

LIMITED IN-PERSON ATTENDANCE PERMITTED

Due to the Novel Coronavirus pandemic and the ongoing state of emergency, in-person attendance at this Council meeting by members of the general public will be limited. Attendance will be limited to twenty percent of the stated maximum occupancy, which equates to thirty-four (34) persons (including Council members, other elected officials, and staff). Attendees will be required to sit in designated seats, appropriately spaced. In-person attendance will be allowed on a "first-come" basis.

Additionally, to ensure the meeting otherwise remains open to the public, we will continue to broadcast it live on the County's YouTube channel, which can be found via the County's website at Oconeesc.com. Further, the public may call in and listen by dialing **888-475-4499 OR 877-853-5257** and entering meeting ID # **885 7152 5776**. And, individuals parked in close proximity to Council Chambers may listen to the meeting on FM 92.3.



UPDATED AGENDA

OCONEE COUNTY COUNCIL MEETING

March 2, 2021

6:00 PM

Council Chambers, Oconee County Administrative Offices
415 South Pine Street, Walhalla, SC

Call to Order

Public Comment Session

[Limited to a total of forty (40) minutes, four (4) minutes per person.]

If you are not able to attend in person and you have a comment, you may submit it by contacting our Clerk to Council, Katie Smith at ksmith@oconeesc.com or 864-718-1023, so that she may receive your comment and read it into the record.

Council Member Comments

Moment of Silence

Invocation by County Council Chaplain

Pledge of Allegiance to the Flag of the United States of America

Approval of Minutes

- February 16, 2021 Regular Minutes
- February 19, 2021 Strategic Planning Retreat Minutes

Administrator Comments

Attorney Comments

Presentation to Council

- Proclamation 2021-02 / Ms. Meghan Ketterman – District 2 School Board Representative

Proclamation 2021-02

- Proclamation 2021-02 Recognizing March as Read Across America Month

COUNCIL MEMBERS

John Elliott, Chair, District I

Paul Cain, Vice-Chair, District III

Julian Davis, III, Chair Pro Tem, District IV

Matthew Durham, District II

Glenn Hart, District V

Presentation to Council

- 2019-2020 Comprehensive Annual Financial Report (CAFR) and Auditor’s Discussion and Analysis / David Irwin – Mauldin & Jenkins, LLC

Public Hearings for the Following Ordinances

[None Scheduled]

If you would like to be heard during either of the public hearings, please contact Clerk to Council Katie Smith at ksmith@oconeesc.com or 864-718-1023 so that she may coordinate your participation by telephone.

Third Reading of the Following Ordinances

[None Scheduled]

Second Reading of the Following Ordinances

Ordinance 2021-06 “AN ORDINANCE AMENDING CHAPTER 32 OF THE OCONEE COUNTY CODE OF ORDINANCES, IN CERTAIN LIMITED REGARDS AND PARTICULARS ONLY, REGARDING THE ESTABLISHMENT OF TRAFFIC CORRIDOR DESIGN STANDARDS, AND OTHER MATTERS RELATED THERETO.”

*Forwarded from the Planning & Economic Development Committee
Recalled from the Planning Commission – 02.16.2021*

Ordinance 2021-07 “AN ORDINANCE INCREASING THE “NOT TO EXCEED” TAX RATE FOR THE KEOWEE FIRE TAX DISTRICT FROM 14.5 MILLS TO 17.5 MILLS, CONSISTENT WITH ARTICLE VI OF OCONEE COUNTY ORDINANCE 2003-12, WHICH ESTABLISHED THE KEOWEE FIRE TAX DISTRICT AND KEOWEE FIRE COMMISSION.”

General Government matter

First Reading of the Following Ordinances

~~**Ordinance 2021-08** “AN ORDINANCE AMENDING CERTAIN PROVISIONS OF THE LITTER CONTROL ORDINANCE OF OCONEE COUNTY, SOUTH CAROLINA.”~~

~~*Forwarded from the Law Enforcement, Public Safety, Health & Welfare Committee
First Reading postponed as final draft of proposed ordinance is further revised*~~

First & Final Reading for the Following Resolutions

Resolution 2021-04 “A RESOLUTION AUTHORIZING THE EXECUTION AND DELIVERY OF SUPPLEMENTAL AGREEMENT No. 3, AMENDING LEASE NO. DACW21-1-14-2011 BETWEEN OCONEE COUNTY AND THE UNITED STATES OF AMERICA, AND OTHER MATTERS RELATED THERETO.”

Discussion Regarding Action Items

Transfer Station Floor Replacement / Solid Waste / Project: \$115,000.00
Contingency: \$11,500.00
Total Award: \$126,500.00

The transfer station floor at Solid Waste is in need of repair due to operational abrasion and deterioration from leachate, which is expected wear and tear. The original floor was installed in August of 1998 and lasted 8 years, 11 months. In May of 2007, the floor was replaced with a 6-inch free floating wear surface

COUNCIL MEMBERS

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Glenn Hart, District V

floor; which allowed for sections to be removed and replaced if needed. The floating floor was awarded to Leak & Associates under Invitation for Bid No. 06-26. This bid was for replacing steel plating on the walls, replacing a wall and to replace the transfer station floor. The County received two submissions with only one that included pricing for the floor replacement; Leak & Associates was awarded the contract. The wear floor that was installed in 2007 has lasted 13 years and 8 months. It is now showing wear around the edges and in the center and requires replacement.

Leak & Associates specializes in transfer station design and repairs. Their main area of expertise centers around a proprietary transfer station concrete mix design and specialize installation guidelines unique for the application of waste tipping floors. This design was developed for the sole use of Leak & Associates and is not available for distribution or use by others. With this type of application, the transfer station will only be down for 4 to 5 days, depending on weather. If the County chooses to pour a standard concrete floor, the down time would be 17 days +/-.

Leak & Associates, Inc.'s proprietary concrete mix design and specialized installation guidelines unique to Waste Tipping Floors, render them uniquely suited to provide the services requested.

It is the staff's recommendation that Council [1] approve the Sole Source Award for the Transfer Station Floor Replacement to Leak & Associates of Monroe, NC in the amount of \$115,000.00, plus a 10% contingency of \$11,500.00 for a total award of \$126,500.00 and [2] authorize the County Administrator to sign any change orders within the contingency amount.

O'Brien 750 Trailer Mount Sewer Cleaner (Culvert/Pipe Washer) / Roads & Bridges / \$69,460.00

Budget: \$69,460.00 / **Project Cost:** \$69,460.00 / **Balance:** \$0.00

This purchase is for an O'Brein 750 trailer mount sewer cleaner which will be used as a culvert/pipe washer by the Roads and Bridges Department to clean storm drains, catch basins, and culverts. An added benefit to having this unit is the cost reduction and conflict with utilities that happens during a full culvert replacement. The Fleet Maintenance Director also approves this purchase.

The County is utilizing the North Carolina Sheriffs' Association contract through a cooperative purchasing agreement. The contract discount is 3% off the list price of the equipment and 6% off the list price of attachments and accessories. Carolina Industrial Equipment of Charlotte, NC is also offering an additional dealer discount of \$3,508.97 off of the contract price for the trailer mount sewer cleaner (culvert/pipe washer) and attachments.

It is the staff's recommendation that Council approve the purchase of the O'Brien 750 trailer mount sewer cleaner from Carolina Industrial Equipment of Charlotte, NC in the amount of \$69,460.00.

Demolition of former Free Gospel Holiness Church / Magistrate /

| | |
|---------------------|--------------------|
| PO 54186 | \$41,010.00 |
| Abate / Demo | \$44,007.00 |
| Total: | \$85,017.00 |

Budget: \$85,017.00 / **Project Cost:** / \$85,017.00 / **Balance:** \$0.00

On March 3, 2020, County Council approved the RFP 19-03 Design Build Services to Trehel Corporation

COUNCIL MEMBERS

| | |
|---|-------------------------------------|
| John Elliott, Chair, District I | Paul Cain, Vice-Chair, District III |
| Julian Davis, III, Chair Pro Tem, District IV | Matthew Durham, District II |
| Glenn Hart, District V | |

required right-of-way.

Law Enforcement, Public Safety, Health & Welfare / Mr. Durham.....[02.16.2021]

- Discuss and approve model Intergovernmental Jail Services Agreement to be used by the Oconee County Sheriff and local municipalities

Board & Commission Appointments

The Board & Commission seats listed below are co-terminus with Council District seats and will require [in the 1st quarter of 2021] appointment and/or reappointment as follows:

Building Codes Appeal Board

1 At-Large Seat: No questionnaire on file for this seat

Conservation Bank Board

District V: 1 questionnaire on file for this seat

Library Board

1 At-Large Seat: 2 questionnaires on file for this seat

Executive Session

[upon reconvening Council may take a Vote and/or take Action on matters brought up for discussion in Executive Session, if required]

For the following purposes, as allowed for in § 30-4-70(a) of the South Carolina Code of Laws:

[1] Discussion regarding an Economic Development matter, Project Rise.

[2] Receive legal advice and discuss economic development matter regarding Project Palmetto.

Adjourn

Assisted Listening Devices [ALD] are available to accommodate the special needs of citizens attending meetings held in Council Chambers.

ALD requests should be made to the Clerk to Council at least 30 minutes prior to the meeting start time.

Oconee County Council, Committee, Board & Commission meeting schedules, agendas are posted at the Oconee County Administration Building & are available on the County Council Website.

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OCONEE CODE OF ORDINANCES

Sec. 2-61. - Access to and conduct at county meetings, facilities and property.

(a) *Purpose.* The county council has determined that it is necessary to regulate access to county facilities, grounds and property in order to ensure the safety and security of the public who visit these areas or the county employees who serve them. The conduct of persons who visit county facilities and/or who have contact with county employees must also be regulated to preserve public order, peace and safety. The regulation of access and conduct must be balanced with the right of the public to have reasonable access to public facilities and to receive friendly, professional service from county employees. These regulations apply to all county facilities and meetings, as defined below, for and over which county council exercises control and regulation, and to the extent, only, not pre-empted by state or federal law.

(b) *Definitions.* The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

Facility means any building, structure, or real property owned, leased, rented, operated or occupied by the county or one of its departments, offices or agencies.

Meeting means any assemblage of persons for the purpose of conducting county governmental business, operations or functions or any assemblage of persons within a county governmental facility. The term "meeting" includes, but is not limited to, county council meetings, county board and committee and staff meetings, trials, hearings and other proceedings conducted in the courts of general sessions and common pleas, family court, master-in-equity, probate court and magistrate's court; and other meetings by entities duly authorized by the county council.

(c) *Prohibited acts.* It shall be unlawful for any person to:

- (1) Utter loud, obscene, profane, threatening, disruptive or abusive language or to engage in any disorderly or disruptive conduct that impedes, disrupts or disturbs the orderly proceedings of any meeting, or operations of any department or function of the county government, including, without limitation, speaking when not explicitly recognized and authorized to do so by the presiding official in such meeting.
- (2) Bring, carry, or otherwise introduce any firearm, knife with blade longer than two inches or other dangerous weapon, concealed or not concealed, into any facility or meeting. This prohibition does not apply to law enforcement personnel or any other person whose official, governmental duties require them to carry such firearm, knife, or other weapon.
- (3) Engage in partisan political activity, including speech, in any meeting not authorized and called for the purpose of partisan political activity and explicitly authorized for such purpose in the facility in which such activity is to be conducted, or refusing to cease such activity when the presiding official of the meeting in question has ruled that the activity in question is partisan political activity and has directed that such activity stop.
- (4) Interfere with, impede, hinder or obstruct any county governmental official or employee in the performance of his duties, whether or not on county government property.
- (5) Enter any area of a county government facility, grounds or property when such entry is prohibited by signs, or obstructed or enclosed by gates, fencing or other physical barriers. Such areas include rooms if clearly marked with signs to prohibit unauthorized entry.
- (6) Enter by vehicle any area of a county governmental facility, grounds or property when such area is prohibited by signs or markings or are obstructed by physical barriers; or park a vehicle in such restricted areas; or park in a manner to block, partially block or impede the passage of traffic in driveways; or park within 15 feet of a fire hydrant or in a fire zone; or park in any area not designated as a parking space; or park in a handicapped parking space without proper placarding or license plate; or park in a reserved parking space without authorization.

- (7) Use any county governmental facility, grounds or other property for any purpose not authorized by law or expressly permitted by officials responsible for the premises.
 - (8) Enter without authorization or permission or refuse to leave any county governmental facility, grounds or other property after hours of operation.
 - (9) Obstruct or impede passage within a building, grounds or other property of any county governmental facility.
 - (10) Enter, without legal cause or good excuse, a county governmental facility, grounds or property after having been warned not to do so; or, having entered such property, fail and refuse without legal cause or good excuse to leave immediately upon being ordered or requested to do so by an official, employee, agent or representative responsible for premises.
 - (11) Damage, deface, injure or attempt to damage, deface or injure a county governmental property, whether real property or otherwise.
 - (12) Enter or attempt to enter any restricted or nonpublic ingress point or any restricted access area, or bypass or attempt to bypass the designated public entrance or security checkpoint of a facility without authorization or permission.
 - (13) Perform any act which circumvents, disables or interferes with or attempts to circumvent, disable or interfere with a facility's security system, alarm system, camera system, door lock or other intrusion prevention or detection device. This includes, without limitation, opening, blocking open, or otherwise disabling an alarmed or locked door or other opening that would allow the entry of an unauthorized person into a facility or restricted access area of the facility.
 - (14) Exit or attempt to exit a facility through an unauthorized egress point or alarmed door.
- (d) *Penalty for violation of section.* Any person violating the provisions of this section shall be deemed guilty of a misdemeanor and, upon conviction, shall be punished in accordance with section 1-7. In addition, vehicles that are improperly parked on any county property, facility, or other premises may be towed at the owner's expense.

(Ord. No. 2003-04, §§ 1—4, 4-15-2003; Ord. No. 2012-06, § 1, 4-3-2012)

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
PROCLAMATION 2021-02**

**A PROCLAMATION RECOGNIZING MARCH AS READ ACROSS
AMERICA MONTH**

WHEREAS, the citizens of Oconee County understand that the importance of reading in a child's life begins at birth and is critical to their development and learning achievement, setting them up for success as they go through school; and,

WHEREAS, the citizens of Oconee County will be committed to reading together as this is a catalyst for enhancing our children's vocabulary, creativity, imagination, and critical thinking skills which all promote future academic success and exceptional work-force preparedness; and,

WHEREAS, the leadership of Oconee County stands grounded in providing support of reading programs and activities for our youth as this is a key principle to our community's well-being and reducing the trajectory of poverty for our children; and,

WHEREAS, Oconee County in partnership with the School District of Oconee County will celebrate March as "READ ACROSS AMERICA MONTH," a national reading promotional time that will ensure our children are in a safe space reading together with a supervising adult, increasing their amount of family bonding time for the betterment of our children's future; and,

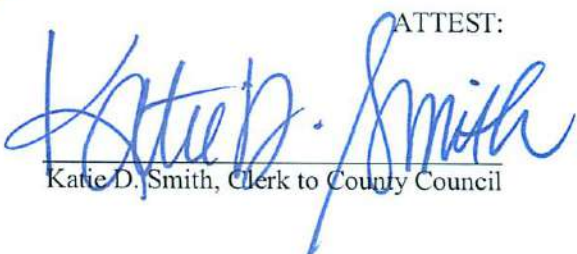
NOW, THEREFORE, we, the County Council, do hereby proclaim "National Education Association's Read Across America" and commits our community to engage in programs and activities ensuring our children have the best opportunities for success in a globally competitive world. We call upon children, families, educators, librarians, public officials, and all the people of Oconee County to observe this month with appropriate activities to promote and encourage reading.

APPROVED AND ADOPTED this 2nd day of March, 2021.

OCONEE COUNTY, SOUTH CAROLINA




John Elliott, Chairman of Oconee County Council

ATTEST:

Katie D. Smith, Clerk to County Council

**AGENDA ITEM SUMMARY
OCONEE COUNTY, SC**

COUNCIL MEETING DATE: March 2, 2021
COUNCIL MEETING TIME: 6:00 PM

ITEM TITLE [Brief Statement]:

Presentation of the 2019-2020 Comprehensive Annual Financial Report (CAFR) and Auditor's Discussion and Analysis to County Council

BACKGROUND DESCRIPTION:

Mr. David Irwin, CPA / Partner of Mauldin & Jenkins, LLC, the County's audit firm, will present the results of the audit of fiscal year ended June 30, 2020 and provide a financial overview of the 2019-2020 CAFR.

SPECIAL CONSIDERATIONS OR CONCERNS [only if applicable]:

n/a

FINANCIAL IMPACT [Brief Statement]:

Check Here if Item Previously approved in the Budget. No additional information required.

Approved by : _____ **Finance**

COMPLETE THIS PORTION FOR ALL GRANT REQUESTS:

Are Matching Funds Available: Yes / No

If yes, who is matching and how much:

Approved by : _____ **Grants**

ATTACHMENTS

1. 2019-2020 Comprehensive Annual Financial Report (CAFR)
2. Auditor's Discussion and Analysis

STAFF RECOMMENDATION [Brief Statement]:

Review documents in entirety.

Submitted or Prepared By:

Approved for Submittal to Council:



Department Head/Elected Official



Amanda F. Brock, County Administrator

Council has directed that they receive their agenda packages a week prior to each Council meeting, therefore, Agenda Items Summaries must be submitted to the Administrator for his review/approval no later than 12 days prior to each Council meeting. It is the Department Head / Elected Officials responsibility to ensure that all approvals are obtained prior to submission to the Administrator for inclusion on an agenda.

A calendar with due dates marked may be obtained from the Clerk to Council.

OCONEE COUNTY, SOUTH CAROLINA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

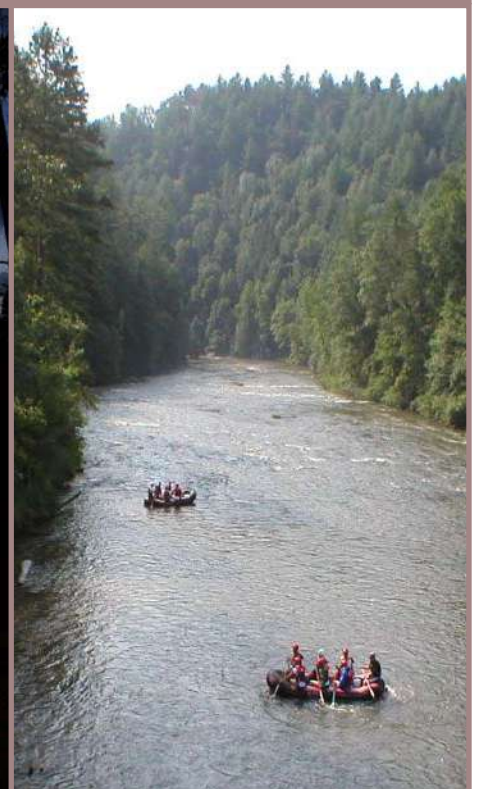
PREPARED BY THE DEPARTMENT OF FINANCE

*"Land Beside
the Water"*



OCONEE COUNTY
415 SOUTH PINE STREET
WALHALLA, SC 29691

WWW.OCONEESC.COM



OCONEE COUNTY, SOUTH CAROLINA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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OCONEE COUNTY, SOUTH CAROLINA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY SECTION

Amanda F. Brock
County Administrator

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



February 3, 2021

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

The Comprehensive Annual Financial Report (CAFR) for Oconee County, South Carolina, for the fiscal year ended June 30, 2020, is hereby submitted pursuant to South Carolina Code of Laws, Title 4, Chapter 9, Section 150. The CAFR is intended to present the financial activity of the County for the fiscal year and the financial condition of the County as of June 30, 2020. This CAFR provides a fair presentation of the County's financial position and changes in financial position in accordance with the standards promulgated by the Governmental Accounting Standards Board (GASB).

Management assumes full responsibility for the completeness and reliability of the information contained in this report, as well as the presentation and disclosure. Management is also responsible for establishing and maintaining a system of internal controls to safeguard assets and to provide reasonable assurance that the financial statements are free of any material misstatements. The concept of reasonable, rather than absolute, assurance recognizes that the cost of an internal control should not exceed the expected benefits. Management evaluates the costs and anticipated benefits of internal controls within this framework. We believe the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

In compliance with the laws of the State of South Carolina, the County's financial statements have been audited by Mauldin & Jenkins, Certified Public Accountants. The auditors issued an unmodified ("clean") opinion on Oconee County's financial statements for the year ended June 30, 2020. The independent auditors' report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' 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 in the scenic Blue Ridge foothills and mountains. Five incorporated municipalities exist within the 625 square miles of the County. Oconee County is empowered to levy a property tax on both real and personal property located within its boundaries in order to provide services to a population of approximately 79,546.

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 protection; emergency and fire services; judicial services; solid waste disposal and recycling; the construction and maintenance of highways, streets and other infrastructure; building inspections, licenses and permits; recreational and cultural activities; library services, and

support of local health and welfare services. Oconee County is also financially accountable for Keowee Fire Tax District, a special tax district, which is reported separately as a discretely presented component unit within the County's financial statements. The County approves the District's budget and tax levy and is obligated for the debt of the District. Additional information for Keowee Fire Tax District can be found in the notes to the financial statements (see Note 1, Reporting Entity section).

The Council is required to adopt a final budget for the subsequent year 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., Sheriff's Office). The County Administrator is authorized to transfer appropriations between departments within the same fund. County Council may transfer resources from any fund, department, activity or purpose to another by normal Council action, subject to all other applicable legal requirements.

Local Economy

During the recent fiscal year, Oconee County's economy was impacted by the Covid-19 pandemic evidenced by the change in June's unemployment rate from the pre-pandemic fiscal year 2019. According to data published by the South Carolina Department of Employment Workforce (SCDEW), the County's unemployment rate for June 2020 was 7.5 percent, which was below the State's rate of 8.7 percent for the same period. At the conclusion of the 2019, it was 3.2 percent. The leisure and hospitality industry felt the greatest impact. However, more recent numbers have proved that the County's workforce and economy are resilient with SCDEW reporting an unemployment rate of 3.8 percent for December 2020. This positive sign is indicative of the strong business climate and determined citizenship within Oconee County to recover from adversity.

Long-term Financial Planning and Major Initiatives

During recent years, the County invested very heavily in economic development to provide a backbone of infrastructure to the southern areas of the County near Interstate 85 (I-85). The County entered into an intergovernmental operational agreement with the Oconee Joint Regional Sewer Authority (OJRSA) for the operation and of the sewer system located within the Golden Corner Commerce Park and along South Carolina State Highway 59, collectively referred to as the "Sewer South System – Phase 1." The County has agreed to reimburse OJRSA for reasonable costs incurred and directly associated with operating and maintaining the System, including any extension that is constructed at the direction of the County. With Phase I complete, the County and OJRSA has turned its focus to completing Phase 2. OJRSA shall construct "Phase 2" of the System, extending the system from Golden Corner Commerce Park to Interstate 85, South Carolina Exits 1 and 2. Construction is slated to commence in 2021.

Oconee County continues necessary infrastructure projects to align with the overall economic development strategy by investing in a new entrance road into the Seneca Rail Park, a 111-acre park located on Shiloh Road. The project included demolition of existing pavement, milling and resurfacing of an existing driveway and parking lot and the construction of a new 28 feet wide roadway, approximately 1,900 linear feet in length. The project was completed in April of 2020.

Further, Oconee County committed to paving an entrance road into the Oconee Industry and Technology Park. The road improvement project consists of an entrance road into the park, south of the Tri-County Technical College site to the existing entrance, creating a loop around the campus and allowing access to the remainder of the park. Classes at the new Tri-County Technical College campus began in August 2018. The road project was completed by SCDOT in 2020.

The County applied for and received a \$500,000 South Carolina Rural Infrastructure Authority grant to offset costs for the waterline and sewer expansion into the Seneca Rail Park. The County committed matching funds of \$300,000 to this project from the Economic Development Capital Projects Fund, which provides for the economic vision for the future of the County. The completion of the waterline and sewer expansion project into the park is crucial for future economic development projects. This project was completed at the end of 2020.

In addition to manufacturing, the economy of the County has a strong agricultural sector that includes farming, livestock production and timber interests. The County attributes the cultural influence of this sector to the work ethic and character of its citizens, as well as the economic impact to the County.

As Oconee County contains a significant amount of public lands, in addition to 1,355 miles of lake shoreline, tourism provides a considerable contribution to the local economy, and is especially important to local small businesses. To build on this, Oconee County Council moved forward with *Destination Oconee* that will continue to drive tourism in our community and create a sense of place within our municipal downtowns. Destination Oconee is currently focused on tourism centric projects that include new additions as well as updating existing capital.

To enhance guests' experiences within the County-operated park system, infrastructural and aesthetic upgrades to each of the County's parks were completed in 2020. Oconee County demolished the small restroom at Chau Ram County Park and constructed an ADA restroom/office complex with increased capacity for new retail space, park office space and 50 new parking spaces for day use customers. In addition, a new park shelter/ADA restroom complex at High Falls County Park replaced an outdated structure along the shores of Lake Keowee. County staff also updated a restroom at South Cove Campground. The County is currently working with Duke Energy to upgrade existing courtesy docks and with the Corp of Engineers to complete a major upgrade to Seneca Creek Access Area. Various tourism promotions and campaigns for outdoor recreation has proved to be an extremely popular attraction during the Covid-19 pandemic resulting in the second year in a row that each of the County's parks have seen record-highs for the number of visitors.

One important program to emerge from the continued recognition of tourism as strong part of our local economy is the extension of the Palmetto Trail from its present terminus at Oconee Station into downtown Walhalla. The extension into Walhalla will add about 16 miles to the mountain end of the Trail providing both biking and hiking opportunities. The County has seen revenues increase with the local accommodations tax and the municipalities have seen that same increase along with increased revenues with their hospitality taxes and business license fees.

As part of the Oconee County Regional Airport Capital Improvement Plan, the County worked closely with the Federal Aviation Administration and South Carolina Aeronautics Commission for the purchase of land adjacent to the airport, terminal apron expansion design services, and engineering services for the relocation Mt. Nebo Church Road. This project is currently underway and is scheduled to be completed in May of 2021. Furthermore, the County proceeded with crack sealing and pavement remarking on runway 7/25 and the taxiway. These projects will allow the airport to accommodate increased traffic and larger aircraft. The airport is also moving forward with the Runway Pavement Rehabilitation and Airfield Lighting Rehabilitation project design and construction. The project has been submitted to request grant funding, which is currently awaiting approval.

In early 2020, Oconee County finished their *2020 Comprehensive Plan*. A comprehensive plan is a document designed to guide the future actions of the County. It presents a vision for the future, with long-range goals and objectives for all activities that affect the local government. This includes guidance on how to make decisions on public and private land development proposals, the expenditures of public funds, availability of tax policy, cooperative efforts and issues of pressing concern, such as farmland preservation or the rehabilitation of older neighborhood areas. The plan provides direction for future activities over a ten to twenty-year period after adoption. This process included community outreach, stakeholder meetings, elected and appointed officials and as many citizens of Oconee County that could be involved. The plan will be reviewed and updated, as needed, every five years.

Relevant Financial Policies

The Oconee County Council adopted Ordinance 2018-23 that established a general policy for maintaining and using the unassigned fund balance of the General Fund, subject to any superior ordinances or budget provisions. The Ordinance prescribes that the General Fund will be budgeted, so as to maintain an unassigned fund balance in an amount between 25 percent and 30 percent of regular general fund expenditures, which would be equivalent to 90 to 120 days of coverage. If the unassigned fund balance is below 25 percent, the Administrator will develop and recommend to Council a plan to increase the unassigned fund balance to a minimum of 25 percent of regular general fund expenditures within a time period not to exceed five years.

If the unassigned fund balance does not reach 25 percent of the General Fund within seven years of the enactment of this Ordinance, any subsequent budgets will require a supermajority vote (two-thirds of the members present and voting) of County Council to pass until the requirement is met.

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, 2019. This was the twelfth consecutive year that the County has achieved this prestigious award. In order to receive the 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 principles and applicable program requirements.

A Certificate of Achievement is valid for a period of one year only. However, 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.

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 of the departments who assisted and contributed to the preparation of this report. We would especially like to thank the Treasurer and Auditor along with their staff for all of their assistance during the audit. Credit must also be given to the governing council for their unfailing support for maintaining the highest standards of professionalism in the financial management of Oconee County.

GFOA awarded Oconee County a Distinguished Budget Presentation Award for the annual budget for the fiscal year beginning July 1, 2019. This was the ninth year that the County has achieved this prestigious award. To qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of the budget report would not have been possible without the skill, effort, and dedication of the entire staff of the Finance and Administrator's Departments. We wish to thank all government departments for their assistance in providing the data necessary to prepare this report. Credit also is due to the County Administrator and the Council for their unfailing support for maintaining the highest standards of professionalism in the management of the Oconee County's finances.

The County is proud of the recognition and believes it demonstrates to the Citizens of Oconee County how committed County Council, administration, and staff are to achieving excellent financial results by properly planning and executing operational and capital plans in an orderly and professional manner.

Respectfully submitted,



Amanda F. Brock
County Administrator



Ladale V. Price
Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

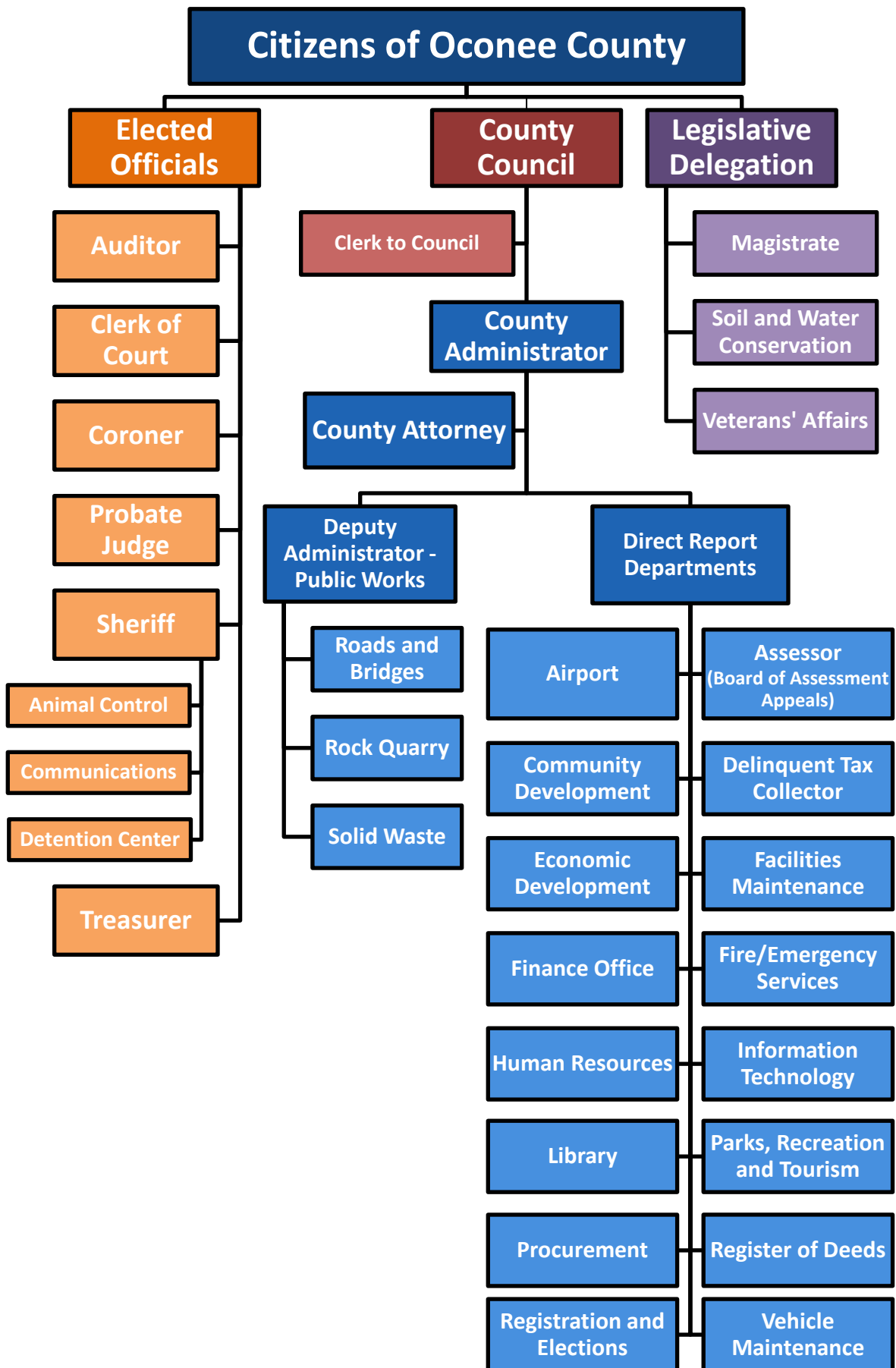
**Oconee County
South Carolina**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

Executive Director/CEO



County Government

Established in 1868
County Seat- City of Walhalla
Form of Government- Council, Administrator

Governing Body

County Council: Five (5) representatives elected from single-member districts for 4-year terms. Each district is based on representation of approximately 15,500 citizens (2017 Census).

Current Elected Officials

County Council

| | |
|--------------|--------------------|
| District I | John Elliott |
| District II | Wayne McCall |
| District III | Paul A. Cain, Esq. |
| District IV | Julian Davis III |
| District V | James Glenn Hart |

Other Elected County Officials

| | |
|----------------|-----------------------|
| Clerk of Court | Beverly Whitfield |
| Coroner | Karl E. Addis |
| Auditor | Christy W. Hubbard |
| Treasurer | Gregorie W. Nowell |
| Probate Judge | Kenneth E. Johns, Jr. |
| Sheriff | Mike Crenshaw |
| Solicitor | David R. Wagner |

County Administrator

Amanda F. Brock

County Attorney

David A. Root, Esq.

State Legislative Delegation

| | |
|---------------|--|
| State Senate: | Thomas C. Alexander, District 1 |
| State House: | William R. "Bill" Whitmire, District 1 William E. "Bill" Sandifer III, District 2 |

U.S. Congressional Delegation

| | |
|------------------------------|---------------------------------------|
| Senate: | Lindsey O. Graham Timothy E. Scott |
| House of Representatives: | Jeffrey D. Duncan, District 3 |

Oconee County
SOUTH CAROLINA



County Council Districts
and Representatives

FY2019-2020 Map 1

District 1

A portrait of Mr. John Elliott, a man with short grey hair wearing a dark suit and tie.

Mr. John Elliott

District 2

A portrait of Mr. Wayne McCall, a man with short grey hair wearing a red polo shirt.

Mr. Wayne McCall

District 3

A portrait of Mr. Paul Cain, a man with short brown hair and glasses wearing a dark suit and tie.

Mr. Paul Cain

District 4

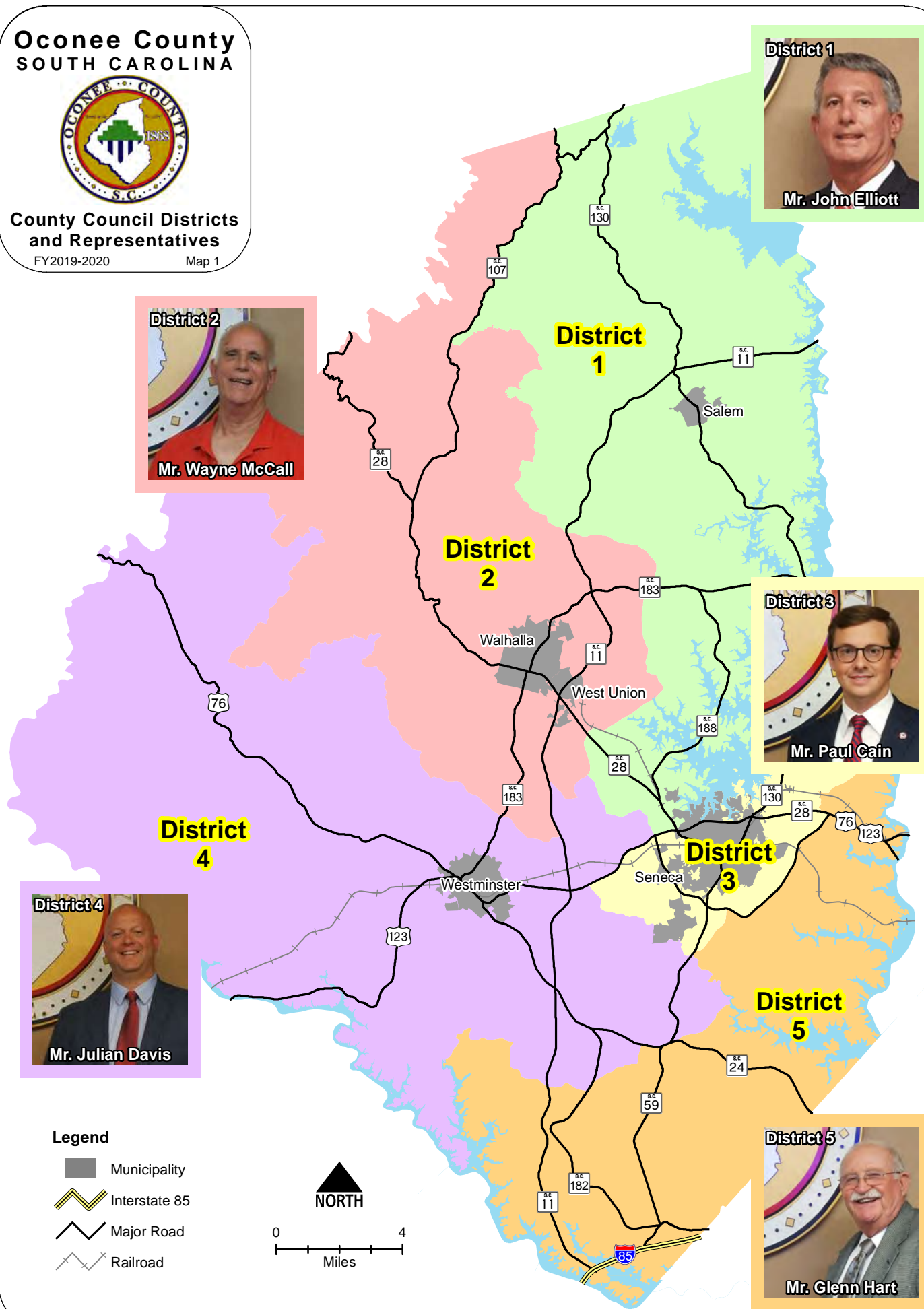
A portrait of Mr. Julian Davis, a man with short brown hair wearing a dark suit and tie.

Mr. Julian Davis

District 5

A portrait of Mr. Glenn Hart, an older man with white hair and glasses wearing a grey suit and tie.

Mr. Glenn Hart

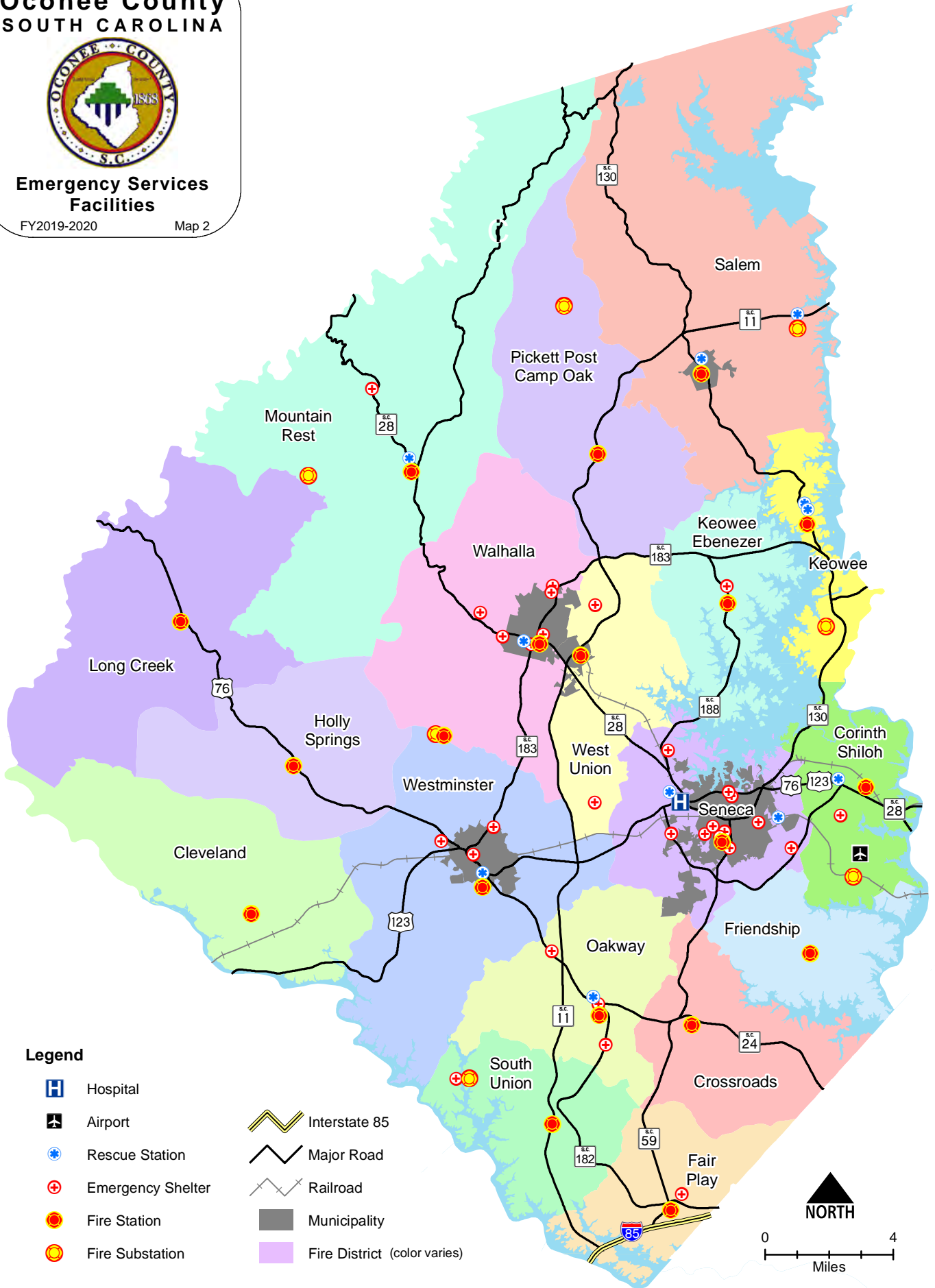


Oconee County
SOUTH CAROLINA



**Emergency Services
Facilities**

FY2019-2020 Map 2



Legend

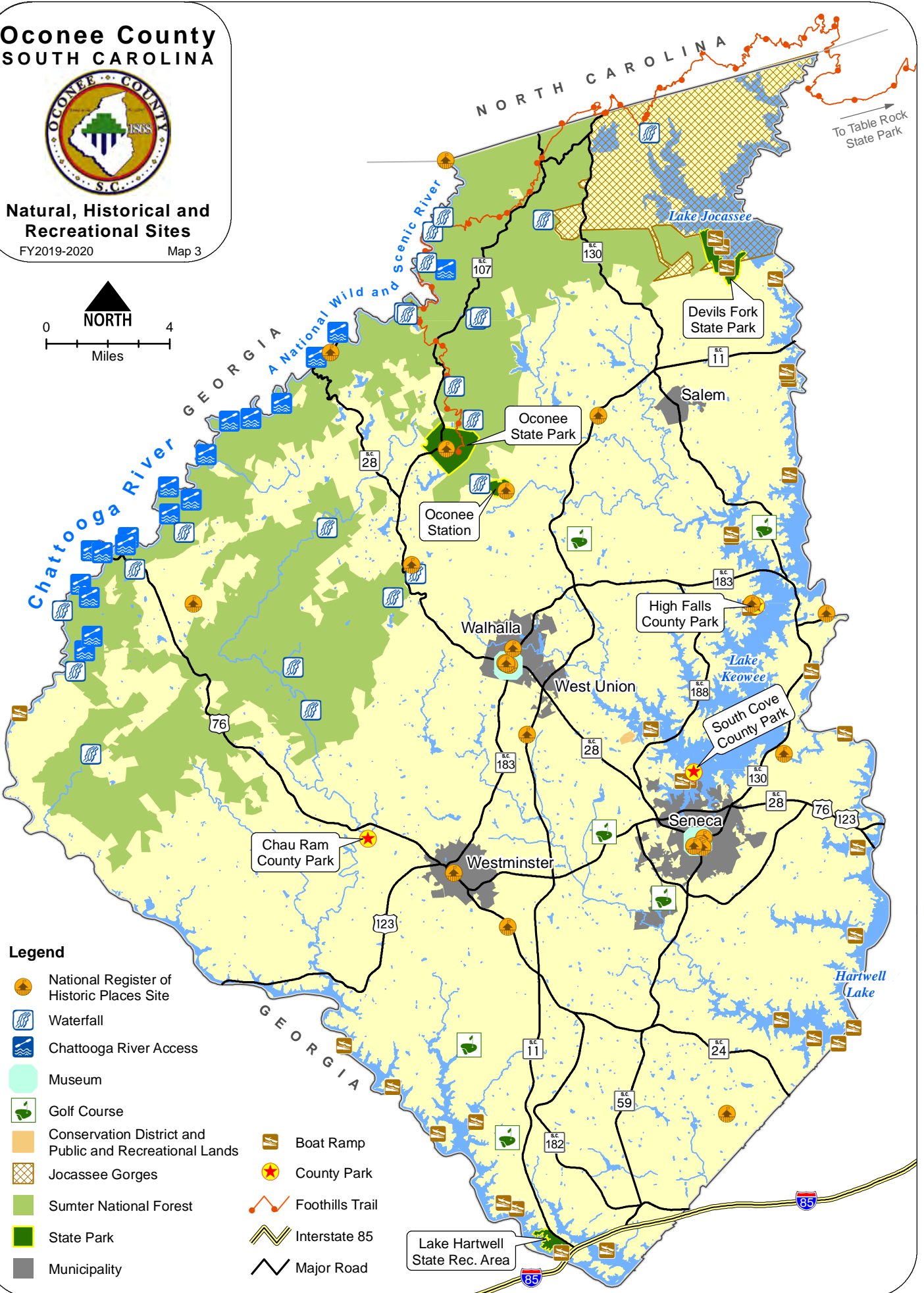
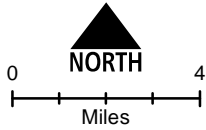
- | | |
|-------------------|------------------------------|
| Hospital | Interstate 85 |
| Airport | Major Road |
| Rescue Station | Railroad |
| Emergency Shelter | Municipality |
| Fire Station | Fire District (color varies) |
| Fire Substation | |

Oconee County SOUTH CAROLINA



Natural, Historical and Recreational Sites

FY2019-2020 Map 3



Legend

- National Register of Historic Places Site
- Waterfall
- Chattooga River Access
- Museum
- Golf Course
- Conservation District and Public and Recreational Lands
- Jocassee Gorges
- Sumter National Forest
- State Park
- Municipality
- Boat Ramp
- County Park
- Foothills Trail
- Interstate 85
- Major Road

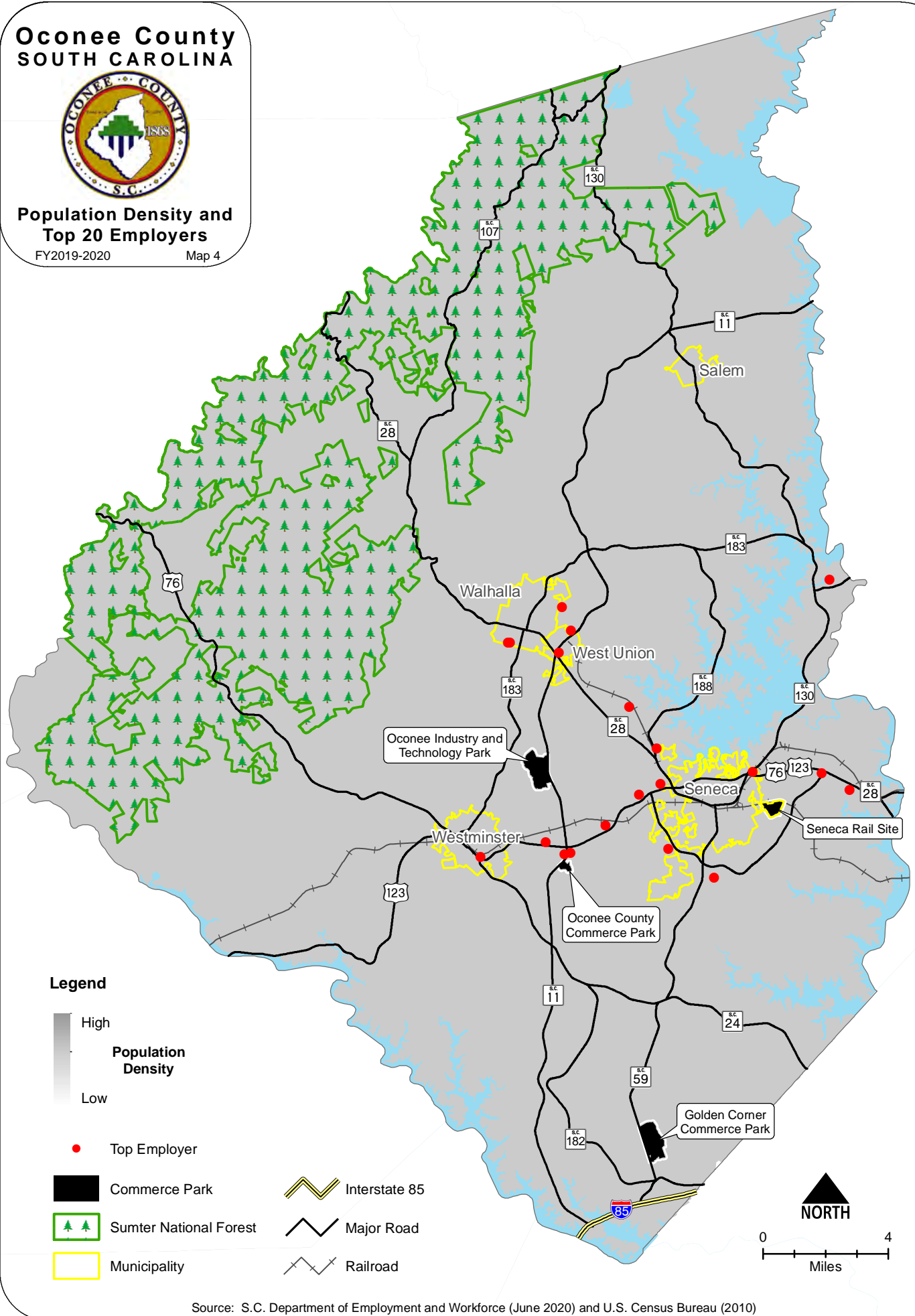
Oconee County SOUTH CAROLINA



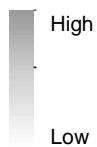
Population Density and Top 20 Employers

FY2019-2020

Map 4



Legend



● Top Employer

■ Commerce Park

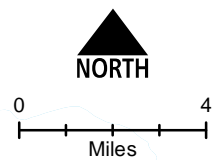
🌲 Sumter National Forest

▭ Municipality

⚡ Interstate 85

— Major Road

— Railroad



Source: S.C. Department of Employment and Workforce (June 2020) and U.S. Census Bureau (2010)

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Oconee County Council
Oconee County
Walhalla, South Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of **Oconee County, South Carolina** (the "County"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Oconee County, South Carolina's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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 Tax District, which represents 100% of the assets, net position and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Keowee Fire Tax District, is based solely 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of the 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Oconee County, South Carolina as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparisons for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 4 through 16), the Schedules of the Proportionate Share of County Net Pension Liability (on page 80), and the Schedules of County Pension Contributions (on pages 81 through 82), and the Schedules of Changes in the County's Total OPEB Liability and Related Ratios (on page 83) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Oconee County, South Carolina's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, and statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96) is presented for purposes of additional analysis as required by the State of South Carolina, and is not a required part of the basic financial statements. The accompanying schedule of expenditures or federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), and is also not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, the Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96), and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, the Uniform Schedule of Court Fines, Assessments and Surcharges (per ACT 96), and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2021, on our consideration of Oconee County, South Carolina's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oconee County, South Carolina's internal control over financial reporting and compliance.



Columbia, South Carolina
February 3, 2021

OCONEE COUNTY, SOUTH CAROLINA MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis of Oconee County (the "County") provides an overview of the County's financial activities and performance for the fiscal year ended June 30, 2020. Please read the information presented in this document in conjunction with additional information presented with the County's financial statements.

FINANCIAL HIGHLIGHTS

- As of June 30, 2020, Oconee County's assets and deferred outflows of resources were more than its liabilities and deferred inflows of resources by \$117,874,574, which was an increase from the prior year of 2.5 percent. The County's unrestricted net position was negative \$14,019,574.
- The County's governmental activities reported an increase in net position of \$1,056,303. The net position of business-type activities increased \$1,836,719 during fiscal year 2020. Overall the County's net position increased \$2,893,022.
- The County's expenses in governmental activities were \$306,303 less than the \$65,494,269 in governmental activities revenues, which are comprised of the general revenues (before transfers) and the program revenues. For comparison, the prior year expenses were \$4,066,314 more than the prior year revenues (before transfers), as reflected in the Changes in Net Position Figure 2.
- At the end of fiscal year 2020, the General Fund reported total fund balances of \$25,613,952, which was an increase of \$3,594,219 from the previous fiscal year.
- In the General Fund, actual revenue sources available for appropriation were \$891,123 more than anticipated. This is primarily due to interest earnings, the licenses, permits and fees revenue, and intergovernmental revenue. Actual expenditures were \$2,593,158 less than the final budgeted expenditures. Furthermore, actual revenues were \$3,484,281 more than actual expenditures.

USING THIS ANNUAL REPORT

This Management's Discussion and Analysis is intended to serve as an introduction to Oconee County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. This report also contains supplemental information that will enhance the reader's understanding of the financial condition of the County.

OVERVIEW OF THE FINANCIAL STATEMENTS

The government-wide financial statements consist of the Statement of Net Position 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.

These two statements report the County's net position and the changes compared to previous year. 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 in determining the overall financial health of the County.

The Statement of Net Position and the Statement of Activities is divided into two 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, public safety, transportation, public works, culture and recreation, judicial services, education, health and welfare, and economic development.
- **Business-type Activities** – Activity for the Rock Quarry is included in this category, as the County charges fees to cover the cost of products sold to customers. Activity for the Fiber Optics Creating Unified Solutions (FOCUS) project is also included as a business-type activity as the County has leased the bandwidth system to a private company in order to generate revenue while providing customers with broadband service.

The next statements are fund financial statements that begin on page 19. These statements focus on the activities of the individual parts of the County’s government. These statements provide 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 fund type 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 Position 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 Position and the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities. Following the governmental fund statements is the General Fund Budgetary Comparison Schedule which includes the original, final and actual budgets, all of which are required supplementary information. In this report, the County includes a variance column which is not required.
- **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 Position, the Statement of Revenues, Expenses, and Changes in Net Position, 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 two enterprise funds. The reporting for these enterprise funds 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 four types of funds: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds, of which the County only has agency funds. Because the County acts as a clearing account to distribute certain financial resources to other entities, the County must report these activities separately, in agency funds, thereby demonstrating that those resources were used for and by the specific entity for which they were collected. The report for the agency funds is the Statement of Fiduciary Net Position, where the assets equal the liabilities.

Following the financial statements are the Notes to the Financial Statements, which 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, but not limited to, significant accounting policies, information on the County's capital assets and long-term debt, employee and postemployment health insurance plan information, and information related to the County's retirement plans.

