cost of \$228,203.

In addition, the County's Rock Quarry anticipated a 3.9% revenue decrease due to continued slowing of rock sales related to building trends. Expenditures for the Rock Quarry are expected to decrease slightly because of the reduction of capital purchases for equipment.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to:

Finance Director
Oconee County Finance Department
415 South Pine Street
Walhalla, South Carolina 29691

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF NET ASSETS
JUNE 30, 2009

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Keowee Fire District	School District of Oconee County
ASSETS					
Cash and cash equivalents	\$ 35,735,674	\$ 2,605,579	\$ 38,341,253	\$ 394,537	\$ 1,328,663
Investments	3,022,747	-	3,022,747	-	29,696,970
Receivables:					
Taxes - Net	1,303,254	-	1,303,254	4,961	318,910
Accounts	-	7,894	7,894	-	358,549
Intergovernmental	1,556,169	-	1,556,169	-	9,355,227
Accrued interest receivable	169,577	919	170,496	-	-
Due from other governments	220,350	-	220,350	-	691,904
Inventories	152,755	710,819	863,574	-	288,079
Prepaids	-	-	-	-	4,611
Capital assets:					
Land	5,736,562	27,826	5,764,388	-	1,980,921
Buildings and improvements	41,271,273	544,786	41,816,059	1,463,864	154,956,085
Equipment and vehicles	28,306,648	5,665,313	33,971,961	116,841	9,755,024
Other capital assets	46,675	529,994	576,669	-	-
Construction in progress	6,652,518	-	6,652,518	-	26,206,348
Infrastructure assets	105,270,603	-	105,270,603	-	1,090,792
Less accumulated depreciation and depletion	(70,524,395)	(4,052,131)	(74,576,526)	(79,917)	(67,363,370)
Total capital assets, net of depreciation	116,759,884	2,715,788	119,475,672	1,500,788	126,625,800
Total assets	158,920,410	6,040,999	164,961,409	1,900,286	168,668,713
LIABILITIES					
Accounts payable	956,289	21,256	977,545	-	2,918,125
Accrued payroll liabilities	1,269,854	27,250	1,297,104	3,618	1,493,985
Unearned revenues	1,036,356	-	1,036,356	-	462,738
Accrued interest payable	116,710	-	116,710	10,878	614,891
Other liabilities	-	-	-	-	2,133,089
Long-term liabilities:					
Due within one year	2,267,997	6,168	2,274,165	65,865	14,568,900
Due in more than one year	10,654,400	69,515	10,723,915	1,052,789	47,628,172
Total liabilities	16,301,606	124,189	16,425,795	1,133,150	69,819,900
NET ASSETS					
Invested in capital assets net of related debt	107,401,916	2,715,788	110,117,704	379,910	74,402,621
Restricted for:					
Debt service	2,210,845	-	2,210,845	-	6,240,675
Capital outlay	11,695,683	-	11,695,683	-	1,026,584
Unrestricted	21,310,360	3,201,022	24,511,382	387,226	17,178,933
Total net assets	\$ 142,618,804	\$ 5,916,810	\$ 148,535,614	\$ 767,136	\$ 98,848,813

The accompanying notes are an integral part of these financial statements.

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF ACTIVITIES
For the year ended June 30, 2009

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business type Activities	Total	Keowee Fire District	School District of Oconee County
PRIMARY GOVERNMENT									
Governmental activities									
General government	\$ 18,548,180	\$ 4,657,574	\$ 384,751	\$ 606,000	\$ (12,899,855)	\$ -	\$ (12,899,855)	\$ -	\$ -
Judicial services	2,197,316	1,730	145,163	-	(2,050,423)	-	(2,050,423)	-	-
Public safety	15,313,777	133,514	700,038	-	(14,480,225)	-	(14,480,225)	-	-
Highways and streets	5,036,913	-	250,000	1,788,832	(2,998,081)	-	(2,998,081)	-	-
Health and welfare	785,094	-	394,257	-	(390,837)	-	(390,837)	-	-
Culture and recreation	2,037,675	-	120,780	-	(1,916,895)	-	(1,916,895)	-	-
Interest and fiscal charges	447,120	-	-	-	(447,120)	-	(447,120)	-	-
Total governmental activities	44,366,075	4,792,818	1,994,989	2,394,832	(35,183,436)	-	(35,183,436)	-	-
Business-type activities									
Rock quarry	2,246,791	3,037,173	-	-	-	790,382	790,382	-	-
Total business-type activities	2,246,791	3,037,173	-	-	-	790,382	790,382	-	-
Total primary government	\$ 46,612,866	\$ 7,829,991	\$ 1,994,989	\$ 2,394,832	(35,183,436)	790,382	(34,393,054)	-	-
Component units									
Keowee Fire District	\$ 705,442	\$ 30,000	\$ 38,690	\$ 92,246				\$ (544,506)	\$ -
School District of Oconee County	108,864,962	3,100,629	41,440,290	-				-	(64,324,043)
Total Component units	\$ 109,570,404	\$ 3,130,629	\$ 41,478,980	\$ 92,246				(544,506)	(64,324,043)
GENERAL REVENUES									
Property taxes levied for:									
General purposes					31,576,202	-	31,576,202	581,207	40,639,639
Debt service					1,952,779	-	1,952,779	-	15,164,766
Capital projects					418,641	-	418,641	-	-
Accommodations tax					259,564	-	259,564	-	-
Loss on disposal					(740,289)	-	(740,289)	(23,988)	-
Interest and investment income					1,061,380	110,287	1,171,667	1,763	391,726
Intergovernmental not restricted to specific programs					3,639,338	-	3,639,338	11,125	16,010,120
Payments in lieu of taxes					971,447	-	971,447	-	-
Miscellaneous					287,463	-	287,463	4,973	189,342
TRANSFERS					909,669	(900,669)	-	-	-
Total general revenues and transfers					40,327,194	(790,382)	39,536,812	575,080	72,395,593
Change in net assets					5,143,758	-	5,143,758	30,574	8,071,550
Net assets, beginning of year					137,475,046	5,916,810	143,391,856	736,562	90,777,263
Net assets, end of year					\$ 142,618,804	\$ 5,916,810	\$ 148,535,614	\$ 767,136	\$ 98,848,813

The accompanying notes are an integral part of these financial statements.

OCONEE COUNTY, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2009

	General	Unincorporated Fire District	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 20,299,453	\$ 2,680,468	\$ 12,755,753	\$ 35,735,674
Investments	3,022,747	-	-	3,022,747
Receivables:				
Taxes - Net	1,193,581	32,884	76,789	1,303,254
Intergovernmental	1,220,673	5,041	330,455	1,556,169
Accrued interest receivable	139,834	-	29,743	169,577
Due from other funds	240,000	-	-	240,000
Due from other governments	220,350	-	-	220,350
Inventories	152,755	-	-	152,755
Total assets	<u>\$ 26,489,393</u>	<u>\$ 2,718,393</u>	<u>\$ 13,192,740</u>	<u>\$ 42,400,526</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 792,815	\$ 27,516	\$ 135,958	\$ 956,289
Accrued payroll liabilities	1,262,763	7,091	-	1,269,854
Deferred revenue				
Property Taxes	1,010,785	-	79,235	1,090,020
Unearned revenues	-	32,769	1,003,587	1,036,356
Due to other funds	-	-	240,000	240,000
Total liabilities	<u>3,066,363</u>	<u>67,376</u>	<u>1,458,780</u>	<u>4,592,519</u>
FUND BALANCES				
Reserved for:				
Debt service	-	-	2,210,845	2,210,845
Capital outlay	-	-	7,501,675	7,501,675
Inventories	152,755	-	-	152,755
Encumbrances	437,871	153,752	1,555,851	2,147,474
Unreserved:				
Reported in:				
Designated				
General fund				
Designated for subsequent				
year's expenditures	4,287,743	-	-	4,287,743
Designated for health insurance	2,965,644	-	-	2,965,644
Designated for other purposes	753,252	-	-	753,252
Designated for dissolution of				
solid waste fund	5,311,628	-	-	5,311,628
Undesignated				
General fund	9,514,137	-	-	9,514,137
Special revenue fund	-	2,497,265	465,589	2,962,854
Total fund balances	<u>23,423,030</u>	<u>2,651,017</u>	<u>11,733,960</u>	<u>37,808,007</u>
Total liabilities and fund balances	<u>\$ 26,489,393</u>	<u>\$ 2,718,393</u>	<u>\$ 13,192,740</u>	<u>\$ 42,400,526</u>

The accompanying notes are an integral part of these financial statements.

OCONEE COUNTY, SOUTH CAROLINA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2009

Total fund balances - Governmental funds	\$ 37,808,007
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
Land	5,736,562
Buildings and improvements	41,271,273
Equipment and vehicles	28,306,648
Construction in progress	6,652,518
Infrastructure assets	105,270,603
Other	46,675
Accumulated depreciation	<u>(70,524,395)</u>
Total capital assets	<u>116,759,884</u>
Some revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	
Property taxes	<u>1,090,020</u>
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
Bonds payable	(7,800,000)
Capital leases payable	(1,557,968)
Accrued interest	(116,710)
Post closure care liabilities	(2,055,430)
Net post employment benefit obligation	(384,189)
Compensated absences	<u>(1,124,810)</u>
Total long-term liabilities	<u>(13,039,107)</u>
Net assets of governmental activities	<u>\$ 142,618,804</u>

The accompanying notes are an integral part of these financial statements.

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended June 30, 2009

	General	Unincorporated Fire District	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 29,840,355	\$ 1,209,556	\$ 2,445,642	\$ 33,495,553
Intergovernmental revenue	4,219,525	-	3,564,178	7,783,703
Licenses, permits and fees	3,039,867	-	1,730	3,041,597
Fines and forfeitures	505,571	-	133,514	639,085
County airport	475,413	-	-	475,413
PRT Commission	300,169	-	-	300,169
Miscellaneous and other	317,158	-	811,879	1,129,037
Fee in lieu of taxes and franchise fees	959,367	-	12,080	971,447
Interest and investment income	1,004,668	8,419	48,293	1,061,380
Total revenues	40,662,093	1,217,975	7,017,316	48,897,384
EXPENDITURES				
Current				
General government	16,189,149	-	1,174,798	17,363,947
Judicial services	1,918,174	-	190,493	2,108,667
Public safety	11,475,976	1,726,676	557,769	13,760,420
Highways and streets	2,403,468	-	121,095	2,524,563
Health and welfare	522,152	-	115,979	638,131
Culture and recreation	2,347,998	-	772,021	3,120,019
Capital outlay	-	532,060	3,737,938	4,269,999
Debt service:				
Principal retirement	-	278,160	1,623,930	1,902,090
Interest and fiscal charges	-	44,744	402,376	447,120
Total expenditures	34,856,917	2,581,640	8,696,399	46,134,956
Excess of revenues over (under) expenditures	5,805,176	(1,363,665)	(1,679,083)	2,762,428
Other financing sources (uses):				
Sale of capital assets	132,196	-	-	132,196
Transfers in	1,104,176	23,500	2,407,992	3,535,668
Transfers out	(1,905,991)	-	(729,008)	(2,634,999)
Total other financing sources (uses)	(669,619)	23,500	1,678,984	1,032,865
Net change in fund balances	5,135,557	(1,340,165)	(99)	3,795,293
Fund balances, July 1, beginning of year	18,287,473	3,991,182	11,734,059	34,012,714
Fund balances, end of year	\$ 23,423,030	\$ 2,651,017	\$ 11,733,960	\$ 37,808,007

The accompanying notes are an integral part of these financial statements.

OCONEE COUNTY, SOUTH CAROLINA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF
ACTIVITIES
For the year ended June 30, 2009

Net change in fund balances - Total government funds	\$ 3,795,293
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:	
Capital outlay	5,609,630
Depreciation expense	<u>(5,432,440)</u>
Excess of capital outlay over depreciation expense	<u>177,190</u>
The proceeds from the disposal of capital assets are reported as revenue in the governmental funds. The cost of the capital assets are removed from the capital asset account on the statement of net assets and is offset against the proceeds from the sale of capital assets resulting in a gain or loss on disposal of capital assets on the statement of activities	
Loss on disposal of capital assets	(740,289)
Proceeds from sale of capital assets	<u>(132,196)</u>
	<u>(872,485)</u>
Because some revenue will not be collected for several months after the County's fiscal year ends they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenues decreased by this amount this year.	
Property taxes	<u>452,069</u>
Repayment of long-term debt is reported as an expenditure in governmental funds. But the repayment reduces long-term liabilities in the statement of net assets. In the current year, these amounts consisted of:	
Bond principal retirement	1,275,000
Capital lease payments	<u>627,090</u>
Total long-term debt repayment	<u>1,902,090</u>
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.	
Annual leave	(52,693)
Net post employment benefit obligation	(384,189)
Post closure care expense	<u>103,212</u>
	<u>(333,670)</u>
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest is expensed when due.	<u>23,271</u>
Change in net assets of government activities	<u>\$ 5,143,758</u>

The accompanying notes are an integral part of these financial statements.

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2009

	<u>Rock Quarry</u>
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 2,605,579
Accounts receivable	7,894
Accrued interest receivable	919
Inventories	<u>710,819</u>
Total current assets	<u>3,325,211</u>
CAPITAL ASSETS	
Land	27,826
Buildings	544,786
Equipment and vehicles	5,665,313
Other capital assets	<u>529,994</u>
	6,767,919
Less accumulated depreciation and depletion	<u>4,052,131</u>
	<u>2,715,788</u>
Total assets	<u>6,040,999</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	21,256
Accrued payroll liabilities	27,250
Compensated absences	<u>6,168</u>
Total current liabilities	<u>54,674</u>
LONG TERM LIABILITIES	
Net post employment benefit obligation	14,007
Compensated absences	<u>55,508</u>
Total long term liabilities	<u>69,515</u>
NET ASSETS	
Invested in capital assets	2,715,788
Unrestricted	<u>3,201,022</u>
Total net assets	<u>\$ 5,916,810</u>

The accompanying notes are an integral part of these financial statements.

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUNDS
For the year ended June 30, 2009

	<u>Rock Quarry</u>
OPERATING REVENUES	
Outside customer sales	\$ 3,037,173
Total operating revenues	<u>3,037,173</u>
OPERATING EXPENSES	
Salaries and fringe benefits	766,566
Supplies	335,055
Electricity and natural gas	76,541
Petroleum, oil and lubricants	145,635
Water and sewer	3,109
Machinery, equipment repairs and maintenance	360,831
Building and grounds maintenance	5,504
Professional services	4,589
Miscellaneous	112,158
Depreciation and depletion	<u>436,803</u>
Total operating expenses	<u>2,246,791</u>
Income from operations	<u>790,382</u>
NONOPERATING REVENUES (EXPENSES)	
Gain on sale of capital assets	71,950
Interest income	<u>38,337</u>
Total nonoperating revenues (expenses)	<u>110,287</u>
Income before operating transfers	<u>900,669</u>
TRANSFERS OUT	<u>(900,669)</u>
Change in net assets	<u>-</u>
NET ASSETS, BEGINNING OF YEAR	<u>5,916,810</u>
NET ASSETS, END OF YEAR	<u><u>\$ 5,916,810</u></u>

The accompanying notes are an integral part of these financial statements.

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended June 30, 2009

	<u>Rock Quarry</u>
OPERATING ACTIVITIES	
Receipts from customers	\$ 3,044,418
Payments to suppliers	(1,236,925)
Payments to employees	(741,684)
Net cash provided by operations	<u>1,065,809</u>
NONCAPITAL FINANCING ACTIVITIES	
Transfers to other funds	(914,676)
Net cash used for noncapital financing activities	<u>(914,676)</u>
CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	(243,852)
Proceeds from sale of capital assets	71,950
Net cash used for capital and related financing activities	<u>(171,902)</u>
INVESTING ACTIVITIES	
Interest income	<u>105,682</u>
Net cash provided by investing activities	<u>105,682</u>
Net increase in cash and equivalents	84,913
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,520,666</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 2,605,579</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 790,382
Adjustments to reconcile operating income to net cash provided by operations	
Depreciation and depletion	436,803
Changes in deferred and accrued amounts	
Accounts receivable	6,543
Inventories	(211,341)
Accounts payable	2,903
Accrued payroll liabilities	5,474
Compensated absences	35,045
Net cash provided by operations	<u>\$ 1,065,809</u>

The accompanying notes are an integral part of these financial statements.

**OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
JUNE 30, 2009**

ASSETS

Cash and cash equivalents	\$ 7,987,166
Accrued interest receivable	52,614
Property taxes receivable	2,902,363
Accounts receivable	<u>33,463</u>
 Total assets	 <u>\$ 10,975,606</u>

LIABILITIES

Accounts payable	\$ 14,099
Due to other governments	72,926
Due to other taxing districts and agencies	<u>10,888,581</u>
 Total liabilities	 <u>\$ 10,975,606</u>

The accompanying notes are an integral part of these financial statements.

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS

Oconee County operates under a council-administrator form of government. For financial statement purposes, the County has divided its operations into the functions of the general government, judicial services, public safety, health and welfare, highways and streets, and culture and recreation.

The primary government financial statements of Oconee County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The more significant of the government's accounting policies are described below.

REPORTING ENTITY

Oconee County, South Carolina - the primary government - is a political subdivision of the State of South Carolina. A five-member council elected from single-member districts governs it. These financial statements present all the fund types of the County and its component units. Component units are legally separate entities that meet any one of the following criteria: (1) the County appoints a voting majority of the board of the entity and is able to impose its will on the entity and/or is in a relationship of financial benefit or burden with the entity, (2) the entity is fiscally dependent upon the County, or (3) the financial statements would be misleading if data from the entity were not included. Component units may be presented by two different methods. Blended component units, although legally separate entities, are, in substance, part of the County's operations. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the County. The County has no blended component units. The following discretely presented component units, each of which has a June 30 fiscal year end, are included in the reporting entity.

Keowee Fire District

The Keowee Fire District is fiscally dependent upon the County. It has a separately elected board and provides services generally within the Keowee Fire District which is located within the geographic boundaries of the County. The County must approve the tax levy each year to fund the local property tax portion of the District's budget. The financial statements for the year ended June 30, 2009 can be obtained from the District's office.

School District of Oconee County

The School District of Oconee County is fiscally dependent upon the County. It has a separately elected board and provides services generally within the geographic boundaries of the County. The County must approve the tax levy each year to fund the local property tax portion of the District's budget. The financial statements for the year ended June 30, 2009 can be obtained from the District's office.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

BASIS OF PRESENTATION

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide financial statements

The statement of net assets and the statement of activities display information about the County as a primary government. These statements include the financial activities of the primary government, except for fiduciary funds and component units that are fiduciary in nature. For the most part, the effect of interfund activity has been removed from the statements. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund financial statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

The government reports the following major governmental funds:

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

The *Unincorporated fire district* is a special revenue fund used to account for funds designated to the County's fire districts.

The County reports the following major enterprise funds:

The *rock quarry fund* accounts for the activities of the County's rock quarry operations.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Additionally, the government reports the following fund types:

Special revenue funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital projects funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt service fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Agency funds

The agency funds account for monies held on behalf of school districts, special districts and other agencies that use the County as a depository of property taxes that are collected on behalf of the other governments.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-wide financial statements

The government-wide financial statements are reported using the *economic resources management focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All assets and liabilities associated with the operation of the County are included on the statement of net assets.

Fund financial statements

All governmental funds are accounted for using a flow of *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Agency funds have no measurement focus.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's enterprise funds functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

(Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenues - exchange and non-exchange transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of fiscal year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, grants, interest, fees and charges for services.

Deferred revenue

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of June 30, 2009, but which were levied to finance fiscal year 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Budget

County Council adopts an annual budget for general fund and unincorporated fire district fund revenue and expenditures prior to the beginning of each fiscal year. The adopted budget specifies expenditure limits appropriated to each County department. Departmental expenditures may not exceed amounts appropriated without the approval of County Council and unexpended appropriations lapse at fiscal year-end. Budget amounts reflected in the accompanying financial statements represent the adopted budget and any revisions approved by Council during the fiscal year. Budget revisions of less than or equal to 10% of the originally approved budget amount (up to a maximum of \$5,000) with funds available are made at the discretion of the department director. Budget revisions greater than 10% of the originally approved budget or \$5,000 are approved by the County Administrator. The Council approves any budget revision in excess of \$25,000. The budget is prepared on a consistent basis of accounting with actual financial statement results, including significant accruals, to provide meaningful comparisons.

As of June 30, 2009, the County had deficit fund balances of \$45,302 in the 25% Local Accommodation Tax Fund, \$97,619 in the 75% Local Accommodation Tax fund, \$46,395 in the Magistrate Victim's Assistance Fund, \$200 in the Citizens Corp. Grant Fund, \$8,094 in the Airport Improvement Fund #15, \$18,102 in the Airport Improvement Fund #16, \$37,645 in the Airport Improvement Fund #17, and \$437 in the Animal Shelter Fund.

Cash and investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County. Investments with a readily determined fair value are stated at fair value in accordance with GASB 31. State statutes authorize the County to invest in:

1. Obligations of the United States and agencies thereof;
2. General obligations of the State of South Carolina or any of its political units;
3. Certificates of deposit where the certificates are collaterally secured by securities of the type described in (1) and (2) above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government.
4. Repurchase agreements when collateralized by securities as set forth in this section.
5. No load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of the County, if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (1), (2), and (5) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

The County Treasurer co-mingles cash and time deposits of some of the funds, but separate fund balance accounts are maintained for accounting purposes so that the equity of each fund is properly reflected in the overall cash. The purpose of co-mingling funds is to obtain maximum return of interest through the investment of funds considered temporarily surplus. This practice does not apply to certain funds earmarked for specific purposes, such as the school bond fund.

Receivables

All trade and property taxes receivable are shown net of an allowance for uncollectibles.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Intergovernmental receivable

Amounts due from federal grants represent reimbursable costs, which have been incurred by the County but have not been reimbursed by the grantor agency. Costs under grant programs are recognized as expenditures in the period in which they are incurred by the County.

Inventories and prepaid assets

The County's inventories consist of consumable supplies. Parts inventory in the general fund is reported using the weighted average method, the inventory at the rock crusher is reported on the actual cost of production method. The costs of inventories are recorded as expenditures when consumed rather than when purchased or produced. The County expenses charges that cover more than one year in the year the expenditure is made and does not record any portion as prepaid asset.

Compensated absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave. Vacation pay is accrued when incurred in the government wide and proprietary fund financial statements.

A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Use of estimates

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

Interfund transactions

Transactions among County's funds that would be treated as revenues and expenditures or expenses if they involved organizations external to County government are accounted for as revenues and expenditures or expenses in the funds involved.

Transactions which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions, which constitute the transfer of resources from a fund receiving revenues to a fund through which the revenues are to be expended, are separately reported in the respective fund's operating statements.

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds" in the fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Noncurrent portions of long-term inter-fund loan receivables are reported as advances within the governmental funds and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Capital assets

Capital assets, which include property, plant equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

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

Infrastructure	25-40 years
Buildings and improvements	15-40 years
Equipment and vehicles	2-15 years

Fund equity

Reservations of fund balance represent amounts that are not appropriated or are legally segregated for a specific purpose. Restrictions of net assets are limited to outside third-party restrictions. Designations of fund balance represent tentative management plans that are subject to change.

Net assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition construction or improvements of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

NOTE 2 - DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Deposits

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash on hand consists of a checking account which has an overnight investment sweep agreement with the financial institution.

Custodial Credit Risk is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County does not have a custodial credit risk policy. At June 30, 2009, the carrying amount of the County's deposits was \$46,322,239 and the bank balance was \$47,287,992. All of the County's deposits at year-end were covered by federal depository insurance or by collateral held in the pledging financial institutions' trust departments in the County's name. Petty cash funds of \$6,180 are reflected as cash.

(Continued)

NOTE 2 - DEPOSITS AND INVESTMENTS, Continued

Investment Type	Fair Value	Investment maturities (in years)		
		Less than		
		1	1-5	6-10
Corporate Bonds	\$ 100,902	\$ -	\$ 100,902	\$ -
U S Government Agency Obligations	2,921,845	1,328,905	962,940	630,000
	<u>\$ 3,022,747</u>	<u>\$ 1,328,905</u>	<u>\$ 1,063,842</u>	<u>\$ 630,000</u>

Interest rate risk

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk

The County has no investment policy that would further limit its investment choices other than state law. The County's investments in U.S. Government Agency Obligations and Corporate Bonds were rated Aaa by Moody's Investors Services.

Concentration of credit risk

The County places no limit on the amount the County may invest in any one issuer.

NOTE 3 - PROPERTY TAXES

Property taxes are levied on the assessed value of real and personal property, excluding automobiles, as of December 31 of the calendar year preceding the fiscal year. The levy date for automobiles is the first day of the month in which the vehicle license expires and the tax is due by the end of the same month. Liens attach to the property at the time taxes are levied. Taxes are due without penalty, for real and personal property excluding automobiles, through January 15. After that time, penalties are added depending on the date paid as follows:

January 16 through February 1	3% of tax
February 2 through March 16	10% of tax
March 17 and thereafter	15% of tax plus cost

Property tax revenues are recognized when due or past due and collectible within the current period or soon enough thereafter (defined as sixty days) to pay liabilities of the current period. The County bills and collects its own property taxes, and also collects taxes for the Keowee Key Fire District and the School District. Collections of the County taxes and remittance of them to the Districts are accounted for in the agency funds. Also, the County collects taxes for surrounding municipalities. At June 30, 2009 all amounts collected for surrounding municipalities had been remitted.

Deferred revenue (property taxes) represents that portion of property taxes which is deemed not available to pay current expenditures. Property taxes receivable as of year end for the government's individual major funds, nonmajor funds in the aggregate and agency funds including the applicable allowance for uncollectible accounts are as follows:

	General	Unincorporated fire district	Nonmajor governmental	Agency
Property taxes receivable	\$ 1,217,924	\$ 32,884	\$ 78,356	\$ 2,961,594
Less: Allowance	<u>(24,343)</u>	<u>-</u>	<u>(1,567)</u>	<u>(59,231)</u>
Net taxes receivable	<u>\$ 1,193,581</u>	<u>\$ 32,884</u>	<u>\$ 76,789</u>	<u>\$ 2,902,363</u>

NOTE 4 - CAPITAL ASSETS

Primary Government capital asset activity for the year ended June 30, 2009 was as follows:

	Balance June 30, 2008	Additions	Deletions	Transfers	Balance June 30, 2009
Governmental Activities					
Capital assets not being depreciated					
Land	\$ 5,737,812	\$ -	\$ 1,250	\$ -	\$ 5,736,562
Infrastructure land rights and other costs	35,739,072	70,461	-	-	35,809,533
Construction in progress	<u>5,580,041</u>	<u>3,605,205</u>	<u>72,725</u>	<u>(2,460,003)</u>	<u>6,652,518</u>
Total capital assets at historical cost not being depreciated	<u>47,056,925</u>	<u>3,675,666</u>	<u>73,975</u>	<u>(2,460,003)</u>	<u>48,198,613</u>
Capital assets being depreciated					
Building and improvements	38,990,070	-	178,800	2,460,003	41,271,273
Equipment and vehicles	28,893,333	1,863,289	2,449,974	-	28,306,648
Infrastructure	70,279,755	70,675	889,360	-	69,461,070
Other	<u>46,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,675</u>
Total capital assets at historical cost being depreciated	<u>138,209,833</u>	<u>1,933,964</u>	<u>3,518,134</u>	<u>2,460,003</u>	<u>139,085,666</u>
Less accumulated depreciation for:					
Buildings and improvements	(9,967,657)	(1,110,312)	(141,727)	-	(10,936,242)
Equipment and vehicles	(18,365,111)	(1,974,988)	(2,443,242)	-	(17,896,857)
Infrastructure	(39,432,136)	(2,347,140)	(134,655)	-	(41,644,621)
Other	<u>(46,675)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(46,675)</u>
Total accumulated depreciation	<u>(67,811,579)</u>	<u>(5,432,440)</u>	<u>(2,719,624)</u>	<u>-</u>	<u>(70,524,395)</u>
Total capital assets being depreciated, net	<u>70,398,254</u>	<u>(3,498,476)</u>	<u>798,510</u>	<u>2,460,003</u>	<u>68,561,271</u>
Governmental activities capital assets, net	<u>\$ 117,455,179</u>	<u>\$ 177,190</u>	<u>\$ 872,485</u>	<u>\$ -</u>	<u>\$ 116,759,884</u>

Depreciation expense was charged to functions as follows:

General government	\$ 873,834
Judicial services	88,649
Public safety	1,553,357
Health and welfare	146,963
Highways and streets	2,512,350
Culture and recreation	<u>257,287</u>
Total Governmental Activities Depreciation Expense	<u>\$ 5,432,440</u>

(Continued)

NOTE 4 - CAPITAL ASSETS, Continued

	Balance June 30, 2008	Additions	Deletions	Balance June 30, 2009
Business-type activities				
Capital assets not being depreciated or depleted				
Land	\$ 27,826	\$ -	\$ -	\$ 27,826
Construction in progress	-	-	-	-
Total capital assets at historical cost not being depreciated	27,826	-	-	27,826
Capital assets being depreciated and depleted				
Buildings and improvements	562,308	-	17,522	544,786
Equipment and vehicles	6,644,196	248,241	1,227,124	5,665,313
Other assets	529,994	-	-	529,994
Total capital assets at historical cost being depreciated	7,736,498	248,241	1,244,646	6,740,093
Less accumulated depreciation and depletion for:				
Buildings and improvements	(151,796)	(26,315)	(17,522)	(160,589)
Equipment and vehicles	(4,504,184)	(403,606)	(1,222,734)	(3,685,056)
Other assets	(199,604)	(6,882)	-	(206,486)
Total accumulated depreciation and depletion	(4,855,584)	(436,803)	(1,240,256)	(4,052,131)
Total capital assets being depreciated and depleted, net	2,880,914	(188,562)	4,390	2,687,962
Business-type activities capital assets, net	<u>\$ 2,908,740</u>	<u>\$ (188,562)</u>	<u>\$ 4,390</u>	<u>\$ 2,715,788</u>

Included in other capital assets is \$529,994 in mineral interests associated with the rock quarry. The accumulated depletion of these interests at year end was \$206,486, and current year depletion was \$6,882.

NOTE 5 - LONG-TERM LIABILITIES**Bonds**

Bonds payable at June 30, 2009 are comprised of the following individual issues:

	Balance June 30, 2008	Additions	Reductions	Balance June 30, 2009	Amounts due within one year
General obligation bonds					
\$2,800,000 1996 Tri-County Tech bonds due in annual installments of \$213,668 to \$284,580 for principal and interest through March, 2011, interest at 4.65% to 6.60%	\$ 760,000	\$ -	\$ 240,000	\$ 520,000	\$ 250,000
\$8,000,000 2001 Courthouse construction bonds due in annual installments of \$692,980 to \$746,316 for principal and interest through September 2017, interest at 4.47%	5,815,000	-	455,000	5,360,000	475,000
\$5,000,000 2002 EMS Facility construction bonds due in annual installments of \$631,420 to \$748,935 for principal and interest through April 2012, interest at 3.20% to 3.80%	2,500,000	-	580,000	1,920,000	610,000
General obligation bonds	<u>\$ 9,075,000</u>	<u>\$ -</u>	<u>\$ 1,275,000</u>	<u>\$ 7,800,000</u>	<u>\$ 1,335,000</u>

(Continued)

NOTE 5 - LONG-TERM LIABILITIES, Continued

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2009, including interest payments, are as follows:

Year ending June 30,	General obligation bonds		
	Principal	Interest	Total
2010	\$ 1,335,000	\$ 327,906	\$ 1,662,906
2011	1,410,000	270,905	1,680,905
2012	1,200,000	209,624	1,409,624
2013	560,000	159,803	719,803
2014	590,000	134,100	724,100
2015-2018	2,705,000	249,761	2,954,761
	<u>\$ 7,800,000</u>	<u>\$ 1,352,099</u>	<u>\$ 9,152,099</u>

Debt service funds of \$2,210,845 are available to service the general obligation bonds.

The general obligation bonds are secured by a pledge of the full faith, credit and taxing power of the County.

In accordance with the South Carolina Constitution, the County is allowed to incur general obligations (general purpose) bonded indebtedness in an amount not exceeding eight percent of the assessed value of all taxable property of the County. Based on the taxable assessed property valuation net of exemptions of \$472,103,274 (unaudited), the legal debt limit is \$37,768,262, leaving a legal debt margin as of June 30, 2009 of \$29,968,262.

Article X, Section 14, of the Constitution of the State of South Carolina, as amended, provides that indebtedness payable solely from a special source which does not involve revenues from any tax or license, may be issued by a county. State law empowers Oconee county to receive and retain revenues from a fee in lieu of taxes, to issue special source revenue bonds secured by and payable from all or a part of such revenues, for the purpose of defraying a portion of the cost of designing, acquiring, constructing, improving, or expanding the infrastructure serving the County in order to enhance the economic development of the County.

Capital Leases

The County has entered into lease agreements as lessee for financing the acquisition of equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The following is an analysis of equipment leased under capital leases as of June 30, 2009:

	Governmental funds
Machinery and equipment and construction in progress	\$ 1,087,190
Less: Accumulated depreciation	<u>(107,086)</u>
	<u>\$ 980,104</u>

(Continued)

NOTE 5 - LONG-TERM LIABILITIES, Continued

The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at June 30, 2009:

<u>Fiscal year ending June 30,</u>	<u>Governmental funds</u>
2010	\$ 691,103
2011	322,935
2012	322,935
2013	322,935
Total minimum lease payments	1,659,908
Less: Amount representing interest	(101,940)
Present value of future minimum lease payments	<u>\$ 1,557,968</u>

Lease obligations are payable from the general fund.

Changes in long-term liabilities

The following is a summary of long-term liabilities transactions of the County for the year ended June 30, 2009:

	<u>Annual Leave</u>		<u>General</u>	<u>Capital</u>	<u>Postclosure</u>	<u>Net post employment benefit obligation</u>		
	<u>Governmental fund</u>	<u>Enterprise funds</u>	<u>obligation bonds</u>	<u>lease obligations</u>	<u>care costs</u>	<u>Governmental fund</u>	<u>Enterprise funds</u>	<u>Total</u>
Payable at July 1, 2008	\$ 1,072,117	\$ 54,643	\$ 9,075,000	\$ 2,185,058	\$ 2,158,642	\$ -	\$ -	\$ 14,545,460
Amounts incurred	159,905	12,497	-	-	19,999	823,175	32,125	1,047,701
Amounts retired	(107,212)	(5,464)	(1,275,000)	(627,090)	(123,211)	(438,986)	(18,118)	(2,595,081)
Payable at June 30, 2009	<u>\$ 1,124,810</u>	<u>\$ 61,676</u>	<u>\$ 7,800,000</u>	<u>\$ 1,557,968</u>	<u>\$ 2,055,430</u>	<u>\$ 384,189</u>	<u>\$ 14,007</u>	<u>\$ 12,998,080</u>
Amounts due within one year	<u>\$ 112,481</u>	<u>\$ 6,168</u>	<u>\$ 1,335,000</u>	<u>\$ 691,103</u>	<u>\$ 129,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,274,165</u>
Amounts due in more than one year	<u>\$ 1,012,329</u>	<u>\$ 55,508</u>	<u>\$ 6,465,000</u>	<u>\$ 866,865</u>	<u>\$ 1,926,017</u>	<u>\$ 384,189</u>	<u>\$ 14,007</u>	<u>\$ 10,723,915</u>

The General Fund has typically been used in prior years to liquidate the liability for compensated absences.

NOTE 6 - INTERFUND ASSETS AND LIABILITIES

The balances of interfund receivables and payables at June 30, 2009 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental	<u>\$ 240,000</u>

All of the above balances are scheduled to be collected in the subsequent year. The balances at June 30 resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system and payments between funds are made.

(Continued)

NOTE 6 - INTERFUND ASSETS AND LIABILITIES, Continued

Any transactions to transfer revenues from the fund budgeted to receive them to the fund budgeted to expend them are reported as transfers from and to other funds. Total transfers during the year ended June 30, 2009 consisted of the following individual amounts:

<u>Transfer In Fund</u>	<u>Transfer Out Fund</u>	<u>Amount</u>
General fund	Rock Quarry	\$ 1,104,176
Unincorporated Fire District	General fund	23,500
Nonmajor governmental	General fund	1,678,984
Nonmajor governmental	Nonmajor governmental	<u>729,008</u>
		2,407,992
Total governmental fund transfers in		<u>\$ 3,535,668</u>

NOTE 7 - EMPLOYEE BENEFITS**Retirement Plan**

Substantially all County employees are members of the South Carolina Retirement System, (SCRS) or the Police Officers Retirement System (PORS). These systems are cost-sharing multiple-employer plans administered by the Retirement Division of the State Budget and Control Board. The Plan offers retirement and disability benefits, cost of living adjustments on an ad hoc basis, and life and survivor benefits. The Plan's provisions are established under Title 9 of the South Carolina Code of Laws. The State is authorized by statute to establish and amend all plan provisions. Covered payroll was \$16,231,313, \$15,886,904, and \$14,784,804 for the years ended June 30, 2009, 2008 and 2007, respectively.

Generally all employees are required to participate in the SCRS or PORS as a condition of employment.

Under South Carolina Retirement System (SCRS), employees are eligible for normal retirement with no reduction of benefits upon reaching age 65 or completion of 28 years credited service regardless of age. The benefit formula effective July 1, 1989, for the System is 1.82% of an employee's average final compensation multiplied by the number of years of credited service. An early retirement option with reduced benefits is available as early as age 60. Employees are vested for a deferred annuity after 5 years service and qualify for a survivor's benefit upon completion of 15 years credited service. A group-life insurance benefit equal to an active employee's annual rate of compensation is payable upon the death of an employee with a minimum of one year of credited service. Employees are required to contribute 6.50% of their salary for the year ended June 30, 2009 (6.50% for the years ended June 30, 2008 and 2007, respectively). The County is required to contribute 9.24% of employees' salary for the years ended June 30, 2009 (9.06% and 8.05% for the years ended June 30, 2008 and 2007, respectively). In addition, the County pays .15% of payroll for group life contributions.

Police Officers Retirement System (PORS) - Participating employees contribute 6.5% of their annual covered payroll. The County contributes on their behalf 10.65% of annual payroll plus an additional .2% of payroll for accidental death contributions and another .2% of payroll for group life contributions.

(Continued)

NOTE 7 - EMPLOYEE BENEFITS, Continued

The Pension Plans provide death and disability as well retirement benefits. Both employees and employers are required to contribute to the Plan at rates established under authority of Title 9 of the SC Code of Laws. Contribution information for the year ended June 30, 2009 and the two years prior were equal to the required contribution for each year end are as follows:

	Employee Amount	Required Contributions % of Wages	Employer Amount	Required Contributions % of Wages	Total
SCRS					
June 30, 2009	\$ 687,492	6.50%	\$ 993,615	9.24%	\$ 1,681,107
June 30, 2008	685,840	6.50%	975,643	9.06%	1,661,483
June 30, 2007	626,266	6.50%	871,465	8.05%	1,497,731
PORS					
June 30, 2009	\$ 353,346	6.50%	\$ 582,783	10.65%	\$ 936,129
June 30, 2008	332,684	6.50%	527,176	10.30%	859,860
June 30, 2007	283,764	6.50%	467,118	10.30%	750,882

Employees eligible for service retirement may participate in the Teacher and Retiree Incentive Program (TERI). TERI participants may retire and begin accumulating retirement benefits on a deferred basis without terminating employment for up to five years. Upon termination of employment or at the end of the TERI period, whichever is earlier, participants will begin receiving monthly service retirement benefits which will include any cost of living adjustments granted during the TERI period. During the TERI period, participants are eligible for the contributing retiree group life insurance benefit equaled to one year's salary, but are not eligible for disability retirement. Effective July 1, 2007, TERI participants who entered the program after July 1, 2006 are required to pay the same pre-tax contribution to SCRS during the TERI period, but do not earn service credit.

Ten year historical trend information presenting the retirement system's progress in accumulating sufficient assets to pay benefits when due is presented in the Component Unit Financial Report issued annually by the South Carolina Retirement Systems.

A Comprehensive Annual Financial Report containing financial statements and required supplementary information for the South Carolina Retirement System is issued and publicly available by writing the South Carolina Retirement System, P.O. Box 11960, Columbia, S.C. 29211-1960.

Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457, which is administered and controlled by the State of South Carolina. The plan, available to all government employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

ING, PO Box 9182, Boston MA 02209, (under state contract) is the program administrator of the 457 plan as well as the 401k plan and 401k Roth plan which is also available to County and component unit employees at their option.

Post-employment Health Care Benefits

In addition to providing pension benefits through the South Carolina Retirement System, the County provides certain health care benefits for qualified retired employees who elect health care coverage through the County upon retirement. All of the County's employees may become eligible for those benefits if they attain age sixty (60) while working for the County, retire and draw benefits from SCRS or SCPORS system, and have a minimum of twenty (20) years service. An employee retiring from the County with 28 years of service with the County and the SCRS or at least 25 years of service with the County and the SCPORS shall retain the County insurance benefits at reduced cost to the employee. If disabled as determined by SCRS, an employee may qualify with ten (10) years of County employment. To remain covered, retired employees must pay all applicable premiums and elect Medicare parts A and B at age 65, or sooner if eligible.

(Continued)

NOTE 7 - EMPLOYEE BENEFITS, Continued

Retirees may not convert the benefit into an in-lieu payment to secure coverage under independent plans. The cost of these benefits is recognized as an expenditure of the general fund on a pay-as-you-go basis as provided for in the annual budget ordinance. These benefits will cease if funds are not available for appropriation. For fiscal year 2009, there were 79 retirees who were covered under the County's group insurance plans and the total cost of retiree health and dental benefits was \$456,118 for the fiscal year.

Annual OPEB costs and Net OPEB Obligation

The County first had an actuarial valuation performed for the plan as of June 30, 2008 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended June 30, 2009. The County's annual OPEB cost of \$855,300 is equal to the ARC for the initial reporting year. The County's annual OPEB costs and the net OPEB obligation as of June 30, 2009 was as follows (information for prior years is not available as the actuarial valuation was performed for the first time as of June 30, 2008).

	Governmental General	Business – type Rock Quarry	Total
Employer Normal Costs	\$397,668	\$15,519	\$413,187
Amortization of UAL*	425,507	16,606	442,113
Annual Required Contribution (ARC)	\$823,175	\$32,125	\$855,300
Interest on Net OPEB Obligation	-	-	-
Annual OPEB Costs	\$823,175	\$32,125	\$855,300
Contributions made	438,986	18,118	457,104
Net OPEB Obligation – end of year	\$384,189	\$14,007	\$398,196

* Unfunded Actuarial Accrued Liabilities (UAL) were amortized over 30 years; amortizations periods are closed.

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2009	\$855,300	53.44%	\$398,196

Funded Status and Funding Progress

The funded status of the plans as of June 30, 2009, was as follows:

	Governmental General	Business - type Rock Quarry
Actuarial accrued liability	\$9,908,699	\$386,695
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability	\$9,908,699	\$386,695
Funded Ratio	0.00%	0.00%
Covered payroll	\$15,621,665	\$609,648
Unfunded actuarial accrued liability as a percentage of covered payroll	63.43%	63.42%

(Continued)

NOTE 7 - EMPLOYEE BENEFITS, Continued

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events well into the future. Examples would include assumptions about future employment, rates of retirement, mortality, and health care cost trends. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point.

In the June 30, 2008, actuarial valuation, the projected unit credit cost method was used. The UAAL amortization payment is the level percent of payroll (assumed to increase 3%) required to fully amortize the UAAL over a 30 year period or closed basis. The actuarial assumptions included 4.5% rate of investment return. The valuation assumes a 9.5% health care trend inflation rate for 2008 and decreases 0.5% each year until 2017, for 2018 and thereafter 4.5% was assumed. General inflation is assumed to be 3.0% per year.

Oconee County has not established a trust fund for GASB 45 funding therefore, there is no separate audit report available.

NOTE 8 - CONTINGENT LIABILITIES

The County participates in a number of federal and state assisted grant programs. These programs are subject to audits by grantors or their representatives. The audits of these programs for or including the year ended June 30, 2009, have not yet been conducted. Therefore, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 9 - LITIGATION

There are several pending lawsuits in which the County is involved. The County attorney estimates that the potential claims against the County, not covered by insurance, resulting from such litigation, would not materially affect the financial statements of the County.

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries insurance through the State Budget and Control Board Office of Insurance Reserve Fund. The County pays premiums to the Fund for its general insurance coverage. The agreement for formation of the Fund provides that the Fund will be self-sustaining through member premiums and will reinsure through commercial companies for each insured event. Additionally, the County participates in a self-funded program to provide workers' compensation insurance through the South Carolina Association of Counties, which works in a similar way as the Insurance Reserve Fund.

The County continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE 11 - OTHER COMMITMENTS

The County leases copiers, postage meters and office space under operating leases. Future minimum lease payments required under the operating leases are as follows:

<u>Fiscal year ending June 30,</u>	<u>Total minimum lease payments</u>
2010	\$ 27,939
2011	25,246
2012	22,013
2013	13,700
2014	<u>6,629</u>
	<u>\$ 95,527</u>

The construction work in progress amounts in Note 4 relate to construction costs. Construction commitments at June 30, 2009 totaled approximately \$755,097.

NOTE 12 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of available landfill space used during the year. The estimated liability for landfill closure and post-closure care costs has a balance of \$2,055,430 at June 30, 2009 (\$129,413 estimated due within one year), which is based on 100% usage of the previous landfill sites which were closed during the year ended June 30, 1998. In addition, \$123,211 was expended to close and monitor the previous landfill site during the current year. The actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

NOTE 13 - SELF INSURED HEALTH INSURANCE

The County is self insured for health and dental claims incurred by employees and/or their dependents and retirees, if they are enrolled in the plan. The plan establishes a "Stop Loss" of \$75,000 per person per contract year with a maximum cost to the County of \$4,823,135 for the year. At year-end claims due and payable equal approximately \$1,102,366 and are recorded as a liability and expenditure within the general fund. The following indicates claims versus premiums for the past three fiscal years:

<u>Fiscal Year</u>	<u>Beginning Liability</u>	<u>Current Year Claims and</u>	<u>Claims Payments</u>	<u>Ending Liability</u>
2009	\$ 587,776	\$ 4,626,019	\$ 4,111,429	\$ 1,102,366
2008	397,935	4,297,683	4,107,842	587,776
2007	627,332	4,969,592	5,198,989	397,935

NOTE 14 - ECONOMIC DEPENDENCY

Duke Energy provides a major source of property tax revenues. During the year ended June 30, 2009, the company paid property taxes in the amount of \$26.3 million based on assessed property value of \$134.3 million. This represents approximately 25.2% of the 2008 levy. Approximately \$14.7 million of the amount collected was appropriated for the School District of Oconee County and Tri-County Technical College.

NOTE 15 - COMPONENT UNIT INFORMATION

In conformity with accounting principles generally accepted in the United States of America, the financial statements of the component units have been included in the financial reporting entity. The Keowee Fire District and the School District of Oconee County are discretely presented on the financial statements and the following are the associated note disclosures.

Condensed component units' cash and investments for the year ended June 30, 2009 was as follows:

School District

The School District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

At June 30, 2009, the carrying amount of the district's deposits was \$1,180,448 and the bank balance was \$2,789,069. All of the School District's deposits at year end were covered by federal depository insurance or by collateral held in the pledging financial institutions' trust departments in the School District's name.

As of June 30, 2009, the component units' had the following investments:

School District

<u>June 30, 2009</u>	<u>Fair Value</u>	<u>Carrying Value</u>	<u>Maturities</u>
South Carolina local government investment pool	\$ 29,696,970	\$ 29,696,970	No maturity
Certificates of deposit	<u>148,215</u>	<u>148,215</u>	Various
	<u>\$ 29,845,185</u>	<u>\$ 29,845,185</u>	

The South Carolina Local Government Investment Pool is not rated.

Condensed component units' capital asset activity for the year ended June 30, 2009 was as follows:

Keowee Fire District

	<u>Balance June 30, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2009</u>
Governmental Activities				
Capital assets not being depreciated				
Construction in progress	\$ -	\$ -	\$ -	\$ -
Total capital assets at historical cost not being depreciated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital assets being depreciated				
Building and improvements	1,268,346	195,518	-	1,463,864
Equipment and vehicles	<u>188,058</u>	<u>21,108</u>	<u>92,325</u>	<u>116,841</u>
Total capital assets at historical cost being depreciated	<u>1,456,404</u>	<u>216,626</u>	<u>92,325</u>	<u>1,580,705</u>
Less accumulated depreciation for:				
Buildings and improvements	(8,262)	(35,490)	-	(43,752)
Equipment and vehicles	<u>(33,310)</u>	<u>(16,192)</u>	<u>(13,337)</u>	<u>(36,165)</u>
Total accumulated depreciation	<u>(41,572)</u>	<u>(51,682)</u>	<u>(13,337)</u>	<u>(79,917)</u>
Total capital assets being depreciated, net	<u>1,414,832</u>	<u>164,944</u>	<u>78,988</u>	<u>1,500,788</u>
Governmental activities capital assets, net	<u>\$ 1,414,832</u>	<u>\$ 164,944</u>	<u>\$ 78,988</u>	<u>\$ 1,500,788</u>

Continued)

NOTE 15 - COMPONENT UNIT INFORMATION, Continued

Condensed component units' capital asset activity for the year ended June 30, 2009 was as follows:

School District

	Balance June 30, 2008	Additions	Deletions	Balance June 30, 2009
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 2,215,638	\$ 2,452	\$ 237,169	\$ 1,980,921
Construction in progress	4,027,200	24,369,266	2,190,118	26,206,348
Total capital assets at historical cost not being depreciated	6,242,838	24,371,718	2,427,287	28,187,269
Capital assets being depreciated				
Building and improvements	153,090,991	2,140,126	275,032	154,956,085
Equipment and vehicles	7,165,672	548,489	15,000	7,699,161
Infrastructure	1,062,696	28,096	-	1,090,792
Total capital assets at historical cost being depreciated	161,319,359	2,716,711	290,032	163,746,038
Less accumulated depreciation for:				
Buildings and improvements	(54,975,185)	(5,015,490)	(162,564)	(59,828,111)
Equipment and vehicles	(4,716,408)	(599,689)	(15,000)	(5,301,097)
Infrastructure	(466,714)	(51,077)	-	(517,791)
Total accumulated depreciation	(60,158,307)	(5,666,256)	(177,564)	(65,646,999)
Total capital assets being depreciated, net	101,161,052	(2,949,545)	112,468	98,099,039
Governmental activities capital assets, net	<u>\$ 107,403,890</u>	<u>\$ 21,422,173</u>	<u>\$ 2,539,755</u>	<u>\$ 126,286,308</u>
Business-Type Activities				
Capital assets being depreciated				
Equipment and vehicles	\$ 1,944,993	\$ 110,870	\$ -	\$ 2,055,863
Less accumulated depreciation for:				
Equipment and vehicles	(1,637,615)	(78,756)	-	(1,716,371)
Business-type activities capital assets, net	<u>\$ 307,378</u>	<u>\$ 32,114</u>	<u>\$ -</u>	<u>\$ 339,492</u>

Condensed component units' long term liability activity for the year ended June 30, 2009 was as follows:

Keowee Fire District

	Compensated Absences	Bonds Payable (Net of deferred cost)
Payable at July 1, 2008	\$ 14,342	\$ 1,170,000
Amounts incurred	-	-
Amounts retired	(5,688)	(60,000)
Payable at June 30, 2009	<u>\$ 8,654</u>	<u>\$ 1,110,000</u>
Amounts due within one year	<u>\$ 865</u>	<u>\$ 65,000</u>

(Continued)

NOTE 15 - COMPONENT UNIT INFORMATION, Continued

The annual requirements to amortize all bonds outstanding as of June 30, 2009, including interest payments, are as follows:

Year ending June 30,	Principal	Interest	Total
2010	\$ 65,000	\$ 43,512	\$ 108,512
2011	65,000	40,964	105,964
2012	70,000	38,416	108,416
2013	75,000	35,672	110,672
2014	75,000	32,732	107,732
2015-2019	445,000	115,640	560,640
2020-2023	315,000	25,088	340,088
	<u>\$ 1,110,000</u>	<u>\$ 332,024</u>	<u>\$ 1,442,024</u>

School District

	Compensated Absences	Bonds Payable (Net of deferred cost)
Payable at July 1, 2008	\$ 5,097,357	\$ 42,349,230
Amounts incurred	-	30,670,125
Amounts retired	<u>(125,466)</u>	<u>(15,794,174)</u>
Payable at June 30, 2009	<u>\$ 4,971,891</u>	<u>\$ 57,225,181</u>
Amounts due within one year	<u>\$ 203,900</u>	<u>\$ 14,365,000</u>

The annual requirements to amortize all bonds outstanding as of June 30, 2009, including interest payments, are as follows:

Year ending June 30,	Principal	Interest	Total
2010	\$ 14,365,000	\$ 2,245,933	\$ 16,610,933
2011	7,935,000	1,546,231	9,481,231
2012	7,725,000	1,416,150	9,141,150
2013	8,040,000	1,127,863	9,167,863
2014	6,860,000	796,363	7,656,363
2015-2017	11,240,000	954,313	12,194,313
	<u>\$ 56,165,000</u>	<u>\$ 8,086,853</u>	<u>\$ 64,251,853</u>

REQUIRED SUPPLEMENTARY INFORMATION

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
(GAAP BASIS)
For the year ended June 30, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Property taxes	\$ 30,056,155	\$ 30,056,157	29,840,355	\$ (215,802)
Intergovernmental revenues	4,192,093	4,192,093	4,219,525	27,432
Licenses, permits and fees	3,989,420	3,989,420	3,039,867	(949,553)
Fines and forfeitures	570,000	570,000	505,571	(64,429)
County airport	566,670	566,670	475,413	(91,257)
PRT commission	300,000	300,000	300,169	169
Miscellaneous and other	75,000	75,000	317,158	242,158
Payments in lieu of taxes and franchise fees	72,000	72,000	959,367	887,367
Interest income	450,000	900,000	1,004,668	104,668
Total revenues	40,271,338	40,721,340	40,662,093	(59,247)
Expenditures				
Current operating:				
General government:				
Building codes	623,035	623,035	530,863	92,172
County council	538,565	440,590	392,595	47,995
Delegation	81,498	82,498	79,344	3,154
Economic development	715,106	728,795	327,682	401,113
Professional engineering	60,000	60,000	597	59,403
Finance department	620,160	633,935	595,294	38,641
Non-departmental expenditures	562,915	631,781	1,089,182	(457,401)
Human resources	1,343,416	1,255,334	810,080	445,254
Information technology	1,051,055	1,359,745	599,550	760,195
Planning commission	198,846	198,946	239,312	(40,366)
Procurement	217,899	217,899	185,703	32,196
Building maintenance	1,450,677	1,451,472	1,265,110	186,362
Registration and elections	156,768	156,768	155,789	979
Soil and water conservation	50,207	50,207	46,210	3,997
Administrator's office	201,269	277,823	268,398	9,425
Solid waste	3,494,999	3,546,141	3,150,467	395,674
County airport	806,708	808,666	619,591	189,075
Vehicle maintenance	2,502,804	2,629,704	1,847,146	782,558
Register of deeds	465,776	465,776	398,982	66,794
Assessor	1,362,483	1,443,857	1,221,046	222,811
Auditor	378,169	378,169	341,379	36,790
Board of assessment appeals	12,920	15,920	12,390	3,530
Computer tax center	182,882	212,493	160,580	51,913
Tax collector	407,931	407,931	347,588	60,343
Treasurer	411,548	419,573	408,538	11,035
Direct aid	835,745	994,495	1,095,733	(101,238)
Total general government	18,733,381	19,491,553	16,189,149	3,302,404
Judicial services:				
Clerk of court	702,094	704,843	523,996	180,847
Probate judge	378,843	386,429	375,536	10,893
Solicitor	464,173	464,173	443,022	21,151
Public Defender	150,000	150,000	-	150,000
Magistrates	618,724	618,724	575,620	43,104
Total judicial services	2,313,834	2,324,169	1,918,174	405,995

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
(GAAP BASIS)

For the year ended June 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Public safety:				
Sheriff's department	5,736,636	5,781,249	5,413,881	367,368
Coroner	142,571	142,571	140,987	1,584
Communications	1,360,259	1,437,382	1,265,729	171,653
Emergency services	2,121,251	2,503,769	2,024,077	479,692
Law enforcement center	2,472,964	2,507,917	2,251,087	256,830
Probation, parole and pardon	-	-	548	(548)
Animal control	416,649	440,019	379,667	60,352
Total public safety	<u>12,250,330</u>	<u>12,812,907</u>	<u>11,475,976</u>	<u>1,336,931</u>
Highways and streets:				
Road department	<u>5,135,266</u>	<u>5,373,931</u>	<u>2,403,468</u>	<u>2,970,463</u>
Health and welfare:				
Charity medical	293,750	250,000	282,118	(32,118)
Department of social services	13,410	13,410	10,859	2,551
Health department	62,150	62,150	61,991	159
Veteran's affairs	<u>179,039</u>	<u>179,039</u>	<u>167,184</u>	<u>11,855</u>
Total health and welfare	<u>548,349</u>	<u>504,599</u>	<u>522,152</u>	<u>(17,553)</u>
Culture and recreation:				
Arts and historical commission	-	-	26	(26)
Parks, recreation and tourism	1,318,795	1,337,399	1,167,613	169,786
Library	<u>1,258,981</u>	<u>1,258,981</u>	<u>1,180,359</u>	<u>78,622</u>
Total culture and recreation	<u>2,577,776</u>	<u>2,596,380</u>	<u>2,347,998</u>	<u>248,382</u>
Capital outlay	<u>608,000</u>	<u>608,000</u>	<u>-</u>	<u>608,000</u>
Total expenditures	<u>42,166,936</u>	<u>43,711,539</u>	<u>34,856,917</u>	<u>8,854,622</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,895,598)</u>	<u>\$ (2,990,199)</u>	<u>5,805,176</u>	<u>\$ 8,795,375</u>
Other financing sources (uses)				
Sale of capital assets	-	-	132,196	132,196
Transfers in	1,026,616	1,028,616	1,104,176	75,560
Transfers out	<u>(2,700,419)</u>	<u>(2,700,419)</u>	<u>(1,905,991)</u>	<u>794,428</u>
Total other financing sources (uses)	<u>(1,673,803)</u>	<u>(1,671,803)</u>	<u>(669,619)</u>	<u>1,002,184</u>
Net change in fund balances	<u>(3,569,401)</u>	<u>(4,662,002)</u>	<u>5,135,557</u>	<u>9,797,559</u>
Fund balance, July 1, beginning of year	<u>18,287,473</u>	<u>18,287,473</u>	<u>18,287,473</u>	<u>-</u>
Fund balance, ending of year	<u>\$ 14,718,072</u>	<u>\$ 13,625,471</u>	<u>\$ 23,423,030</u>	<u>\$ 9,797,559</u>