Finally, the County is required to include additional supplementary information. The schedules for the County's proportionate share of the net pension liability; the pension contributions; and the changes in the total OPEB liability are required supplementary information that addresses the County's liability for the retirement plans and contributions and the health care benefits for retired employees, or OPEB, and its funding progress. In addition, the County must present the detailed financial statements for the individual nonmajor funds; budget variance reports for the funds with adopted budgets; the individual agency funds' statements; and various schedules for state and federal requirements. The final section relates to compliance and includes the compliance reports, schedule of expenditures of federal awards and notes, and a schedule of findings and questioned costs. The completed financial report provides information indicating the accountability of Oconee County and its resulting financial position.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position 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, 2020, display a combined net position of \$117.9 million, or 2.5 percent, more than at June 30, 2019. The largest portion of the net position, \$116.6 million, reflects the County's investment in capital assets, such as land, buildings, equipment, and infrastructure. Furthermore, the County's investment in its capital assets is reported net of the outstanding debt that is related to the acquisition of those assets. However, 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 position (13.0 percent) represents resources that are subject to external restrictions on how they may be used. The final portion of net position (-11.9percent) is unrestricted net position, with a negative balance of \$14.0 million at June 30, 2020.

| Oconee County's Net Position | | | | | | |
|---|-------------------------|-----------------------|--------------------------|----------------------|-----------------------|-----------------------|
| Figure 1 | | | | | | |
| | Governmental Activities | | Business-type Activities | | Total | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Current and other assets | \$ 53,099,137 | \$ 46,804,520 | \$ 9,295,665 | \$ 13,067,405 | \$ 62,394,802 | \$ 59,871,925 |
| Capital assets | 126,673,280 | 127,235,674 | 11,547,326 | 6,003,811 | 138,220,606 | 133,239,485 |
| Total assets | <u>179,772,417</u> | <u>174,040,194</u> | <u>20,842,991</u> | <u>19,071,216</u> | <u>200,615,408</u> | <u>193,111,410</u> |
| Other postemployment benefits | 1,096,500 | 352,070 | 59,428 | 24,180 | 1,155,928 | 376,250 |
| Pension - South Carolina Retirement System | 10,685,578 | 2,776,770 | 805,526 | 164,586 | 11,491,104 | 2,941,356 |
| Pension - South Carolina Police Officers' Retirement System | 8,773,831 | 3,563,337 | - | - | 8,773,831 | 3,563,337 |
| Total deferred outflows of resources | <u>20,555,909</u> | <u>6,692,177</u> | <u>864,954</u> | <u>188,766</u> | <u>21,420,863</u> | <u>6,880,943</u> |
| Noncurrent liabilities | 83,940,749 | 64,204,793 | 8,602,190 | 7,935,992 | 92,542,939 | 72,140,785 |
| Other liabilities | 4,717,231 | 4,654,323 | 188,145 | 124,813 | 4,905,376 | 4,779,136 |
| Total liabilities | <u>88,657,980</u> | <u>68,859,116</u> | <u>8,790,335</u> | <u>8,060,805</u> | <u>97,448,315</u> | <u>76,919,921</u> |
| Other postemployment benefits | 1,222,635 | 448,606 | 68,773 | 30,351 | 1,291,408 | 478,957 |
| Pension - South Carolina Retirement System | 3,552,607 | 5,121,439 | 267,811 | 424,519 | 3,820,418 | 5,545,958 |
| Pension - South Carolina Police Officers' Retirement System | 1,601,556 | 2,065,965 | - | - | 1,601,556 | 2,065,965 |
| Total deferred outflows of resources | <u>6,376,798</u> | <u>7,636,010</u> | <u>336,584</u> | <u>454,870</u> | <u>6,713,382</u> | <u>8,090,880</u> |
| Net position: | | | | | | |
| Net investment in capital assets | 110,011,100 | 111,079,685 | 6,574,367 | 5,323,696 | 116,585,467 | 116,403,381 |
| Restricted | 15,308,681 | 15,471,375 | - | - | 15,308,681 | 15,471,375 |
| Unrestricted | (20,026,233) | (22,313,815) | 6,006,659 | 5,420,611 | (14,019,574) | (16,893,204) |
| Total net position | <u>\$ 105,293,548</u> | <u>\$ 104,237,245</u> | <u>\$ 12,581,026</u> | <u>\$ 10,744,307</u> | <u>\$ 117,874,574</u> | <u>\$ 114,981,552</u> |

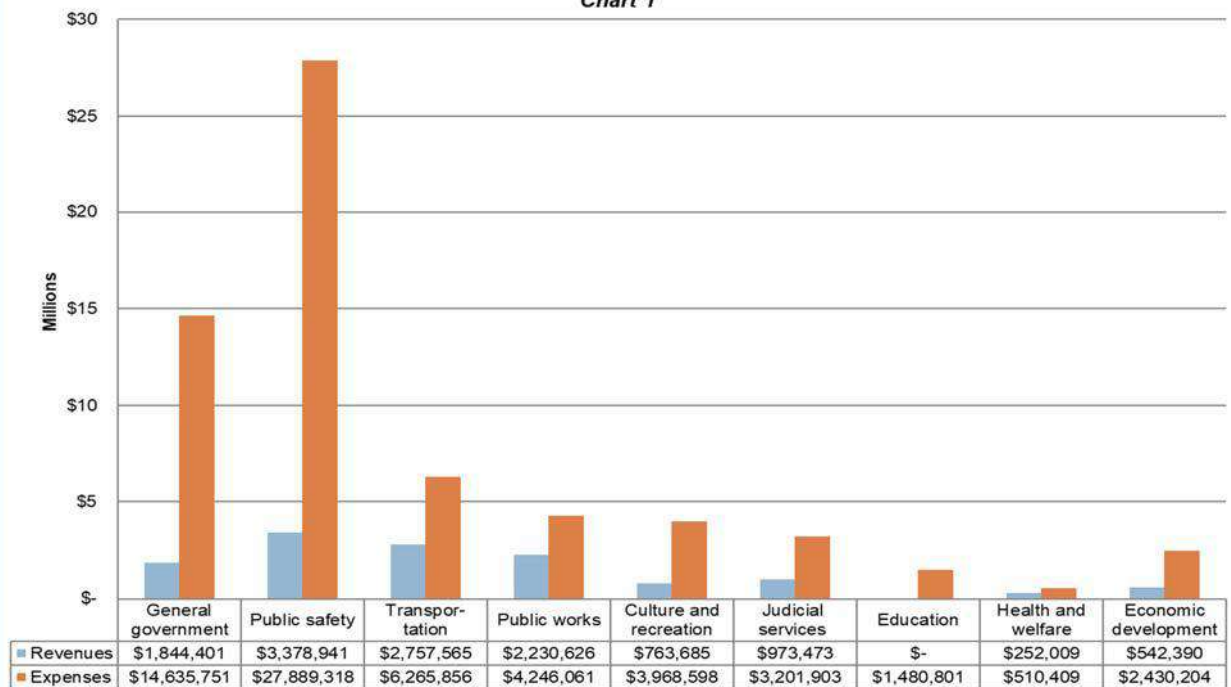
Oconee County's Changes in Net Position

Figure 2

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|-------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 7,553,245 | \$ 6,944,670 | \$ 6,469,063 | \$ 6,109,579 | \$ 14,022,308 | \$ 13,054,249 |
| Operating grants and contributions | 3,139,229 | 3,780,260 | - | - | 3,139,229 | 3,780,260 |
| Capital grants and contributions | 2,050,616 | 1,258,895 | - | - | 2,050,616 | 1,258,895 |
| General revenues: | | | | | | |
| Property taxes | 46,988,932 | 44,172,858 | - | - | 46,988,932 | 44,172,858 |
| Other taxes and licenses | 1,197,946 | 1,056,328 | - | - | 1,197,946 | 1,056,328 |
| Grants and contributions not restricted for a specific purpose | 2,986,063 | 2,859,287 | - | - | 2,986,063 | 2,859,287 |
| Unrestricted investment earnings | 959,496 | 1,031,888 | 57,735 | 131,285 | 1,017,231 | 1,163,173 |
| Miscellaneous | 618,742 | 755,060 | - | - | 618,742 | 755,060 |
| Total revenues | 65,494,269 | 61,859,246 | 6,526,798 | 6,240,864 | 72,021,067 | 68,100,110 |
| Program expenses | | | | | | |
| General government | 14,635,751 | 10,026,571 | - | - | 14,635,751 | 10,026,571 |
| Public safety | 27,889,318 | 24,773,993 | - | - | 27,889,318 | 24,773,993 |
| Transportation | 6,265,856 | 7,146,148 | - | - | 6,265,856 | 7,146,148 |
| Public works | 4,246,061 | 4,455,182 | - | - | 4,246,061 | 4,455,182 |
| Culture and recreation | 3,968,598 | 3,664,448 | - | - | 3,968,598 | 3,664,448 |
| Judicial services | 3,201,903 | 3,076,497 | - | - | 3,201,903 | 3,076,497 |
| Education | 1,480,801 | 1,590,397 | - | - | 1,480,801 | 1,590,397 |
| Health and welfare | 510,409 | 537,987 | - | - | 510,409 | 537,987 |
| Economic development | 2,430,204 | 2,008,744 | - | - | 2,430,204 | 2,008,744 |
| Interest on long-term debt | 559,065 | 512,965 | - | - | 559,065 | 512,965 |
| FOCUS | - | - | - | - | - | - |
| Rock quarry | - | - | 3,940,079 | 3,603,955 | 3,940,079 | 3,603,955 |
| Total expenses | 65,187,966 | 57,792,932 | 3,940,079 | 3,603,955 | 69,128,045 | 61,396,887 |
| Excess (deficiency) before transfers | 306,303 | 4,066,314 | 2,586,719 | 2,636,909 | 2,893,022 | 6,703,223 |
| Transfers | 750,000 | 500,000 | (750,000) | (500,000) | - | - |
| Increase (decrease) in net position | 1,056,303 | 4,566,314 | 1,836,719 | 2,136,909 | 2,893,022 | 6,703,223 |
| Net position, beginning of year, as restated | 104,237,245 | 99,670,931 | 10,744,307 | 8,607,398 | 114,981,552 | 108,278,329 |
| Net position, ending of year | \$ 105,293,548 | \$ 104,237,245 | \$ 12,581,026 | \$ 10,744,307 | \$ 117,874,574 | \$ 114,981,552 |

**Governmental Activities
Program Revenues and Expenses**

Chart 1



The Statement of Activities on page 18 shows that the County's total revenues, including charges for services, operating grants and contributions, capital grants and contributions, and general revenues (before transfers), increased to \$72.0 million, or 5.8 percent, from the prior year.

Certain County programs are authorized to charge for services provided to its constituents. For the County as a whole, the charges for services increased 7.4 percent, or \$968,059, from fiscal year 2019 to fiscal year 2020. Further, the County receives both operating and capital grants and contributions from state and federal governments, as well as other non-government individuals and businesses. The operating grants and contributions of \$3.1 million are used to fund the general operations of certain programs of the County. The operating grants decreased from the prior year by \$641,031, a reduction of 17.0 percent. This decrease is due to the governmental activities general government, public safety, public works, economic development, and judicial services programs. Capital grants and contributions fund the purchase of capital assets and improvements. During 2020, the County received \$2,050,616 in capital grants compared to the \$1,258,895 received for fiscal year 2019, a 62.9 percent increase. The majority of this increase pertains to the transportation program. General revenues, totaling \$52,808,914, increased by \$2.8 million (5.6 percent).

The total governmental and business-type activities program expenses increased by \$7.7 million, or 12.6 percent. Increases in the general government (\$4,609,180), public safety (\$3,115,325), economic development (\$421,460), culture and recreation (\$304,150), judicial services (\$125,406), interest on long-term debt (\$46,100) and Rock Quarry (\$336,124) functions offset by decreases in transportation (\$880,292), public works (\$209,121), education (\$109,596), and health and welfare (\$27,578) functions, produced the overall increase of the County's government-wide expenses. Aside from increase in expenses from the Covid-19 pandemic, Oconee County had an EF-3 tornado to touch down on April 13, 2020 resulting in significant damage to downtown Seneca and surrounding areas and flash flooding that occurred mid-winter.

The net position, for the governmental and business-type activities combined, increased by \$2,893,022 from the previous year yielding a net position of \$117.9 million at the end of fiscal year 2020. See Figure 2 for more detailed information.

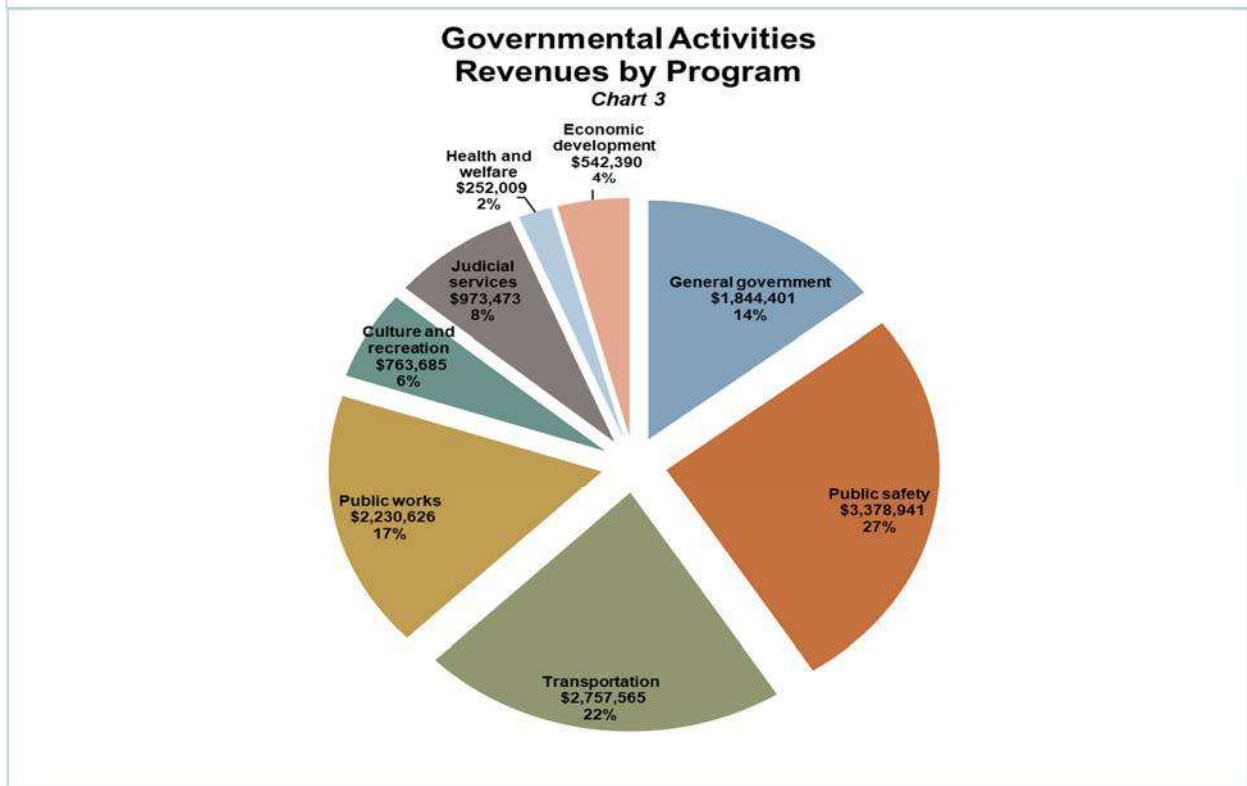
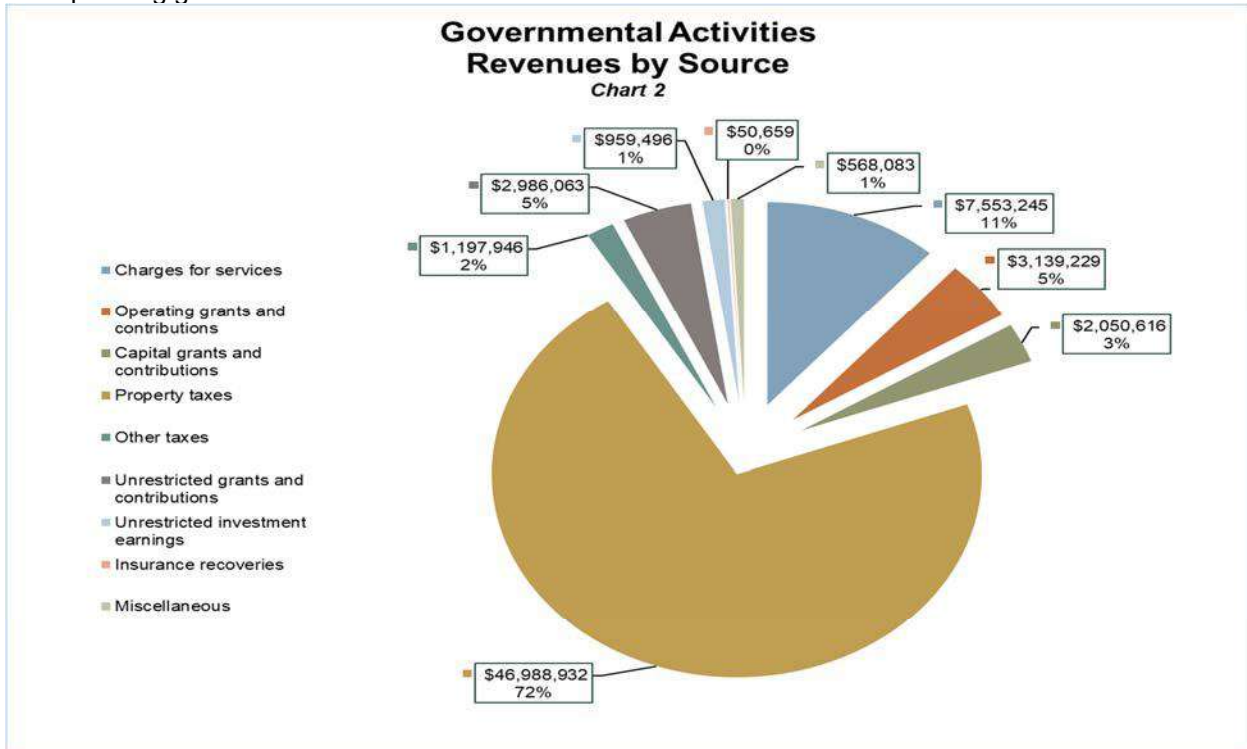
Governmental Activities

The net position of the County's governmental activities increased from 2019 to 2020 by \$1,056,303 to a total of \$105,293,548. The total assets and deferred outflows of resources increased by \$19,595,955 and the total liabilities and deferred inflows of resources increased by \$18.5 million. The increase in total assets of \$5.7 million resulted mainly from cash and investments of \$37,372,477. For Oconee County with a cost-sharing multiple-employer defined benefit pension plan, the reporting of the deferred outflow of resources increased \$13,863,732, or 207.2 percent, from the prior year. The increases from the prior year in total liabilities was 28.8 percent. The OPEB liability added \$10.5 million to the total liabilities and \$1,222,635 to the deferred inflows of resources. The internal balances account for the governmental activities, which is a receivable account between the funds of the County's governmental activities and the business-type activities, decreased by \$55,950. This increase is due to a temporary loan to the FOCUS fund to cover negative cash that resulted from an outstanding receivable and will be repaid after the payment on the receivable. The governmental activities unrestricted net position at June 30, 2020 totaled a negative \$20.0 million, a decrease from the prior year of \$2.3 million. Additionally, the 2020 total net position from the governmental activities operations included a decrease in the restricted net position of \$162,694. The net investment in capital assets decreased by \$1,068,585.

The cost of all governmental activities this year was \$65.2 million compared to \$57.8 million last year, predominantly due to the \$4.6 million increase in the general government program resulting from additional expenses caused by the pandemic, flooding and the tornado.

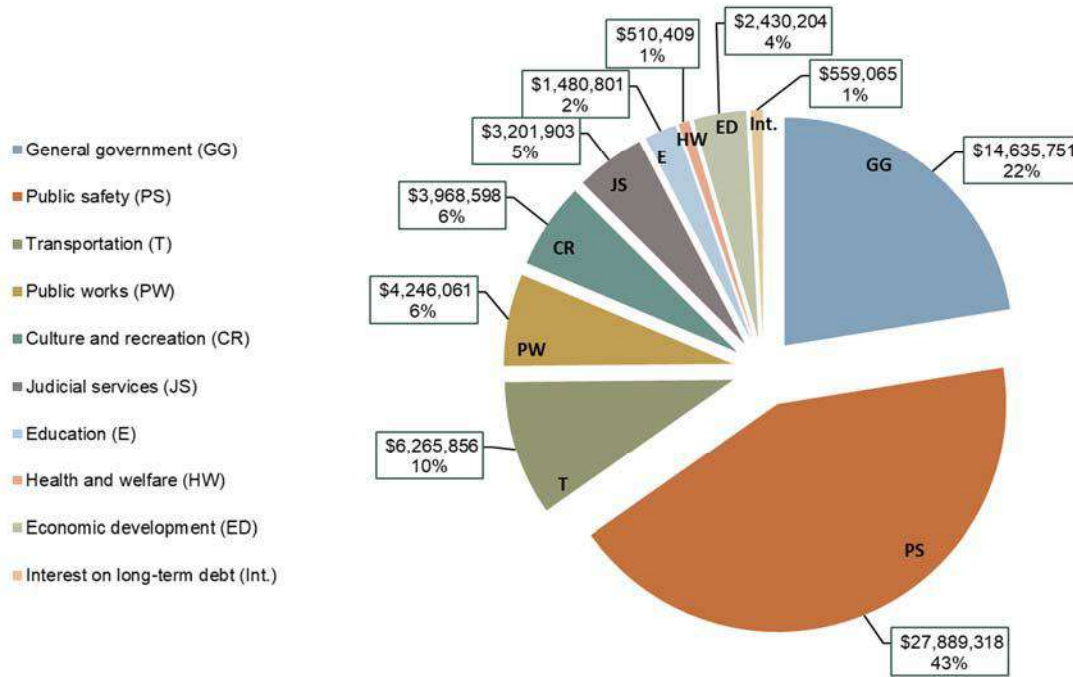
In Oconee County, taxpayers paid \$47.0 million in property taxes to finance the governmental activities. Some operating costs were paid either by those who directly benefited from the services offered (\$7.6 million) through charges for services or from other governments and organizations that subsidized certain programs with both, operating and capital grants and contributions (\$5.2 million). Overall, the County's

governmental program revenues, consisting of fees for services and intergovernmental aid, increased from \$11,983,825 in 2019 by \$759,265 to \$12,743,090 in 2020. The charges for services revenue increased \$608,575, or 8.8 percent, which was the result of the fees charged at the landfill to accept the tornado debris. The combined capital and operating grants revenue increased by \$150,690, or 3.0 percent, to \$5,189,845. The transportation, culture and recreation, and health and welfare programs contributed an increase from 2019 of \$764,861. On the flip side, public safety, general government, public works, judicial services and economic development programs contributed a decrease from 2019 of \$614,171 in the capital and operating grants.



Governmental Activities Expenses by Program

Chart 4

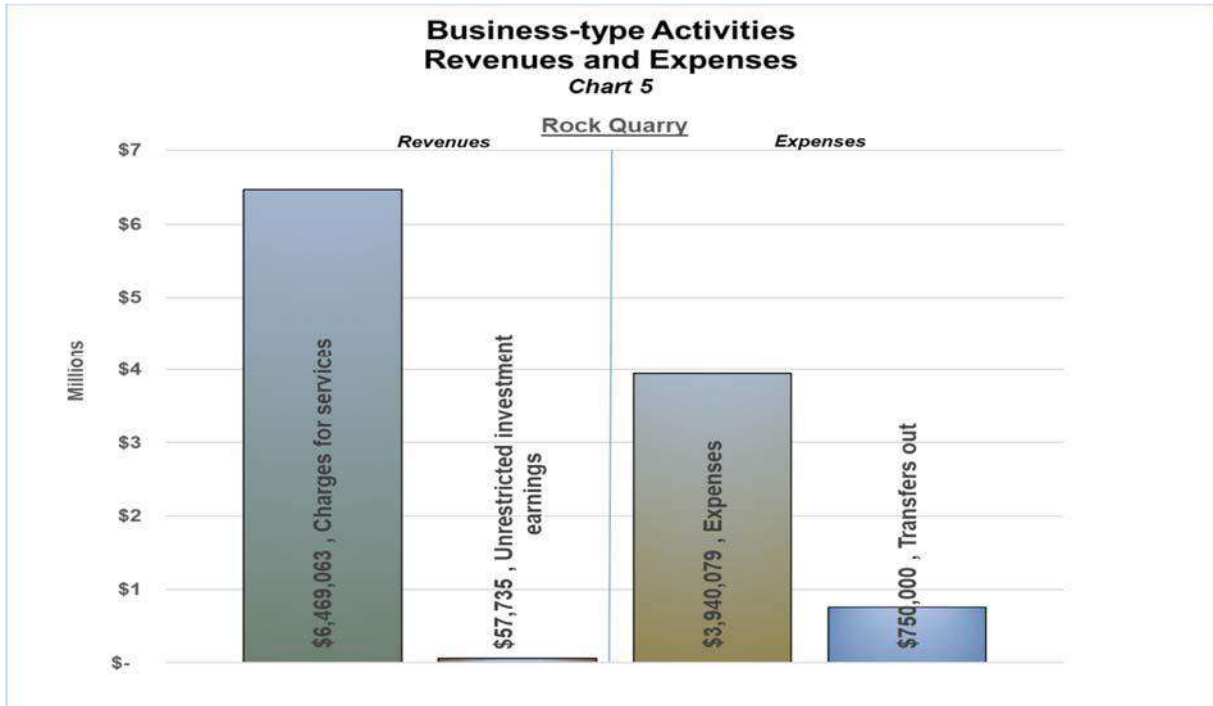


Business-type Activities

The business-type activities of the County, which consist of the Rock Quarry and FOCUS have a total net position of \$12.6 million, a 17.1 percent growth from the \$10.7 million of 2019.

For fiscal year 2020, the business-type activities program revenues were up by 5.9 percent, or \$359,484 from fiscal year 2019. The business-type activities expenses increased by 9.3 percent, or \$336,084.

Further details are provided in the Proprietary Funds section on page 25.



FUND FINANCIAL ANALYSIS

The County is required to include detailed reports for its governmental and proprietary funds, including the budgetary comparison schedule for the General Fund. These statements begin on page 19.

Governmental Funds

At completion of fiscal year 2020, the County's governmental funds reported total fund balances of \$46.7 million, which was an increase from last year's total by \$6.0 million. The General Fund's total fund balances grew by 16.3 percent, or \$3.6 million, to \$25,613,952.

Total governmental revenues increased \$2,724,423, or 4.4 percent, mainly as a result of increased property tax collections (5.0 percent), license, permits and fees (21.2 percent), other revenues (225.5 percent), and other taxes (13.0 percent). The contributions and donations (52.8 percent), fines and forfeitures (10.1 percent), intergovernmental revenues (8.4 percent), charges for services (6.4 percent), and interest earnings (7.0 percent) were down.

Total governmental funds expenditures increased \$5.1 million, or 8.7 percent, from the prior year, again, mainly due to Covid-19, flash flooding, and tornado expenditures

The chief operating and major fund of the County is the General Fund. At the end of the fiscal year, the unassigned fund balance of the General Fund was \$9.5 million, while its total fund balance was \$25.6 million. As a measure of the General Fund's liquidity, it may be useful to compare both, unassigned fund balance and total fund balance, to its total original budgeted expenditures for the subsequent year. The unassigned fund balance represents 19.4 percent of the total 2020-2021 General Fund budgeted expenditures, while the total fund balance represents 52.6 percent of that same amount. The General Fund revenues have increased by \$930,747 from 2019. General Fund expenditures increased 1.8 percent, which resulted from general government expenditures and culture and recreation expenditures.

Oconee County's Changes in Fund Balances of the General Fund and All Governmental Funds

Figure 3

| | General Fund | | | | All Governmental Funds | | | |
|--|-------------------|-------------------|------------------|----------------|------------------------|-------------------|------------------|----------------|
| | 2020 | 2019 | Difference | Percent Change | 2020 | 2019 | Difference | Percent Change |
| Revenues | | | | | | | | |
| Property taxes | \$ 36,826,068 | \$ 36,427,878 | \$ 398,190 | 1.1% | \$ 46,882,306 | \$ 44,635,982 | \$ 2,246,324 | 5.0% |
| Other taxes | - | - | - | - | 942,497 | 834,276 | 108,221 | 13.0% |
| Intergovernmental | 4,056,652 | 4,251,518 | (194,866) | -4.6% | 7,863,095 | 8,583,227 | (720,132) | -8.4% |
| Licenses, permits and fees | 5,195,420 | 4,287,386 | 908,034 | 21.2% | 5,210,108 | 4,298,972 | 911,136 | 21.2% |
| Fines and forfeitures | 231,260 | 228,269 | 2,991 | 1.3% | 340,230 | 378,436 | (38,206) | -10.1% |
| Charges for services | 2,053,879 | 2,193,336 | (139,457) | -6.4% | 2,053,879 | 2,193,336 | (139,457) | -6.4% |
| Interest revenue | 903,345 | 982,420 | (79,075) | -8.0% | 959,496 | 1,031,888 | (72,392) | -7.0% |
| Contributions and donations | - | - | - | - | 141,558 | 299,936 | (158,378) | -52.8% |
| Other revenues | 210,933 | 176,003 | 34,930 | 19.8% | 847,766 | 260,459 | 587,307 | 225.5% |
| Total Revenues | 49,477,557 | 48,546,810 | 930,747 | 1.9% | 65,240,935 | 62,516,512 | 2,724,423 | 4.4% |
| Expenditures | | | | | | | | |
| General government | 11,063,080 | 10,301,017 | 762,063 | 7.4% | 11,208,161 | 10,312,858 | 895,303 | 8.7% |
| Public safety | 21,040,202 | 21,478,763 | (438,561) | -2.0% | 24,172,648 | 23,983,321 | 189,327 | 0.8% |
| Transportation | 3,727,396 | 4,271,113 | (543,717) | -12.7% | 4,321,096 | 4,849,354 | (528,258) | -10.9% |
| Public works | 4,372,329 | 4,196,287 | 176,042 | 4.2% | 4,405,737 | 4,302,740 | 102,997 | 2.4% |
| Culture and recreation | 3,740,084 | 3,015,616 | 724,468 | 24.0% | 4,571,939 | 3,514,396 | 1,057,543 | 30.1% |
| Judicial services | 2,939,908 | 2,719,372 | 220,536 | 8.1% | 3,094,464 | 2,878,201 | 216,263 | 7.5% |
| Education | - | - | - | - | 1,535,801 | 1,590,397 | (54,596) | -3.4% |
| Health and welfare | 230,989 | 234,305 | (3,316) | -1.4% | 378,595 | 403,852 | (25,257) | -6.3% |
| Economic development | 564,168 | 620,571 | (56,403) | -9.1% | 1,967,136 | 1,576,508 | 390,628 | 24.8% |
| Capital outlay | - | - | - | - | 4,320,112 | 1,702,637 | 2,617,475 | 153.7% |
| Debt service: | | | | | | | | |
| Principal | 928,963 | 894,846 | 34,117 | 3.8% | 2,398,783 | 2,279,400 | 119,383 | 5.2% |
| Interest | 30,682 | 52,648 | (21,966) | -41.7% | 648,878 | 580,865 | 68,013 | 11.7% |
| Bond issuance costs | 23,000 | - | 23,000 | - | 23,000 | - | 23,000 | - |
| Total Expenditures | 48,660,801 | 47,784,538 | 876,263 | 1.8% | 63,046,350 | 57,974,529 | 5,071,821 | 8.7% |
| Excess of Revenues Over (Under) Expenditures | 816,756 | 762,272 | 54,484 | 7.1% | 2,194,585 | 4,541,983 | (2,347,398) | 167.7% |
| Other Financing Sources (Uses) | | | | | | | | |
| Transfer in | 790,035 | 971,691 | (181,656) | -18.7% | 1,299,347 | 1,199,847 | 99,500 | 8.3% |
| Transfer out | (275,000) | (199,216) | (75,784) | -38.0% | (549,347) | (699,847) | 150,500 | 21.5% |
| Issuance of general obligation bonds | - | - | - | - | 8,000,000 | 511,500 | 7,488,500 | 1464.0% |
| Insurance recoveries | 50,659 | 232,415 | (181,756) | -78.2% | 50,659 | 553,807 | (503,148) | -90.9% |
| Payment to escrow agent | - | - | - | - | (7,244,900) | - | (7,244,900) | - |
| Proceeds from issuance of capital lease | 2,200,000 | - | 2,200,000 | - | 2,200,000 | - | 2,200,000 | - |
| Proceeds from the sale of capital assets | 11,769 | 67,030 | (55,261) | -82.4% | 12,004 | 67,189 | (55,185) | -82.1% |
| Total Other Financing Sources (Uses) | 2,777,463 | 1,071,920 | 1,705,543 | 159.1% | 3,767,763 | 1,632,496 | 2,135,267 | 130.8% |
| Net Change in Fund Balance | 3,594,219 | 1,834,192 | 1,760,027 | 96.0% | 5,962,348 | 6,174,479 | (212,131) | -3.4% |
| Fund balances, beginning of year | 22,019,733 | 20,185,541 | 1,834,192 | 9.1% | 40,724,924 | 34,550,445 | 6,174,479 | 17.9% |
| Fund balances, end of year | \$ 25,613,952 | \$ 22,019,733 | \$ 3,594,219 | 16.3% | \$ 46,687,272 | \$ 40,724,924 | \$ 5,962,348 | 14.6% |

The County is required to present individual financial statements for each of the County's major funds and any funds deemed significant by management. The General Fund is always a major fund. Other governmental and enterprise funds must also be reported as a major fund, if both of the following criteria have been met.

- a) Total assets, liabilities, revenues, or expenses/expenditures of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for that element (assets, liabilities, etc.) for all funds of that category or type.
- b) Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for that element (assets, liabilities, etc.) of all governmental and enterprise funds combined.

The County could decide to include any governmental or enterprise fund's individual financial statements as a major fund, even if they do not meet the criteria for major fund reporting. The remaining funds do not meet the criteria for major funds and are combined into a single column. The nonmajor funds include the following:

- **Special Revenue Funds:**
 - Emergency Services Protection District
 - 911 Communications
 - Sheriff's Victims Assistance
 - Clerk of Court Federal Child Support
 - Road Maintenance
 - State Accommodations Tax
 - Library State Aid
 - Solicitor's Victims Assistance
 - Tri-County Technical College
 - Local Accommodations Tax
 - Duke Energy Fixed Nuclear Facility
 - Miscellaneous Special Revenue
- **Debt Service Fund**

- Capital Projects Funds:
 - Bridge and Culvert Capital Projects
 - Capital Projects
 - Economic Development Capital Projects
 - Capital Equipment and Vehicle

Proprietary Funds

The County reports two enterprise funds. Those funds are the Rock Quarry Fund and the FOCUS Fund. The total net position for both proprietary funds at June 30, 2020 was \$12.6 million all of which is related to the Rock Quarry. The FOCUS fund has receivables from customers and a capital lease that with the advances from the General Fund net to a zero total net position.

The Rock Quarry produces and sells mined blue granite for use in construction and landscaping projects. At the end of fiscal year 2020, the Rock Quarry's operating income of \$2.8 million increased from the previous year by 0.1 percent as a result of lean management and increased rock sales.

Due to the capital lease agreement with The FOCUS Fund's lease receivable balance at the end of the fiscal year was \$6.1 million. OneTone Telecom, Inc. was unable to make the December 2019 scheduled payment due to financial difficulties. However, it is anticipated that they will be able to make future payments.

General Fund Budgetary Highlights

On May 21 2019, the 2019-2020 General Fund Budget was adopted with Ordinance 2019-01. The original budgeted expenditures totaled \$49,714,477 including transfers out. Encumbrances for purchase orders involving capital expenditures with an outstanding balance at fiscal year-end 2019 did not lapse and were allowed to roll forward to the 2020 budget year as allowed in the budget provisions. The 2019 fiscal year-end's encumbrances rolled forward adding \$1.7 million in expenditures to the 2020 budget variance.

By the end of the year, General Fund actual revenues totaled \$49,477,557, which was \$891,123 more than the final budget and resulted from higher than projected collections in the licenses, permits and fees, interest, and intergovernmental revenue categories. During the year, expenditure budget amendments increased the original budgeted expenditures by \$4,173,781, which included the purchase order encumbrances from June 30, 2019. Actual expenditures totaled \$48,660,801, thus creating a variance with the final 2020 budget of \$2,593,158. This difference, between the actual expenditures and the final budgeted expenditures, was accomplished by actual expenditures being less than the final budget in all functions of the General Fund. Equally important to note, the actual expenditures were more than the original budget by \$4,682,276.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's capital assets, net of accumulated depreciation and depletion for the governmental and business-type activities, as of June 30, 2020, totaled \$138.2 million. These assets include land, construction in progress, infrastructure land rights, buildings and improvements, vehicles and equipment, infrastructure, permits and mineral interests. The total net increase is \$4,981,121, or 3.7 percent, above last year.

| Oconee County's Capital Assets | | | | | | | |
|---|-------------------------|----------------|--------------------------|--------------|----------------|----------------|--|
| Net of Accumulated Depreciation and Depletion | | | | | | | |
| Figure 4 | | | | | | | |
| | Governmental Activities | | Business-Type Activities | | Total | | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | |
| Land | \$ 5,334,304 | \$ 4,493,956 | \$ 2,680,918 | \$ 2,279,858 | \$ 8,015,222 | \$ 6,773,814 | |
| Other costs | 36,970,428 | 36,970,428 | - | - | 36,970,428 | 36,970,428 | |
| Construction in progress | 8,693,925 | 5,510,710 | 5,584,601 | 580,228 | 14,278,526 | 6,090,938 | |
| Buildings and improvements | 45,206,904 | 47,028,828 | 94,516 | 120,903 | 45,301,420 | 47,149,731 | |
| Equipment and vehicles | 9,191,616 | 9,809,098 | 2,939,605 | 2,768,232 | 12,131,221 | 12,577,330 | |
| Infrastructure | 21,244,013 | 23,388,088 | - | - | 21,244,013 | 23,388,088 | |
| Other | 32,090 | 34,566 | - | - | 32,090 | 34,566 | |
| Mineral interests | - | - | 247,686 | 254,590 | 247,686 | 254,590 | |
| Total capital assets, net of accumulated depreciation and depletion | \$ 126,673,280 | \$ 127,235,674 | \$ 11,547,326 | \$ 6,003,811 | \$ 138,220,606 | \$ 133,239,485 | |

Major capital asset transactions during the year include:

- Construction in progress for:
 - Multiple Airport Improvement Projects, \$701,870;
 - Seneca Rail Park road and water/sewer infrastructure, \$853,982;
 - High Falls Park and Chau Ram Park ADA projects, \$902,887;
 - Oconee Industrial and Technology Park roads, \$202,410;
 - Bridge/culvert construction for two roads, \$130,610;
 - Paving on eleven public roads, \$369,648; and
 - Rock crusher plant equipment and installation, \$5,004,373.

- Asset additions for:
 - 212.69 acres for Chau Ram Park, \$779,405;
 - Westminster Magistrate's land and buildings, \$130,690;
 - Six heavy equipment units, \$1,414,041;
 - Eighteen vehicles, \$611,716; and
 - 5.95 acres for the Rock Quarry, \$401,060.

Additional information on the County's capital assets can be found in Note 6 on pages 48 - 49 of the basic financial statements.

Long-term Debt

As of June 30, 2020, the County had outstanding a total general obligation bonded debt of approximately \$12.8 million, all of which is backed by the full faith and credit of the County.

| Oconee County's Outstanding Debt | | | | | | | |
|---|-------------------------|---------------|--------------------------|--------------|---------------|---------------|--|
| Figure 5 | | | | | | | |
| | Governmental Activities | | Business-Type Activities | | Total | | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | |
| General obligation (GO) bonds | | | | | | | |
| <u>Applicable to the debt margin:</u> | | | | | | | |
| GO bonds | \$ 4,801,105 | \$ 12,851,500 | \$ - | \$ - | \$ 4,801,105 | \$ 12,851,500 | |
| Plus unamortized premium | 12,773 | 348,800 | - | - | 12,773 | 348,800 | |
| GO refunding bonds | 8,000,000 | - | - | - | 8,000,000 | - | |
| Plus unamortized premium | - | - | - | - | - | - | |
| Total GO bonds applicable to the debt margin | 12,813,878 | 13,200,300 | - | - | 12,813,878 | 13,200,300 | |
| <u>Not applicable to the debt margin:</u> | | | | | | | |
| GO bonds for special tax districts | 208,607 | 310,032 | - | - | 208,607 | 310,032 | |
| Total GO bonds no applicable to the debt margin | 208,607 | 310,032 | - | - | 208,607 | 310,032 | |
| Total GO bonds | 13,022,485 | 13,510,332 | - | - | 13,022,485 | 13,510,332 | |
| Capital lease obligations | 3,299,813 | 2,028,776 | 5,660,822 | 6,110,894 | 8,960,635 | 8,139,670 | |
| Special source refunding revenue bonds | 1,476,000 | 1,749,000 | - | - | 1,476,000 | 1,749,000 | |
| Total outstanding debt | \$ 17,798,298 | \$ 17,288,108 | \$ 5,660,822 | \$ 6,110,894 | \$ 23,459,120 | \$ 23,399,002 | |

The County's total outstanding general obligation (GO) debt in the governmental funds was \$13,022,485 at June 30, 2020. The outstanding balance consists of the series 2020, GO refunding bond to refund the 2011 GO Bond, 2019, GO bond for Keowee Fire Tax District, 2017 GO refunding bond for Keowee Fire

Tax District, 2011 Detention Center, 2013 Echo Hills Commerce Park and 2016B Workforce Development Center GO bonds.

As a part of the process of issuing new debt, credit rating assessments are reviewed by credit rating agencies. The two main credit rating agencies are Moody's Investors Service and Standard & Poor's. Each rating agency interprets the County's data slightly different resulting in possibly different ratings. On July 3, 2014, Standard & Poor's upgraded the County's ratings from "AA-" to "AA" while the County's rating remains at "Aa2" with Moody's Investors Service. These stable bond ratings are a clear indication of the continued sound financial condition of the County and are 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 of general obligation debt that the County could borrow without a referendum), for the County is approximately \$34,5 million, which is a 0.43 percent decrease from the prior year. The legal debt margin calculation does not apply to GO debt issued for special tax districts.

The outstanding balance of the series 2014 special source refunding revenue bond is \$1,476,000. Since special source refunding revenue bonds are repaid with special revenues and not with property taxes, they are not included in the calculations of the above stated debt limits.

The governmental activities entered into a capital lease agreement with BB&T bank for a total of \$2,200,000 to purchase of six emergency fire trucks. This 2019 lease agreement's first payment will not be due until November 22, 2020. Therefore, the outstanding balance at June 30, 2020 was \$2.2 million with scheduled payments that end in 2024. The 2015 and 2018 capital lease purchase agreements' outstanding balances totaled \$1,099,813 at the end of fiscal year 2020.

In the business-type activities, the Rock Quarry 2018 capital lease with Hancock Whitney Bank had an outstanding balance of \$5,660,822. The final payment is scheduled for June 2030.

Additionally, the County maintains two closed municipal solid waste (MSW) landfills and one open construction and demolition (C&D) waste landfills. A portion of the long-term liabilities includes an estimate for the closure and post-closure care cost of these landfills. During 2020, the estimated liability was decreased by \$55,452 with the current year's portion. The balance of the estimated liability for closure and post closure care costs at June 30, 2020 is \$2.8 million.

Included in the long-term liabilities are the compensated absences, which consist of accrued accumulated unpaid vacation time, earned by County employees. The estimated long-term liability for annual leave is \$1.6 million for the governmental activities and \$63,345 for the business-type activities.

The net pension liability, also a long-term liability, for the governmental activities was \$31.9 million at the end of 2019 and increased by \$19.3 million to a total of \$51.3 million for June 30, 2020. The business-type activities increased \$1,206,680 to \$2,285,037 for the close of 2020.

Finally, the long-term liabilities include the total other postemployment benefit obligation. Oconee County does not administer the OPEB plan through a trust. The ending balance of the governmental activities for June 30, 2020 was \$10,541,983. Furthermore, the business-type activities net postemployment benefit obligation had an ending balance of \$592,986.

Additional information regarding the County's long-term liabilities can be found in Note 7 on pages 50 - 56 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Oconee County's economic outlook has been impacted by the Covid-19 pandemic. Business closures and sick employees who cannot work have driven the unemployment rates up in both the County and the State. The County's unemployment rate, as of June 2020, was 7.5 percent. This rate is more than double the

June 2019 rate of 3.2 percent. South Carolina's unemployment rates for June 2020 and June 2019 were 8.7 percent and 2.9 percent, respectively.

While Oconee County struggles with the high unemployment rates caused by the pandemic, it still is focusing its efforts on economic development initiatives to bring more industries into the County. Partnerships with the local school district and technical college have been formed to help bridge the gaps between the local workforce and the needs of the industries.

Oconee County Ordinance 2020-01 established the 2020-2021 adopted budget and provides for the levy of taxes for ordinary County purposes for fiscal year beginning July 1, 2020 and ending June 30, 2021. The 2020-2021 adopted budget provides appropriations for the following funds as indicated:

- **Governmental funds:**
 - General Fund, \$49,989,477
 - Special revenues funds for:
 - Emergency Services Protection, \$1,447,000
 - Victims Services – Sheriff's Office, \$123,336
 - Victims Services – Solicitor's Office, \$74,319
 - 911 Communications, \$984,000
 - Tri-County Technical College Operations, \$1,604,000
 - Road Maintenance, \$2,520,000
 - Capital projects funds for:
 - Economic Development, \$1,827,873
 - Bridge and Culvert, \$1,150,000
 - Capital Equipment and Vehicle, \$1,196,728
 - Debt service fund, \$1,243,688
- **Proprietary fund:**
 - Rock Quarry, \$5,047,248

The combined budget for these funds is \$67,207,669.

Because of issues with 2020-2021 budget calendar caused by Covid-19 and to meet the adoption deadline of June 30, 2020, the 2019-2020 budget amounts were used for the 2020-2021 budget with the intent to pass budget amendments in September 2020 that would update the amounts to more accurately reflect the anticipated revenues and expenditures. The General Fund's adopted budget for fiscal year ending June 30, 2021, totals slightly less than \$50.0 million, which is more than the prior year's budget by \$275,000, or 0.6 percent. The difference is due to the inclusion of a transfer to the Capital Equipment and Vehicle Fund to aid in increasing the fund balance in that fund for future equipment and vehicle purchases.

The total millage levied the unincorporated areas of the County for fiscal year end 2021 is 80.3 mills, which is the same millage as 2019-2020, or \$1.26 million increase from 2020.

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:

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

Or on the web at: www.OconeeSC.com.

OCONEE COUNTY, SOUTH CAROLINA

**STATEMENT OF NET POSITION
JUNE 30, 2020**

| | Primary Government | | | Component Unit |
|--|----------------------------|-----------------------------|-----------------------|-----------------------------|
| | Governmental Activities | Business-type Activities | Total | Keowee Fire Tax District |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 30,954,788 | \$ 8,261,025 | \$ 39,215,813 | \$ 703,006 |
| Investments | 6,417,689 | 256,112 | 6,673,801 | - |
| Receivables: | | | | |
| Taxes | 1,406,528 | - | 1,406,528 | 17,396 |
| Accounts | 483,812 | 214,822 | 698,634 | - |
| Due from other governments | 1,753,879 | - | 1,753,879 | 15,000 |
| Other | 99,897 | - | 99,897 | - |
| Internal balances | 6,251,226 | (6,251,226) | - | - |
| Due from component unit | 666,013 | - | 666,013 | - |
| Inventories | 190,362 | 714,931 | 905,293 | - |
| Prepaid expenses | 3,819 | - | 3,819 | - |
| Seized assets | 234,750 | - | 234,750 | - |
| Lease receivable | - | 6,100,001 | 6,100,001 | - |
| Assets held for resale | 139,966 | - | 139,966 | - |
| Assets held for economic development | 4,496,408 | - | 4,496,408 | - |
| Capital assets: | | | | |
| Nondepreciable | 50,998,657 | 8,265,519 | 59,264,176 | - |
| Depreciable, net | 75,674,623 | 3,281,807 | 78,956,430 | 1,755,820 |
| Total assets | <u>179,772,417</u> | <u>20,842,991</u> | <u>200,615,408</u> | <u>2,491,222</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Other postemployment benefits | 1,096,500 | 59,428 | 1,155,928 | - |
| Pension - South Carolina Retirement System | 10,685,578 | 805,526 | 11,491,104 | - |
| Pension - South Carolina Police Officers Retirement System | 8,773,831 | - | 8,773,831 | 114,490 |
| Total deferred outflows of resources | <u>20,555,909</u> | <u>864,954</u> | <u>21,420,863</u> | <u>114,490</u> |
| LIABILITIES | | | | |
| Accounts payable | 2,982,380 | 124,435 | 3,106,815 | - |
| Accrued liabilities | 1,468,788 | 63,710 | 1,532,498 | 5,025 |
| Unearned revenues | 266,063 | - | 266,063 | - |
| Due to primary government | - | - | - | 666,013 |
| Noncurrent liabilities: | | | | |
| Due within one year | 3,658,210 | 485,170 | 4,143,380 | 28,810 |
| Due in more than one year | 18,489,274 | 5,238,997 | 23,728,271 | 18,512 |
| Total other postemployment benefits liability | 10,541,983 | 592,986 | 11,134,969 | - |
| Net Pension Liability: | | | | |
| South Carolina Retirement System | 30,311,780 | 2,285,037 | 32,596,817 | - |
| South Carolina Police Officers Retirement System | 20,939,502 | - | 20,939,502 | 658,586 |
| Total liabilities | <u>88,657,980</u> | <u>8,790,335</u> | <u>97,448,315</u> | <u>1,376,946</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Other postemployment benefits | 1,222,635 | 68,773 | 1,291,408 | - |
| Pension - South Carolina Retirement System | 3,552,607 | 267,811 | 3,820,418 | - |
| Pension - South Carolina Police Officers Retirement System | 1,601,556 | - | 1,601,556 | 105,854 |
| Total deferred inflows of resources | <u>6,376,798</u> | <u>336,584</u> | <u>6,713,382</u> | <u>105,854</u> |
| NET POSITION | | | | |
| Net investment in capital assets | 110,011,100 | 6,574,367 | 116,585,467 | 1,059,086 |
| Restricted for capital projects | 6,316,832 | - | 6,316,832 | - |
| Restricted for debt service | 2,382,786 | - | 2,382,786 | - |
| Restricted for fringe expenditures | - | - | - | 30,907 |
| Restricted for general government | 404,745 | - | 404,745 | - |
| Restricted for judicial services | 143,084 | - | 143,084 | - |
| Restricted for education | 1,052,251 | - | 1,052,251 | - |
| Restricted for public works | 73,812 | - | 73,812 | - |
| Restricted for economic development | 4,678 | - | 4,678 | - |
| Restricted for culture and recreation | 471,459 | - | 471,459 | - |
| Restricted for public safety | 1,317,376 | - | 1,317,376 | - |
| Restricted for health and welfare | 2,156 | - | 2,156 | - |
| Restricted for transportation | 3,139,502 | - | 3,139,502 | - |
| Unrestricted | (20,026,233) | 6,006,659 | (14,019,574) | 32,919 |
| Total net position | <u>\$ 105,293,548</u> | <u>\$ 12,581,026</u> | <u>\$ 117,874,574</u> | <u>\$ 1,122,912</u> |

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

OCONEE COUNTY, SOUTH CAROLINA

**STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| Functions/Programs | Expenses | Program Revenues | | | Net (Expenses) Revenues and Changes in Net Position | | | Keowee Fire Tax District |
|--|----------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|-----------------------|--------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-type Activities | Total | |
| Primary government: | | | | | | | | |
| Governmental activities: | | | | | | | | |
| General government | \$ 14,635,751 | \$ 1,521,657 | \$ 314,451 | \$ 8,293 | \$ (12,791,350) | \$ - | \$ (12,791,350) | \$ - |
| Public safety | 27,889,318 | 1,355,323 | 2,023,368 | 250 | (24,510,377) | - | (24,510,377) | - |
| Transportation | 6,265,856 | 1,262,152 | 2,855 | 1,492,558 | (3,508,291) | - | (3,508,291) | - |
| Public works | 4,246,061 | 2,116,435 | 114,191 | - | (2,015,435) | - | (2,015,435) | - |
| Culture and recreation | 3,968,598 | 504,216 | 252,269 | 7,200 | (3,204,913) | - | (3,204,913) | - |
| Judicial services | 3,201,903 | 793,387 | 180,086 | - | (2,228,430) | - | (2,228,430) | - |
| Education | 1,480,801 | - | - | - | (1,480,801) | - | (1,480,801) | - |
| Health and welfare | 510,409 | - | 252,009 | - | (258,400) | - | (258,400) | - |
| Economic development | 2,430,204 | 75 | - | 542,315 | (1,887,814) | - | (1,887,814) | - |
| Interest on long-term debt | 559,065 | - | - | - | (559,065) | - | (559,065) | - |
| Total governmental activities | <u>65,187,966</u> | <u>7,553,245</u> | <u>3,139,229</u> | <u>2,050,616</u> | <u>(52,444,876)</u> | <u>-</u> | <u>(52,444,876)</u> | <u>-</u> |
| Business-type activities: | | | | | | | | |
| FOCUS | - | - | - | - | - | - | - | - |
| Rock quarry | 3,940,079 | 6,469,063 | - | - | - | 2,528,984 | 2,528,984 | - |
| Total business-type activities | <u>3,940,079</u> | <u>6,469,063</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,528,984</u> | <u>2,528,984</u> | <u>-</u> |
| Total primary government | <u>\$ 69,128,045</u> | <u>\$ 14,022,308</u> | <u>\$ 3,139,229</u> | <u>\$ 2,050,616</u> | <u>(52,444,876)</u> | <u>2,528,984</u> | <u>(49,915,892)</u> | <u>-</u> |
| Component unit: | | | | | | | | |
| Keowee Fire Tax District | <u>\$ 783,381</u> | <u>\$ 65,000</u> | <u>\$ 22,687</u> | <u>\$ 15,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(680,694)</u> |
| General revenues: | | | | | | | | |
| Property taxes levied for: | | | | | | | | |
| General purposes | | | | | 38,139,969 | - | 38,139,969 | - |
| Public safety | | | | | 1,508,053 | - | 1,508,053 | 748,707 |
| Debt service | | | | | 2,084,729 | - | 2,084,729 | - |
| Capital projects | | | | | 1,660,981 | - | 1,660,981 | - |
| Economic development | | | | | 1,866,205 | - | 1,866,205 | - |
| Education | | | | | 1,728,995 | - | 1,728,995 | - |
| Other taxes and licenses | | | | | 1,197,946 | - | 1,197,946 | - |
| Grants and contributions not restricted for a specific purpose | | | | | 2,986,063 | - | 2,986,063 | 45,000 |
| Unrestricted investment earnings | | | | | 959,496 | 57,735 | 1,017,231 | 9,061 |
| Miscellaneous | | | | | 618,742 | - | 618,742 | 8,571 |
| Transfers | | | | | 750,000 | (750,000) | - | - |
| Total general revenues and transfers | | | | | <u>53,501,179</u> | <u>(692,265)</u> | <u>52,808,914</u> | <u>811,339</u> |
| Change in net position | | | | | 1,056,303 | 1,836,719 | 2,893,022 | 130,645 |
| Net position, beginning of year | | | | | 104,237,245 | 10,744,307 | 114,981,552 | 970,448 |
| Prior period adjustment | | | | | - | - | - | 21,819 |
| Net position, beginning of year, as restated | | | | | <u>104,237,245</u> | <u>10,744,307</u> | <u>114,981,552</u> | <u>992,267</u> |
| Net position, end of year | | | | | <u>\$ 105,293,548</u> | <u>\$ 12,581,026</u> | <u>\$ 117,874,574</u> | <u>\$ 1,122,912</u> |

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

OCONEE COUNTY, SOUTH CAROLINA

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020**

| | General | Nonmajor Governmental Funds | Total Governmental Funds |
|---|----------------------|--|---|
| ASSETS | | | |
| Cash and cash equivalents | \$ 12,235,277 | \$ 18,719,511 | \$ 30,954,788 |
| Investments | 5,967,689 | 450,000 | 6,417,689 |
| Taxes receivable, net | 1,144,452 | 262,076 | 1,406,528 |
| Accounts receivable, net | 405,171 | 78,641 | 483,812 |
| Due from other governments | 924,271 | 829,608 | 1,753,879 |
| Due from other funds | 415,377 | - | 415,377 |
| Due from component unit | - | 666,013 | 666,013 |
| Other receivables | 99,897 | - | 99,897 |
| Advances to other funds | 6,173,939 | - | 6,173,939 |
| Prepaid expenditures | 3,819 | - | 3,819 |
| Inventories | 190,362 | - | 190,362 |
| Seized assets | - | 234,750 | 234,750 |
| Assets held for resale | 139,966 | - | 139,966 |
| Assets held for economic development | 2,254,220 | 2,242,188 | 4,496,408 |
| Total assets | <u>\$ 29,954,440</u> | <u>\$ 23,482,787</u> | <u>\$ 53,437,227</u> |
| LIABILITIES | | | |
| Accounts payable | \$ 1,887,648 | \$ 1,094,732 | \$ 2,982,380 |
| Due to other funds | - | 338,090 | 338,090 |
| Accrued liabilities | 1,378,388 | 12,830 | 1,391,218 |
| Unearned revenue | - | 266,063 | 266,063 |
| Total liabilities | <u>3,266,036</u> | <u>1,711,715</u> | <u>4,977,751</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable revenue - property taxes | 934,486 | 212,045 | 1,146,531 |
| Unavailable revenue - seized property | - | 234,750 | 234,750 |
| Unavailable revenue - intergovernmental | - | 250,957 | 250,957 |
| Unavailable revenue - forfeited land commission | 139,966 | - | 139,966 |
| Total deferred inflows of resources | <u>1,074,452</u> | <u>697,752</u> | <u>1,772,204</u> |
| FUND BALANCES | | | |
| Nonspendable: | | | |
| Prepaid expenditures | 3,819 | - | 3,819 |
| Inventories | 190,362 | - | 190,362 |
| Assets held for resale | 139,966 | - | 139,966 |
| Assets held for economic development | 2,254,220 | 2,242,188 | 4,496,408 |
| Seized assets | - | 234,750 | 234,750 |
| Advances to other funds | 6,173,939 | - | 6,173,939 |
| Restricted for: | | | |
| General government | - | 404,745 | 404,745 |
| Public safety | - | 1,317,376 | 1,317,376 |
| Transportation | - | 3,139,502 | 3,139,502 |
| Culture and recreation | - | 471,459 | 471,459 |
| Judicial services | - | 143,084 | 143,084 |
| Education | - | 1,052,251 | 1,052,251 |
| Public works | - | 73,812 | 73,812 |
| Health and welfare | - | 2,156 | 2,156 |
| Economic development | - | 4,678 | 4,678 |
| Capital projects | - | 6,316,832 | 6,316,832 |
| Debt service | - | 2,382,786 | 2,382,786 |
| Assigned: | | | |
| Solid waste reserve | 912,806 | - | 912,806 |
| Health care reserve | 2,000,000 | - | 2,000,000 |
| Courthouse grant | - | 500,000 | 500,000 |
| Transportation grant | 300,000 | - | 300,000 |
| OPEB reserve | 1,207,715 | - | 1,207,715 |
| Subsequent year's budget | 2,728,389 | 2,855,002 | 5,583,391 |
| Other purposes - Duke Energy appeal | 224,549 | 47,427 | 271,976 |
| Unassigned | 9,478,187 | (114,728) | 9,363,459 |
| Total fund balances | <u>25,613,952</u> | <u>21,073,320</u> | <u>46,687,272</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 29,954,440</u> | <u>\$ 23,482,787</u> | <u>\$ 53,437,227</u> |

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

OCONEE COUNTY, SOUTH CAROLINA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

| | | |
|--|---------------------|-----------------------|
| Total fund balances for governmental funds: | | \$ 46,687,272 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | 126,673,280 |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. | | 1,772,204 |
| Certain long-term liabilities are not due and payable in the current period and are therefore not reported in the funds. All liabilities, both current and long-term, are reported in the Statement of Net Position net of issuance premiums, discounts, and refunding deferral amounts. | | |
| General obligation bonds | \$ (13,022,485) | |
| Capital lease obligations | (3,299,813) | |
| Special source revenue bonds | (1,476,000) | |
| Other post-employment benefits, net of related deferred outflows and deferred inflows of resources | (10,668,118) | |
| Post-closure care liabilities | (2,760,770) | |
| Compensated absences payable | (1,588,416) | |
| Net pension liability, net of related deferred outflows and deferred inflows of resources | <u>(36,946,036)</u> | |
| Total long-term liabilities | | (69,761,638) |
| Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. | | <u>(77,570)</u> |
| Net position of governmental activities | | <u>\$ 105,293,548</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 FISCAL YEAR ENDED JUNE 30, 2020

| | <u>General</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|----------------------|--|---|
| REVENUES | | | |
| Property taxes | \$ 36,826,068 | \$ 10,056,238 | \$ 46,882,306 |
| Other taxes | - | 942,497 | 942,497 |
| Intergovernmental | 4,056,652 | 3,806,443 | 7,863,095 |
| Licenses, permits and fees | 5,195,420 | 14,688 | 5,210,108 |
| Fines and forfeitures | 231,260 | 108,970 | 340,230 |
| Charges for services | 2,053,879 | - | 2,053,879 |
| Interest revenue | 903,345 | 56,151 | 959,496 |
| Contributions and donations | - | 141,558 | 141,558 |
| Other revenues | 210,933 | 636,833 | 847,766 |
| Total revenues | <u>49,477,557</u> | <u>15,763,378</u> | <u>65,240,935</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 11,063,080 | 145,081 | 11,208,161 |
| Public safety | 21,040,202 | 3,132,446 | 24,172,648 |
| Transportation | 3,727,396 | 593,700 | 4,321,096 |
| Public works | 4,372,329 | 33,408 | 4,405,737 |
| Culture and recreation | 3,740,084 | 831,855 | 4,571,939 |
| Judicial services | 2,939,908 | 154,556 | 3,094,464 |
| Education | - | 1,535,801 | 1,535,801 |
| Health and welfare | 230,989 | 147,606 | 378,595 |
| Economic development | 564,168 | 1,402,968 | 1,967,136 |
| Capital outlay | - | 4,320,112 | 4,320,112 |
| Debt service: | | | |
| Principal | 928,963 | 1,469,820 | 2,398,783 |
| Interest | 30,682 | 618,196 | 648,878 |
| Bond issuance costs | 23,000 | - | 23,000 |
| Total expenditures | <u>48,660,801</u> | <u>14,385,549</u> | <u>63,046,350</u> |
| Excess of revenues over expenditures | <u>816,756</u> | <u>1,377,829</u> | <u>2,194,585</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 790,035 | 509,312 | 1,299,347 |
| Transfers out | (275,000) | (274,347) | (549,347) |
| Proceeds from issuance of general obligation bonds | - | 8,000,000 | 8,000,000 |
| Insurance recoveries | 50,659 | - | 50,659 |
| Payments to escrow agent | - | (7,244,900) | (7,244,900) |
| Proceeds from issuance of capital lease | 2,200,000 | - | 2,200,000 |
| Proceeds from the sale of capital assets | 11,769 | 235 | 12,004 |
| Total other financing sources, net | <u>2,777,463</u> | <u>990,300</u> | <u>3,767,763</u> |
| Net change in fund balances | 3,594,219 | 2,368,129 | 5,962,348 |
| Fund balances, beginning of year | <u>22,019,733</u> | <u>18,705,191</u> | <u>40,724,924</u> |
| Fund balances, end of year | <u>\$ 25,613,952</u> | <u>\$ 21,073,320</u> | <u>\$ 46,687,272</u> |