OCONEE COUNTY, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
UNINCORPORATED FIRE DISTRICT
BUDGET AND ACTUAL (GAAP BASIS)
For the year ended June 30, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES				
Taxes	\$ 1,308,350	\$ 1,457,857	\$ 1,209,556	\$ (248,301)
Investment income	-	-	8,419	8,419
Total revenues	<u>1,308,350</u>	<u>1,457,857</u>	<u>1,217,975</u>	<u>(239,882)</u>
EXPENDITURES				
Public safety				
Salary, fringe and benefits	185,919	185,919	197,806	(11,887)
Municipal Contracts	506,022	506,022	492,313	13,709
Basic Station Expenses	112,000	112,000	123,059	(11,059)
Protective Equipment, Self Contained Breathing Apparatus, and Communications Equipment	386,000	549,570	1,757,152	(1,207,582)
Contingency	<u>118,409</u>	<u>129,719</u>	<u>11,310</u>	<u>118,409</u>
Total expenditures	<u>1,308,350</u>	<u>1,483,230</u>	<u>2,581,640</u>	<u>(1,098,410)</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(25,373)</u>	<u>(1,363,665)</u>	<u>(1,338,292)</u>
Other financing sources (uses):				
Transfers in	-	-	23,500	23,500
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>23,500</u>	<u>23,500</u>
Net change in fund balances	<u>-</u>	<u>(25,373)</u>	<u>(1,340,165)</u>	<u>(1,314,792)</u>
Fund balances, July 1, beginning of year	<u>-</u>	<u>-</u>	<u>3,991,182</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ (25,373)</u>	<u>\$ 2,651,017</u>	<u>\$ (1,314,792)</u>

OCONEE COUNTY, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS-
OTHER POST EMPLOYMENT BENEFITS
For the year ended June 30, 2009

The County's annual Other Post Employment Benefits Plan (OPEB) cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the 2009 fiscal year are as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2009	\$855,300	53.44%	\$398,196

SUPPLEMENTARY INFORMATION

**OCONEE COUNTY,
SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2009**

	Nonmajor Debt Service Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,168,641	\$ 1,417,486	\$ 9,169,626	\$ 12,755,753
Receivables:				
Taxes - net	76,789	-	-	76,789
Intergovernmental	950	177,978	151,527	330,455
Accrued interest receivable	29,743	-	-	29,743
Total assets	\$ 2,276,123	\$ 1,595,464	\$ 9,321,153	\$ 13,192,740
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 85,557	\$ 50,401	\$ 135,958
Deferred revenue				
Property Taxes	65,278	-	13,957	79,235
Intergovernmental	-	791,458	212,129	1,003,587
Due to other funds	-	240,000	-	240,000
Total liabilities	65,278	1,117,015	276,487	1,458,780
Fund balances				
Reserved for:				
Debt service	2,210,845	-	-	2,210,845
Capital outlay	-	-	7,501,675	7,501,675
Encumbrances	-	12,860	1,542,991	1,555,851
Unreserved:				
Undesignated reported in:				
Special revenue fund	-	465,589	-	465,589
Capital Projects	-	-	-	-
Total fund balances	2,210,845	478,449	9,044,666	11,733,960
Total liabilities and fund balances	\$ 2,276,123	\$ 1,595,464	\$ 9,321,153	\$ 13,192,740

OCONEE COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the year ended June 30, 2009

	Nonmajor Debt Service Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 1,919,802	\$ -	\$ 525,840	\$ 2,445,642
Intergovernmental	-	1,718,947	1,845,231	3,564,178
Licenses, permits and fees	-	1,730	-	1,730
Fines and forfeitures	-	133,514	-	133,514
Miscellaneous and other	12,546	271,504	527,829	811,879
Fee in lieu of taxes	12,080	-	-	12,080
Interest and investment income	43,865	1,895	2,533	48,293
Total revenues	<u>1,988,293</u>	<u>2,127,590</u>	<u>2,901,433</u>	<u>7,017,316</u>
EXPENDITURES				
General government	-	511,300	663,498	1,174,798
Judicial services	-	190,493	-	190,493
Public safety	-	557,769	-	557,769
Highways and streets	-	121,095	-	121,095
Health and welfare	-	115,979	-	115,979
Culture and recreation	-	772,021	-	772,021
Capital outlay	-	58,300	3,679,638	3,737,938
Debt service				
Principal retirement	1,623,930	-	-	1,623,930
Interest and fiscal charges	402,376	-	-	402,376
Total expenditures	<u>2,026,306</u>	<u>2,326,957</u>	<u>4,343,136</u>	<u>8,696,399</u>
Excess of revenues over expenditures	<u>(38,013)</u>	<u>(199,367)</u>	<u>(1,441,703)</u>	<u>(1,679,083)</u>
Other financing sources:				
Transfers in	368,168	-	2,039,824	2,407,992
Transfers out	-	(23,500)	(705,508)	(729,008)
Total other financing sources (uses)	<u>368,168</u>	<u>(23,500)</u>	<u>1,334,316</u>	<u>1,678,984</u>
Net change in fund balances	330,155	(222,867)	(107,387)	(99)
Fund balances, beginning of the year	<u>1,880,690</u>	<u>701,316</u>	<u>9,152,053</u>	<u>11,734,059</u>
Fund balances, end of the year	<u>2,210,845</u>	<u>478,449</u>	<u>9,044,666</u>	<u>11,733,960</u>

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
For the year ended June 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/(under)</u>
Revenues				
Current operating:				
Property tax:				
Projected Current tax	\$ 28,906,147	\$ 28,906,149	\$ 29,149,552	\$ 243,403
Delinquent property tax sales	248,100	248,100	238,004	(10,096)
Economic development	450,954	450,954	452,799	1,845
Bridge/culvert replacement	<u>450,954</u>	<u>450,954</u>	<u>-</u>	<u>(450,954)</u>
Total property tax	<u>30,056,155</u>	<u>30,056,157</u>	<u>29,840,355</u>	<u>(215,802)</u>
Intergovernmental revenues:				
State revenues				
1/2 pollution control fine	15,000	15,000	10,306	(4,694)
State aid	3,475,660	3,475,660	3,639,338	163,678
Flood control	10,000	10,000	9,309	(691)
Tax forms	2,000	2,000	2,091	91
Accommodations tax	-	-	29,906	29,906
Sheriff salary supplement	1,575	1,575	1,575	-
Coroner salary supplement	1,575	1,575	1,575	-
Registration board	17,800	17,800	41,835	24,035
Register of deeds salary supplement	1,575	1,575	1,575	-
Clerk of court salary supplement	1,575	1,575	1,575	-
Probate court salary supplement	1,575	1,575	1,575	-
Veteran's salary supplement	7,000	7,000	6,704	(296)
Impact fees for tires	-	-	25,944	25,944
Meth grant	-	-	7,469	7,469
School resource officer reimbursement	<u>156,258</u>	<u>156,258</u>	<u>156,258</u>	<u>-</u>
Total state revenue	<u>3,691,593</u>	<u>3,691,593</u>	<u>3,937,035</u>	<u>245,442</u>
Federal revenues				
Child support salary reimbursement	82,500	82,500	-	(82,500)
Department of social services	30,000	30,000	223,037	193,037
National Forestry timber sales	380,000	380,000		
DSS child support	8,000	8,000	14,454	6,454
DASW21-81-C-0060	-	-	11,850	11,850
Emergency management	<u>-</u>	<u>-</u>	<u>33,149</u>	<u>33,149</u>
Total federal revenues	<u>500,500</u>	<u>500,500</u>	<u>282,490</u>	<u>(218,010)</u>
Total intergovernmental	<u>4,192,093</u>	<u>4,192,093</u>	<u>4,219,525</u>	<u>27,432</u>
Licenses, permits and fees				
Library fines & fees	35,000	35,000	35,305	305
Dog adoption fees	71,000	71,000	53,023	(17,977)
Animal shelter dog board	-	-	4,290	4,290
Vehicle decal fee	58,100	58,100	61,534	3,434
Communication tower fee	-	-	4,150	4,150

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
For the year ended June 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/(under)</u>
Licenses, permits and fees, continued				
Sheriff civil fees	5,000	5,000	8,215	3,215
GIS	1,300	1,300	4,419	3,119
Clerk of court	330,000	330,000	413,589	83,589
Probate court	150,000	150,000	109,147	(40,853)
Building codes	800,000	800,000	514,552	(285,448)
Register of deeds	1,113,822	1,113,822	572,149	(541,673)
Vital statistics	21,000	21,000	20,782	(218)
Solid waste MSW	472,500	472,500	747,237	274,737
Solid waste recycling	415,000	415,000	271,234	(143,766)
Solid waste mulch	42,000	42,000	48,975	6,975
Solid waste c&d landfill	330,000	330,000	-	(330,000)
Temporary tag collections	6,500	6,500	5,780	(720)
Motor pool labor reimbursement	-	-	1,886	1,886
Planning	10,000	10,000	2,360	(7,640)
Road department fees	-	-	2,359	2,359
Other	<u>128,198</u>	<u>128,198</u>	<u>158,881</u>	<u>30,683</u>
Total licenses, permits and fees	<u>3,989,420</u>	<u>3,989,420</u>	<u>3,039,867</u>	<u>(949,553)</u>
Fines and forfeitures				
Magistrate fines	565,000	565,000	503,891	(61,109)
Other	<u>5,000</u>	<u>5,000</u>	<u>1,680</u>	<u>(3,320)</u>
Total fines and forfeitures	<u>570,000</u>	<u>570,000</u>	<u>505,571</u>	<u>(64,429)</u>
County airport				
Hanger rent	72,083	72,083	76,868	4,785
Airport commission mechanic	5,250	5,250	5,500	250
Tie downs	3,000	3,000	2,765	(235)
Airport miscellaneous	5,000	5,000	5,538	538
Airport co-op pay uniforms	600	600	-	(600)
Airport house rent airline road	4,800	4,800	4,400	(400)
Airport house rent Mt. Nebo rd	4,800	4,800	4,800	-
Airport concession fees	-	-	-	-
Airport bare land lease	792	792	950	158
Aviation fuel	212,875	212,875	179,392	(33,483)
Jet Fuel	256,270	256,270	195,200	(61,070)
Airport call out fee	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>(1,200)</u>
Total airport	<u>566,670</u>	<u>566,670</u>	<u>475,413</u>	<u>(91,257)</u>
PRT Commission	<u>300,000</u>	<u>300,000</u>	<u>300,169</u>	<u>169</u>
Miscellaneous and other	<u>75,000</u>	<u>75,000</u>	<u>317,158</u>	<u>242,158</u>
Payments in lieu of taxes and franchise fees				
Al cable tv franchise tax	72,000	72,000	54,543	(17,457)
Fee in lieu	-	-	904,824	904,824
Total payments in lieu of taxes and franchise fees	<u>72,000</u>	<u>72,000</u>	<u>959,367</u>	<u>887,367</u>
Interest income	<u>450,000</u>	<u>900,000</u>	<u>1,004,668</u>	<u>104,668</u>
Total revenues	<u>\$ 40,271,338</u>	<u>\$ 40,721,340</u>	<u>\$ 40,662,093</u>	<u>\$ (59,247)</u>

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/(under)</u>
Expenditures				
Current operating:				
General government:				
Building codes				
Total Salary, Fringe and Benefits	581,150	581,150	504,736	76,414
Maintenance on Equipment	1,500	1,500	815	685
Telecommunications	6,560	6,560	3,981	2,579
Data Processing	15,225	15,225	11,000	4,225
Advertising	300	300	66	234
Dues: Organizations	1,500	1,500	1,118	382
School/Seminar/Training/MGT	6,000	6,000	3,387	2,613
Commission Honoraria	500	500	-	500
Safety Equipment	1,000	1,000	595	405
Small Capital Equipment	800	800	-	800
Operational	7,000	7,000	3,915	3,085
Clothing: Uniforms	<u>1,500</u>	<u>1,500</u>	<u>1,250</u>	<u>250</u>
Building Codes Total	623,035	623,035	530,863	92,172
County council				
Total Salary, Fringe and Benefits	126,849	126,849	106,517	20,332
Travel	4,000	4,000	3,394	606
Maintenance on Equipment	500	500	-	500
Professional	22,500	22,500	6,277	16,223
Professional Auditor	60,000	75,000	84,315	(9,315)
Telecommunications	3,300	3,300	1,339	1,961
Data Processing	475	475	-	475
Advertising	2,000	2,000	2,171	(171)
Dues: Organizations	1,550	1,550	1,369	181
Schools/Seminar/Training	17,646	17,646	9,514	8,132
Small Capital	150	850	-	850
Operational	5,000	5,000	6,330	(1,330)
Food	1,000	1,000	122	878
Periodicals	120	120	125	(5)
SC Association of Counties	13,555	13,555	13,554	1
Applchn COG	28,000	28,000	27,951	49
Sound System	-	386	386	-
Donated Gravel	31,920	31,920	27,733	4,187
Council Contingency	<u>220,000</u>	<u>105,939</u>	<u>101,498</u>	<u>4,441</u>
Total County Council	538,565	440,590	392,595	47,995
Delegation				
Total Salary, Fringe and Benefits	65,073	65,073	63,009	2,064
Travel	300	300	492	(192)
Maintenance on Equipment	250	-	-	-
Telecommunications	1,500	1,500	1,110	390
Rent	12,000	12,000	11,233	767
Small Capital	400	400	388	12
Operational	1,600	1,462	1,450	12
Postage	375	375	375	-
Capital Equipment	<u>-</u>	<u>1,388</u>	<u>1,287</u>	<u>101</u>
Delegation Total	81,498	82,498	79,344	3,154

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	Original Budget	Final Budget	Actual	Variance Over/(under)
General government, continued:				
Economic development				
Total Salary, Fringe and Benefits	140,512	140,512	147,621	(7,109)
Travel	1,000	1,000	826	174
Maintenance on Equipment	700	1,500	1,198	302
Professional	20,000	20,000	-	20,000
Telecommunications	4,400	4,400	2,393	2,007
Advertising	1,000	2,500	575	1,925
Dues: Organizations	70,140	70,140	67,577	2,563
Schools/Seminar/Training	6,000	6,000	4,557	1,443
Small Capital	400	400	143	257
Operational	8,000	8,143	5,969	2,174
Buildings, Capital Expenditures	-	-	-	-
Industrial Recruitment	12,000	10,500	9,056	1,444
Infrastructure, EC Development	<u>450,954</u>	<u>463,700</u>	<u>87,767</u>	<u>375,933</u>
Total Economic Development	715,106	728,795	327,682	401,113
Professional engineering				
Professional	<u>60,000</u>	<u>60,000</u>	<u>597</u>	<u>59,403</u>
Professional Engineering Total	60,000	60,000	597	59,403
Finance department				
Total Salary, Fringe and Benefits	544,170	557,195	526,929	30,266
Travel	700	700	-	700
Maintenance on Equipment	2,930	2,930	1,966	964
Professional	16,500	17,250	14,183	3,067
Telecommunications	2,600	2,600	1,624	976
Data Processing	30,000	25,500	24,311	1,189
Dues: Organizations	300	885	935	(50)
Schools/Seminar/Training/MTG	6,500	5,915	4,677	1,238
Small Capital	760	5,260	5,013	247
Operational	13,700	13,700	13,538	162
Capital Equipment	<u>2,000</u>	<u>2,000</u>	<u>2,118</u>	<u>(118)</u>
Total Finance Department	620,160	633,935	595,294	38,641
Non-departmental expenditures				
Merit System Increase	-	-	-	-
Total Salaries	260,000	237,270	767,108	(529,838)
Maintenance on Equipment	10,300	10,300	6,051	4,249
Professional	148,000	239,596	239,595	1
Unemployment Insurance	36,000	36,000	(16,136)	52,136
Operational	2,750	2,750	2,119	631
Postage	<u>105,865</u>	<u>105,865</u>	<u>90,445</u>	<u>15,420</u>
Total Non-departmental expenditures	562,915	631,781	1,089,182	(457,401)

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	Original Budget	Final Budget	Actual	Variance Over/(under)
General government, continued:				
Human resources				
Total Salary, Fringe and Benefits	216,433	216,433	199,027	17,406
Travel	500	500	-	500
Maintenance on Equipment	2,000	2,000	1,410	590
Professional	3,000	3,000	1,055	1,945
Telecommunications	2,000	2,000	1,310	690
Medical	30,000	30,836	24,720	6,116
Insurance/Bonds	854,876	854,876	520,730	334,146
Advertising	15,000	25,941	25,127	814
Dues: Organizations	280	280	220	60
School/Seminar/Training/MGT	3,500	3,500	1,929	1,571
Safety Equipment	6,377	6,377	2,962	3,415
Small Capital Equipment	500	620	568	52
Operational	7,750	7,750	7,707	43
Books: Periodicals	1,200	1,200	1,159	41
Contingency - Employment Issues	200,000	100,021	22,156	77,865
Total Human Resources	1,343,416	1,255,334	810,080	445,254
Information technology				
Total Salary, Fringe and Benefits	472,095	472,095	175,036	297,059
Maintenance on Buiding/Grounds	-	-	12,000	(12,000)
Maintenance on Equipment	49,660	83,363	49,660	33,703
Professional	4,000	116,363	105,988	10,375
Telecommunications	95,000	95,000	56,965	38,035
Data Processing	125,000	157,421	138,059	19,362
Dues: Organizations	300	300	300	-
School/Seminar/Training/MGT	15,000	15,000	586	14,414
Small Capital Equipment	22,000	39,763	9,321	30,442
Operational	18,000	17,450	5,083	12,367
Clothing/Uniforms	-	550	211	339
Capital Equipment	250,000	355,440	46,341	309,099
GIS - Phase II (FY05 CIP)	-	7,000	-	7,000
Total Information Technology	1,051,055	1,359,745	599,550	760,195
Planning commission				
Total Salary, Fringe and Benefits	188,776	188,776	210,249	(21,473)
Telecommunications	1,120	1,120	382	738
Data Processing	1,600	1,600	-	1,600
Dues: Organizations	500	695	695	-
School/Seminar/Training/MGT	1,300	1,300	1,266	34
Commission Honoraria	3,500	3,405	3,017	388
Small Capital Equipment	750	750	1,050	(300)
Operational	1,300	1,300	1,153	147
Designated Planning Consultant	-	-	21,500	(21,500)
Total Planning Commission	198,846	198,946	239,312	(40,366)

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/(under)</u>
General government, continued:				
Procurement				
Total Salary, Fringe and Benefits	201,327	201,327	170,152	31,175
Travel	500	50	36	14
Maintenance on Equipment	225	225	218	7
Equipment (Leased or Rented)	3,272	3,272	3,091	181
Telecommunications	1,200	1,250	1,276	(26)
Data Processing	400	350	156	194
Advertising	500	800	518	282
Dues: Organizations	475	475	420	55
Schools/Seminar	3,000	2,510	2,279	231
Small Capital	1,000	1,300	1,280	20
Operational	6,000	6,340	6,277	63
Total Procurement	217,899	217,899	185,703	32,196
Building maintenance				
Total Salary, Fringe and Benefits	447,984	447,984	449,035	(1,051)
Travel	250	250	-	250
Maintenance Bldgs/Grounds	5,600	5,600	4,487	1,113
Maintenance on Equipment	1,500	1,500	463	1,037
Equipment (Leased or Rented)	300	300	-	300
Telecommunications	5,000	5,000	2,809	2,191
Dues: Organizations	143	143	-	143
Schools/Seminars/Training/Mtg	2,000	3,000	2,360	640
Safety Equipment	4,000	2,600	893	1,707
Small Capital	4,000	4,000	2,828	1,172
Operational	22,500	22,500	22,493	7
Clothing: Uniforms	2,300	2,700	2,589	111
DSS Supplies	2,500	2,500	679	1,821
Equipment, Capital Expenditures	5,000	2,400	-	2,400
Vehicle, Capital Expenditures	10,000	12,600	12,600	-
All County Maintenance	142,500	143,295	130,649	12,646
All County Gas & Fuel	146,000	146,000	95,558	50,442
All County Electricity	601,250	601,250	489,415	111,835
All County Water	47,850	47,850	48,252	(402)
Total Building Maintenance	1,450,677	1,451,472	1,265,110	186,362
Registration and elections				
Total Salary, Fringe and Benefits	115,338	115,338	112,704	2,634
Travel	800	800	425	375
Maintenance on Equipment	6,279	6,279	5,537	742
Professional	2,500	2,500	2,586	(86)
Telecommunications	1,500	1,500	493	1,007
Data Processing	15,611	15,611	12,817	2,794
Advertising	300	300	253	47
Dues: Organizations	140	140	60	80
Schools/Seminar	1,200	1,200	1,164	36
Small Capital	1,000	1,000	915	85
Operational	12,000	12,000	18,791	(6,791)
Postage	100	100	44	56
Total Registration and Elections	156,768	156,768	155,789	979

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/(under)</u>
General government, continued:				
Soil and water conservation				
Total Salary, Fringe and Benefits	40,344	40,344	38,100	2,244
Maintenance on Grounds	8,000	8,000	7,160	840
Insurance	1,863	1,863	950	913
Total Soil and Water conservation	50,207	50,207	46,210	3,997
Administrator's office				
Total Salary, Fringe and Benefits	188,019	264,573	259,198	5,375
Travel	-	-	-	-
Maintenance on Equipment	250	250	-	250
Professional	6,600	6,600	4,940	1,660
Telecommunications	2,500	2,500	1,365	1,135
Advertising	-	-	-	-
Dues: Organizations	1,000	1,000	130	870
School/Seminar/Training/MGT	1,400	1,400	1,449	(49)
Telephone	-	-	170	(170)
Small Capital Equipment	300	300	296	4
Operational	1,000	1,000	850	150
Periodicals	200	200	-	200
Total Administrator's office	201,269	277,823	268,398	9,425
Solid waste				
Total Salary, Fringe and Benefits	1,772,174	1,772,174	1,690,042	82,132
Travel	200	200	-	200
Maintenance Buildings/Grounds	35,400	47,400	16,532	30,868
Maintenance on Equipment	35,000	54,800	34,126	20,674
Professional	40,000	79,142	29,853	49,289
Equipment (Leased or Rented)	2,600	5,100	4,755	345
Telecommunications	9,000	9,000	5,386	3,614
Electricity	42,000	54,000	52,341	1,659
Water/Sewer/Garbage	9,000	9,000	6,615	2,385
Data Processing	500	500	-	500
Advertising	3,000	3,000	23	2,977
Bonds	-	-	-	-
Dues: Organizations	350	350	171	179
School/Seminar/Training	3,000	3,000	55	2,945
Safety Equipment	7,000	7,000	6,014	986
Small Capital Equipment	1,500	6,000	4,882	1,118
Operational	16,000	16,000	12,307	3,693
Postage	175	175	106	69
Clothing: Uniforms	19,400	19,400	16,459	2,941
Buildings, Capital Expenditures	4,500	-	-	-
General Gravel Usage	15,000	29,000	28,982	18
Testing Wells	86,000	86,000	21,499	64,501
Tipping Fees/MSW Dispos	1,363,000	1,314,700	1,197,438	117,262
Impact Fee for Tires	26,000	26,000	20,166	5,834
Sales Tax to SC	4,200	4,200	2,715	1,485
Solid Waste Total	3,494,999	3,546,141	3,150,467	395,674

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	Original Budget	Final Budget	Actual	Variance Over/(under)
General government, continued:				
County airport				
Total Salary, Fringe and Benefits	261,447	261,447	237,601	23,846
Travel	300	300	-	300
Maintenance Buildings/Grounds	8,000	8,110	7,661	449
Maintenance on Equipment	7,000	7,000	5,677	1,323
Equipment (Leased or Rented)	3,700	3,700	2,086	1,614
Telecommunications	7,950	7,950	1,543	6,407
Electricity	13,500	15,100	14,406	694
Water/Sewer/Garbage	720	720	690	30
Dues: Organizations	500	500	250	250
Schools/Seminar	1,500	1,600	1,416	184
Commission Honoraria	600	600	600	-
Safety Equipment	500	500	187	313
Small Capital	600	600	558	42
Operational	8,000	7,300	6,408	892
Postage	125	125	42	83
Food	250	475	445	30
Fertilizer & Lime	300	1,248	948	300
Clothing: Uniforms	1,900	1,900	948	952
Periodicals	100	100	-	100
Airport Resale Items	3,750	3,750	3,142	608
Airport AV Gas	185,000	185,000	148,946	36,054
Airport Jet Fuel	213,333	213,333	144,530	68,803
Equipment, Capital Expenditures	1,900	1,580	1,178	402
Buildings, Capital Expenditures	25,500	25,495	24,701	794
Dept. Paving, Capital Expenditures	12,000	12,000	-	12,000
AV Unaccounted Gain/Loss	-	-	182	(182)
Processing Fees for Credit Cards	13,333	13,333	12,782	551
Jet Unaccounted Gain/Loss	-	-	(495)	495
Misc Grant Matches	34,900	34,900	3,159	31,741
Total County Airport	806,708	808,666	619,591	189,075
Vehicle maintenance				
Total Salary, Fringe and Benefits	691,097	691,097	631,560	59,537
Maintenance on Equipment	8,000	4,600	2,980	1,620
Telecommunication	4,800	4,800	4,874	(74)
Data Processing	4,000	3,584	3,171	413
Dues: Organizations	150	150	100	50
Schools/Seminars/Training/Mtg	3,000	2,900	1,966	934
Safety Equipment	2,500	2,500	2,385	115
Small Capital	4,000	2,622	2,557	65
Operational	2,000	4,000	3,540	460
Postage	575	575	225	350
Clothing: Uniforms	5,400	5,400	4,330	1,070
Equipment, Capital Expenditures	10,000	11,378	11,378	-
Automobile maintenance	456,700	538,700	523,344	15,356
Gasoline	783,720	802,920	393,596	409,324
Diesel	502,862	528,662	235,264	293,398
Vehicles, Capital Expenditures	24,000	25,816	25,816	-
Vehicle Maintenance Total	2,502,804	2,629,704	1,847,146	782,558

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/(under)</u>
General government, continued:				
Register of deeds				
Total Salary, Fringe and Benefits	263,021	263,021	241,621	21,400
Travel	500	500	-	500
Maintenance on Equipment	5,000	5,455	5,479	(24)
Telecommunications	1,700	1,700	753	947
Data Processing	87,500	87,500	58,580	28,920
Dues: Organizations	125	125	125	-
Schools/Seminar	1,600	1,600	844	756
Small Capital	650	981	932	49
Operational	15,680	15,680	11,194	4,486
Equipment, Capital Expenditures	<u>90,000</u>	<u>89,214</u>	<u>79,454</u>	<u>9,760</u>
Total Register of Deeds	465,776	465,776	398,982	66,794
Assessor				
Salary, Fringe and Benefits	1,042,802	1,042,802	915,244	127,558
Maintenance on Equipment	2,500	4,180	3,797	383
Professional	150,111	153,261	139,654	13,607
Equipment (Leased or Rented)	4,700	4,700	4,564	136
Telecommunications	5,320	5,320	3,796	1,524
Data Processing	40,000	95,000	49,049	45,951
Advertising	600	600	154	446
Dues: Organizations	1,850	2,375	2,375	-
Schools/Seminars/Training	11,000	13,400	13,497	(97)
Small Capital Equipment	5,600	5,600	3,937	1,663
Operational	25,000	25,815	22,394	3,421
Postage	5,000	2,600	-	2,600
Equipment, Capital Expenditures	20,000	40,204	17,345	22,859
Vehicles, Capital Expenditures	<u>48,000</u>	<u>48,000</u>	<u>45,240</u>	<u>2,760</u>
Assessor total	1,362,483	1,443,857	1,221,046	222,811
Auditor				
Salary, Fringe and Benefits	337,614	337,614	308,138	29,476
Travel	2,000	2,000	1,290	710
Maintenance on Equipment	150	150	45	105
Professional	3,600	3,600	-	3,600
Equipment (Leased or Rented)	2,400	2,400	1,810	590
Telecommunications	1,000	1,000	690	310
Advertising	60	60	-	60
Dues: Organizations	150	150	150	-
School/Seminar/Training	5,900	5,900	3,487	2,413
Small Capital	2,400	2,400	2,389	11
Operational	6,895	6,895	6,826	69
Capital Expenditures Equipment	7,000	7,000	5,584	1,416
Forfeit Land Commission	<u>9,000</u>	<u>9,000</u>	<u>10,970</u>	<u>(1,970)</u>
Auditor total	378,169	378,169	341,379	36,790

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/(under)</u>
General government, continued:				
Board of assessment appeals				
Salary, Fringe and Benefits	11,120	14,120	10,734	3,386
Travel	1,200	1,200	1,283	(83)
Telecommunications	400	400	130	270
School/Seminar/Training	100	-	-	-
Operational	100	200	243	(43)
Board of assessment appeals	12,920	15,920	12,390	3,530
 Computer tax center				
Telecommunications	890	890	840	50
Data Processing	131,500	131,500	118,037	13,463
Operational	38,000	67,611	29,611	38,000
CIDR Fee	11,492	11,492	11,642	(150)
Temporary Tag Fee	1,000	1,000	450	550
Computer tax center total	182,882	212,493	160,580	51,913
 Tax collector				
Salary, Fringe and Benefits	150,700	152,488	146,907	5,581
Maintenance on Equipment	600	600	562	38
Professional	-	-	-	-
Telecommunications	1,311	1,311	1,073	238
Dues: Organizations	120	120	105	15
Schools/Seminar/Training	2,500	1,700	1,276	424
Small Capital	500	900	511	389
Operational	4,100	4,500	4,407	93
Tax Sale Expenditures	248,100	246,312	192,747	53,565
Tax collector total	407,931	407,931	347,588	60,343
 Treasurer				
Salary, Fringe and Benefits	312,553	312,553	303,877	8,676
Maintenance on Equipment	1,000	300	268	32
Professional	16,000	20,150	20,026	124
Telecommunications	1,000	1,000	755	245
Advertising	475	225	205	20
Dues: Organizations	120	120	150	(30)
School/Seminar/Training	5,000	3,545	3,567	(22)
Small Capital	-	1,000	960	40
Operational	6,500	5,500	4,874	626
Postage	68,900	68,355	68,251	104
Equipment, Capital Expenditures	-	6,825	5,605	1,220
Treasurer total	411,548	419,573	408,538	11,035

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	Original Budget	Final Budget	Actual	Variance Over/(under)
General government, continued:				
Direct aid				
OMH Ambulance Services	150,000	158,750	158,750	-
OC Board of Disabilities & SP Needs	75,000	75,000	75,000	-
AND-OC-PCKNS Mental Health	60,000	60,000	60,000	-
City of Seneca	190,762	190,762	192,000	(1,238)
City of Walhalla	120,000	120,000	120,000	-
City of Westminster	81,112	81,112	81,112	-
Senior Solutions	87,815	87,815	87,815	-
Master in Equity	36,056	36,056	36,056	-
Seneca Transit	35,000	35,000	35,000	-
OC Public Defender	-	150,000	150,000	-
Sewer System Agreement	-	-	100,000	(100,000)
Direct Aid Total	835,745	994,495	1,095,733	(101,238)
Total general government	18,733,381	19,491,553	16,189,149	3,302,404
Judicial services:				
Clerk of court				
Total Salary, Fringe and Benefits	577,710	579,469	404,749	174,720
Travel	500	500	327	173
Maintenance on Equipment	5,500	5,500	3,941	1,559
Court Expense	65,000	63,177	61,519	1,658
Equipment (Leased or Rented)	5,000	5,000	4,694	306
Telecommunications	13,770	13,770	11,518	2,252
Data Processing	6,896	6,896	6,658	238
Schools/Seminar	900	900	900	-
Insurance (E&O)	3,604	-	-	-
Small Capital	800	6,227	6,211	16
Operational	8,000	8,000	7,984	16
Equipment, Capital Expenditures	-	990	1,081	(91)
Clerk of Court Title IV	14,414	14,414	14,414	-
Clerk of Court Total	702,094	704,843	523,996	180,847
Probate judge				
Total Salary, Fringe and Benefits	342,346	342,346	336,036	6,310
Travel	700	357	357	-
Maintenance on Equipment	4,697	4,697	4,806	(109)
Court Expense	8,000	8,000	7,666	334
Telecommunications	1,400	1,850	1,585	265
Data Processing	7,500	5,539	4,821	718
Dues: Organizations	200	180	180	-
School/Seminar/Training	2,500	2,600	2,400	200

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/(under)</u>
Judicial services, continued:				
Probate judge, continued				
Small Capital Equipment	1,500	6,565	5,568	997
Operational	8,000	8,263	8,129	134
Equipment, Capital Expenditures	<u>2,000</u>	<u>6,032</u>	<u>3,988</u>	<u>2,044</u>
Probate Total	378,843	386,429	375,536	10,893
Solicitor				
Total Salary, Fringe and Benefits	<u>464,173</u>	<u>464,173</u>	<u>443,022</u>	<u>21,151</u>
Solicitor Total	464,173	464,173	443,022	21,151
Public Defender				
OC Public Defender	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Public Defender Total	150,000	150,000	-	150,000
Magistrates				
Total Salary, Fringe and Benefits	555,694	555,694	528,325	27,369
Travel	1,000	1,000	649	351
Maintenance on Equipment	8,800	8,800	6,918	1,882
Court Expense	11,500	11,500	5,999	5,501
Telecommunications	5,460	5,460	3,548	1,912
Electricity	4,000	4,000	3,740	260
Water/Sewer	400	400	-	400
Rent	13,200	13,200	12,100	1,100
Dues: Organizations	280	280	200	80
School/Seminar/Training	6,000	6,000	4,695	1,305
Operational	6,000	7,500	7,145	355
Postage	390	390	350	40
Food	1,000	1,000	564	436
Capital Expenditure Equipment	<u>5,000</u>	<u>3,500</u>	<u>1,387</u>	<u>2,113</u>
Magistrates Total	618,724	618,724	575,620	43,104
Total judicial services	<u>2,313,834</u>	<u>2,324,169</u>	<u>1,918,174</u>	<u>405,995</u>
Public safety:				
Sheriff's department				
Salary, Fringe and Benefits	5,208,418	5,208,418	4,942,252	266,166
Maintenance on Equipment	20,000	20,000	10,556	9,444
Professional	75,000	75,000	72,650	2,350
Electricity	1,750	1,750	1,648	102
Water/Sewer/Garbage	300	300	201	99
Data Processing	14,198	14,198	13,661	537
Medical	7,500	7,500	6,168	1,332
Dues: Organizations	5,620	5,620	4,913	707
School/Seminar/Training/MTG	25,000	25,000	25,668	(668)

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	Original Budget	Final Budget	Actual	Variance Over/(under)
Public safety, continued:				
Sheriff's department, continued				
Small Capital Equipment	30,000	30,000	28,450	1,550
Operational	45,000	43,500	36,732	6,768
Postage	1,000	1,000	549	451
Food	2,500	2,500	1,333	1,167
Clothing: Uniforms	90,000	101,350	74,137	27,213
Firing Range	30,000	30,000	21,607	8,393
Sub-Station	4,500	4,500	3,082	1,418
Equipment, Capital Expenditures	35,000	49,604	23,085	26,519
Vehicles/Equipment, Capital Expenditures	125,000	136,003	121,596	14,407
DSS Child Support	-	-	9,633	(9,633)
Helicopter Maintenance	8,350	17,506	9,595	7,911
Gravel	2,000	2,000	5,575	(3,575)
Misc Grant Match	<u>5,500</u>	<u>5,500</u>	<u>790</u>	<u>4,710</u>
Sheriff's department total	5,736,636	5,781,249	5,413,881	367,368
 Coroner				
Salary, Fringe and Benefits	75,991	75,991	74,229	1,762
Maintenance on Equipment	1,000	1,000	683	317
Professional	55,000	55,000	59,902	(4,902)
Telecommunications	1,500	1,500	1,043	457
Dues: Organization	230	230	230	-
School/Seminar/Training	4,000	4,000	1,189	2,811
Safety Equipment	500	500	520	(20)
Small Capital	1,000	1,000	312	688
Operational	2,500	2,500	2,418	82
Postage	200	200	-	200
Clothing: Uniforms	250	250	196	54
Books: Periodical	<u>400</u>	<u>400</u>	<u>265</u>	<u>135</u>
Coroner total	142,571	142,571	140,987	1,584
 Communications				
Salary, Fringe and Benefits	1,008,605	1,030,135	972,916	57,219
Travel	750	750	582	168
Maintenance Buildings/Grounds	1,000	1,000	813	187
Maintenance on Equipment	141,231	141,231	127,252	13,979
Professional	3,500	3,269	2,280	989
Telecommunications	90,535	98,943	78,231	20,712
Gas & Fuel Oil	2,500	2,500	-	2,500
Electricity	5,028	5,028	2,975	2,053
Data Processing	12,685	12,685	8,809	3,876
Dues: Organization	325	556	556	-
School/Seminar/Training/Meeting	10,000	10,000	8,086	1,914
Small Capital Equipment	2,000	2,000	1,971	29
Operational	7,000	7,000	6,988	12
Postage	300	300	49	251
Food	800	800	654	146
Capital Expenditures Equipment	<u>74,000</u>	<u>121,185</u>	<u>53,567</u>	<u>67,618</u>
Communications total	1,360,259	1,437,382	1,265,729	171,653

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	Original Budget	Final Budget	Actual	Variance Over/(under)
Public safety, continued:				
Emergency services				
Salary, Fringe and Benefits	857,251	857,251	749,613	107,638
Travel	400	788	-	788
Maintenance- Buldings/Grounds	5,000	9,529	8,217	1,312
Maintenance on Equipment	50,000	58,301	40,836	17,465
Professional	-	61,066	32,265	28,801
Telecommunications	14,000	15,114	11,417	3,697
Gas & Fuel Oil	-	150	-	150
Data Processing	-	7,773	187	7,586
Medical	85,000	131,361	64,677	66,684
Dues: Organization	2,000	4,180	1,769	2,411
School/Seminar/Training/Meeting	30,000	42,839	41,894	945
Commission Honoraria	500	500	500	-
Small Capital Equipment	200,000	434,636	266,751	167,885
Operational	22,000	33,655	34,378	(723)
Postage	500	793	426	367
Food	2,500	2,915	2,923	(8)
Clothing/Uniforms	48,000	46,764	23,842	22,922
Capital Expenditures Equipment	45,000	96,505	150,974	(54,469)
Capital Expenditures Buildings	-	25,000	-	25,000
Capital Expenditures Vehicles	60,000	108,002	82,304	25,698
Capital Paving	40,000	34,547	2,573	31,974
911 Signs for Indigent Families	362,100	362,100	359,600	2,500
Grant Match	50,000	50,000	12,634	37,366
Emergency Management Perform Grant	-	-	33,149	(33,149)
Volunteer Compensation	120,000	120,000	103,148	16,852
Automobile Maintenance	82,000	-	-	-
Gasoline	20,000	-	-	-
Diesal	25,000	-	-	-
Emergency services total	2,121,251	2,503,769	2,024,077	479,692
 Law enforcement center				
Salary, Fringe and Benefits	1,763,254	1,724,064	1,605,182	118,882
Maintenance Buildings/Grounds	56,000	78,500	50,020	28,480
Maintenance on Equipment	17,900	17,900	16,619	1,281
Professional	9,500	6,500	2,339	4,161
Equipment, Leased or Rental	3,000	6,000	716	5,284
Water/Sewer/Garbage	5,000	5,000	875	4,125
Data Processing	13,060	14,284	12,377	1,907
Medical	207,000	230,000	228,095	1,905
Dues: Organizations	1,200	1,200	1,022	178
School/Seminar/Training/Meeting	10,000	10,692	8,332	2,360
Small Capital Equipment	20,000	22,037	21,150	887
Operational	70,000	70,000	68,517	1,483
Postage	150	150	70	80
Food	150,000	150,000	149,648	352

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	Original Budget	Final Budget	Actual	Variance Over/(under)
Public safety, continued:				
Law enforcement center, continued				
Clothing/Uniforms	40,000	40,000	33,347	6,653
Periodicals	300	300	264	36
Capital Expenditures Equipment	20,000	25,500	25,425	75
Capital Expenditures Buildings	34,600	34,600	1,335	33,265
Jail Study	25,000	25,000	-	25,000
Gravel/Stone	15,000	15,000	754	14,246
D.J.J. Detention Services	12,000	31,190	25,000	6,190
Law enforcement center total	2,472,964	2,507,917	2,251,087	256,830
Probation, parole and pardon				
Telecommunications	-	-	548	(548)
Probation, parole, and pardon total	-	-	548	(548)
Animal control				
Salary, Fringe and Benefits	251,649	251,649	221,054	30,595
Maintenance Buildings/Grounds	6,000	7,314	6,493	821
Maintenance on Equipment	1,500	2,265	1,106	1,159
Telecommunications	-	-	85	(85)
Gas & Fuel Oil	20,000	26,006	18,801	7,205
Electrical	10,000	10,000	11,330	(1,330)
Water/Sewer/Garbage	6,000	6,000	3,570	2,430
Medical	50,000	31,500	33,649	(2,149)
School/Seminar/Training/Meeting	4,500	4,500	3,900	600
Small Capital Equipment	2,200	10,139	3,709	6,430
Operational	30,000	35,066	35,272	(206)
Clothing/Uniforms	4,800	7,586	7,518	68
Capital Expenditure Equipment	30,000	28,907	28,907	-
Capital Expenditure Vehicle	-	19,087	2,210	16,877
Gravel	-	-	2,063	(2,063)
Animal control total	416,649	440,019	379,667	60,352
Total public safety	12,250,330	12,812,907	11,475,976	1,336,931
Highways and streets:				
Road department				
Total Salary, Fringe and Benefits	2,025,372	2,025,372	1,859,359	166,013
Travel	500	500	-	500
Maintenance on Equipment	2,000	3,000	2,027	973
Equipment (Leased or Rented)	15,000	27,528	5,253	22,275
Telecommunications	9,000	9,000	5,897	3,103
Road department, continued				
Data Processing	7,500	7,580	7,575	5
Dues: Organizations	500	500	457	43
Schools/Seminar/Training	4,500	4,500	2,669	1,831
Special Departmental	-	-	-	-
Safety Equipment	8,000	9,500	9,510	(10)
Small Capital	3,500	6,000	5,908	92
Operational	245,000	255,317	262,481	(7,164)
Food	-	79,232	-	79,232
Clothing: Uniforms	13,440	13,440	11,806	1,634
Equipment, Capital Expenditures	50,000	49,920	49,914	6
Road Paving, Capital Expenditures	2,000,000	2,003,320	180,612	1,822,708
Bridge Replacement (1Mill)	450,954	450,954	-	450,954
General Gravel Use	300,000	428,268	-	428,268
Road department total	5,135,266	5,373,931	2,403,468	2,970,463
Total Highways and Streets	5,135,266	5,373,931	2,403,468	2,970,463

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/(under)</u>
Health and welfare:				
Charity medical				
General Government				
Helping Hands	35,000	-	35,000	(35,000)
Rosa Clark Medical Clinic	80,000	80,000	80,000	-
State Services				
Medically Indigent	170,000	170,000	167,118	2,882
Cooperative Extension Services	8,750	-	-	-
Charity medical total	293,750	250,000	282,118	(32,118)
Department of social services				
Maintenance on Equipment	-	-	-	-
Telecommunications	5,000	5,000	3,424	1,576
Small Capital	310	310	-	310
Operational	1,000	1,000	615	385
Pauper Funerals	7,000	7,000	6,820	180
FICCS Reimbursement Phone	100	100	-	100
Department of social services total	13,410	13,410	10,859	2,551
Health department				
Maintenance on Equipment	2,300	2,606	2,606	-
Professional	10,965	10,965	10,900	65
Telecommunications	5,100	5,100	5,516	(416)
Medical	25,535	26,535	26,398	137
Small Capital	2,000	-	-	-
Operational	16,000	16,781	16,465	316
Postage	250	163	106	57
Equipment Capital Expenditures	-	-	-	-
Health department total	62,150	62,150	61,991	159
Veteran's affairs				
Salary, Fringe and Benefits	165,140	165,140	159,073	6,067
Travel	2,500	2,500	1,130	1,370
Maintenance on Equipment	2,108	2,108	1,526	582
Telecommunications	3,141	3,141	1,479	1,662
Dues: Organizations	100	100	25	75
School/Seminar/Training	1,000	1,000	-	1,000
Small Capital Equipment	800	800	711	89
Operational	4,000	4,000	2,992	1,008
Food	250	250	248	2
Veteran's affairs total	179,039	179,039	167,184	11,855
Total health and welfare	<u>548,349</u>	<u>504,599</u>	<u>522,152</u>	<u>(17,553)</u>
Culture and recreation:				
Arts and historical commission	-	-	26	(26)
Arts and historical commission total	-	-	26	(26)
Parks, recreation and tourism				
Salary, Fringe and Benefits	281,090	281,090	251,464	29,626
Telecommunications	1,000	1,000	564	436
Arts & Historical	50,000	50,000	49,890	110
Advertising	2,500	2,500	2,232	268
Dues: Organizations	600	515	470	45
School/Seminar/Training/Meeting	1,500	1,585	1,381	204
Commission Honoraria	2,000	2,000	1,883	117
Recreation District 1	12,500	12,500	12,500	-
Recreation District 2	12,500	12,500	12,500	-

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	Original Budget	Final Budget	Actual	Variance Over/(under)
Culture and recreation, continued:				
Parks, recreation and tourism, Continued				
Recreation District 3	12,500	12,500	12,500	-
Recreation District 4	12,500	12,500	12,500	-
Recreation District 5	25,000	25,000	25,000	-
Recreation - Salem	-	-	-	-
Recreation - Walhalla	-	-	-	-
Recreation - Seneca	-	-	-	-
Recreation - Westminster	-	-	-	-
Safety Equipment	2,625	2,625	2,361	264
Small Capital Equipment	1,000	1,000	980	20
Operational	4,000	4,000	3,670	330
Postage	200	200	-	200
Food	200	200	212	(12)
Clothing: Uniforms	500	500	612	(112)
Capital Equipment	-	2,650	-	2,650
Vehicles, Capital Expenditure	-	-	2,772	(2,772)
Gravel	5,000	5,000	2,372	2,628
Iron Gates	3,000	3,000	3,039	(39)
Patriot's Hall	5,000	5,000	5,000	-
Capital Buildings	-	-	-	-
Pendleton District Commission	25,000	25,000	25,000	-
SC National Heritage Corridor	35,000	35,000	35,000	-
PRT Grant Match	15,000	15,000	-	15,000
Parks, recreation, and tourism total	510,215	512,865	463,902	48,963
High Falls Park				
Salary, Fringe and Benefits	199,343	199,343	177,219	22,124
Travel	-	-	-	-
Maintenance Buildings/Grounds	30,000	39,731	36,640	3,091
Maintenance on Equipment	1,500	1,500	1,545	(45)
Equipment (Leased or Rented)	500	200	-	200
Telecommunications	1,250	2,505	1,160	1,345
Gas & Fuel Oil	2,365	2,365	2,124	241
Electricity	23,365	23,365	21,237	2,128
Water/Sewer/Garbage	2,355	4,555	4,662	(107)
Data Processing	-	-	-	-
Small Capital Equipment	2,500	2,500	3,613	(1,113)
Operational	16,000	15,300	15,091	209
Food	-	-	-	-
Clothing/Uniforms	1,500	1,500	1,152	348
Concessions	15,532	14,277	6,563	7,714
Sales Tax	12,135	12,135	11,044	1,091
High Falls Park total	308,345	319,276	282,050	37,226
South Cove Park				
Salary, Fringe and Benefits	197,650	197,650	170,794	26,856
Maintenance Buildings/Grounds	18,000	17,309	17,615	(306)
Maintenance on Equipment	1,500	1,500	833	667
Equipment (Leased or Rented)	800	800	447	353
Telecommunications	700	700	533	167
Gas & Fuel Oil	700	700	19	681
Electricity	38,000	38,000	26,204	11,796
Water/Sewer/Garbage	7,200	7,200	6,016	1,184
Small Capital Equipment	750	1,191	1,185	6
Operational	12,000	11,850	11,847	3
Clothing/Uniforms	1,500	1,500	1,486	14
Concessions	5,000	5,000	98	4,902
Building Capital Expenditures	10,000	17,373	12,366	5,007
Sales Tax	14,000	14,000	10,753	3,247
South Cove Park total	307,800	314,773	260,196	54,577

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL
For the year ended June, 30 2009

Exhibit 17

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/(under)</u>
Culture and recreation, continued:				
Chau Ram Park				
Salary, Fringe and Benefits	152,085	152,085	131,252	20,833
Maintenance Buildings/Grounds	11,000	10,650	10,075	575
Maintenance on Equipment	3,500	1,900	1,030	870
Equipment (Leased or Rented)	500	500	307	193
Telecommunications	1,650	1,650	1,026	624
Gas & Fuel Oil	1,000	1,000	988	12
Electricity	9,000	9,000	4,811	4,189
Water/Sewer/Garbage	2,100	2,100	977	1,123
Small Capital Equipment	2,600	2,600	2,470	130
Operational	4,500	4,500	4,937	(437)
Clothing/Uniforms	1,500	1,500	1,450	50
Concessions	2,000	2,000	570	1,430
Sales Tax	<u>1,000</u>	<u>1,000</u>	<u>1,572</u>	<u>(572)</u>
South Cove Park total	192,435	190,485	161,465	29,020
Total parks and recreation	1,318,795	1,337,399	1,167,613	169,786
Library				
Salary, Fringe and Benefits	1,034,997	1,034,997	910,576	124,421
Travel	2,000	2,000	-	2,000
Maintenance Buildings/Grounds	2,500	2,500	2,405	95
Maintenance on Equipment	13,434	13,434	13,159	275
Equipment (Leased or Rented)	1,800	1,800	1,462	338
Telecommunications	2,500	2,500	781	1,719
Data Processing	25,000	25,000	24,999	1
Advertising	1,000	1,000	976	24
Dues: Organizations	700	700	750	(50)
School/Seminar/Training	2,000	2,000	2,425	(425)
Commission Honoraria	900	900	750	150
Small Capital Equipment	3,000	3,000	2,940	60
Operational	15,000	15,000	14,916	84
Postage	2,500	2,500	2,495	5
Food	150	150	124	26
Books	115,000	115,000	184,287	(69,287)
Magazines: Newspapers	6,500	6,500	7,224	(724)
Audio Visual	10,000	10,000	10,090	(90)
Equipment, Capital Expenditures	-	-	-	-
Land, Capital Expenditures.	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Library total	1,258,981	1,258,981	1,180,359	78,622
Total culture and recreation	<u>2,577,776</u>	<u>2,596,380</u>	<u>2,347,998</u>	<u>248,382</u>
Capital outlay	<u>608,000</u>	<u>608,000</u>	<u>-</u>	<u>608,000</u>
Total expenditures	<u>\$ 42,166,936</u>	<u>\$ 43,711,539</u>	<u>\$ 34,856,917</u>	<u>\$ 8,854,622</u>

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	<u>Tourism ATAX 30%</u>	<u>Tourism ATAX 65%</u>	<u>25% Local Accommodation Tax</u>	<u>75% Local Accommodation Tax</u>	<u>Economic Development Bell South</u>	<u>Industrial Park Development</u>	<u>Seneca Health Clinic</u>	<u>Bullet Proof Vest</u>	<u>Sheriff DEA State Funds</u>
ASSETS									
Cash and cash equivalents	\$ 7,500	\$ 69	\$ 11,041	\$ 71,410	\$ -	\$ 35,000	\$ 11,791	\$ 8,832	\$ 178,734
Receivables:									
Intergovernmental receivable	15,960	34,580	3,657	10,971	-	-	-	291	-
Total assets	<u>\$ 23,460</u>	<u>\$ 34,649</u>	<u>\$ 14,698</u>	<u>\$ 82,381</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 11,791</u>	<u>\$ 9,123</u>	<u>\$ 178,734</u>
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ 15,960	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-	-	-	-	291	-
Due to other funds	-	-	60,000	180,000	-	-	-	-	-
Total liabilities	<u>15,960</u>	<u>1,200</u>	<u>60,000</u>	<u>180,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>291</u>	<u>-</u>
Fund balances									
Reserved for encumbrances	-	-	-	6,538	-	-	-	-	-
Unreserved (deficit)	7,500	33,449	(45,302)	(104,157)	-	35,000	11,791	8,832	178,734
Total fund balances	<u>7,500</u>	<u>33,449</u>	<u>(45,302)</u>	<u>(97,619)</u>	<u>-</u>	<u>35,000</u>	<u>11,791</u>	<u>8,832</u>	<u>178,734</u>
Total liabilities and fund balances	<u>\$ 23,460</u>	<u>\$ 34,649</u>	<u>\$ 14,698</u>	<u>\$ 82,381</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 11,791</u>	<u>\$ 9,123</u>	<u>\$ 178,734</u>

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Sheriff DEA Federal Funds	2007 Edward Byrne Memorial Grant	Child/Elder Abuse Grant	Law Enforcement Network Program	JAG Narcotics Surveillance	Magistrate Victim's Assistance	Clerk of Court Victim's Assistance	Clerk of Court	U.S. District Court Community Assistance
ASSETS									
Cash and cash equivalents	\$ 120,798	\$ (20,343)	\$ 6,274	\$ 233	\$ 133	\$ (46,395)	\$ 6,015	\$ 12,201	\$ 3,871
Receivables:									
Intergovernmental receivable	-	20,800	-	-	-	-	-	-	-
Total assets	<u>\$ 120,798</u>	<u>\$ 457</u>	<u>\$ 6,274</u>	<u>\$ 233</u>	<u>\$ 133</u>	<u>\$ (46,395)</u>	<u>\$ 6,015</u>	<u>\$ 12,201</u>	<u>\$ 3,871</u>
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 133	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	441	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Total liabilities	-	441	-	-	133	-	-	-	-
Fund balances									
Reserved for encumbrances	-	-	-	-	-	-	-	-	-
Unreserved (deficit)	120,798	16	6,274	233	-	(46,395)	6,015	12,201	3,871
Total fund balances	120,798	16	6,274	233	-	(46,395)	6,015	12,201	3,871
Total liabilities and fund balances	<u>\$ 120,798</u>	<u>\$ 457</u>	<u>\$ 6,274</u>	<u>\$ 233</u>	<u>\$ 133</u>	<u>\$ (46,395)</u>	<u>\$ 6,015</u>	<u>\$ 12,201</u>	<u>\$ 3,871</u>

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	PRT Alexander Cannon - Hill House	County Park Brochures	Duke Power 911 Equipment	Duke Power Emergency Preparedness	Citizens Corps Grant	EOC Communications Support	Water Recreational Resources	LEPC Donations	Rescue Squad Equipment Donations
ASSETS									
Cash and cash equivalents	\$ 10,000	\$ 3,000	\$ 3,996	\$ 38,710	\$ (200)	\$ (236)	\$ -	\$ 266	\$ 3,796
Receivables:									
Intergovernmental receivable	-	-	-	-	200	1,108	-	-	-
Total assets	\$ 10,000	\$ 3,000	\$ 3,996	\$ 38,710	\$ -	\$ 872	\$ -	\$ 266	\$ 3,796
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ 2,896	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	8,931	200	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	11,827	200	-	-	-	-
Fund balances									
Reserved for encumbrances	-	-	-	2,726	-	-	-	-	-
Unreserved (deficit)	10,000	3,000	3,996	24,157	(200)	872	-	266	3,796
Total fund balances	10,000	3,000	3,996	26,883	(200)	872	-	266	3,796
Total liabilities and fund balances	\$ 10,000	\$ 3,000	\$ 3,996	\$ 38,710	\$ -	\$ 872	\$ -	\$ 266	\$ 3,796

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Rescue Squad Banquet Donations	Rural Fire Training	Rural Fire Hazmat Team	Rural Fire Homeland Security	Local Emergency Preparedness	DHEC EMS Grant	Airport Donations	Animal Control Donation	Arts and Historical Donations
ASSETS									
Cash and cash equivalents	\$ 290	\$ 62	\$ 2,320	\$ 33,632	\$ 11,607	\$ -	\$ 316	\$ 8,716	\$ 1,000
Receivables:									
Intergovernmental receivable	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 290</u>	<u>\$ 62</u>	<u>\$ 2,320</u>	<u>\$ 33,632</u>	<u>\$ 11,607</u>	<u>\$ -</u>	<u>\$ 316</u>	<u>\$ 8,716</u>	<u>\$ 1,000</u>
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances									
Reserved for encumbrances	-	-	-	-	-	-	-	-	-
Unreserved (deficit)	290	62	2,320	33,632	11,607	-	316	8,716	1,000
Total fund balances	<u>290</u>	<u>62</u>	<u>2,320</u>	<u>33,632</u>	<u>11,607</u>	<u>-</u>	<u>316</u>	<u>8,716</u>	<u>1,000</u>
Total liabilities and fund balances	<u>\$ 290</u>	<u>\$ 62</u>	<u>\$ 2,320</u>	<u>\$ 33,632</u>	<u>\$ 11,607</u>	<u>\$ -</u>	<u>\$ 316</u>	<u>\$ 8,716</u>	<u>\$ 1,000</u>

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Library Donations	Library Construction Donation	Westminster Library In Memory of Del Ayers	Library Lottery Funds	Library Books, etc. State	Mapping System Grant	Mini Bottle	C Funds	National Forestry Title I Roads
ASSETS									
Cash and cash equivalents	\$ 12,736	\$ 1,201	\$ 656	\$ 4,476	\$ 859	\$ 11,926	\$ -	\$ 93,492	\$ 407,188
Receivables:									
Intergovernmental receivable	22	-	-	-	-	-	28,995	-	-
Total assets	<u>\$ 12,758</u>	<u>\$ 1,201</u>	<u>\$ 656</u>	<u>\$ 4,476</u>	<u>\$ 859</u>	<u>\$ 11,926</u>	<u>\$ 28,995</u>	<u>\$ 93,492</u>	<u>\$ 407,188</u>
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ 71	\$ -	\$ -	\$ 856	\$ 597	\$ -	\$ 28,995	\$ -	\$ -
Deferred revenue	-	-	-	3,620	-	-	-	-	407,188
Due to other funds	-	-	-	-	-	-	-	-	-
Total liabilities	<u>71</u>	<u>-</u>	<u>-</u>	<u>4,476</u>	<u>597</u>	<u>-</u>	<u>28,995</u>	<u>-</u>	<u>407,188</u>
Fund balances									
Reserved for encumbrances	-	-	-	3,596	-	-	-	-	-
Unreserved (deficit)	<u>12,687</u>	<u>1,201</u>	<u>656</u>	<u>(3,596)</u>	<u>262</u>	<u>11,926</u>	<u>-</u>	<u>93,492</u>	<u>-</u>
Total fund balances	<u>12,687</u>	<u>1,201</u>	<u>656</u>	<u>-</u>	<u>262</u>	<u>11,926</u>	<u>-</u>	<u>93,492</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 12,758</u>	<u>\$ 1,201</u>	<u>\$ 656</u>	<u>\$ 4,476</u>	<u>\$ 859</u>	<u>\$ 11,926</u>	<u>\$ 28,995</u>	<u>\$ 93,492</u>	<u>\$ 407,188</u>