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 FISCAL YEAR ENDED JUNE 30, 2020

Net change in fund balances - total governmental funds \$ 5,962,348

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

| | | | |
|----------------------|----|--------------------|-----------|
| Capital outlay | \$ | 6,109,934 | |
| Depreciation expense | | <u>(6,619,675)</u> | (509,741) |

The net effect of various miscellaneous transactions (i.e., sales and donations) is to decrease net position. (52,653)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 202,675

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Also, the refunding deferral amount, which is the difference in the amount that is sent to the paying agent to be escrowed for payment of refunded debt and the principal amount of debt refunded, is amortized as an adjustment of interest expense in the statement of activities. The effects of these items are as follows:

| | | | |
|--|----|------------------|-----------|
| Repayment of the principal of long-term debt | \$ | 2,398,783 | |
| Issuance of long-term debt | | (10,200,000) | |
| Amortization of premium on long-term debt | | 336,027 | |
| Payment to refunded bond escrow agent | | <u>6,955,000</u> | (510,190) |

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. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The following amounts represent the net liability changes using the full accrual method of accounting:

| | | | |
|---|----|---------------|---------------------|
| Pension liability | \$ | (4,175,826) | |
| Landfill post-closure liability | | 55,452 | |
| Compensated absences | | (25,322) | |
| Accrued interest on long-term debt | | 66,686 | |
| Other postemployment benefits liability | | <u>42,874</u> | (4,036,136) |
| | | | <u>\$ 1,056,303</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 -
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|-------------------------------|-------------------|-------------------|-------------------|----------------------------------|
| | Original | Final | | |
| REVENUES: | | | | |
| Taxes | \$ 37,844,297 | \$ 37,844,297 | \$ 36,826,068 | \$ (1,018,229) |
| Intergovernmental | 3,936,332 | 3,936,332 | 4,056,652 | 120,320 |
| Licenses, permits and fees | 3,886,400 | 3,886,400 | 5,195,420 | 1,309,020 |
| Fines and forfeitures | 201,600 | 201,600 | 231,260 | 29,660 |
| Charges for services | 2,058,616 | 2,058,616 | 2,053,879 | (4,737) |
| Interest revenue | 475,000 | 475,000 | 903,345 | 428,345 |
| Other revenues | 184,189 | 184,189 | 210,933 | 26,744 |
| Total revenues | <u>48,586,434</u> | <u>48,586,434</u> | <u>49,477,557</u> | <u>891,123</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government: | | | | |
| County council | 363,963 | 363,963 | 369,548 | (5,585) |
| Legislative delegation | 93,885 | 93,885 | 94,576 | (691) |
| Finance department | 628,178 | 628,178 | 607,175 | 21,003 |
| Non-departmental expenditures | 1,954,466 | 1,954,466 | 1,538,326 | 416,140 |
| Human resources | 314,234 | 314,234 | 319,402 | (5,168) |
| Information technology | 955,632 | 955,632 | 961,935 | (6,303) |
| Planning commission | 304,897 | 304,897 | 286,705 | 18,192 |
| Procurement | 165,322 | 165,322 | 151,019 | 14,303 |
| Facilities maintenance | 1,449,455 | 1,449,455 | 1,352,242 | 97,213 |
| Registration and elections | 238,401 | 238,401 | 235,292 | 3,109 |
| Soil and water conservation | 80,171 | 80,171 | 68,319 | 11,852 |
| Administrator's office | 494,752 | 494,752 | 424,595 | 70,157 |
| Vehicle maintenance | 931,043 | 931,043 | 931,157 | (114) |
| Register of deeds | 317,069 | 317,069 | 303,230 | 13,839 |
| Assessor | 1,015,306 | 1,015,306 | 983,827 | 31,479 |
| Auditor | 526,255 | 526,255 | 503,692 | 22,563 |
| Board of assessment appeals | 5,001 | 5,001 | 2,692 | 2,309 |
| Tax collector | 369,660 | 369,660 | 321,423 | 48,237 |
| Treasurer | 573,102 | 573,102 | 571,623 | 1,479 |
| Direct aid | 736,870 | 736,870 | 714,802 | 22,068 |
| County attorney | 369,283 | 369,283 | 321,500 | 47,783 |
| Total general government | <u>11,886,945</u> | <u>11,886,945</u> | <u>11,063,080</u> | <u>823,865</u> |
| Public safety: | | | | |
| Sheriff's department | 9,131,355 | 9,131,355 | 9,295,325 | (163,970) |
| Law enforcement center | 4,162,479 | 4,162,479 | 4,235,414 | (72,935) |
| Communications | 1,595,454 | 1,595,454 | 1,624,324 | (28,870) |
| Animal control | 631,407 | 631,407 | 640,344 | (8,937) |
| Coroner | 254,302 | 254,302 | 249,964 | 4,338 |
| Building codes | 622,981 | 622,981 | 623,677 | (696) |
| Emergency management | 5,564,373 | 5,564,373 | 4,371,154 | 1,193,219 |
| Total public safety | <u>21,962,351</u> | <u>21,962,351</u> | <u>21,040,202</u> | <u>922,149</u> |
| Transportation: | | | | |
| County airport | 1,270,961 | 1,270,961 | 1,183,586 | 87,375 |
| Roads department | 2,781,563 | 2,781,563 | 2,543,810 | 237,753 |
| Total transportation | <u>4,052,524</u> | <u>4,052,524</u> | <u>3,727,396</u> | <u>325,128</u> |
| Public works: | | | | |
| Solid waste | 4,354,993 | 4,354,993 | 4,372,329 | (17,336) |

(Continued)

OCONEE COUNTY, SOUTH CAROLINA

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|--|----------------------|----------------------|----------------------|----------------------------------|
| | Original | Final | | |
| EXPENDITURES: (CONTINUED) | | | | |
| Culture and recreation: | | | | |
| Library | \$ 1,426,820 | \$ 1,426,820 | \$ 1,376,570 | \$ 50,250 |
| Parks, recreation and tourism | 749,028 | 749,028 | 581,713 | 167,315 |
| High Falls Park | 737,055 | 737,055 | 742,181 | (5,126) |
| South Cove Park | 468,875 | 468,875 | 471,104 | (2,229) |
| Chau Ram Park | 563,875 | 563,875 | 568,516 | (4,641) |
| Total culture and recreation | <u>3,945,653</u> | <u>3,945,653</u> | <u>3,740,084</u> | <u>205,569</u> |
| Judicial services: | | | | |
| Clerk of court | 683,763 | 683,763 | 661,059 | 22,704 |
| Probate judge | 347,171 | 347,171 | 353,804 | (6,633) |
| Solicitor | 943,375 | 943,375 | 753,566 | 189,809 |
| Public defender | 240,000 | 240,000 | 240,000 | - |
| Magistrate office | 934,591 | 934,591 | 931,479 | 3,112 |
| Total judicial | <u>3,148,900</u> | <u>3,148,900</u> | <u>2,939,908</u> | <u>208,992</u> |
| Health and welfare: | | | | |
| Department of social services | 15,200 | 15,200 | 12,829 | 2,371 |
| Health department | 30,734 | 30,734 | 26,743 | 3,991 |
| Veteran's affairs | 197,448 | 197,448 | 191,417 | 6,031 |
| Total health and welfare | <u>243,382</u> | <u>243,382</u> | <u>230,989</u> | <u>12,393</u> |
| Economic development: | | | | |
| Economic development | <u>711,681</u> | <u>711,681</u> | <u>564,168</u> | <u>147,513</u> |
| Debt service | | | | |
| | <u>947,530</u> | <u>947,530</u> | <u>982,645</u> | <u>(35,115)</u> |
| Total expenditures | <u>51,253,959</u> | <u>51,253,959</u> | <u>48,660,801</u> | <u>2,593,158</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(2,667,525)</u> | <u>(2,667,525)</u> | <u>816,756</u> | <u>3,484,281</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 1,038,043 | 1,038,043 | 790,035 | (248,008) |
| Transfers out | (140,000) | (140,000) | (275,000) | (135,000) |
| Insurance recoveries | 90,000 | 90,000 | 50,659 | (39,341) |
| Proceeds from issuance of capital lease | - | - | 2,200,000 | 2,200,000 |
| Proceeds from the sale of capital assets | - | - | 11,769 | 11,769 |
| Total other financing sources, net | <u>988,043</u> | <u>988,043</u> | <u>2,777,463</u> | <u>1,789,420</u> |
| Net change in fund balances | (1,679,482) | (1,679,482) | 3,594,219 | 5,273,701 |
| Fund balances, beginning of year | <u>22,019,733</u> | <u>22,019,733</u> | <u>22,019,733</u> | <u>-</u> |
| Fund balances, end of year | <u>\$ 20,340,251</u> | <u>\$ 20,340,251</u> | <u>\$ 25,613,952</u> | <u>\$ 5,273,701</u> |

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

OCONEE COUNTY, SOUTH CAROLINA

STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2020

| | Rock Quarry | FOCUS | Totals |
|--|---------------|-----------|---------------|
| ASSETS | | | |
| CURRENT ASSETS | | | |
| Cash | \$ 8,261,025 | \$ - | \$ 8,261,025 |
| Investments | 256,112 | - | 256,112 |
| Accounts receivable, net of allowance | 63,597 | 151,225 | 214,822 |
| Inventories | 714,931 | - | 714,931 |
| Total current assets | 9,295,665 | 151,225 | 9,446,890 |
| NONCURRENT ASSETS | | | |
| Lease receivable | - | 6,100,001 | 6,100,001 |
| Capital assets: | | | |
| Nondepreciable | 8,265,519 | - | 8,265,519 |
| Depreciable, net of accumulated depreciation | 3,281,807 | - | 3,281,807 |
| Total noncurrent assets | 11,547,326 | 6,100,001 | 17,647,327 |
| Total assets | 20,842,991 | 6,251,226 | 27,094,217 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Other postemployment benefits | 59,428 | - | 59,428 |
| Pension - South Carolina Retirement System | 805,526 | - | 805,526 |
| Total deferred outflows of resources | 864,954 | - | 864,954 |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Accounts payable | 124,435 | - | 124,435 |
| Accrued liabilities | 63,710 | - | 63,710 |
| Current portion - compensated absences | 16,510 | - | 16,510 |
| Due to other funds | - | 77,287 | 77,287 |
| Current portion - capital lease payable | 468,660 | - | 468,660 |
| Total current liabilities | 673,315 | 77,287 | 750,602 |
| NONCURRENT LIABILITIES | | | |
| Compensated absences, net of current portion | 46,835 | - | 46,835 |
| Advances from other funds | - | 6,173,939 | 6,173,939 |
| Capital lease payable, net of current portion | 5,192,162 | - | 5,192,162 |
| Total other postemployment benefits liability | 592,986 | - | 592,986 |
| Net pension liability - South Carolina Retirement System | 2,285,037 | - | 2,285,037 |
| Total noncurrent liabilities | 8,117,020 | 6,173,939 | 14,290,959 |
| Total liabilities | 8,790,335 | 6,251,226 | 15,041,561 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Other postemployment benefits | 68,773 | - | 68,773 |
| Pension - South Carolina Retirement System | 267,811 | - | 267,811 |
| Total deferred inflows of resources | 336,584 | - | 336,584 |
| NET POSITION | | | |
| Net investment in capital assets | 6,574,367 | - | 6,574,367 |
| Unrestricted | 6,006,659 | - | 6,006,659 |
| Total net position | \$ 12,581,026 | \$ - | \$ 12,581,026 |

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

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| | <u>Rock Quarry</u> | <u>FOCUS</u> | <u>Totals</u> |
|--|----------------------|--------------|----------------------|
| OPERATING REVENUES | | | |
| Charges for services: | | | |
| Outside customer sales | \$ 6,458,098 | \$ - | \$ 6,458,098 |
| Miscellaneous operating revenues | 10,965 | - | 10,965 |
| Total operating revenues | <u>6,469,063</u> | <u>-</u> | <u>6,469,063</u> |
| OPERATING EXPENSES | | | |
| Salaries and fringe benefits | 1,662,278 | - | 1,662,278 |
| Supplies | 41,259 | - | 41,259 |
| Electricity and natural gas | 85,347 | - | 85,347 |
| Petroleum, oil and lubricants | 242,316 | - | 242,316 |
| Machinery, equipment repairs and maintenance | 475,918 | - | 475,918 |
| Professional services | 690,402 | - | 690,402 |
| Depreciation and depletion | 491,728 | - | 491,728 |
| Total operating expenses | <u>3,689,248</u> | <u>-</u> | <u>3,689,248</u> |
| Operating income | <u>2,779,815</u> | <u>-</u> | <u>2,779,815</u> |
| NON-OPERATING INCOME (EXPENSE) | | | |
| Interest income | 57,735 | - | 57,735 |
| Interest expense | (250,831) | - | (250,831) |
| Total non-operating expense, net | <u>(193,096)</u> | <u>-</u> | <u>(193,096)</u> |
| Income before transfers | <u>2,586,719</u> | <u>-</u> | <u>2,586,719</u> |
| TRANSFERS | | | |
| Transfers out | (750,000) | - | (750,000) |
| Total transfers | <u>(750,000)</u> | <u>-</u> | <u>(750,000)</u> |
| Change in net position | 1,836,719 | - | 1,836,719 |
| Net position, beginning of year | <u>10,744,307</u> | <u>-</u> | <u>10,744,307</u> |
| Net position, end of year | <u>\$ 12,581,026</u> | <u>\$ -</u> | <u>\$ 12,581,026</u> |

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

OCONEE COUNTY, SOUTH CAROLINA

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | <u>Rock Quarry</u> | <u>FOCUS</u> | <u>Totals</u> |
|---|---------------------|--------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from customers and users | \$ 6,453,119 | \$ - | \$ 6,453,119 |
| Payments to suppliers | (1,310,561) | - | (1,310,561) |
| Payments to employees | (1,703,901) | - | (1,703,901) |
| Net cash provided by operating activities | <u>3,438,657</u> | <u>-</u> | <u>3,438,657</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | |
| Transfers out | (750,000) | - | (750,000) |
| Net cash used in noncapital financing activities | <u>(750,000)</u> | <u>-</u> | <u>(750,000)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition and construction of capital assets | (6,035,243) | - | (6,035,243) |
| Principal paid on capital leases | (450,072) | - | (450,072) |
| Interest paid | (252,380) | - | (252,380) |
| Net cash used in capital and related financing activities | <u>(6,737,695)</u> | <u>-</u> | <u>(6,737,695)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Purchase of investments | (13,052) | - | (13,052) |
| Interest received | 66,616 | - | 66,616 |
| Net cash provided by investing activities | <u>53,564</u> | <u>-</u> | <u>53,564</u> |
| Net change in cash and cash equivalents | (3,995,474) | - | (3,995,474) |
| Cash and cash equivalents: | | | |
| Beginning of year | 12,256,499 | - | 12,256,499 |
| End of year | <u>\$ 8,261,025</u> | <u>\$ -</u> | <u>\$ 8,261,025</u> |

(Continued)

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| | <u>Rock Quarry</u> | <u>FOCUS</u> | <u>Totals</u> |
|---|---------------------|--------------|---------------------|
| Reconciliation of operating income to net cash provided by operating activities: | | | |
| Operating income | \$ 2,779,815 | \$ - | \$ 2,779,815 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | | |
| Depreciation and depletion | 491,728 | - | 491,728 |
| Changes in assets and liabilities: | | | |
| (Increase) decrease in accounts receivable | (15,944) | 55,950 | 40,006 |
| Increase in inventories | (203,619) | - | (203,619) |
| Increase in deferred outflows of resources | (676,188) | - | (676,188) |
| Increase in accounts payable | 79,390 | - | 79,390 |
| Decrease in accrued liabilities | (14,509) | - | (14,509) |
| Decrease in total other postemployment benefits liability | (120,331) | - | (120,331) |
| Decrease in compensated absences | (27,114) | - | (27,114) |
| Decrease in due to other funds | - | (55,950) | (55,950) |
| Increase in net pension liability | 1,263,715 | - | 1,263,715 |
| Decrease in deferred inflows of resources | (118,286) | - | (118,286) |
| Net cash provided by operating activities | <u>\$ 3,438,657</u> | <u>\$ -</u> | <u>\$ 3,438,657</u> |

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

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020

| | <u>Agency Funds</u> |
|--|-------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 15,951,856 |
| Taxes receivable | 2,846,810 |
| Total assets | <u>\$ 18,798,666</u> |
| LIABILITIES | |
| Due to other taxing districts and agencies | \$ 18,798,666 |
| Total liabilities | <u>\$ 18,798,666</u> |

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

NOTES TO THE FINANCIAL STATEMENTS

OCONEE COUNTY, SOUTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Oconee County (the "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, public safety, transportation, public works, culture and recreation, judicial services, education, health and welfare and economic development.

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 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. 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 component unit discussed below is included in the County's reporting entity because of the significance of their operational or financial relationship with the County.

The Keowee Fire Tax District (the "District") is a discretely presented component unit, which was established by Oconee County Ordinance 2003-12 in August 2003. The District is governed by five elected commissioners that serve staggered terms. The District is fiscally dependent upon the primary government in that the County approves the District's budget and the District's tax levy. Additionally, a financial benefit/burden relationship exists between the County and the District in that the County is obligated for the debts of the District. The District has a June 30 year-end. Separate financial statements for the District can be obtained from the District's administrative office at 115 Maintenance Road, Salem, SC 29676.

The County has no blended component units.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities and fund financial statements, which provide a more detailed level of financial information.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Government-wide Financial Statements

The Statement of Net Position 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 Position 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 County reports the following governmental fund types:

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements (Continued)

Special Revenue Funds - The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to expenditures for specified purposes other than capital projects or debt service.

Capital Projects Funds - The capital projects funds are used to account for and report financial resources that are restricted, committed or assigned for the acquisition of capital assets or construction of major capital facilities.

Debt Service Fund - The debt service fund is used to account for and report financial resources that are restricted, committed or assigned for the payment of general long-term debt principal and interest and related costs.

Enterprise Funds - The enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Council has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The County reports the following major enterprise funds:

The **Rock Quarry Fund** accounts for the activities of the County's rock quarry operations.

The **FOCUS Fund** accounts for the activities of the County's broadband operations.

Additionally, the County reports the following fund type:

Fiduciary Fund - Fiduciary fund reporting focuses on net position and changes in net position. The agency fund, a fiduciary fund type, is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. The County's fiduciary fund category includes agency funds for education, clerk of court, family court, property taxes, magistrates and others.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 position.

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.

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 when 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 when payment is due.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

Fund Financial Statements (Continued)

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 funds.

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 position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Proprietary funds distinguish operating revenues and expenses from non-operating 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 of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Agency funds have no measurement focus, but rather are custodial in nature (assets equal liabilities).

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 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 unearned revenue and in the presentation of expenses versus expenditures.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

Revenue - 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 60 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, entitlement 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, and fees and charges for services.

Unearned Revenue

The County reports unearned revenue on its statement of net position and governmental funds balance sheet. In both the government-wide and governmental fund statements, resources received that are "intended to finance" a future period are reported as unearned revenue. In subsequent periods, the liability for unearned revenue is removed from the statement of net position and governmental funds balance sheet and revenue is recognized.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

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. Encumbrances outstanding at year-end are reported as assigned fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The assigned fund balance for subsequent year's budget totaled \$5,583,391 for the year ended June 30, 2020.

Assets, Liabilities and Net Position or Equity

Cash and Investments

Cash includes demand deposits as well as cash equivalents and 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, which approximates cost. State statutes authorize the County to invest in obligations of the United States and its agencies, general obligations (not revenue obligations) of the State of South Carolina and its political subdivisions, savings and loan associations to the extent of federal insurance, certificates of deposits collaterally secured, repurchase agreements secured by the foregoing obligations, and the South Carolina Local Government Investment Pool (LGIP). The LGIP is an investment mechanism authorized by the South Carolina State Legislature and is not registered with the SEC as an investment company. There is no regulatory oversight of the pool. The pool's primary objective is to acquire maximum returns on investments by pooling available funds with funds from other political subdivisions. The total fair value of the investment pool is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of \$1. Investments in the pool are stated at fair value, which approximates cost. The County's investments in mutual funds are reported at fair value based on quoted market prices. The remaining investments of the County are reported at fair value.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (Continued)

Receivables

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

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 and processed rock. The inventory valuation methods used approximate cost based on the average cost method. The costs of inventories are recorded as expenditures when consumed rather than when purchased or produced.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are accounted for using the consumption method.

Capital Assets

Capital assets, which include property, 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 \$5,000 or more 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 acquisition value.

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.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)

All reported capital assets except land and site preparation 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:

| <u>Assets</u> | <u>Years</u> |
|----------------------------|--------------|
| Infrastructure | 25 - 45 |
| Buildings and improvements | 15 - 40 |
| Equipment and vehicles | 2 - 25 |

Compensated Absences

It is the County'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.

Deferred Inflows/Outflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for *deferred outflows of resources*. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has six (6) items that qualify for reporting in this category. These six (6) items relate to the County's pension and other postemployment benefits (OPEB) plans and are reported in the government-wide and proprietary fund Statements of Net Position. (1) Experience gains result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains are recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of the plan members. (2) Changes in actuarial assumptions adjust the net pension liability and total OPEB liability and are amortized into pension and OPEB expense over the expected remaining service lives of plan members. (3) The differences between projected investment return on pension investments and actual return on those investments are deferred and amortized against pension expense over a five-year period.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Inflows/Outflows of Resources (Continued)

(4) The changes in the County's proportionate share of the collective net pension liability and differences between actual employer contributions and proportionate share of the total plan employer contributions are specific to cost-sharing multiple employer defined benefit pension plans and represent the current period amortized portions of these deferred outflows. (5) Any contributions made by the County to the pension plan before year-end but subsequent to the measurement date of the County's net pension liability are reported as deferred outflows of resources. (6) Any contributions made by the County to the OPEB plan before year-end but subsequent to the measurement date of the County's total OPEB liability are reported as deferred outflows of resources.

In addition to liabilities, the Statement of Net Position and the Governmental Funds Balance Sheet reports a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of fund balance or net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has seven (7) types of items that qualify for reporting in this category, four of which arise only under a modified accrual basis of accounting. Accordingly, the items, *unavailable revenue*, are reported only in the Governmental Funds Balance Sheet. The governmental funds report unavailable revenues from (1) property taxes, (2) seized property, (3) intergovernmental grant revenues, and (4) forfeited land commission and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. The other items relate to the County's pension and OPEB plans and are reported in the government-wide and proprietary fund Statements of Net Position. (5) Certain experience losses (discussed on the previous page) are deferred and amortized against expense over a five-year period, resulting in recognition as deferred inflows of resources. (6) Additionally, the changes in the County's proportionate share of the collective net pension liability and differences between actual employer contributions and proportionate share of the total plan employer contributions (discussed in the previous paragraph) are specific to cost-sharing multiple employer defined benefit pension plans and represent the current period amortized portions of these deferred inflows. (7) Finally, changes in actuarial assumptions (discussed in the previous paragraph) adjust the total OPEB liability and are amortized against OPEB expense over the expected remaining service lives of plan members.

Interfund Transactions

Transactions among the 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.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (Continued)

Interfund Transactions (Continued)

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.

Activities 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 interfund loan receivables are reported as advances within the governmental and proprietary funds and are reported as nonspendable fund balance in the governmental funds.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the lives of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Fund Equity

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity (Continued)

Nonspendable - This classification includes amounts that cannot be spent because they are either a) not in spendable form or b) are legally or contractually required to be maintained intact. The County has classified assets held for development, inventories, prepaid items, and long-term portions of receivables and advances as being nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next current fiscal year.

Restricted - This classification includes amounts for which constraints have been placed on the use of the resources through being either a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation.

Committed - This classification includes amounts that can only be used for specific purposes pursuant to constraints determined by a formal action of the government's highest level of decision-making authority, the County Council, through passage of an ordinance. These amounts cannot be used for any other purpose unless the County Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned - This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. Through resolution, this intent can be expressed by the County Council or by an official or body to which the County Council delegates authority. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned - This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balances of any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

The County would typically use restricted fund balances first, followed by committed resources and the assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity (Continued)

County Council has established a policy to maintain a General Fund unassigned fund balance between 25% and 30% of regular budgeted General Fund expenditures for the subsequent year. At June 30, 2020, the County did not attain the minimum fund balance due to the fiscal years 2012 through 2018 shortfall attributable to the long-term advances to the FOCUS fund and amounts assigned for the subsequent year's budget.

Proprietary fund equity is classified the same as in the government-wide statements.

Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Restricted Resources

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as needed, but County Council reserves the right to selectively spend unrestricted resources first and to defer the use of the restricted funds.

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/expenses. Actual results could differ from these estimates.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

County Council adopts annual budgets for General Fund, Economic Development, Emergency Services Protection District, Road Maintenance, 911 Communications, Sheriff's Victims' Assistance, Solicitor's Victims' Assistance, Library State Aid, Tri-County Tech, Debt Service, Capital Vehicle and Equipment, and Bridges and Culverts Capital Project Funds revenue and expenditures prior to the beginning of each fiscal year. The adopted budgets specify expenditure limits appropriated to each County department. The County Administrator can approve transfers within departments. County Council must approve transfers between departments or funds. The budgets are prepared on a consistent basis of accounting with actual financial statement results, including significant accruals, to provide meaningful comparisons. The other special revenue funds are budgeted as grants are awarded and are budgeted on a project basis; therefore, some grants span several years. The other capital projects funds are budgeted on a project basis and some projects span several years.

Excess of Expenditures Over Appropriations

For the year ended June 30, 2020, expenditures exceeded appropriations as follows:

| Fund | Excess |
|--|----------|
| General Fund | |
| County council | \$ 5,585 |
| Legislative delegation | 691 |
| Human resources | 5,168 |
| Information technology | 6,303 |
| Vehicle maintenance | 114 |
| Sheriff's department | 163,970 |
| Law enforcement center | 72,935 |
| Communications | 28,870 |
| Animal control | 8,937 |
| Building codes | 696 |
| Solid waste | 17,336 |
| High Falls Park | 5,126 |
| South Cove Park | 2,229 |
| Chau Ram Park | 4,641 |
| Probate judge | 6,633 |
| Debt service | 35,115 |
| Economic Development Fund | |
| Culture and recreation | 60,041 |
| Bridges and Culverts Capital Projects Fund | |
| Capital outlay | 71,199 |
| Debt Service Fund | |
| Principal | 3,837 |
| Interest | 117,479 |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. CASH AND INVESTMENTS

Total deposits and investments at June 30, 2020, are summarized below:

As reported in the *Statement of Net Position*:

| | | |
|--|-----------|-------------------|
| Primary government | | |
| Cash and cash equivalents | \$ | 39,215,813 |
| Investments | | 6,673,801 |
| Agency Fund - cash and cash equivalents | | 15,951,856 |
| | <u>\$</u> | <u>61,841,470</u> |
| | | |
| Cash deposited with financial institutions | \$ | 24,855,121 |
| SC Local Government Investment Pool | | 30,312,548 |
| Certificates of deposit | | 6,673,801 |
| | <u>\$</u> | <u>61,841,470</u> |

Custodial credit risk – Cash. This is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's policy regarding cash custodial credit risk is to require the banks with which the County maintains deposits to collateralize or insure the County's funds. As of June 30, 2020, the carrying amount of the County's deposits was \$61,831,880 and the bank balance was \$62,626,581. 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 \$9,590 are reflected as cash.

As of June 30, 2020, the County has the following investments:

| Investment Type | Fair Value | Investment Maturities (in years) | | |
|-------------------------------------|----------------------|----------------------------------|---------------------|-------------------|
| | | Less than 1 | 1-5 | 6-10 |
| SC Local Government Investment Pool | \$ 30,312,548 | \$ 30,312,548 | \$ - | \$ - |
| Certificates of deposit | 6,673,801 | 1,692,343 | 4,861,278 | 120,180 |
| | <u>\$ 36,986,349</u> | <u>\$ 32,004,891</u> | <u>\$ 4,861,278</u> | <u>\$ 120,180</u> |

Fair Value Measurements. The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The County did not hold investments outside of certificates of deposit at June 30, 2020.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. CASH AND INVESTMENTS (CONTINUED)

The County has no investments classified in the fair value hierarchy.

The LGIP is an investment pool, which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose investment in the LGIP within the fair value hierarchy.

Credit risk. This is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's policy is to invest in only those securities allowed by state statutes and that are highly rated. As of June 30, 2020, the County did not hold any securities. The County is invested in certificates of deposit with varying maturity dates and the LGIP. The County's certificates of deposit are properly collateralized for those deposits that are in excess of federal depository insurance. The LGIP is not rated, but generally, investments in this pool are collateralized by debt securities in corporate obligations, state or political subdivision obligations of investment grade or higher quality and in federal agency securities.

Interest Rate Risk. This is the risk that the fair value of securities in the portfolio will fall due to changes in the market interest rates. The County's policy is to minimize interest rate risk by investing operating funds in primarily shorter-term securities, money market funds or similar investment pools and limiting the average maturity in accordance with the County's cash requirements.

Concentration of credit risk. This is the risk of loss attributable to the magnitude of the County's investment in a single issuer. The County's policy is to minimize the concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized, although there is no formal limit on the amount the County may invest in any one issuer.

Custodial credit risk. This is the risk that, in the event of a failure of the counterparty, the County may not be able to recover the value of investments or collateral securities that are in possession of an outside party. The County's policy is to minimize custodial credit risk by limiting investments to the types of securities allowed by law and pre-qualifying the financial institutions, broker/dealer, intermediaries and advisors with which the County will do business.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 4. RECEIVABLES AND 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 60 days) to pay liabilities of the current period. The County bills and collects its own property taxes, and collects taxes for the Keowee Key Fire District and the Oconee County 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. Unavailable property tax revenue represents that portion of property taxes which is deemed not available to pay current expenditures.

Receivables as of June 30, 2020, including the applicable allowances for uncollectible accounts, are as follows:

| | General | Nonmajor Governmental | Rock Quarry | FOCUS | Total |
|----------------------------|---------------------|--------------------------|------------------|-------------------|---------------------|
| Taxes receivable | \$ 1,167,808 | \$ 267,414 | \$ - | \$ - | \$ 1,435,222 |
| Accounts receivable | 494,704 | 78,641 | 63,597 | 151,225 | 788,167 |
| Due from other governments | 924,271 | 829,608 | - | - | 1,753,879 |
| Less: Allowance | (112,889) | (5,338) | - | - | (118,227) |
| Net receivables | <u>\$ 2,473,894</u> | <u>\$ 1,170,325</u> | <u>\$ 63,597</u> | <u>\$ 151,225</u> | <u>\$ 3,859,041</u> |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. LEASE RECEIVABLE

During 2017, the County entered into a lease agreement as lessor to lease the assets of the FOCUS Fund, including infrastructure and equipment. This agreement qualifies as a capital lease for accounting purposes and, therefore has been recorded at the present value of the future minimum lease payments as of the date of inception. Further, this lease qualifies as a sales-type capital lease. Annual installments are to be made through the County's fiscal year ended 2036. The agreement does not include a provision for interest. The agreement resulted in no unguaranteed residual value accruing to the County. Additionally, there is no related liability to the County as a result of the agreement and no contingent rentals for the year ended June 30, 2020.

The following is a schedule of the future minimum lease payments under the capital lease, and the present value of the net minimum lease payments at June 30, 2020.

| Year Ending June 30, | Total Minimum Lease Payments |
|----------------------|---------------------------------|
| 2021 | \$ 632,000 |
| 2022 | 316,000 |
| 2023 | 316,000 |
| 2024 | 316,000 |
| 2025 | 316,000 |
| 2026 - 2030 | 4,144,000 |
| 2031 - 2035 | 50,000 |
| 2036 | 10,001 |
| | <u>\$ 6,100,001</u> |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS

Capital asset activity for the County's governmental activities for the year ended June 30, 2020, was as follows:

| Governmental activities | Balance June 30, 2019 | Additions | Deletions | Transfers | Balance June 30, 2020 |
|--|--------------------------|---------------------|--------------------|-----------------|--------------------------|
| Capital assets not being depreciated | | | | | |
| Land | \$ 4,493,956 | \$ 840,348 | \$ - | \$ - | \$ 5,334,304 |
| Other costs | 36,970,428 | - | - | - | 36,970,428 |
| Construction in progress | 5,510,710 | 3,183,215 | - | - | 8,693,925 |
| Total capital assets not being depreciated | <u>46,975,094</u> | <u>4,023,563</u> | <u>-</u> | <u>-</u> | <u>50,998,657</u> |
| Capital assets being depreciated | | | | | |
| Buildings and improvements | 74,457,982 | 127,644 | - | - | 74,585,626 |
| Equipment and vehicles | 49,158,045 | 1,958,727 | (314,597) | (82,055) | 50,720,120 |
| Infrastructure | 84,521,997 | - | - | - | 84,521,997 |
| Other | 93,595 | - | - | - | 93,595 |
| Total capital assets being depreciated | <u>208,231,619</u> | <u>2,086,371</u> | <u>(314,597)</u> | <u>(82,055)</u> | <u>209,921,338</u> |
| Less accumulated depreciation | | | | | |
| Buildings and improvements | (27,429,154) | (1,949,568) | - | - | (29,378,722) |
| Equipment and vehicles | (39,348,947) | (2,523,556) | 261,944 | 82,055 | (41,528,504) |
| Infrastructure | (61,133,909) | (2,144,075) | - | - | (63,277,984) |
| Other | (59,029) | (2,476) | - | - | (61,505) |
| Total accumulated depreciation | <u>(127,971,039)</u> | <u>(6,619,675)</u> | <u>261,944</u> | <u>82,055</u> | <u>(134,246,715)</u> |
| Total capital assets being depreciated, net | <u>80,260,580</u> | <u>(4,533,304)</u> | <u>(52,653)</u> | <u>-</u> | <u>75,674,623</u> |
| Governmental activities capital assets, net | <u>\$ 127,235,674</u> | <u>\$ (509,741)</u> | <u>\$ (52,653)</u> | <u>\$ -</u> | <u>\$ 126,673,280</u> |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions as follows:

| | |
|--|---------------------|
| General Government | \$ 553,787 |
| Public Safety | 2,090,747 |
| Transportation | 2,377,431 |
| Public Works | 303,958 |
| Culture and Recreation | 368,708 |
| Judicial Services | 329,083 |
| Health and Welfare | 131,365 |
| Economic Development | 464,596 |
| | <u>6,619,675</u> |
| Total Governmental Activities Depreciation Expense | <u>\$ 6,619,675</u> |

Capital asset activity for the County's business-type activities for the year ended June 30, 2020, was as follows:

| | Balance June 30, 2019 | Additions | Deletions | Transfers | Balance June 30, 2020 |
|--|--------------------------|--------------|-----------|-----------|--------------------------|
| Business-type activities | | | | | |
| Capital assets not being depreciated | | | | | |
| Land | \$ 2,279,858 | \$ 401,060 | \$ - | \$ - | \$ 2,680,918 |
| Construction in progress | 580,228 | 5,004,373 | - | - | 5,584,601 |
| Total capital assets not being depreciated | 2,860,086 | 5,405,433 | - | - | 8,265,519 |
| Capital assets being depreciated | | | | | |
| Buildings and improvements | 544,786 | - | - | - | 544,786 |
| Equipment and vehicles | 8,476,969 | 629,810 | - | 82,055 | 9,188,834 |
| Mineral interests | 529,934 | - | - | - | 529,934 |
| Total capital assets being depreciated | 9,551,689 | 629,810 | - | 82,055 | 10,263,554 |
| Less accumulated depreciation | | | | | |
| Buildings and improvements | (423,883) | (26,387) | - | - | (450,270) |
| Equipment and vehicles | (5,708,737) | (458,437) | - | (82,055) | (6,249,229) |
| Mineral interests | (275,344) | (6,904) | - | - | (282,248) |
| Total accumulated depreciation | (6,407,964) | (491,728) | - | (82,055) | (6,981,747) |
| Total capital assets being depreciated, net | 3,143,725 | 138,082 | - | - | 3,281,807 |
| Business-type activities capital assets, net | \$ 6,003,811 | \$ 5,543,515 | \$ - | \$ - | \$ 11,547,326 |

Depreciation expense of \$491,728 was charged solely to the Rock Quarry Fund as the FOCUS Fund does not hold any capital assets.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM LIABILITIES

| | Balance | | | Balance June 30, 2020 | Due Within One Year |
|---|----------------------|----------------------|------------------------|--------------------------|------------------------|
| | June 30, 2019 | Additions | Reductions | | |
| Governmental activities | | | | | |
| General obligation bonds | \$ 13,161,532 | \$ 8,000,000 | \$ (8,151,820) | \$ 13,009,712 | \$ 1,415,036 |
| General obligation bond premiums | 348,800 | - | (336,027) | 12,773 | - |
| Total general obligation bonds | 13,510,332 | 8,000,000 | (8,487,847) | 13,022,485 | 1,415,036 |
| Capital lease obligations | 2,028,776 | 2,200,000 | (928,963) | 3,299,813 | 1,330,687 |
| Special source refunding revenue bonds | 1,749,000 | - | (273,000) | 1,476,000 | 278,000 |
| Post-closure care costs | 2,816,222 | 267,126 | (322,578) | 2,760,770 | 138,039 |
| Annual leave | 1,563,094 | 438,414 | (413,092) | 1,588,416 | 496,448 |
| Net pension liability | 31,922,913 | 23,998,952 | (4,670,583) | 51,251,282 | - |
| Total other postemployment benefit liability | 10,614,456 | 1,407,105 | (1,479,578) | 10,541,983 | - |
| | <u>\$ 64,204,793</u> | <u>\$ 36,311,597</u> | <u>\$ (16,575,641)</u> | <u>\$ 83,940,749</u> | <u>\$ 3,658,210</u> |

| | Balance | | | Balance June 30, 2020 | Due Within One Year |
|---|---------------------|---------------------|---------------------|--------------------------|------------------------|
| | June 30, 2019 | Additions | Reductions | | |
| Business-type activities | | | | | |
| Annual leave | \$ 90,459 | \$ 11,839 | \$ (38,953) | \$ 63,345 | \$ 16,510 |
| Capital lease obligations | 6,110,894 | - | (450,072) | 5,660,822 | 468,660 |
| Net pension liability | 1,021,322 | 1,570,240 | (306,525) | 2,285,037 | - |
| Total other postemployment benefit liability | 713,317 | 79,150 | (199,481) | 592,986 | - |
| | <u>\$ 7,935,992</u> | <u>\$ 1,661,229</u> | <u>\$ (995,031)</u> | <u>\$ 8,602,190</u> | <u>\$ 485,170</u> |

The General Fund has typically been used in prior years to liquidate the liability for compensated absences and the total other postemployment benefit liability for all governmental funds.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds: During the year ended June 30, 2019, the County issued series 2019 general obligation bonds in the amount of \$511,500. The bond proceeds were used to: (1) defray the costs of acquisition of a rescue pumper fire truck for the Keowee Fire Tax District and (2) pay the costs of issuance of the 2019 bonds. General obligation bonds outstanding at June 30, 2020, are as follows:

| <u>Purpose</u> | <u>Interest Rate</u> | <u>Term</u> | <u>Due Date</u> | <u>Original Amount</u> | <u>Outstanding Amount</u> |
|-------------------------------|----------------------|-------------|-----------------|------------------------|---------------------------|
| 2019 General Obligation Bonds | 2.51% | 10 years | 2029 | <u>\$ 511,500</u> | <u>\$ 465,105</u> |

During the year ended June 30, 2018, the County issued series 2017 general obligation-refunding bonds in the amount of \$513,595. The bond proceeds were used to: (1) refund outstanding principal of the series 2007 Keowee Fire bonds and (2) pay the costs of issuance of the 2017 bonds. The refunding transaction resulted in a decrease in total debt service payments over the next 5 years by approximately \$20,000 and resulted in an economic gain of approximately \$19,000. General obligation refunding bonds outstanding at June 30, 2020, are as follows:

| <u>Purpose</u> | <u>Interest Rate</u> | <u>Term</u> | <u>Due Date</u> | <u>Original Amount</u> | <u>Outstanding Amount</u> |
|---|----------------------|-------------|-----------------|------------------------|---------------------------|
| 2017 General Obligation Refunding Bonds | 1.88% | 5 years | 2022 | <u>\$ 513,595</u> | <u>\$ 208,607</u> |

During the year ended June 30, 2011, the County issued series 2011 general obligation bonds in the amount of \$17,000,000. The bond proceeds were used to: (1) defray the costs of designing, constructing, and equipping a new detention center in the County and (2) pay the costs to issue the 2011 series general obligation bonds. In 2020, the bonds were partially refunded, leaving one more payment of \$545,000 to be paid in 2021. General obligation bonds outstanding at June 30, 2020, are as follows:

| <u>Purpose</u> | <u>Interest Rate</u> | <u>Term</u> | <u>Due Date</u> | <u>Original Amount</u> | <u>Outstanding Amount</u> |
|-------------------------------|----------------------|-------------|-----------------|------------------------|---------------------------|
| 2011 General Obligation Bonds | 2 - 5 % | 20 years | 2031 | <u>\$ 17,000,000</u> | <u>\$ 545,000</u> |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds (Continued)

During the year ended June 30, 2013, the County issued taxable series 2013 general obligation bonds in the amount of \$2,600,000. The bond proceeds were used to: (1) defray all or a portion of the costs of design, acquisition, construction, and installation, as applicable, of improvements and infrastructure serving the Echo Hills Commerce Park and (2) pay the costs to issue the 2013 series general obligation bonds. General obligation bonds outstanding at June 30, 2020, are as follows:

| <u>Purpose</u> | <u>Interest Rate</u> | <u>Term</u> | <u>Due Date</u> | <u>Original Amount</u> | <u>Outstanding Amount</u> |
|-------------------------------|----------------------|--------------------------|-----------------|------------------------|---------------------------|
| 2013 General Obligation Bonds | 3 - 3.6 % | 15 years | 2028 | <u>\$ 2,600,000</u> | \$ 1,535,000 |
| | | Plus unamortized premium | | | 12,773 |
| | | | | | <u>\$ 1,547,773</u> |

During the year ended June 30, 2017, the County issued series 2016B general obligation bonds in the amount of \$3,300,000. The bond proceeds were used to defray the costs of land preparation (including grading), infrastructure costs (including roads, curbs, drainage and storm water facilities, intersection improvements, and internal utilities), civil design, and site work relating to the Oconee County Workforce Development Center. General obligation bonds outstanding at June 30, 2020, are as follows:

| <u>Purpose</u> | <u>Interest Rate</u> | <u>Term</u> | <u>Due Date</u> | <u>Original Amount</u> | <u>Outstanding Amount</u> |
|--------------------------------|----------------------|-------------|-----------------|------------------------|---------------------------|
| 2016B General Obligation Bonds | 1.7% | 10 years | 2026 | <u>\$ 3,300,000</u> | <u>\$ 2,256,000</u> |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds (Continued)

During the year ended June 30, 2020, the County issued series 2020 general obligation-refunding bonds in the amount of \$8,000,000. The bond proceeds were used to: (1) refund outstanding principal of the series 2011 general obligation bonds, (2) acquiring, constructing, equipping, or rehabilitating various capital projects including a fire engine and related equipment, and (3) pay the costs of issuance of the 2020 bonds. The refunding transaction resulted in a decrease in total debt service payments over the next 10 years by approximately \$790,000 and resulted in an economic gain of approximately \$773,000. General obligation refunding bonds outstanding at June 30, 2020, are as follows:

| Purpose | Interest Rate | Term | Due Date | Original Amount | Outstanding Amount |
|-------------------------|------------------|----------|----------|--------------------|-----------------------|
| 2020 General Obligation | | | | | |
| Refunding Bonds | 1.49% | 11 years | 2031 | \$ 8,000,000 | \$ 8,000,000 |

The annual requirements to amortize all general obligation bonds as of June 30, 2020, including interest payments, are as follows:

| Year Ending June 30, | General Obligation Bonds | | |
|-------------------------|--------------------------|---------------------|----------------------|
| | Principal | Interest | Total |
| 2021 | \$ 1,415,036 | \$ 212,946 | \$ 1,627,982 |
| 2022 | 1,334,151 | 206,912 | 1,541,063 |
| 2023 | 1,352,078 | 182,723 | 1,534,801 |
| 2024 | 1,379,310 | 158,215 | 1,537,525 |
| 2025 | 1,402,573 | 133,106 | 1,535,679 |
| 2026-2030 | 5,276,564 | 311,779 | 5,588,343 |
| 2031 | 850,000 | 12,665 | 862,665 |
| | <u>\$ 13,009,712</u> | <u>\$ 1,218,346</u> | <u>\$ 14,228,058</u> |

Debt service funds of \$1,717,787 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.

There are a number of limitations and restrictions contained in the various debt instruments. The County is in compliance with all significant limitations and restrictions including the legal debt limit imposed by Article X, Section 15 of the Constitution of the State of South Carolina, 1895, as amended.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM LIABILITIES (CONTINUED)

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.

Governmental Activities

The following is an analysis of equipment leased under capital leases as of June 30, 2020:

| | |
|--|--------------|
| Machinery and Equipment and Construction in Progress | \$ 4,203,685 |
| Less: Accumulated Depreciation | (2,576,540) |
| | \$ 1,627,145 |

The County recognized depreciation expense on assets under capital lease in the amount of \$582,281 for the year ended June 30, 2020.

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, 2020:

| Fiscal Year Ending June 30, | Governmental Funds |
|------------------------------------|-----------------------|
| 2021 | \$ 1,395,917 |
| 2022 | 534,141 |
| 2023 | 534,141 |
| 2024 | 534,141 |
| 2025 | 466,613 |
| Total Minimum Lease Payments | 3,464,953 |
| Less: Amount Representing Interest | (165,140) |
| | \$ 3,299,813 |

Business-type Activities

The following is an analysis of equipment leased under capital leases as of June 30, 2020:

| | |
|--|------------|
| Machinery and Equipment and Construction in Progress | \$ 588,400 |
| Less: Accumulated Depreciation | (48,039) |
| | \$ 540,361 |

The County recognized depreciation expense on assets under capital lease in the amount of \$39,334 for the year ended June 30, 2020.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM LIABILITIES (CONTINUED)

Capital Leases (Continued)

Business-type Activities (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, 2020:

| Fiscal Year Ending June 30, | Business-type Activities |
|------------------------------------|-----------------------------|
| 2021 | \$ 702,452 |
| 2022 | 702,452 |
| 2023 | 702,452 |
| 2024 | 702,452 |
| 2025 | 702,452 |
| 2026-2030 | 3,512,260 |
| Total Minimum Lease Payments | 7,024,520 |
| Less: Amount Representing Interest | (1,363,698) |
| | \$ 5,660,822 |

Special Source Refunding Revenue Bonds

During 2014, the County issued special source refunding revenue bonds in the amount of \$2,933,000 to redeem the 2010 series special source revenue bonds, which were issued to finance the Pointe West project. These bonds are limited obligations of the County and are payable solely from the fee in lieu of tax revenues. The bonds are payable in annual installments through 2025 and have an annual interest rate of 2.85%. The refunding transaction resulted in an economic gain of \$223,847 and a difference in debt service required between the refunded bonds and the refunding bonds of \$263,876.

Annual debt service requirements to maturity for the special source revenue bonds are as follows:

| Year Ending June 30, | Special Source Refunding Revenue Bonds | | |
|-------------------------|--|------------|--------------|
| | Principal | Interest | Total |
| 2021 | \$ 278,000 | \$ 42,066 | \$ 320,066 |
| 2022 | 289,000 | 34,143 | 323,143 |
| 2023 | 294,000 | 25,907 | 319,907 |
| 2024 | 303,000 | 17,528 | 320,528 |
| 2025 | 312,000 | 8,892 | 320,892 |
| | \$ 1,476,000 | \$ 128,536 | \$ 1,604,536 |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 8. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

Federal and state laws require the County to place a final cover on their landfills when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The County has recorded a liability in the government-wide statement of net position for the total estimated closure and post-closure care costs for the portion of the landfills filled at June 30, 2020, calculated as follows:

| | MSW | C&D I | C&D II | Total |
|---|--------------|------------|------------|--------------|
| Total estimated current closure and post-closure care cost | \$ 1,648,604 | \$ 608,630 | \$ 687,610 | |
| Percentage of landfill capacity used to date | 100% | 98% | 75% | |
| Reported liability for closure and post-closure care cost | \$ 1,648,604 | \$ 596,457 | \$ 515,709 | \$ 2,760,770 |
| Total estimated current closure and post-closure care cost remaining to be recognized | \$ - | \$ 12,173 | \$ 171,901 | |
| Landfill's approximate remaining life in years | - | 1 | 3 | |

The County will recognize the remaining estimated cost of closure and post-closure care costs as the remaining capacity is filled.

The estimated total current cost of the landfill closure and post-closure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfills were acquired as of June 30, 2020. However, 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.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN

Overview:

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the various Retirement Systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value. PEBA issues a Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for the South Carolina Retirement System's Pension Trust Funds. The CAFR is publically available through the Retirement Benefits' link on PEBA's website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of the state.

Plan Description:

The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General Assembly at or after the 2012 general election.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN (CONTINUED)

Plan Description (Continued):

The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

Membership:

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

South Carolina Retirement System

Generally, all employees of covered employers are required to participate in and contribute to the SCRS as a condition of employment. This plan covers general employees, teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the SCRS with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the SCRS with an effective date of membership on or after July 1, 2012, is a Class Three member.

South Carolina Police Officers Retirement System.

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

Benefits:

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN (CONTINUED)

Benefits (Continued):

South Carolina Retirement System (Continued).

A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

South Carolina Police Officers Retirement System.

A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty. The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN (CONTINUED)

Contributions:

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017 for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year through July 1, 2022. If the scheduled contributions are not sufficient to meet the funding periods set in state statute, the board shall increase the employer contribution rates as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS and PORS is scheduled to be reduced over a ten-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028.

Additionally, the Board is prohibited from decreasing the SCRS and PORS contribution rates until the funded ratio is at least 85 percent. If the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than 85 percent, then the board, effective on the following July first, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than 85 percent. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than 85 percent, then effective on the following July first, and annually thereafter as necessary, the board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than 85 percent. For the year ended June 30, 2020, the County contributed \$1,999,183 to the SCRS plan and \$1,706,739 to the PORS plan.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN (CONTINUED)

Contributions (Continued):

Required employee contribution rates for the year ended June 30, 2020, are as follows:

South Carolina Retirement System

| | |
|----------------------|--------------------------------|
| Employee Class Two | 9.00% of earnable compensation |
| Employee Class Three | 9.00% of earnable compensation |

South Carolina Police Officers Retirement System

| | |
|----------------------|--------------------------------|
| Employee Class Two | 9.75% of earnable compensation |
| Employee Class Three | 9.75% of earnable compensation |

Required employer contribution rates for the year ended June 30, 2020, are as follows:

South Carolina Retirement System

| | |
|-----------------------------------|---------------------------------|
| Employee Class Two | 15.41% of earnable compensation |
| Employee Class Three | 15.41% of earnable compensation |
| Employer incidental death benefit | 0.15% of earnable compensation |

South Carolina Police Officers Retirement System

| | |
|-----------------------------------|---------------------------------|
| Employee Class Two | 17.84% of earnable compensation |
| Employee Class Three | 17.84% of earnable compensation |
| Employer incidental death benefit | 0.20% of earnable compensation |
| Employer accidental death program | 0.20% of earnable compensation |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN (CONTINUED)

Net Pension Liability.

The June 30, 2019 (the measurement date) total pension liability, net pension liability, and sensitivity information were determined by the consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on the July 1, 2018, actuarial valuations, as adopted by the PEBA Board and Budget and Control Board, which utilized membership data as of July 1, 2018. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ended June 30, 2019, using generally accepted actuarial principles. Information included in the following schedules is based on the certification provided by GRS. The net pension liability is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67, less that system's fiduciary net position. As of June 30, 2020 (measurement date of June 30, 2019), the net pension liability amounts for the County's proportionate share of the collective net pension liabilities associated with the SCRS and PORS plans are as follows:

| <u>System</u> | <u>Total Pension Liability</u> | <u>Plan Fiduciary Net Position</u> | <u>Employer's Net Pension Liability</u> | <u>Plan Fiduciary Net Position as a percentage of the Total Pension Liability</u> | <u>County's Proportionate Share of the Collective Net Pension Liability</u> |
|---------------|--------------------------------|------------------------------------|---|---|---|
| SCRS | \$ 71,481,797 | \$ 38,884,980 | \$ 32,596,817 | 54.4% | 0.142755% |
| PORS | \$ 56,125,399 | \$ 35,185,897 | \$ 20,939,502 | 62.7% | 0.730633% |

Actuarial Assumptions and Methods:

Actuarial valuations involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined during the valuation process are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. The last experience study was performed on data through June 30, 2015, and the next experience study is scheduled to be conducted after the June 30, 2020, annual valuation is complete.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN (CONTINUED)

Actuarial Assumptions and Methods (Continued):

The following table provides a summary of the actuarial assumptions and methods used in the July 1, 2018 valuations for SCRS and PORS.

| | SCRS | PORS |
|----------------------------|-----------------------------------|----------------------------------|
| | Entry Age Normal | Entry Age Normal |
| Actuarial cost method | | |
| Actuarial assumptions: | | |
| Investment rate of return | 7.25% | 7.25% |
| Projected salary increases | 3.0% to 12.5% (varies by service) | 3.5% to 9.5% (varies by service) |
| Includes inflation at | 2.25% | 2.25% |
| Benefit adjustments | lesser of 1% or \$500 annually | lesser of 1% or \$500 annually |

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

| Former Job Class | Males | Females |
|---|------------------------------------|--------------------------------------|
| General Employees and Members of the General Assembly | 2016 PRSC Males multiplied by 100% | 2016 PRSC Females multiplied by 111% |
| Public Safety and Firefighters | 2016 PRSC Males multiplied by 125% | 2016 PRSC Females multiplied by 111% |

The long-term expected rate of return on pension plan investments for actuarial purposes is based upon the 20-year capital market assumptions. The actuarial long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market based inputs. Expected returns are net of investment fees. The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2019 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table below. For actuarial purposes, the 7.25 percent assumed annual investment rate of return used in the calculation of the TPL includes a 5.00 percent real rate of return and a 2.25 percent inflation component.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the table on the following page.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN (CONTINUED)

Actuarial Assumptions and Methods (Continued):

| Allocation / Exposure | Policy Target | Expected Arithmetic Real Rate of Return | Long-Term Expected Portfolio Real Rate of Return |
|--------------------------------|---------------|---|--|
| Global Equity | 51.0% | | |
| Global public equity | 35.0% | 7.29% | 2.55% |
| Private equity | 9.0% | 7.67% | 0.69% |
| Equity options strategies | 7.0% | 5.23% | 0.37% |
| Real Assets | 12.0% | | |
| Real estate (Private) | 8.0% | 5.59% | 0.45% |
| Real estate (REITs) | 1.0% | 8.16% | 0.08% |
| Infrastructure (Private) | 2.0% | 5.03% | 0.10% |
| Infrastructure (Public) | 1.0% | 6.12% | 0.06% |
| Opportunities | 8.0% | | |
| GTAA | 7.0% | 3.09% | 0.22% |
| Other opportunistic strategies | 1.0% | 3.82% | 0.04% |
| Credit | 15.0% | | |
| High Yield Bonds/Bank Loans | 4.0% | 3.14% | 0.13% |
| Emerging markets debt | 4.0% | 3.31% | 0.13% |
| Private debt | 7.0% | 5.49% | 0.38% |
| Rate Sensitive | 14.0% | | |
| Core fixed income | 13.0% | 1.62% | 0.21% |
| Cash and short duration (net) | 1.0% | 0.31% | 0.00% |
| | 100.0% | | |
| | | Total expected real return | 5.41% |
| | | Inflation for actuarial purposes | 2.25% |
| | | Total expected nominal return | 7.66% |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN (CONTINUED)

Discount Rate:

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

Sensitivity of the Net Position Liability to Changes in the Discount Rate

| | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
|-------------------------|------------------------|-------------------------------------|------------------------|
| County's portion - SCRS | \$ 41,065,168 | \$ 32,596,817 | \$ 25,529,487 |
| County's portion - PORS | \$ 28,377,990 | \$ 20,939,502 | \$ 14,845,501 |

Pension Expense:

For the year ended June 30, 2020, the County recognized its proportionate share of collective pension expense of \$3,720,021 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of \$975,086 for a total of \$4,695,107 for the SCRS plan. Additionally, for the year ended June 30, 2020, the County recognized its proportionate share of collective pension expense of \$3,110,703 and recognition of deferred amounts from changes in proportionate share and differences between employer contributions and the proportionate share of total plan employer contributions of \$1,279,909 for a total of \$4,390,612 for the PORS plan. Total pension expense for both plans amounted to \$9,085,719 for the year ended June 30, 2020.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to the SCRS and PORS pension plans, respectively, from the following sources:

| SCRS | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|---|--|
| | <u> </u> | <u> </u> |
| Differences between expected and actual experience | \$ 22,407 | \$ 234,170 |
| Changes of assumptions | 656,873 | - |
| Net difference between projected and actual earnings on pension plan investments | 288,590 | - |
| Changes in proportionate share and differences between employer contributions and proportionate share of total plan employer contributions | 8,524,051 | 3,586,248 |
| Employer contributions subsequent to the measurement date | <u>1,999,183</u> | <u>-</u> |
| Total | <u>\$ 11,491,104</u> | <u>\$ 3,820,418</u> |
| | | |
| PORS | Deferred Outflows of Resources | Deferred Inflows of Resources |
| | <u> </u> | <u> </u> |
| Differences between expected and actual experience | \$ 430,560 | \$ 154,758 |
| Changes of assumptions | 830,357 | - |
| Net difference between projected and actual earnings on pension plan investments | 265,498 | - |
| Changes in proportionate share and differences between employer contributions and proportionate share of total plan employer contributions | 5,540,677 | 1,446,798 |
| Employer contributions subsequent to the measurement date | <u>1,706,739</u> | <u>-</u> |
| Total | <u>\$ 8,773,831</u> | <u>\$ 1,601,556</u> |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RETIREMENT PLAN (CONTINUED)

*Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
(Continued):*

County contributions subsequent to the measurement date of \$1,999,183 and \$1,706,739 for the SCRS plan and the PORS plan, respectively, are deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: | SCRS | PORS |
|---------------------|--------------|--------------|
| 2021 | \$ 1,906,362 | \$ 2,202,827 |
| 2022 | 873,604 | 1,330,812 |
| 2023 | 2,707,540 | 1,491,566 |
| 2024 | 183,997 | 440,331 |

Pension Plan Fiduciary Net Position:

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

Great-West Retirement Services, P.O. Box 173764, Denver, CO 80217-3764, (under state contract) is the program administrator of the 457 plan and 457 Roth plan as well as the 401(k) plan and 401(k) Roth plan which are also available to County employees at their option.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS

Plan Description. In addition to providing pension benefits through the South Carolina Retirement System, the County, authorized by its County Council, provides certain healthcare benefits for employees hired before July 1, 2005, who retire from service or who terminate with at least 20 consecutive years of service who meet one or more of the eligibility requirements for retirement with the SCRS or PORS plans. Employees hired after June 30, 2005, are not eligible to participate in the Oconee County Retiree Health Care Plan (the “Plan”), a single-employer defined benefit plan, upon their retirement. Benefits are effective at date of retirement or when the employee is eligible for retirement benefits.