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	National Forestry Title III Ext. Agency	Timken Lanes Grant	C-Fund Timken Lanes Project	AT&T Timken Change Lanes	PARD Grant	Walmart Fire Prevention	SC Rural Health Training Grant	Palmetto Pride Grant
ASSETS								
Cash and cash equivalents	\$ 32,846	\$ -	\$ -	\$ -	\$ 1,255	\$ 107	\$ 100	\$ -
Receivables:								
Intergovernmental receivable	-	-	-	-	-	-	-	-
Total assets	<u>\$ 32,846</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ 107</u>	<u>\$ 100</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 32,846	\$ -	\$ -	\$ -	\$ -	\$ 107	\$ -	\$ -
Deferred revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>32,846</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107</u>	<u>-</u>	<u>-</u>
Fund balances								
Reserved for encumbrances	-	-	-	-	-	-	-	-
Unreserved (deficit)	-	-	-	-	1,255	-	100	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,255</u>	<u>-</u>	<u>100</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 32,846</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ 107</u>	<u>\$ 100</u>	<u>\$ -</u>

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Supplemental Local Planning Grant 08	Palmetto Economic Development	Title IV Child Support Clerk	Advance SC Website Translation	Economic Development AT&T Utility Tax Credit	Blue Ridge Electric Shell Building	Blue Ridge Electric Printer Project	Heritage Corridor Video Conversion
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ 15,204	\$ -	\$ 130,000	\$ 240,000	\$ 333	\$ -
Receivables:								
Intergovernmental receivable	-	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,204</u>	<u>\$ -</u>	<u>\$ 130,000</u>	<u>\$ 240,000</u>	<u>\$ 333</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ -	\$ -	\$ 954	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-	130,000	240,000	333	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>954</u>	<u>-</u>	<u>130,000</u>	<u>240,000</u>	<u>333</u>	<u>-</u>
Fund balances								
Reserved for encumbrances	-	-	-	-	-	-	-	-
Unreserved (deficit)	<u>-</u>	<u>-</u>	<u>14,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>14,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,204</u>	<u>\$ -</u>	<u>\$ 130,000</u>	<u>\$ 240,000</u>	<u>\$ 333</u>	<u>\$ -</u>

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Solid Waste Increased Collection Grant	Solid Waste Used Oil Grant	Solid Waste Tire Grant	Spray & Neuter Program	Blue Ridge Electric Project	DHEC EMS DUI Grant-in-Aid	Nonmajor Special Revenue Funds
ASSETS							
Cash and cash equivalents	\$ (39,950)	\$ (16,565)	\$ (3,877)	\$ 606	\$ 454	\$ -	\$ 1,417,486
Receivables:							
Intergovernmental receivable	39,950	17,420	3,964	60	-	-	177,978
Total assets	<u>\$ -</u>	<u>\$ 855</u>	<u>\$ 87</u>	<u>\$ 666</u>	<u>\$ 454</u>	<u>\$ -</u>	<u>\$ 1,595,464</u>
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ 855	\$ 87	\$ -	\$ -	\$ -	\$ 85,557
Deferred revenue	-	-	-	-	454	-	791,458
Due to other funds	-	-	-	-	-	-	240,000
Total liabilities	<u>-</u>	<u>855</u>	<u>87</u>	<u>-</u>	<u>454</u>	<u>-</u>	<u>1,117,015</u>
Fund balances							
Reserved for encumbrances	-	-	-	-	-	-	12,860
Unreserved (deficit)	-	-	-	666	-	-	465,589
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>666</u>	<u>-</u>	<u>-</u>	<u>478,449</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 855</u>	<u>\$ 87</u>	<u>\$ 666</u>	<u>\$ 454</u>	<u>\$ -</u>	<u>\$ 1,595,464</u>

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2009

	Tourism ATAX 30%	Tourism ATAX 65%	25% local accommodation tax	75% local accommodation tax	Economic Development Belt South	Industrial Park Development	Seneca Health Clinic	Bullet Proof Vest	Sheriff DEA State Funds	Sheriff DEA Federal Funds
REVENUES										
Intergovernmental	\$ 29,436	\$ 63,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491,313	\$ 116,401
Licenses, permits and fees	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous and other	-	-	34,111	102,332	-	-	-	-	-	-
Interest	-	197	304	1,392	-	-	-	-	-	-
Total revenues	29,436	63,976	34,415	103,724	-	-	-	-	491,313	116,401
EXPENDITURES										
Current operating:										
General government	-	-	-	-	625	-	-	-	-	-
Judicial services	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	291	330,888	20,883
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	29,436	77,633	88,601	408,620	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	17,500	-
Total expenditures	29,436	77,633	88,601	408,620	625	-	-	291	348,388	20,883
Excess (deficiency) of revenues over expenditures	-	(13,657)	(54,186)	(304,896)	(625)	-	-	(291)	142,925	95,518
OTHER FINANCING SOURCES										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	-	(13,657)	(54,186)	(304,896)	(625)	-	-	(291)	142,925	95,518
FUND BALANCES, BEGINNING OF YEAR	7,500	47,106	8,884	207,277	625	35,000	11,791	9,123	35,809	25,280
FUND BALANCES (DEFICIT), END OF YEAR	\$ 7,500	\$ 33,449	\$ (45,302)	\$ (97,619)	\$ -	\$ 35,000	\$ 11,791	\$ 8,832	\$ 178,734	\$ 120,798

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2009

	2007 Edward Byrne Memorial Grant	Child/elder Abuse Grant	Law Enforcement Network Program	JAG Narcotics Surveillance 2008	Magistrate Victim's Assistance	Clerk of Court Victim's Assistance	Clerk of Court	U.S. district Court community Assistance	PRT Alexander Cannon - Hill House	County Park Brocures	Duke Power 911 Equipment
REVENUES											
Intergovernmental	\$ 20,800	\$ -	\$ 23,993	\$ 2,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	1,730	-	-	-	-
Fines and forfeitures	-	-	-	-	96,624	36,890	-	-	-	-	-
Miscellaneous and other	-	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Total revenues	20,802	-	23,993	2,364	96,624	36,890	1,730	-	-	-	-
EXPENDITURES											
Current operating:											
General government	-	-	-	-	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	51,040	1,541	-	-	-	-
Public safety	-	-	23,496	2,364	144,578	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures	20,800	-	-	-	-	-	-	-	-	-	-
Total expenditures	20,800	-	23,496	2,364	144,578	51,040	1,541	-	-	-	-
Excess (deficiency) of revenues over expenditures	2	-	497	-	(47,954)	(14,150)	189	-	-	-	-
OTHER FINANCING SOURCES											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	2	-	497	-	(47,954)	(14,150)	189	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	14	6,274	(264)	-	1,559	20,165	12,012	3,871	10,000	3,000	3,996
FUND BALANCES (DEFICIT), END OF YEAR	\$ 16	\$ 6,274	\$ 233	\$ -	\$ (46,395)	\$ 6,015	\$ 12,201	\$ 3,871	\$ 10,000	\$ 3,000	\$ 3,996

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2009

	Duke Power Emergency Preparedness	Citizens corps grant	EOC Communications Support	Water Recreational Resources Fund	LEPC Donations	Rescue squad equipment donations	Rescue Squad Banquet Donations	Rural Fire Training	Rural Fire Hazmat Team	Rural Fire Homeland Security
REVENUES										
Intergovernmental	\$ -	\$ 4,932	\$ 1,108	\$ 2,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous and other	65,801	-	-	-	-	-	810	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total revenues	65,801	4,932	1,108	2,130	-	-	810	-	-	-
EXPENDITURES										
Current operating:										
General government	-	-	-	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-	-	-	-	-
Public safety	15,721	5,131	1,108	2,130	-	525	2,604	-	312	-
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Total expenditures	15,721	5,131	1,108	2,130	-	525	2,604	-	312	-
Excess (deficiency) of revenues over expenditures	50,080	(199)	-	-	-	(525)	(1,794)	-	(312)	-
OTHER FINANCING SOURCES										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(23,500)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(23,500)	-	-	-	-	-	-	-	-	-
Net change in fund balance	26,580	(199)	-	-	-	(525)	(1,794)	-	(312)	-
FUND BALANCES, BEGINNING OF YEAR	303	(1)	872	-	266	4,321	2,084	62	2,632	33,632
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 26,883</u>	<u>\$ (200)</u>	<u>\$ 872</u>	<u>\$ -</u>	<u>\$ 266</u>	<u>\$ 3,796</u>	<u>\$ 290</u>	<u>\$ 62</u>	<u>\$ 2,320</u>	<u>\$ 33,632</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2009

	Local Emergency Preparedness	DHEC EMS Grant	Airport Donation	Animal Control Donation	Arts and Historical Donation	Library Donation	Library Construction Donation	Westminster library in memory of Del Ayers	Library lottery funds	Library books, etc. state
REVENUES										
Intergovernmental	\$ -	\$ 19,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,503	\$ 100,647
Licenses, permits and fees	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous and other	-	-	-	7,200	-	8,471	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total revenues	-	19,397	-	7,200	-	8,471	-	-	17,503	100,647
EXPENDITURES										
Current operating:										
General government	-	19,397	-	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	1,325	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	4,838	-	1,855	17,503	143,035
Capital expenditures	-	-	-	-	-	-	-	-	-	20,000
Total expenditures	-	19,397	-	1,325	-	4,838	-	1,855	17,503	163,035
Excess (deficiency) of revenues over expenditures	-	-	-	5,875	-	3,633	-	(1,855)	-	(62,388)
OTHER FINANCING SOURCES										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	5,875	-	3,633	-	(1,855)	-	(62,388)
FUND BALANCES, BEGINNING OF YEAR	11,607	-	316	2,841	1,000	9,054	1,201	2,511	-	62,650
FUND BALANCES (DEFICIT), END OF YEAR	\$ 11,607	\$ -	\$ 316	\$ 8,716	\$ 1,000	\$ 12,687	\$ 1,201	\$ 656	\$ -	\$ 262

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2009

	Mapping system grant	Mini bottle	C funds	National forestry title I roads	National forestry title III	Timken Lanes Grant	C-fund Timken Lanes Project	AT&T Timken Change Lanes	PARD Grant	Walmart Fire Prevention Grant
REVENUES										
Intergovernmental	\$ -	\$ 117,754	\$ 42,760	\$ 78,335	\$ 32,904	\$ 250,000	\$ 93,852	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous and other	-	-	-	-	-	-	-	30,000	-	1,000
Interest	-	-	-	-	-	-	-	-	-	-
Total revenues	-	117,754	42,760	78,335	32,904	250,000	93,852	30,000	-	1,000
EXPENDITURES										
Current operating:										
General government	-	-	-	-	32,904	250,000	93,852	30,000	-	-
Judicial services	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	1,000
Highways and streets	-	-	42,760	78,335	-	-	-	-	-	-
Health and welfare	-	115,979	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	115,979	42,760	78,335	32,904	250,000	93,852	30,000	-	1,000
Excess (deficiency) of revenues over expenditures	-	1,775	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	-	1,775	-	-	-	-	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	11,926	(1,775)	93,492	-	-	-	-	-	1,255	-
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 11,926</u>	<u>\$ -</u>	<u>\$ 93,492</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,255</u>	<u>\$ -</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2009

	SC Rural Health Training Grant	Palmetto Pride grant	Supplemental Local Planning grant 08	Palmetto Economic Development	Title IV Child Support Clerk	Advance SC Website Translation	Economic Development AT&T Utility Tax Credit	Blue Ridge Electric Shell Building	Blue Ridge Electric Printer Project
REVENUES									
Intergovernmental	\$ -	\$ -	\$ 5,192	\$ -	\$ 140,438	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Miscellaneous and other	-	-	-	-	-	17,500	-	-	2,267
Interest	-	-	-	-	-	-	-	-	-
Total revenues	-	-	5,192	-	140,438	17,500	-	-	2,267
EXPENDITURES									
Current operating:									
General government	-	-	-	-	-	17,500	-	-	2,267
Judicial services	-	-	-	-	137,912	-	-	-	-
Public safety	150	71	5,192	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-
Total expenditures	150	71	5,192	-	137,912	17,500	-	-	2,267
Excess (deficiency) of revenues over expenditures	(150)	(71)	-	-	2,526	-	-	-	-
OTHER FINANCING SOURCES									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balance	(150)	(71)	-	-	2,526	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	250	71	-	-	11,724	-	-	-	-
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2009

	Heritage Corridor Video Conversion	Solid Waste Increased Collection Grant	Solid Waste Used Oil Grant	Solid Waste Tire Grant	Spray & Neuter Program	Blue Ridge Electric Project	DHEC EMS DUI Grant-in-Aid	Nonmajor special revenue funds
REVENUES								
Intergovernmental	\$ 500	\$ 39,950	\$ 17,420	\$ 3,964	\$ -	\$ -	\$ 2,075	\$ 1,718,947
Licenses, permits and fees	-	-	-	-	-	-	-	1,730
Fines and forfeitures	-	-	-	-	-	-	-	133,514
Miscellaneous and other	-	-	-	-	666	1,346	-	271,504
Interest	-	-	-	-	-	-	-	1,895
Total revenues	500	39,950	17,420	3,964	666	1,346	2,075	2,127,590
EXPENDITURES								
Current operating:								
General government	-	39,950	17,420	3,964	-	1,346	2,075	511,300
Judicial services	-	-	-	-	-	-	-	190,493
Public safety	-	-	-	-	-	-	-	557,769
Highways and streets	-	-	-	-	-	-	-	121,095
Health and welfare	-	-	-	-	-	-	-	115,979
Culture and recreation	500	-	-	-	-	-	-	772,021
Capital expenditures	-	-	-	-	-	-	-	58,300
Total expenditures	500	39,950	17,420	3,964	-	1,346	2,075	2,326,957
Excess (deficiency) of revenues over expenditures	-	-	-	-	666	-	-	(199,367)
OTHER FINANCING SOURCES								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(23,500)
Total other financing sources (uses)	-	-	-	-	-	-	-	(23,500)
Net change in fund balance	-	-	-	-	666	-	-	(222,867)
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-	-	-	-	701,316
FUND BALANCES (DEFICIT), END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 666	\$ -	\$ -	\$ 478,449

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Airport improvement program #3-45-16-12	Airport improvement program #3-45-16-14	Airport improvement program 15	Airport improvement program 16	Airport improvement program 17	Airport improvement program 18	Airport development
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ (349)	\$ (16,433)	\$ (38,422)	\$ 2,582	\$ 188,119
Receivables:							
Taxes - Net	-	-	-	-	-	-	-
Intergovernmental	-	-	7,358	7,087	3,105	-	-
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,009</u>	<u>\$ (9,346)</u>	<u>\$ (35,317)</u>	<u>\$ 2,582</u>	<u>\$ 188,119</u>
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ -	\$ 7,745	\$ 4,333	\$ -	\$ -	\$ -
Deferred revenue							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	7,358	4,423	2,328	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>15,103</u>	<u>8,756</u>	<u>2,328</u>	<u>-</u>	<u>-</u>
Fund balances							
Reserved for encumbrances	-	-	-	351,424	32,577	-	-
Unreserved (deficit)							
Designated for capital outlay	-	-	(8,094)	(369,526)	(70,222)	2,582	188,119
Total fund balances	<u>-</u>	<u>-</u>	<u>(8,094)</u>	<u>(18,102)</u>	<u>(37,645)</u>	<u>2,582</u>	<u>188,119</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,009</u>	<u>\$ (9,346)</u>	<u>\$ (35,317)</u>	<u>\$ 2,582</u>	<u>\$ 188,119</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Economic development infrastructure	Fourth floor main courthouse	Bellsouth fund	911 CLEC fees	State wireless fund	911 equipment lease	911 Equipment APCO	Reidhead property
ASSETS								
Cash and cash equivalents	\$ 1,668,830	\$ 102,210	\$ 80,344	\$ 138,940	\$ 510,862	\$ -	\$ 76,862	\$ 1,011,481
Receivables:								
Taxes - Net	-	-	-	-	-	-	-	-
Intergovernmental	-	-	27,436	89,776	-	-	-	-
Total assets	<u>\$ 1,668,830</u>	<u>\$ 102,210</u>	<u>\$ 107,780</u>	<u>\$ 228,716</u>	<u>\$ 510,862</u>	<u>\$ -</u>	<u>\$ 76,862</u>	<u>\$ 1,011,481</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 3,800	\$ 5,000	\$ -	\$ -	\$ 26,980	\$ -	\$ -	\$ -
Deferred revenue								
Property Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	76,862	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>3,800</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>26,980</u>	<u>-</u>	<u>76,862</u>	<u>-</u>
Fund balances								
Reserved for encumbrances	-	59,478	4,480	-	171,284	-	-	-
Unreserved (deficit)								
Designated for capital outlay	<u>1,665,030</u>	<u>37,732</u>	<u>103,300</u>	<u>228,716</u>	<u>312,598</u>	<u>-</u>	<u>-</u>	<u>1,011,481</u>
Total fund balances	<u>1,665,030</u>	<u>97,210</u>	<u>107,780</u>	<u>228,716</u>	<u>483,882</u>	<u>-</u>	<u>-</u>	<u>1,011,481</u>
Total liabilities and fund balances	<u>\$ 1,668,830</u>	<u>\$ 102,210</u>	<u>\$ 107,780</u>	<u>\$ 228,716</u>	<u>\$ 510,862</u>	<u>\$ -</u>	<u>\$ 76,862</u>	<u>\$ 1,011,481</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Communications center	Communications towers	Keowee Ebenezer fire department	Walhalla library	Seneca library	Animal Shelter	GIS mapping phase III and final
ASSETS							
Cash and cash equivalents	\$ 46,064	\$ 133,005	\$ -	\$ 9,207	\$ 55,574	\$ (437)	\$ 94,176
Receivables:							
Taxes - Net	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Total assets	<u>\$ 46,064</u>	<u>\$ 133,005</u>	<u>\$ -</u>	<u>\$ 9,207</u>	<u>\$ 55,574</u>	<u>\$ (437)</u>	<u>\$ 94,176</u>
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances							
Reserved for encumbrances	45,031	-	-	-	-	-	54,176
Unreserved (deficit)							
Designated for capital outlay	<u>1,033</u>	<u>133,005</u>	<u>-</u>	<u>9,207</u>	<u>55,574</u>	<u>(437)</u>	<u>40,000</u>
Total fund balances	<u>46,064</u>	<u>133,005</u>	<u>-</u>	<u>9,207</u>	<u>55,574</u>	<u>(437)</u>	<u>94,176</u>
Total liabilities and fund balances	<u>\$ 46,064</u>	<u>\$ 133,005</u>	<u>\$ -</u>	<u>\$ 9,207</u>	<u>\$ 55,574</u>	<u>\$ (437)</u>	<u>\$ 94,176</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	GIS digitized land use maps	GIS IT Parcel Post	IT Computer Control	IT capital project	Bridges and culverts	I-85 infrastructure	Pine street misc capital project	DSS Office Construction
ASSETS								
Cash and cash equivalents	\$ 99,543	\$ 75,060	\$ 156,928	\$ 125,392	\$ 1,524,992	\$ 999,083	\$ 91,902	\$ 117,619
Receivables:								
Taxes - Net	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	16,765	-	-	-
Total assets	<u>\$ 99,543</u>	<u>\$ 75,060</u>	<u>\$ 156,928</u>	<u>\$ 125,392</u>	<u>\$ 1,541,757</u>	<u>\$ 999,083</u>	<u>\$ 91,902</u>	<u>\$ 117,619</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 2,543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue								
Property Taxes	-	-	-	-	13,957	-	-	-
Intergovernmental	-	-	-	-	-	-	-	121,158
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>2,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,957</u>	<u>-</u>	<u>-</u>	<u>121,158</u>
Fund balances								
Reserved for encumbrances	97,000	-	-	-	-	-	-	-
Unreserved (deficit)								
Designated for capital outlay	-	75,060	156,928	125,392	1,527,800	999,083	91,902	(3,539)
Total fund balances	<u>97,000</u>	<u>75,060</u>	<u>156,928</u>	<u>125,392</u>	<u>1,527,800</u>	<u>999,083</u>	<u>91,902</u>	<u>(3,539)</u>
Total liabilities and fund balances	<u>\$ 99,543</u>	<u>\$ 75,060</u>	<u>\$ 156,928</u>	<u>\$ 125,392</u>	<u>\$ 1,541,757</u>	<u>\$ 999,083</u>	<u>\$ 91,902</u>	<u>\$ 117,619</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Rural Fire Trucks	Roads heavy equipment vehicles	Roads storage facility buildings	Solid waste equipment	Assessor Mobile Video Imaging	Probate Judge Office Space	Work force center grant
ASSETS							
Cash and cash equivalents	\$ 650,000	\$ 34,318	\$ 28,850	\$ 722,814	\$ 82,861	\$ 135,000	\$ -
Receivables:							
Taxes - Net	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Total assets	<u>\$ 650,000</u>	<u>\$ 34,318</u>	<u>\$ 28,850</u>	<u>\$ 722,814</u>	<u>\$ 82,861</u>	<u>\$ 135,000</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances							
Reserved for encumbrances	682,044	-	-	-	36,648	-	-
Unreserved (deficit)							
Designated for capital outlay	<u>(32,044)</u>	<u>34,318</u>	<u>28,850</u>	<u>722,814</u>	<u>46,213</u>	<u>135,000</u>	<u>-</u>
Total fund balances	<u>650,000</u>	<u>34,318</u>	<u>28,850</u>	<u>722,814</u>	<u>82,861</u>	<u>135,000</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 650,000</u>	<u>\$ 34,318</u>	<u>\$ 28,850</u>	<u>\$ 722,814</u>	<u>\$ 82,861</u>	<u>\$ 135,000</u>	<u>\$ -</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Library Technology	Other County Infrastructure SWAG Pmts	Other capital projects fund	Nonmajor capital project funds
ASSETS				
Cash and cash equivalents	\$ 40,096	\$ (9,947)	\$ 232,500	\$ 9,169,626
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	-	-	-	151,527
Total assets	<u>\$ 40,096</u>	<u>\$ (9,947)</u>	<u>\$ 232,500</u>	<u>\$ 9,321,153</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ 50,401
Deferred revenue				
Property Taxes	-	-	-	13,957
Intergovernmental	-	-	-	212,129
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>276,487</u>
Fund balances				
Reserved for encumbrances	8,850	-	-	1,542,991
Unreserved (deficit)				
Designated for capital outlay	<u>31,246</u>	<u>(9,947)</u>	<u>232,500</u>	<u>7,501,675</u>
Total fund balances	<u>40,096</u>	<u>(9,947)</u>	<u>232,500</u>	<u>9,044,666</u>
Total liabilities and fund balances	<u>\$ 40,096</u>	<u>\$ (9,947)</u>	<u>\$ 232,500</u>	<u>\$ 9,321,153</u>

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the fiscal year ended June 30, 2009

	Airport improvement program #3-45-16-12	Airport improvement program #3-45-16-14	Airport improvement program 15	Airport improvement program 16	Airport improvement program 17	Airport improvement program 18	Airport development
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	102,363	96,401	1,375,121	-	-
Miscellaneous and other	-	-	-	-	-	-	-
Fee in lieu of taxes and franchise fees	-	-	-	-	-	-	-
Interest income and investment income	-	-	-	-	-	-	-
Total revenues	-	-	102,363	96,401	1,375,121	-	-
EXPENDITURES							
Current operating							
General government	-	-	-	-	-	-	-
Capital outlay	-	-	103,466	102,333	1,402,546	-	-
Total expenditures	-	-	103,466	102,333	1,402,546	-	-
Excess (deficiency) of revenues over expenditures	-	-	(1,103)	(5,932)	(27,425)	-	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	2,582	89,647
Transfers out	(6,478)	(2,659)	(7,400)	(15,039)	(69,790)	-	-
Total financing sources (uses)	(6,478)	(2,659)	(7,400)	(15,039)	(69,790)	2,582	89,647
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(6,478)	(2,659)	(8,503)	(20,971)	(97,215)	2,582	89,647
FUND BALANCES, BEGINNING OF YEAR	6,478	2,659	409	2,869	59,570	-	98,472
FUND BALANCES (DEFICIT), END OF YEAR	\$ -	\$ -	\$ (8,094)	\$ (18,102)	\$ (37,645)	\$ 2,582	\$ 188,119

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Economic development infrastructure	Fourth floor main courthouse	Bellsouth fund	911 CLEC fees	State wireless fund	911 equipment lease
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	268,423	-
Miscellaneous and other	-	-	337,577	134,421	-	-
Fee in lieu of taxes and franchise fees	-	-	-	-	-	-
Interest income and investment income	-	-	-	698	1,351	484
Total revenues	-	-	337,577	135,119	269,774	484
EXPENDITURES						
Current operating						
General government	-	-	-	-	-	-
Capital outlay	409,782	71,367	141,350	6,350	149,629	11,984
Total expenditures	409,782	71,367	141,350	6,350	149,629	11,984
Excess (deficiency) of revenues over expenditures	(409,782)	(71,367)	196,227	128,769	120,145	(11,500)
OTHER FINANCING SOURCES (USES)						
Transfers in	375,933	-	-	-	174,931	-
Transfers out	-	-	(390,255)	-	-	(174,931)
Total financing sources (uses)	375,933	-	(390,255)	-	174,931	(174,931)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(33,849)	(71,367)	(194,028)	128,769	295,076	(186,431)
FUND BALANCES, BEGINNING OF YEAR	1,698,879	168,577	301,808	99,947	188,806	186,431
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 1,665,030</u>	<u>\$ 97,210</u>	<u>\$ 107,780</u>	<u>\$ 228,716</u>	<u>\$ 483,882</u>	<u>\$ -</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	911 equipment APCO	Reidhead property	Communications center	Communications towers	Keowee Ebenezer fire department	Walhalla library
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Miscellaneous and other	23,318	-	-	-	-	31,802
Fee in lieu of taxes and franchise fees	-	-	-	-	-	-
Interest income and investment income	-	-	-	-	-	-
Total revenues	<u>23,318</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,802</u>
EXPENDITURES						
Current operating						
General government	-	-	-	-	-	-
Capital outlay	<u>23,318</u>	<u>-</u>	<u>5,829</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>23,318</u>	<u>-</u>	<u>5,829</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	(5,829)	-	-	31,802
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	50,000	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	-	-	(5,829)	50,000	-	31,802
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>1,011,481</u>	<u>51,893</u>	<u>83,005</u>	<u>-</u>	<u>(22,595)</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ 1,011,481</u>	<u>\$ 46,064</u>	<u>\$ 133,005</u>	<u>\$ -</u>	<u>\$ 9,207</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Seneca library	Animal shelter	GIS mapping phase III and final	GIS digitized land use maps	GIS IT Parcel Post	IT Computer Control	IT capital project
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Miscellaneous and other	-	-	-	-	-	-	-
Fee in lieu of taxes and franchise fees	-	-	-	-	-	-	-
Interest income and investment income	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-
EXPENDITURES							
Current operating							
General government	-	-	-	-	-	-	-
Capital outlay	-	453,955	11,319	-	74,940	-	-
Total expenditures	-	453,955	11,319	-	74,940	-	-
Excess (deficiency) of revenues over expenditures	-	(453,955)	(11,319)	-	(74,940)	-	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	48,835	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total financing sources (uses)	-	48,835	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	-	(405,120)	(11,319)	-	(74,940)	-	-
FUND BALANCES, BEGINNING OF YEAR	55,574	404,683	105,495	97,000	150,000	156,928	125,392
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 55,574</u>	<u>\$ (437)</u>	<u>\$ 94,176</u>	<u>\$ 97,000</u>	<u>\$ 75,060</u>	<u>\$ 156,928</u>	<u>\$ 125,392</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Bridges and culverts	I-85 infrastructure	Pine street miscellaneous capital project	DSS Office Construction	Rural Fire Trucks
REVENUES					
Taxes	\$ 525,840	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Miscellaneous and other	-	-	-	-	-
Fee in lieu of taxes and franchise fees	-	-	-	-	-
Interest income and investment income	-	-	-	-	-
Total revenues	<u>525,840</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Current operating					
General government	27,415	-	-	46	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>339,896</u>
Total expenditures	<u>27,415</u>	<u>-</u>	<u>-</u>	<u>46</u>	<u>339,896</u>
Excess (deficiency) of revenues over expenditures	498,425	-	-	(46)	(339,896)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	339,896
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>339,896</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	498,425	-	-	(46)	-
FUND BALANCES, BEGINNING OF YEAR	<u>1,029,375</u>	<u>999,083</u>	<u>91,902</u>	<u>(3,493)</u>	<u>650,000</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 1,527,800</u>	<u>\$ 999,083</u>	<u>\$ 91,902</u>	<u>\$ (3,539)</u>	<u>\$ 650,000</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Roads heavy equipment vehicles	Roads storage facility buildings	Assessor Mobile Video Imaging	Probate Judge Office Space	Solid waste equipment	Work force center grant
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	2,923
Miscellaneous and other	-	-	-	-	-	711
Fee in lieu of taxes and franchise fees	-	-	-	-	-	-
Interest income and investment income	-	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,634</u>
EXPENDITURES						
Current operating						
General government	-	-	-	-	-	-
Capital outlay	-	27,851	140,139	-	199,950	3,634
Total expenditures	<u>-</u>	<u>27,851</u>	<u>140,139</u>	<u>-</u>	<u>199,950</u>	<u>3,634</u>
Excess (deficiency) of revenues over expenditures	-	(27,851)	(140,139)	-	(199,950)	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	223,000	135,000	-	-
Transfers out	-	-	-	-	(38,956)	-
Total financing sources (uses)	<u>-</u>	<u>-</u>	<u>223,000</u>	<u>135,000</u>	<u>(38,956)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	-	(27,851)	82,861	135,000	(238,906)	-
FUND BALANCES, BEGINNING OF YEAR	<u>34,318</u>	<u>56,701</u>	<u>-</u>	<u>-</u>	<u>961,720</u>	<u>-</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 34,318</u>	<u>\$ 28,850</u>	<u>\$ 82,861</u>	<u>\$ 135,000</u>	<u>\$ 722,814</u>	<u>\$ -</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Library Technology	Other County Infrastructure SWAG Agreement	Other capital projects fund	Nonmajor capital project funds
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 525,840
Intergovernmental	-	-	-	1,845,231
Miscellaneous and other	-	-	-	527,829
Fee in lieu of taxes and franchise fees	-	-	-	-
Interest income and investment income	-	-	-	2,533
Total revenues	-	-	-	2,901,433
EXPENDITURES				
Current operating				
General government	26,090	609,947	-	663,498
Capital outlay	-	-	-	3,679,638
Total expenditures	26,090	609,947	-	4,343,136
Excess (deficiency) of revenues over expenditures	(26,090)	(609,947)	-	(1,441,703)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	600,000	-	2,039,824
Transfers out	-	-	-	(705,508)
Total financing sources (uses)	-	600,000	-	1,334,316
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(26,090)	(9,947)	-	(107,387)
FUND BALANCES, BEGINNING OF YEAR	66,186	-	232,500	9,152,053
FUND BALANCES (DEFICIT), END OF YEAR	\$ 40,096	\$ (9,947)	\$ 232,500	\$ 9,044,666

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2009

	Tax Collector Property Sold	Clerk of Court	Register of Deeds	Probate Judge	Family Court	Tri-county Technical College	Municipal Tax Collection Fund	Fireman's Insurance and Inspection Fund	SCDOC General Fund
ASSETS									
Cash and cash equivalents	\$ 787,686	\$ 79,796	\$ 8,910	\$ 13,704	\$ 23,409	\$ (9,486)	\$ 83	\$ 22,936	\$ 624,036
Accrued interest receivable	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	46,390	-	-	2,223,239
Accounts receivable	-	-	-	-	-	488	-	-	25,696
Total assets	<u>\$ 787,686</u>	<u>\$ 79,796</u>	<u>\$ 8,910</u>	<u>\$ 13,704</u>	<u>\$ 23,409</u>	<u>\$ 37,392</u>	<u>\$ 83</u>	<u>\$ 22,936</u>	<u>\$ 2,872,971</u>
LIABILITIES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,850	\$ -	\$ -	\$ -
Due to other governments	72,926						-	-	-
Due to other taxing districts and agencies	714,760	79,796	8,910	13,704	23,409	27,542	83	22,936	2,872,971
Total liabilities	<u>\$ 787,686</u>	<u>\$ 79,796</u>	<u>\$ 8,910</u>	<u>\$ 13,704</u>	<u>\$ 23,409</u>	<u>\$ 37,392</u>	<u>\$ 83</u>	<u>\$ 22,936</u>	<u>\$ 2,872,971</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2009

	SCDOC Debt Retirement	Magistrate Cash Bond/ Juror Fund	Sheriff's Pending Confiscated Funds	Keowee Fire District	Escrow Fund	Pickens Tax Collection Fund	Clerk of Court Bail Bond	Williamsburg	Total all funds
ASSETS									
Cash and cash equivalents	\$ 5,835,210	\$ 161,139	\$ 256,191	\$ (10,607)	\$ 19,863	\$ 34,000	\$ 103,921	\$ 36,375	\$ 7,987,166
Accrued interest receivable	52,614	-	-	-	-	-	-	-	52,614
Property taxes receivable	621,541	-	-	11,193	-	-	-	-	2,902,363
Accounts receivable	7,205	-	-	74	-	-	-	-	33,463
Total assets	<u>\$ 6,516,570</u>	<u>\$ 161,139</u>	<u>\$ 256,191</u>	<u>\$ 660</u>	<u>\$ 19,863</u>	<u>\$ 34,000</u>	<u>\$ 103,921</u>	<u>\$ 36,375</u>	<u>\$ 10,975,606</u>
LIABILITIES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ 4,249	\$ -	\$ -	\$ -	\$ -	\$ 14,099
Due to other governments	-	-	-	-	-	-	-	-	72,926
Due to other taxing districts and agencies	6,516,570	161,139	256,191	(3,589)	19,863	34,000	103,921	36,375	10,888,581
Total liabilities	<u>\$ 6,516,570</u>	<u>\$ 161,139</u>	<u>\$ 256,191</u>	<u>\$ 660</u>	<u>\$ 19,863</u>	<u>\$ 34,000</u>	<u>\$ 103,921</u>	<u>\$ 36,375</u>	<u>\$ 10,975,606</u>

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended
June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
TAX COLLECTOR PROPERTY SOLD				
Assets				
Cash and cash equivalents	893,634	72,926	178,874	787,686
	<u>\$ 893,634</u>	<u>\$ 72,926</u>	<u>\$ 178,874</u>	<u>\$ 787,686</u>
Liabilities				
Due to other governments	-	72,926	-	72,926
Due to other taxing districts and agencies	893,634	-	178,874	714,760
	<u>\$ 893,634</u>	<u>\$ 72,926</u>	<u>\$ 178,874</u>	<u>\$ 787,686</u>
CLERK OF COURT				
Assets				
Cash and cash equivalents	221,117	-	141,321	79,796
	<u>\$ 221,117</u>	<u>\$ -</u>	<u>\$ 141,321</u>	<u>\$ 79,796</u>
Liabilities				
Due to other governments	72,926	-	72,926	-
Due to other taxing districts and agencies	148,191	-	68,395	79,796
	<u>\$ 221,117</u>	<u>\$ -</u>	<u>\$ 141,321</u>	<u>\$ 79,796</u>
REGISTER OF DEEDS				
Assets				
Cash and cash equivalents	31,554	-	22,644	8,910
	<u>\$ 31,554</u>	<u>\$ -</u>	<u>\$ 22,644</u>	<u>\$ 8,910</u>
Liabilities				
Due to other taxing districts and agencies	31,554	-	22,644	8,910
	<u>\$ 31,554</u>	<u>\$ -</u>	<u>\$ 22,644</u>	<u>\$ 8,910</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended
June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
PROBATE JUDGE				
Assets				
Cash and cash equivalents	13,580	124	-	13,704
	\$ 13,580	\$ 124	\$ -	\$ 13,704
Liabilities				
Due to other taxing districts and agencies	13,580	124	-	13,704
	\$ 13,580	\$ 124	\$ -	\$ 13,704
FAMILY COURT				
Assets				
Cash and cash equivalents	21,851	1,558	-	23,409
	\$ 21,851	\$ 1,558	\$ -	\$ 23,409
Liabilities				
Due to other governments	21,851	1,558	-	23,409
	\$ 21,851	\$ 1,558	\$ -	\$ 23,409
TRI-COUNTY TECHNICAL COLLEGE				
Assets				
Cash and cash equivalents	-	-	9,486	(9,486)
Property taxes receivable	21,446	1,079,454	1,054,510	46,390
Accounts receivable	80	488	80	488
	\$ 21,526	\$ 1,079,942	\$ 1,064,076	\$ 37,392
Liabilities				
Accounts payable	7,574	9,850	7,574	9,850
Due to other taxing districts and agencies	13,952	1,070,092	1,056,502	27,542
	\$ 21,526	\$ 1,079,942	\$ 1,064,076	\$ 37,392

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended
June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
MUNICIPAL TAX COLLECTIONS FUND				
Assets				
Cash and cash equivalents	-	83	-	83
Accounts receivable	-	-	-	-
	<u>\$ -</u>	<u>\$ 83</u>	<u>\$ -</u>	<u>\$ 83</u>
Liabilities				
Due to other taxing districts and agencies	-	83	-	83
	<u>\$ -</u>	<u>\$ 83</u>	<u>\$ -</u>	<u>\$ 83</u>
FIREMAN'S INSURANCE AND INSPECTION FUND				
Assets				
Cash and cash equivalents	116,664	-	93,728	22,936
Accrued interest receivable	-	-	-	-
	<u>\$ 116,664</u>	<u>\$ -</u>	<u>\$ 93,728</u>	<u>\$ 22,936</u>
Liabilities				
Due to other taxing districts and agencies	116,664	-	93,728	22,936
	<u>\$ 116,664</u>	<u>\$ -</u>	<u>\$ 93,728</u>	<u>\$ 22,936</u>
SCDOC GENERAL FUND				
Assets				
Cash and cash equivalents	507,429	116,607	-	624,036
Property taxes receivable	1,016,938	41,487,118	40,280,817	2,223,239
Accounts receivable	4,169	25,696	4,169	25,696
	<u>\$ 1,528,536</u>	<u>\$ 41,629,421</u>	<u>\$ 40,284,986</u>	<u>\$ 2,872,971</u>
Liabilities				
Due to other taxing districts and agencies	1,528,536	41,629,421	40,284,986	2,872,971
	<u>\$ 1,528,536</u>	<u>\$ 41,629,421</u>	<u>\$ 40,284,986</u>	<u>\$ 2,872,971</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended
June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
SCDOC DEBT RETIREMENT				
Assets				
Cash and cash equivalents	5,007,132	828,078	-	5,835,210
Accrued interest receivable	25,357	52,614	25,357	52,614
Property taxes receivable	271,741	16,523,210	16,173,410	621,541
Accounts receivable	1,177	7,205	1,177	7,205
	<u>\$ 5,305,407</u>	<u>\$ 17,411,107</u>	<u>\$ 16,199,944</u>	<u>\$ 6,516,570</u>
Liabilities				
Due to other taxing districts and agencies	5,305,407	17,411,107	16,199,944	6,516,570
	<u>\$ 5,305,407</u>	<u>\$ 17,411,107</u>	<u>\$ 16,199,944</u>	<u>\$ 6,516,570</u>
MAGISTRATE CASH BOND/JUROR FUND				
Assets				
Cash and cash equivalents	11,858	149,281	-	161,139
	<u>\$ 11,858</u>	<u>\$ 149,281</u>	<u>\$ -</u>	<u>\$ 161,139</u>
Liabilities				
Due to other taxing districts and agencies	11,858	149,281	-	161,139
	<u>\$ 11,858</u>	<u>\$ 149,281</u>	<u>\$ -</u>	<u>\$ 161,139</u>
SHERIFF'S PENDING CONFISCATED FUNDS				
Assets				
Cash and cash equivalents	453,609	(197,418)	-	256,191
	<u>\$ 453,609</u>	<u>\$ (197,418)</u>	<u>\$ -</u>	<u>\$ 256,191</u>
Liabilities				
Due to other taxing districts and agencies	453,609	(197,418)	-	256,191
	<u>\$ 453,609</u>	<u>\$ (197,418)</u>	<u>\$ -</u>	<u>\$ 256,191</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended
June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
KEOWEE FIRE DISTRICT				
Assets				
Cash and cash equivalents	17,210	-	27,817	(10,607)
Property taxes receivable	2,489	572,329	563,625	11,193
Accounts receivable	-	74	-	74
	<u>\$ 19,699</u>	<u>\$ 572,403</u>	<u>\$ 591,442</u>	<u>\$ 660</u>
Liabilities				
Accounts payable	5,000	4,249	5,000	4,249
Due to other taxing districts and agencies	14,699	568,154	586,442	(3,589)
	<u>\$ 19,699</u>	<u>\$ 572,403</u>	<u>\$ 591,442</u>	<u>\$ 660</u>
ESCROW FUND				
Assets				
Cash and cash equivalents	19,863	-	-	19,863
	<u>\$ 19,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,863</u>
Liabilities				
Accounts payable				
Due to other governments	-	-	-	-
Due to other taxing districts and agencies	19,863	-	-	19,863
	<u>\$ 19,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,863</u>
PICKENS TAX COLLECTION FUND				
Assets				
Cash and cash equivalents	20,656	13,344	-	34,000
	<u>\$ 20,656</u>	<u>\$ 13,344</u>	<u>\$ -</u>	<u>\$ 34,000</u>
Liabilities				
Due to other taxing districts and agencies	20,656	13,344	-	34,000
	<u>\$ 20,656</u>	<u>\$ 13,344</u>	<u>\$ -</u>	<u>\$ 34,000</u>

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended
June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
CLERK OF COURT BAIL BOND				
Assets				
Cash and cash equivalents	-	\$ 103,921	-	103,921
	<u>\$ -</u>	<u>\$ 103,921</u>	<u>\$ -</u>	<u>\$ 103,921</u>
Liabilities				
Due to other taxing districts and agencies	-	103,921	-	103,921
	<u>\$ -</u>	<u>\$ 103,921</u>	<u>\$ -</u>	<u>\$ 103,921</u>
WILLIAMSBURG				
Assets				
Cash and cash equivalents	-	36,375	-	36,375
	<u>\$ -</u>	<u>\$ 36,375</u>	<u>\$ -</u>	<u>\$ 36,375</u>
Liabilities				
Due to other taxing districts and agencies	-	36,375	-	36,375
	<u>\$ -</u>	<u>\$ 36,375</u>	<u>\$ -</u>	<u>\$ 36,375</u>
TOTAL ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 7,336,157	\$ 1,124,879	\$ 473,870	\$ 7,987,166
Accrued interest receivable	25,357	52,614	25,357	52,614
Property taxes receivable	1,312,614	59,662,111	58,072,362	2,902,363
Accounts receivable	5,426	33,463	5,426	33,463
Total assets	<u>\$ 8,679,554</u>	<u>\$ 60,873,067</u>	<u>\$ 58,577,015</u>	<u>\$ 10,975,606</u>
Liabilities				
Accounts payable	\$ 12,574	\$ 14,099	\$ 12,574	\$ 14,099
Due to other governments	94,777	74,484	96,335	72,926
Due to other taxing districts and agencies	8,572,203	60,784,484	58,468,106	10,888,581
Total liabilities	<u>\$ 8,679,554</u>	<u>\$ 60,873,067</u>	<u>\$ 58,577,015</u>	<u>\$ 10,975,606</u>

OCONEE COUNTY, SOUTH CAROLINA
FINES AND ASSESSMENTS
For the year ended June 30, 2009

	<u>Clerk of Court</u>	<u>Magistrate</u>
Fines Collected	\$ 16,731	\$ 449,854
Assessments from general sessions	9,537	511,677
Surcharges collected	<u>56,048</u>	<u>272,762</u>
 Total fines, assessments, and surcharges collected	 <u>\$ 82,316</u>	 <u>\$ 1,234,293</u>
 Fines retained by County Treasurer	 -	 449,854
Assessments retained by County Treasurer	3,294	54,076
Surcharges retained by County Treasurer	<u>36,584</u>	<u>37,972</u>
 Total fines, assessments, and surcharges retained by County Treasurer	 <u>\$ 39,878</u>	 <u>\$ 541,902</u>
 Fines remitted to State Treasurer	 16,731	 -
Assessments remitted to State Treasurer	6,243	457,601
Surcharges remitted to State Treasurer	<u>19,464</u>	<u>234,790</u>
 Total fines, assessments, and surcharges remitted to State Treasurer	 <u>\$ 42,438</u>	 <u>\$ 692,391</u>

STATISTICAL SECTION (UNAUDITED)

This part of County's comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant revenue source.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Table 1

OCONEE COUNTY, SOUTH CAROLINA
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities										
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ 24,052,990	\$ 29,641,543	\$ 31,090,351	\$ 43,464,806	\$ 95,790,297	\$ 106,195,121	\$ 107,401,916
Restricted	-	-	-	4,091,840	2,327,107	2,048,916	1,382,218	10,196,048	11,265,793	13,906,528
Unrestricted	-	-	-	4,247,343	7,356,900	11,764,876	19,461,663	13,833,247	20,014,132	21,310,360
Total governmental activities net assets	\$ -	\$ -	\$ -	\$ 32,392,173	\$ 39,325,550	\$ 44,904,143	\$ 64,308,687	\$ 119,819,592	\$ 137,475,046	\$ 142,618,804
Business-type activities										
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ 8,757,999	\$ 8,786,497	\$ 8,905,344	\$ 8,043,088	\$ 7,503,708	\$ 2,908,740	\$ 2,715,788
Unrestricted	-	-	-	7,377,743	4,378,532	4,442,223	5,420,623	5,987,762	3,008,070	3,201,022
Total business-type activities net assets	\$ -	\$ -	\$ -	\$ 16,135,742	\$ 13,165,029	\$ 13,347,567	\$ 13,463,711	\$ 13,491,470	\$ 5,916,810	\$ 5,916,810
Primary government										
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ 32,810,989	\$ 38,428,040	\$ 39,995,695	\$ 51,507,894	\$ 103,294,005	\$ 109,103,861	\$ 110,117,704
Restricted	-	-	-	4,091,840	2,327,107	2,048,916	1,382,218	10,196,048	11,265,793	13,906,528
Unrestricted	-	-	-	11,625,086	11,735,432	16,207,099	24,882,286	19,821,009	23,022,202	24,511,382
Total primary government net assets	\$ -	\$ -	\$ -	\$ 48,527,915	\$ 52,490,579	\$ 58,251,710	\$ 77,772,398	\$ 133,311,062	\$ 143,391,856	\$ 148,535,614

Note: This report is retroactive back to the fiscal year ended June 30, 2003 when GASB Statement 34 was implemented.

Table 2

OCONEE COUNTY, SOUTH CAROLINA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Expenses										
Governmental activities:										
General government	\$ -	\$ -	\$ -	\$ 8,565,435	\$ 10,684,415	\$ 10,633,510	\$ 9,703,484	\$ 13,295,214	\$ 16,628,618	\$ 18,548,180
Judicial services	-	-	-	1,886,421	2,280,117	2,260,841	2,144,967	2,188,858	2,179,220	2,197,316
Public safety	-	-	-	9,420,466	9,275,364	10,442,183	11,385,230	12,018,828	10,671,085	15,313,777
Health and welfare	-	-	-	5,222,929	1,137,429	1,001,238	717,572	6,009,235	790,730	785,094
Highways and streets	-	-	-	3,624,861	3,031,502	2,590,376	3,073,462	693,254	5,327,716	5,036,913
Culture and recreation	-	-	-	2,268,503	2,378,922	2,318,058	3,102,417	2,859,466	3,069,785	2,037,675
Miscellaneous	-	-	-	-	-	-	899,571	-	-	-
Interest on long-term debt	-	-	-	1,010,485	918,428	1,365,084	722,418	560,882	445,295	447,120
Total governmental activities expenses	-	-	-	31,999,100	29,706,177	30,611,290	31,749,121	37,625,737	39,112,449	44,366,075
Business-type activities:										
Rock Quarry	-	-	-	1,822,609	1,954,729	1,820,869	2,480,151	2,260,482	2,352,819	2,246,791
Solid Waste	-	-	-	3,940,812	3,440,710	3,703,326	4,429,812	4,700,221	-	-
Total business-type activities expense	-	-	-	5,763,421	5,395,439	5,524,195	6,909,963	6,960,703	2,352,819	2,246,791
Total primary government expenses	\$ -	\$ -	\$ -	\$ 37,762,521	\$ 35,101,616	\$ 36,135,485	\$ 38,659,084	\$ 44,586,440	\$ 41,465,268	\$ 46,612,866
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ -	\$ -	\$ -	\$ 1,615,153	\$ 1,998,099	\$ 2,338,113	\$ 4,272,850	\$ 4,473,204	\$ 5,138,752	\$ 4,637,574
Judicial services	-	-	-	996,250	1,104,109	1,108,509	1,860	2,889	2,460	1,730
Public safety	-	-	-	136,472	139,713	572,175	137,139	125,180	153,435	133,514
Health and welfare	-	-	-	18,711	19,066	19,967	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	295,930	286,017	274,896	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	-	-	-	134,487	1,809,439	1,462,414	1,366,838	1,424,205	1,292,982	1,994,989
Capital grants and contributions	-	-	-	1,765,114	2,292,924	644,983	2,149,799	898,741	2,498,147	2,394,832
Total governmental activities program revenues	-	-	-	6,172,503	7,649,367	6,421,057	7,928,486	6,924,219	9,085,776	9,182,639
Business-type activities:										
Charges for services:										
Rock Quarry	\$ -	\$ -	\$ -	\$ 2,917,458	\$ 3,294,420	\$ 2,985,868	\$ 2,993,067	\$ 2,771,383	\$ 3,082,349	\$ 3,037,173
Solid Waste	-	-	-	774,774	883,830	1,411,017	1,014,610	1,125,509	-	-
Operating grants and contributions	-	-	-	250,58	6,853	7,388	25,062	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities and program revenues	-	-	-	3,717,290	4,185,103	4,404,273	4,032,739	3,896,892	3,082,349	3,037,173
Total primary government program revenues	\$ -	\$ -	\$ -	\$ 9,889,793	\$ 11,834,470	\$ 10,825,330	\$ 11,961,225	\$ 10,821,111	\$ 12,168,125	\$ 12,219,812
Net (Expense)/Revenue										
Governmental activities	\$ -	\$ -	\$ -	\$ (25,826,597)	\$ (22,056,810)	\$ (24,190,233)	\$ (23,820,635)	\$ (30,701,518)	\$ (30,026,673)	\$ (35,183,436)
Business-type activities	-	-	-	(2,046,131)	(1,210,336)	(1,119,922)	(2,877,224)	(3,063,811)	729,530	790,382
Total primary government net expense	\$ -	\$ -	\$ -	\$ (27,872,728)	\$ (23,267,146)	\$ (25,310,155)	\$ (26,697,859)	\$ (33,765,329)	\$ (29,297,143)	\$ (34,393,054)

(Continued)

(Continued)

Table 2

OCONEE COUNTY, SOUTH CAROLINA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Revenues and Other Changes in Net Assets										
Taxes										
Property taxes	\$ -	\$ -	\$ -	\$ 21,322,657	\$ 21,674,814	\$ 23,424,084	\$ 29,468,762	\$ 30,079,163	\$ 32,121,201	\$ 33,947,622
Local and state accommodations taxes	-	-	-	216,021	236,843	262,343	274,905	306,484	449,643	259,564
Payments in lieu of taxes and franchise fees	-	-	-	758,995	793,199	776,414	967,047	897,146	771,530	971,447
Unrestricted grants and contributions	-	-	-	2,931,443	2,955,527	2,992,182	-	-	-	-
Investment earnings	-	-	-	579,433	211,288	465,943	1,117,714	1,523,229	1,485,206	1,061,380
Sale of capital assets	-	-	-	-	-	9,048	(1,112)	(253,191)	(18,678)	(740,289)
Capital contributions	-	-	-	-	-	-	7,567,013	-	-	-
Intergovernmental	-	-	-	-	-	-	3,119,522	3,431,519	3,816,253	3,639,338
Miscellaneous	-	-	-	981,957	399,956	541,575	4,286,662	762,775	641,535	287,463
Transfers	-	-	-	(1,799,274)	1,817,093	1,297,237	(3,021,235)	(2,846,497)	300,878	900,669
Total governmental activities	-	-	-	24,991,232	28,088,720	29,768,826	43,779,278	33,900,628	40,067,568	40,327,194
Business-type activities:										
Sale of capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,115	\$ -	\$ -
Investment earnings	-	-	-	108,550	56,716	98,239	208,908	224,958	111,247	110,287
Miscellaneous	-	-	-	-	-	2,501,458	-	-	-	-
Transfers	-	-	-	1,799,274	(1,817,093)	(1,297,237)	3,021,235	2,846,497	(300,878)	(900,669)
Total business-type activities	-	-	-	1,907,824	(1,760,377)	1,302,460	3,230,143	3,091,570	(689,631)	(790,382)
Total primary government	\$ -	\$ -	\$ -	\$ 26,899,056	\$ 26,328,343	\$ 31,071,286	\$ 47,009,421	\$ 36,992,198	\$ 39,377,937	\$ 39,536,812
Changes in Net Assets										
Governmental activities	\$ -	\$ -	\$ -	\$ (835,365)	\$ 6,031,910	\$ 5,578,593	\$ 19,958,643	\$ 3,199,110	\$ 10,040,895	\$ 5,143,758
Business activities	-	-	-	(138,307)	(2,970,713)	182,538	352,919	27,759	39,899	-
Total primary government	\$ -	\$ -	\$ -	\$ (973,672)	\$ 3,061,197	\$ 5,761,131	\$ 20,311,562	\$ 3,226,869	\$ 10,080,794	\$ 5,143,758

Note: This report is retroactive back to the fiscal year ended June 30, 2003 when GASB Statement 34 was implemented.

- ¹ Total is due to a reduction in the post closure liability estimate
² Increase due to collection of Duke Energy taxes.

Table 3

OCONEE COUNTY, SOUTH CAROLINA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	\$ 5,181,122	\$ 1,344,588	\$ 4,853,590	\$ 2,335,930	\$ 1,663,936	\$ 891,340	\$ 679,695	\$ 599,901	\$ 179,781	\$ 590,626
Unreserved	<u>9,583,069</u>	<u>12,296,324</u>	<u>7,272,779</u>	<u>7,910,410</u>	<u>8,888,837</u>	<u>10,530,439</u>	<u>13,918,914</u>	<u>12,868,375</u>	<u>18,107,692</u>	<u>22,832,404</u>
Total General Fund	<u>\$14,764,191</u>	<u>\$13,640,912</u>	<u>\$12,126,369</u>	<u>\$10,246,340</u>	<u>\$10,552,773</u>	<u>\$11,421,779</u>	<u>\$14,598,609</u>	<u>\$ 13,468,276</u>	<u>\$18,287,473</u>	<u>\$ 23,423,030</u>
All other governmental funds										
Reserved	\$ 2,416,687	\$ 4,085,943	\$ 7,572,480	\$ 6,067,052	\$ 2,664,108	\$ 1,181,612	\$ 1,885,917	\$ 10,196,048	\$11,265,793	\$ 11,422,123
Unreserved reported in:										
Special revenue funds	4,099	218,163	741,270	670,992	699,946	999,227	1,026,126	965,737	4,459,452	2,962,854
Debt service funds	-	-	-	3,836,757	1,950,290	1,193,315	-	-	-	-
Capital projects funds	<u>1,009,864</u>	<u>4,310,782</u>	<u>5,285,591</u>	<u>1,189,989</u>	<u>3,798,916</u>	<u>5,646,333</u>	<u>3,847,185</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 3,430,650</u>	<u>\$ 8,614,888</u>	<u>\$13,599,341</u>	<u>\$11,764,790</u>	<u>\$ 9,113,260</u>	<u>\$ 9,020,487</u>	<u>\$ 6,759,228</u>	<u>\$ 11,161,785</u>	<u>\$15,725,245</u>	<u>\$ 14,384,977</u>

Table 4

OCONEE COUNTY, SOUTH CAROLINA
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes	\$ 19,455,457	\$ 21,071,922	\$ 21,544,114	\$ 21,322,657	\$ 21,674,813	\$ 23,424,083	\$ 29,054,678	\$ 30,124,122	\$ 31,864,429	\$ 33,495,553
Intergovernmental revenue	5,238,935	6,067,843	6,787,749	6,619,463	5,851,569	5,207,115	6,920,124	5,840,225	7,963,754	7,783,703
Charges for services	2,602,953	2,841,176	3,161,064	-	-	-	-	-	-	-
Local sources	290,795	413,781	893,738	-	-	-	-	-	-	-
Licenses, permits and fees	-	-	-	1,706,902	2,078,369	2,864,269	2,992,392	3,163,299	3,649,173	3,041,597
Fines and forfeitures	-	-	-	545,475	574,901	534,514	584,120	581,574	704,937	639,085
County airport	-	-	-	408,065	496,575	499,601	570,288	585,237	649,305	475,413
PRT commission	-	-	-	255,405	251,514	238,384	265,049	271,163	291,232	300,169
Miscellaneous and other	-	-	-	379,180	795,676	559,655	4,399,713	942,750	844,500	1,129,037
Fee in lieu of taxes and franchise fees	-	-	-	758,995	793,200	776,413	967,047	897,146	771,530	971,447
Interest and investment income	1,184,869	1,461,377	956,816	579,431	211,283	465,942	1,117,714	1,523,229	1,486,802	1,061,380
Total revenues	28,773,009	31,856,099	33,343,481	32,575,573	32,727,905	34,569,976	46,871,125	43,928,745	48,225,662	48,897,384
Expenditures										
General government	8,448,243	9,825,408	9,280,753	8,261,688	10,303,363	10,325,962	11,049,484	12,869,727	17,607,979	17,363,947
Judicial services	-	-	-	1,811,856	2,047,691	2,021,352	1,913,542	1,952,033	2,175,997	2,108,667
Public safety	5,734,385	9,620,245	7,995,188	8,486,939	8,235,944	9,381,796	10,289,924	10,691,330	12,185,492	13,760,420
Highways and streets	4,449,198	5,097,052	3,728,019	3,276,007	2,710,659	2,293,659	4,377,000	4,206,562	3,730,728	2,524,563
Health and welfare	1,045,757	1,248,629	1,510,022	5,180,992	1,068,048	933,955	675,870	640,455	680,787	638,131
Culture and recreation	1,656,247	1,829,031	1,799,463	2,028,110	2,086,792	2,055,322	2,788,495	2,599,308	2,855,483	3,120,019
Economic development	63,924	52,821	-	-	-	-	-	-	-	-
Nondepartmental	-	-	-	-	-	-	899,571	-	-	-
Capital outlay	1,821,283	2,139,926	9,644,760	10,441,404	8,334,381	6,953,668	3,836,198	2,698,752	5,209,551	4,269,999
Debt service										
Principal retirement	1,215,805	1,161,307	1,352,742	2,254,623	2,860,858	1,590,939	5,735,001	2,681,649	1,539,768	1,902,090
Interest and fiscal charges	445,120	297,579	813,330	867,458	1,084,336	1,353,157	828,607	555,532	460,619	447,120
Bond issue costs	-	-	-	29,414	12,622	-	-	-	-	-
Total expenditures	24,879,962	31,271,998	36,124,277	42,638,491	38,744,694	36,909,810	42,393,692	38,895,348	46,446,404	46,134,956
Excess of revenues over (under) expenditures	3,893,047	584,101	(2,780,796)	(10,062,918)	(6,016,789)	(2,339,834)	4,477,433	5,033,397	1,779,258	2,762,428
Other Financing Sources (Uses):										
Sale of capital assets	-	-	-	-	-	9,915	13,472	1,085,324	13,210	132,196
Contributions - capital assets	-	-	101,052	467,847	1,254,599	108,915	-	-	-	-
Bonds and capital leases	-	5,298,710	8,000,000	7,677,015	600,000	1,700,000	-	-	1,477,683	-
Bond Premium	-	-	-	2,750	-	-	-	-	-	-
Transfers in	2,385,905	1,589,446	756,978	2,304,753	7,805,463	4,840,005	2,899,534	8,918,044	9,062,204	3,535,668
Transfers out	(3,828,620)	(3,411,298)	(2,607,324)	(4,104,027)	(5,988,370)	(3,542,768)	(5,920,769)	(11,764,541)	(8,261,326)	(2,634,999)
Total other financing sources (uses)	(1,442,715)	3,476,858	6,250,706	6,348,338	3,671,692	3,116,067	(3,007,763)	(1,761,173)	2,291,771	1,032,865
Net Change in fund balances	\$ 2,450,332	\$ 4,060,959	\$ 3,469,910	\$ (3,714,580)	\$ (2,345,097)	\$ 776,233	\$ 1,469,670	\$ 3,272,224	\$ 4,071,029	\$ 3,795,293
Debt service as a percentage of noncapital expenditures*	7%	5%	8%	10%	13%	10%	17%	9%	5%	6%

* Noncapital expenditures are total expenditures less capital outlay (to the extent capitalized for the government-wide statement of net assets) and expenditures for capitalized assets included within the functional expenditure categories. This formula adds "functional" and "principal" and divides them by the "total expenditures" minus the "capital outlay."