SCRS and PORS retirement eligibility requirements are described in the following tables.

Normal (unreduced) Retirement Requirements

| | Class Two Employees |
|------|---|
| SCRS | Any age with 28 years of service; or at age 65 with at least 5 years of service |
| PORS | Any age with 25 years of service; or at age 55 with at least 5 years of service |

Early (reduced) Retirement Requirements

| | Class Two Employees |
|------|---|
| SCRS | Age 60 with at least 5 years of service; or at age 55 with at least 25 years of service |

Class Two employees are those employees hired prior to July 1, 2012.

Employees terminating before meeting the retirement eligibility conditions are not eligible for retiree health care benefits. Grandfathered employees are defined as employees of the County who had at least twenty consecutive years of full-time employment for the County as of December 31, 2013. Eligible non-Medicare retirees may elect health insurance coverage through the Oconee County Employee Health Plan at a reduced cost to the retiree. County health insurance coverage for retirees shall cease when the covered retiree or spouse, respectively, becomes Medicare eligible.

For grandfathered employees, the County will provide a subsidy towards the purchase of a Medicare Supplement insurance plan through the County. Non-grandfathered employees will not receive this subsidy when they become Medicare eligible.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Plan Description (Continued). Dental and vision coverage are provided to retirees. The premiums for non-Medicare retirees include dental and vision coverage. Medicare retirees are required to pay separate dental and vision premiums. Life insurance coverage is not provided.

Surviving dependents of deceased active employees are not eligible for retiree health care benefits. Spouses of grandfathered retirees are eligible for the same retiree health care benefits as the retiree provided the spouse is on the employee's plan at retirement. Spouses of deceased grandfathered retirees may continue to receive retiree health care benefits, including the County's Medicare subsidy.

Should coverage on the spouse be terminated at any time after the date of retirement of the retired employee, the spouse will not be eligible for re-enrollment; however, COBRA continuation coverage may be available. Spouses of non-grandfathered retirees are not eligible for retiree health coverage.

Retirees may choose to decline coverage under the Plan at any time, but they will not be allowed to re-enroll in the Plan in the future (with the exception of two prior grandfathered employees with special circumstances).

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 and the Rock Quarry 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.

The subsidy the County provides to grandfathered employees toward the purchase of a Medicare Supplement insurance plan will increase annually by the lower of the CPI-U (Consumer Price Index All Urban Consumers) on a September over September comparison basis or 3.0% per year.

Plan Membership. The Plan has 216 covered members for the year ended June 30, 2020; 90 members are retirees receiving benefits and 126 are active participants and dependents.

Funding Policy and Contributions. The County currently pays for other post-employment benefits on a pay-as-you-go basis. For the year ended June 30, 2020, the County paid \$376,250 toward the cost of retiree health insurance for eligible retired employees. The County's obligation to contribute to the Plan was established and may be amended by the County Council. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and a separate report was not issued for the plan.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability. The County's total OPEB liability was measured as of June 30, 2019, and was determined by an actuarial valuation as of June 30, 2019.

Actuarial assumptions. The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|-----------------------------|--|
| Discount rate: | 3.13% as of June 30, 2019 |
| Healthcare cost trend rate: | 7.00% - 5.25%, Ultimate Trend after 9 years |
| Inflation rate: | 2.25% |
| Salary increase: | 3.50% - 9.50% for PORS eligible employees and 3.00% - 7.00% for SCRS eligible employees per annum |
| Participation rate: | 85.00% of all eligible employees |

For healthy retirees, the 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females are used with fully generational mortality projections based on Scale AA from the year 2016. The following multipliers are applied to the base tables: 100% for male SCRS members, 111% for female SCRS members, 125% for male PORS members, and 111% for female PORS members.

Discount rate. The discount rate used to measure the total OPEB liability was 3.13% as of June 30, 2019. This rate was determined using an index rate of 20-year, tax-exempt general obligation municipal bonds with an average rating of AA or higher – which was 3.13% as determined by the Bond Buyer 20-Bond GO Index Rate as of June 30, 2019.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Changes in the Total OPEB Liability. The changes in the total OPEB liability of the County for the years ended June 30, 2020 were as follows:

| | Total OPEB Liability |
|---|---------------------------------|
| Balances beginning of year | \$ 11,327,773 |
| Changes for the year: | |
| Service cost | 209,941 |
| Interest | 407,055 |
| Difference between actual and expected experience | (1,302,809) |
| Assumption changes | 869,259 |
| Benefit payments and implicit subsidy | (376,250) |
| Net changes | (192,804) |
| Balances end of year | \$ 11,134,969 |

The required schedule of changes in the County's total OPEB liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about the total OPEB liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the County as of June 30, 2020 (June 30, 2019 measurement date), as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

| Oconee County Health Care Plan | | |
|--|--|--------------------------------|
| Sensitivity of the Total OPEB Liability to Changes in the Discount Rate | | |
| 1% Decrease (2.13%) | Current Discount Rate (3.13%) | 1% Increase (4.13%) |
| \$ 12,166,380 | \$ 11,134,969 | \$ 10,217,688 |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the County as of June 30, 2020 (June 30, 2019 measurement date), as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| <u>Oconee County Health Care Plan</u> | | |
|---|--|---|
| <u>Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate</u> | | |
| Current | | |
| 1% Decrease (6.00% decreasing to 4.25%) | Healthcare Cost Trend Rates (7.00% decreasing to 5.25%) | 1% Increase (8.00% decreasing to 6.25%) |
| \$ 10,057,972 | \$ 11,134,969 | \$ 12,382,083 |

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2020, and the current sharing pattern of costs between employer and inactive employees.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2020, the County recognized OPEB expense as follows:

| <u>Description</u> | |
|---|-------------------|
| Service cost | \$ 209,941 |
| Interest on the total OPEB liability | 407,055 |
| Recognition of outflow (inflow) of resources due to liabilities | (112,760) |
| Amortization of prior year outflow (inflow) of resources due to liabilities | (151,517) |
| Total OPEB expense | <u>\$ 352,719</u> |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued). At June 30, 2020, the County reported deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|--|
| Differences between expected and actual experience | \$ - | \$ 983,704 |
| Changes of assumptions | 643,178 | 307,704 |
| Employer contributions subsequent to the measurement date | 512,750 | - |
| Total | \$ 1,155,928 | \$ 1,291,408 |

County contributions subsequent to the measurement date of \$512,750 are deferred outflows of resources and will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Oconee County Health Care Plan

Year ended June 30:

| | |
|------|--------------|
| 2021 | \$ (264,277) |
| 2022 | (264,277) |
| 2023 | (118,928) |
| 2024 | (748) |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 11. 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 \$85,000 per person per contract year through April 30, 2021. The estimated maximum annual cost to the County is \$6,631,341. At June 30, 2020, claims due and payable total approximately \$255,917 and are recorded as a liability in the respective funds with employees receiving this benefit. The following amounts were recorded as liabilities of the respective funds as of June 30, 2020: General Fund - \$247,434; and Proprietary Fund - Rock Quarry \$8,483.

Effective January 1, 2013, the County revised the retiree health benefits for individuals who are qualified for Medicare. As a result, retirees eligible for health care began receiving a defined contribution towards the purchase of a Medicare Supplement Plan through Hartford Life. This resulted in 71 retirees no longer participating in the County's Self Insured Health Insurance Plan. As outlined in the plan document, all employees hired before July 1, 2010, are eligible for plan benefits given they meet the 20 years of continuous service requirement and ultimately retire from the County. As of June 30, 2019, approximately 192 employees were hired prior to July 1, 2010, and could ultimately benefit from the health insurance plan.

Active retirees as of December 31, 2013, who had not yet attained the age of 65 or otherwise qualified for Medicare, are eligible for plan benefits if they meet the service requirements as outlined in the plan document. Once eligible for Medicare, these individuals will be automatically enrolled into the Medicare Supplement Plan through Hartford Life.

Active employees, who had attained 20 years of service on December 31, 2013, will be eligible for participation in the self-insured health plan until becoming eligible for Medicare. Once eligible for Medicare, these individuals will be removed from the self-insured health plan and automatically enrolled in the Medicare Health Plan through Hartford Life. Employees in the category who become retirees will receive the same stipend as active retirees in each category (pre-Medicare and Medicare eligible). All contributions are accounted for in the County's Retiree Health Reimbursement account. Contributions can only be used in accordance with the plan document.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 11. SELF-INSURED HEALTH INSURANCE (CONTINUED)

The following indicates claims versus premiums for the past five fiscal years:

| For the Year Ended June 30 | Beginning Liability | Current Year Claims and Changes in Estimate | Claim Payments | Ending Liability |
|-------------------------------|------------------------|---|-------------------|---------------------|
| 2020 | \$ 593,663 | \$ 4,540,858 | \$ 4,878,604 | \$ 255,917 |
| 2019 | 547,644 | 4,787,456 | 4,741,437 | 593,663 |
| 2018 | 439,202 | 6,717,547 | 6,609,105 | 547,644 |
| 2017 | 385,457 | 5,169,297 | 5,115,552 | 439,202 |
| 2016 | 298,630 | 4,478,433 | 4,391,606 | 385,457 |

NOTE 12. INTERFUND ASSETS AND LIABILITIES

The balances of the interfund receivables and payables at June 30, 2020, were as follows:

| Receivable Fund | Payable Fund | Amount |
|-----------------|-----------------------------|-------------------|
| General Fund | Nonmajor Governmental Funds | \$ 338,090 |
| General Fund | FOCUS | 77,287 |
| | | <u>\$ 415,377</u> |

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These balances normally clear within one to two months.

The balances of the interfund advances to/from at June 30, 2020, were as follows:

| Receivable Fund | Payable Fund | Amount |
|-----------------|--------------|--------------|
| General Fund | FOCUS Fund | \$ 6,173,939 |

Advances are used for long-term interfund loans. The General Fund had one outstanding advance at June 30, 2020. The advance to the FOCUS Fund was to finance construction and operations. This is expected to be repaid in the coming years in accordance with scheduled payments from proceeds receivable from a capital lease.

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.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 12. INTERFUND ASSETS AND LIABILITIES (CONTINUED)

Total transfers during the year ended June 30, 2020, consisted of the following individual amounts:

| Transfer in Fund | Transfer Out Fund | Amount |
|-----------------------------|-----------------------------|--------------|
| General Fund | Rock Quarry Fund | \$ 750,000 |
| General Fund | Nonmajor Governmental Funds | 40,035 |
| Nonmajor Governmental Funds | General Fund | 275,000 |
| Nonmajor Governmental Funds | Nonmajor Governmental Funds | 234,312 |
| | | \$ 1,299,347 |

The transfers noted above were used to: (1) provide operational funds, (2) provide salary subsidies, and/or (3) provide funds for the construction costs associated with infrastructure for economic development for the Golden Corner Commerce Park. All were made in accordance with budgetary authorizations.

NOTE 13. 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 Fiscal Accountability Authority Office - 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.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 14. 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:

| Year Ending June 30, | <u>Total Minimum Lease Payments</u> |
|----------------------|---|
| 2021 | \$ 71,863 |
| 2022 | 56,363 |
| 2023 | 36,048 |
| 2024 | 11,909 |
| | <u>\$ 176,183</u> |

Construction commitments at June 30, 2020, totaled approximately \$3,948,000.

NOTE 15. ECONOMIC DEPENDENCY

Duke Energy Corporation provides a major source of property tax revenues. During the year ended June 30, 2020, the company paid property taxes in the amount of \$25.7 million based on assessed property values of \$137.9 million. This represents approximately 22.05% of the 2019 levy. Approximately \$18 million of the amount collected was appropriated for the School District of Oconee County and Tri-County Technical College.

NOTE 16. 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, 2020, 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 17. LITIGATION

The County is party to a number of lawsuits arising in the course of operations. It is the opinion of management, in consultation with legal counsel, that it cannot be determined whether resolution of the other pending cases will have a material adverse effect on the financial condition of the County.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 18. TAX ABATEMENTS

The County, acting through its County Council, negotiates property tax abatement agreements on an individual basis under several programs in accordance with the provisions of Chapter 44 of Title 12, Code of Laws of South Carolina 1976, as amended. Local governments may enter into tax abatement agreements in accordance with South Carolina state law as follows:

1. *Fee in lieu of tax for economic development properties* – any industry or business whereby the industry or business would pay fees in lieu of taxes with respect to certain properties which constitute “economic development properties” through which powers the industrial development of the State of South Carolina will be promoted and trade developed by inducing manufacturing and commercial enterprises to locate or remain in the State and thus utilize and employ the manpower, products, and resources of the State and benefit the general public welfare of the County by providing services, employment, recreation, or other public benefits not otherwise provided locally. At the time of termination, the sponsor shall pay to the County an additional fee equal to the difference between the total amount of property taxes that would have been paid by the sponsor had the project been taxable, taking into account exemptions from property taxes that would have been available to the sponsor, and the amount of fee payments actually made by the sponsor. Abatement agreements under the Economic Development Program equal a 100% reduction in property taxes during the exemption period as outlined in the agreement. A fee in lieu of tax (FILOT) is to be paid within the following parameters: the sponsor shall pay to the County an annual fee payment in connection with the economic development property which has been placed in service, in an amount not less than that the property taxes that would be due on the economic development property if it were taxable but using (1) an assessment ratio of not less than 6%; (2) a millage rate this is either fixed for the life of the fee or is allowed to increase or decrease every fifth year in step with the average cumulative actual millage rate applicable to the project based upon the preceding five-year period; or (3) a fair market value for the economic development property.
2. *Special Source Revenue and Infrastructure Tax Credits* – In addition to the program defined in item one above, the County, in accordance with South Carolina state law, may issue special source and infrastructure tax credits to effectively reduce the assessed value of certain qualifying properties. Such credits are approved via the State of South Carolina Department of Revenue and the Oconee County Auditor provided that the project sponsor expands its operations to levels outlined in state law. Provisions for recapturing abated tax revenues are specific to each agreement.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 18. TAX ABATEMENTS (CONTINUED)

3. *Fee in lieu of tax for residential properties* – Similar to the previously noted programs, property taxes are abated under this program by the County, in accordance with state law, to effectively reduce the assessment of qualifying properties. In order to qualify for this program, project sponsors developing residential or multi-use properties must meet a minimum investment threshold. Unlike the previous programs, this program does not provide for a provision for recapturing abated tax revenues.

For the year ended June 30, 2020, the County abated taxes totaling \$6,721,970 under the programs previously noted, including the following individual tax abatement agreement that exceeded 10% of the total amount abated under the programs:

- An approximate 13% property tax abatement to a manufacturing company for development of a multi county industrial park for which the abated amount was \$865,140.
- An approximate 12% property tax abatement to a manufacturing company for development of a multi county industrial park for which the abated amount was \$770,018.
- An approximate 10% property tax abatement to a manufacturing company for development of a multi county industrial park for which the abated amount was \$696,409.

Commitments made by the County and other governments are negotiated individually for each agreement. Various commitments have been made by the County and the State of South Carolina as a part of the agreements; however, no commitments were made by either the County or other governments relative to the three individual agreements noted above.

REQUIRED SUPPLEMENTARY INFORMATION

OCONEE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULES OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEARS ENDED JUNE 30

South Carolina Retirement System

| Plan Year Ended June 30, | County's proportion of the net pension liability | County's proportionate share of the net pension liability | County's covered payroll | County's share of the net pension liability as a percentage of its covered payroll | Plan fiduciary net position as a percentage of the total pension liability |
|-----------------------------|---|--|-----------------------------|--|--|
| 2019 | 0.142755% | \$ 32,596,817 | \$ 12,439,001 | 262.1% | 54.4% |
| 2018 | 0.089383% | 20,027,995 | 12,062,316 | 166.0% | 54.1% |
| 2017 | 0.122304% | 27,532,598 | 12,331,937 | 223.3% | 53.3% |
| 2016 | 0.125177% | 26,737,622 | 11,666,400 | 229.2% | 52.9% |
| 2015 | 0.125554% | 23,811,921 | 11,703,378 | 203.5% | 57.0% |
| 2014 | 0.130397% | 22,450,040 | 9,694,783 | 231.6% | 59.9% |

South Carolina Police Officers Retirement System

| Plan Year Ended June 30, | County's proportion of the net pension liability | County's proportionate share of the net pension liability | County's covered payroll | County's share of the net pension liability as a percentage of its covered payroll | Plan fiduciary net position as a percentage of the total pension liability |
|-----------------------------|---|--|-----------------------------|--|--|
| 2019 | 0.73063% | \$ 20,939,502 | \$ 8,856,894 | 236.4% | 62.7% |
| 2018 | 0.45583% | 12,916,240 | 8,134,393 | 158.8% | 61.7% |
| 2017 | 0.56945% | 15,600,511 | 7,676,731 | 203.2% | 50.9% |
| 2016 | 0.54232% | 13,755,759 | 6,334,764 | 217.1% | 60.4% |
| 2015 | 0.51203% | 11,159,654 | 6,207,981 | 179.8% | 64.6% |
| 2014 | 0.51281% | 9,817,433 | 5,298,295 | 185.3% | 67.5% |

Notes to the schedule:

The above schedules will present 10 years of information once it is accumulated.

OCONEE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULES OF COUNTY PENSION CONTRIBUTIONS FOR THE FISCAL YEARS ENDED JUNE 30

South Carolina Retirement System

| Fiscal Year Ended June 30, | Statutorily required contribution | Contributions in relation to the statutorily required contribution | Contribution deficiency (excess) | County's covered payroll | Contributions as a percentage of covered payroll |
|-------------------------------|---|--|--|-----------------------------|--|
| 2020 | \$ 1,999,183 | \$ 1,999,183 | \$ - | \$ 12,848,222 | 15.56% |
| 2019 | 1,792,460 | 1,792,460 | - | 12,439,001 | 14.41% |
| 2018 | 1,617,557 | 1,617,557 | - | 12,062,316 | 13.41% |
| 2017 | 1,425,571 | 1,425,571 | - | 12,331,937 | 11.56% |
| 2016 | 1,322,885 | 1,322,885 | - | 11,666,400 | 11.34% |
| 2015 | 1,280,951 | 1,280,951 | - | 11,703,378 | 10.95% |

South Carolina Police Officers Retirement System

| Fiscal Year Ended June 30, | Statutorily required contribution | Contributions in relation to the statutorily required contribution | Contribution deficiency (excess) | County's covered payroll | Contributions as a percentage of covered payroll |
|-------------------------------|---|--|--|-----------------------------|--|
| 2020 | \$ 1,706,739 | \$ 1,706,739 | \$ - | \$ 9,357,119 | 18.24% |
| 2019 | 1,491,501 | 1,491,501 | - | 8,856,894 | 16.84% |
| 2018 | 1,256,691 | 1,256,691 | - | 8,134,393 | 15.45% |
| 2017 | 1,093,181 | 1,093,181 | - | 7,676,831 | 14.24% |
| 2016 | 921,831 | 921,831 | - | 6,334,764 | 14.55% |
| 2015 | 850,224 | 850,224 | - | 6,207,981 | 13.70% |

OCONEE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULES OF COUNTY PENSION CONTRIBUTIONS

Notes to the schedule:

The above schedules will present 10 years of information once it is accumulated.

Actuarial assumptions used in determining the statutorily required contribution are as follows.

| System | SCRS | PORS |
|--|---|---|
| Calculation date | July 1, 2017 | July 1, 2017 |
| Actuarial cost method | Entry Age Normal | Entry Age Normal |
| Asset valuation method | 5-year Smoothed | 5-year Smoothed |
| Amortization method | Level % of pay | Level % of pay |
| Amortization period | 30 years maximum, closed | 30 years maximum, closed |
| Investment return | 7.25% | 7.25% |
| Inflation | 2.25% | 2.25% |
| Salary increases | 3.00% plus step-rate increases for members with less than 21 years of service | 3.50% plus step-rate increases for members with less than 15 years of service |
| Mortality | The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates multiplied by 100% for non-educators and 92% for educators. Female rates multiplied by 111% for non-educators and 98% for educators. | The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates multiplied by 125% and female rates are multiplied by 111% |
| Comment on the development of the actuarially determined and actual contribution rate: | Contribution rate for the fiscal year 2018 is determined in accordance with the Retirement System Funding and Administration Act of 2017. | Contribution rate for the fiscal year 2018 is determined in accordance with the Retirement System Funding and Administration Act of 2017. |

OCONEE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS FOR THE FISCAL YEARS ENDED JUNE 30,

| Total OPEB liability | 2020 | 2019 | 2018 |
|---|----------------------|----------------------|----------------------|
| Service cost | \$ 209,941 | \$ 215,068 | \$ 248,022 |
| Interest on the total OPEB liability | 407,055 | 396,354 | 341,632 |
| Difference between actual and expected experience | (1,302,809) | (32,716) | - |
| Assumption changes | 869,259 | (58,917) | (672,181) |
| Benefit payments | (376,250) | (436,023) | (498,359) |
| Net change in total OPEB liability | (192,804) | 83,766 | (580,886) |
| Total OPEB liability - beginning | 11,327,773 | 11,244,007 | 11,824,893 |
| Total OPEB liability - ending | \$ 11,134,969 | \$ 11,327,773 | \$ 11,244,007 |
| | | | |
| Covered-employee payroll | \$ 6,079,730 | \$ 6,579,189 | \$ 6,579,189 |
| | | | |
| Total OPEB liability as a percentage of covered-employee payroll | 183.15% | 172.18% | 170.90% |

The above schedule will present 10 years of information once it is accumulated.

The County is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

The discount rate changed from 3.56% as of June 30, 2018, to 3.62% as of June 30, 2019.

The discount rate changed from 3.62% as of June 30, 2019, to 3.13% as of June 30, 2020.

The assumptions used in the preparation of the above schedule are disclosed in Note 10 to the financial statements.

COMBINING STATEMENTS AND SCHEDULES

OCONEE COUNTY, SOUTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

The **Emergency Services Protection District Fund** accounts for tax monies collected for the County special tax district for emergency services protection. Such monies are restricted for public safety expenditures.

The **Road Maintenance Fund** accounts for the tax levied to provide funding for maintenance of County roads.

The **911 Communications Fund** accounts for 911 communication fees that are received from the State of South Carolina, various wireless carriers, and AT&T. Such monies are restricted for improvements and expansion of the County's emergency 911 system.

The **State Accommodations Tax Fund** accounts for accommodation tax monies received from the State. The first \$25,000 and 5% is transferred to the General Fund. The remainder is restricted for culture and recreation.

The **Local Accommodations Tax Fund** accounts for the 3% local accommodation tax monies collected on behalf of the County. These monies are restricted for culture and recreation.

The **Miscellaneous Special Revenue Fund** accounts for monies collected from various sources. Such monies are restricted for their specific purpose.

The **Sheriff's Victims' Assistance Fund** accounts for monies collected by the Magistrate's Office through summary assessments and surcharges. Such monies are restricted for public safety expenditures.

The **Solicitors' Victims' Assistance Fund** accounts for monies collected by the Clerk of Court's office through general sessions, assessments and surcharges. Such monies are restricted for public safety expenditures.

The **Duke Energy Fixed Nuclear Facility Fund** accounts for the grant revenues from Duke Energy Corporation. These funds aid in offsetting the cost of the preparation and evaluation of radiological response plans and preparedness in support of the Duke Energy power plant located in the County as required by the Nuclear Regulatory Commission.

The **Clerk of Court Federal Child Support Fund** accounts for federal grant funds received by the Clerk of Court from the State restricted to child support enforcement expenditures.

The **Library State Aid Fund** accounts for State aid monies received that provide additional funding for the County's public libraries allowing them to provide basic levels of service to citizens of South Carolina. These monies are restricted for culture and recreation expenditures.

OCONEE COUNTY, SOUTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

The **Tri-County Tech Fund** accounts for tax revenues collected for support of the Tri-County Technical College. These monies are restricted for education expenditures.

DEBT SERVICE FUND

The **Debt Service Fund** accounts for the resources used for the payment of the County's principal and interest on various debt obligations.

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 for the County's governmental funds.

The **Capital Projects Fund** is used to account for funds to be used for the acquisition of capital equipment or construction of major capital facilities.

The **Economic Development Fund** is used to account for the acquisition and construction of facilities or infrastructure for the promotion of economic development within the County.

The **Bridge and Culvert Capital Projects Fund** accounts for the taxes levied specifically to fund repairs and construction of the County's bridge and culvert infrastructure. These monies are restricted for capital projects.

The **Capital Vehicle and Equipment Fund** accounts for the taxes levied specifically to fund the acquisition and repairs of capital vehicles and equipment. These monies are restricted for capital projects.

OCONEE COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

| | Special Revenue Funds | | | | | | |
|--|---|---------------------|-----------------------|--------------------------------|--------------------------------|-------------------------------------|-------------------------------------|
| | Emergency Services Protection District | Road Maintenance | 911 Communications | State Accommodations Tax | Local Accommodations Tax | Miscellaneous Special Revenue | Sheriff's Victims' Assistance |
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 701,108 | \$ 3,821,263 | \$ 898,168 | \$ 120,234 | \$ 387,417 | \$ 974,484 | \$ - |
| Investments | - | - | 450,000 | - | - | - | - |
| Taxes receivable, net | 41,836 | 32,791 | - | - | - | - | - |
| Accounts receivable, net | - | - | 13,108 | - | 64,002 | - | - |
| Due from other governments | 1,442 | 1,045 | 31,889 | 103,130 | 12,010 | 229,416 | - |
| Due from component unit | - | - | - | - | - | - | - |
| Seized assets | - | - | - | - | - | 234,750 | - |
| Assets held for economic development | - | - | - | - | - | - | - |
| Total assets | <u>744,386</u> | <u>3,855,099</u> | <u>1,393,165</u> | <u>223,364</u> | <u>463,429</u> | <u>1,438,650</u> | <u>-</u> |
| LIABILITIES | | | | | | | |
| Accounts payable | 307,500 | 207,772 | 50 | 30,939 | 19,097 | 78,903 | - |
| Due to other funds | - | - | - | - | 229,405 | - | 59,379 |
| Accrued liabilities | - | - | - | - | - | - | 3,696 |
| Unearned revenues | - | - | - | - | - | 31,748 | - |
| Total liabilities | <u>307,500</u> | <u>207,772</u> | <u>50</u> | <u>30,939</u> | <u>248,502</u> | <u>110,651</u> | <u>63,075</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable revenue - property taxes | 33,783 | 25,885 | - | - | - | - | - |
| Unavailable revenue - seized property | - | - | - | - | - | 234,750 | - |
| Unavailable revenue - intergovernmental | - | - | - | - | - | 143,704 | - |
| Total deferred inflows of resources | <u>33,783</u> | <u>25,885</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>378,454</u> | <u>-</u> |
| FUND BALANCES (DEFICITS) | | | | | | | |
| Nonspendable: | | | | | | | |
| Seized assets | - | - | - | - | - | 234,750 | - |
| Assets held for economic development | - | - | - | - | - | - | - |
| Restricted for: | | | | | | | |
| General government | - | - | - | - | - | 404,745 | - |
| Public safety | 294,097 | - | 1,023,279 | - | - | - | - |
| Transportation | - | 3,139,502 | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | 192,425 | 163,549 | 115,485 | - |
| Judicial services | - | - | - | - | - | 1,450 | - |
| Education | - | - | - | - | - | - | - |
| Public works | - | - | - | - | - | 73,812 | - |
| Health and welfare | - | - | - | - | - | 2,156 | - |
| Economic development | - | - | - | - | - | 4,678 | - |
| Capital projects | - | - | - | - | - | - | - |
| Assigned: | | | | | | | |
| Courthouse grant | - | - | - | - | - | - | - |
| Subsequent year's budget | 98,587 | 474,395 | 369,836 | - | 51,378 | 112,469 | - |
| Other purposes - Duke Energy appeal | 10,419 | 7,545 | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | (63,075) |
| Total fund balances (deficits) | <u>403,103</u> | <u>3,621,442</u> | <u>1,393,115</u> | <u>192,425</u> | <u>214,927</u> | <u>949,545</u> | <u>(63,075)</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 744,386</u> | <u>\$ 3,855,099</u> | <u>\$ 1,393,165</u> | <u>\$ 223,364</u> | <u>\$ 463,429</u> | <u>\$ 1,438,650</u> | <u>\$ -</u> |

| Special Revenue Funds | | | | | Debt Service Fund | Capital Projects Funds | | | | Totals |
|---------------------------------|------------------------------------|--------------------------------------|-------------------|-----------------|-------------------|------------------------|----------------------|-------------------------------------|-------------------------------|---------------|
| Solicitor's Victims' Assistance | Duke Energy Fixed Nuclear Facility | Clerk of Court Federal Child Support | Library State Aid | Tri-County Tech | Debt Service | Capital Projects | Economic Development | Bridge and Culvert Capital Projects | Capital Equipment and Vehicle | Totals |
| \$ - | \$ 235,820 | \$ 124,062 | \$ 5,655 | \$ 1,046,074 | \$ 1,717,787 | \$ 1,428,035 | \$ 2,201,137 | \$ 4,710,855 | \$ 347,412 | \$ 18,719,511 |
| - | - | - | - | - | - | - | - | - | - | 450,000 |
| - | - | - | - | 49,367 | 68,584 | - | 34,964 | 18,440 | 16,094 | 262,076 |
| - | - | - | - | - | 1,531 | - | - | - | - | 78,641 |
| - | - | 22,892 | - | 1,492 | - | 402,781 | 1,194 | 497 | 21,820 | 829,608 |
| - | - | - | - | - | 666,013 | - | - | - | - | 666,013 |
| - | - | - | - | - | - | - | - | - | - | 234,750 |
| - | - | - | - | - | - | - | 2,242,188 | - | - | 2,242,188 |
| - | 235,820 | 146,954 | 5,655 | 1,096,933 | 2,453,915 | 1,830,816 | 4,479,483 | 4,729,792 | 385,326 | 23,482,787 |
| - | 38 | - | - | - | - | 380,362 | 54,198 | 15,873 | - | 1,094,732 |
| 49,306 | - | - | - | - | - | - | - | - | - | 338,090 |
| 2,347 | 1,467 | 5,320 | - | - | - | - | - | - | - | 12,830 |
| - | 234,315 | - | - | - | - | - | - | - | - | 266,063 |
| 51,653 | 235,820 | 5,320 | - | - | - | 380,362 | 54,198 | 15,873 | - | 1,711,715 |
| - | - | - | - | 39,558 | 60,350 | - | 27,299 | 15,141 | 10,029 | 212,045 |
| - | - | - | - | - | - | - | - | - | - | 234,750 |
| - | - | - | - | - | - | 107,253 | - | - | - | 250,957 |
| - | - | - | - | 39,558 | 60,350 | 107,253 | 27,299 | 15,141 | 10,029 | 697,752 |
| - | - | - | - | - | - | - | - | - | - | 234,750 |
| - | - | - | - | - | - | - | 2,242,188 | - | - | 2,242,188 |
| - | - | - | - | - | - | - | - | - | - | 404,745 |
| - | - | - | - | - | - | - | - | - | - | 1,317,376 |
| - | - | - | - | - | - | - | - | - | - | 3,139,502 |
| - | - | - | - | - | 2,382,786 | - | - | - | - | 2,382,786 |
| - | - | - | - | - | - | - | - | - | - | 471,459 |
| - | - | 141,634 | - | - | - | - | - | - | - | 143,084 |
| - | - | - | 5,655 | 1,046,596 | - | - | - | - | - | 1,052,251 |
| - | - | - | - | - | - | - | - | - | - | 73,812 |
| - | - | - | - | - | - | - | - | - | - | 2,156 |
| - | - | - | - | - | - | - | - | - | - | 4,678 |
| - | - | - | - | - | - | 222,857 | 1,406,488 | 4,651,264 | 36,223 | 6,316,832 |
| - | - | - | - | - | - | - | 500,000 | - | - | 500,000 |
| - | - | - | - | - | - | 1,120,344 | 245,358 | 43,561 | 339,074 | 2,855,002 |
| - | - | - | - | 10,779 | 10,779 | - | 3,952 | 3,953 | - | 47,427 |
| (51,653) | - | - | - | - | - | - | - | - | - | (114,728) |
| (51,653) | - | 141,634 | 5,655 | 1,057,375 | 2,393,565 | 1,343,201 | 4,397,986 | 4,698,778 | 375,297 | 21,073,320 |
| \$ - | \$ 235,820 | \$ 146,954 | \$ 5,655 | \$ 1,096,933 | \$ 2,453,915 | \$ 1,830,816 | \$ 4,479,483 | \$ 4,729,792 | \$ 385,326 | \$ 23,482,787 |

OCONEE COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | Special Revenue Funds | | | | | | |
|---|--|---------------------|---------------------|--------------------------|--------------------------|-------------------------------|-------------------------------|
| | Emergency Services Protection District | Road Maintenance | 911 Communications | State Accommodations Tax | Local Accommodations Tax | Miscellaneous Special Revenue | Sheriff's Victims' Assistance |
| Revenues: | | | | | | | |
| Property taxes | \$ 1,505,586 | \$ 1,205,270 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other taxes | - | - | 165,926 | 325,702 | 450,869 | - | - |
| Intergovernmental | - | 155,170 | 721,838 | - | - | 1,943,627 | - |
| Licenses and permits | 2,798 | - | - | - | - | 11,890 | - |
| Fines and forfeitures | - | - | - | - | - | 27,727 | 54,134 |
| Interest revenue | - | - | - | - | - | 10,280 | - |
| Contributions and donations | - | - | - | - | - | 141,558 | - |
| Other revenues | - | - | - | - | - | 68,750 | - |
| Total revenues | 1,508,384 | 1,360,440 | 887,764 | 325,702 | 450,869 | 2,203,832 | 54,134 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| General government | - | - | - | - | - | 104,281 | - |
| Public safety | 1,425,530 | - | 1,024,328 | - | - | 378,945 | 130,458 |
| Transportation | - | 446,588 | - | - | - | 24,257 | - |
| Public works | - | - | - | - | - | 33,408 | - |
| Culture and recreation | - | - | - | 240,211 | 387,965 | 61,448 | - |
| Judicial services | - | - | - | - | - | - | - |
| Education | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | 147,606 | - |
| Economic development | - | - | - | - | - | 542,500 | - |
| Capital outlay | 654 | 307,162 | 11,787 | - | - | 347,662 | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - | - |
| Total expenditures | 1,426,184 | 753,750 | 1,036,115 | 240,211 | 387,965 | 1,640,107 | 130,458 |
| Excess (deficiency) of revenues over (under) expenditures | 82,200 | 606,690 | (148,351) | 85,491 | 62,904 | 563,725 | (76,324) |
| Other financing sources (uses) | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | (105,089) | - | (40,035) | - | - | - |
| Proceeds from the sale of capital assets | - | - | - | - | - | 235 | - |
| Proceeds from issuance of general obligation bonds | - | - | - | - | - | - | - |
| Payments to escrow agent | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | (105,089) | - | (40,035) | - | 235 | - |
| Net change in fund balances | 82,200 | 501,601 | (148,351) | 45,456 | 62,904 | 563,960 | (76,324) |
| Fund balances (deficits), beginning of year | 320,903 | 3,119,841 | 1,541,466 | 146,969 | 152,023 | 385,585 | 13,249 |
| Fund balances (deficits), end of year | \$ 403,103 | \$ 3,621,442 | \$ 1,393,115 | \$ 192,425 | \$ 214,927 | \$ 949,545 | \$ (63,075) |

| Special Revenue Funds | | | | | Debt Service Fund | Capital Projects Funds | | | | Totals |
|---------------------------------|------------------------------------|--------------------------------------|-------------------|-----------------|-------------------|------------------------|----------------------|-------------------------------------|-------------------------------|---------------|
| Solicitor's Victims' Assistance | Duke Energy Fixed Nuclear Facility | Clerk of Court Federal Child Support | Library State Aid | Tri-County Tech | Debt Service | Capital Projects | Economic Development | Bridge and Culvert Capital Projects | Capital Equipment and Vehicle | Totals |
| \$ - | \$ - | \$ - | \$ - | \$ 1,724,446 | \$ 2,084,729 | \$ - | \$ 1,866,205 | \$ 573,775 | \$ 1,096,227 | \$ 10,056,238 |
| - | - | - | - | - | - | - | - | - | - | 942,497 |
| - | 101,650 | 153,735 | 148,546 | 2,894 | - | 575,703 | 2,315 | 965 | - | 3,806,443 |
| - | - | - | - | - | - | - | - | - | - | 14,688 |
| 27,109 | - | - | - | - | - | - | - | - | - | 108,970 |
| - | - | - | - | - | 34,959 | - | 10,912 | - | - | 56,151 |
| - | - | - | - | - | - | - | - | - | - | 141,558 |
| - | - | - | - | - | - | 45,149 | 400,000 | - | 122,934 | 636,833 |
| 27,109 | 101,650 | 153,735 | 148,546 | 1,727,340 | 2,119,688 | 620,852 | 2,279,432 | 574,740 | 1,219,161 | 15,763,378 |
| - | - | - | - | - | - | 40,800 | - | - | - | 145,081 |
| 72,981 | 100,204 | - | - | - | - | - | - | - | - | 3,132,446 |
| - | - | - | - | - | - | - | - | 122,855 | - | 593,700 |
| - | - | - | 77,590 | - | - | - | - | - | - | 33,408 |
| - | - | 154,556 | - | - | - | - | 64,641 | - | - | 831,855 |
| - | - | - | - | 1,535,801 | - | - | - | - | - | 154,556 |
| - | - | - | - | - | - | - | - | - | - | 1,535,801 |
| - | - | - | - | - | - | - | - | - | - | 147,606 |
| - | - | - | - | - | - | - | 860,468 | - | - | 1,402,968 |
| - | 1,446 | 3,999 | 70,802 | - | - | 1,030,173 | 1,205,851 | 92,489 | 1,248,087 | 4,320,112 |
| - | - | - | - | - | 1,469,820 | - | - | - | - | 1,469,820 |
| - | - | - | - | - | 618,196 | - | - | - | - | 618,196 |
| 72,981 | 101,650 | 158,555 | 148,392 | 1,535,801 | 2,088,016 | 1,070,973 | 2,130,960 | 215,344 | 1,248,087 | 14,385,549 |
| (45,872) | - | (4,820) | 154 | 191,539 | 31,672 | (450,121) | 148,472 | 359,396 | (28,926) | 1,377,829 |
| - | - | - | - | - | - | 105,089 | - | - | 404,223 | 509,312 |
| - | - | - | - | - | - | (129,223) | - | - | - | (274,347) |
| - | - | - | - | - | - | - | - | - | - | 235 |
| - | - | - | - | - | 7,369,900 | 630,100 | - | - | - | 8,000,000 |
| - | - | - | - | - | (7,244,900) | - | - | - | - | (7,244,900) |
| - | - | - | - | - | 125,000 | 605,966 | - | - | 404,223 | 990,300 |
| (45,872) | - | (4,820) | 154 | 191,539 | 156,672 | 155,845 | 148,472 | 359,396 | 375,297 | 2,368,129 |
| (5,781) | - | 146,454 | 5,501 | 865,836 | 2,236,893 | 1,187,356 | 4,249,514 | 4,339,382 | - | 18,705,191 |
| \$ (51,653) | \$ - | \$ 141,634 | \$ 5,655 | \$ 1,057,375 | \$ 2,393,565 | \$ 1,343,201 | \$ 4,397,986 | \$ 4,698,778 | \$ 375,297 | \$ 21,073,320 |

OCONEE COUNTY, SOUTH CAROLINA
EMERGENCY SERVICES PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|---|--|---------------------------------------|-------------------|---------------------|
| REVENUES | | | | |
| Property taxes | \$ 1,500,000 | \$ 1,500,000 | \$ 1,505,586 | \$ 5,586 |
| Licenses and permits | - | - | 2,798 | 2,798 |
| Total revenues | <u>1,500,000</u> | <u>1,500,000</u> | <u>1,508,384</u> | <u>8,384</u> |
| EXPENDITURES | | | | |
| Public safety | 1,500,000 | 1,500,000 | 1,425,530 | 74,470 |
| Capital outlay | 99,241 | 99,241 | 654 | 98,587 |
| Total expenditures | <u>1,599,241</u> | <u>1,599,241</u> | <u>1,426,184</u> | <u>173,057</u> |
| Net change in fund balance | (99,241) | (99,241) | 82,200 | (164,673) |
| FUND BALANCES, beginning of year | <u>320,903</u> | <u>320,903</u> | <u>320,903</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ 221,662</u> | <u>\$ 221,662</u> | <u>\$ 403,103</u> | <u>\$ (164,673)</u> |

**OCONEE COUNTY, SOUTH CAROLINA
ROAD MAINTENANCE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|--|--|---------------------------------------|---------------------|---------------------|
| REVENUES | | | | |
| Property taxes | \$ 1,171,920 | \$ 1,171,920 | \$ 1,205,270 | \$ 33,350 |
| Intergovernmental | 220,000 | 220,000 | 155,170 | (64,830) |
| Total revenues | <u>1,391,920</u> | <u>1,391,920</u> | <u>1,360,440</u> | <u>(31,480)</u> |
| EXPENDITURES | | | | |
| Transportation | 683,700 | 683,700 | 446,588 | 237,112 |
| Capital outlay | 2,068,869 | 2,068,869 | 307,162 | 1,761,707 |
| Total expenditures | <u>2,752,569</u> | <u>2,752,569</u> | <u>753,750</u> | <u>1,998,819</u> |
| Excess (deficiency) of revenues over (under) expenditures | (1,360,649) | (1,360,649) | 606,690 | 1,967,339 |
| Other financing uses | | | | |
| Transfers out | - | - | (105,089) | (105,089) |
| Total other financing uses | <u>-</u> | <u>-</u> | <u>(105,089)</u> | <u>(105,089)</u> |
| Net change in fund balance | (1,360,649) | (1,360,649) | 501,601 | 1,862,250 |
| FUND BALANCES, beginning of year | <u>3,119,841</u> | <u>3,119,841</u> | <u>3,119,841</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ 1,759,192</u> | <u>\$ 1,759,192</u> | <u>\$ 3,621,442</u> | <u>\$ 1,862,250</u> |

**OCONEE COUNTY, SOUTH CAROLINA
911 COMMUNICATIONS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|---|--|---------------------------------------|---------------------|-------------------|
| REVENUES | | | | |
| Other taxes | \$ 220,000 | \$ 220,000 | \$ 165,926 | \$ (54,074) |
| Intergovernmental | 270,000 | 270,000 | 721,838 | 451,838 |
| Total revenues | <u>490,000</u> | <u>490,000</u> | <u>887,764</u> | <u>397,764</u> |
| EXPENDITURES | | | | |
| Public safety | 1,172,836 | 1,172,836 | 1,024,328 | 148,508 |
| Capital outlay | 200,000 | 200,000 | 11,787 | 188,213 |
| Total expenditures | <u>1,372,836</u> | <u>1,372,836</u> | <u>1,036,115</u> | <u>336,721</u> |
| Net change in fund balance | (882,836) | (882,836) | (148,351) | 734,485 |
| FUND BALANCES, beginning of year | <u>1,541,466</u> | <u>1,541,466</u> | <u>1,541,466</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ 658,630</u> | <u>\$ 658,630</u> | <u>\$ 1,393,115</u> | <u>\$ 734,485</u> |

**OCONEE COUNTY, SOUTH CAROLINA
SHERIFF'S VICTIMS' ASSISTANCE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|---|--|---------------------------------------|--------------------|--------------------|
| REVENUES | | | | |
| Fines and forfeitures | \$ 57,000 | \$ 57,000 | \$ 54,134 | \$ (2,866) |
| Total revenues | <u>57,000</u> | <u>57,000</u> | <u>54,134</u> | <u>(2,866)</u> |
| EXPENDITURES | | | | |
| Public safety | 152,541 | 152,541 | 130,458 | 22,083 |
| Total expenditures | <u>152,541</u> | <u>152,541</u> | <u>130,458</u> | <u>22,083</u> |
| Deficiency of revenues under expenditures | (95,541) | (95,541) | (76,324) | 19,217 |
| Other financing sources | | | | |
| Transfers in | 85,000 | 85,000 | - | (85,000) |
| Total other financing sources | <u>85,000</u> | <u>85,000</u> | <u>-</u> | <u>(85,000)</u> |
| Net change in fund balance | (10,541) | (10,541) | (76,324) | (65,783) |
| FUND BALANCES, beginning of year | <u>13,249</u> | <u>13,249</u> | <u>13,249</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ 2,708</u> | <u>\$ 2,708</u> | <u>\$ (63,075)</u> | <u>\$ (65,783)</u> |

**OCONEE COUNTY, SOUTH CAROLINA
SOLICITOR'S VICTIMS' ASSISTANCE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|--|--|---------------------------------------|--------------------|--------------------|
| REVENUES | | | | |
| Fines and forfeitures | \$ 23,000 | \$ 23,000 | \$ 27,109 | \$ 4,109 |
| Total revenues | <u>23,000</u> | <u>23,000</u> | <u>27,109</u> | <u>4,109</u> |
| EXPENDITURES | | | | |
| Public safety | 78,000 | 78,000 | 72,981 | 5,019 |
| Total expenditures | <u>78,000</u> | <u>78,000</u> | <u>72,981</u> | <u>5,019</u> |
| Deficiency of revenues under expenditures | (55,000) | (55,000) | (45,872) | 9,128 |
| Other financing sources | | | | |
| Transfers in | 55,000 | 55,000 | - | (55,000) |
| Total other financing sources | <u>55,000</u> | <u>55,000</u> | <u>-</u> | <u>(55,000)</u> |
| Net change in fund balance | - | - | (45,872) | (45,872) |
| FUND BALANCES, beginning of year | <u>(5,781)</u> | <u>(5,781)</u> | <u>(5,781)</u> | <u>-</u> |
| FUND BALANCES (DEFICITS), end of year | <u>\$ (5,781)</u> | <u>\$ (5,781)</u> | <u>\$ (51,653)</u> | <u>\$ (45,872)</u> |

**OCONEE COUNTY, SOUTH CAROLINA
LIBRARY STATE AID**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|---|--|---------------------------------------|-----------------|-----------------|
| REVENUES | | | | |
| Intergovernmental | \$ 148,546 | \$ 148,546 | \$ 148,546 | \$ - |
| Total revenues | <u>148,546</u> | <u>148,546</u> | <u>148,546</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Culture and recreation | 77,730 | 77,730 | 77,590 | 140 |
| Capital outlay | <u>70,816</u> | <u>70,816</u> | <u>70,802</u> | <u>14</u> |
| Total expenditures | <u>148,546</u> | <u>148,546</u> | <u>148,392</u> | <u>154</u> |
| Net change in fund balance | - | - | 154 | 154 |
| FUND BALANCES, beginning of year | <u>5,501</u> | <u>5,501</u> | <u>5,501</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ 5,501</u> | <u>\$ 5,501</u> | <u>\$ 5,655</u> | <u>\$ 154</u> |

**OCONEE COUNTY, SOUTH CAROLINA
TRI-COUNTY TECH**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|---|--|---------------------------------------|---------------------|-------------------|
| REVENUES | | | | |
| Property taxes | \$ 1,670,000 | \$ 1,670,000 | \$ 1,724,446 | \$ 54,446 |
| Intergovernmental | - | - | 2,894 | 2,894 |
| Total revenues | <u>1,670,000</u> | <u>1,670,000</u> | <u>1,727,340</u> | <u>57,340</u> |
| EXPENDITURES | | | | |
| Education | <u>1,585,200</u> | <u>1,585,200</u> | <u>1,535,801</u> | <u>49,399</u> |
| Total expenditures | <u>1,585,200</u> | <u>1,585,200</u> | <u>1,535,801</u> | <u>49,399</u> |
| Net change in fund balance | 84,800 | 84,800 | 191,539 | 106,739 |
| FUND BALANCES, beginning of year | <u>865,836</u> | <u>865,836</u> | <u>865,836</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ 950,636</u> | <u>\$ 950,636</u> | <u>\$ 1,057,375</u> | <u>\$ 106,739</u> |

**OCONEE COUNTY, SOUTH CAROLINA
DEBT SERVICE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|---|--|---------------------------------------|---------------------|-------------------|
| REVENUES | | | | |
| Property taxes | \$ 1,969,384 | \$ 1,969,384 | \$ 2,084,729 | \$ 115,345 |
| Interest revenue | - | - | 34,959 | 34,959 |
| Total revenues | <u>1,969,384</u> | <u>1,969,384</u> | <u>2,119,688</u> | <u>150,304</u> |
| EXPENDITURES | | | | |
| Debt service | | | | |
| Principal | 1,465,983 | 1,465,983 | 1,469,820 | (3,837) |
| Interest and fiscal charges | 500,717 | 500,717 | 618,196 | (117,479) |
| Total expenditures | <u>1,966,700</u> | <u>1,966,700</u> | <u>2,088,016</u> | <u>(121,316)</u> |
| Excess of revenues over expenditures | <u>2,684</u> | <u>2,684</u> | <u>31,672</u> | <u>28,988</u> |
| Other financing sources | | | | |
| Issuance of general obligation bonds | - | - | 7,369,900 | 7,369,900 |
| Payments to escrow agents | - | - | (7,244,900) | (7,244,900) |
| Total other financing sources | <u>-</u> | <u>-</u> | <u>125,000</u> | <u>125,000</u> |
| Net change in fund balance | 2,684 | 2,684 | 156,672 | 153,988 |
| FUND BALANCES, beginning of year | <u>2,236,893</u> | <u>2,236,893</u> | <u>2,236,893</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ 2,239,577</u> | <u>\$ 2,239,577</u> | <u>\$ 2,393,565</u> | <u>\$ 153,988</u> |

**OCONEE COUNTY, SOUTH CAROLINA
BRIDGES AND CULVERTS CAPITAL PROJECTS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|--|--|---------------------------------------|---------------------|-------------------|
| REVENUES | | | | |
| Property taxes | \$ 550,000 | \$ 550,000 | \$ 573,775 | \$ 23,775 |
| Intergovernmental | - | - | 965 | 965 |
| Total revenues | <u>550,000</u> | <u>550,000</u> | <u>574,740</u> | <u>24,740</u> |
| EXPENDITURES | | | | |
| Transportation | 554,858 | 554,858 | 122,855 | 432,003 |
| Capital outlay | 21,290 | 21,290 | 92,489 | (71,199) |
| Total expenditures | <u>576,148</u> | <u>576,148</u> | <u>215,344</u> | <u>360,804</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(26,148)</u> | <u>(26,148)</u> | <u>359,396</u> | <u>385,544</u> |
| Net change in fund balance | (26,148) | (26,148) | 359,396 | 385,544 |
| FUND BALANCES, beginning of year | <u>4,339,382</u> | <u>4,339,382</u> | <u>4,339,382</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ 4,313,234</u> | <u>\$ 4,313,234</u> | <u>\$ 4,698,778</u> | <u>\$ 385,544</u> |

**OCONEE COUNTY, SOUTH CAROLINA
ECONOMIC DEVELOPMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|--|--|---------------------------------------|---------------------|---------------------|
| REVENUES | | | | |
| Property taxes | \$ 1,827,873 | \$ 1,827,873 | \$ 1,866,205 | \$ 38,332 |
| Intergovernmental | 500,000 | 500,000 | 2,315 | (497,685) |
| Investment income | - | - | 10,912 | 10,912 |
| Other revenue | - | - | 400,000 | 400,000 |
| Total revenues | <u>2,327,873</u> | <u>2,327,873</u> | <u>2,279,432</u> | <u>(48,441)</u> |
| EXPENDITURES | | | | |
| Culture and recreation | 4,600 | 4,600 | 64,641 | (60,041) |
| Economic Development | 1,990,744 | 1,990,744 | 860,468 | 1,130,276 |
| Capital outlay | 1,309,170 | 1,309,170 | 1,205,851 | 103,319 |
| Total expenditures | <u>3,304,514</u> | <u>3,304,514</u> | <u>2,130,960</u> | <u>1,173,554</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(976,641)</u> | <u>(976,641)</u> | <u>148,472</u> | <u>1,125,113</u> |
| Net change in fund balance | (976,641) | (976,641) | 148,472 | 1,125,113 |
| FUND BALANCES, beginning of year | <u>4,249,514</u> | <u>4,249,514</u> | <u>4,249,514</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ 3,272,873</u> | <u>\$ 3,272,873</u> | <u>\$ 4,397,986</u> | <u>\$ 1,125,113</u> |

OCONEE COUNTY, SOUTH CAROLINA
CAPITAL EQUIPMENT AND VEHICLE CAPITAL PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| | <u>Original Budgeted Amounts</u> | <u>Final Budgeted Amounts</u> | <u>Actual</u> | <u>Variance</u> |
|--|--|---------------------------------------|-------------------|-------------------|
| REVENUES | | | | |
| Property taxes | \$ 1,096,728 | \$ 1,096,728 | \$ 1,096,227 | \$ (501) |
| Other revenue | 50,000 | 50,000 | 122,934 | 72,934 |
| Total revenues | <u>1,146,728</u> | <u>1,146,728</u> | <u>1,219,161</u> | <u>72,433</u> |
| EXPENDITURES | | | | |
| Capital outlay | 1,600,951 | 1,600,951 | 1,248,087 | 352,864 |
| Total expenditures | <u>1,600,951</u> | <u>1,600,951</u> | <u>1,248,087</u> | <u>352,864</u> |
| Excess (deficiency) of revenues over (under) expenditures | (454,223) | (454,223) | (28,926) | 425,297 |
| Other financing sources | | | | |
| Proceeds from sale of capital assets | 50,000 | 50,000 | - | (50,000) |
| Transfers in | 404,223 | 404,223 | 404,223 | - |
| Total other financing sources | <u>454,223</u> | <u>454,223</u> | <u>404,223</u> | <u>(50,000)</u> |
| Net change in fund balance | - | - | 375,297 | 375,297 |
| FUND BALANCES, beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 375,297</u> | <u>\$ 375,297</u> |

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| | June 30, 2019 | Increases | Decreases | June 30, 2020 |
|--|----------------------|----------------------|------------------------|----------------------|
| SDOC General Fund | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 470,888 | \$ 52,718,087 | \$ (49,168,718) | \$ 4,020,257 |
| Taxes receivable | 1,805,028 | 198,809 | - | 2,003,837 |
| Total assets | <u>\$ 2,275,916</u> | <u>\$ 52,916,896</u> | <u>\$ (49,168,718)</u> | <u>\$ 6,024,094</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 2,275,916 | \$ 52,916,896 | (49,168,718) | \$ 6,024,094 |
| Total liabilities | <u>\$ 2,275,916</u> | <u>\$ 52,916,896</u> | <u>\$ (49,168,718)</u> | <u>\$ 6,024,094</u> |
| SDOC Debt Retirement | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 10,566,228 | \$ 49,061,828 | \$ (50,100,677) | \$ 9,527,379 |
| Taxes receivable | 534,034 | 34,522 | (685) | 567,871 |
| Total assets | <u>\$ 11,100,262</u> | <u>\$ 49,096,350</u> | <u>\$ (50,101,362)</u> | <u>\$ 10,095,250</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 11,100,262 | \$ 49,096,350 | \$ (50,101,362) | \$ 10,095,250 |
| Total liabilities | <u>\$ 11,100,262</u> | <u>\$ 49,096,350</u> | <u>\$ (50,101,362)</u> | <u>\$ 10,095,250</u> |
| Family Court | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 16,740 | \$ 794,537 | \$ (797,249) | \$ 14,028 |
| Total assets | <u>\$ 16,740</u> | <u>\$ 794,537</u> | <u>\$ (797,249)</u> | <u>\$ 14,028</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 16,740 | \$ 794,537 | \$ (797,249) | \$ 14,028 |
| Total liabilities | <u>\$ 16,740</u> | <u>\$ 794,537</u> | <u>\$ (797,249)</u> | <u>\$ 14,028</u> |
| Clerk of Court | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 161,412 | \$ 1,072,092 | \$ (931,814) | \$ 301,690 |
| Total assets | <u>\$ 161,412</u> | <u>\$ 1,072,092</u> | <u>\$ (931,814)</u> | <u>\$ 301,690</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 161,412 | \$ 1,072,092 | \$ (931,814) | \$ 301,690 |
| Total liabilities | <u>\$ 161,412</u> | <u>\$ 1,072,092</u> | <u>\$ (931,814)</u> | <u>\$ 301,690</u> |

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| | June 30, 2019 | Increases | Decreases | June 30, 2020 |
|--|---------------------|---------------------|-----------------------|---------------------|
| Municipal Tax Fund | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 126,227 | \$ 3,664,055 | \$ (3,602,075) | \$ 188,207 |
| Taxes receivable | 240,653 | 26,324 | - | 266,977 |
| Total assets | <u>\$ 366,880</u> | <u>\$ 3,690,379</u> | <u>\$ (3,602,075)</u> | <u>\$ 455,184</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 366,880 | \$ 3,690,379 | \$ (3,602,075) | \$ 455,184 |
| Total liabilities | <u>\$ 366,880</u> | <u>\$ 3,690,379</u> | <u>\$ (3,602,075)</u> | <u>\$ 455,184</u> |
| Keowee Fire Tax District | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 9,159 | \$ 764,292 | \$ (760,670) | \$ 12,781 |
| Taxes receivable | 6,709 | 1,650 | (234) | 8,125 |
| Total assets | <u>\$ 15,868</u> | <u>\$ 765,942</u> | <u>\$ (760,904)</u> | <u>\$ 20,906</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 15,868 | \$ 765,942 | \$ (760,904) | \$ 20,906 |
| Total liabilities | <u>\$ 15,868</u> | <u>\$ 765,942</u> | <u>\$ (760,904)</u> | <u>\$ 20,906</u> |
| Magistrate Cash Bond/Juror Fund | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 89,564 | \$ 861,508 | \$ (857,711) | \$ 93,361 |
| Total assets | <u>\$ 89,564</u> | <u>\$ 861,508</u> | <u>\$ (857,711)</u> | <u>\$ 93,361</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 89,564 | \$ 861,508 | \$ (857,711) | \$ 93,361 |
| Total liabilities | <u>\$ 89,564</u> | <u>\$ 861,508</u> | <u>\$ (857,711)</u> | <u>\$ 93,361</u> |
| Delinquent Tax Fund | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,013,079 | \$ 4,406,293 | \$ (4,287,251) | \$ 1,132,121 |
| Total assets | <u>\$ 1,013,079</u> | <u>\$ 4,406,293</u> | <u>\$ (4,287,251)</u> | <u>\$ 1,132,121</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 1,013,079 | \$ 4,406,293 | \$ (4,287,251) | \$ 1,132,121 |
| Total liabilities | <u>\$ 1,013,079</u> | <u>\$ 4,406,293</u> | <u>\$ (4,287,251)</u> | <u>\$ 1,132,121</u> |