* Revenue categories changed for fiscal year ended June 30, 2003 as a result of GASB 34 implementation.

Table 5

**OCONEE COUNTY, SOUTH CAROLINA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Real Property	Personal Property	Other	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2000	106,662,530	40,067,663	145,416,492	292,146,685	65.7	4,411,679,945	6.62%
2001	113,612,500	43,687,214	147,985,585	305,285,299	69.1	4,520,063,562	6.75%
2002	146,565,820	44,667,212	151,397,122	342,630,154	62.2	5,541,328,450	6.18%
2003	153,714,440	42,937,485	153,188,478	349,840,403	63.3	5,794,628,310	6.04%
2004	163,279,640	41,923,931	136,897,152	342,100,723	65.8	6,001,869,805	5.70%
2005	173,662,370	42,187,445	136,610,252	352,460,067	68.5	6,126,381,738	5.75%
2006	183,221,480	40,272,285	183,827,876	407,321,641	73.5	6,925,984,344	5.88%
2007	255,586,460	39,243,746	141,572,055	436,402,261	70.4	8,170,386,203	5.34%
2008	274,733,180	39,153,407	143,279,238	457,165,825	70.2	8,240,526,066	5.55%
2009	295,542,685	37,818,501	139,742,088	473,103,274	70.2	8,465,109,305	5.58%

Source: Oconee County Auditor

Note: Property in the county was reassessed in fiscal year ended June 30, 2007.

Table 6

OCONEE COUNTY, SOUTH CAROLINA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	Oconee County Direct Rates					School District				Overlapping Rates								Total Direct and Overlapping Rates
	Operating Millage	Debt Service Millage	Economic Development Millage	Bridges and Culverts Millage	Total County Millage	Operating Millage	Debt Service Millage	School Technology Millage	Total School Millage	Tri-County Technical College Operations	City of Seneca	City of Salem	City of Walhalla	City of West Union	City of Westminster	Unincorp. Fire Special District	Keowee Fire Special District	
2000	61.3	4.4	0.0	0.0	65.7	115.1	19.6	0.0	134.7	1.6	50.0	30.0	79.0	34.0	76.0	0.0	0.0	471.0
2001	61.3	7.8	0.0	0.0	69.1	118.6	5.7	1.0	125.3	1.6	50.0	30.0	79.0	34.0	86.0	0.0	0.0	475.0
2002	55.1	7.1	0.0	0.0	62.2	116.3	14.7	1.0	132.0	1.8	50.0	30.0	84.0	39.0	88.0	0.0	0.0	487.0
2003	54.7	7.6	1.0	0.0	63.3	117.3	14.6	0.0	131.9	1.8	50.0	30.0	84.0	39.0	88.0	0.0	0.0	488.0
2004	61.8	3.0	1.0	0.0	65.8	126.0	11.0	0.0	137.0	2.2	50.0	30.0	84.0	39.0	88.0	0.0	14.5	510.5
2005	64.0	3.5	1.0	0.0	68.5	120.5	13.9	0.0	134.4	2.1	50.0	30.0	84.0	39.0	88.0	0.0	14.5	510.5
2006	68.0	4.5	1.0	0.0	73.5	123.0	18.0	0.0	141.0	2.1	50.0	30.0	84.0	39.0	88.0	0.0	14.5	522.1
2007	64.3	4.1	1.0	1.0	70.4	113.0	18.0	0.0	131.0	2.6	50.0	30.0	84.0	39.0	88.0	0.0	13.7	508.7
2008	64.1	4.1	1.0	1.0	70.2	109.8	31.0	0.0	140.8	2.1	50.0	30.0	84.0	39.0	88.0	2.9	14.0	521.0
2009	64.1	4.1	1.0	1.0	70.2	110.5	31.0	0.0	141.5	2.1	52.3	30.0	84.0	40.3	90.7	2.9	13.5	528.5

Source: Oconee County Auditor

¹ Overlapping rates are those of local and county governments that apply to property owners within Oconee County, South Carolina. Not all overlapping rates apply to all Oconee County, South Carolina property owners (e.g., the rates for the city or special district apply only to the portion of the government's property owners whose property is located within the geographic boundaries of the city or special district).

Table 7

OCONEE COUNTY, SOUTH CAROLINA
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
**In thousands*

2009				2000			
Taxpayer	Taxable Assessed Value*	Rank	Percentage of Total Taxable Assessed Value	Taxpayer	Taxable Assessed Value *	Rank	Percentage of Total Taxable Assessed Value
Duke Energy Corporation	\$ 130,506,940	1	27.64%	Duke Energy Corporation	\$ 114,821,020	1	39.30%
Blue Ridge Electric Coop Inc	5,809,890	2	1.23%	Westpoint Stevens Inc	6,920,242	2	2.37%
Sandvik Inc	4,127,177	3	0.87%	Blue Ridge Electric Coop Inc	3,540,800	3	1.21%
BASF Catalyst LLC	3,493,460	4	0.74%	Engelhard Corp	3,376,890	4	1.16%
Cryovac Inc	3,088,330	5	0.65%	Bellsouth Telecomm, Inc.	3,318,860	5	1.14%
Bellsouth Telecomm	3,077,960	6	0.65%	Square D Company	2,253,080	6	0.77%
Itron Electricity Metering Inc	2,564,572	7	0.54%	Schlumberger Resource	2,025,690	7	0.69%
Borg Warner Torq Transfer Sys	2,200,428	8	0.47%	U S Engine Value Company	1,999,330	8	0.68%
Johnson Controls Battery	1,569,695	9	0.33%	Valenite Inc	1,961,210	9	0.67%
U S Engine Value Company	1,544,930	10	0.33%	Amoco Fabrics & Fiber	1,863,520	10	0.64%
Total	<u>\$ 157,983,382</u>		<u>33.46%</u>		<u>\$ 142,080,642</u>		<u>48.63%</u>

Source: Oconee County Auditor

Table 8

**OCONEE COUNTY, SOUTH CAROLINA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2000	19,744,227	18,529,529	93.85%	379,463	18,908,992	95.77%
2001	21,583,671	20,096,771	93.11%	479,853	20,576,624	95.33%
2002	22,063,984	20,585,519	93.30%	513,203	21,098,722	95.63%
2003	23,694,113	21,287,292	89.84%	419,972	21,707,264	91.61%
2004	23,698,683	21,766,648	91.85%	645,300	22,411,948	94.57%
2005	23,967,285	23,150,413	96.59%	574,694	23,725,107	98.99%
2006	29,734,480	28,537,940	95.98%	898,377	29,436,317	99.00%
2007	31,713,210	30,738,875	96.93%	758,149	31,497,024	99.32%
2008	33,109,438	32,008,545	96.67%	649,634	32,658,179	98.64%
2009	33,769,581	32,376,414	95.87%	-	32,376,414	95.87%

Source: Oconee County Treasurer and Oconee County Auditor

Table 9

OCONEE COUNTY, SOUTH CAROLINA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Business Type Activities			Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Special Source Revenue Bonds	Capital Leases	Revenue Bond	State Revolving Fund Loan	Capital Leases			
2000	5,705,000	453,538	-	-	6,898,871	-	13,057,409	0.88%	202
2001	8,740,000	372,231	1,183,710	-	6,577,042	-	16,872,983	1.05%	255
2002	15,665,000	297,884	980,314	-	-	-	16,943,198	1.00%	253
2003	19,215,000	231,127	2,919,464	-	-	-	22,365,591	1.28%	329
2004	17,165,000	772,639	2,167,094	-	-	-	20,104,733	1.12%	294
2005	15,940,000	716,394	3,082,399	-	-	-	19,738,793	1.03%	286
2006	11,415,000	640,977	1,947,815	-	-	-	14,003,792	0.70%	201
2007	10,275,000	-	1,047,143	-	-	-	11,322,143	0.54%	160
2008	9,075,000	-	2,185,058	-	-	-	11,260,058	0.54%	159
2009	7,800,000	-	1,557,968	-	-	-	9,357,968	0.53%	131

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Demographic and Economic Statistics for personal income and population data.

Table 10

OCONEE COUNTY, SOUTH CAROLINA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property ¹	Per Capita ²
	General Obligation Bonds	Less: Amount Available in Debt Service Fund	Total		
2000	5,705,000	1,691,338	4,013,662	1.37%	62
2001	8,740,000	2,704,542	6,035,458	1.98%	91
2002	15,665,000	3,326,793	12,338,207	3.60%	184
2003	19,215,000	3,836,757	15,378,243	4.40%	226
2004	17,165,000	2,302,062	14,862,938	4.34%	217
2005	15,940,000	1,193,315	14,746,685	4.18%	214
2006	11,415,000	1,382,218	10,032,782	2.46%	144
2007	10,275,000	1,613,985	8,661,015	1.98%	123
2008	9,075,000	1,880,690	7,194,310	1.57%	102
2009	7,800,000	2,210,845	5,589,155	1.18%	78

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

² Population data can be found on the Schedule of Demographic and Economic Statistics.

OCONEE COUNTY, SOUTH CAROLINA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of June 30, 2009

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ¹</u>	<u>Estimated Share of Overlapping Debt</u>
Debt Repaid with Property Taxes:			
School District of Oconee County	\$ 56,165,000	100.00%	\$ 56,165,000
Keowee Fire Special District	1,110,000	8.18%	<u>90,798</u>
Subtotal, overlapping debt			56,255,798
Oconee County Direct Debt			<u>7,800,000</u>
Total direct and overlapping			<u>\$ 64,055,798</u>

Sources: Oconee County Auditor and Oconee County Treasurer

Note: ¹ Determined by ratio of assessed valuation of property subject to taxation in overlapping unit to valuation of property subject to taxation in the County.

Table 12

OCONEE COUNTY, SOUTH CAROLINA
LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
* Debt Limit	\$ 23,416,408	\$ 24,422,824	\$ 27,410,412	\$ 28,012,006	\$ 27,368,058	\$ 28,186,805	\$ 32,585,731	\$ 34,912,181	\$ 36,573,266	\$ 37,768,262
Total net Debt applicable to limit	5,705,000	8,740,000	15,665,000	19,215,000	17,165,000	15,940,000	10,032,782	8,661,015	7,194,310	5,589,155
Legal debt margin	\$ 17,711,408	\$ 15,682,824	\$ 11,745,412	\$ 8,797,006	\$ 10,203,058	\$ 12,246,805	\$ 22,552,949	\$ 26,251,166	\$ 29,378,956	\$ 32,179,107
Total net debt applicable to the limit as a percentage of debt limit	24.4%	35.8%	57.1%	68.6%	62.7%	56.6%	30.8%	24.8%	19.7%	14.8%
Legal Debt Margin Calculation for Fiscal Year 2009										
Assessed Value	\$ 472,103,274									
Debt Limit (8 % of assessed value)	37,768,262									
Debt applicable to limit:										
General obligation bonds	7,800,000									
Less: Amount set aside for repayment of general obligation debt	(2,210,845)									
Total net debt applicable to limit	5,589,155									
Legal debt margin	\$ 32,179,107									

Source: Oconee County Auditor and Oconee County Treasurer

* Calculated at eight percent of assessed value.

Note: Under South Carolina State Constitution Article X Section 14 7(a), Oconee County's outstanding general obligation debt should not exceed eight percent of the total assessed property value.

Table 13

**OCONEE COUNTY, SOUTH CAROLINA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

Year	Population ¹	Personal Income* ²	Per Capita Personal Income ¹	Median Age ³	School Enrollment ⁴	Unemployment Rate ¹
2009	71,274	\$ 1,767,887	\$ 31,675	41.2	10,402	7.5%
2008	70,753	2,079,867	29,715	39.2	10,377	7.9%
2007	70,567	2,079,867	21,458	39.5	10,411	9.0%
2006	69,676	1,989,996	28,561	39.5	10,474	8.6%
2005	68,949	1,908,276	27,677	39.5	10,406	7.4%
2004	68,430	1,797,946	26,274	39.5	10,344	7.5%
2003	67,918	1,745,446	25,700	39.5	10,097	6.7%
2002	67,029	1,686,129	25,155	39.5	10,070	5.6%
2001	66,215	1,604,384	24,106	39.5	9,913	3.4%
2000	64,687	1,483,647	22,647	39.5	10,345	4.1%

* in thousands

Data Sources:

¹ Upstate Alliance, Inc.

² U. S. Bureau of Economic Analysis,

³ Oconee County Economic Development

⁴ School District of Oconee County, SC

Note: Data not available for some previous years and some current years

Table 14

**OCONEE COUNTY, SOUTH CAROLINA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

2009				2000			
Employer	Employees	Rank	Percentage of Total County Employment	Employer	Employees	Rank	Percentage of Total County Employment
School District of Oconee County	1605	1	7.2%	West Point Stevens Inc. - Finishing	2000	1	8.9%
Duke Energy Corporation	1500	2	6.7%	Duke Energy Corporation	1700	2	7.5%
Oconee Medical Center	1370	3	6.1%	School District of Oconee County	1500	3	6.7%
Itron	665	4	3.0%	Oconee Memorial Hospital	1051	4	4.7%
Schneider Electric - Square D	655	5	2.9%	West Point Stevens Inc. - Fabrication	935	5	4.1%
Timken U. S. Corporation	640	6	2.9%	Schlumberger Industries	855	6	3.8%
Oconee County Government	450	7	2.0%	Square D Co.	680	7	3.0%
Covidien	423	8	1.9%	PilloxTex Corp.	654	8	2.9%
BASF Catalysts, LLC	389	9	1.7%	West Point Stevens Inc.	511	9	2.3%
Sandvik/Valenite	347	10	1.6%	Jacobs Chuck Manufacturing Co.	495	10	2.2%
Total	<u>8,044</u>		<u>36.01%</u>		<u>10,381</u>		<u>46.07%</u>

Source: South Carolina Appalachian Council of Governments

Source: Economic Development

Table 15

OCONEE COUNTY, SOUTH CAROLINA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Full Time Equivalent Employees as of June 30									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County Administration										
Administrator	2	2	2	2	2	4	3	2	2	2
County Council	1	1	1	1	1	1	1	1	1	1
Economic Development	2	2	2	2	2	2	2	2	2	2
Airport	5	5	5	5	5	5	5	5	5	5
Community Services										
Library	10	10	18	18	18	18	18	18	18	18
Parks Recreation & Tourism	17	17	13	14	14	15	10	13	13	13
General Government										
Building Codes	9	9	9	10	9	9	10	10	11	11
Charity Medical	-	-	-	-	-	-	-	-	0	0
Finance	5	5	6	7	8	7	7	7	8	8
Human Resources	3	3	5	5	5	5	5	5	4	4
Information Technology	2	2	3	3	9	11	11	13	8	8
Non-Departmental	-	-	-	-	-	-	-	-	-	-
Planning	2	2	2	2	2	2	2	3	4	3
Procurement	4	4	4	5	5	5	4	4	3	3
Registration & Elections	1	1	2	2	2	2	2	2	2	2
Judicial Services										
Clerk of Court	9	9	9	9	10	10	10	10	11	10
Magistrate	9	9	11	11	11	10	9	9	9	9
Probate Court	5	5	5	5	5	5	5	5	5	6
Probation and Parole	-	-	-	-	-	-	-	-	-	-
Public Defender	-	-	-	-	-	-	-	-	-	-
Register of Deeds	3	3	4	5	5	5	5	5	5	5
Solicitor	7	7	7	6	6	6	6	7	7	8
Public Safety										
Animal Control	3	3	3	3	3	5	6	6	6	6
Communications	18	18	16	16	16	17	17	19	18	18
Coroner	1	1	1	1	1	1	1	1	1	1
Detention Center	24	24	25	25	25	25	25	27	28	36
Emergency Services	3	3	3	3	3	4	3	3	3	16
Rural Fire	2	2	3	3	4	4	4	4	4	0
Sheriff's Office	54	54	77	80	80	83	84	88	87	89

(Continued)

Table 15

OCONEE COUNTY, SOUTH CAROLINA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	Full Time Equivalent Employees as of June 30									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Works										
Engineering	-	-	-	-	-	-	-	-	-	-
Facilities Maintenance	9	9	10	10	10	10	10	11	11	10
Roads and Bridges	39	39	39	39	40	36	37	37	38	38
Soil & Water	1	1	1	1	1	1	1	1	1	1
Solid Waste	47	47	49	49	49	49	43	43	42	39
Vehicle Maintenance	14	14	15	15	15	16	15	15	15	14
State Services										
Cooperative Extension	-	-	-	-	-	-	-	-	-	-
Department of Social Services	-	-	-	-	-	-	-	-	-	-
Health Department	-	-	-	-	-	-	-	-	-	-
Legislative Delegation	1	1	1	1	1	1	1	1	1	1
SC Medically Indigent Assistant Act	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	2	2	2	2	3	3	3	3	3	3
Taxation										
Assessor	19	16	16	15	13	13	14	14	18	21
Auditor	5	5	6	16	6	7	7	7	7	7
Board of Assessment and Appeals	-	-	-	-	-	-	-	-	-	-
Computer Tax Center	-	-	-	-	-	-	-	-	-	-
Delinquent Tax Collector	4	4	4	4	4	4	4	4	3	3
Treasurer	5	5	6	6	6	6	6	6	6	7
Enterprise Fund										
Rock Quarry	15	16	17	17	17	18	17	17	16	16
	<u>362</u>	<u>360</u>	<u>402</u>	<u>418</u>	<u>416</u>	<u>425</u>	<u>413</u>	<u>428</u>	<u>426</u>	<u>444</u>

Source: Oconee County Human Resources

Table 16

**OCONEE COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County Administration										
County Council										
Regular Meetings	-	-	-	24	24	24	24	24	24	24
Special Meetings	-	-	-	4	4	6	6	8	8	12
Public Hearings	-	-	-	13	10	12	10	12	12	12
Committee Meetings	-	-	-	66	22	50	50	40	40	45
Community Services										
Library										
Circulation	-	-	315,462	337,227	351,710	318,352	332,023	-	-	-
Interlibrary Book Loans	-	-	1,466	1,392	1,364	1,635	1,414	-	-	-
Reference Desk Questions	-	-	35,256	53,450	22,700	25,424	13,300	-	-	-
Computer Users	-	-	7,950	17,725	20,143	25,344	27,880	-	-	-
Registered Users	-	-	31,865	35,007	28,329	41,665	33,131	-	-	-
Program Attendance	-	-	5,492	6,322	6,282	5,361	2,672	-	-	-
New Materials Added	-	-	37,091	14,930	14,259	15,296	19,045	-	-	-
Library Visitors	-	-	220,715	220,950	228,306	227,812	221,735	-	-	-
Summer Reading Program Enrollment	-	-	-	-	1,020	823	980	-	-	-
General Government										
Building Codes										
Permits Issued	-	-	-	1,996	2,200	2,197	2,100	2,100	2500	-
Inspections Performed	-	-	-	11,541	12,000	10,890	10,000	10,000	6806	-
Fees Collected	-	-	-	\$ 488,443	\$ 520,000	\$ 748,582	\$ 800,000	\$ 800,000	\$ 872,402	-
Plan Review	-	-	-	29	35	102	100	100	200	-
Plan Review Fees Collected	-	-	-	\$ 24,361	\$ 30,000	\$ 44,180	\$ 50,000	\$ 50,000	\$ 70,452	-
Re-Inspection Fees	-	-	-	-	-	\$ 9,600	\$ 9,000	\$ 8,000	n/a	-
Finance										
Number of Funds	-	-	-	-	8	8	8	9	8	9
Number of Accounts	-	-	-	-	3,193	3,445	3,855	4,412	4,292	4,893
Number of Departments	-	-	-	-	54	52	56	54	55	56
Journal Entries	-	-	-	-	234	250	175	155	150	-
Percentage of Accounts Payable Checks issued without error	-	-	-	-	99%	99%	99%	99%	1	-

(Continued)

Table 16

**OCONEE COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government, continued										
Finance, continued										
Completed Budget Transfers entered into GL Prior to Closing	-	-	-	-	100%	100%	100%	100%	1	-
Processed & Maintained Reports, Accounts Etc.	-	-	-	-	3,621	4,029	4,805	4,771	4,800	-
Pay Action Requests	-	-	-	-	351	390	438	440	444	-
Funds Maintained	-	-	-	-	17	20	25	27	27	-
Timesheets Processed	-	-	-	-	10,700	12,844	13,728	13,728	13,735	13,768
Personnel Changes Processed	-	-	-	-	4,728	2,600	1,950	1,950	2,000	-
Number of funding sources identified and relayed to departments monthly	-	-	-	-	2	2	2	2	2	-
Invoices Processed	-	-	-	-	14,339	15,100	19,235	15,592	16,000	-
Vendor Checks Issued	-	-	-	-	10,025	10,100	9,541	10,516	11,000	10,939
1099's Issued	-	-	-	-	73	75	61	67	75	73
Payroll Checks Issued	-	-	-	-	5,980	5,720	5,200	4,602	4,650	3,611
W2's Issued	-	-	-	-	507	536	547	547	550	531
Direct Deposits issued	-	-	-	-	5,590	5,824	6,890	7,930	8,000	8,692
Number of Grant Applications	-	-	-	-	33	32	36	40	40	-
Number of Grants Monitored	-	-	-	-	34	35	36	44	44	-
Human Resources										
Advertisements	-	-	-	256	270	260	140	140	222	-
Applications Processed	-	-	-	1,432	1,503	2,182	1,656	2,568	2,621	2,832
Application Regrets	-	-	-	106	117	125	124	185	n/a	-
Jobs Filled	-	-	-	56	65	92	73	103	117	120
New Employee Physicals	-	-	-	60	69	80	61	78	126	-
New Employee Orientation	-	-	-	56	65	80	55	103	126	-
Terminations	-	-	-	60	65	80	72	82	74	90
Grievance Hearings	-	-	-	3	3	6	0	5	2	3
Employment Security Commission Appeals	-	-	-	3	3	3	4	3	0	-
Departmental Consultations	-	-	-	104	110	125	150	160	160	-
Employee Consultations	-	-	-	500	650	700	850	800	825	-
Countywide Training Programs Coordinated	-	-	-	9	12	6	64	64	72	-
New Workers Compensation Claims	-	-	-	72	90	93	72	72	62	65
Process Open and Pending Worker Compensation Claims	-	-	-	100	118	112	108	108	71	-
Workers Compensation Appeals	-	-	-	3	5	5	7	7	3	-

(Continued)

Table 16

**OCONEE COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government, continued										
Human Resources, continued										
Random Safety/Risk Inspections Conducted	-	-	-	50	50	50	15	15	15	-
New and Pending Vehicle Claims Processed	-	-	-	72	125	80	33	33	29	-
New and Pending Tort Claims Processed	-	-	-	8	8	22	11	11	11	-
New and Pending Property Claims Processed	-	-	-	8	8	16	7	7	1	-
Health Insurance Enrollment Upkeep - Employee/Dependent	-	-	-	885	915	940	837	838	920	-
Health Insurance Enrollment Upkeep - Retirees/Spouses	-	-	-	63	79	89	84	87	90	-
Employee Health Troubleshooting/Follow-Ups	-	-	-	1,300	2,600	1,800	1,850	1,850	2,000	-
Interoffice Correspondence	-	-	-	40	45	40	55	60	76	-
Administrative Projects Completed	-	-	-	9	10	15	24	24	20	-
Annual Flu Shot Clinics	-	-	-	-	-	1	1	1	1	-
Annual County Wide Blood Drives	-	-	-	-	-	1	1	2	1	-
Interview Line-Ups	-	-	-	-	-	-	184	165	n/a	-
TERI/Retiree Processed	-	-	-	-	-	-	812	733	741	-
Information Technology										
Blocked Spam Unsolicited and Commercial	-	-	-	-	-	244,134	481,770	873,158	n/a	-
Prohibited E-mails	-	-	-	-	-	845	-	119	n/a	-
Virus Infected E-mails	-	-	-	-	-	3,887	660	4,430	n/a	-
Passed E-mails	-	-	-	-	-	92,877	15,120	29,157	n/a	-
Planning										
Informal Subdivision Plat Reviews	-	-	-	95	95	100	100	110	110	-
Formal Subdivision Reviews	-	-	-	-	-	11	20	25	25	-
Communication Towers	-	-	-	9	14	7	10	10	10	-
Sexually Oriented Businesses	-	-	-	-	-	-	-	-	0	-
Procurement										
Local Funds	\$ 8,571,854	\$ 9,211,618	\$ 10,373,480	\$ 11,501,220	\$ 4,266,294	\$ 14,405,050	\$ 11,829,086	\$ 21,061,458	n/a	n/a
Other Projects	\$ 1,825,956	\$ 5,442,783	\$ 3,084,890	\$ 3,328,001	\$ 3,770,175	\$ 4,231,401	\$ 2,400,000	\$ 2,272,000	n/a	n/a
Courthouse and Public Safety Projects	\$ -	\$ 8,000,000	\$ 700,000	\$ -	\$ -	\$ 8,100,000	\$ 3,641,254	\$ -	n/a	n/a
Total Dollars	\$ 10,397,810	\$ 22,654,401	\$ 20,458,370	\$ 14,829,221	\$ 18,036,469	\$ 6,736,451	\$ 17,870,340	\$ 23,333,458	n/a	n/a
Site Visits	16	15	20	15	10	16	10	13	n/a	n/a
Construction Projects	10	10	20	12	21	15	12	6	n/a	n/a

(Continued)