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| | June 30, 2019 | Increases | Decreases | June 30, 2020 |
|--|-------------------|-------------------|---------------------|-------------------|
| Sheriff's Office | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 287,231 | \$ 474,988 | \$ (430,381) | \$ 331,838 |
| Total assets | <u>\$ 287,231</u> | <u>\$ 474,988</u> | <u>\$ (430,381)</u> | <u>\$ 331,838</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 287,231 | \$ 474,988 | \$ (430,381) | \$ 331,838 |
| Total liabilities | <u>\$ 287,231</u> | <u>\$ 474,988</u> | <u>\$ (430,381)</u> | <u>\$ 331,838</u> |
| Fireman's Insurance and Inspection Fund | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 189 | \$ 187,682 | \$ (187,871) | \$ - |
| Total assets | <u>\$ 189</u> | <u>\$ 187,682</u> | <u>\$ (187,871)</u> | <u>\$ -</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 189 | \$ 187,682 | \$ (187,871) | \$ - |
| Total liabilities | <u>\$ 189</u> | <u>\$ 187,682</u> | <u>\$ (187,871)</u> | <u>\$ -</u> |
| Probate Judge | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 14,487 | \$ 108 | \$ (8) | \$ 14,587 |
| Total assets | <u>\$ 14,487</u> | <u>\$ 108</u> | <u>\$ (8)</u> | <u>\$ 14,587</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 14,487 | \$ 108 | \$ (8) | \$ 14,587 |
| Total liabilities | <u>\$ 14,487</u> | <u>\$ 108</u> | <u>\$ (8)</u> | <u>\$ 14,587</u> |
| Solicitor's Worthless Check Program | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 8,815 | \$ 2,929 | \$ (9,308) | \$ 2,436 |
| Total assets | <u>\$ 8,815</u> | <u>\$ 2,929</u> | <u>\$ (9,308)</u> | <u>\$ 2,436</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 8,815 | \$ 2,929 | \$ (9,308) | \$ 2,436 |
| Total liabilities | <u>\$ 8,815</u> | <u>\$ 2,929</u> | <u>\$ (9,308)</u> | <u>\$ 2,436</u> |

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| | June 30, 2019 | Increases | Decreases | June 30, 2020 |
|--|------------------|-------------------|---------------------|------------------|
| Retiree Health Reimbursement | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 179,230 | \$ (179,230) | \$ - |
| Total assets | <u>\$ -</u> | <u>\$ 179,230</u> | <u>\$ (179,230)</u> | <u>\$ -</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ - | \$ 179,230 | \$ (179,230) | \$ - |
| Total liabilities | <u>\$ -</u> | <u>\$ 179,230</u> | <u>\$ (179,230)</u> | <u>\$ -</u> |
| Employee Health Flex Spending | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 150,397 | \$ (150,397) | \$ - |
| Total assets | <u>\$ -</u> | <u>\$ 150,397</u> | <u>\$ (150,397)</u> | <u>\$ -</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ - | \$ 150,397 | \$ (150,397) | \$ - |
| Total liabilities | <u>\$ -</u> | <u>\$ 150,397</u> | <u>\$ (150,397)</u> | <u>\$ -</u> |
| Pickens County | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 61,915 | \$ 64,897 | \$ (62,557) | \$ 64,255 |
| Total assets | <u>\$ 61,915</u> | <u>\$ 64,897</u> | <u>\$ (62,557)</u> | <u>\$ 64,255</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 61,915 | \$ 64,897 | \$ (62,557) | \$ 64,255 |
| Total liabilities | <u>\$ 61,915</u> | <u>\$ 64,897</u> | <u>\$ (62,557)</u> | <u>\$ 64,255</u> |
| Anderson County | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,948 | \$ 3,903 | \$ (3,948) | \$ 3,903 |
| Total assets | <u>\$ 3,948</u> | <u>\$ 3,903</u> | <u>\$ (3,948)</u> | <u>\$ 3,903</u> |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 3,948 | \$ 3,903 | \$ (3,948) | \$ 3,903 |
| Total liabilities | <u>\$ 3,948</u> | <u>\$ 3,903</u> | <u>\$ (3,948)</u> | <u>\$ 3,903</u> |

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| | June 30, 2019 | Increases | Decreases | June 30, 2020 |
|--|------------------|----------------|------------------|------------------|
| Community Development | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 245,013 | \$ - | \$ - | \$ 245,013 |
| Total assets | \$ 245,013 | \$ - | \$ - | \$ 245,013 |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 245,013 | \$ - | \$ - | \$ 245,013 |
| Total liabilities | \$ 245,013 | \$ - | \$ - | \$ 245,013 |
| Register of Deeds | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 6,535 | \$ - | \$ (6,535) | \$ - |
| Total assets | \$ 6,535 | \$ - | \$ (6,535) | \$ - |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 6,535 | \$ - | \$ (6,535) | \$ - |
| Total liabilities | \$ 6,535 | \$ - | \$ (6,535) | \$ - |
| Totals | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 13,081,430 | \$ 114,406,826 | \$ (111,536,400) | \$ 15,951,856 |
| Taxes receivable | 2,586,424 | 261,305 | (919) | 2,846,810 |
| Total assets | \$ 15,667,854 | \$ 114,668,131 | \$ (111,537,319) | \$ 18,798,666 |
| LIABILITIES | | | | |
| Due to other taxing districts and agencies | \$ 15,667,854 | \$ 114,668,131 | \$ (111,537,319) | \$ 18,798,666 |
| Total liabilities | \$ 15,667,854 | \$ 114,668,131 | \$ (111,537,319) | \$ 18,798,666 |

OCONEE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
For The Year Ended June 30, 2020

FOR THE STATE TREASURER'S OFFICE:

| COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT | General Sessions | Magistrate Court | Municipal Court | Total |
|--|-----------------------------|-----------------------------|----------------------------|-------------------|
| Court Fines and Assessments: | | | | |
| Court fines and assessments collected | \$ 56,642 | \$ 619,391 | N/A | \$ 676,033 |
| Court fines and assessments remitted to State Treasurer | 29,533 | 340,600 | N/A | 370,133 |
| Total Court Fines and Assessments retained | \$ 27,109 | \$ 278,791 | N/A | \$ 305,900 |
| Surcharges and Assessments retained for victim services: | | | | |
| Surcharges collected and retained | \$ 24,344 | \$ 22,715 | N/A | \$ 47,059 |
| Assessments retained | 2,765 | 25,585 | N/A | 28,350 |
| Total Surcharges and Assessments retained for victim services | \$ 27,109 | \$ 48,300 | N/A | \$ 75,409 |

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

| <u>VICTIM SERVICE FUNDS COLLECTED</u> | <u>Municipal</u> | <u>County</u> | <u>Total</u> |
|---|-------------------------|----------------------|---------------------|
| Carryforward from Previous Year – Beginning Balance | N/A | \$ 7,468 | \$ 7,468 |
| <u>Victim Service Revenue:</u> | | | |
| Victim Service Fines Retained by City/County Treasurer | N/A | - | - |
| Victim Service Assessments Retained by City/County Treasurer | N/A | 28,350 | 28,350 |
| Victim Service Surcharges Retained by City/County Treasurer | N/A | 47,059 | 47,059 |
| Interest Earned | N/A | - | - |
| Grant Funds Received | | | |
| Grant from: | N/A | - | - |
| General Funds Transferred to Victim Service Fund | N/A | - | - |
| Contribution Received from Victim Service Contracts: | | | |
| (1) City of Westminster | N/A | 5,834 | 5,834 |
| (2) Town of West Union | N/A | - | - |
| (3) City of | N/A | - | - |
| Total Funds Allocated to Victim Service Fund + Beginning Balance (A) | N/A | \$ 88,711 | \$ 88,711 |

OCONEE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
For The Year Ended June 30, 2020

| <u>Expenditures for Victim Service Program:</u> | <u>Municipal</u> | <u>County</u> | <u>Total</u> |
|---|-------------------------|----------------------|---------------------|
| Salaries and Benefits | N/A | \$ 203,439 | \$ 203,439 |
| Operating Expenditures | N/A | - | - |
| Victim Service Contract(s): | | | |
| (1) Entity's Name: | N/A | - | - |
| (2) Entity's Name | N/A | - | - |
| Victim Service Donation(s): | | | |
| (1) Domestic Violence Shelter: | N/A | - | - |
| (2) Rape Crisis Center: | N/A | - | - |
| (3) Other local direct crime victims service agency: | N/A | - | - |
| Transferred to General Fund | N/A | - | - |
| Total Expenditures from Victim Service Fund/Program (B) | N/A | 203,439 | 203,439 |
| Total Victim Service Funds Retained by Municipal/County Treasurer (A-B) | N/A | (114,728) | (114,728) |
| Less: Prior Year Fund Deficit Repayment | N/A | - | - |
| Carryforward Funds – End of Year | N/A | \$ (114,728) | \$ (114,728) |

STATISTICAL SECTION

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

| <u>Contents</u> | <u>Page</u> |
|---|--------------------|
| Financial Trends | 106 - 111 |
| <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i> | |
| Revenue Capacity | 112 - 115 |
| <i>These schedules contain information to help the reader assess the County's most significant local revenue sources.</i> | |
| Debt Capacity | 116 - 120 |
| <i>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.</i> | |
| Demographic and Economic Information | 121 and 124 |
| <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i> | |
| Operating Information | 125 - 130 |
| <i>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.</i> | |

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

OCONEE COUNTY, SOUTH CAROLINA

**NET POSITION BY ACTIVITY
LAST TEN FISCAL YEARS**

| | Fiscal Year | | | | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Governmental Activities | | | | | | | | | | |
| Net investment in capital assets | \$ 109,846,322 | \$ 110,431,532 | \$ 95,788,551 | \$ 98,724,529 | \$ 115,776,114 | \$ 117,641,741 | \$ 115,481,202 | \$ 111,858,197 | \$ 111,079,685 | \$ 110,011,100 |
| Restricted | 6,607,598 | 4,805,047 | 4,427,846 | 3,974,459 | 4,547,704 | 11,572,618 | 11,854,956 | 11,397,155 | 15,471,375 | 15,308,681 |
| Unrestricted | 28,662,046 | 28,367,126 | 43,370,642 | 41,790,290 | (2,830,210) | (9,444,689) | (11,276,727) | (23,584,421) | (22,313,815) | (20,026,233) |
| Total Governmental Activities Net Position | <u>145,115,966</u> | <u>143,603,705</u> | <u>143,587,039</u> | <u>144,489,278</u> | <u>117,493,608</u> | <u>119,769,670</u> | <u>116,059,431</u> | <u>99,670,931</u> | <u>104,237,245</u> | <u>105,293,548</u> |
| Business-type Activities | | | | | | | | | | |
| Net investment in capital assets | 2,195,987 | 11,367,562 | 16,167,255 | 15,418,889 | 15,676,314 | 15,453,880 | 3,544,055 | 3,527,427 | 5,323,696 | 6,574,367 |
| Unrestricted | 3,844,173 | 1,107,930 | (16,066) | (1,746,495) | (4,596,442) | (4,746,933) | 627,854 | 5,079,971 | 5,420,611 | 6,006,659 |
| Total Business-type Activities Net Position | <u>6,040,160</u> | <u>12,475,492</u> | <u>16,151,189</u> | <u>13,672,394</u> | <u>11,079,872</u> | <u>10,706,947</u> | <u>4,171,909</u> | <u>8,607,398</u> | <u>10,744,307</u> | <u>12,581,026</u> |
| Primary Government | | | | | | | | | | |
| Net investment in capital assets | 112,042,309 | 121,799,094 | 111,955,806 | 114,143,418 | 131,452,428 | 133,095,621 | 119,025,257 | 115,385,624 | 116,403,381 | 116,585,467 |
| Restricted | 6,607,598 | 4,805,047 | 4,427,846 | 3,974,459 | 4,547,704 | 11,572,618 | 11,854,956 | 11,397,155 | 15,471,375 | 15,308,681 |
| Unrestricted | 32,506,219 | 29,475,056 | 43,354,576 | 40,043,795 | (7,426,652) | (14,191,622) | (10,648,873) | (18,504,450) | (16,893,204) | (14,019,574) |
| Total Primary Government Net Position | <u>\$ 151,156,126</u> | <u>\$ 156,079,197</u> | <u>\$ 159,738,228</u> | <u>\$ 158,161,672</u> | <u>\$ 128,573,480</u> | <u>\$ 130,476,617</u> | <u>\$ 120,231,340</u> | <u>\$ 108,278,329</u> | <u>\$ 114,981,552</u> | <u>\$ 117,874,574</u> |

OCONEE COUNTY, SOUTH CAROLINA

**CHANGE IN NET POSITION
LAST TEN FISCAL YEARS**

| | Fiscal Year | | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Expenses | | | | | | | | | | |
| <u>Governmental Activities:</u> | | | | | | | | | | |
| General government | \$ 11,515,584 | \$ 11,697,494 | \$ 11,261,859 | \$ 10,047,351 | \$ 10,126,223 | \$ 15,373,751 | \$ 14,146,220 | \$ 13,350,317 | \$ 10,026,571 | \$ 14,635,751 |
| Public safety | 17,597,428 | 18,483,001 | 19,204,344 | 20,131,431 | 20,502,284 | 19,750,046 | 21,736,482 | 24,291,184 | 24,773,993 | 27,889,318 |
| Transportation | 7,945,478 | 7,495,563 | 7,372,983 | 8,008,004 | 6,916,146 | 6,360,354 | 7,667,087 | 6,693,782 | 7,146,148 | 6,265,856 |
| Public works | 3,892,013 | 4,901,973 | 1,930,852 | 3,897,503 | 3,887,619 | 2,218,478 | 5,632,511 | 4,350,823 | 4,455,182 | 4,246,061 |
| Culture and recreation | 2,917,401 | 3,019,172 | 2,986,367 | 3,213,785 | 3,343,201 | 3,314,681 | 2,227,271 | 3,597,829 | 3,664,448 | 3,968,598 |
| Judicial services | 2,769,534 | 2,970,949 | 3,019,193 | 3,046,553 | 3,233,141 | 3,098,182 | 3,153,126 | 3,214,237 | 3,076,497 | 3,201,903 |
| Education | 1,112,556 | 1,048,376 | 1,036,754 | 1,041,785 | 1,066,000 | 1,086,000 | 1,065,999 | 1,512,498 | 1,590,397 | 1,480,801 |
| Health and welfare | 1,293,650 | 1,262,341 | 494,226 | 1,057,650 | 400,441 | 542,478 | 534,108 | 510,848 | 537,987 | 510,409 |
| Economic development | 756,688 | 617,995 | 1,517,386 | 2,454,331 | 1,291,090 | 891,864 | 3,858,741 | 7,167,155 | 2,008,744 | 2,430,204 |
| Unallocated interest expense | 313,024 | 590,972 | 854,537 | 852,127 | 642,981 | 648,480 | 614,791 | 551,023 | 512,965 | 559,065 |
| Total Governmental Activities Expenses | 50,113,356 | 52,087,836 | 49,678,501 | 53,750,520 | 51,409,126 | 53,284,314 | 60,636,336 | 65,239,696 | 57,792,932 | 65,187,966 |
| <u>Business-type Activities:</u> | | | | | | | | | | |
| Rock Quarry | 2,310,280 | 2,228,448 | 2,702,814 | 2,725,580 | 2,760,715 | 3,151,400 | 3,153,499 | 3,590,313 | 3,603,955 | 3,940,079 |
| FOCUS | - | 18,604 | 228,910 | 1,606,703 | 2,324,110 | 2,672,861 | 9,082,810 | - | - | - |
| Solid Waste | 21,245 | - | - | - | - | - | - | - | - | - |
| Total Business-type Activities Expense | 2,331,525 | 2,247,052 | 2,931,724 | 4,332,283 | 5,084,825 | 5,824,261 | 12,236,309 | 3,590,313 | 3,603,955 | 3,940,079 |
| Total Primary Government Expenses | 52,444,881 | 54,334,888 | 52,610,225 | 58,082,803 | 56,493,951 | 59,108,575 | 72,872,645 | 68,830,009 | 61,396,887 | 69,128,045 |
| Program Revenues | | | | | | | | | | |
| <u>Governmental Activities:</u> | | | | | | | | | | |
| Charges for services | | | | | | | | | | |
| General government | 682,115 | 699,104 | 721,041 | 743,811 | 957,289 | 1,102,851 | 1,131,063 | 1,309,495 | 1,364,494 | 1,521,657 |
| Public safety | 581,997 | 545,666 | 954,080 | 1,050,750 | 1,121,939 | 945,391 | 1,094,335 | 1,335,346 | 1,278,747 | 1,355,323 |
| Transportation | 689,700 | 911,261 | 954,518 | 842,073 | 840,747 | 839,311 | 999,702 | 1,085,477 | 1,331,871 | 1,262,152 |
| Public works | 1,186,979 | 1,221,323 | 1,145,528 | 1,202,131 | 1,143,107 | 1,321,487 | 1,406,614 | 1,652,254 | 1,648,864 | 2,116,435 |
| Culture and recreation | 376,308 | 377,337 | 358,074 | 377,862 | 378,066 | 468,321 | 531,420 | 571,045 | 589,759 | 504,216 |
| Judicial services | 1,106,359 | 1,109,336 | 1,005,102 | 907,605 | 779,808 | 746,975 | 747,257 | 796,027 | 730,935 | 793,387 |
| Health and welfare | - | 87,487 | - | - | - | - | - | - | - | - |
| Economic development | - | - | 9,500 | - | - | 850 | 226 | - | - | 75 |
| Operating grants and contributions | 2,658,014 | 1,391,801 | 1,646,556 | 1,925,061 | 1,888,624 | 2,407,575 | 2,914,832 | 2,337,922 | 3,780,260 | 3,139,229 |
| Capital grants and contributions | 3,943,974 | 1,899,031 | 677,399 | 2,022,895 | 2,531,412 | 1,755,317 | 1,159,095 | 1,263,529 | 1,258,895 | 2,050,616 |
| Total Governmental Activities Program Revenues | 11,225,446 | 8,242,346 | 7,471,798 | 9,072,188 | 9,640,992 | 9,588,078 | 9,984,544 | 10,351,095 | 11,983,825 | 12,743,090 |
| <u>Business-type Activities:</u> | | | | | | | | | | |
| Charges for services | | | | | | | | | | |
| Rock Quarry | 3,242,740 | 2,854,380 | 2,779,245 | 3,393,169 | 478,009 | 907,397 | 5,231,620 | 5,869,860 | 6,109,579 | 6,469,063 |
| FOCUS | - | 1,110 | 913,801 | 44,879 | 4,166,519 | 5,021,553 | 969,651 | 235,430 | - | - |
| Capital grants and contributions | 210,434 | 6,455,725 | 3,141,110 | - | - | - | - | 7,660 | - | - |
| Total Business-type Activities Program Revenues | 3,453,174 | 9,311,215 | 6,834,156 | 3,438,048 | 4,644,528 | 5,928,950 | 6,201,271 | 6,112,950 | 6,109,579 | 6,469,063 |
| Total Primary Government Program Revenues | \$ 14,678,620 | \$ 17,553,561 | \$ 14,305,954 | \$ 12,510,236 | \$ 14,285,520 | \$ 15,517,028 | \$ 16,185,815 | \$ 16,464,045 | \$ 18,093,404 | \$ 19,212,153 |

OCONEE COUNTY, SOUTH CAROLINA

**CHANGE IN NET POSITION
LAST TEN FISCAL YEARS**

| | Fiscal Year | | | | | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Net (Expense) Revenue | | | | | | | | | | |
| Governmental Activities | \$ (38,887,910) | \$ (43,845,490) | \$ (42,206,703) | \$ (44,678,332) | \$ (41,768,134) | \$ (43,696,236) | \$ (50,651,792) | \$ (54,888,601) | \$ (45,809,107) | \$ (52,444,876) |
| Business-type Activities | 1,121,649 | 7,064,163 | 3,902,432 | (894,235) | (440,297) | 104,689 | (6,035,038) | 2,522,637 | 2,505,624 | 2,528,984 |
| Total Primary Government | \$ (37,766,261) | \$ (36,781,327) | \$ (38,304,271) | \$ (45,572,567) | \$ (42,208,431) | \$ (43,591,547) | \$ (56,686,830) | \$ (52,365,964) | \$ (43,303,483) | \$ (49,915,892) |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| <u>Governmental Activities:</u> | | | | | | | | | | |
| Property taxes | 36,735,928 | 38,093,094 | 37,638,742 | 39,926,946 | 40,208,079 | 41,172,258 | 42,188,898 | 43,219,013 | 44,172,858 | 46,988,932 |
| Other taxes and licenses | 874,795 | 755,113 | 772,729 | 843,741 | 883,996 | 896,899 | 1,027,358 | 1,017,648 | 1,056,328 | 1,197,946 |
| Unrestricted grants and contributions | 2,577,854 | 2,286,169 | 2,732,272 | 2,743,615 | 2,760,812 | 2,753,991 | 2,881,355 | 2,831,768 | 2,859,287 | 2,986,063 |
| Unrestricted investment earnings | 370,259 | 427,725 | 350,417 | 483,260 | 521,943 | 546,936 | 232,848 | 401,360 | 1,031,888 | 959,496 |
| Sale of capital assets | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | 137,299 | 137,819 | 232,576 | - | 203,750 | 118,692 | 111,094 | 620,830 | 755,060 | 618,742 |
| Special items | 944,370 | - | - | - | - | - | - | - | - | - |
| Proceeds from legal settlement | - | - | 375,000 | - | - | - | - | - | - | - |
| Transfers | 989,861 | 633,309 | 116,991 | 1,583,009 | 750,000 | 483,522 | 500,000 | (2,440,828) | 500,000 | 750,000 |
| Total Governmental Activities | 42,630,366 | 42,333,229 | 42,218,727 | 45,580,571 | 45,328,580 | 45,972,298 | 46,941,553 | 45,649,791 | 50,375,421 | 53,501,179 |
| <u>Business-type Activities:</u> | | | | | | | | | | |
| Investment earnings | 9,372 | 4,478 | 3,714 | (1,552) | 13,883 | 5,908 | - | 5,211 | 131,285 | 57,735 |
| Miscellaneous | - | - | 37,056 | - | - | - | - | - | - | - |
| Transfers | (989,861) | (633,309) | (116,991) | (1,583,009) | (750,000) | (483,522) | (500,000) | 2,440,828 | (500,000) | (750,000) |
| Total Business-type Activities | (980,489) | (628,831) | (76,221) | (1,584,561) | (736,117) | (477,614) | (500,000) | 2,446,039 | (368,715) | (692,265) |
| Total Primary Government | 41,649,877 | 41,704,398 | 42,142,506 | 43,996,010 | 44,592,463 | 45,494,684 | 46,441,553 | 48,095,830 | 50,006,706 | 52,808,914 |
| Change in Net Position | | | | | | | | | | |
| Governmental Activities | 3,742,456 | (1,512,261) | 12,024 | 902,239 | 3,560,446 | 2,276,062 | (3,710,239) | (9,238,810) | 4,566,314 | 1,056,303 |
| Business-type Activities | 141,160 | 6,435,332 | 3,826,211 | (2,478,796) | (1,176,414) | (372,925) | (6,535,038) | 4,968,676 | 2,136,909 | 1,836,719 |
| Total Primary Government | \$ 3,883,616 | \$ 4,923,071 | \$ 3,838,235 | \$ (1,576,557) | \$ 2,384,032 | \$ 1,903,137 | \$ (10,245,277) | \$ (4,270,134) | \$ 6,703,223 | \$ 2,893,022 |

OCONEE COUNTY, SOUTH CAROLINA

**FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

| | Fiscal Year | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| General Fund | | | | | | | | | | |
| Nonspendable | \$ 4,824,890 | \$ 7,473,784 | \$ 7,575,436 | \$ 7,974,903 | \$ 7,893,345 | \$ 10,178,225 | \$ 12,330,060 | \$ 8,722,562 | \$ 8,747,207 | \$ 8,762,306 |
| Restricted | - | 1,401,505 | - | - | - | - | - | - | - | - |
| Assigned | 7,338,896 | 8,236,071 | 6,319,226 | 6,201,707 | 5,859,340 | 6,305,588 | 5,402,720 | 5,050,838 | 6,100,003 | 7,373,459 |
| Unassigned | 13,008,265 | 7,521,789 | 7,912,690 | 7,956,354 | 7,680,785 | 5,778,824 | 6,003,573 | 6,412,141 | 7,172,523 | 9,478,187 |
| Total General Fund | \$ 25,172,051 | \$ 24,633,149 | \$ 21,807,352 | \$ 22,132,964 | \$ 21,433,470 | \$ 22,262,637 | \$ 23,736,353 | \$ 20,185,541 | \$ 22,019,733 | \$ 25,613,952 |
| All Other Governmental Funds | | | | | | | | | | |
| Nonspendable | \$ 4,782,659 | \$ 5,150,854 | \$ 5,120,760 | \$ 5,715,670 | \$ 6,007,910 | \$ 6,157,338 | \$ 6,105,946 | \$ 2,467,749 | \$ 2,739,597 | \$ 2,476,938 |
| Restricted | 23,000,044 | 21,761,098 | 31,810,874 | 23,056,108 | 12,010,393 | 11,572,618 | 11,854,956 | 11,397,155 | 15,471,375 | 15,308,681 |
| Committed | - | - | - | - | 1,830,000 | 1,900,000 | - | - | - | - |
| Assigned | 4,720,626 | 6,514,510 | - | 1,418,771 | - | 500,000 | 500,000 | 500,000 | 500,000 | 3,402,429 |
| Unassigned | (219,951) | (21,702) | - | - | (5,430) | (22,528) | - | - | (5,781) | (114,728) |
| Total all other governmental funds | \$ 32,283,378 | \$ 33,404,760 | \$ 36,931,634 | \$ 30,190,549 | \$ 19,842,873 | \$ 20,107,428 | \$ 18,460,902 | \$ 14,364,904 | \$ 18,705,191 | \$ 21,073,320 |
| Total all governmental funds | \$ 57,455,429 | \$ 58,037,909 | \$ 58,738,986 | \$ 52,323,513 | \$ 41,276,343 | \$ 42,370,065 | \$ 42,197,255 | \$ 34,550,445 | \$ 40,724,924 | \$ 46,687,272 |

OCONEE COUNTY, SOUTH CAROLINA

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

| | Fiscal Year | | | | | | | | | |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Revenues | | | | | | | | | | |
| Property taxes | \$ 36,666,258 | \$ 38,020,262 | \$ 37,554,856 | \$ 39,752,966 | \$ 40,022,706 | \$ 41,403,551 | \$ 42,157,936 | \$ 42,783,917 | \$ 44,635,982 | \$ 46,882,306 |
| Other taxes | 634,857 | 502,286 | 656,268 | 636,153 | 692,870 | 774,943 | 837,018 | 734,169 | 834,276 | 942,497 |
| Intergovernmental | 6,245,010 | 7,065,591 | 4,695,381 | 6,335,362 | 7,145,213 | 6,609,118 | 6,151,473 | 5,432,437 | 8,583,227 | 7,863,095 |
| Licenses, permits and fees | 2,649,168 | 2,658,935 | 2,846,954 | 2,942,232 | 3,136,565 | 3,329,718 | 3,563,396 | 4,449,954 | 4,298,972 | 5,210,108 |
| Fines and forfeitures | 522,071 | 485,898 | 442,930 | 462,505 | 397,280 | 349,825 | 443,592 | 331,778 | 378,436 | 340,230 |
| Charges for services | 1,449,809 | 1,681,043 | 1,714,530 | 1,706,415 | 1,511,531 | 1,548,745 | 1,907,558 | 2,051,240 | 2,193,336 | 2,053,879 |
| Interest and investment income | 370,260 | 428,175 | 350,414 | 483,260 | 521,943 | 546,936 | 232,848 | 401,360 | 1,031,888 | 959,496 |
| Contributions and donations | - | - | - | - | - | - | 729,342 | 100,740 | 299,936 | 141,558 |
| Miscellaneous and other | 1,581,827 | 612,032 | 620,736 | 563,502 | 402,341 | 626,619 | 260,878 | 225,422 | 260,459 | 847,766 |
| Total Revenues | 50,119,260 | 51,454,222 | 48,882,069 | 52,882,395 | 53,830,449 | 55,189,455 | 56,284,041 | 56,511,017 | 62,516,512 | 65,240,935 |
| Expenditures | | | | | | | | | | |
| General government | 12,565,500 | 13,185,544 | 11,112,957 | 9,605,045 | 9,340,206 | 10,619,326 | 10,139,720 | 12,610,766 | 10,312,858 | 11,208,161 |
| Public safety | 15,700,587 | 15,885,097 | 17,965,052 | 18,289,706 | 19,528,060 | 19,259,455 | 21,856,373 | 21,332,622 | 23,983,321 | 24,172,648 |
| Transportation | 4,756,649 | 5,906,716 | 4,570,959 | 5,642,616 | 5,372,448 | 4,093,358 | 4,635,820 | 4,149,598 | 4,849,354 | 4,321,096 |
| Public works | 3,811,897 | 3,935,370 | 3,674,946 | 3,539,178 | 3,712,590 | 3,800,049 | 4,266,899 | 4,338,179 | 4,302,740 | 4,405,737 |
| Culture and recreation | 2,922,955 | 2,879,904 | 2,926,734 | 3,051,999 | 3,171,835 | 3,420,174 | 3,489,308 | 3,636,466 | 3,514,396 | 4,571,939 |
| Judicial services | 2,511,770 | 2,655,317 | 2,664,057 | 2,713,121 | 2,901,655 | 2,796,960 | 2,829,668 | 2,819,197 | 2,878,201 | 3,094,464 |
| Education | 1,049,556 | 1,013,376 | 1,036,754 | 1,041,785 | 1,066,000 | 1,086,000 | 1,065,999 | 1,512,498 | 1,590,397 | 1,535,801 |
| Health and welfare | 718,538 | 682,022 | 340,292 | 939,131 | 395,228 | 403,368 | 396,721 | 424,825 | 403,852 | 378,595 |
| Economic development | 745,294 | 608,382 | 1,497,332 | 8,809,901 | 1,885,090 | 884,078 | 4,443,777 | 6,719,429 | 1,576,508 | 1,967,136 |
| Capital outlay | 9,871,923 | 2,720,372 | 2,449,772 | 4,989,163 | 14,342,987 | 8,766,134 | 3,237,920 | 2,367,763 | 1,702,637 | 4,320,112 |
| Debt service | | | | | | | | | | |
| Principal retirement | 2,255,273 | 2,889,220 | 3,407,298 | 6,298,106 | 3,478,508 | 3,257,148 | 3,383,237 | 2,678,490 | 2,279,400 | 2,398,783 |
| Interest and fiscal charges | 393,536 | 815,861 | 905,084 | 856,521 | 743,870 | 645,774 | 644,171 | 606,591 | 580,865 | 648,878 |
| Bond issue costs | 195,907 | - | 79,154 | 102,756 | - | 50,500 | 63,000 | 20,000 | - | 23,000 |
| Total Expenditures | 57,499,385 | 53,177,181 | 52,630,391 | 65,879,028 | 65,938,477 | 59,082,324 | 60,452,613 | 63,216,424 | 57,974,529 | 63,046,350 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (7,380,125) | (1,722,959) | (3,748,322) | (12,996,633) | (12,108,028) | (3,892,869) | (4,168,572) | (6,705,407) | 4,541,983 | 2,194,585 |

OCONEE COUNTY, SOUTH CAROLINA

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

| | Fiscal Year | | | | | | | | | |
|---|----------------------|-------------------|---------------------|-----------------------|------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Sale of capital assets | \$ 57,868 | \$ 42,326 | \$ 31,171 | \$ - | \$ 107,108 | \$ 165,899 | \$ 84,668 | \$ - | \$ 67,189 | \$ 12,004 |
| Contributions - capital assets | - | - | - | - | - | - | - | - | - | - |
| Insurance recoveries | - | 14,992 | 232,576 | - | 203,750 | 118,692 | 111,094 | 620,830 | 553,807 | 50,659 |
| Bonds and capital leases | 22,300,000 | 1,614,812 | 2,638,954 | 4,998,150 | - | 4,200,000 | 3,300,000 | 878,595 | 511,500 | 10,200,000 |
| Bond premium | 981,266 | - | - | - | - | - | - | - | - | - |
| Payments to refunding bonds escrow | (5,411,024) | - | - | - | - | - | - | - | - | (7,244,900) |
| Transfer in | 7,282,318 | 850,452 | 5,188,897 | 3,100,368 | 894,582 | 1,317,121 | 4,508,152 | 726,003 | 1,199,847 | 1,299,347 |
| Transfer out | (6,292,456) | (217,143) | (5,071,906) | (1,517,358) | (144,582) | (815,121) | (4,008,152) | (3,166,831) | (699,847) | (549,347) |
| Total Other Financing Sources (Uses) | 18,917,972 | 2,305,439 | 3,019,692 | 6,581,160 | 1,060,858 | 4,986,591 | 3,995,762 | (941,403) | 1,632,496 | 3,767,763 |
| Special Items | | | | | | | | | | |
| Gain on sale of land | 944,370 | - | - | - | - | - | - | - | - | - |
| Courthouse settlement | - | - | - | - | - | - | - | - | - | - |
| Total Special Items | 944,370 | - | - | - | - | - | - | - | - | - |
| Net Change in Fund Balance | \$ 12,482,217 | \$ 582,480 | \$ (728,630) | \$ (6,415,473) | \$ (11,047,170) | \$ 1,093,722 | \$ (172,810) | \$ (7,646,810) | \$ 6,174,479 | \$ 5,962,348 |
| Debt Service as a Percentage of Noncapital Expenditures* | 5.25% | 5.97% | 7.34% | 165.00% | 9.28% | 22.36% | 8.71% | 6.73% | 5.48% | 5.35% |

* Noncapital expenditures are total expenditures less capital outlay (to the extent capitalized for the government-wide statement of net position) 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."

OCONEE COUNTY, SOUTH CAROLINA

ASSESSED VALUE AND ESTIMATED 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 | Taxable Assessed Value as a Percentage of Actual Taxable Value |
|---------------------------------|------------------|----------------------|----------------|------------------------------------|-----------------------------|---|---|
| 2011 | \$ 308,416,974 | \$ 32,632,445 | \$ 173,553,229 | \$ 514,602,648 | 67.1 | \$ 8,896,160,854 | 5.78% |
| 2012 | 313,231,359 | 33,845,784 | 170,891,945 | 517,969,088 | 69.0 | 9,021,922,673 | 5.74% |
| 2013 | 318,171,344 | 35,811,449 | 161,574,917 | 515,557,710 | 69.0 | 9,047,217,892 | 5.70% |
| 2014 | 322,552,303 | 41,212,757 | 157,529,631 | 521,294,691 | 71.0 | 9,142,100,263 | 5.70% |
| 2015 | 320,742,833 | 40,299,075 | 164,301,126 | 525,343,034 | 71.0 | 9,169,352,176 | 5.73% |
| 2016 | 323,167,245 | 42,705,030 | 180,421,797 | 546,294,072 | 71.0 | 9,438,560,789 | 5.79% |
| 2017 | 333,937,375 | 42,504,784 | 183,478,946 | 559,921,105 | 71.0 | 9,511,692,773 | 5.89% |
| 2018 | 335,399,830 | 42,663,982 | 190,688,108 | 568,751,920 | 71.0 | 9,622,040,752 | 5.91% |
| 2019 | 342,029,234 | 44,396,985 | 190,205,574 | 576,631,793 | 72.6 | 9,827,455,009 | 5.87% |
| 2020 | 349,404,947 | 48,724,000 | 171,731,216 | 569,860,163 | 74.3 | 9,870,473,481 | 5.77% |

Source: Oconee County Auditor

Note:

Property in the County was reassessed at December 31, 2010, which is reflected in the taxable assessed values stated above for fiscal years ended June 30, 2012. The 2015 reassessment was delayed one year by County Council vote and was implemented in year end June 30, 2018.

OCONEE COUNTY, SOUTH CAROLINA

DIRECT AND OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS

| | Fiscal Year | | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Oconee County Direct Rates | | | | | | | | | | |
| Operating | 61.10 | 58.90 | 58.90 | 57.60 | 57.60 | 57.60 | 60.40 | 60.30 | 62.50 | 63.90 |
| Debt service | 1.90 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 3.20 | 3.50 | 3.00 | 3.00 |
| Economic development | 1.00 | 1.00 | 1.00 | 2.20 | 2.20 | 2.20 | 2.20 | 1.10 | 1.10 | 2.40 |
| Bridges and culverts | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Capital vehicle and equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| Road maintenance | 0.00 | 0.00 | 0.00 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| Tri-County Tech operations | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 3.00 | 3.00 | 3.00 |
| Total County Millage | 67.10 | 69.00 | 69.00 | 71.00 | 71.00 | 71.00 | 71.00 | 71.00 | 72.70 | 77.40 |
| Overlapping Rates | | | | | | | | | | |
| School District | | | | | | | | | | |
| Operations | 107.10 | 101.40 | 110.10 | 110.10 | 110.10 | 110.10 | 110.10 | 115.30 | 115.30 | 116.50 |
| Debt service | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 |
| Total School Millage | 138.10 | 132.40 | 141.10 | 141.10 | 141.10 | 141.10 | 141.10 | 146.30 | 146.30 | 147.50 |
| Special District Rates | | | | | | | | | | |
| City of Salem | 32.40 | 32.40 | 32.40 | 34.90 | 36.40 | 36.40 | 36.40 | 37.00 | 37.00 | 37.00 |
| City of Seneca | 52.30 | 52.30 | 52.30 | 55.30 | 55.30 | 55.30 | 59.30 | 60.50 | 62.70 | 62.70 |
| City of Walhalla | 84.00 | 84.00 | 84.00 | 84.00 | 84.00 | 84.00 | 84.00 | 84.00 | 84.00 | 84.00 |
| City of West Union | 41.30 | 42.00 | 45.00 | 46.00 | 46.00 | 48.30 | 48.80 | 48.80 | 50.30 | 80.30 |
| City of Westminster | 90.70 | 90.70 | 90.70 | 90.70 | 97.30 | 99.30 | 99.30 | 99.30 | 99.30 | 99.30 |
| Unincorp. Fire Special District | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 |
| Keowee Fire Special District | 14.40 | 14.50 | 14.50 | 14.50 | 14.50 | 14.50 | 14.50 | 14.50 | 14.50 | 14.50 |
| Total Special District Millage | 318.00 | 318.80 | 321.80 | 328.30 | 336.40 | 340.70 | 345.20 | 347.00 | 350.70 | 380.70 |
| Total Direct and Overlapping Rates | 523.20 | 520.20 | 531.90 | 540.40 | 548.50 | 552.80 | 557.30 | 564.30 | 569.70 | 605.60 |

Source: Oconee County Auditor

Note:

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).

OCONEE COUNTY, SOUTH CAROLINA

**PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

| Taxpayer | 2020 | | | Taxpayer | 2011 | | |
|---------------------------------|-------------------------|------|--|---------------------------------|-------------------------|------|--|
| | Taxable Assessed Value* | Rank | Percentage of Total Taxable Assessed Value | | Taxable Assessed Value* | Rank | Percentage of Total Taxable Assessed Value |
| Duke Energy Corporation | \$119,341,450 | 1 | 20.94% | Duke Energy Corporation | \$145,027,690 | 1 | 28.18% |
| Blue Ridge Electric Coop Inc. | 8,417,400 | 2 | 1.48% | Blue Ridge Electric Coop Inc. | 5,649,640 | 2 | 1.10% |
| BASF Catalyst, LLC | 6,046,187 | 3 | 1.06% | Sandvik Inc. | 4,597,347 | 3 | 0.89% |
| Borg Warner Torq Systems Inc. | 3,659,890 | 4 | 0.64% | BASF Catalyst, LLC | 3,530,760 | 4 | 0.69% |
| Sandvik Inc. | 3,467,955 | 5 | 0.61% | Itron Electricity Metering Inc. | 3,368,641 | 5 | 0.65% |
| Cryovac Inc. | 2,802,489 | 6 | 0.49% | Cryovac Inc. | 2,997,190 | 6 | 0.58% |
| US Engine Valve Company | 2,486,679 | 7 | 0.44% | Bellsouth Telecomm Inc. | 2,554,460 | 7 | 0.50% |
| Johnson Controls Battery Group | 2,339,798 | 8 | 0.41% | Borg Warner Torq Systems Inc. | 2,549,559 | 8 | 0.50% |
| Schneider Electric USA Inc | 1,910,993 | 9 | 0.34% | Johnson Controls Battery Group | 1,757,350 | 9 | 0.34% |
| Itron Electricity Metering Inc. | 1,893,764 | 10 | 0.33% | Koyo Bearings USA, LLC | 1,634,933 | 10 | 0.32% |
| Total | <u>\$152,366,605</u> | | 26.74% | | <u>\$173,667,570</u> | | 33.75% |
| Total Gross Digest Assessment | <u>\$569,860,163</u> | | | Total Gross Digest Assessment | <u>\$514,602,648</u> | | |

Source: Oconee County Auditor

* Actual

OCONEE COUNTY, SOUTH CAROLINA

PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

| Fiscal Year Ended June 30 | Taxes Levied for the Fiscal Year | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Tax Collections to Date | |
|---------------------------------|--|---|-----------------------|---------------------------------------|-------------------------|-----------------------|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2011 | \$ 35,142,660 | \$ 33,749,807 | 96.04% | \$ 720,960 | \$ 34,470,767 | 98.09% |
| 2012 | 37,241,977 | 35,899,993 | 96.40% | 1,341,984 | 37,241,977 | 100.00% |
| 2013 | 35,707,481 | 34,513,231 | 96.66% | 901,118 | 35,414,349 | 99.18% |
| 2014 | 36,786,238 | 35,519,419 | 96.56% | 735,590 | 36,255,009 | 98.56% |
| 2015 | 37,438,922 | 36,298,823 | 96.95% | 703,580 | 37,002,403 | 98.83% |
| 2016 | 40,371,126 | 39,275,957 | 97.29% | 698,132 | 39,974,089 | 99.02% |
| 2017 | 41,052,706 | 40,031,849 | 97.51% | 824,757 | 40,856,606 | 99.52% |
| 2018 | 42,030,767 | 40,696,615 | 96.83% | 1,003,673 | 41,700,288 | 99.21% |
| 2019 | 43,593,364 | 42,454,574 | 97.39% | 899,927 | 43,354,501 | 99.45% |
| 2020 | 45,759,771 | 44,454,949 | 97.15% | 1,205,330 | 45,660,279 | 99.78% |

Source: Oconee County Treasurer

OCONEE COUNTY, SOUTH CAROLINA

RATIO OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

| Fiscal Year Ended June 30 | Governmental Activities | | | | Business-type Activities | | Total Primary Government | Percentage of Personal Income ¹ | Per Capita ¹ |
|---------------------------------|--------------------------------|------------------------------------|--|-------------------|--------------------------|-------------------|--------------------------------|--|----------------------------|
| | General Obligation Bonds | Special Source Revenue Bonds | Special Source Refunding Revenue Bonds | Capital Leases | Revenue Bond | Capital Leases | | | |
| 2011 | \$ 22,365,381 | \$ 3,500,000 | \$ - | \$ 617,659 | \$ - | \$ - | \$ 26,483,040 | 1.1% | 357 |
| 2012 | 19,927,443 | 3,315,000 | - | 1,928,251 | - | - | 25,170,694 | 1.1% | 337 |
| 2013 | 20,806,549 | 3,125,000 | - | 1,300,953 | - | - | 25,232,502 | 1.0% | 337 |
| 2014 | 17,839,292 | - | 2,993,000 | 2,987,997 | - | - | 23,820,289 | 0.9% | 319 |
| 2015 | 15,645,178 | - | 2,758,000 | 1,844,489 | - | - | 20,247,667 | 0.7% | 267 |
| 2016 | 13,380,747 | - | 2,516,000 | 5,214,340 | - | - | 21,111,087 | 0.7% | 276 |
| 2017 | 15,311,581 | - | 2,267,000 | 3,385,104 | - | - | 20,963,685 | 0.7% | 271 |
| 2018 | 14,174,077 | - | 2,011,000 | 2,923,622 | - | 6,552,500 | 25,661,199 | 0.8% | 330 |
| 2019 | 13,510,332 | - | 1,749,000 | 2,028,776 | - | 6,110,894 | 23,399,002 | 0.8% | 286 |
| 2020 | 13,022,485 | - | 1,476,000 | 3,299,813 | - | 5,660,822 | 23,459,120 | 0.7% | 295 |

Source: Oconee County Finance Department

¹ See the table for Demographic and Economic Statistics for personal income and population data used for these calculations.

Notes:

Prior to fiscal year ended June 30, 2013, the County had used the straight line method to amortize bond issue premiums/discounts. Generally accepted accounting principles require the use of the effective interest method of amortization. Beginning fiscal year ended June 30, 2013, the County started using the effective interest method for amortization of all bond issue premiums/discounts so as to comply with accounting principles generally accepted in the United States of America.

The Oconee County General Obligation Bond, Series 2007 for the Keowee Key Fire Special Tax District was not included above until fiscal year 2013. In fiscal year 2017-2018, this bond was refunded with General Obligation Current Refunding Bond, Series 2017. Since this bond was issued for a special tax district, it does not impact the debt limit of the County.

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

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

| Fiscal Year Ended June 30 | General Bonded Debt Outstanding | | | Ratio of Net Bonded Debt to Assessed Value ¹ | Net Bonded Debt Per Capita ² |
|------------------------------------|---------------------------------|---|-----------------------------|---|---|
| | General Obligation Bonds | Less: Amount Available in Debt Service Fund | Total Net Bonded Debt | | |
| 2011 | \$ 22,365,381 | \$ 1,218,659 | \$ 21,146,722 | 4.11% | \$ 285 |
| 2012 | 19,927,443 | 1,235,487 | 18,691,956 | 3.61% | 251 |
| 2013 | 20,806,549 | 1,440,108 | 19,366,441 | 3.76% | 259 |
| 2014 | 17,839,292 | 1,095,802 | 16,743,490 | 3.21% | 224 |
| 2015 | 15,645,178 | 1,682,706 | 13,962,472 | 2.66% | 184 |
| 2016 | 13,380,747 | 1,628,323 | 11,752,424 | 2.15% | 154 |
| 2017 | 15,311,581 | 352,295 | 14,959,286 | 2.67% | 194 |
| 2018 | 14,174,077 | 1,051,918 | 13,122,159 | 2.31% | 169 |
| 2019 | 13,510,332 | 1,414,846 | 12,095,486 | 2.01% | 148 |
| 2020 | 13,022,485 | 1,717,787 | 11,304,698 | 1.98% | 142 |

Source: Oconee County Finance Department

¹ See the table for Assessed Value and Estimated Actual Value of Taxable Property for total taxable assessed value used for these calculations.

² See the table for Demographic and Economic Statistics for the population used for these calculations.

Note:

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

OCONEE COUNTY, SOUTH CAROLINA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2020

| <u>Governmental Unit</u> | <u>Debt Outstanding</u> | <u>Estimated Percent Applicable ¹</u> | <u>Estimated Share of Direct and Overlapping Debt</u> |
|--|-----------------------------|--|---|
| Direct Debt: | | | |
| Oconee County | \$ 17,798,298 | 100.00% | <u>\$ 17,798,298</u> |
| Overlapping Debt: | | | |
| School District of Oconee County | 78,375,000 | 100.00% | 78,375,000 |
| <u>Incorporated Municipalities</u> | | | |
| Town of Westminster | n/a ² | 1.10% | - |
| Town of West Union | - | 0.29% | - |
| Town of Salem | - | 0.15% | - |
| City of Walhalla | 466,524 | 1.49% | 6,953 |
| City of Seneca | 2,857,379 | 6.54% | 186,860 |
| <u>Special Purpose Districts</u> | | | |
| Unincorp. Fire Special District | - | 81.43% | - |
| Keowee Fire District | - | 8.56% | - |
| Total Estimated Share of Overlapping Debt | | | <u>78,568,813</u> |
| Total Estimated Share of Direct and Overlapping Debt | | | <u>\$ 96,367,111</u> |

Sources: Oconee County Finance Department and Oconee County Auditor

¹ Estimated percent applicable is determined by the ratio of assessed valuation of real property subject to taxation in the overlapping entity to the valuation of real property subject to taxation in the entire County.

² Information for fiscal year 2019-2020 is not available due to Covid-19 office closures.

OCONEE COUNTY, SOUTH CAROLINA

**LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Legal Debt Margin Calculation for Fiscal Year 2020

| | |
|---|-----------------------------|
| Assessed valuation | \$ 569,860,163 |
| Debt limit - eight percent of total assessed value | \$ 45,588,813 |
| Debt applicable to limit: | |
| General obligation bonds | 12,813,878 |
| Less: amount set aside for repayment of general obligation bonds | <u>(1,717,787)</u> |
| Debt qualifying for margin | <u>11,096,091</u> |
| Legal debt margin | <u><u>\$ 34,492,722</u></u> |

| | Fiscal Year | | | | | | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Assessed value of taxable property | \$ 514,602,648 | \$ 517,969,088 | \$ 515,557,710 | \$ 521,294,691 | \$ 525,343,034 | \$ 546,294,072 | \$ 559,921,105 | \$ 568,571,920 | \$ 576,631,793 | \$ 569,860,163 |
| Legal debt limit* | \$ 41,168,212 | \$ 41,437,527 | \$ 41,244,617 | \$ 41,703,575 | \$ 42,027,443 | \$ 43,703,526 | \$ 44,793,688 | \$ 45,500,154 | \$ 46,130,543 | \$ 45,588,813 |
| Net debt applicable to limit | <u>20,261,341</u> | <u>17,844,513</u> | <u>18,531,441</u> | <u>16,054,198</u> | <u>13,282,472</u> | <u>11,157,424</u> | <u>14,454,286</u> | <u>12,712,573</u> | <u>11,785,454</u> | <u>11,096,091</u> |
| Legal debt margin | <u><u>\$ 20,906,871</u></u> | <u><u>\$ 23,593,014</u></u> | <u><u>\$ 22,713,176</u></u> | <u><u>\$ 25,649,377</u></u> | <u><u>\$ 28,744,971</u></u> | <u><u>\$ 32,546,102</u></u> | <u><u>\$ 30,339,402</u></u> | <u><u>\$ 32,787,581</u></u> | <u><u>\$ 34,345,089</u></u> | <u><u>\$ 34,492,722</u></u> |
| Total net debt applicable to the limit as a percentage of debt limit | 49.22% | 43.06% | 44.93% | 38.50% | 31.60% | 25.53% | 32.27% | 27.94% | 25.55% | 24.34% |

Source: Oconee County Auditor and Oconee County Treasurer

* Calculated at eight percent of the total taxable assessed value.

Note:

Under South Carolina Constitution Article X, Section 14, 7(a), Oconee County's outstanding general obligation debt should not exceed 8 percent of the total assessed property value.

OCONEE COUNTY, SOUTH CAROLINA

**PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS**

| 2010 Special Source Revenue Bonds - Pointe West Project | | | | | | |
|---|----------------------------|---------------------------|------------|------------|----------|--|
| Year | Fee in Lieu of Taxes | Debt Service Requirements | | | Coverage | |
| | | Principal ¹ | Interest | Total | | |
| 2012 | \$ 346,000 | \$ 185,000 | \$ 161,000 | \$ 346,000 | 100% | |
| 2013 | 342,490 | 190,000 | 152,490 | 342,490 | 100% | |
| 2014 ² | 343,750 | 200,000 | 143,750 | 343,750 | 100% | |

| 2014 Special Source Refunding Revenue Bonds - Pointe West Project | | | | | | |
|---|----------------------------|---------------------------|-----------|------------|----------|--|
| Year | Fee in Lieu of Taxes | Debt Service Requirements | | | Coverage | |
| | | Principal | Interest | Total | | |
| 2015 | \$ 320,301 | \$ 235,000 | \$ 85,301 | \$ 320,301 | 100% | |
| 2016 | 320,603 | 242,000 | 78,603 | 320,603 | 100% | |
| 2017 | 320,706 | 249,000 | 71,706 | 320,706 | 100% | |
| 2018 | 320,610 | 256,000 | 64,610 | 320,610 | 100% | |
| 2019 | 319,314 | 262,000 | 57,314 | 319,314 | 100% | |
| 2020 | 322,847 | 273,000 | 49,847 | 322,847 | 100% | |

Source: Oconee County Finance Department

¹ Principal payments were not scheduled in the period in which the debt was issued.

² The 2010 Special Sources Revenue Bonds - Pointe West Project was advance refunded in 2014.

Note:

Additional details regarding the County's outstanding debt can be found on the notes to the financial statements.

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

| Year | Population ¹ | Personal Income ³ <i>(in thousands)</i> | Per Capita Personal Income ³ | Median Age ¹ | School Enrollment ⁴ | Unemployment Rate ² |
|------|-------------------------|--|---|----------------------------|-----------------------------------|-----------------------------------|
| 2011 | 74,233 | \$ 2,378,718 | \$ 31,655 | 42.8 | 10,570 | 10.0% |
| 2012 | 74,603 | 2,345,709 | 33,988 | 43.2 | 10,546 | 8.8% |
| 2013 | 74,954 | 2,595,710 | 34,387 | 43.4 | 10,567 | 7.7% |
| 2014 | 75,221 | 2,691,445 | 34,650 | 44.2 | 10,548 | 6.3% |
| 2015 | 75,744 | 2,858,965 | 35,794 | 44.3 | 10,441 | 5.6% |
| 2016 | 76,355 | 2,967,386 | 37,761 | 45.5 | 10,404 | 5.2% |
| 2017 | 77,270 | 3,200,844 | 38,863 | 45.0 | 10,666 | 4.2% |
| 2018 | 77,725 | 3,316,074 | 42,664 | 45.6 | 10,627 | 3.2% |
| 2019 | 78,374 | 3,394,502 | 43,312 | 46.0 | 10,473 | 3.6% |
| 2020 | 79,546 | 3,579,857 | 45,004 | 46.9 | 10,209 | 7.5% |

- Sources:
- ¹ US Census Bureau, Population Division
 - ² US Department of Labor, Bureau of Labor Statistics
 - ³ US Department of Commerce, Bureau of Economic Analysis
 - ⁴ School District of Oconee County, SC

Note:
All data, except school enrollment, is based on calendar years and may be estimates or not be available for the current year and some of the previous years.

OCONEE COUNTY, SOUTH CAROLINA

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

| 2020 | | | | 2011 | | | |
|----------------------------------|---------------------|------|---------------------------------------|----------------------------------|---------------------|------|---------------------------------------|
| Company or Organization | Number of Employees | Rank | Percentage of Total County Employment | Company or Organization | Number of Employees | Rank | Percentage of Total County Employment |
| School District of Oconee County | 1,531 | 1 | 4.55% | Duke Energy Corporation | 2,200 | 1 | 7.27% |
| Duke Energy Corporation | 1,314 | 2 | 3.91% | School District of Oconee County | 1,600 | 2 | 5.29% |
| Prisma Health | 1,300 | 3 | 3.87% | Oconee Medical Center | 1,400 | 3 | 4.63% |
| Borg Warner Torq Systems, Inc. | 940 | 4 | 2.76% | Itron, Inc. | 715 | 4 | 2.36% |
| Itron, Inc. | 930 | 5 | 2.79% | Schneider Electric | 655 | 5 | 2.16% |
| JTECKT/Koyo Bearings USA, LLC | 630 | 6 | 1.87% | Koyo Bearings USA, LLC | 460 | 6 | 1.52% |
| Schneider Electric | 552 | 7 | 1.64% | Borg Warner Drivetrain Systems | 450 | 7 | 1.49% |
| Oconee County Government | 519 | 8 | 1.54% | Oconee County Government | 450 | 8 | 1.49% |
| Greenfield Industries | 385 | 9 | 1.14% | Covidien | 423 | 9 | 1.40% |
| US Engine Valve Corporation | 383 | 10 | 1.14% | BASF Corporation | 407 | 10 | 1.34% |
| | <u>8,484</u> | | 25.22% | | <u>8,760</u> | | 28.95% |

Source: SC Appalachian Council of Governments

OCONEE COUNTY, SOUTH CAROLINA
COUNTY FULL TIME EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

| Function/Program | Fiscal Year | | | | | | | | | |
|-----------------------------------|-------------|------|------|------|------|------|------|------|------|------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| General Government | | | | | | | | | | |
| Administrative Services | - | - | - | 11 | 11 | - | - | - | - | - |
| Administrator | 2 | 3 | 3 | 2 | 2 | 3 | 5 | 3 | 2 | 3 |
| Assessor | 18 | 18 | 18 | 18 | 19 | 17 | 16 | 16 | 16 | 14 |
| Auditor | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 7 | 7 |
| County Attorney | - | - | - | - | - | - | - | - | - | 2 |
| County Council | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Delinquent Tax Collector | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Facilities Maintenance | 11 | 11 | 11 | 11 | 12 | 12 | 12 | 13 | 13 | 15 |
| Finance | 8 | 7 | 6 | - | - | 7 | 7 | 6 | 7 | 6 |
| Human Resources | 4 | 4 | 5 | - | - | 4 | 4 | 3 | 3 | 3 |
| Information Technology | 9 | 12 | 10 | 7 | 5 | 5 | 5 | 6 | 5 | 5 |
| Planning | - | - | - | - | - | - | - | - | 3 | 3 |
| Procurement | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Register of Deeds | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Treasurer | 7 | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 6 |
| Vehicle Maintenance | 14 | 14 | 14 | 14 | 13 | 14 | 14 | 14 | 14 | 14 |
| Voter Registrations and Elections | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Public Safety | | | | | | | | | | |
| Animal Control | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 |
| Building Codes | - | - | - | - | - | - | - | - | 5 | 6 |
| Communications | 18 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 22 |
| Community Development | 9 | 7 | 9 | 9 | 11 | 12 | 11 | 10 | 8 | - |
| Coroner | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 |
| Detention Center | 36 | 31 | 35 | 36 | 50 | 48 | 47 | 48 | 47 | 45 |
| Emergency Services | 13 | 20 | 3 | 3 | 3 | 21 | 21 | 26 | 35 | 34 |
| Rural Fire | - | - | 17 | 17 | 17 | - | - | - | - | - |
| Sheriff's Office | 87 | 88 | 91 | 91 | 94 | 91 | 100 | 100 | 112 | 118 |
| Transportation | | | | | | | | | | |
| Airport | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 8 |
| Roads and Bridges | 38 | 36 | 37 | 37 | 38 | 38 | 37 | 35 | 36 | 31 |

OCONEE COUNTY, SOUTH CAROLINA
COUNTY FULL TIME EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

| Function/Program | Fiscal Year | | | | | | | | | |
|-------------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Judicial Services | | | | | | | | | | |
| Clerk of Court | 10 | 10 | 10 | 11 | 12 | 12 | 12 | 12 | 12 | 12 |
| Magistrate | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 11 |
| Probate Court | 7 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 5 |
| Solicitor | 10 | 10 | 10 | 10 | 9 | 9 | 13 | 13 | 13 | 13 |
| Health and Welfare | | | | | | | | | | |
| Legislative Delegation | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Veterans' Affairs | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Public Works | | | | | | | | | | |
| Soil and Water | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Solid Waste | 36 | 36 | 36 | 38 | 38 | 36 | 36 | 35 | 35 | 31 |
| Culture and Recreation | | | | | | | | | | |
| Library | 18 | 18 | 18 | 18 | 18 | 18 | 19 | 19 | 19 | 20 |
| Parks, Recreation and Tourism | 13 | 13 | 13 | 14 | 10 | 17 | 17 | 17 | 18 | 19 |
| Economic Development | | | | | | | | | | |
| | 3 | 4 | 2 | 4 | 3 | - | 4 | 4 | 5 | 3 |
| Enterprise Fund | | | | | | | | | | |
| Rock Quarry | 16 | 15 | 15 | 17 | 16 | 17 | 19 | 19 | 19 | 18 |
| Oconee FOCUS | - | - | - | 3 | 3 | 3 | 2 | - | - | - |
| Total | 433 | 436 | 441 | 449 | 461 | 461 | 478 | 475 | 506 | 500 |

Source: Oconee County Finance Department

Note:

The above counts are based on the actual number of full-time employees at June 30 for each fiscal year.