Table 16

OCONEE COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government, continued										
Registration & Elections										
Current Registered Voters	-	-	-	-	33,076	36,076	38,391	39,244	40,000	50,000
New Registrations	-	-	-	-	5,700	8,000	4,650	4,758	4,500	6,000
Delctions, Deaths, and Moves	-	-	-	-	4,812	5,000	2,750	3,905	3,744	3,000
Changes entered to voter registration application	-	-	-	-	4,253	6,000	4,425	4,515	4,500	-
Number of elections County	-	-	-	-	6	7	8	6	4	3
Number of elections School elections	-	-	-	-	5	8	6	5	5	-
Judicial Services										
Clerk of Court										
Fines/Fees/Child Support Collected	-	-	-	-	-	\$ 5,700,620	\$ 5,556,414	\$ 5,700,000	\$ 5,700,000	\$ -
Foreclosure Funds and Cash Bonds Collected	-	-	-	-	-	\$ 2,073,457	\$ 2,217,943	\$ 2,300,000	\$ 2,300,000	\$ -
Foreclosure Auctions	-	-	-	-	182	177	138	150	150	63
Common Pleas New Cases	-	-	-	-	-	1,089	1,087	1,090	1,090	774
Family Court New Cases	-	-	-	-	929	944	879	900	900	421
Juvenile Cases	-	-	-	-	214	167	139	140	140	95
General Sessions Court Warrants Filed	-	-	-	-	2,700	3,104	3,060	3,100	3,100	1,026
Indicted Cases	-	-	-	-	2,162	1,826	1,604	1,650	1,650	1,650
Magistrate										
Arrest Warrants Seneca	-	-	-	-	1,989	2,101	1,807	2,450	2980	-
Arrest Warrants Walhalla	-	-	-	-	1,489	2,970	2,672	2,933	3519	-
Arrest Warrants Westminster	-	-	-	-	97	453	274	143	171	-
Traffic Tickets Seneca	-	-	-	-	5,031	6,540	6,638	4,956	5947	-
Traffic Tickets Walhalla	-	-	-	-	2,505	3,389	3,590	4,831	5797	-
Traffic Tickets Westminster	-	-	-	-	105	67	69	7	8	-
Fines Collected Seneca	-	-	-	-	\$ 596,844	\$ 713,422	\$ 704,535	\$ 593,824	\$ 712,588	\$ -
Fines Collected Walhalla	-	-	-	-	\$ 306,636	\$ 531,873	\$ 534,541	\$ 664,747	\$ 700,000	\$ -
Fines Collected Westminster	-	-	-	-	\$ 9,118	\$ 131,233	\$ 97,341	\$ 68,284	\$ 69,000	\$ -
Revenue Collected Seneca	-	-	-	-	\$ 206,164	\$ 264,394	\$ 283,478	\$ 248,964	\$ 298,756	\$ -
Revenue Collected Walhalla	-	-	-	-	\$ 170,983	\$ 210,689	\$ 209,937	\$ 267,917	\$ 298,789	\$ -
Revenue Collected Westminster	-	-	-	-	\$ 5,740	\$ 76,840	\$ 74,913	\$ 63,979	\$ 65,000	\$ -

(Continued)

Table 16

**OCONEE COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Judicial Services, continued										
Register of Deeds										
Recorded Documents	-	16,815	20,401	21,819	23,761	21,758	23,884	23,458		
County Portion	-	-	-	-	\$ 853,897	\$ 948,045	\$ 1,154,903	\$ 1,199,786	\$ 1,150,000	\$ -
State Portion	-	-	-	-	\$ 1,139,653	\$ 1,394,266	\$ 1,991,775	\$ 1,511,703	\$ 1,500,000	\$ -
Public Safety										
Animal Control										
Animals Received	-	-	-	-	-	-	5,234	5,198	5500	5,200
Complaints Responded To	-	-	-	-	-	-	1,936	2,266	2560	2,000
Coroner (Based on a calendar year.)										
Natural Deaths	128	118	120	138	143	261	303	-	-	-
Accidental Deaths	39	28	42	45	35	49	40	-	-	-
Homicides	3	0	7	5	8	3	4	-	-	-
Suicides	9	12	14	7	12	13	12	-	-	-
Undetermined Deaths	1	0	1	0	0	3	3	-	-	-
Cremation Permits Issued	84	100	109	125	139	161	161	-	-	-
Detention Center										
Number of Inmates	-	-	-	3,363	3,832	3,782	4,591	3,779		
Number of Transports	-	-	-	1,745	1,989	1,896	1,742	1,848		
Number of Meals Served	-	-	-	102,930	117,340	129,210	142,350	152,205		
Medical Inmates Screenings	-	-	-	2,028	2,132	3,265	4,399	4,855		
Average Daily Population	-	-	-	86	96	118	130	139		
Emergency Services (Based on a calendar year.)										
Seneca ER-1	-	-	-	-	-	1,589	121	-	-	-
Salem ER-2	-	-	-	-	-	418	36	-	-	-
Oakway ER-3	-	-	-	-	-	515	41	-	-	-
Walhalla ER-4	-	-	-	-	-	1,123	88	-	-	-
Westminster ER-5	-	-	-	-	-	755	47	-	-	-
Mountain Rest ER-6	-	-	-	-	-	111	8	-	-	-

(Continued)

Table 16

**OCONEE COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Safety, continued										
Rural Fire										
Public Education Programs	-	-	-	-	20	25	25	25	n/a	n/a
Training Hours	-	-	-	-	2,996	3,200	4,000	3,200	n/a	n/a
Structure Fires	-	-	-	-	220	178	200	190	n/a	n/a
Auto Fires/Accidents	-	-	-	-	479	493	520	450	n/a	n/a
Mobile Homes	-	-	-	-	62	77	85	80	n/a	n/a
Haz Mat Calls	-	-	-	-	5	14	20	16	n/a	n/a
Alarms	-	-	-	-	565	491	500	300	n/a	n/a
Business Calls	-	-	-	-	22	22	25	30	n/a	n/a
Drills	-	-	-	-	3	15	20	3	n/a	n/a
Woods & Grass	-	-	-	-	146	181	200	240	n/a	n/a
Illegal Burns	-	-	-	-	40	60	67	35	n/a	n/a
Civilian Injuries/Deaths	-	-	-	-	3	3	2	800	n/a	n/a
Sheriff's Office										
Service Calls	-	-	-	-	-	254,047	261,668	269,268	n/a	n/a
Incident Reports	-	-	-	-	-	6,144	8,869	9,331	10253	-
Investigative Assignments	-	-	-	-	-	1,733	1,948	2,256	1850	-
Drug Cases Investigated	-	-	-	-	-	326	347	375	385	-
Drug Arrests	-	-	-	-	-	372	366	402	451	-
Meth Labs	-	-	-	-	-	16	8	10	10	-
Drug - Seized Value	-	-	-	-	-	\$ 3,739,367	\$ 8,198	\$ 8,725,000	\$ 10,000,000	\$ -
Traffic Unit - Citations	-	-	-	-	-	2,163	835	3,163	2236	-
Warrants Units - Arrest	-	-	-	-	-	2,236	2,864	4,124	4206	-
Civil Process - Common Pleas	-	-	-	-	-	1,185	3,840	1,563	500	-
Civil Process - Magistrate's Civil	-	-	-	-	-	2,807	1,303	2,783	3154	-
Family Court Process	-	-	-	-	-	2,497	2,560	1,783	1496	-
Victim Advocate Contacts	-	-	-	-	-	1,814	1,428	2,863	3571	-
School Resource Program - Classes Taught	-	-	-	-	-	89	2,431	120	120	-
School Resource Program - Students Counseled	-	-	-	-	-	532	102	653	650	-
Cases Investigated	-	-	-	-	-	68	614	135	120	-
Crime Stoppers Calls	-	-	-	-	-	63	122	113	85	-
Litter Control Complaints	-	-	-	-	-	-	88	37	115	-
Litter Control Summons/Arrests	-	-	-	-	-	-	-	14	50	-
Litter Control Highway Cleanups	-	-	-	-	-	-	-	29	90	-
Litter Control Number of Bags in Highway Cleanups	-	-	-	-	-	-	-	442	1350	-

(Continued)

Table 16

OCONEE COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Works										
Roads and Bridges										
Work Orders Issued	-	-	-	-	2,272	2,450	2,802	3,363	4500	-
Work Orders Completed	-	-	-	-	1,467	1,900	2,514	3,017	3825	-
Standby Duty Calls	-	-	-	-	n/a	n/a	134	160	125	-
Road Signs Installed	-	-	-	-	602	602	1,238	1,486	2200	-
Right of Ways Obtained	-	-	-	-	175	200	75	90	80	-
Potholes Patched (Asphalt Tons)	-	-	-	-	2,891	4,300	4,534	5,440	5250	-
Gravel Hauled (Tons)	-	-	-	-	47,320	77,349	35,006	42,007	40000	-
Miles of Overlay	-	-	-	-	22.6	7.3	12.94	21	22	-
Miles of New Construction	-	-	-	-	5.33	11.1	5.73	7.5	8	-
Miles of Reconstruction	-	-	-	-	0.63	2.3	1.43	2.25	1.5	-
Miles of Milling	-	-	-	-	0	0	3.45	1.5	2.5	-
Roads Paved by Roads and Bridges	-	-	-	-	n/a	n/a	1.65	4.5	0	-
Paving Contracts	-	-	-	-	n/a	0	2	3	1	-
Total Cost of Paving Contracts	-	-	-	-	n/a	0	\$2,663,000	\$3,500,000	\$ 3,250,000	\$ -
Number of Roads by Contract	-	-	-	-	n/a	0	34	40	42	-
ROW Miles Mowed	-	-	-	-	583	583	588	594	4020	-
911 Road Name Signs	-	-	-	-	n/a	n/a	n/a	400	900	-
Encroachment Permits Issued	-	-	-	-	16	27	30	35	0	-
Driveway Permits Issued	-	-	-	-	277	254	325	350	300	-
Driveway Installed	-	-	-	-	n/a	n/a	29	36	45	-
Miles of Centerline Painting	-	-	-	-	-	-	18.43	87.5	35	-
Stop Sign Problems	-	-	-	-	-	-	174	251	225	-
Vehicle Maintenance										
Repair Orders Processed	-	-	-	-	2,700	2,800	2,421	2,600	2600	-
Road Calls Made	-	-	-	-	2,300	2,100	2,000	2,000	2000	-
Vehicles Maintained	-	-	-	-	445	460	546	560	500	-
Heavy Equipment Maintained	-	-	-	-	40	45	34	40	64	-
State Services										
Department of Social Services										
Positions Allocated	-	-	-	-	-	51	51	67	70	65
Personnel Costs	-	-	-	-	-	\$ 1,345,891	\$ 1,438,427	\$ 1,908,850	\$ 1,966,144	\$ -
Case Services Funds Allocated	-	-	-	-	-	\$ 6,482,143	\$ 7,322,320	\$ 8,547,833	\$ 8,889,747	\$ -
Other Operating Costs	-	-	-	-	-	\$ 377,330	\$ 221,370	\$ 216,974	\$ 218,500	\$ -

(Continued)

Table 16

**OCONEE COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
State Services, continued										
Department of Social Services, continued										
Food Stamps Cases	-	-	-	-	-	2,460	2,787	2,908	2,975	3,100
Family Independence Cases	-	-	-	-	-	163	188	199	190	190
Child Protective Services Investigations	-	-	-	-	-	271	331	207	250	275
Child Protective Services Cases	-	-	-	-	-	269	275	256	250	254
Children in Foster Care	-	-	-	-	-	184	166	144	130	140
Taxation										
Assessor										
Real Property Parcels	-	-	-	-	56,740	-	58,786	59,590	61,900	-
Mobile Home Parcels	-	-	-	-	5,306	-	4,725	4,877	5,040	-
Mobile Home Moving Permits	-	-	-	-	218	-	228	250	250	-
Mobile Home Permits Added	-	-	-	-	468	-	392	475	500	-
Building Permits Added	-	-	-	-	n/a	-	700	800	1,300	-
Agricultural Forms Processed	-	-	-	-	1,400	-	1,184	1,400	1,500	-
Residential Forms Processed	-	-	-	-	2,000	-	2,045	2,600	3,000	-
Assessment Appeals Processed	-	-	-	-	n/a	-	800	6,500	300	-
Deeds Processed	-	-	-	-	n/a	-	6,767	7,400	7,500	-
Auditor										
Airplanes	-	-	-	-	-	-	-	82	75	-
Boats and Motors	-	-	-	-	-	-	-	8,200	7,794	-
Documented Vessels	-	-	-	-	-	-	-	18	30	-
Business Personal Co. Assessed	-	-	-	-	-	-	-	425	450	-
Business Personal SC Tax	-	-	-	-	-	-	-	2,779	2,777	-
Homestead Exemptions Total	-	-	-	-	-	-	-	7,670	7,813	-
Homestead Exemptions New	-	-	-	-	-	-	-	600	638	-
Vehicle Renewals	-	-	-	-	-	-	-	64,430	65,113	-
Dealer Affidavits	-	-	-	-	-	-	-	4,296	4,402	-
Temporary License	-	-	-	-	-	-	-	1,492	1,323	-
Real Estate Notices	-	-	-	-	-	-	-	67,211	72,748	-
Telephone Calls/Inquiries	-	-	-	-	-	-	-	35,000	32,000	-
Real/Personal Abatements	-	-	-	-	-	-	-	4,000	2,500	-
Real/Personal Supplemental	-	-	-	-	-	-	-	4,500	3,000	-
Vehicle Abatements	-	-	-	-	-	-	-	31,898	32,250	-
Vehicle Supplemental	-	-	-	-	-	-	-	22,903	37,815	-

(Continued)

Table 16

**OCONEE COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Taxation, continued										
Auditor, continued										
Real/Personal Address Changes	-	-	-	-	-	-	-	7,073	9,200	-
Vehicle Address Changes	-	-	-	-	-	-	-	4,120	4,243	-
Deeds Added to Deed File	-	-	-	-	-	-	-	7,264	7,267	-
Exempt Vehicles	-	-	-	-	-	-	-	430	440	-
Appeal Letters by Tax Committee	-	-	-	-	-	-	-	400	500	-
Board of Assessment and Appeals										
Appeals Filed	-	-	-	179	7	7	8	131	180	-
Hearings Held	-	-	-	75	1	2	3	25	-	-
Delinquent Tax Collector										
Tax Payments Processed	-	-	-	-	\$684,440	\$2,307,846	\$3,182,090	\$3,783,402	n/a	n/a
SC and County Business Payments Processed	-	-	-	-	\$112,261	\$314,196	\$343,991	\$1,307,137	n/a	n/a
Personal Property Tax Payments Processed	-	-	-	-	\$20,914	\$33,616	\$169,705	\$182,782	n/a	n/a
Returned Checks Processed	-	-	-	-	\$1,248	\$4,782	\$4,401	\$3,405	n/a	n/a
Bankruptcy Payments Processed	-	-	-	-	n/a	\$383,517	\$325,479	\$346,799	n/a	n/a
Annual Tax Sale Revenue	-	-	-	-	\$462,888	\$654,334	\$683,397	\$701,945	n/a	n/a
Incoming/Outgoing Mail Processed	-	-	-	-	n/a	\$14,753	\$13,432	\$14,782	n/a	n/a
Redemptions Processed	-	-	-	-	n/a	\$1,342	\$955	\$487	n/a	n/a
Properties Field Checked	-	-	-	-	n/a	\$1,826	\$1,845	\$1,756	n/a	n/a
Taxpayer Inquiries	-	-	-	-	n/a	\$11,700	\$12,273	\$14,134	n/a	n/a
Internet Inquiries	-	-	-	-	n/a	\$2,165	\$3,180	\$3,857	n/a	n/a
Treasurer										
Investments	-	-	-	-	24	25	26	39	n/a	n/a
Receipts Posted	-	-	-	-	8,192	9,420	10,340	8,017	n/a	n/a
Deposits	-	-	-	-	3,783	4,160	3,200	5,747	n/a	n/a
Bond Payments	-	-	-	-	17	18	20	18	n/a	n/a
Returned Checks	-	-	-	-	125	130	200	168	n/a	n/a
Health Plan Transfers	-	-	-	-	48	50	60	62	n/a	n/a
Wire Transfers	-	-	-	-	76	80	85	77	n/a	n/a
Real Estate Tax Notices Mailed	-	-	-	-	65,556	66,900	69,000	70,630	n/a	n/a
Reminder Real Estate Notices Mailed	-	-	-	-	8,604	8,770	8,530	n/a	n/a	n/a
Vehicle Notices Mailed	-	-	-	-	66,187	79,000	72,805	58,507	n/a	n/a
Dealer Notices Mailed	-	-	-	-	4,768	5,720	3,900	3,763	n/a	n/a
Dealer Suspension Letters	-	-	-	-	829	1,000	900	1,000	n/a	n/a

(Continued)

Table 16

**OCONEE COUNTY, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Taxation, continued										
Treasurer										
Returned Mail Processed	-	-	-	-	7,650	7,800	8,415	7,992	n/a	n/a
Tax Notices Re-mailed	-	-	-	-	6,900	8,300	4,200	11,988	n/a	n/a
Refund Checks Issued	-	-	-	-	2,096	2,300	2,480	4,875	n/a	n/a
Delinquent Tax Sale Checks Issued	-	-	-	-	84	92	208	196	n/a	n/a
Fireman's Association Checks Issued	-	-	-	-	38	41	40	40	n/a	n/a
Lock Box Payments Processed	-	-	-	-	21,136	21,500	10,278	7,213	n/a	n/a
Manual Payments Processed	-	-	-	-	170,648	174,060	120,000	127,750	n/a	n/a
Exceptions Processed	-	-	-	-	4,700	5,640	4,580	6,749	n/a	n/a
Phone Calls, Information Inquiries	-	-	-	-	28,000	33,600	30,000	30,463	n/a	n/a
Execution Letters	-	-	-	-	3,464	5,000	TBA	6,835	n/a	n/a
DMV Reconciliation and Payment	-	-	-	-	52	52	52	52	n/a	n/a
Drop Box Payments	-	-	-	-	-	-	-	532	n/a	n/a
Overpayment Checks	-	-	-	-	-	-	-	302	n/a	n/a
Cashier Checks Processed	-	-	-	-	1,698	2,000	1,775	1,989	n/a	n/a
									n/a	n/a
									n/a	n/a
Enterprise Fund										
Rock Quarry										
Tons Shot	-	-	-	446,261	411,797	469,105	479,907	n/a	n/a	n/a
Tons Produced/Hour	-	-	-	323	328	341	420	n/a	n/a	n/a
Tons Sold/Used	-	-	-	413,715	440,731	444,731	446,835	n/a	n/a	n/a
Transactions	-	-	-	n/a	n/a	32,305	30,393	n/a	n/a	n/a
Total of Rock Sales	\$2,653,461.39	\$2,766,482.10	\$2,776,001.33	\$2,992,960.62	\$2,870,000.00	\$3,406,236.00	\$3,144,653.00	n/a	n/a	n/a
Solid Waste										
MSW	-	-	-	38,764	40,441	39,641	36,880	35,816	n/a	n/a
C&D	-	-	-	13,638	15,349	20,393	19,594	23,440	n/a	n/a
Recyclables	-	-	-	4,784	5,180	5,845	4,871	5,581	n/a	n/a
Yard Waste	-	-	-	1,859	2,594	2,929	3,450	4,361	n/a	n/a
Mulch	-	-	-	\$13,016.34	\$20,123.83	\$31,735.20	\$27,688.50	\$44,070.00	n/a	n/a

Note: Not all departments have maintained workload indicator data for each year above. Beginning with fiscal year end 2004, the departments have been strongly encouraged to maintain this data.

Source: Oconee County Finance Department

OCONEE COUNTY, SOUTH CAROLINA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Table 17

Function/Program	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Nondepartmental										
Buildings	-	-	-	6	6	6	6	6	7	6
Vehicles	-	-	-	38	37	41	31	30	34	29
Airport										
Land (acres)	-	-	-	300.7216	300.7216	300.7216	300.7216	300.7216	300.7216	300.7216
Buildings	-	-	-	7	7	7	7	7	6	4
Equipment and Vehicles	-	-	-	9	9	9	9	9	11	10
Taxation										
Vehicles			-	6	6	6	7	7	8	8
Economic Development										
Industrial Park Land (acres)	-	-	-	40.58	40.58	40.58	40.58	33.17	430.396	430.396
Industrial Speculative Building	-	-	-	0	0	0	1	0	0	0
Building Codes										
Vehicles	-	-	-	6	6	9	10	11	13	7
Solid Waste										
Construction and Demolition Landfill Facility	-	-	-	-	-	-	-	-	1	1
Buildings - Transfer Station	-	-	-	-	-	-	-	-	1	1
Buildings - Materials Recovery Facility	-	-	-	-	-	-	-	-	1	1
Buildings - Manned Convenience Centers	-	-	-	-	-	-	-	-	11	11
Equipment and Vehicles	-	-	-	-	-	-	-	-	99	71
Public Safety										
Nondepartmental										
Buildings	-	-	-	1	1	2	2	2	2	2
Sheriff's Department										
Vehicles	-	-	-	93	98	96	108	109	116	105
Patrol Boats	-	-	-	1	1	1	1	1	1	2
Helicopter	-	-	-	1	1	1	1	1	1	1
Rural Fire										
Vehicles	-	-	-	60	60	60	63	62	64	0
Animal Control										
Vehicles	-	-	-	4	5	5	6	6	8	7
Coroner										
Vehicles	-	-	-	1	1	1	1	2	1	1
Emergency Management										
Vehicles	-	-	-	18	18	21	23	24	26	92
Rescue Boats	-	-	-	1	1	2	2	3	3	3
Culture and Recreation										
Parks										
Land (acres)	-	-	-	119.171	119.171	119.171	119.171	119.171	119.171	119.171
Vehicles	-	-	-	10	11	8	9	10	12	10
Library										
Buildings - Branches	-	-	-	3	3	3	3	3	3	3

(Continued)

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Table 17

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Judicial Services										
Buildings	-	-	-	2	2	2	2	2	2	3
Highways and Streets										
Roads	-	-	-	37	51	75	136	1439	1553	1569
Bridges	-	-	-	0	0	0	0	24	24	24
Road Department										
Vehicles and Heavy Equipment	-	-	-	98	98	92	92	86	100	93
Health and Welfare										
Health Departments	-	-	-	2	2	2	2	2	2	2
Health Clinic	-	-	-	1	1	1	1	1	1	1
Nursing Home	-	-	-	1	1	1	1	1	1	1
Department of Social Services	-	-	-	1	1	1	1	2	1	1
Enterprise Fund										
¹ Solid Waste										
Construction and Demolition Landfill Facility	-	-	-	1	1	1	1	1	-	-
Buildings - Transfer Station	-	-	-	1	1	1	1	1	-	-
Buildings - Materials Recovery Facility	-	-	-	1	1	1	1	1	-	-
Buildings - Manned Convenience Centers	-	-	-	11	11	11	11	11	-	-
Equipment and Vehicles	-	-	-	26	28	32	30	34	-	-
Rock Quarry										
Land (acres)	-	-	-	26.429	26.429	26.429	26.429	26.429	26.429	26.429
Buildings	-	-	-	5	5	5	5	5	5	3
Equipment and Vehicles	-	-	-	34	34	37	37	32	39	28

Note: This report is retroactive back to the fiscal year ended June 30, 2003 when GASB Statement 34 was implemented.

¹ During fiscal year end 2008, Solid Waste was reclassified from an enterprise fund to a department in the General Fund.

Source: Oconee County Finance Department

SINGLE AUDIT SECTION



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

Oconee County Council
Oconee County
Walhalla, South Carolina

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Oconee County as of and for the year ended June 30, 2009, which collectively comprise Oconee County, South Carolina's basic financial statements and have issued our report thereon dated December 30, 2009. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of Keowee Fire District and the School District of Oconee County discretely presented component units, as described in our report on Oconee County's financial statements. This report does not include the results of the auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Oconee County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinions on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2009-1, 2009-2, and 2009-3 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily disclose all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and other Matters

As part of obtaining reasonable assurance about whether Oconee County's financial statements are free of 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 that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, others within the organization County Council, Federal Awarding Agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.

Greenwood, South Carolina
December 30, 2009

EUBERT DAVIS, LLC



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Oconee County Council
Oconee County
Walhalla, South Carolina

Compliance

We have audited the compliance of Oconee County with the types of compliance requirements described in the *United States Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. Oconee County's major federal programs are identified in the Summary of Auditor's Result section of the accompanying schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Oconee County's management. Our responsibility is to express an opinion on the Oconee County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Oconee County's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Oconee County's compliance with those requirements.

In our opinion, Oconee County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of Oconee County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Oconee County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but, not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Oconee County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-4 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by any entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be a material weakness.

Oconee County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Oconee County's response and, accordingly, we express no opinion on it.

This report is intended for the information and use of the Oconee County Council, management and federal awarding agencies and is not intended to be and should not be used by anyone other than those specified parties.

Greenwood, South Carolina
December 30, 2009

Ernest Davis, LLC

OCONEE COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended
June 30, 2009

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA number</u>	<u>Pass-through grantor's number</u>	<u>Expenditures</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Passed through U.S. Department of Transportation			
Airport Improvement Program	20.106	3-45-0016-015-2007	\$ 98,292
Airport Improvement Program	20.106	3-45-0016-2008	97,217
Airport Improvement Program	20.106	3-45-0016-017-2008	<u>1,332,418</u>
			\$ 1,527,927
<u>DEPARTMENT OF JUSTICE</u>			
Passed through SC Department of Public Safety			
Edward Byrne Memorial Award	16.579	2007DJBX0847	20,800
Bulletproof Vest Partnership Program	16.607	4022927	291
Justice Assistance Grant Program	16.738	1G07066	<u>2,364</u>
			\$ 23,455
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed through SC State Treasurer's Office			
Secure Payments for States and Counties Containing Federal Lands	10.665		<u>\$ 414,889</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed through SC Department of Commerce			
Community Development Block Grant	14.228	4-W-07-005	<u>\$ 2,923</u>
<u>U. S. HOMELAND SECURITY ADMINISTRATION</u>			
Passed through S C Emergency Management Division:			
Emergency Management Performance Grants	97.042	8EMPG01	33,149
Supplemental Local Emergency Planning Grant	97.042	7EMPG02	5,192
Citizens Corps Programs	83.564	7CCPO1	4,931
Passed through S C State Law Enforcement Division			
Citizens Corps Programs	83.564	8CCPO1	<u>200</u>
			\$ 43,472
Total federal assistance expended (accrual basis of accounting)			\$ 2,012,666

OCONEE COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Oconee County, South Carolina.
2. No material weaknesses were identified related to the audit of financial statements in the Schedule of Findings and Questioned Costs.
3. Three significant deficiencies were identified which are not considered to be a material weakness relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
4. No instances of noncompliance material to the financial statements of Oconee County, South Carolina were disclosed during the audit.
5. No material weaknesses were identified related to the audit of the major federal award programs are reported in the Schedule of Findings and Questioned Costs.
6. One significant deficiency was identified which is not considered to be a material weakness related to the audit of the major federal award programs is reported in the Schedule of Findings and Questioned Costs.
7. The auditor's report on compliance for the major federal program for Oconee County, South Carolina expresses an unqualified opinion.
8. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in the Schedule of Findings and Questioned Costs.
9. The programs tested as major programs included:

U S Department of Transportation	
Airport Improvement Program	20.106
U S Department of Agriculture	
Secure Payments for States and Counties Containing Federal Lands	10.665
10. The threshold for distinguishing Types A and B programs was \$300,000.
11. Oconee County, South Carolina did not qualify as a low risk auditee.

OCONEE COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2009

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2009-1

Conditions and Criteria

Unauthorized system changes and activities could take place without the County's management approval or knowledge.

Effect

The County's internal control over the security of their financial system applications is impaired by not limiting access for current employees to only those applications needed to perform their job requirements and by not deleting former employees' rights to the financial system.

Cause

Access rights to the County's financial systems applications are not properly secured and restricted as to authorization as it relates to employees roles and responsibilities.

Auditor's Recommendation

We recommend the County limit current employee access rights to only those financial applications needed to perform their specific job requirements and remove former employees' access rights to the financial system.

Management's Response

The CSI user list has been reviewed and employees who no longer need access have been removed. The Finance Office recognizes the need to change the way security access is handled and plans to transfer responsibility for creating users to the Information Technology (IT) department. The County has been without a Director in the IT department for over a year. A Director was hired in the fall of 2009 and he is currently working on improving security on all county systems and developing standard procedures to ensure that changes to user profiles are made in a timely manner.

2009-2

Conditions and Criteria

At year end, the County's capital assets required additional analysis to correctly state the capital asset additions for the current year.

Effect

The County capital assets at year end were understated by \$1.5 million.

Cause

Current year capital expenditures are not properly reviewed and recorded in the County's capital asset ledger.

Auditor's Recommendation

We recommend capital asset expenditures be reconciled to capital asset additions at year-end to determine that all capital assets are properly capitalized.

OCONEE COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2009

Management's Response

In the past, capital and non-capital expenditures were included in the same accounts and grant account numbers did not identify expenditures by object. Beginning in fiscal year 2010, the County has established general ledger codes for capital assets that include a field that identifies the expenditure as a capital outlay. This will allow for easier identification of capital items, as well as allow the County to reconcile capital outlay expenditures to capital asset additions.

2009-3

Conditions and Criteria

The County, without proper investment reconciliations, cannot produce accurate internal financial information.

Effect

A deposit transaction was incorrectly recorded and the County's reconciliation procedures did not result in timely correction of the error. Investments were overstated by approximately \$258,000 at year end.

Cause

Investment accounts were not properly reconciled and reviewed at year end.

Auditor's Recommendation

We recommend timely review of investment reconciliations to ensure all balances are properly stated.

Management's Response

In order to ensure the accuracy of records for the School District, the County will send monthly general ledgers to the School District for review. The County Treasurer has arranged for the School District Finance Office to have access to view their bank statements on-line. We believe these measures will detect any incorrect entries for the School District in a timely manner. The Finance Office also plans to examine our procedures for journal entry to improve the review of all journal entries.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

2009-4

Conditions and Criteria

The County failed to include all federal expenditures in the Schedule of Expenditures of Federal Awards.

Effect

The County's Schedule of Expenditures of Federal Awards was understated by \$414,889.

Cause

The County did not properly prepare and review the Schedule of Expenditures of Federal Awards.

OCONEE COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2009

Auditor's Recommendation

We recommend the County review all state and federal funds expended during the year to ensure all federal funds are properly reported on the Schedule of Expenditures of Federal Awards.

Management's Response

We agree with the auditors that these funds should be included on the SEFA and will ensure that any National Forestry funds received in the future will be included on the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

None reported.

***OCONEE COUNTY, SOUTH CAROLINA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended June 30, 2009***

FINDINGS – FINANCIAL STATEMENT AUDIT

None reported.