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

| Function/Program | Fiscal Year | | | | | | | | | |
|---|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| General Government | | | | | | | | | | |
| Administrative Services | | | | | | | | | | |
| Accounts payable disbursements | - | - | - | 14,770 | - | - | - | - | - | - |
| Payroll disbursements | - | - | - | 12,542 | - | - | - | - | - | - |
| Employment applications processed | - | - | - | 1,483 | - | - | - | - | - | - |
| Employment terminations processed | - | - | - | 94 | - | - | - | - | - | - |
| Assessor | | | | | | | | | | |
| Assessment appeals processed | 6,200 | 1,274 | 730 | 650 | 716 | 747 | 1,224 | 1,216 | 465 | 500 |
| Deeds Processed | n/a | n/a | 4,885 | 5,474 | 6,502 | 7,405 | 6,802 | 5,813 | 8,540 | 8,000 |
| Legal Residence Applications | n/a | n/a | 1,428 | 2,692 | 3,500 | 2,606 | 2,502 | 2,880 | 1,855 | 2,000 |
| Department of Revenue Applications | n/a | n/a | 845 | 894 | 1,148 | 951 | 850 | 1,423 | n/a | n/a |
| Agricultural Applications | n/a | n/a | 1,100 | 1,250 | 1,400 | 1,320 | 980 | 798 | 397 | 500 |
| Building Permits Processed | n/a | n/a | 985 | 808 | 1,070 | 838 | 1,130 | 1,078 | 1,089 | 1,400 |
| Assessable Transfers of Interest | n/a | n/a | 1,785 | 2,404 | 2,575 | 2,660 | 2,895 | 3,116 | 3,982 | 4,000 |
| Plats | n/a | n/a | 574 | 548 | 691 | 701 | 842 | 753 | 779 | 700 |
| Home Site Visits | n/a | n/a | 14,430 | 14,500 | 14,650 | 14,400 | 18,957 | n/a | n/a | n/a |
| Auditor | | | | | | | | | | |
| Real estate, vehicle, and business property notices | 149,521 | 150,169 | 149,251 | 79,063 | 152,947 | 155,622 | 160,376 | 157,818 | 158,617 | 155,000 |
| Temporary tags | 1,170 | 1,045 | 1,033 | 984 | 4,885 | 5,100 | 5,292 | 979 | 458 | - |
| Board of Assessment and Appeals | | | | | | | | | | |
| Appeals filed | 61 | n/a | 15 | - | 9 | 34 | 6 | 19 | 3 | 2 |
| Hearings held | 4 | 38 | 4 | - | 4 | 14 | 1 | 3 | 1 | 1 |
| County Council | | | | | | | | | | |
| Regular meetings | 24 | 21 | 22 | 19 | 21 | 22 | 22 | 22 | 23 | 22 |
| Special meetings | 10 | 9 | 7 | 7 | 7 | 5 | 5 | 7 | 8 | 7 |
| Delinquent Tax Collector | | | | | | | | | | |
| Records processed | 6,719 | 6,216 | 6,680 | 6,156 | 7,100 | 6,866 | 5,884 | 6,384 | 6,792 | 6,750 |
| Finance | | | | | | | | | | |
| Accounts payable disbursements | 10,338 | 10,775 | 10,012 | - | 7,811 | 4,705 | 6,262 | 5,263 | 10,643 | 4,356 |
| Payroll disbursements | 13,103 | 12,700 | 13,235 | - | 12,770 | 13,086 | 13,438 | 13,335 | 13,763 | 13,910 |
| Human Resources | | | | | | | | | | |
| Employment applications processed | 3,148 | 2,321 | 1,510 | - | 2,133 | 1,709 | 2,091 | 1,477 | 2,665 | 2,660 |
| Employment terminations processed | 108 | 97 | 93 | - | 68 | 47 | 75 | 44 | 81 | 70 |
| Procurement | | | | | | | | | | |
| Number of requests for proposals (RFP) | 11 | 13 | 15 | 3 | 18 | 18 | 18 | 2 | 0 | 2 |
| Number of purchase orders | 872 | 846 | 820 | 923 | 687 | 587 | 587 | 352 | 388 | 420 |
| Register of Deeds | | | | | | | | | | |
| Recorded documents | 15,502 | 16,746 | 16,262 | 16,695 | 16,097 | 16,435 | 16,435 | 18,372 | 18,420 | 16,952 |
| Treasurer | | | | | | | | | | |
| Tax notices mailed | 152,011 | 175,572 | 193,569 | 203,247 | 144,604 | 140,400 | 144,719 | 147,103 | 157,772 | 159,487 |
| Vehicle Maintenance | | | | | | | | | | |
| Repair orders processed | 2,420 | 2,311 | 2,225 | 2,460 | 2,409 | 2,686 | 2,693 | 3,209 | 3,388 | 3,301 |

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

| Function/Program | Fiscal Year | | | | | | | | | |
|--|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| General Government - continued | | | | | | | | | | |
| Voter Registrations and Elections | | | | | | | | | | |
| Current registered voters | 44,844 | 47,000 | 46,000 | 49,000 | 48,476 | 49,486 | 51,069 | 51,395 | 52,000 | 58,000 |
| Public Safety | | | | | | | | | | |
| Animal Control | | | | | | | | | | |
| Animals received | 5,241 | 4,540 | 4,416 | 3,808 | 3,820 | 3,812 | 3,542 | 3,137 | 3,578 | 3,638 |
| Animals adopted | 1,029 | 912 | 1,079 | 1,143 | 1,160 | 1,238 | 1,095 | 1,126 | 1,273 | 1,472 |
| Community Development | | | | | | | | | | |
| Land use/Subdivision reviews | 278 | 400 | 420 | 450 | 522 | 525 | 786 | 867 | n/a | n/a |
| Permits issued | 1,076 | 1,185 | 1,200 | 1,483 | 1,792 | 2,208 | 2,372 | 2,194 | 2,550 | 2,700 |
| Coroner (based on a calendar year) | | | | | | | | | | |
| Deaths | 619 | 677 | 641 | 675 | 700 | 672 | 682 | 762 | 781 | 733 |
| Detention Center | | | | | | | | | | |
| Average daily population | 149 | 129 | 135 | 157 | 162 | 158 | 174 | 178 | 170 | 190 |
| Emergency Services (based on a calendar year) | | | | | | | | | | |
| Medical rescue call responses | 4,764 | 5,129 | 5,022 | 4,807 | 5,261 | 3,626 | 3,605 | 3,702 | 3,182 | 3,901 |
| Special rescue call responses | 10 | 27 | 31 | 43 | 79 | 51 | 63 | 45 | 126 | 104 |
| Fire call responses | 5,522 | 5,800 | 5,670 | 5,670 | 4,504 | 3,094 | 2,462 | 3,450 | 4,194 | 3,413 |
| Hazardous material call responses | 20 | n/a | n/a | - | 13 | 13 | 10 | 4 | 45 | 200 |
| Sheriff's Office | | | | | | | | | | |
| Service calls | 41,257 | 48,570 | 45,477 | 48,742 | 48,742 | 50,004 | 81,493 | 48,978 | 90,050 | 61,233 |
| Arrest warrants served | 3,056 | 3,217 | 3,353 | 3,291 | 3,291 | 2,676 | 3,000 | 3,375 | 2,428 | 2,500 |
| Transportation | | | | | | | | | | |
| Roads and Bridges | | | | | | | | | | |
| Work orders | 6,847 | 8,709 | 8,709 | 12,189 | 5,429 | 3,962 | 9,332 | 6,169 | 4,338 | 5,000 |
| Tons of gravel hauled | 41,399 | 29,873 | 19,995 | 18,826 | 31,321 | 29,660 | 26,539 | 27,761 | 29,935 | 30,000 |
| Judicial Services | | | | | | | | | | |
| Clerk of Court | | | | | | | | | | |
| Foreclosure auctions | 306 | 237 | 201 | 140 | 135 | 118 | 118 | 103 | 131 | 100 |
| Cases processed | 5,369 | 5,585 | 4,796 | 5,493 | 4,893 | 3,878 | 5,307 | 5,881 | 7,434 | 7,960 |

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

| Function/Program | Fiscal Year | | | | | | | | | |
|--|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Judicial Services - continued | | | | | | | | | | |
| Magistrate | | | | | | | | | | |
| Magistrate traffic cases | 2,034 | 1,730 | 7,796 | 10,700 | 2,668 | 2,792 | 2,792 | 2,993 | 8,421 | 6,600 |
| Magistrate criminal cases | 13,461 | 10,305 | 11,632 | 11,042 | 10,958 | 7,366 | 7,366 | 8,601 | 8,751 | 9,700 |
| Health and Welfare | | | | | | | | | | |
| Department of Social Services | | | | | | | | | | |
| Food stamps cases | 5,223 | 5,223 | 5,006 | 5,102 | 5,200 | 4,555 | 4,555 | 4,260 | n/a | 3,515 |
| Family independence cases | - | 175 | 106 | 136 | 170 | 107 | 107 | 84 | n/a | 129 |
| Child protective services investigations | 175 | 175 | 318 | 334 | 677 | 635 | 635 | 784 | n/a | 756 |
| Adult protective services investigations | - | 20 | 9 | 41 | 110 | 125 | 125 | 192 | n/a | 239 |
| Children in foster care | - | 52 | 94 | 91 | 54 | 120 | 120 | 110 | n/a | 111 |
| Public Works | | | | | | | | | | |
| Solid Waste | | | | | | | | | | |
| Municipal solid waste (MSW) tons | 36,794 | 36,632 | 36,982 | 37,520 | 37,691 | 39,309 | 39,036 | 43,591 | 43,852 | 48,957 |
| Construction and demolition (C&D) tons | 19,299 | 14,870 | 16,023 | 18,165 | 22,133 | 22,763 | 24,694 | 25,252 | 26,800 | 44,310 |
| Culture and Recreation | | | | | | | | | | |
| Library | | | | | | | | | | |
| Computer users | 53,169 | 57,095 | 54,459 | 47,665 | 42,803 | 36,164 | 31,456 | 35,982 | 18,740 | 13,000 |
| Registered patrons | 41,229 | 49,125 | 44,640 | 47,417 | 33,866 | 41,499 | 42,514 | 44,556 | 42,400 | 40,000 |
| Enterprise Fund | | | | | | | | | | |
| Rock Quarry | | | | | | | | | | |
| Tons shot | 476,214 | 301,140 | 477,732 | 497,295 | 495,622 | 532,797 | 568,818 | 565,978 | 613,578 | 668,291 |
| Tons sold/used | 435,000 | 418,614 | 421,468 | 381,182 | 482,620 | 560,809 | 508,798 | 508,798 | 616,011 | 591,409 |

Source: Oconee County Finance Department

Note:
Not all departments have maintained workload indicator data for each year above. Due to unavailability of actual numbers, projected numbers may have been used.

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

| Function/Program | Fiscal Year | | | | | | | | | |
|---|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| General Government | | | | | | | | | | |
| Nondepartmental | | | | | | | | | | |
| Land (acres) | 17.912 | 17.912 | 17.912 | 18.846 | 20.581 | 20.113 | 20.113 | 20.113 | 20.113 | 20.613 |
| Buildings | 4 | 4 | 4 | 4 | 8 | 7 | 7 | 7 | 7 | 4 |
| Heavy equipment | 3 | 3 | 2 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| Vehicles | 46 | 48 | 39 | 37 | 38 | 55 | 33 | 33 | 33 | 30 |
| Culture and Recreation | | | | | | | | | | |
| Nondepartmental | | | | | | | | | | |
| Land (acres) | - | - | - | - | - | - | 29 | 29.423 | 29.423 | 29.423 |
| Buildings | - | - | - | - | - | - | 1 | 1 | 1 | 1 |
| Library | | | | | | | | | | |
| Land (acres) | 4.298 | 4.298 | 4.298 | 4.298 | 4.298 | 3.291 | 4.471 | 4.471 | 4.471 | 4.471 |
| Buildings | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Vehicles | 2 | 2 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 |
| Parks, Recreation, and Tourism | | | | | | | | | | |
| Land (acres) | 119.171 | 119.171 | 119.171 | 119.171 | 119.171 | 119.171 | 119.17 | 119.17 | 119.17 | 331.861 |
| Buildings | 17 | 18 | 18 | 18 | 17 | 16 | 18 | 18 | 18 | 18 |
| Heavy equipment | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 |
| Vehicles | 12 | 10 | 12 | 14 | 15 | 14 | 11 | 15 | 11 | 12 |
| Economic Development | | | | | | | | | | |
| Economic Development | | | | | | | | | | |
| Land (acres) | 3.331 | 3.331 | 3.33 | 2.83 | 2.83 | 61.541 | 60.421 | 60.421 | 60.421 | 60.421 |
| Buildings | 2 | 2 | 2 | 1 | 1 | 0 | 1 | 1 | 1 | 0 |
| Vehicles | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 |
| Industrial Development Land for Resale (acres) | | | | | | | | | | |
| Land - Oconee Industrial and Technology Park | 407 | 407 | 398.107 | 397.16 | 397.160 | 397.16 | 359.497 | 317.29 | 317.29 | 291.299 |
| Land - Golden Corner Commerce Center | 397.226 | 397.226 | 366.8 | 360.87 | 360.870 | 360.87 | 360.87 | 360.87 | 360.87 | 360.87 |
| Land - Oconee County Commerce Center Park | 33.17 | 33.17 | 2.11 | 13.38 | 13.381 | 13.381 | 13.38 | 11.271 | 11.271 | 11.271 |
| Land - Seneca Rail Park | - | 111 | 111 | 111.082 | 111.082 | 111.082 | 111.08 | 111.082 | 111.082 | 111.082 |
| Health and Welfare | | | | | | | | | | |
| Nondepartmental | | | | | | | | | | |
| Land: (acres) | | | | | | | | | | |
| Health clinic | 0.521 | 0.521 | 0.521 | 0.521 | 0.521 | 0.521 | 0.521 | 0.521 | 0.521 | 0.521 |
| Nursing home | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 |
| Buildings: | | | | | | | | | | |
| Health clinic | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Nursing home | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

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

| Function/Program | Fiscal Year | | | | | | | | | |
|---|-------------|-------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Department of Social Services | | | | | | | | | | |
| Land (acres) | 9.472 | 9.472 | 9.472 | 9.472 | 9.472 | 9.472 | 9.47 | 9.472 | 9.472 | 9.472 |
| Buildings | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Health Department | | | | | | | | | | |
| Land (acres) | 1.198 | 1.198 | 1.198 | 1.198 | 1.198 | 1.198 | 1.198 | 1.198 | 1.198 | 1.198 |
| Buildings | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| Judicial Services | | | | | | | | | | |
| Nondepartmental | | | | | | | | | | |
| Land (acres) | 2.785 | 2.785 | 2.785 | 2.785 | 2.785 | 2.785 | 2.785 | 2.785 | 2.785 | 2.785 |
| Buildings | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Magistrate | | | | | | | | | | |
| Land (acres) | 0.81 | 0.81 | 0.81 | 0.81 | 0.81 | 0.8 | 0.8 | 0.81 | 0.81 | 2.274 |
| Buildings | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 3 |
| Vehicles | 1 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Probate Court | | | | | | | | | | |
| Vehicles | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Solicitor | | | | | | | | | | |
| Vehicles | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Safety | | | | | | | | | | |
| Nondepartmental | | | | | | | | | | |
| Land (acres) | 11.71 | 11.71 | 35.005 | 35.565 | 35.565 | 35.565 | 35.565 | 35.565 | 35.565 | 35.565 |
| Buildings | 8 | 8 | 8 | 8 | 9 | 10 | 10 | 8 | 8 | 8 |
| Vehicles | 11 | 9 | 9 | 9 | 9 | 10 | 11 | 11 | 12 | 10 |
| Animal Control | | | | | | | | | | |
| Land (acres) | 1.35 | 1.35 | 1.35 | 1.35 | 1.35 | 1.35 | 1.35 | 1.35 | 1.35 | 1.35 |
| Buildings | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| Vehicles | 8 | 9 | 5 | 6 | 8 | 8 | 7 | 6 | 5 | 5 |
| Coroner | | | | | | | | | | |
| Land (acres) | 0.25 | 0.25 | 0.25 | 0.25 | 0 | 0 | - | - | - | - |
| Buildings | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Vehicles | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Emergency/Fire Services ¹ | | | | | | | | | | |
| Land (acres) | - | - | 3 | 3 | 3.102 | 4.112 | 5.502 | 5.502 | 5.502 | 5.502 |
| Buildings | 3 | 3 | 5 | 6 | 6 | 6 | 8 | 8 | 10 | 10 |
| Rescue/fire boats | 3 | 3 | 3 | 3 | 3 | 3 | 8 | 5 | 5 | 6 |
| Vehicles | 103 | 110 | 114 | 121 | 125 | 186 | 115 | 116 | 126 | 125 |
| Probation and Parole | | | | | | | | | | |
| Land (acres) | 1.008 | 1.008 | 1.008 | 1.008 | 1.008 | 1.008 | 1.008 | 1.008 | 1.008 | 1.008 |
| Buildings | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Sheriff's Department | | | | | | | | | | |
| Aircraft | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Patrol boats | 2 | 2 | 3 | 3 | 3 | 3 | 5 | 5 | 4 | 4 |
| Vehicles | 119 | 118 | 123 | 136 | 137 | 145 | 148 | 145 | 150 | 144 |

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

| Function/Program | Fiscal Year | | | | | | | | | |
|--|-------------|---------|---------|---------|---------|---------|--------|----------|----------|----------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Public Works | | | | | | | | | | |
| Solid Waste ^{2,3} | | | | | | | | | | |
| Buildings - manned convenience centers | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Heavy equipment | 16 | 17 | 56 | 64 | 66 | 67 | 42 | 68 | 51 | 43 |
| Vehicles | 16 | 18 | 15 | 15 | 15 | 15 | 14 | 14 | 14 | 14 |
| Transportation | | | | | | | | | | |
| Airport | | | | | | | | | | |
| Land (acres) | 272.490 | 272.490 | 272.490 | 272.490 | 275.070 | 275.070 | 282.14 | 282.1386 | 282.1386 | 282.1386 |
| Buildings | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Heavy equipment | 1 | 1 | 1 | 2 | 3 | 3 | 3 | 3 | 4 | 4 |
| Vehicles | 6 | 6 | 6 | 6 | 7 | 6 | 4 | 4 | 5 | 5 |
| Roads and Bridges | | | | | | | | | | |
| Land (acres) | 315.32 | 315.32 | 316.06 | 316.06 | 316.06 | 316.06 | 316.06 | 316.064 | 316.064 | 316.064 |
| Buildings | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Heavy equipment | 55 | 62 | 60 | 64 | 63 | 68 | 71 | 67 | 67 | 68 |
| Vehicles | 51 | 46 | 45 | 47 | 46 | 49 | 44 | 42 | 42 | 42 |
| Enterprise Funds | | | | | | | | | | |
| Rock Quarry | | | | | | | | | | |
| Land (acres) | 26.6 | 26.6 | 28.29 | 29.27 | 29.27 | 30.131 | 35.629 | 35.629 | 55.839 | 61.789 |
| Buildings | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Heavy equipment | 19 | 18 | 17 | 17 | 20 | 21 | 22 | 26 | 29 | 31 |
| Vehicles | 12 | 12 | 11 | 10 | 10 | 10 | 11 | 10 | 10 | 10 |
| Oconee FOCUS | | | | | | | | | | |
| Vehicles | - | 1 | 1 | 1 | 1 | 1 | 0 | - | - | - |

Source: Oconee County Finance Department

¹ In fiscal year 2008-2009, Rural Fire was merged into Emergency Services.

² During fiscal year 2007-2008, Solid Waste was reclassified from an enterprise fund to the General Fund under the General Government function.

³ During fiscal year 2009-2010, Solid Waste was reclassified from the General Government function to the Public Works function.

COMPLIANCE SECTION



**INDEPENDENT AUDITOR'S 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, 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, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of **Oconee County, South Carolina** (the "County") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Oconee County, South Carolina's basic financial statements and have issued our report thereon dated February 3, 2021. Our report also includes a reference to other auditors who audited the financial statements of the Keowee Fire Tax District, as described in our report on the County's financial statements. This report does not include the results of the other 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 the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Mauldin & Jenkins, LLC

Columbia, South Carolina
February 3, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**Oconee County Council
Oconee County
Walhalla, South Carolina**

Report on Compliance for Each Major Federal Program

We have audited **Oconee County, South Carolina's** (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended June 30, 2020. The County's major federal program is identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 the major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Mauldin & Jenkins, LLC

Columbia, South Carolina
February 3, 2021

OCONEE COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

| Federal Grantor/Pass-through Grantor/Program Title | Federal CFDA Number | Grant Identification Number | Expenditures | Passed Through to Subrecipients |
|--|---------------------------|-----------------------------------|---------------------|---------------------------------------|
| <u>U.S. Department of Agriculture</u> | | | | |
| (Passed through the SC Department of Social Services) | | | | |
| Child and Adult Care Food Program | 10.558 | N/A | \$ 53,038 | \$ - |
| (Passed through the SC State Treasurer's Office) | | | | |
| Forest Service Schools and Roads Cluster: | | | | |
| Secure Payments for States and Counties Containing Federal Land | 10.665 | N/A | 181,250 | - |
| Total U.S. Department of Agriculture | | | <u>234,288</u> | <u>-</u> |
| <u>U.S. Department of the Interior</u> | | | | |
| (Direct award) | | | | |
| Payment in Lieu of Taxes (PILT) Program | 15.226 | N/A | 141,321 | - |
| Total U.S. Department of the Interior | | | <u>141,321</u> | <u>-</u> |
| <u>U.S. Department of Justice</u> | | | | |
| (Direct award) | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2017-DJ-BX-0968 | 12,484 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2018-DJ-BX0085 | 12 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2019-DJ-BX-0918 | 12,944 | - |
| (Passed through the SC Department of Public Safety) | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 1G18007 | 97,344 | - |
| (Direct award) | | | | |
| Bulletproof Vest Partnership Program | 16.607 | N/A | 9,052 | - |
| Total U.S. Department of Justice | | | <u>131,836</u> | <u>-</u> |
| <u>U.S. Department of Transportation</u> | | | | |
| (Direct award) | | | | |
| Airport Improvement Program | 20.106 | 3-45-0016-024-2018 | 31,647 | - |
| Airport Improvement Program | 20.106 | 3-45-0016-025-2019 | 122,058 | - |
| Airport Improvement Program | 20.106 | 3-45-0016-026-2019 | 429,308 | - |
| Airport Improvement Program | 20.106 | 3-45-0016-027-2020 | 38,300 | - |
| Airport Improvement Program | 20.106 | 3-45-0016-029-2020 | 14,200 | - |
| (Passed through the SC Department of Public Safety) | | | | |
| Highway Safety Cluster: | | | | |
| State and Community Highway Safety | 20.600 | 2JC19010 | 350 | - |
| State and Community Highway Safety | 20.600 | 2JC20010 | 1,739 | - |
| State and Community Highway Safety | 20.600 | PT-2020-HS-32-20 | 82,738 | - |
| Total U.S. Department of Transportation | | | <u>720,340</u> | <u>-</u> |
| <u>Institute of Museum and Library Services</u> | | | | |
| (Passed through the SC State Library) | | | | |
| Grants to States | 45.310 | IIIA-19-114 | 1,758 | - |
| Grants to States | 45.310 | IIIA-19-102 | 1,758 | - |
| Grants to States | 45.310 | IID-18-119 | 198 | - |
| Grants to States | 45.310 | IID-19-135 | 1,000 | - |
| Total Institute of Museum and Library Services | | | <u>4,714</u> | <u>-</u> |
| <u>U.S. Department of Homeland Security</u> | | | | |
| (Passed through the SC Emergency Management Division) | | | | |
| Emergency Management Performance Grants | 97.042 | 18EMPG01 | 29,090 | - |
| Emergency Management Performance Grants | 97.042 | N/A | 48,717 | - |
| Hazard Mitigation Grant | 97.039 | FEMA-DR-4241-SC | 12,039 | - |
| Hazard Mitigation Grant | 97.039 | FEMA-4394-DR-SC | 2,714 | - |
| Hazard Mitigation Grant | 97.039 | FEMA-4394-DR-SC | 17,794 | - |
| Total U.S. Department of Homeland Security | | | <u>110,354</u> | <u>-</u> |
| <u>U.S. Department of Health and Human Services</u> | | | | |
| (Passed through the SC Department of Social Services) | | | | |
| Child Support Enforcement - Transaction Reimbursement | 93.563 | N/A | 133,381 | - |
| Child Support Enforcement - Incentive Payments | 93.563 | N/A | 20,354 | - |
| Child Support Enforcement - Service of Process Payments | 93.563 | N/A | 5,379 | - |
| Child Support Enforcement - Filing Fees | 93.563 | N/A | 6,900 | - |
| Total U.S. Department of Health and Human Services | | | <u>166,014</u> | <u>-</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 1,508,867</u> | <u>\$ -</u> |

OCONEE COUNTY, SOUTH CAROLINA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NOTE I. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Oconee County, South Carolina (the "County"), and is presented on the modified accrual basis of accounting for governmental fund types and the accrual basis of accounting for the proprietary fund types. The County reporting entity is defined in Note 1 to the County's basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE II. DE MINIMIS INDIRECT COST RATE

The County chose not to use the ten percent de Minimis cost rate for the year ended June 30, 2020.

NOTE III. NONCASH ASSISTANCE AND LOANS

There were no federal awards expended in the form of noncash assistance during the fiscal year. There were also no loans or loan guarantees outstanding at year-end.

OCONEE COUNTY, SOUTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SECTION I SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:
Material weaknesses identified? ___ Yes X No

Significant deficiencies identified not considered to be material weaknesses? ___ Yes X None Reported

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major programs:
Material weaknesses identified? ___ Yes X No

Significant deficiencies identified not considered to be material weaknesses? ___ Yes X None Reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? ___ Yes X No

Identification of major programs:

CFDA Number
20.106

Name of Federal Program or Cluster
U.S. Department of Transportation – Airport Improvement Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes ___ No

OCONEE COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported.

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV
SCHEDULE OF PRIOR YEAR FINDINGS

None reported.

Oconee County, South Carolina



Auditor's Discussion & Analysis (AD&A)
Financial & Compliance Audit Results
June 30, 2020

Presented by:

**MAULDIN
& JENKINS**

Over 500 Governments Served Annually

Dougherty County Washington County Lumpkin County

Floyd County **Gwinnett County** Liberty County

Edgefield County Jackson County Macon County

Clayton County Taylor County Colquitt County **Augusta – Richmond County** Lancaster County

Mitchell County Newton County **County** Lee County

Orange County Spalding

Stephens County Peach County Paulding County **Henry County**

Oconee County

Jones County **DeKalb County**

Macon – Bibb County Union County

Cherokee County Colleton County

Toombs County **Governmental Auditors, Accountants & Financial Reporting Consultants** Gates County

Madison County Beaufort County Crisp County Lincoln County McIntosh County

Barrow County Whitfield County Monroe County **Hamilton County**

Walton County Glynn County **Athens – Clarke County** Forsyth County Darlington County

Douglas County **County** Chatham County

Rockdale County Laurens County Long County Halifax County

Columbus - Muscogee County Bacon County Jeff Davis County



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PURPOSE OF ANNUAL AUDITOR'S DISCUSSION & ANALYSIS

- ◆ Engagement Team and Firm Information:
 - The Governmental Practice
 - Additional Information Regarding Other Industries & Services

- ◆ Overview of:
 - Independent Auditor's Report
 - Review of the Comprehensive Annual Financial Report
 - Overview of the Financial Statements, Footnotes, and Supplementary Information
 - Compliance Reports (Internal Controls and Laws & Regulations)

- ◆ Required Communications under *Government Auditing Standards*.

- ◆ Accounting Recommendations and Related Matters:
 - Recommendations for Improvement
 - Other Matters for Communication

- ◆ Free Continuing Education and Newsletters

- ◆ Closing Thoughts

- ◆ Answering Your Questions.

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MAULDIN & JENKINS – GOVERNMENTAL PRACTICE

General Information:

- Founded in 1918. Approx. 300 personnel. Large regional Southeastern firm.
- Offices in **Columbia**, Macon, Atlanta, Albany, Savannah, Bradenton, Chattanooga and Birmingham.



Governmental Sector:

- Serve more governmental entities in the Southeast than any other firm with over 100,000 hours annually.
- Largest industry niche served by Firm (28% of Firm).
- Over 100 people with current governmental experience.
- **In past three (3) years, we have served approx. 500 governments:**
 - ✓ **57 counties;**
 - ✓ 126 cities;
 - ✓ 62 school systems and 40 charter schools;
 - ✓ 48 state entities;
 - ✓ 50 stand-alone business-type special purpose entities (water/sewer, transit, gas, electric, and airports, etc.);
 - ✓ 105 stand-alone governmental special purpose entities (housing, development, industrial, other educational, health & welfare, retirement, libraries, etc.);
 - ✓ 131 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.
- Experience performing forensic audit services and information technology consultations.
- Experience performing municipal bond debt issuance attestation services serving approx. 50 clients with over \$11 billion in aggregate publicly issued debt instruments.
- Considered to be in the Top 20 total number of Single Audits conducted in U.S.A.

Engagement team leaders on the audit engagement include:

- David Irwin, Engagement Partner – 17 years' experience
- Miller Edwards, Concurring Reviewer – 34 years' experience
- Grant Davis, Director – 8 years' experience



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MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries & Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years our partners have developed expertise in certain industries representative of a cross section of the Southeastern economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings & loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-term Healthcare
- Construction & Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and not-so-traditional services such as:

- Financial Audit / Review / Compilation
- Compliance Audits & Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business & Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements & Business Valuation Issues
- Income Tax Planning & Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession & Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger / Acquisition & Expansion Financing

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INDEPENDENT AUDITOR'S REPORT

The independent auditor's report has specific significance to readers of the financial report.

Management's Responsibility for the Financial Statements

The financial statements are the responsibility of management.

Auditor's Responsibility

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

Opinions

We have issued an unmodified audit report (i.e., "clean opinions"). The respective financial statements are considered to present fairly the financial position and results of operations as of, and for the year ended June 30, 2020.

Other Matters

Certain required supplementary information and other information is included in the financial report, and as directed by relevant auditing standards, we have not expressed an opinion or provided any assurance on the respective information.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

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REVIEW OF COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

General Information about the CAFR

A Comprehensive Annual Financial Report (CAFR) goes beyond the normal financial reporting required by accounting principles generally accepted in the United States. A CAFR includes at a minimum the following elements/sections:

- **Introductory Section:** general information on the County's structure and the services it provides.
 - Letter of Transmittal
 - Organizational Chart
 - Directory of Officials
 - Certificate of Achievement for Excellence in Financial Reporting
- **Financial Section:** basic financial statements, footnotes and required supplementary information along with the auditor's report.
 - Independent Auditor's Report
 - Management Discussion & Analysis (MD&A)
 - Financial Statements and Footnotes
- **Statistical Section:** broad range of financial, demographic information useful in assessing the County's economic condition, and this information covers multiple years.
 - Financial Trends Information
 - Revenue Capacity Information
 - Debt Capacity Information
 - Operating Information

A CAFR goes far beyond the basic requirements of annual financial reporting, and the County should be commended for going beyond the minimum and providing such a report.

Recognition and Award

Once completed, the fiscal year 2019 CAFR was submitted to the Government Finance Officers Association (GFOA) for determination if the report would merit the GFOA's Certificate of Achievement for Excellence in Financial Reporting. We are happy to inform everyone that the GFOA did indeed review the CAFR and awarded the County with the sought after Certificate.

The GFOA Certificate has been made a part of the County's 2020 fiscal year CAFR, and is included in the Introductory Section.

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OVERVIEW OF FINANCIAL STATEMENTS

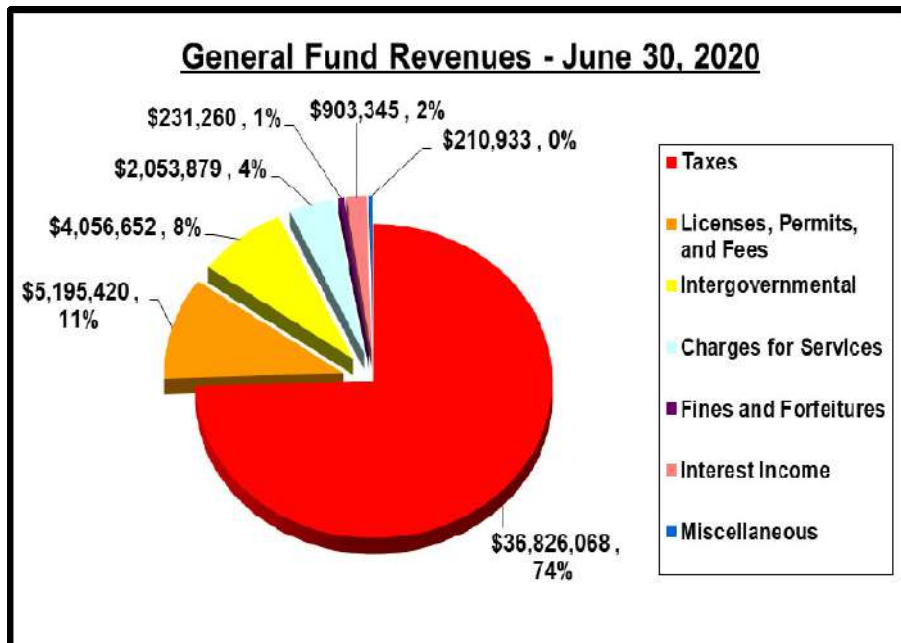
The financial statements as presented to you today include the basic financial statements as well as Management's Discussion and Analysis as prepared by County management. The County's basic financial statements include three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the County's funds. The *Statement of Net Position* presents information on all assets and liabilities of the County, with the difference between the two reported as net position. The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

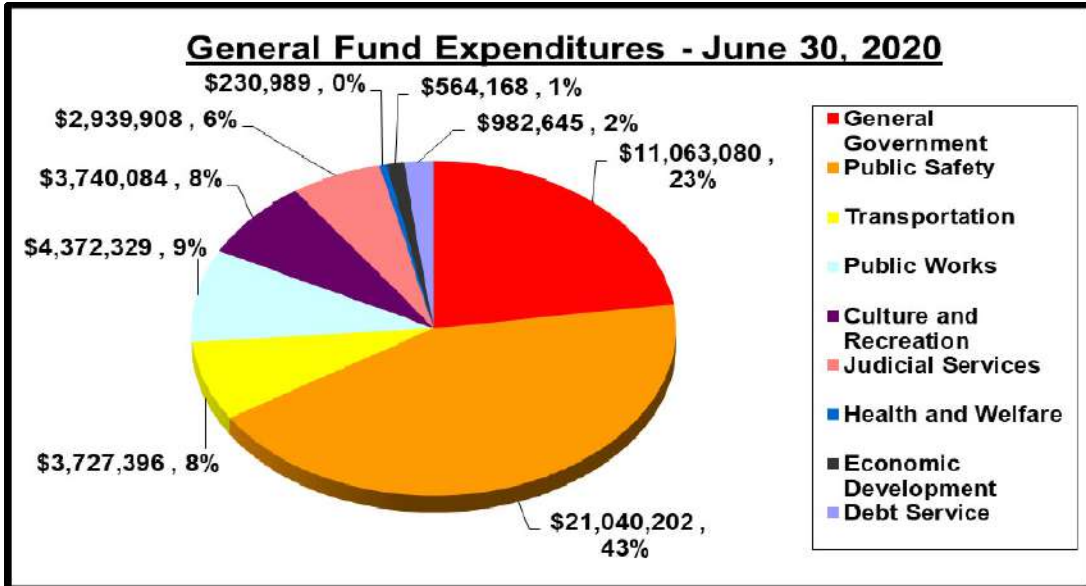
The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

General Fund

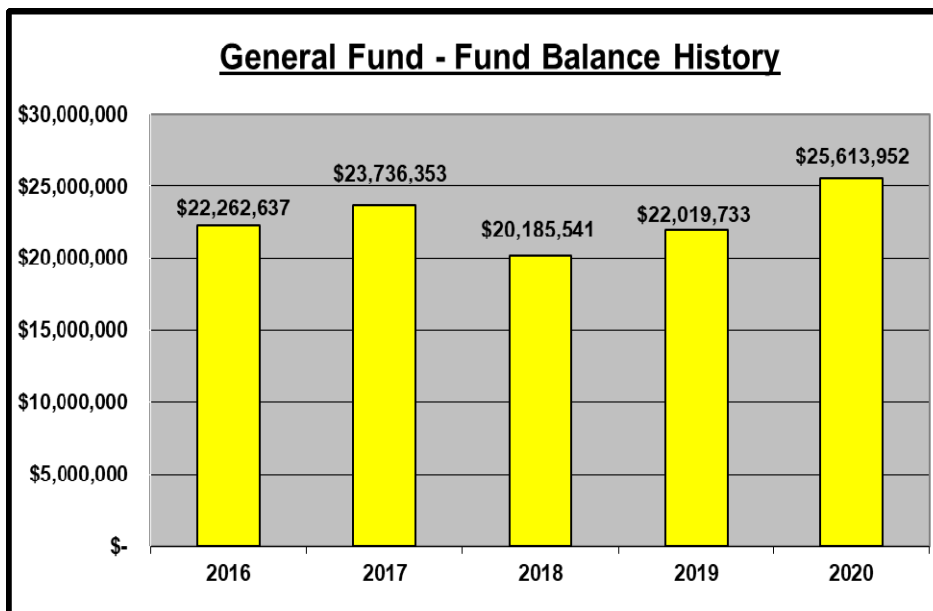
Of primary interest to the County is the General Fund, which accounts for the majority of revenues received and funds expended in the operations of the County, including administration, judicial activities, public safety, public works, parks and recreation, and community service. The following charts present the sources of revenues and the expenditures of the General Fund for the fiscal year ended June 30, 2020:



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Total fund balance of the General Fund at June 30, 2020, was a positive \$25,613,952. Fund balance does not necessarily equal cash on hand and available to spend. Fund balance is the difference between assets and liabilities, only a portion of which is cash available to be spent. While the General Fund has cash and cash equivalents on hand at June 30, 2020, of \$12,235,277, the General Fund also has \$3,266,036 in current liabilities due to outside parties and employees. The County's General Fund also has at June 30, 2020, deferred inflows of resources totaling approximately \$1,074,000 in unavailable revenues. Additionally, the General Fund incurs expenditures of approximately \$4.06 million per month. The following is a history of the total ending fund balance of the General Fund over the past five (5) years:



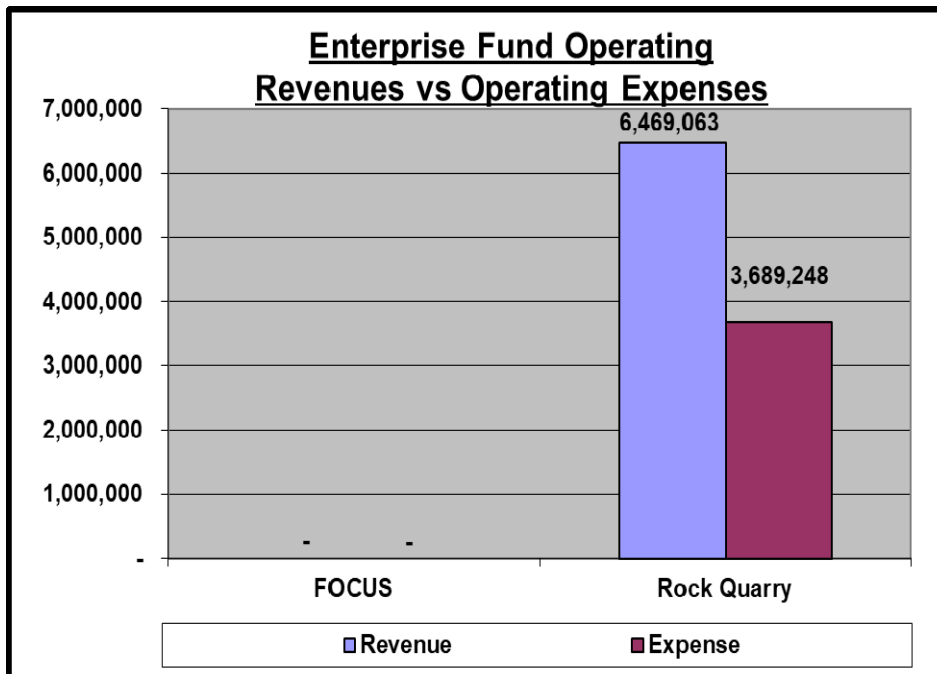
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Other Governmental Funds

The County also maintains twelve (12) special revenue funds (Emergency Services Protection District, Sheriff's Victim Assistance, Miscellaneous Special Revenue, Solicitor's Victim Assistance, 911, State Accommodations Tax, Local Accommodations Tax, Library State Aid, Tri County Tech, Duke Energy Grant, Road Maintenance, and DSS Title IV Child Support Funds), four (4) capital projects funds (Capital Projects, Economic Development, Bridge and Culvert Capital Projects Funds, and Capital Equipment and Vehicle Capital Projects Fund) and a debt service fund. These funds account for revenues derived from specific sources, which are legally restricted to finance particular functions or activities.

Enterprise Funds

The County maintains two enterprise funds which are used to account for operations in a manner similar to private business enterprises – where the intent is that the costs of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. These include the FOCUS Fund and the Rock Quarry Fund. The County's Rock Quarry generated revenues sufficient to cover the costs of operations for the year ended June 30, 2020, as reflected in the following graph. The County's FOCUS fund had not revenues or expenses in for the year ended June 30, 2020, and only maintains the unpaid portion of the OneTone lease initiated in 2017.



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Fiduciary Funds

The County maintains the following agency funds – School District of Oconee County (SDOC) General Fund, SDOC Debt Retirement, Fireman's Insurance and Inspection, Municipal Tax, Keowee Key Fire District, Delinquent Tax, Sheriff's Office, Clerk of Court, Family Court, Magistrate Funds, Probate Court, Register of Deeds, Solicitor's Worthless Check Program, Retiree Health Reimbursement, Employee Health Flexible Spending, Pickens County, Community Development, and Anderson County – which are used to account for the collection and disbursement of funds by the County on behalf of other governments and individuals.

COMPLIANCE REPORTS

Last, but not least, two (2) reports on compliance and internal controls are included.

The first report is based on our tests of the County's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion, but to provide a form of negative assurance as to the County's internal controls and compliance with applicable rules and regulations. This report and the procedures performed are required by *Government Auditing Standards* as issued by the U. S. Government Accountability Office (GAO).

The second report is based on our tests of the County's internal controls and compliance with laws, regulations, etc. relative to the federal award expenditures reported for the fiscal year ended as required by the Single Audit Act and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). In this report we do provide an opinion on compliance that could have a direct and material effect on the County's major federal program for the respective year ended.

REQUIRED COMMUNICATIONS

**The Auditor's Responsibility Under *Government Auditing Standards*
and Auditing Standards Generally Accepted in the United States of America**

Our audit of the financial statements of Oconee County, South Carolina (the "County") for the year ended June 30, 2020, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. 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. Accordingly, the audit was designed to

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obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the County's internal control or compliance with laws and regulations.

Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the County. There are several new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the County's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The County's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of management's calculations in evaluating the County's significant accounting policies. Estimates significant to the financial statements include such items the estimated lives of depreciable assets, and the estimated allowance for uncollectible accounts.

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency, and clarity of the disclosures was considered as part our audit and in forming our opinion on the financial statements.

Significant Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

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Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Representation from Management

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.

Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations management had with us or other accountants about accounting or auditing matters. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

Audit Adjustments

During our audit of the County's basic financial statements as of and for the year ended June 30, 2020, there were several adjustments proposed to the funds of the County. All adjustments have been discussed with management and posted by management, and are available for our presentation to you.

Uncorrected Misstatements

We had no passed adjustments.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the County.

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Independence

We are independent of the County, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

ACCOUNTING RECOMMENDATIONS AND RELATED MATTERS

Recommendation for Improvement and Other Matters

During our audit of the financial statements as of and for the year ended June 30, 2020, we noted two (2) areas within the accounting and internal control systems that we believe can be improved. Our recommendations (also commonly referred to as management points) are presented in the following paragraph. We believe consideration of these recommendations will help provide proper control over financial activities, and add effectiveness and efficiency to overall operations.

Recommendations for Improvement (Management Point)

1) Information Technology and Cybersecurity

The Information Technology environment is characterized by rapid change and there has been no shortage of headlines about cybersecurity attacks. While breaches of large organizations have been very high profile and have received a lot of press coverage, organizations of all sizes face the same types of threats and are experiencing similar breaches. Many organizations are still struggling to effectively address cybersecurity issues; however, they are no longer ignoring them. During the performance of our audit of the financial statements of Oconee County, we noted that the organization is lacking some elements of a Cybersecurity Framework or Cybersecurity Risk Management Program (CRMP). A functioning CRMP will assist the County with comprehensively identifying cybersecurity weaknesses, potential threats and risks, and controls used to safeguard information and systems. We recommend that the entity investigate and consider implementation of a Cybersecurity Risk Management Program covering: Cybersecurity risk assessment, identification of sensitive data, use of strong passwords, software updates/patching cadence, audit security measures, and monitoring and testing of controls in place.

2) Airport Improvement Program Annual Reports

During our single audit of the federal Airport Improvement Program, we noted that the County failed to submit a required annual report in a timely manner as stipulated by the Federal Aviation Administration (FAA). Based on the FAA requirements as it relates to reporting, we recommend the County submit all required reports within the timeframes required by the FAA. Additionally, we recommend the County routinely monitor federal grant requirements for changes in required compliance activities and adjust its policies and procedures accordingly.

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Other Matters for Communication to the Board and Management

During our audit of the financial statements as of and for the year ended June 30, 2020, we noted other matters which we wish to communicate to you in an effort to keep the County abreast of accounting matters that could present challenges in financial reporting in future periods.

1) New Governmental Accounting Standards Board (GASB) Pronouncements



As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

- a) **Statement No. 84, *Fiduciary Activities*** was issued in January 2017 and is effective for the first reporting period beginning after December 15, 2018. However, in light of the COVID-19 Pandemic, on April 15, 2020 the GASB has proposed to postpone the effective date of this pronouncement for **one additional year**. This statement establishes criteria for identifying fiduciary activities with a focus on: 1) whether a government is controlling the assets of the fiduciary activity; and, 2) the beneficiaries with whom a fiduciary relationship exists.

Further, this statement describes four (4) fiduciary funds that should be reported, if applicable: 1) pension and other employee benefit trust funds; 2) investment trust funds; 3) private-purpose trust funds; and, 4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

- b) **Statement No. 87, *Leases*** was issued in June 2017 and is effective for the first reporting period beginning after December 15, 2019. However, in light of the COVID-19 Pandemic, on April 15, 2020, the GASB has proposed to postpone the effective date of this pronouncement for **one additional year. (County's fiscal year ended June 30, 2022)**. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the principle that a lease is the financing of the right to use an underlying asset.

Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

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Definition of a Lease: A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement.

Lease Term: The lease term is defined as the period during which a lessee has a non-cancelable right to use an underlying asset, plus the following periods, if applicable:

- Periods covered by a lessee's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessee will exercise that option;
- Periods covered by a lessee's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessee will not exercise that option;
- Periods covered by a lessor's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessor will exercise that option;
- Periods covered by a lessor's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessor will not exercise that option.

A fiscal funding or cancellation clause should affect the lease term only when it is reasonably certain that the clause will be exercised. Lessees and lessors should reassess the lease term only if one or more of the following occur:

- The lessee or lessor elects to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would not exercise that option;
- The lessee or lessor elects not to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would exercise that option;
- An event specified in the lease contract that requires an extension or termination of the lease takes place.

Short-Term Leases: A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

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Lessee Accounting: A *lessee* should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

A *lessee* should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

Lessor Accounting: A *lessor* should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

Contracts with Multiple Components and Contract Combinations: Generally, a government should account for the lease and non-lease components of a lease as separate contracts. If a lease involves multiple underlying assets, lessees and lessors in certain cases should account for each underlying asset as a separate lease contract. To allocate the contract price to different components, lessees and lessors should use contract prices for individual components as long as they do not appear to be unreasonable based on professional judgment, or use professional judgment to determine their best estimate if there are no stated prices or if stated prices appear to be unreasonable. If determining a best estimate is not practicable, multiple components in a lease contract should be accounted for as a single lease unit. Contracts that are entered into at or near the same time with the same counterparty and that meet certain

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criteria should be considered part of the same lease contract and should be evaluated in accordance with the guidance for contracts with multiple components.

Lease Modifications and Terminations: An amendment to a lease contract should be considered a lease modification, unless the lessee's right to use the underlying asset decreases, in which case it would be a partial or full lease termination. A lease termination should be accounted for by reducing the carrying values of the lease liability and lease asset by a lessee, or the lease receivable and deferred inflows of resources by the lessor, with any difference being recognized as a gain or loss. A lease modification that does not qualify as a separate lease should be accounted for by re-measuring the lease liability and adjusting the related lease asset by a lessee and re-measuring the lease receivable and adjusting the related deferred inflows of resources by a lessor.

Subleases and Leaseback Transactions: Subleases should be treated as transactions separate from the original lease. The original lessee that becomes the lessor in a sublease should account for the original lease and the sublease as separate transactions, as a lessee and lessor, respectively.

A transaction qualifies for sale-leaseback accounting only if it includes a sale. Otherwise, it is a borrowing. The sale and lease portions of a transaction should be accounted for as separate sale and lease transactions, except that any difference between the carrying value of the capital asset that was sold and the net proceeds from the sale should be reported as a deferred inflow of resources or a deferred outflow of resources and recognized over the term of the lease.

A lease-leaseback transaction should be accounted for as a net transaction. The gross amounts of each portion of the transaction should be disclosed.

- c) **Statement 89, Accounting for Interest Cost Incurred Before the End of a Construction Period** was issued in June 2018 and is effective for reporting periods beginning after December 15, 2019, (meaning June 30, 2021). However, in light of the COVID-19 Pandemic, on April 15, 2020, the GASB has proposed to postpone the effective date of this pronouncement for one additional year. This standard eliminates the requirement/ability to capitalize construction period interest costs as part of the cost of a capital asset in enterprise funds. This standard should be applied prospectively with no restatement. This standard can be early implemented as part of fiscal year 2019.
- d) **Statement 90, Majority Equity Interests – An Amendment of GASB's No. 14 and 61** was issued in August 2018, and is effective for reporting periods beginning after December 15, 2018, (meaning June 30, 2020). However, in light of the COVID-19 Pandemic, on April 15, 2020, the GASB has proposed to postpone the effective date of this pronouncement for one additional year. Under this standard, an equity interest is:

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a) a financial interest in a legally separate organization by the ownership shares of the organization's stock; or, b) by otherwise having an explicit, measurable right to the net resources of the organization that is usually based on an investment of financial or capital resources by a government. An equity interest is explicit and measurable if: a) the government has a present or future claim to the net resources of the entity, and b) the method for measuring the government's share of the entity's net resources is determinable.

If the interest is deemed to be an investment under GASB No. 72, paragraph 64, then the interest should be reported as an investment and measured using the equity method. If the interest is held by a special-purpose government engaged in fiduciary activities, a fiduciary fund, or an endowment or permanent fund, then amount should be measured at fair value. If interest is 100% of entity, then it is a component unit. We do not expect this new standard to have a significant effect on the County.

- e) **Statement No. 91, *Conduit Debt Obligations*** was issued in May 2019 and is effective for the first reporting period beginning after December 15, 2020, meaning for those with year ends of December 31, 2021, and beyond. However, in light of the COVID-19 Pandemic, on April 15, 2020, the GASB has proposed to postpone the effective date of this pronouncement for **one additional year**.

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument meeting **all** of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder (or a debt trustee);
- The issuer and the third-party obligor are not within the same financial reporting entity;
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer;

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- The third-party obligor (or its agent), not the issuer, ultimately receives the proceeds from the debt issuance;
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer should recognize the entire capital asset and a deferred inflow of resources at the inception of the arrangement. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

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This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

- f) **Statement No. 92, *Omnibus 2020*** was issued in January 2020 and is effective as follows:
- Upon the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
 - For fiscal years beginning after June 15, 2020, relative to the requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74.
 - For reporting periods beginning after June 15, 2020, relative to the requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities.
 - For government acquisitions occurring in reporting periods beginning after June 15, 2020. The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition.

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports.
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan.
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits.

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- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements.
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition.
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature.
- Terminology used to refer to derivative instruments

g) Statement No. 93, *Replacement of Interbank Offered Rates* was issued in March 2020 and is effective for reporting periods ending after December 31, 2021, meaning June 30, 2022, for the County.

As a result of global reference rate reform, the London Interbank Offered Rate (“LIBOR”) is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument’s variable payment
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap

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- Clarifying the definition of reference rate, as it is used in Statement 53, as amended.

h) Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* was issued in March 2020 and is effective for fiscal years beginning after June 15, 2022, which means year ends of June 30, 2023, and following.

This statement was issued by the GASB to address a gap in generally accepted accounting principles: how do we account for these type arrangements that do not meet the definition of a service concession arrangement (SCA) covered by GASB Statement No. 60?

Statement No. 94 requires that Public-Private Partnerships and Public-Public Partnerships (“PPPs”) that meet the definition of a lease apply the guidance in Statement No. 87, *Leases* if: (a) existing assets of the transferor are the only underlying PPP assets, (b) improvements are not required to be made by the operator to those existing assets as part of the PPP arrangement, and (c) the PPP does not meet the definition of an SCA. All other PPPs that will not apply the guidance in Statement No. 87 will generally use the accounting guidance contained in Statement No. 60 which was superseded by this new standard.

Statement No. 94 also establishes accounting and financial reporting requirements for availability payment arrangements (APAs). As defined in this statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. An APA that is related to designing, constructing, and financing a nonfinancial asset in which ownership of the asset transfers by the end of the contract should be accounted for by the government as a financed purchase of the underlying asset.

i) Statement No. 96, *Subscription-Based Information Technology Arrangements* was issued in May 2020 and is effective for fiscal years beginning after June 15, 2022, which means year ends of June 30, 2023, and following.

This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement: 1) defines an SBITA; 2) establishes that an SBITA results in a right-to-use subscription asset — an intangible asset — and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of an SBITA; and 4) requires note disclosures regarding an SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

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An SBITA is defined as a contract that conveys control of the right to use another party's (an SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this statement, a government generally should recognize a right-to-use subscription asset — an intangible asset — and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of: 1) the initial subscription liability amount, 2) payments made to the SBITA vendor before commencement of the subscription term, and 3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with an SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting an SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.

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- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to an SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

- j) **Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*** was issued in June 2020 and is effective for fiscal years beginning after June 15, 2021, (year ends of June 30, 2022, and following).

The primary objectives of this statement are to: 1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; 2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other post-employment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and 3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

This statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or an other employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. This statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, *Fiduciary Activities*, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts.

This statement: 1) requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan, and 2) clarifies that Statement 84, as amended, should be applied to

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all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities.

k) Other Pending or Current GASB Projects. As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

- **Re-Examination of the Financial Reporting Model.** GASB has added this project to its technical agenda to make improvements to the existing financial reporting model (established via GASB 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a government's accountability. GASB anticipates issuing an initial due process document on this project by the end of 2018 with a final standard expected in early 2022.
- **Conceptual Framework** is a constant matter being looked at by GASB. Current measurement focus statements (for governmental funds) to change to near-term financial resources measurement. May dictate a period (such as 60 days) for revenue and expenditure recognition. May expense things such as supplies and prepaid assets at acquisition. Will look into which balances (at all statement levels) are measured at acquisition and which need to be re-measured at year-end. Final standard is expected in 2021.
- **Revenue and Expense Recognition** is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in 2023.
- **Compensated Absences** is technical topic being examined by the GASB currently due to significant changes in benefits offered by governmental employers. Current GAAP does not address certain items such as paid time off (PTO) and there is a wide divergence in practice. A final standard on this topic is expected towards the end of 2021.
- **Prior-Period Adjustments, Accounting Changes, and Error Corrections** is a technical topic being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A final standard on this topic is expected in early 2022.

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Summations of Thoughts Noted Above

We believe the implementation of these suggestions will enhance both the control environment and the financial reporting process, making both more effective. We also believe these recommendations can be easily implemented, and all problems resolved quite timely should management elect to employ the corrective measures.

**FREE QUARTERLY CONTINUING EDUCATION
AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS**

Free Continuing Education. We provide free continuing education (quarterly is the goal and objective) for all of our governmental clients. Each quarter we pick a couple of significant topics tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100 people per quarter. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. We hope County staff and officials have been able to participate in this opportunity, and that it has been beneficial to you. Examples of subjects addressed in the past few quarters include:

"I've been a CPA for 32 years. Today's CPE class by Mauldin & Jenkins has been the best of my career". Terry Nall, CPA, City of Dunwoody (GA) Council Member

"They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization". Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director



Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- American Recovery & Reinvestment Act (ARRA) Updates
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- CAFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Evaluating Financial and Non-Financial Health of a Local Government

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- GASB No. 51, Intangible Assets
- GASB No. 54, Governmental Fund Balance (subject addressed twice)
- GASB No. 60, Service Concession Arrangements (webcast)
- GASB No. 61, the Financial Reporting Entity (webcast)
- GASB No.'s 63 & 65, Deferred Inflows and Outflows (webcast)
- GASB No.'s 67 & 68, New Pension Standards (presented several occasions)
- GASB No. 72, Fair Value Measurement and Application
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 87, Leases
- GASB Updates (ongoing and several sessions)
- Grant Accounting Processes and Controls
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Reporting Requirements and the New Single Audit



Governmental Newsletters. We periodically produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are intended to keep you informed of current developments in the government finance

environment.

In the past several years, the following topics have been addressed in our monthly newsletters:

- American Recovery & Reinvestment Act (ARRA) Information and Issues
- Are Your Government's Funds Secure?
- Capitalization of Interest
- Changes in FDIC Deposit Insurance Coverage
- Changes on the Horizon for OMB Circular A-133
- Cybersecurity Awareness

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- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB Invitation to Comment – the New Financial Reporting Model
- GASB No. 54, Governmental Fund Balance
- GASB No. 54, Governmental Fund Balance Note Disclosure Requirements
- GASB No. 60, Service Concession Arrangements
- GASB No. 67, New Pension Standard
- GASB No.'s 63 & 65, Deferred Inflows & Outflows
- GASB No. 68 Allocations
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.'s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- IRS Delays Implementation of 3% Withholding on Payments for Goods and Services
- OMB A-133 Compliance Supplements
- OMB Revisions to A-133
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Re-Examination of the GASB 34 Reporting Model
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What's Happening with Property Tax Assessments

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Communication. In an effort to better communicate our free continuing education plans and newsletters, please email Paige Vercoe at pvercoe@micpa.com (send corresponding copy to gdavis@micpa.com), and provide individual names, mailing addresses, email addresses and phone numbers of anyone you wish to participate and be included in our database.

CLOSING

If you have any questions regarding any comments set forth in this memorandum, we will be pleased to discuss it with you at your convenience. This information is intended solely for the use of the County's management, and others within the County's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve the Oconee County, South Carolina and look forward to serving the County in the future. Thank you.



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Appendix A
Adjusting Journal Entries



Client: 0209158 - Oconee County, South Carolina
 Engagement: 0209158 - Oconee County, South Carolina
 Period Ending: 6/30/2020

Adjusting Journal Entry Report

| Account | Description | W/P Ref | Debit | Credit |
|---|-----------------------------|---------------------------|------------------|------------------|
| General Fund | | | | |
| Adjusting Journal Entries JE # 1 | | PBC - M&J Only | | |
| To adjust Fund Balance to actual based off PY AJE. | | | | |
| 010-001-00100-75000 | FB, Unassigned-General Fund | | 315.00 | |
| 010-709-30045-00000 | Non-Departmental | | 500.00 | |
| 010-001-00060-770000 | System Error on Payables | | | 815.00 |
| Total | | | 815.00 | 815.00 |
| Adjusting Journal Entries JE # 2 | | PBC | | |
| To adjust Hwy Safety Grant Exp | | | | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 10,051.00 | |
| 010-101-10110-00000 | Salaries | | | 6,080.40 |
| 010-101-20013-00000 | Social Security | | | 670.78 |
| 010-101-20014-00000 | Retirement | | | 1,612.41 |
| 010-101-20015-00000 | Workers Compensation | | | 272.35 |
| 010-101-20016-00000 | Health Insurance | | | 1,415.06 |
| Total | | | 10,051.00 | 10,051.00 |
| Adjusting Journal Entries JE # 3 | | PBC | | |
| To adjust Hwy Safety Grant Exp | | | | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 1,106.02 | |
| 010-101-10110-00000 | Salaries | | 157.10 | |
| 010-101-10710-00000 | Overtime/Comp Salary/Fringe | | 222.89 | |
| 010-101-10110-00000 | Salaries | | | 781.71 |
| 010-101-20013-00000 | Social Security | | | 105.74 |
| 010-101-20014-00000 | Retirement | | | 254.78 |
| 010-101-20015-00000 | Workers Compensation | | | 55.98 |
| 010-101-20016-00000 | Health Insurance | | | 287.80 |
| Total | | | 1,486.01 | 1,486.01 |
| Adjusting Journal Entries JE # 4 | | PBC | | |
| To adjust Hwy Safety Grant Exp | | | | |
| 010-101-10110-00000 | Salaries | | 767.71 | |
| 010-101-10710-00000 | Overtime/Comp Salary/Fringe | | 216.13 | |
| 010-101-20013-00000 | Social Security | | 74.08 | |
| 010-101-20014-00000 | Retirement | | 179.38 | |
| 010-101-20015-00000 | Workers Compensation | | 283.90 | |
| 010-101-20016-00000 | Health Insurance | | 299.79 | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | | 1,820.99 |
| Total | | | 1,820.99 | 1,820.99 |
| Adjusting Journal Entries JE # 6 | | PBC | | |
| To reclas PAI Health Insurance balance to departments | | | | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 14,969.74 | |
| 010-101-20016-00000 | Health Insurance | | 787.88 | |
| 010-101-20016-00000 | Health Insurance | | 85,879.04 | |
| 010-103-20016-00000 | Health Insurance | | 1,575.76 | |
| 010-104-20016-00000 | Health Insurance | | 16,545.51 | |
| 010-106-20016-00000 | Health Insurance | | 37,030.42 | |
| 010-107-20016-00000 | Health Insurance | | 27,575.84 | |
| 010-110-20016-00000 | Health Insurance | | 5,515.17 | |
| 010-202-20016-00000 | Health Insurance | | 3,939.41 | |
| 010-203-20016-00000 | Health Insurance | | 3,939.41 | |
| 010-204-20016-00000 | Health Insurance | | 3,939.41 | |
| 010-205-20016-00000 | Health Insurance | | 3,151.53 | |
| 010-206-20016-00000 | Health Insurance | | 14,969.74 | |
| 010-301-20016-00000 | Health Insurance | | 12,606.10 | |
| 010-302-20016-00000 | Health Insurance | | 5,515.17 | |
| 010-305-20016-00000 | Health Insurance | | 2,363.64 | |
| 010-306-20016-00000 | Health Insurance | | 4,727.29 | |
| 010-404-20016-00000 | Health Insurance | | 2,363.64 | |
| 010-501-20016-00000 | Health Insurance | | 7,878.81 | |
| 010-502-20016-00000 | Health Insurance | | 3,939.41 | |
| 010-504-20016-00000 | Health Insurance | | 9,454.58 | |
| 010-509-20016-00000 | Health Insurance | | 7,091.02 | |
| 010-601-20016-00000 | Health Insurance | | 28,363.73 | |
| 010-702-20016-00000 | Health Insurance | | 6,303.05 | |
| 010-704-20016-00000 | Health Insurance | | 4,727.29 | |
| 010-706-20016-00000 | Health Insurance | | 787.88 | |
| 010-707-20016-00000 | Health Insurance | | 3,939.41 | |
| 010-708-20016-00000 | Health Insurance | | 5,515.17 | |
| 010-710-20016-00000 | Health Insurance | | 2,363.64 | |
| 010-711-20016-00000 | Health Insurance | | 3,939.41 | |
| 010-712-20016-00000 | Health Insurance | | 2,363.64 | |
| 010-713-20016-00000 | Health Insurance | | 1,575.76 | |

| | | | |
|---|-------------------------------------|-------------------|-------------------|
| 010-714-20016-00000 | Health Insurance | 11,030.34 | |
| 010-715-20016-00000 | Health Insurance | 1,575.76 | |
| 010-716-20016-00000 | Health Insurance | 787.88 | |
| 010-717-20016-00000 | Health Insurance | 1,575.76 | |
| 010-718-20016-00000 | Health Insurance | 28,363.73 | |
| 010-720-20016-00000 | Health Insurance | 3,939.41 | |
| 010-721-20016-00000 | Health Insurance | 11,030.34 | |
| 010-735-20016-00000 | Health Insurance | 3,151.53 | |
| 010-741-20016-00000 | Health Insurance | 1,575.76 | |
| 010-001-00090-73928 | PAI Health Plan Withholding | | 398,668.01 |
| Total | | 398,668.01 | 398,668.01 |
| Adjusting Journal Entries JE # 7 | | | |
| To reverse duplicate of JE 34205 | | | |
| 010-101-30084-00000 | School/Seminar/Training/Mtg | 29.04 | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 29.04 |
| Total | | 29.04 | 29.04 |
| Adjusting Journal Entries JE # 8 | | | |
| To reclassify expenditures to grant | | | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | 12.33 | |
| 010-101-40031-00000 | Non-Capital Equipment | | 12.33 |
| Total | | 12.33 | 12.33 |
| Adjusting Journal Entries JE # 9 | | | |
| To reclassify grant coverage to local funds | | | |
| 010-206-40032-00000 | Operational | 13.58 | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 13.58 |
| Total | | 13.58 | 13.58 |
| Adjusting Journal Entries JE # 10 | | | |
| To reclassify grant coverage to local funds | | | |
| 010-080-00805-10340 | Mo Miscellaneous Income | 29.90 | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 29.90 |
| Total | | 29.90 | 29.90 |
| Adjusting Journal Entries JE # 11 | | | |
| To reclass Delinq. Tax | | | |
| 010-080-00805-10340 | Mo Miscellaneous Income | 32,324.97 | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 32,324.97 |
| Total | | 32,324.97 | 32,324.97 |
| Adjusting Journal Entries JE # 12 | | | |
| To adjust misc FYE20 JEs | | | |
| 010-001-00060-73005 | Deferred Revenue-Unavailable | 4.00 | |
| 010-090-00180-07190 | Ofs - Insurance Recovery Proceeds | 14,955.48 | |
| 010-717-30025-00000 | Professional | 9,065.68 | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 14,955.48 |
| 010-001-00020-71125 | Due From Other Governments | | 4.00 |
| 010-090-00180-07190 | Ofs - Insurance Recovery Proceeds | | 9,065.68 |
| Total | | 24,025.16 | 24,025.16 |
| Adjusting Journal Entries JE # 13 | | | |
| To void check from py | | | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | 797,238.37 | |
| 010-080-00805-10340 | Mo Miscellaneous Income | | 797,238.37 |
| Total | | 797,238.37 | 797,238.37 |
| Adjusting Journal Entries JE # 14 | | | |
| To reclassify apportionment on taxes FY2020 | | | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | 201,146.02 | |
| 010-080-00870-76003 | Pt County Operations Cy Re Treas | | 201,146.02 |
| Total | | 201,146.02 | 201,146.02 |
| Adjusting Journal Entries JE # 15 | | | |
| To reclassify apportionment on homestead taxes FY2020 | | | |
| 010-080-00870-76012 | Pt County Operations Homestead Exem | 198,714.62 | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 198,714.62 |
| Total | | 198,714.62 | 198,714.62 |
| Adjusting Journal Entries JE # 16 | | | |
| To adjust per client | | | |
| 010-080-00805-10340 | Mo Miscellaneous Income | 49,836.42 | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 49,579.16 |
| 010-080-00805-71300 | le Interest Multi Bank | | 257.26 |
| Total | | 49,836.42 | 49,836.42 |
| Adjusting Journal Entries JE # 17 | | | |
| To reclass FY18 Retirement Savings | | | |
| 010-101-20014-00000 | Retirement | 49,018.87 | |
| 010-103-20014-00000 | Retirement | 814.21 | |
| 010-104-20014-00000 | Retirement | 7,390.01 | |

| | | | |
|---------------------|------------|-------------------|-------------------|
| 010-106-20014-00000 | Retirement | 17,067.13 | |
| 010-107-20014-00000 | Retirement | 13,045.05 | |
| 010-110-20014-00000 | Retirement | 2,135.60 | |
| 010-202-20014-00000 | Retirement | 2,251.67 | |
| 010-203-20014-00000 | Retirement | 1,503.89 | |
| 010-204-20014-00000 | Retirement | 1,380.51 | |
| 010-205-20014-00000 | Retirement | 1,179.87 | |
| 010-206-20014-00000 | Retirement | 5,456.51 | |
| 010-301-20014-00000 | Retirement | 4,798.89 | |
| 010-302-20014-00000 | Retirement | 2,118.01 | |
| 010-305-20014-00000 | Retirement | 962.04 | |
| 010-306-20014-00000 | Retirement | 1,978.96 | |
| 010-404-20014-00000 | Retirement | 1,007.20 | |
| 010-501-20014-00000 | Retirement | 2,778.66 | |
| 010-502-20014-00000 | Retirement | 1,721.97 | |
| 010-504-20014-00000 | Retirement | 5,310.15 | |
| 010-509-20014-00000 | Retirement | 3,732.02 | |
| 010-601-20014-00000 | Retirement | 11,612.13 | |
| 010-702-20014-00000 | Retirement | 2,704.42 | |
| 010-704-20014-00000 | Retirement | 648.09 | |
| 010-706-20014-00000 | Retirement | 435.10 | |
| 010-707-20014-00000 | Retirement | 2,490.92 | |
| 010-708-20014-00000 | Retirement | 2,441.68 | |
| 010-710-20014-00000 | Retirement | 1,345.68 | |
| 010-711-20014-00000 | Retirement | 2,296.33 | |
| 010-712-20014-00000 | Retirement | 1,341.30 | |
| 010-713-20014-00000 | Retirement | 775.30 | |
| 010-714-20014-00000 | Retirement | 4,014.26 | |
| 010-715-20014-00000 | Retirement | 1,092.27 | |
| 010-716-20014-00000 | Retirement | 245.50 | |
| 010-717-20014-00000 | Retirement | 2,254.60 | |
| 010-718-20014-00000 | Retirement | 9,096.96 | |
| 010-720-20014-00000 | Retirement | 1,749.89 | |
| 010-721-20014-00000 | Retirement | 4,288.74 | |
| 010-735-20014-00000 | Retirement | 1,253.65 | |
| 010-741-20014-00000 | Retirement | 1,360.10 | |
| 010-709-20014-00000 | Retirement | | 177,098.14 |
| Total | | 177,098.14 | 177,098.14 |

Adjusting Journal Entries JE # 18
 To reclass FY19 Retirement Savings

PBC

| | | | |
|---------------------|------------|-------------------|-------------------|
| 010-101-20014-00000 | Retirement | 54,133.86 | |
| 010-103-20014-00000 | Retirement | 899.17 | |
| 010-104-20014-00000 | Retirement | 8,161.14 | |
| 010-106-20014-00000 | Retirement | 18,848.04 | |
| 010-107-20014-00000 | Retirement | 14,406.27 | |
| 010-110-20014-00000 | Retirement | 2,358.45 | |
| 010-202-20014-00000 | Retirement | 2,486.63 | |
| 010-203-20014-00000 | Retirement | 1,660.81 | |
| 010-204-20014-00000 | Retirement | 1,524.56 | |
| 010-205-20014-00000 | Retirement | 1,302.98 | |
| 010-206-20014-00000 | Retirement | 6,025.89 | |
| 010-301-20014-00000 | Retirement | 5,299.65 | |
| 010-302-20014-00000 | Retirement | 2,339.02 | |
| 010-305-20014-00000 | Retirement | 1,062.42 | |
| 010-306-20014-00000 | Retirement | 2,185.46 | |
| 010-404-20014-00000 | Retirement | 1,112.29 | |
| 010-501-20014-00000 | Retirement | 3,068.60 | |
| 010-502-20014-00000 | Retirement | 1,901.65 | |
| 010-504-20014-00000 | Retirement | 5,864.25 | |
| 010-509-20014-00000 | Retirement | 4,121.45 | |
| 010-601-20014-00000 | Retirement | 12,823.82 | |
| 010-702-20014-00000 | Retirement | 2,986.62 | |
| 010-704-20014-00000 | Retirement | 715.74 | |
| 010-706-20014-00000 | Retirement | 480.51 | |
| 010-707-20014-00000 | Retirement | 2,750.84 | |
| 010-708-20014-00000 | Retirement | 2,696.47 | |
| 010-710-20014-00000 | Retirement | 1,486.10 | |
| 010-711-20014-00000 | Retirement | 2,535.94 | |
| 010-712-20014-00000 | Retirement | 1,481.26 | |
| 010-713-20014-00000 | Retirement | 856.21 | |
| 010-714-20014-00000 | Retirement | 4,433.14 | |
| 010-715-20014-00000 | Retirement | 1,206.25 | |
| 010-716-20014-00000 | Retirement | 271.12 | |
| 010-717-20014-00000 | Retirement | 2,489.86 | |
| 010-718-20014-00000 | Retirement | 10,046.21 | |
| 010-720-20014-00000 | Retirement | 1,932.49 | |
| 010-721-20014-00000 | Retirement | 4,736.26 | |
| 010-735-20014-00000 | Retirement | 1,384.47 | |
| 010-741-20014-00000 | Retirement | 1,502.02 | |
| 010-709-20014-00000 | Retirement | | 195,577.92 |
| Total | | 195,577.92 | 195,577.92 |

| Adjusting Journal Entries JE # 19 | | PBC | | |
|-----------------------------------|-----------------------------|-----------------|--|-----------------|
| To reclass Jan-Sep 2019 CMRS Ref | | | | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | 1,855.91 | | |
| 010-104-30024-00000 | Maintenance On Equipment | | | 1,855.91 |
| Total | | 1,855.91 | | 1,855.91 |

| Adjusting Journal Entries JE # 20 | | MJ RECLASS | | |
|-----------------------------------|-------------------------------------|-------------------|--|-------------------|
| To reclass Manual AP Account | | | | |
| 010-001-00060-73010 | Accounts Payable Accruals -CSI Only | 624,139.04 | | |
| 010-001-00060-73009 | Accounts Payable Manual Adjustment | | | 624,139.04 |
| Total | | 624,139.04 | | 624,139.04 |

| Adjusting Journal Entries JE # 21 | | PBC | | |
|-----------------------------------|----------------------------------|-------------------|--|-------------------|
| To reclass Duke Refund Check | | | | |
| 010-080-00805-10340 | Mo Miscellaneous Income | 797,238.37 | | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | | 572,689.48 |
| 010-080-00870-76003 | Pt County Operations Cy Re Treas | | | 224,548.89 |
| Total | | 797,238.37 | | 797,238.37 |

| Adjusting Journal Entries JE # 22 | | 1001.000 | | |
|-----------------------------------|-----------------------------------|-------------------|--|-------------------|
| To reclass negative cash | | | | |
| 010-001-00020-73332 | Interfund Balance -FOCUS Fund 515 | 77,286.64 | | |
| 010-001-00020-73335 | Interfund balances - 210 Fund | 59,378.79 | | |
| 010-001-00020-73339 | Interfund Balances - 215 Fund | 49,306.15 | | |
| 010-001-00010-71001 | TD Bank - Admin. Bank Acct. | | | 185,971.58 |
| Total | | 185,971.58 | | 185,971.58 |

Emergency Services Fund

| Adjusting Journal Entries JE # 1 | | PBC | | |
|----------------------------------|--------------------------------------|-----------------|--|-----------------|
| To reclass taxes | | | | |
| 020-001-00010-71001 | TD Bank - Admin. Bank Acct. | 80.43 | | |
| 020-080-00950-76012 | PT Unincorp Fire Homestead Exemption | 7,487.39 | | |
| 020-080-00950-76003 | Pt Co Unincorp. Fire Cy Re Treas | | | 7,567.82 |
| Total | | 7,567.82 | | 7,567.82 |

| Adjusting Journal Entries JE # 2 | | PBC | | |
|----------------------------------|----------------------------------|------------------|--|------------------|
| To reclass Duke Refund Check | | | | |
| 020-001-00010-71001 | TD Bank - Admin. Bank Acct. | 10,419.07 | | |
| 020-080-00950-76003 | Pt Co Unincorp. Fire Cy Re Treas | | | 10,419.07 |
| Total | | 10,419.07 | | 10,419.07 |

Sheriffs Victim Assistance Fund

| Adjusting Journal Entries JE # 1 | | 1001.000 | | |
|----------------------------------|------------------------------|------------------|--|------------------|
| To reclass negative cash | | | | |
| 210-001-00010-71001 | TD Bank - Admin. Bank Acct. | 59,378.79 | | |
| 210-001-00060-73331 | Interfund Balances - 10 Fund | | | 59,378.79 |
| Total | | 59,378.79 | | 59,378.79 |

Miscellaneous Special Revenue Fund

| Adjusting Journal Entries JE # 1 | | PBC | | |
|----------------------------------|-------------------------------------|------------------|--|------------------|
| To adjust Hwy Safety Grant Exp | | | | |
| 013-121-10112-91147 | Fed Salary-Ffy20 Hwy Safety Grant | 6,080.40 | | |
| 013-121-20213-91147 | Fed Soc Sec-Ffy20 Hwy Safety Grant | 670.78 | | |
| 013-121-20214-91147 | Fed Retire-Ffy20 Hwy Safety Grant | 1,612.41 | | |
| 013-121-20215-91147 | W Comp-Ffy20 Hwy Safety Grant | 272.35 | | |
| 013-121-20216-91147 | Fed Health Ins-Ffy20 Hwy Safety Gra | 1,415.06 | | |
| 013-001-00010-71001 | TD Bank - Admin. Bank Acct. | | | 10,051.00 |
| Total | | 10,051.00 | | 10,051.00 |

| Adjusting Journal Entries JE # 2 | | PBC | | |
|----------------------------------|-------------------------------------|-----------------|--|-----------------|
| To adjust Hwy Safety Grant Exp | | | | |
| 013-121-10112-91147 | Fed Salary-Ffy20 Hwy Safety Grant | 781.71 | | |
| 013-121-20213-91147 | Fed Soc Sec-Ffy20 Hwy Safety Grant | 105.74 | | |
| 013-121-20214-91147 | Fed Retire-Ffy20 Hwy Safety Grant | 254.78 | | |
| 013-121-20215-91147 | W Comp-Ffy20 Hwy Safety Grant | 55.98 | | |
| 013-121-20216-91147 | Fed Health Ins-Ffy20 Hwy Safety Gra | 287.80 | | |
| 013-001-00010-71001 | TD Bank - Admin. Bank Acct. | | | 1,106.02 |
| 013-121-10112-91147 | Fed Salary-Ffy20 Hwy Safety Grant | | | 157.10 |
| 013-121-10712-91147 | Federal Overtime-Ffy20 Hwy Safety G | | | 222.89 |
| Total | | 1,486.01 | | 1,486.01 |

| Adjusting Journal Entries JE # 3 | | PBC | | |
|----------------------------------|-------------------------------------|----------|--|--------|
| To adjust Hwy Safety Grant Exp | | | | |
| 013-001-00010-71001 | TD Bank - Admin. Bank Acct. | 1,820.99 | | |
| 013-121-10112-91147 | Fed Salary-Ffy20 Hwy Safety Grant | | | 767.71 |
| 013-121-10712-91147 | Federal Overtime-Ffy20 Hwy Safety G | | | 216.13 |
| 013-121-20213-91147 | Fed Soc Sec-Ffy20 Hwy Safety Grant | | | 74.08 |
| 013-121-20214-91147 | Fed Retire-Ffy20 Hwy Safety Grant | | | 179.38 |

| | | | | |
|---------------------|-------------------------------------|--|------------------------|------------------------|
| 013-121-20215-91147 | W Comp-Ffy20 Hwy Safety Grant | | 283.90 | |
| 013-121-20216-91147 | Fed Health Ins-Ffy20 Hwy Safety Gra | | 299.79 | |
| Total | | | <u><u>1,820.99</u></u> | <u><u>1,820.99</u></u> |

Adjusting Journal Entries JE # 4
To reclassify expenditures to second year grant code

PBC

| | | | | |
|---------------------|------------------------------------|------------------------|------------------------|--|
| 013-119-10712-91146 | Federa Overtime-Ffy20 Dea Ot Only | 4,014.71 | | |
| 013-119-10712-91141 | Federal Overtime-FFY19 DEA OT Only | | 4,014.71 | |
| Total | | <u><u>4,014.71</u></u> | <u><u>4,014.71</u></u> | |

Adjusting Journal Entries JE # 5
To record Def Rev Unavailable for 13 Fund

PBC

| | | | | |
|---------------------|------------------------------|--------------------------|--------------------------|--|
| 013-001-00020-71125 | Due from other Governments | 143,703.59 | | |
| 013-001-00060-73005 | Deferred Revenue Unavailable | | 143,703.59 | |
| Total | | <u><u>143,703.59</u></u> | <u><u>143,703.59</u></u> | |

Adjusting Journal Entries JE # 6
To record def rev unearned for 13 fund

PBC

| | | | | |
|---------------------|-------------------------------------|-------------------------|-------------------------|--|
| 013-080-00825-92028 | Duke Energy KeTox HEP Grant Rev | 4,351.57 | | |
| 013-082-00830-60225 | Nat'L Forestry-Title Iii Ext Agency | 27,397.03 | | |
| 013-001-00060-73004 | Deferred Revenue Unearned | | 4,351.57 | |
| 013-001-00060-73004 | Deferred Revenue Unearned | | 27,397.03 | |
| Total | | <u><u>31,748.60</u></u> | <u><u>31,748.60</u></u> | |

Adjusting Journal Entries JE # 7
To reverse duplicate JE

PBC

| | | | | |
|---------------------|-------------------------------|---------------------|---------------------|--|
| 013-001-00010-71001 | TD Bank - Admin. Bank Acct. | 29.04 | | |
| 013-118-30084-91138 | Training-Ffy19 Jag Meth Grant | | 29.04 | |
| Total | | <u><u>29.04</u></u> | <u><u>29.04</u></u> | |

Adjusting Journal Entries JE # 8
To reclassify expenditures to grant

PBC

| | | | | |
|---------------------|----------------------------------|---------------------|---------------------|--|
| 013-101-40031-91137 | Non-Cap Equip-2018 E Byrne Grant | 12.33 | | |
| 013-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 12.33 | |
| Total | | <u><u>12.33</u></u> | <u><u>12.33</u></u> | |

Adjusting Journal Entries JE # 9
To reclassfy grant overage to local funds

PBC

| | | | | |
|---------------------|--------------------------------|---------------------|---------------------|--|
| 013-001-00010-71001 | TD Bank - Admin. Bank Acct. | 29.90 | | |
| 013-080-00805-91129 | FY17 DEA Officer Local Revenue | | 29.90 | |
| Total | | <u><u>29.90</u></u> | <u><u>29.90</u></u> | |

Adjusting Journal Entries JE # 10
To reclass deposit

PBC

| | | | | |
|---------------------|---------------------------|------------------------|------------------------|--|
| 013-206-30084-92067 | Training-LSTA IIIA-19-114 | 1,758.00 | | |
| 013-082-00825-92067 | LSTA IIIA-19-114 Revenue | | 1,758.00 | |
| Total | | <u><u>1,758.00</u></u> | <u><u>1,758.00</u></u> | |

Adjusting Journal Entries JE # 11
To reclass grant overage to local funds

PBC

| | | | | |
|---------------------|-----------------------------|---------------------|---------------------|--|
| 013-001-00010-71001 | TD Bank - Admin. Bank Acct. | 13.58 | | |
| 013-206-40035-92066 | LSTA IID-19-135 SRLP | | 13.58 | |
| Total | | <u><u>13.58</u></u> | <u><u>13.58</u></u> | |

Adjusting Journal Entries JE # 12
To correct prior JE

PBC

| | | | | |
|---------------------|------------------------------|-------------------------|-------------------------|--|
| 013-601-60880-30905 | Paving-C-Funds C Pcn P030905 | 38,663.37 | | |
| 013-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 38,663.37 | |
| Total | | <u><u>38,663.37</u></u> | <u><u>38,663.37</u></u> | |

Solicitors Victim Assistance Fund

Adjusting Journal Entries JE # 1
To reclass negative cash

1001.000

| | | | | |
|---------------------|-----------------------------|-------------------------|-------------------------|--|
| 215-001-00010-71001 | TD Bank - Admin. Bank Acct. | 49,306.15 | | |
| 215-001-00020-73339 | Interfund Balances-10 Fund | | 49,306.15 | |
| Total | | <u><u>49,306.15</u></u> | <u><u>49,306.15</u></u> | |

911 Fund

Adjusting Journal Entries JE # 1
To reclass Jan-Sep 2019 CMRS Ref

PBC

| | | | | |
|---------------------|---------------------------|------------|--|--|
| 225-104-30024-19070 | Equip Maintenance -Sc Bcb | 487,386.16 | | |
| 225-104-30041-19070 | Telecommunications-Sc Bcb | 60,569.97 | | |
| 225-104-30056-19070 | Data Processing-SC BCB | 12,959.14 | | |
| 225-104-30084-19070 | Training - Sc Bcb | 1,750.00 | | |
| 225-104-40031-19070 | Non-Cap Equip-Sc Bcb | 2,572.40 | | |
| 225-104-40032-19070 | Operational-Sc Bcb | 2,036.05 | | |

| | | | |
|---------------------|-----------------------------|--------------------------|--------------------------|
| 225-001-00010-71001 | TD Bank - Admin. Bank Acct. | 1,855.91 | |
| 225-104-30024-31010 | Equipment Maint.-Clec | 366,378.02 | |
| 225-104-30024-36000 | Equipment Maint.-At&T | 119,152.23 | |
| 225-104-30041-31010 | Telecommunication-Clec | 1,352.91 | |
| 225-104-30041-36000 | Telecommunications-At&T | 61,789.46 | |
| 225-104-30056-31010 | Data Processing-Clec | 12,959.14 | |
| 225-104-30084-31010 | Training - CLEC | 1,750.00 | |
| 225-104-40032-31010 | Operational - CLEC | 2,036.05 | |
| Total | | <u><u>567,273.72</u></u> | <u><u>567,273.72</u></u> |

Tri-County Tech Fund

| | | | |
|---|----------------------------|------------------------|------------------------|
| Adjusting Journal Entries JE # 1 | | PBC (34778) | |
| To adjust FB to actual. | | | |
| 250-001-00102-75039 | FB, Restricted-Education | 8,138.92 | |
| 250-876-60200-00000 | Tri-County Tech Operations | | 8,138.92 |
| Total | | <u><u>8,138.92</u></u> | <u><u>8,138.92</u></u> |

| | | | |
|---|-------------------------------------|------------------------|------------------------|
| Adjusting Journal Entries JE # 2 | | PBC | |
| To reclass taxes | | | |
| 250-001-00010-71001 | TD Bank - Admin. Bank Acct. | 98.55 | |
| 250-080-00876-76012 | Tri-County Tech Ops Homestead Exemp | 9,341.21 | |
| 250-080-00876-76003 | Pt Co Tctc Operat Cy Re Treasurer | | 9,439.76 |
| Total | | <u><u>9,439.76</u></u> | <u><u>9,439.76</u></u> |

| | | | |
|---|-----------------------------------|-------------------------|-------------------------|
| Adjusting Journal Entries JE # 3 | | PBC | |
| To reclass Duke Refund Check | | | |
| 250-001-00010-71001 | TD Bank - Admin. Bank Acct. | 10,778.35 | |
| 250-080-00876-76003 | Pt Co Tctc Operat Cy Re Treasurer | | 10,778.35 |
| Total | | <u><u>10,778.35</u></u> | <u><u>10,778.35</u></u> |

Duke Energy Grant Fund

| | | | |
|---|---------------------------------|-------------------------|-------------------------|
| Adjusting Journal Entries JE # 1 | | PBC | |
| To adjust Duke FNF for Def Rev | | | |
| 255-001-00060-73004 | Deferred Revenue-Unearned | 14,650.04 | |
| 255-080-00825-91052 | Revenue - Duke Energy FNF Grant | | 14,650.04 |
| Total | | <u><u>14,650.04</u></u> | <u><u>14,650.04</u></u> |

Road Maintenance Fund

| | | | |
|---|------------------------------------|------------------------|------------------------|
| Adjusting Journal Entries JE # 1 | | PBC | |
| To reclass taxes | | | |
| 260-001-00010-71001 | TD Bank - Admin. Bank Acct. | 68.32 | |
| 260-080-00868-76012 | PT Road Maint.-Homestead Exemption | 6,536.37 | |
| 260-080-00868-76003 | Pt Co Road Maint Cy R/E Treasurer | | 6,604.69 |
| Total | | <u><u>6,604.69</u></u> | <u><u>6,604.69</u></u> |

| | | | |
|---|--------------------------------|-------------------------|-------------------------|
| Adjusting Journal Entries JE # 2 | | PBC | |
| To correct prior JE | | | |
| 260-001-00010-71001 | TD Bank - Admin. Bank Acct. | 38,663.37 | |
| 260-601-50882-64354 | Cap Overlay-North Ridge Wa-354 | | 18,399.89 |
| 260-601-50882-64355 | Cap Overlay-Pine Acre Wa-355 | | 3,866.34 |
| 260-601-50882-64356 | Cap Overlay-High View Wa-356 | | 16,397.14 |
| Total | | <u><u>38,663.37</u></u> | <u><u>38,663.37</u></u> |

| | | | |
|---|-----------------------------------|------------------------|------------------------|
| Adjusting Journal Entries JE # 3 | | PBC | |
| To reclass Duke Refund Check | | | |
| 260-001-00010-71001 | TD Bank - Admin. Bank Acct. | 7,544.84 | |
| 260-080-00868-76003 | Pt Co Road Maint Cy R/E Treasurer | | 7,544.84 |
| Total | | <u><u>7,544.84</u></u> | <u><u>7,544.84</u></u> |

Economic Development Fund

| | | | |
|---|----------------------------------|------------------------|------------------------|
| Adjusting Journal Entries JE # 1 | | PBC | |
| To reclass taxes | | | |
| 315-001-00010-71001 | TD Bank - Admin. Bank Acct. | 79.61 | |
| 315-080-00875-76012 | PT Econ Dev Homestead Exemptions | 7,451.03 | |
| 315-080-00875-76003 | Pt Co Econ Dev Cy R/E Treasurer | | 7,530.64 |
| Total | | <u><u>7,530.64</u></u> | <u><u>7,530.64</u></u> |

| | | | |
|---|---------------------------------|------------------------|------------------------|
| Adjusting Journal Entries JE # 2 | | PBC | |
| To reclass Duke Refund Check | | | |
| 315-001-00010-71001 | TD Bank - Admin. Bank Acct. | 3,952.06 | |
| 315-080-00875-76003 | Pt Co Econ Dev Cy R/E Treasurer | | 3,952.06 |
| Total | | <u><u>3,952.06</u></u> | <u><u>3,952.06</u></u> |

Bridges & Culverts Fund

| Adjusting Journal Entries JE # 1 | | PBC | | |
|----------------------------------|-------------------------------------|-----|-----------------|-----------------|
| To reclass taxes | | | | |
| 320-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 32.26 | |
| 320-080-00899-76012 | PT Bridg/Culverts Homestead Exempt. | | 3,094.00 | |
| 320-080-00899-76003 | Pt Co Bridges/Culverts Cy R/E Treas | | | 3,126.26 |
| Total | | | 3,126.26 | 3,126.26 |

| Adjusting Journal Entries JE # 2 | | PBC | | |
|----------------------------------|-------------------------------------|-----|-----------------|-----------------|
| To reclass Duke Refund Check | | | | |
| 320-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 3,592.78 | |
| 320-080-00899-76003 | Pt Co Bridges/Culverts Cy R/E Treas | | | 3,592.78 |
| Total | | | 3,592.78 | 3,592.78 |

Capital Equipment and Vehicle Fund

| Adjusting Journal Entries JE # 1 | | PBC | | |
|----------------------------------|---------------------------|-----|------------------|------------------|
| To adjust misc FYE20 JEs | | | | |
| 325-001-00010-71001 | TD Bank-General Operating | | 14,955.48 | |
| 325-090-00180-07190 | Ofs-Insurance Proceeds | | | 14,955.48 |
| Total | | | 14,955.48 | 14,955.48 |

| Adjusting Journal Entries JE # 2 | | PBC | | |
|----------------------------------|-------------------------------------|-----|-----------------|-----------------|
| To reclass taxes | | | | |
| 325-001-00010-71001 | TD Bank-General Operating | | 65.38 | |
| 325-080-00867-76012 | Cap Eq/Veh Tax -Homestead Exemption | | 6,257.00 | |
| 325-080-00867-76003 | Cap Eq/Veh Tax-Cy R/E Treasurer | | | 6,322.38 |
| Total | | | 6,322.38 | 6,322.38 |

| Adjusting Journal Entries JE # 3 | | PBC | | |
|----------------------------------|-----------------------------------|-----|------------------|------------------|
| To record PT receivable | | | | |
| 325-001-00020-71101 | Current Year Tax Receivable | | 16,422.41 | |
| 325-001-00025-71190 | Allowance for Uncollectible Taxes | | | 328.45 |
| 325-001-00867-73400 | Deferred Revenue - Taxes | | | 10,029.26 |
| 325-080-00867-76005 | Cap Eq/Veh Tax- Dt R/E | | | 6,064.70 |
| Total | | | 16,422.41 | 16,422.41 |

Debt Service Fund

| Adjusting Journal Entries JE # 1 | | 5001.000 | | |
|----------------------------------|-------------------------------------|----------|-----------------|-----------------|
| To reclass interest payments | | | | |
| 090-892-55200-00000 | 2017 Go Ref Bond- Keowee Intrst Pmt | | 5,770.00 | |
| 090-892-55100-00000 | 2017 Go Ref Bond- Keowee Principal | | | 5,770.00 |
| Total | | | 5,770.00 | 5,770.00 |

| Adjusting Journal Entries JE # 2 | | PBC | | |
|---|---------------------------------|-----|-----------------|-----------------|
| To reclassify apportionment on taxes FY2020 | | | | |
| 090-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 9,461.61 | |
| 090-080-00900-76003 | Pt Co County Bonds Cy R/E Treas | | | 9,461.61 |
| Total | | | 9,461.61 | 9,461.61 |

| Adjusting Journal Entries JE # 3 | | PBC | | |
|--|-------------------------------------|-----|-----------------|-----------------|
| To reclassify apportionment on homestead taxes | | | | |
| 090-080-00900-76012 | PT County Bonds Homestead Exemption | | 9,360.67 | |
| 090-001-00010-71001 | TD Bank - Admin. Bank Acct. | | | 9,360.67 |
| Total | | | 9,360.67 | 9,360.67 |

| Adjusting Journal Entries JE # 4 | | PBC | | |
|----------------------------------|---------------------------------|-----|------------------|------------------|
| To reclass Duke Refund Check | | | | |
| 090-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 10,778.35 | |
| 090-080-00900-76003 | Pt Co County Bonds Cy R/E Treas | | | 10,778.35 |
| Total | | | 10,778.35 | 10,778.35 |

FOCUS Fund

| Adjusting Journal Entries JE # 1 | | PBC | | |
|----------------------------------|------------------------------|-----|------------------|------------------|
| To reclass negative cash | | | | |
| 515-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 77,286.64 | |
| 515-001-00060-73331 | Interfund Balances - 10 Fund | | | 77,286.64 |
| Total | | | 77,286.64 | 77,286.64 |

Rock Quarry Fund

| Adjusting Journal Entries JE # 1 | | PBC | | |
|----------------------------------|-----------------------------|-----|------------------|------------------|
| To adjust per client | | | | |
| 017-719-20016-00000 | Health Insurance | | 14,969.74 | |
| 017-001-00010-71001 | TD Bank - Admin. Bank Acct. | | | 14,969.74 |
| Total | | | 14,969.74 | 14,969.74 |

| Adjusting Journal Entries JE # 2 | | 2002.000 | |
|---|---------------------|--------------------------|--------------------------|
| PBC - To adjust Rock Quarry's rock inventory to actual at 06/30/2020 | | | |
| 017-001-00040-71799 | Rock Inventory (RC) | 175,591.00 | |
| 017-719-90150-71799 | Rock Inventory (RC) | | 175,591.00 |
| Total | | <u>175,591.00</u> | <u>175,591.00</u> |

| Adjusting Journal Entries JE # 3 | | 5002.000 | |
|--|--------------------------------|------------------------|------------------------|
| To accrue interest expense on capital lease | | | |
| 017-001-00060-73200 | Accrued Interest Payable | 1,549.00 | |
| 017-719-55200-12018 | 2018 HW Cap Lease Interest Pmt | | 1,549.00 |
| Total | | <u>1,549.00</u> | <u>1,549.00</u> |

| Adjusting Journal Entries JE # 4 | | 6203.001 | |
|---|-------------------------------------|----------------------------|----------------------------|
| To adjust NPL and related items to actual. | | | |
| 017-001-00050-73943 | Deferred Outflows-Experience Diff | 812,181.21 | |
| 017-001-00090-73947 | Def Inflows-Changesin Prop/Diff Con | 415,642.03 | |
| 017-719-20041-00000 | GASB 68 Pension Expense | 466,067.77 | |
| 017-001-00050-73944 | Deferred Outflows-Contributions | | 109,444.79 |
| 017-001-00050-73945 | Def Outflows-Invest Earnings Diff | | 4,407.87 |
| 017-001-00050-73950 | Def Outflows - Assumption Changes | | 57,388.65 |
| 017-001-00090-73941 | Net Pension Liability | | 1,263,715.37 |
| 017-001-00090-73946 | Def Inflows-Experience Diff | | 258,934.33 |
| Total | | <u>1,693,891.01</u> | <u>1,693,891.01</u> |

| Adjusting Journal Entries JE # 5 | | 6202.031 | |
|--|--------------------------------|--------------------------|--------------------------|
| To adjust OPEB liability and related items to actual. | | | |
| 017-001-00050-73948 | Deferred Outflows - OPEB | 35,248.12 | |
| 017-001-00060-99999 | Net Post Employment Obligation | 120,330.49 | |
| 017-001-00090-73949 | Deferred Inflows - OPEB | | 38,422.21 |
| MJ-993 | GASB 75 OPEB Expense | | 117,156.40 |
| Total | | <u>155,578.61</u> | <u>155,578.61</u> |

SDOC General Fund

| Adjusting Journal Entries JE # 1 | | PBC | |
|---|------------------------------------|--------------------------|--------------------------|
| To reclass Duke Refund Check | | | |
| 805-001-00010-71001 | TD Bank - Admin. Bank Acct. | 414,247.79 | |
| 805-001-00061-76003 | PT CO CY School Oper R/E Treasurer | | 414,247.79 |
| Total | | <u>414,247.79</u> | <u>414,247.79</u> |

SDOC Debt Retirement Fund

| Adjusting Journal Entries JE # 1 | | PBC | |
|---|------------------------------------|--------------------------|--------------------------|
| To reclass taxes | | | |
| 810-001-00061-72250 | Due to SDOC-Debt Service for Bonds | 255,410.38 | |
| 810-001-00010-71001 | TD Bank - Admin. Bank Acct. | | 2,972.73 |
| 810-001-00061-72250 | Due to SDOC-Debt Service for Bonds | | 252,437.65 |
| Total | | <u>255,410.38</u> | <u>255,410.38</u> |

| Adjusting Journal Entries JE # 2 | | PBC | |
|---|------------------------------------|--------------------------|--------------------------|
| To reclass Duke Refund Check | | | |
| 810-001-00010-71001 | TD Bank - Admin. Bank Acct. | 111,376.24 | |
| 810-001-00061-76003 | Due to SDOC-Current Yr. R/E Treas. | | 111,376.24 |
| Total | | <u>111,376.24</u> | <u>111,376.24</u> |

Keowee Fire Tax District

| Adjusting Journal Entries JE # 1 | | PBC | |
|---|---------------------------------|------------------------|------------------------|
| To reclass taxes | | | |
| 820-001-00010-71001 | TD Bank - Admin. Bank Acct. | 15.84 | |
| 820-001-00061-72261 | Due to Keowee Key Fire District | 4,195.36 | |
| 820-001-00061-72261 | Due to Keowee Key Fire District | | 4,211.20 |
| Total | | <u>4,211.20</u> | <u>4,211.20</u> |

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2021-06**

AN ORDINANCE AMENDING CHAPTER 32 OF THE OCONEE COUNTY CODE OF ORDINANCES, IN CERTAIN LIMITED REGARDS AND PARTICULARS ONLY, REGARDING THE ESTABLISHMENT OF TRAFFIC CORRIDOR DESIGN STANDARDS, AND OTHER MATTERS RELATED THERETO.

WHEREAS, consistent with the powers granted county governments by S.C. Code § 4-9-25 and S.C. Code § 4-9-30, Oconee County (“County”), a body politic and corporate and a political subdivision of the State of South Carolina, acting by and through its governing body, the Oconee County Council (“County Council”), has the authority to enact regulations, resolutions, and ordinances, not inconsistent with the Constitution and the general law of the State of South Carolina, including the exercise of such powers in relation to health and order within its boundaries and respecting any subject as appears to it necessary and proper for the security, general welfare, and convenience of the County or for preserving health, peace, order, and good government therein;

WHEREAS, the County has adopted multiple ordinances for the effective, efficient governance of the County, which, subsequent to adoption, are codified in the Oconee County Code of Ordinances (“Code of Ordinances”), as amended;

WHEREAS, the County is authorized by Section 4-9-30(9) and Chapter 29 of Title 6 of the South Carolina Code of Laws, among other sources, to impose land use restrictions and development standards in the unincorporated areas of the County;

WHEREAS, County Council recognizes that there is a need to revise the law of the County to meet the changing needs of the County and that there is a need to amend Article VI (Land Development and Subdivision Regulations) of Chapter 32 of the Code of Ordinances, by revising Sections 32-212 (Definitions) and 32-218 (hereafter “Nonresidential, Multi-family Residential, and Mixed Use Development along Specific Corridors”), as reflected on Attachment A hereto;

WHEREAS, County Council has therefore determined to modify Article VI of Chapter 32 of the Code of Ordinances and to affirm and preserve all other provisions of the Code of Ordinances not specifically, or by implication, amended hereby.

NOW THEREFORE, it is hereby ordained by the Oconee County Council, in meeting duly assembled, that:

1. Sections 32-212 and 32-218 of the Code of Ordinances are hereby revised, rewritten, and amended to read as set forth in Attachment A, which is attached hereto and incorporated herein by reference. Attached hereto as Attachment B is a version of Sections 32-212

and 32-218 of the Code of Ordinances showing the changes made to the existing provisions; it is for illustrative purposes only, and shall not be codified.

2. County Council hereby approves and adopts Attachment A as the applicable land use provisions of the County and directs that a public hearing thereon be undertaken by the Oconee County Planning Commission.

3. Should any part or provision of this Ordinance be deemed unconstitutional or unenforceable by any court of competent jurisdiction, such determination shall not affect the remainder of this Ordinance, all of which is hereby deemed separable.

4. All ordinances, orders, resolutions, and actions of County Council inconsistent herewith are, to the extent of such inconsistency only, hereby repealed, revoked, and rescinded. Nothing contained herein, however, or in the attachment hereto, shall cancel, void, or revoke, or shall be interpreted as cancelling, voiding, or revoking, *ex post facto*, in any regard any prior performance standard, zoning or rezoning act, actions, or decisions of the County or County Council based thereon, which were valid and legal at the time in effect and undertaken pursuant thereto, in any regard.

5. All other terms, provisions, and parts of the Code of Ordinances not amended hereby, directly or by implication, shall remain in full force.

6. This Ordinance shall take effect and be in full force from and after third reading, public hearing, and enactment by County Council.

ORDAINED in meeting, duly assembled, this _____ day of _____, 2021.

ATTEST:

Katie D. Smith
Clerk to Oconee County Council

John Elliott
Chair, Oconee County Council

First Reading: January 19, 2021 [recalled from the Planning Commission – 02.16.2021]

Second Reading: March 2, 2021

Third Reading: _____

Public Hearing: _____

Attachment A

Ordinance 2021-06

ARTICLE VI - LAND DEVELOPMENT AND SUBDIVISION REGULATIONS

Sec. 32-212. - Definitions.

Add the following:

Mixed-use development means a development on one or more lots developed or proposed to be developed in one or more phases which includes a mixture of residential classifications (single-family, multi-family, etc.), a mixture of residential and non-residential uses, and/or a mixture of residential typologies and non-residential uses.

Sec. 32-218.

Restate as follows:

– Nonresidential, multi-family residential, and mixed-use development along specific corridors.

- (a) Standards. In addition to the principles and standards in this article, the applicant shall demonstrate that the design, traffic and safety, road, parcel, and block pattern proposed is specifically adapted to the uses anticipated and takes into account other uses in the vicinity. It is wholly the responsibility of the property owner to build and maintain to the standards of this article. Any new development or existing development expanding by more than 50% of its existing area will be required to adhere to the regulations of this article.

If a proposed development includes land that is partially or wholly proposed for commercial, industrial or other nonresidential purposes, multi-family residential, or a mixture of residential and non-residential uses, and has direct or indirect access to the specific corridors indicated in this article, the layout of the proposed development and/or expansion shall incorporate the provisions and facilities required by the standards set forth in this article.

This article applies, in whole or in part, to the following corridors:

S.C. Highway 11

S.C. Highway 28

S.C. Highway 59

S.C. Highway 76

S.C. Highway 123

S.C. Highway 130

S.C. Highway 183

- (b) Exemptions. Agricultural and Forestry uses as defined by the South Carolina Right to Farm Act (S.C. Code § 46-45-10, et seq.) and the South Carolina Right to Practice Forestry Act (S. C. Code § 48-23-205, et seq.).
- (c) Franchise architecture. Franchise architecture is defined as building design that is trademarked or identified with a particular franchise chain or corporation and is generic or standard in nature.

Franchises or national chains must follow the standards of this article in order to create a building that enhances the character to the corridor.

(d) **Parking.** Each development shall provide adequate off-street parking for their customers, employees, and deliveries. Parking for one development shall not interfere with the parking, operations, and/or vehicular movement of another development.

(e) **Traffic and Safety.**

(1) Applications for proposed projects to which this article applies shall provide written verification from the South Carolina Department of Transportation (SCDOT) indicating any and all traffic and safety implementation standards required of the proposed project. All infrastructure required by the SCDOT shall be implemented or constructed prior to a certificate of completion, permanent power, or certificate of occupancy being issued.

(2) Road rights-of-way and pavement shall be adequate to accommodate the type and volume of traffic anticipated to be generated.

(3) Special requirements may be imposed by the county with respect to road, curb, gutter, and sidewalk design and construction.

(4) Roads to be utilized for carrying nonresidential traffic, especially heavy-equipment, tractor-trailers or heavy-truck traffic, shall not be extended to the boundaries of adjacent residential areas.

(f) **Design Standard One.**

(1) **Applicable corridors:**

- a. S.C. Highway 11: Southern terminus to Town of West Union municipal boundary
- b. S.C. Highway 28: Northern terminus to City of Walhalla municipal boundary
- c. S.C. Highway 59: Intersection of S.C. Highway 24 to the boundary of the I-85 Overlay
- d. S.C. Highway 76: Western terminus to the City of Westminster municipal boundary
- e. S.C. Highway 123: City of Westminster municipal boundary to southern terminus
- f. S.C. Highway 130: Town of Salem municipal boundary to northern terminus
- g. S.C. Highway 183: City of Walhalla municipal boundary to S.C. Highway 188.

(2) **Building orientation and entrances:**

- a. All primary building entrances shall be accentuated through architectural treatments that enhance pedestrian orientation, such as recessed entrances, protruding entrances, canopies, porticos, overhangs, etc.
- b. Any portion of a building facade facing a public right-of-way that exceeds twenty-five (25) feet in length shall incorporate windows or architectural design elements to break up the expanse of wall and add visual diversity. Example elements include, but are not limited to windows, doors, lighting, material changes, articulated or sculptured wall surfaces or shadow lines, vertical accents, texture changes or color changes, commissioned murals by professional artists, or other architectural features.

(3) **Building materials and colors**

- a. Materials not-permitted to be incorporated into a building's facade adjacent to public or private right of ways:

1. Painted concrete block
2. Asphalt shingles.

- b. Materials that are encouraged to be used are:

1. Timber framing or structural elements - natural or artificial
2. Stone foundation, structure, or veneer - natural or artificial
3. Rough wooden siding - natural or artificial
4. Stucco
5. Glass – glazing and framing elements
6. Colors - Florescent and phosphorescent colors are prohibited.

(g) Design Standard Two

(1) Applicable corridors:

- a. S.C. Highway 11: Town of West Union municipal boundary to northern terminus
- b. S.C. Highway 28: City of Walhalla municipal boundary to City of Seneca municipal boundary
- c. S.C. Highway 123: City of Seneca municipal boundary to the Pickens County line
- d. S.C. Highway 123: City of Seneca municipal boundary to City of Westminster municipal boundary
- e. S.C. Highway 130: City of Seneca municipal boundary to Town of Salem municipal boundary
- f. S.C. Highway 183: Intersection of S.C. Highway 188 to Eastern terminus
- g. S.C. Highway 188: Entire length.

(2) Building orientation and entrances

All primary building entrances shall be accentuated through architectural treatments that enhance pedestrian orientation, such as recessed entrances, protruding entrances, canopies, porticos, overhangs, etc. The front façade must be broken up using columns, an entrance portico, roof overhangs, or the like to avoid the appearance of a monolithic slab.

(3) Colors. Florescent and phosphorescent colors are prohibited.

(4) Facades. Facades facing a public or private right-of-way shall incorporate the following design elements:

| Design element | Minimum |
|---|---------|
| Timber framing or structural elements – natural or artificial | 15% |
| Stone foundation, structure, or veneer –natural or artificial | 20% |
| Rough wooden siding - natural or artificial | 0-65% |
| Stucco | 0-65% |
| Glass | 0-65% |
| Any other materials | 0-10% |

(h) Permitting and applications.

In addition to all other applicable permit submittal requirements, the following documentation is required prior to a zoning permit being issued:

- (1) Architectural drawings, renderings, or other visual representation of the proposed development meeting or exceeding the design standards of this article.
- (2) Manufacturers' detail of the materials and paints utilized to meet the façade requirements.
- (3) Any additional documentation indicating all standards of this article being met, as requested by the Planning Director or their designee.
- (4) Prior to a certificate of occupancy being conveyed, photographs of the completed project shall be submitted and a site visit made by the Planning Director or their designee to verify the standards of this article being met.

(i) Appeals

A property owner, developer, or any party materially affected by the Planning Director's decision may appeal to the Planning Commission in writing within ten working days of said decision. The commission shall schedule a hearing, conduct said hearing, and render a decision within 60 days of the date of appeal. The decision of the commission is final. The decision of the commission may be appealed to the circuit court within 30 days after the actual notice of the commission's decision.



Ordinance 2021-06
contains an Attachment B
that highlights the changes
being proposed

Attachment B

Ordinance 2021-06

(Highlights denote new or revised language)

ARTICLE VI. - LAND DEVELOPMENT AND SUBDIVISION REGULATIONS

Sec. 32-212. - Definitions.

Add the following:

Mixed-use development means a development on one or more lots developed or proposed to be developed in one or more phases which includes a mixture of residential classifications (single-family, multi-family, etc.), a mixture of residential and non-residential uses, and/or a mixture of residential typologies and non-residential uses.

Sec. 32-218.

Current:

- Nonresidential subdivisions.

(a) *General.* If a proposed subdivision includes land that is proposed for commercial, industrial or other nonresidential purposes, the layout of the subdivision shall incorporate such provisions and facilities as required by the standards set forth in subsection (b), below.

(b) *Standards.* In addition to the principles and standards in these regulations, which are appropriate to the planning of all subdivisions, the applicant shall demonstrate to the satisfaction of the commission that the road, parcel, and block pattern proposed is specifically adapted to the uses anticipated and takes into account other uses in the vicinity. The following principles and standards shall be observed:

(1) Proposed nonresidential parcels shall be suitable in area and dimensions to the types of industrial/commercial development anticipated.

(2) Road rights-of-way and pavement shall be adequate to accommodate the type and volume of traffic anticipated to be generated.

(3) Special requirements may be imposed by the county with respect to road, curb, gutter, and sidewalk design and construction.

(4) Every effort shall be made to protect adjacent residential areas from potential nuisances from a proposed commercial or industrial subdivision, including the provision of extra depth in parcels backing up on existing or potential residential development and provisions for a permanently landscaped buffer strip when necessary.

(5) Roads carrying nonresidential traffic, especially truck traffic, shall not normally be extended to the boundaries of adjacent existing or potential residential areas.

Restate as follows:

- Nonresidential, multi-family residential, and mixed-use development along specific corridors.

- (a) **Standards.** In addition to the principles and standards in this article, the applicant shall demonstrate that the design, traffic and safety, road, parcel, and block pattern proposed is specifically adapted to the uses anticipated and takes into account other uses in the vicinity. It is wholly the responsibility of the property owner to build and maintain to the standards of this article. Any new development or existing development expanding by more than 50% of its existing area will be required to adhere to the regulations of this article.

If a proposed development includes land that is partially or wholly proposed for commercial, industrial or other nonresidential purposes, multi-family residential, or a mixture of residential and non-residential uses, and has direct or indirect access to the specific corridors indicated in this article, the layout of the proposed development and/or expansion shall incorporate the provisions and facilities required by the standards set forth in this article.

This article applies, in whole or in part, to the following corridors:

S.C. Highway 11

S.C. Highway 28

S.C. Highway 59

S.C. Highway 76

S.C. Highway 123

S.C. Highway 130

S.C. Highway 183

- (b) **Exemptions.** Agricultural and Forestry uses as defined by the South Carolina Right to Farm Act (S.C. Code § 46-45-10, et seq.) and the South Carolina Right to Practice Forestry Act (S. C. Code § 48-23-205, et seq.).
- (c) **Franchise architecture.** Franchise architecture is defined as building design that is trademarked or identified with a particular franchise chain or corporation and is generic or standard in nature. Franchises or national chains must follow the standards of this article in order to create a building that enhances the character to the corridor.
- (d) **Parking.** Each development shall provide adequate off-street parking for their customers, employees, and deliveries. Parking for one development shall not interfere with the parking, operations, and/or vehicular movement of another development.
- (e) **Traffic and Safety.**
- (1) Applications for proposed projects to which this article applies shall provide written verification from the South Carolina Department of Transportation (SCDOT) indicating any and all traffic and safety implementation standards required of the proposed project. All infrastructure required by the SCDOT shall be implemented or constructed prior to a certificate of completion, permanent power, or certificate of occupancy being issued.
 - (2) Road rights-of-way and pavement shall be adequate to accommodate the type and volume of traffic anticipated to be generated.
 - (3) Special requirements may be imposed by the county with respect to road, curb, gutter, and sidewalk design and construction.
 - (4) Roads to be utilized for carrying nonresidential traffic, especially heavy-equipment, tractor-trailers or heavy-truck traffic, shall not be extended to the boundaries of adjacent residential areas.

(f) Design Standard One.

(1) Applicable corridors:

- a. S.C. Highway 11: Southern terminus to Town of West Union municipal boundary
- b. S.C. Highway 28: Northern terminus to City of Walhalla municipal boundary
- c. S.C. Highway 59: Intersection of S.C. Highway 24 to the boundary of the I-85 Overlay
- d. S.C. Highway 76: Western terminus to the City of Westminster municipal boundary
- e. S.C. Highway 123: City of Westminster municipal boundary to southern terminus
- f. S.C. Highway 130: Town of Salem municipal boundary to northern terminus
- g. S.C. Highway 183: City of Walhalla municipal boundary to S.C. Highway 188.

(2) Building orientation and entrances:

- a. All primary building entrances shall be accentuated through architectural treatments that enhance pedestrian orientation, such as recessed entrances, protruding entrances, canopies, porticos, overhangs, etc.
- b. Any portion of a building facade facing a public right-of-way that exceeds twenty-five (25) feet in length shall incorporate windows or architectural design elements to break up the expanse of wall and add visual diversity. Example elements include, but are not limited to windows, doors, lighting, material changes, articulated or sculptured wall surfaces or shadow lines, vertical accents, texture changes or color changes, commissioned murals by professional artists, or other architectural features.

(3) Building materials and colors

- a. Materials not-permitted to be incorporated into a building's facade adjacent to public or private right of ways:
 1. Painted concrete block
 2. Asphalt shingles.
- b. Materials that are encouraged to be used are:
 1. Timber framing or structural elements - natural or artificial
 2. Stone foundation, structure, or veneer - natural or artificial
 3. Rough wooden siding - natural or artificial
 4. Stucco
 5. Glass - glazing and framing elements
 6. Colors - Florescent and phosphorescent colors are prohibited.

(g) Design Standard Two

(1) Applicable corridors:

- a. S.C. Highway 11: Town of West Union municipal boundary to northern terminus
- b. S.C. Highway 28: City of Walhalla municipal boundary to City of Seneca municipal boundary
- c. S.C. Highway 123: City of Seneca municipal boundary to the Pickens County line
- d. S.C. Highway 123: City of Seneca municipal boundary to City of Westminster municipal boundary
- e. S.C. Highway 130: City of Seneca municipal boundary to Town of Salem municipal boundary
- f. S.C. Highway 183: Intersection of S.C. Highway 188 to Eastern terminus
- g. S.C. Highway 188: Entire length.

(2) Building orientation and entrances

All primary building entrances shall be accentuated through architectural treatments that enhance pedestrian orientation, such as recessed entrances, protruding entrances, canopies, porticos, overhangs, etc. The front façade must be broken up using columns, an entrance portico, roof overhangs, or the like to avoid the appearance of a monolithic slab.

- (3) Colors. Florescent and phosphorescent colors are prohibited.
- (4) Facades. Facades facing a public or private right-of-way shall incorporate the following design elements:

| Design element | Minimum |
|---|---------|
| Timber framing or structural elements – natural or artificial | 15% |
| Stone foundation, structure, or veneer –natural or artificial | 20% |
| Rough wooden siding - natural or artificial | 0-65% |
| Stucco | 0-65% |
| Glass | 0-65% |
| Any other materials | 0-10% |

(h) Permitting and applications.

In addition to all other applicable permit submittal requirements, the following documentation is required prior to a zoning permit being issued:

- (1) Architectural drawings, renderings, or other visual representation of the proposed development meeting or exceeding the design standards of this article.
- (2) Manufacturers' detail of the materials and paints utilized to meet the façade requirements.
- (3) Any additional documentation indicating all standards of this article being met, as requested by the Planning Director or their designee.
- (4) Prior to a certificate of occupancy being conveyed, photographs of the completed project shall be submitted and a site visit made by the Planning Director or their designee to verify the standards of this article being met.

(i) Appeals

A property owner, developer, or any party materially affected by the Planning Director's decision may appeal to the Planning Commission in writing within ten working days of said decision. The commission shall schedule a hearing, conduct said hearing, and render a decision within 60 days of the date of appeal. The decision of the commission is final. The decision of the commission may be appealed to the circuit court within 30 days after the actual notice of the commission's decision.

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2021-07**

AN ORDINANCE INCREASING THE “NOT TO EXCEED” TAX RATE FOR THE KEOWEE FIRE TAX DISTRICT FROM 14.5 MILLS TO 17.5 MILLS, CONSISTENT WITH ARTICLE VI OF OCONEE COUNTY ORDINANCE 2003-12, WHICH ESTABLISHED THE KEOWEE FIRE TAX DISTRICT AND KEOWEE FIRE COMMISSION.

WHEREAS, Oconee County Ordinance 2003-12 established the Keowee Fire Tax District and its governing board, the Keowee Fire Commission, consistent with the results of a special referendum election held on August 12, 2003. A copy of Ordinance 2003-12 is attached hereto as Exhibit A; and

WHEREAS, Article VI of Ordinance 2003-12 set forth the mechanism whereby the “not to exceed” tax rate for the Keowee Fire Tax District could be increased from its initial limit of 14.5 mills; and

WHEREAS, Oconee County Ordinance 2006-13 amended certain provisions of Ordinance 2003-12, but it did not increase the “not to exceed” tax rate or change the mechanism to alter the tax rate; and

WHEREAS, consistent with Article VI, Section 6.01 of Ordinance 2003-12, the Keowee Fire Commission notified citizens of its intent to consider raising the “not to exceed” tax rate by notice in *The Journal*, a newspaper of general circulation in the County, a copy of which is attached hereto as Exhibit B. (See also the Fire Commission’s Official Statement attached hereto as Exhibit C.)

WHEREAS, on January 19, 2021, consistent with Article VI, Section 6.02 of Ordinance 2003-12, the Keowee Fire Commission voted to increase the “not to exceed” tax rate from 14.5 mills to 17.5 mills and has submitted the required written request to the Oconee County Council (the “Council”), a copy of which is attached hereto as Exhibit D.

NOW THEREFORE, it is hereby ordained by the Oconee County Council, in meeting duly assembled, that:

1. Council finds that the Keowee Fire Commission has complied with the requirements outlined in Ordinance 2003-12 for increasing the “not to exceed” tax rate for the Keowee Fire Tax District from 14.5 mills to 17.5 mills.
2. Ordinance 2003-12 is hereby amended in all relevant parts so that the “not to exceed” tax rate is now established at 17.5 mills.

3. Should any part or provision of this Ordinance be deemed unconstitutional or unenforceable by any court of competent jurisdiction, such determination shall not affect the remainder of this Ordinance, all of which is hereby deemed separable.

4. All ordinances, orders, resolutions, and actions of County Council inconsistent herewith are, to the extent of such inconsistency only, hereby repealed, revoked, and rescinded.

5. All other terms, provisions, and parts of the Oconee County Code of Ordinances not amended hereby, directly or by implication, shall remain in full force.

6. This Ordinance shall take effect and be in full force from and after third reading, public hearing, and enactment by County Council.

ORDAINED in meeting, duly assembled, this _____ day of _____, 2021.

ATTEST:

Katie D. Smith
Clerk to Oconee County Council

John Elliott
Chair, Oconee County Council

First Reading: February 16, 2021
Second Reading: March 2, 2021
Third Reading: _____
Public Hearing: _____

EXHIBIT A

STATE OF SOUTH CAROLINA
COUNTY OF OCONEE, ORDINANCE 2003-12

**ESTABLISHMENT OF THE KEOWEE FIRE TAX DISTRICT, AND
ESTABLISHMENT OF THE KEOWEE FIRE COMMISSION, AND
RENAMING OF THE KEOWEE KEY FIRE DEPARTMENT**

ARTICLE I: FINDINGS OF FACT

Pursuant to S.C. Code Section 4-9-30, over fifteen percent (15%) of the electors within Oconee Fire District #17, which is served by the Keowee Key Fire Department (herein renamed the *Keowee Fire Department* and hereinafter referred to as the "Fire Department"), have signed a petition to Oconee County Council to hold a special referendum election to approve the establishment of a special tax district designated in the petition as The Keowee Special Tax District For Fire Protection (herein renamed the *Keowee Fire Tax District* and hereinafter referred to as the "Tax District"), and to establish an elected Commission (herein named the *Keowee Fire Commission* and hereinafter referred to as the "Commission") to represent the citizens in the Tax District, and to operate the Tax District.

The petition defines the Tax District outer boundaries to be the same as the boundaries of Oconee Fire District #17, and excludes the Duke Power Nuclear Site from the Tax District area but not from the Oconee Fire District #17 area. The petition also specifies that the Commission will have the authority to a) set an annual budget for the Fire Department to be funded in part by a special property tax at a rate not to exceed 14.5 mills, b) negotiate a separate annual fire protection fee arrangement with Duke Power, and c) appoint a fire chief to manage the Fire Department.

On August 12, 2003, a Special Referendum Election was held in which the electors within the proposed Tax District area voted to establish the Tax District, the Commission, and elected its initial five Commissioners.

ARTICLE II: ESTABLISHMENT OF THE KEOWEE FIRE TAX DISTRICT

Section 2.01, Establishment And Purpose. The special tax district for fire protection is hereby established and is named the *Keowee Fire Tax District* (hereinafter referred to as the Tax District). Its purpose is to ensure all property owners within its boundaries share in the costs of maintaining a paid, professional fire fighting staff, and the costs of necessary equipment and facilities to meet the fire protection objectives established jointly by the Commission and the Fire Department on behalf of property owners. The special tax levied within the Tax District shall not replace or reduce the amount of equipment, maintenance or funds that are supplied by the county to all county fire districts from its general budget for fire protection.

Section 2.02, Boundaries Of The Tax District. The boundaries of the Tax District area are:

Starting at the intersection of Highways 130 and 183 near the Wachovia Bank, traveling North on Highway 130 to the first bridge, at the Cove subdivision, bordering on the East and West by Lake Keowee.

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE, ORDINANCE 2003-12**

At the intersection of Highway 130 and Nimmons Bridge Road, North on Nimmons Bridge Road to and including Keowee Town Landing. All areas East of Nimmons Bridge Road bordered by Lake Keowee and West of Nimmons Bridge Road to Stamp Creek. West on Highway 183 to the first bridge (High Falls Bridge), bordered by Lake Keowee to the South and all property North.

From the intersection of Highway 130 and 183 (South of the Oconee Nuclear Site) to the Pickens County line.

South on Highway 130 to the first dike on Lake Keowee (.6 miles South of Katelyn Road). All areas bordered on the East and West by Lake Keowee.

Excluding however, all property within these aforementioned boundaries known as the Oconee Nuclear Site and owned by Duke Power, having as its boundaries Lake Keowee to the North and West, Highway 183 to the South (including the Duke Power Operations Center), and the Pickens County line to the East.

ARTICLE III: ESTABLISHMENT OF THE COMMISSION

Section 3.01, Establishment And Purpose. The special tax district commission is hereby established and is named *The Keowee Fire Commission* (hereinafter referred to as the "Commission"). Its purpose is to represent the citizens of the Tax District in setting and maintaining fire protection objectives, in setting the annual Fire Department budget, and in employing a Fire Chief to manage the day-to-day Fire Department operations and personnel.

Section 3.02, Election Of Commissioners. The Commission shall consist of five Commissioners, each elected to a two-year term in the regular November general election in even numbered years. The five candidates with the highest number of votes shall be elected as Commissioners and the term of office shall begin on January 1 following the November election. Candidates for Commissioner shall be qualified electors of the Tax District and shall meet the candidate filing and reporting requirements of the county. Up to five initial Commissioners shall be elected in a special election held on August 12, 2003 and shall take office upon their election for terms ending December 31, 2004.

Section 3.03, Filling Of Vacancies. Any vacant seat on the Commission shall remain vacant until it is filled in a regular general election. In the event all five Commission seats become vacant, County Council shall appoint one person, who is a qualified elector of the Tax District, to serve as Acting Commissioner only until such time as an election can be held and one or more new Commissioners are elected.

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ARTICLE IV: AUTHORITY AND RESPONSIBILITIES OF THE COMMISSION

Section 4.01, Budget Authority. The Commission shall have the authority and responsibility to adopt an annual calendar year budget for the Fire Department, negotiate an annual fee for fire protection with Duke Power, and identify the net amount to be funded by the county as a special property tax subject to a "not to exceed" tax rate of 14.5 mills or an amended "not to exceed" tax rate as provided in Article VI herein, and to borrow for temporary cash needs or capital expenses which are budgeted for funding over more than a single calendar year.

Section 4.02, Legal Authority. The Commission shall have the authority to enter into contracts and agreements, purchase or lease land, facilities and equipment, obtain outside services, establish bank accounts, and otherwise legally commit the Tax District as needed to provide its adopted and budgeted level of fire fighting capability and fire prevention programs, and the responsibility of meeting the resulting obligations it has incurred on behalf of the Tax District. The Commission shall also have the authority and responsibility to develop or adopt rules and regulations deemed necessary to ensure fire and life safety in Fire Department operations.

Section 4.03, Operating Authority. The Commission shall have authority to appoint or replace a Fire Chief, to establish the Fire Chief's compensation, to set overall management, operating, and financial objectives for the Fire Department and to adopt bylaws for the Commission and its administration of the Tax District. The Fire Chief shall be responsible for meeting the management, operating and financial objectives, and shall have day-to-day operating authority over the Fire Department and its paid and volunteer staff.

Section 4.04, Reporting Responsibilities. Each year, the Commission shall prepare an annual report on operating and financial results, shall provide copies to citizens on request, and shall hold a public hearing to present the report and hear citizen comments within three months of the calendar year-end. The Commission shall also be responsible for the biannual filing to the SC Secretary of State and County Auditor as required by SC Act 488 of 1984.

Section 4.05, Meeting Obligations. As a government entity with taxation authority, the Commission is subject to South Carolina statutes regarding notification and conduct of meetings.

ARTICLE V: COUNTY BUDGET REQUIREMENTS

Section 5.01, Budget Submission Requirements. The Commission shall meet the following requirements for submitting its annual budget request for special property tax funding of the Fire Department.

- a) The submitted budget shall identify the total amount of Fire Department expenses for the next full calendar year, and shall show a breakdown of the total by general categories of expense. The budget shall also show a breakdown of expected

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sources of fee revenue and the net amount to be billed and collected by the county as a special property tax levy.

b) The budget shall include a written certification by the Commission that at least one public hearing on the budget has been held for citizens prior to finalizing it for submission to the county, and the results of a roll-call Commission vote adopting the submitted budget.

c) The budget shall be submitted to the Chief Administrative Officer of Oconee County within a county budget submission schedule, but in the event notification of the submission schedule provides insufficient lead-time for the Commission to comply, the submission deadline shall be extended by mutual agreement.

Section 5.02, Failure To Comply With County Submission Requirements. In the event the Commission fails to meet the requirements in Section 5.01, the Chief Administrative Officer of the county shall provide written notification to the Commission and County Council of the failure. Upon such notification, County Council shall act to fund the Tax District at the previous year's actual millage rate.

Section 5.03, Failure Of Submitted Budget To Fall Within "Not To Exceed" Tax Rate. If the submitted budget amount fails to result in a tax rate within the initial 14.5 mills "not to exceed" tax rate, or a subsequently adopted amendment of the "not to exceed" tax rate, the Chief Administrative Officer shall notify the Commission and County Council, and County Council shall act to fund the Tax District at no more than the "not to exceed" tax rate then in effect.

ARTICLE VI: REVISION OF THE "NOT TO EXCEED" TAX RATE

The Commission shall have the authority to initiate adoption of an increase in the "not to exceed" tax rate, subject to taxpayer notification and public hearing requirements herein.

Section 6.01, Taxpayer Notification And Public Hearing. The Commission shall notify citizens, via Commission chosen public advertising methods, of its intention to raise the "not to exceed" tax rate, and how citizens can obtain copies of an official Commission statement, which shall include the following information:

a) The current and the intended "not to exceed" tax rates, and the tax amounts that would be levied at both "not to exceed" tax rates for representative examples defined by the Commission of residential and personal property.

b) An explanation of why the current "not to exceed" tax rate is insufficient, and a projection of years the intended "not to exceed" tax rate is likely to last.

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c) The scheduled date, time and place of a formal public hearing to be conducted by the Commission on revision of the "not to exceed" tax rate, and an explanation of how taxpayers can ensure their comments will be heard at the public hearing.

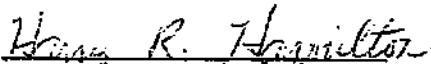
Section 6.02, Commission Final Decision And Submission To County Council. The Commission shall make its final decision on the intended change in the "not to exceed" tax rate by a roll-call vote of its Commissioners before adjourning the formal public hearing. If the Commission decides to proceed, its final decision on the tax rate and supporting details shall be submitted in writing as a request to County Council for its action to adopt the specified new "not to exceed" tax rate as an amendment to this ordinance.

Section 6.03, County Council Action. County Council shall determine whether the Commission request is in compliance with the requirements stated in Sections 6.01 and 6.02 above, and upon such determination shall initiate the requested amendment to this ordinance. The requested "not to exceed" tax rate will take effect upon County Council adoption of the requested amendment.

ARTICLE VII: SEVERABILITY PROVISION

Section 7.01 Invalid Items. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance.

APPROVED ON THIRD & FINAL READING THIS 19th day of August 2003.


Harry R. Hamilton
Interim Supervisor-Chair
Oconee County Council

Attest:


Opal O. Green
Clerk to Council

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The Revenue Fee Commission will
meet at 3:00pm January 19, 2012
at the Revenue Fee Department. It
discusses revising the NOT TO
EXCEED mileage rule.

EMPLOYMENT

HELP WANTED - GENERAL
The City of Wallula Water
Department is accepting
applications for a full-time clerk in
the water billing department.
Applicants must have excellent
computer skills, ability to type 40
wpm, be able to read and print
be self motivated, a fast learner
ability to work in a high pressure,
fast paced environment. Ability to
balance a check drawer and
handle cash required. Must be
able to follow directions.
Applications will be accepted until
position is filled, and are available
at Wallula City Hall,
206 N. Church St.
FOR INFO

The City of Wallula is accepting
applications for a maintenance
worker in the water department.
The maintenance worker will
perform maintenance and repairs
in the water and sewer
departments. An outdoor,
all-weather job. High school
graduate or GED equivalent.
Must possess a valid SC Driver's
License and good driving record.
Job requires meeting annual goals.
Must be available to work from 7:30
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Applications may be received from
the City Hall, 206 N. Church St.
FOR INFO

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Exhibit C

Keowee Fire Tax District

The Keowee Fire Commission and the members of the Keowee Fire Department ask for your support to raise the “not to exceed” millage rate by 3 mils. Raising the millage rate will provide critical funding opportunities to keep our services and response level appropriate for the district and keep the safety of our firefighters as a top priority.

Background

Since 2004 the Keowee Fire Tax District has been committed to operating within the boundaries of the “not to exceed” millage cap of 14.5. In 2004, the Fire Department operated on a \$346,000 budget, responded to 72 fire calls, had 22 volunteers and 4 paid staff. The district population was just over 5000 people.

Over the last 16 years, the Keowee Fire Commission and Fire Department staff have worked hard to maintain adequate response services to a growing community while operating inside the financial boundaries set forth in the establishing ordinance. We survived three county-wide property reassessments and the economic turndown of 2008 through diligent management of our resources.

Now 16 years later, we are still operating within the same tax rate established in 2004 but the population of the district has more than doubled, the call volume has increased almost 700%, and the number of volunteers has significantly declined. With the decline in volunteers and the increased demand for fire and EMS response, the district has had no choice but add services, personnel, and equipment. Today, the department operates out of 3 stations, with a paid staff of 24, 5 volunteers, and an annual operating budget of \$882,000.

The Commission has made a strong effort to operate within the 14.5 mils by relying on increased property values and district growth to absorb cost. Unfortunately, we have arrived at a point where it is no longer feasible. The increased cost of replacing older equipment, maintaining adequate staffing, marked increase funding of the state retirement system, and the upkeep of three stations requires an adjustment to the “not to exceed millage.” Beginning in 2022 staffing levels would need to be reduced, which would compromise not only the safety of the people we protect, but also the safety of our firefighters. Replacing equipment and apparatus that has exceeded its service life would no longer be possible and the department will be forced to begin spending money from reserves to fund the day to day operation.

Raising the millage rate to 17.5 or \$12 per \$100,000 appraised value, will provide critical funding opportunities to keep our services and response level appropriate for the district. Increasing staff, replacing our 1991 ladder truck, maintaining our stations in good working order, continued replacement of generators, saws, extrication tools, and air packs, as they reach their service life, and keeping the safety of our firefighters as a top priority are just a few examples of how those funds will be used.

The Keowee Fire Commission believes their dedication to an efficient, budget conscious operation has been proven over the last 16 years and ask for your support as they seek an increase in funding.

Accomplishments

- Reduced the ISO rating from a 7/9 to a class 3 for the entire district
- Constructed a new headquarters station
- Constructed a second station on the south end of the district which lowered the ISO rating and increased public safety
- Licensed as a SC DHEC EMS non-transporting response agency
- Require all new hires to be EMT-B or higher certified
- Partnership with Prisma Health to house an ambulance 12hrs/day
- Partnership with Oconee Sheriff's office to provide deputies a substation
- Wrote and awarded over \$400,000 in grants for needed equipment
- Increased paid staffing to meet the increased call volume
- Partnership with Oconee County to add a marine unit to Lake Keowee
- Maintained greater than 3000hrs of training annually
- Special operations: Dive rescue, Trench, Radiological response
- Maintained all equipment at a ready to respond level
- Purchased a new Rescue Engine (Delivery 4/20)

EXHIBIT D

KEOWEE FIRE DEPARTMENT

115 Maintenance Road
Salem, SC 29676
Phone: (864) 944-8666
Fax: (864) 944-8420
www.KeoweeFire.com

Oconee County Council
415 S. Pine Street
Walhalla SC 29691

February 9, 2021

The Keowee Fire District Commission pursuant with the authority and responsibilities of the commission as outlined in the establishing ordinance, hereby request that the Oconee County Council take action to increase the "not to exceed" tax rate from 14.5 to 17.5.

Background

Since 2004 the Keowee Fire Tax District has been committed to operating within the boundaries of the "not to exceed" millage cap of 14.5. In 2004, the Fire Department operated on a \$346,000 budget, responded to 72 fire calls, had 22 volunteers and 4 paid staff. The district population was just over 5000 people.

Over the last 16 years, the Keowee Fire Commission and Fire Department staff have worked hard to maintain adequate response services to a growing community while operating inside the financial boundaries set forth in the establishing ordinance. We survived three county-wide property reassessments and the economic turndown of 2008 through diligent management of our resources.

Now 16 years later, we are still operating within the same tax rate established in 2004 but the population of the district has more than doubled, the call volume has increased almost 700%, and the number of volunteers has significantly declined. With the decline in volunteers and the increased demand for fire and EMS response, the district has had no choice but add services, personnel, and equipment. Today, the department operates out of 3 stations, with a paid staff of 24, 5 volunteers, and an annual operating budget of \$882,000.

The Commission has made a strong effort to operate within the 14.5 mils by relying on increased property values and district growth to absorb cost. Unfortunately, we have arrived at a point where it is no longer feasible. The increased cost of replacing older equipment, maintaining adequate staffing, marked increase funding of the state retirement system, and the upkeep of three stations requires an adjustment to the "not to exceed millage." Beginning in 2022 staffing levels would need to be reduced, which would compromise not only the safety of the people we protect, but

KEOWEE FIRE DEPARTMENT

115 Maintenance Road
Salem, SC 29676
Phone: (864) 944-8666
Fax: (864) 944-8420
www.KeoweeFire.com

also the safety of our firefighters. Replacing equipment and apparatus that has exceeded its service life would no longer be possible and the department will be forced to begin spending money from reserves to fund the day to day operation.

Raising the millage rate to 17.5 or \$12 per \$100,000 appraised value, will provide critical funding opportunities to keep our services and response level appropriate for the district. Increasing staff, replacing our 1991 ladder truck, maintaining our stations in good working order, continued replacement of generators, saws, extrication tools, and air packs, as they reach their service life, and keeping the safety of our firefighters as a top priority are just a few examples of how those funds will be used.

The Keowee Fire Commission believes their dedication to an efficient, budget conscious operation has been proven over the last 16 years and ask for your support as they seek an increase in funding.



Leo Primeau
Chairman
Keowee Fire Commission

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
RESOLUTION 2021-04**

**A RESOLUTION AUTHORIZING THE EXECUTION AND
DELIVERY OF SUPPLEMENTAL AGREEMENT No. 3,
AMENDING LEASE NO. DACW21-1-14-2011 BETWEEN OCONEE
COUNTY AND THE UNITED STATES OF AMERICA, AND
OTHER MATTERS RELATED THERETO.**

WHEREAS, pursuant to Section 4-9-10 of the Code of Laws of South Carolina 1976, as amended, Oconee County (the "County") operates under the Council-Administrator form of government, and the County Council constitutes the governing body of the County; and

WHEREAS, pursuant to Section 4-9-30 of the Code of Laws of South Carolina 1976, as amended, the County has the authority to make and execute contracts, among other powers; and

WHEREAS, on February 13, 2014, the Secretary of the Army, acting for and on behalf of the United States of America, did grant Lease No. DACW21-1-14-2011 (the "Lease") to Oconee County, South Carolina, for public park and recreation purposes, containing approximately 75.71 acres for a term of ten (10) years, beginning February 21, 2014 and ending February 20, 2024; and

WHEREAS, on October 20, 2014, the Lease was amended by Supplemental Agreement No. 1, to add an additional 19.65 acres of government-owned land located at the Hartwell Lake Project; and

WHEREAS, on July 6, 2017, the Lease was amended by Supplemental Agreement No. 2, to remove the Seneca Creek Boat Ramp access area, consisting of 3.97 acres, more or less; and

WHEREAS, Oconee County, South Carolina, in a letter dated December 23, 2020, requested to add Friendship Recreation Area and boat ramp to the Lease.

NOW THEREFORE, in consideration of the mutual benefits to be derived by the parties hereto, Lease No. DACW21-1-14-2011 is hereby amended in the attached particulars of Supplemental Agreement No. 3, but no others, effective upon date of execution by the United States; thus, be it resolved by Council in meeting duly assembled that:

Section 1. Supplemental Agreement No. 3 Approved. The attached Supplemental Agreement No. 3 is hereby approved, and the County Administrator is hereby authorized to execute and deliver Supplemental Agreement No. 3 in substantially the same form as attached hereto.

Section 2. Related Documents and Instruments; Future Acts. The County Administrator is hereby authorized to negotiate such other documents and instruments which may be necessary or incidental to Supplemental Agreement No. 3, and to execute and deliver any such documents and instruments on behalf of the County.

Section 3. Severability. Should any term, provision, or content of this Resolution be deemed unconstitutional or otherwise unenforceable by any court of competent jurisdiction, such determination shall have no effect on the remainder of this Resolution.

Section 4. General Repeal. All orders, resolutions, and actions of the Oconee County Council inconsistent herewith are, to the extent of such inconsistency only, hereby repealed, revoked, and superseded.

RESOLVED in meeting, duly assembled, this ____ of _____, 2021.

ATTEST:

Katie Smith
Clerk to Oconee County Council

John Elliott
Chair, Oconee County Council

**DEPARTMENT OF THE ARMY
SUPPLEMENTAL AGREEMENT NO. 3
TO LEASE NO. DACW21-1-14-2011
HARTWELL LAKE PROJECT
OCONEE COUNTY, SOUTH CAROLINA**

WHEREAS, on February 13, 2014, the **Secretary of the Army**, acting for and on behalf of the United States of America, as Secretary, did grant lease No. DACW21-1-14-2011 to **Oconee County, South Carolina**, for public park and recreational purposes, containing approximately 75.71 acres for a term of ten (10) years, beginning February 21, 2014 and ending February 20, 2024; and

WHEREAS, on October 20, 2014, said lease was amended by Supplemental Agreement No. 1, to add an additional 19.65 acres of Government-owned land at Hartwell Lake Project, and;

WHEREAS, on July 6, 2017, said lease was amended by Supplemental Agreement No. 2, to remove Seneca Creek Boat Ramp from subject lease area, remove Seneca Creek Boat Ramp access area consisting of 3.97 acres, more or less, from Lease No. DACW-21-1-14-2011 , and;

WHEREAS, Oconee County, South Carolina, in a letter dated December 23, 2020, requested to add Friendship Recreation Area and boat ramp to existing 10-year lease DACW21-1-14-2011;

NOW THEREFORE, in consideration of the mutual benefits to be derived by the parties hereto, Lease No. DACW21-1-14-2011 is hereby amended in the following particulars, but no others, effective upon date of execution by the United States;

1. Delete in its entirety the granting clause and substitute in lieu thereof new granting clause adding Exhibits A13-1 and A13-2 as follows:

The Secretary, by authority of Title 16, United States Code, Section 460d, and for the consideration set forth, hereby leases to the Lessee, the property identified in Exhibits "A1," "A2", "A3", "A4", "A5", "A7", "A9", "A10", "A11", "A12" and A13-1 and A13-2 being approximately 118.39 acres, attached hereto and made a part hereof, hereinafter referred to as the premises for public park and recreational purposes.

2. Insert Exhibit "B8" attached hereto and made a part hereof to Condition Number 8b. **CONDITION OF PREMISES.**

3. Delete in its entirety Condition Number 28 **ENVIRONMENTAL CONDITION OF PROPERTY** and substitute in lieu thereof Condition Number 28 **ENVIRONMENTAL CONDITION OF PROPERTY** adding Exhibit C13 as follows:

An Environmental Condition of Property (ECP) documenting the known history of the property with regard to storage, release or disposal substances thereon is attached hereto and made a part here of as Exhibits "C1", "C2", "C3", "C4", "C5", "C7", "C8", "C9", "C10", "C11", "C12", and Exhibit C13. Upon expiration, revocation or termination of this lease, another ECP shall be prepared which will document the environmental condition of that property at that time. A comparison of the two assessments will assist the District Engineer in determining any

environmental restoration requirements. Any such requirements will be completed by the lessee in accordance with the condition on RESTORATION.

4. All other terms and conditions of this Lease instrument shall remain unchanged and in full force and affect.

This Supplemental Agreement No. 3 to Lease No. DACW21-1-14-2011 is not subject to Title 10, U.S.C., Section 2662, as amended.

{Signature Page to Follow}

IN WITNESS WHEREOF, I have hereunto set my hand by authority of the Secretary of the Army, this ____ day of _____, 2021.

Carla J. Buatte
Chief of Management and Disposal Branch
Real Estate Contracting Officer

WITNESSES:

This Supplemental Agreement No. 3 to Lease DACW21-1-14-2011 is also executed by the Lessee this ____ day of _____, 2021.

OCONEE COUNTY, SOUTH CAROLINA

By: _____

Title: _____

WITNESSES:

STATE OF GEORGIA)
) ss
COUNTY OF CHATHAM)

ACKNOWLEDGMENT

BEFORE ME, a Notary Public in and for Chatham County, personally appeared _____, to me known to be the identical person and officer whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the said instrument by authority of the Secretary of the Army, for the purposes therein expressed as the act and deed of the United States.

GIVEN under my hand and seal, this _____ day of _____, 2021.

NOTARY PUBLIC

(Seal)

My commission expires on the _____ day of _____, _____.

CERTIFICATE OF AUTHORITY

I _____ (name) certify that I am the _____ (title) of
OCONEE COUNTY, SOUTH CAROLINA, that _____ (signator of outgrant) who
signed the foregoing instrument on behalf of the Lessee was then _____ (title
of signator of outgrant) of OCONEE COUNTY, SOUTH CAROLINA. I further certify that the said
officer was acting within the scope of powers delegated to this officer by the governing body of the
Lessee in executing said instrument.

OCONEE COUNTY, SOUTH CAROLINA

Date: _____

Clerk or Appropriate Officer

(AFFIX SEAL)



EXHIBIT 13-1 DACW21-1-14-2011



EXHIBIT 13-2 DACW21-1-14-2011

rem_inv_sas.rdf

UNCLASSIFIED-FOUO

Inventory Report By Project

24-SEP-2020 02:44 PM

District/Division : SAS

Project : HAR

Name : HARTWELL LAKE & DAM, GA

| Structure Number | Property ID | Location | Description | Cost | ACQ Date | INSP Date |
|------------------|-------------|-------------------------------|--|-----------|------------|------------|
| FR-B01 | HAR-16522 | FRIENDSHIP [FRB01] | BOAT RAMP, CONCRETE, 2-LANE (4 TRASH CAN HOLDERS), SELF-PAY VAULT. | 35,936.00 | 01/01/1964 | 02/10/2020 |
| FR-C01 | HAR-16524 | FRIENDSHIP, NO BLDG # [FRC01] | COMFORT STATION, STUCCO & CONCRETE. (99' ASPHALT AND CONCRETE SIDEWALK). EXPENSED ASSET VALUE \$19248. | 0.00 | 08/05/1976 | 02/10/2020 |
| FR-C02 | HAR-47526 | FRIENDSHIP, NO BLDG # [FRC02] | NEW BATHROOM FACILITY W/THREE NEW PARKING SPACES 160SF SPLIT FACE BLOCK STRUCTURE WITH WATER & ELECTRICITY | 50,767.84 | 09/21/2009 | 02/10/2020 |

UNCLASSIFIED-FOUO

UNCLASSIFIED-FOUO
Inventory Report By Project

24-SEP-2020 02:44 PM

District/Division : SAS

Project : HAR

Name : HARTWELL LAKE & DAM, GA

| Structure Number | Property ID | Location | Description | Cost | ACQ Date | INSP Date |
|------------------|-------------|-------------------------------------|---|-----------|------------|------------|
| FR-F01 | HAR-23943 | FRIENDSHIP [FR-F01] | GATES, ENTRANCE DOUBLE TO REC AREA (27' LENGTH). EXPENSED ASSET VALUE \$500. | 0.00 | 01/01/1976 | 02/10/2020 |
| FR-P01A | HAR-38452 | FRIENDSHIP [FR-P01A] | PARKING, ASPHALT, 21,400 SF. | 56,662.48 | 09/30/2006 | 02/10/2020 |
| FR-P02 | HAR-16532 | FRIENDSHIP [FR-P02] | ROAD, ASPHALT, 0.2 MILE AND ASPHALT TURNAROUND. | 39,400.00 | 01/01/1964 | 02/10/2020 |
| FR-P03 | HAR-19822 | FRIENDSHIP [FR-P03] | PARKING, ASPHALT, 5400 SF, EXPENSED ASSET VALUE \$19000. | 0.00 | 01/01/1976 | 02/10/2020 |
| FR-R01 | HAR-16533 | FRIENDSHIP [FR-R01] | 16 PICNIC SITES, LEVELED AREA WITH CONCRETE TABLE & 9 GRILLS, (13 TRASH CANS). EXPENSED ASSET VALUE \$1700. | 0.00 | 01/01/1976 | 02/10/2020 |
| FR-T01 | HAR-32692 | FRIENDSHIP RECREATION AREA [FR-T01] | PLAYGROUND, PLASTIC AND STEEL WITH SWING | 40,363.00 | 05/31/2006 | 02/10/2020 |
| FR-Y01 | HAR-16534 | FRIENDSHIP [FR-Y01] | SWIM BEACH (155 LF), SAND, 3 WOOD BENCHES, SELF PAY VAULT. EXPENSED ASSET VALUE \$11000. | 0.00 | 01/01/1976 | 02/10/2020 |

ENVIRONMENTAL CONDITION OF PROPERTY
Savannah District

Property: Friendship Recreation Area

Date Prepared: Jan 7, 2021

This report was prepared IAW ER 200-2-3 para 14-5 and ASTM Standard E1527-13 to document *all appropriate inquiries* into the previous ownership and uses of the property with the goal of identifying *recognized environmental conditions*.

1. Summary *(Per ASTM 1527-13 paragraph X4.1 Summary—This section provides a summary of the Phase I Environmental Site Assessment process and may include findings, opinions and conclusions.)*

No recognized environmental conditions were identified during the site assessment.

2. Introduction *(Per ASTM 1527-13 paragraph X4.2 Introduction—This section identifies the property (location and legal description) and the purpose of the Phase I Environmental Site Assessment. This section also provides a place to discuss contractual details (including scope of work) as well as limiting conditions, deviations, exceptions, significant assumptions, and special terms and conditions.)*

This ECP is being prepared because Oconee County has requested to lease Friendship Recreation Area to operate and maintain for public recreation. The site is located on 27 acres of government-owned property. The recreational area includes a road system, a boat ramp, one courtesy dock, picnic sites, one playground, two restroom facilities, and one designated swimming area. (B.1, B.9) Undeveloped portions of the site contain a mature mix of pine and hardwoods. Ground cover in cleared areas consists of various grasses which are mowed regularly. The surrounding area is low density residential housing.

3. Records Review *(Per ASTM 1527-13 paragraph X4.4 Records Review—This section presents a review of physical setting sources, standard and additional environmental records sources, and historical use information on the property and surrounding area as detailed in Section 8, Records Review.)*

None of the records reviewed indicated the current or past presence of any recognized environmental conditions.

4. Site Reconnaissance *(Per ASTM 1527-13 paragraph X4.5 Site Reconnaissance—This section includes site reconnaissance observations as discussed in Section 9, Site Reconnaissance, including general site setting, interior and exterior observations, and uses and conditions of the property and adjoining properties.)*

No recognized environmental conditions were identified during the site reconnaissance. ECC Anna George walked the site on 30 December 2020.

5. Interviews *(Per ASTM 1527-13 paragraph X4.6 Interviews—This section provides a summary of interviews conducted as detailed in Section 10, Interviews with Past and Present Owners and Occupants, and Section 11, Interviews with State and Local Government Officials.)*

None of the interviews indicated the current, past, or presence of any recognized environmental conditions.

6. Evaluation *(Per ASTM 1527-13 paragraph X4.7 Evaluation—This section documents the findings, opinions and conclusions of the Phase I Environmental Site Assessment as stated in Section 12. This section also includes additional investigations, data gaps, deletions.)*

Friendship is located at Coneross Creek Road, Seneca, SC. Coneross Creek Road

divides the ramp access area and the day use area. Potable water is provided to the park by Seneca Light and Water System. (B.4) Both restroom facilities utilize septic tanks with traditional drain fields. (B.5, B.7) All building structures except restroom facility at the day use area were constructed after 1980. (C.3-5) The stucco restroom at the day use area was constructed in 1976, and there has not been an asbestos survey or screening for lead based paint. (C.1-C.5)

7. Non-Scope Considerations *(Per ASTM 1527-13 paragraph X4.8 Non-Scope Services— This section provides a place for recommendations (see 12.15) and summarizes additional services discussed in Section 13, which are not a part of this practice.)*

Interviews and site survey by ECC George give no indication of any non-scope considerations listed in Appendix C.

8. Environmental Professional Qualifications *(Per ASTM 1527-13 paragraph X.2 Environmental Professional, state specific education, training, and experience necessary to exercise professional judgment to develop opinions and conclusions regarding conditions indicative of releases or threatened releases (see §312.1(c)) on, at, in, or to a property, sufficient to meet the objectives and performance factors in §312.20(e) and (f).)*

Education: Anna George received a Bachelor's degree in Parks, Recreation, Tourism Management with an emphasis in Natural Resource Management and a minor in Aquaculture, Fisheries, and Wildlife Biology.

Training: Anna George received training in OSHA Incident Command for Hazardous Materials - Jacksonville, FL 2004; Environmental Laws and Regulations - Huntsville, AL 2008; attended South Atlantic Division Environmental Compliance and Sustainability Workshop - Atlanta, GA 2015; Hazardous Waste Manifest DOT Certification - New Orleans, LA 2016; Environmental Review Practical Applications - Omaha, NE 2017; Hazardous Waste Manifest DOT Recertification - Las Vegas, NV 2018; CP Track ERGO - Louisville, KY 2018

Experience: Anna George began her career with the Corps in 2001 as a Ranger/Natural Resource Specialist, and was appointed as Environmental Compliance Coordinator in September 2014. As ECC, she participated on an internal ERGO assessment team for Richard B. Russell Project and Hartwell Project in 2008, 2019 and internal ERGO assessments at Hartwell Project in 2015, 2016, 2017, and 2018. She was also the lead on an external ERGO of Cooper River Rediversion Project ERGO in 2018.

9. Conclusion

I have performed a Phase I Environmental Site Assessment of the property in conformance with the scope and limitations of ASTM Practice E1527. Any exceptions to, or deletions from, this practice are described in the Evaluation Section of this report. This assessment has revealed no evidence of recognized environmental conditions in connection with the property except those (if any) described listed below.

GEORGE.ANNA.B.12477 60560 Digitally signed by
GEORGE.ANNA.B.1247760560
Date: 2021.01.07 15:45:43 -0500

Anna George
Environmental Professional

10. District Environmental Compliance Coordinator Review and Concurrence

I have consulted with the Environmental Professional above and reviewed this Phase I Environmental Site Assessment of the property. I concur that this document was prepared in conformance with the scope and limitations of ASTM Practice E1527. Any exceptions to, or deletions from, this practice are described in the Evaluation Section of this report. This assessment has revealed no evidence of recognized environmental conditions in connection with the property except those (if any) described listed in Paragraph 9.

POUGH.ROOSEVELT.III. 1289158711 Digitally signed by
POUGH.ROOSEVELT.III.1289158711
Date: 2021.01.25 15:32:34 -0500

Environmental Professional

Appendices

- APPENDIX A - Records Review Checklist
- APPENDIX B - *All Appropriate Inquires Checklist*
- APPENDIX C - Non-Scope Considerations Checklist
- APPENDIX D - Personnel Interviewed
- APPENDIX E - Aerial Photographs/Map(s) of Property
- APPENDIX F - Other supporting documentation

APPENDIX A - Records Review Checklist

Property: Friendship Recreation Area

Date Prepared: Jan 7, 2021

Standard Federal, State, and Tribal Environmental Record Sources --The following standard environmental record sources were reviewed, subject to the conditions of ASTM 1527-13 paragraphs 8.1.1 through 8.1.8. Records located are described in the Environmental Condition of Property report.

| Source | Approximate Minimum Search Distance, miles (kilometers) | Records Located |
|---|---|---|
| EPA's Superfund Enterprise Management System | | |
| http://cumulis.epa.gov/supercpad/cursites/srchsites.cfm | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Federal NPL site list | 1.0 (1.6) | |
| Federal Delisted NPL site list | 0.5 (0.8) | |
| Federal CERCLIS list | 0.5 (0.8) | |
| Federal CERCLIS NFRAP site list | property and adjoining properties | |
| State and Tribal CERCLIS | 0.5 (0.8) | |
| State and Tribal NPL | 1.0 (1.6) | |
| EPA's Federal Registry System (Select RCRAInfo, it will give you all this information) | | |
| http://www.epa.gov/enviro/html/fii/fii_query_java.html | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Federal RCRA CORRACTS TSD facilities list | 1.0 (1.6) | |
| Federal RCRA non-CORRACTS TSD facilities list | 0.5 (0.8) | |
| Federal RCRA generators list | property and adjoining properties | |
| State and Tribal leaking storage tanks | 0.5 (0.8) | |
| State and Tribal landfill and/or solid waste disposal lists | 0.5 (0.8) | |
| State and Tribal Brownfield sites | 0.5 (0.8) | |
| State and Tribal registered storage tank | 0.5 (0.8) | |
| State and Tribal volunteer cleanup site | 0.5 (0.8) | |
| Federal ERNS list (http://www.rtknet.org/db/erns/search) | property only | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Environmental Professional

Anna George

Environmental Professional's Signature

GEORGE.ANNA.B.1247760560

Digitally signed by GEORGE.ANNA.B.1247760560
Date: 2021.01.07 15:46:45 -0500

APPENDIX B - All Appropriate Inquiries

Property: Friendship Recreation Area

Date Prepared: Jan 7, 2021

This checklist is utilized to identify uses and conditions of the *property* to the extent that were *visually and/or physically observed* on a site visit, or to the extent they are identified during *interviews* or *record review* processes as described in ASTM 1527-13. Describe identified uses and conditions in the Environmental Condition of Property report.

| | Observed | Interview | Record Review | No | Not Applicable |
|---|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|--------------------------|
| B.1 Are there structures or other improvements on the property? (ASTM 1527-13 para 9.4.1.7) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| B2. Are there unoccupied occupant spaces? (ASTM 1527-13 para 9.4.1.1) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.3 Are buildings on the property heated/cooled? (ASTM 1527-13 para 9.4.3.1) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.4 Does the property have a source of potable water. (ASTM 1527-13 para 9.4.1.9) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| B.5 Does the property have a sewage disposal system including on-site septic systems or cesspools. (ASTM 1527-13 para 9.4.1.10 and 9.4.4.7) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| B.6 Are there stains or corrosion on floors, walls, or ceilings? (ASTM 1527-13 para 9.4.3.2) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.7 Are there floor drains and sumps on the property? (ASTM 1527-13 para 9.4.3.3) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| B.8 Are there above ground storage tanks, or underground storage tanks or vent pipes, fill pipes or access ways indicating underground storage tanks on the property? (ASTM 1527-13 para 9.4.2.4) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.9 Are there public thoroughfares adjoining the property or any roads, streets, and parking facilities on the property. (ASTM 1527-13 para 9.4.1.8) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| B.10 Are current uses likely to involve the use, treatment, storage, disposal, or generation of hazardous substances or petroleum product? (ASTM 1527-13 para 9.4.1.1) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.11 Did past uses of the site involve the use, treatment, storage, disposal, or generation of hazardous substances or petroleum products? (ASTM 1527-13 para 9.4.1.2) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.12 Are current uses of adjoining properties likely to indicate recognized environmental conditions with the adjoining property or the property? (ASTM 1527-13 para 9.4.1.3) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.13 Are past uses of adjoining properties likely to indicate recognized environmental conditions with the adjoining property or the property? (ASTM 1527-13 para 9.4.1.4) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.14 Are there current or past uses in the Surrounding Area likely to indicate recognized environmental conditions in connection with the property?(ASTM 1527-13 para 9.4.1.5) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.15 Are hazardous substances or petroleum products likely to migrate to the property, or within or from the property, into groundwater or soil? (ASTM 1527-13 para 9.4.1.6) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.16 Are there any strong, pungent, or noxious odors on the property? (ASTM 1527-13 para 9.4.2.5) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

APPENDIX B - All Appropriate Inquiries

Property: Friendship Recreation Area

Date Prepared: Jan 7, 2021

This checklist is utilized to identify uses and conditions of the *property* to the extent that were *visually and/or physically observed* on a site visit, or to the extent they are identified during *interviews* or *record review* processes as described in ASTM 1527-13. Describe identified uses and conditions in the Environmental Condition of Property report.

| | Observed | Interview | Record Review | No | Not Applicable |
|--|--------------------------|--------------------------|-------------------------------------|-------------------------------------|--------------------------|
| B.17 Are there pools of liquid including standing surface water or pools/sumps containing liquids likely to be hazardous substances or petroleum products on the property? (ASTM 1527-13 para 9.4.2.6) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.18 Are there drums (whether or not they are leaking) on the property? Note: Drums often hold 55 gal (208 L) of liquid, but containers as small as 5 gal (19 L) should also be described. (ASTM 1527-13 para 9.4.2.7) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.19 Are there containers identified as containing hazardous substances or petroleum products on the property and are or might be a recognized environmental condition? (ASTM 1527-13 para 9.4.2.8) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.20 Are there open or damaged containers containing unidentified substances suspected of being hazardous substances or petroleum products on the property? (ASTM 1527-13 para 9.4.2.9) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.21 Is there electrical or hydraulic equipment known to contain PCBs or likely to contain PCBs on the property? (ASTM 1527-13 para 9.4.2.10) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.22 Are there pits, ponds, or lagoons on the property? (ASTM 1527-13 para 9.4.4.1) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.23 Are there pits, ponds, or lagoons on adjoining properties? (ASTM 1527-13 para 9.4.4.1) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.24 Are there areas of stained soil or pavement on the property? (ASTM 1527-13 para 9.4.4.2) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.25 Are there areas of stressed vegetation (from something other than insufficient water) on the property? (ASTM 1527-13 para 9.4.4.3) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.26 Are there areas that are apparently filled or graded by non-natural causes (or filled by fill of unknown origin) suggesting trash construction debris, demolition debris, or other solid waste disposal, or mounds or depressions suggesting trash or other solid waste disposal on the property? (ASTM 1527-13 para 9.4.4.4) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.27 Is there any wastewater or other liquid (including storm water) or any discharge into a drain, ditch, underground injection system, or stream on or adjacent to the property? (ASTM 1527-13 para 9.4.4.5) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B.28 Are there any wells including dry wells, irrigation wells, injection wells, abandoned wells, or other wells on the property? (ASTM 1527-13 para 9.4.4.6) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Environmental Professional

Anna George

Environmental Professional's Signature GEORGE.ANNA.B.1247760560

Digitally signed by GEORGE.ANNA.B.1247760560
Date: 2021.01.07 15:48:19 -0500

APPENDIX C - Non-Scope Considerations Checklist

Property: Friendship Recreation Area

Date Prepared: Jan 7, 2021

This checklist is utilized to identify uses and conditions of the *property* to the extent that were *visually and/or physically observed* on a site visit, or to the extent they are identified during *interviews* or *record review* processes as described in ASTM 1527-13. Describe identified uses and conditions in the Environmental Condition of Property report.

| | Observed | Interview | Record Review | No | Not Applicable |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| C.1 Is there documented evidence of asbestos (e.g., tests, surveys, management plan) in any of the facilities on the property? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.2 Has all friable asbestos on the property or within facilities on the property been removed or become subject to an Operation and Maintenance (O&M) program so that it does not create the potential for human exposure? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| C.3 Does the site survey of pre-1980 construction identify potential asbestos containing materials (e.g., boiler insulation, floor tiles, building siding, shingles, roofing felt, wall and ceiling insulation, acoustical ceiling tiles, window putty, fuse boxes, heat reflectors, air duct lining)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.4 Were any structures or facilities on the property constructed prior to 1979? | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| C.5 Has a screening test been conducted on the property for lead-based paint? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.6 If so, were the screening tests positive for lead-based paint? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| C.7 Is any of the on-site paint peeling or chipped? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.8 Are insecticides, fungicides, or rodenticides used in greater than household quantities? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.9 Are insecticides, fungicides, or rodenticides used in accordance with manufacturers instructions/recommendations? If, NO, comment in report. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| C.10 Are insecticides, fungicides, or rodenticides stored on site in greater than household quantities? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| C.11 Have there been reports or evidence of a spill of any pesticides, fungicides, or herbicides on the property? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.12 Has the property been used for chemical or biological testing? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.13 Has the property been used for burying medical or biohazardous waste? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.14 Have any citizen complaints or local law enforcement actions occurred regarding munitions or explosives on the property? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.15 Has the site served as a small arms test range or otherwise to service weapons? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.16 Are any ranges, berms, open burning/open detonation (OB/OD), training, or impact areas onsite? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.17 Has the property ever been suspected to contain radioactive waste, including mixed waste? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.18 Have radiological substances ever been used or services provided on the property? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

EXHIBIT C13 - DACW21-1-14-2011

APPENDIX C - Non-Scope Considerations Checklist

Property: Friendship Recreation Area

Date Prepared: Jan 7, 2021

This checklist is utilized to identify uses and conditions of the *property* to the extent that were *visually and/or physically observed* on a site visit, or to the extent they are identified during *interviews* or *record review* processes as described in ASTM 1527-13. Describe identified uses and conditions in the Environmental Condition of Property report.

| | Observed | Interview | Record Review | No | Not Applicable |
|---|--------------------------|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| C.19 Has the property been surveyed for radon? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.20 Did the radon survey indicate test results above 4 pCi/l (pico curies/liter)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| C.21 Do records indicate that nearby structures have elevated indoor levels of radon? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.22 Does the facility emit air pollutants into the environment? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| C.23 Is the facility a type for which new standards of performance (NSPS) have been promulgated? See 40 C.F.R. Part 60 for a list of new source categories and applicable standards? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.24 Is the facility in violation or has the facility been in violation of the NSPS or the permit? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| C.25 Is the facility located in a nonattainment area? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.26 Will the facility be subject to maximum attainable control technology (MACT)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| C.27 Is the capital expenditure required to meet the requirements of emissions reductions in the new Clean Air Act, i.e., is the facility required to reduce emissions because it is a non-attainment area? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| C.28 Does the facility incinerate any wastes of any kind? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.29 Does the property have erosion problems (i.e., gullies, arroyos, sediment loading during storms)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.30 Are there any floodplains or wetlands or sinkholes? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.31 Are there any valuable mineral resources? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.32 Is mold present in facilities on the property? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| C.33 Are there any other conditions that exist on the property that should be considered in the decision to outgrant? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Environmental Professional

Anna George

Environmental Professional's Signature GEORGE.ANNA.B.1247760560

Digitally signed by GEORGE.ANNA.B.1247760560
Date: 2021.01.07 15:49:29 -0500

EXHIBIT C13 - DACW21-1-14-2011

APPENDIX D - Personnel Interviewed

Property: Friendship Recreation Area

Date Prepared: Jan 7, 2021

The objective of *interviews* is to obtain information indicating *recognized environmental conditions* in connection with the *property*. Listed below are the past and present *owners, operators, and occupants* of the *property*, as well as federal, state, and/or local government officials with knowledge of the current and historical uses and condition of the *property*. (ASTM 1527-13 para 10.1 thru 11.8)

Name: Scott Watson

Title: Natural Resource Specialist, Real Estate

Date last interviewed: Jan 4, 2021

Other info: Mr. Watson has over 21 years of real estate land management experience at the Hartwell Project and is knowledgeable in all aspects of the proposed Friendship lease.

Name: Kenneth Bedenbaugh

Title: Natural Resources Program Manager

Date last interviewed: Dec 31, 2020

Other info: Mr. Bedenbaugh has over 29 years of experience at the Hartwell Project and is knowledgeable in all aspects of Friendship Recreation Area.

Name:

Title:

Date last interviewed:

Other info:

Name:

Title:

Date last interviewed:

Other info:

Name:

Title:

Date last interviewed:

Other info:

EXHIBIT C13 - DACW21-1-14-2011

APPENDIX D - Personnel Interviewed

Property: Friendship Recreation Area

Date Prepared: Jan 7, 2021

Name:

Title:

Date last interviewed:

Other
info:

Name:

Title:

Date last interviewed:

Other
info:

Name:

Title:

Date last interviewed:

Other
info:

Name:

Title:

Date last interviewed:

Other
info:

Name:

Title:

Date last interviewed:

Other
info:

Environmental Professional

Anna George

Environmental Professional's Signature

GEORGE.ANNA.B.1247760560

Digitally signed by GEORGE.ANNA.B.1247760560
Date: 2021.01.07 15:51:16 -0500

EXHIBIT C13 - DACW21-1-14-2011

PROCUREMENT - AGENDA ITEM SUMMARY

OCONEE COUNTY, SC

COUNCIL MEETING DATE: March 2, 2021

ITEM TITLE:

Title: **Transfer Station Floor Replacement** Department(s): **Solid Waste** Amount: Project: **\$115,000.00**
Contingency: **\$11,500.00**
Total Award: **\$126,500.00**

FINANCIAL IMPACT:

Procurement was approved by Council in Fiscal Year 2020-2021 budget process.

Budget: **\$126,500** Project Cost: **126,500** Balance: **0.00** Finance Approval: *Ladale Price*

BACKGROUND DESCRIPTION:

The transfer station floor at Solid Waste is in need of repair due to operational abrasion and deterioration from leachate, which is expected wear and tear. The original floor was installed in August of 1998 and lasted 8 years, 11 months. In May of 2007, the floor was replaced with a 6-inch free floating wear surface floor; which allowed for sections to be removed and replaced if needed. The floating floor was awarded to Leak & Associates under Invitation for Bid No. 06-26. This bid was for replacing steel plating on the walls, replacing a wall and to replace the transfer station floor. The County received two submissions with only one that included pricing for the floor replacement; Leak & Associates was awarded the contract. The wear floor that was installed in 2007 has lasted 13 years and 8 months. It is now showing wear around the edges and in the center and requires replacement.

Leak & Associates specializes in transfer station design and repairs. Their main area of expertise centers around a proprietary transfer station concrete mix design and specialize installation guidelines unique for the application of waste tipping floors. This design was developed for the sole use of Leak & Associates and is not available for distribution or use by others. With this type of application, the transfer station will only be down for 4 to 5 days, depending on weather. If the County chooses to pour a standard concrete floor, the down time would be 17 days +/-.

Leak & Associates, Inc.'s proprietary concrete mix design and specialized installation guidelines unique to Waste Tipping Floors, render them uniquely suited to provide the services requested.

SPECIAL CONSIDERATIONS OR CONCERNS:

1. For the reasons stated above, this is considered to be a Sole Source / No Substitute Purchase.

ATTACHMENT(S):

1. Proposal and Sole Source Letter from Leak & Associates (Phase 1 is not required)
2. Sole Source Request from Swain Still, Solid Waste Director
3. Sole Source Determination Letter from the Procurement Director

STAFF RECOMMENDATION:

It is the staff's recommendation that Council

- 1) Approve the Sole Source Award for the Transfer Station Floor Replacement to Leak & Associates of Monroe, NC in the amount of \$115,000.00, plus a 10% contingency of \$11,500.00 for a total award of \$126,500.00.
- 2) Authorized the County Administrator to sign any change orders within the contingency amount.

Submitted or Prepared by:

Tronda C. Popham
Tronda C. Popham, Procurement Director

Approved for Submittal to Council:

Amanda F. Brock
Amanda F. Brock, County Administrator

Council has directed that they receive their agenda packages a week prior to each Council meeting, therefore, Agenda Items Summaries must be submitted to the Administrator for his review/approval no later than 12 days prior to each Council meeting. It is the Department Head / Elected Officials responsibility to ensure that all approvals are obtained prior to submission to the Administrator for inclusion on an agenda.

A calendar with due dates marked may be obtained from the Clerk to Council.



PROPOSAL

Submitted to: Swain Still

Proposal Date: 2/10/2021

Principal/Owner: Solid Waste Department
15031 Wells Hwy.
Seneca, SC 29678

Project: Transfer Station Repairs

LEAK AND ASSOCIATES, INC. ("Leak") proposes to perform the Work described below in accordance with industry standard practices and the Standard Terms & Conditions referenced herein.

GENERAL DESCRIPTION OF PHASE 1 SERVICES:

Design Build Services: L&A will coordinate with SGH Engineers to develop a sacrificial floor repair. Floor wear evaluation will be in accordance with Simpson, Gumpertz & Heger's (SGH) "Improved Performance of Tipping Floor Concrete Mix Design." This floor repair recommendation will have the following characteristics:

1. Reinforcement per guidelines based on the wear of the existing floor and proposed concrete thickness.
2. Concrete mix design review of local ready-mix suppliers to optimize abrasion resistance, reduce shrinkage, decrease cracking and enhance chemical resistance.
3. Evaluate the existing floor drainage and adjust final surface elevations to facilitate daily operations and floor cleaning to avoid leachate ponding.
4. The previous constructed overly will be removed including the approach apron. Construct a water diverter (speed bump) at the building eave to keep storm water outside and tipping floor liquids (leachate) and trash inside.
5. Prepare construction drawings and submit Application for Construction to the Building Inspection Department. (If Required)



Swain Steel
Oconee County Solid Waste
15031 Wells Hwy.
Seneca, SC 29678

2/10/21

Swain,

Leak and Associates, Inc in conjunction with Simpson, Gumpertz & Heger, Inc has developed a proprietary concrete mix design and specialized installation guidelines unique for the application of Waste Tipping Floors. The characteristics are aimed at addressing the chemical degradation and operational abrasion that leads to the loss of tipping floor integrity. This proprietary design was developed for the sole use of Leak and Associates, Inc and is not available for distribution or use by others.


In 2007, Leak and Associates was invited to inspect the existing conditions of the transfer station tipping floor. Upon inspection it was found that the tipping floor had common characteristics of deterioration from leachate attack and operational abrasion. It was determined that the existing conditions permitted Leak and Associates to utilize their proprietary design repair. Leak and Associates repaired the facility floor in June of 2007. A survey was performed in 2018 and it was determined that the initial repair had performed to expectations and the old repair would need to be replaced. Leak and Associates recommends utilizing the same repair design.

Attached are supporting documents for real world performance of Leak and Associates design. If you need further clarifications contact John W Leak at johnleak@leakandassociates.com

John W Leak

A handwritten signature in black ink that reads "John W Leak". The signature is written in a cursive, flowing style.

President



**Oconee County
Solid Waste**

Swain Still
Director

15028 Wells Hwy
Seneca, SC 29678

Phone: 864-888-1440
Fax: 864-888-1444

E-mail:
ssill@oconeesc.com



Date: February 10, 2021

RE: Transfer Station Floor: Leak and Associates, Inc.

In May 2007, Oconee County issued Invitation for Bid 06-26 to replace the transfer station floor, replace the steel plating on the walls and to replace a wall. Only two bids were received; one from Blue Ridge Welding of Seneca, SC (which only bid the steel plating) and one from Leak and Associates, Inc. of Monroe, NC (which bid the entire project). The project was awarded to Leak and Associates, Inc.

Leak and Associates, Inc. specializes in transfer station design and repairs. Their main area of expertise centers around a proprietary transfer station concrete mix design and specialized installation guidelines that are unique for the application of Waste Tipping Floors. This design was developed for the sole use of Leak and Associates, Inc. and is not available for distribution or use by others. This proprietary floor design accomplishes three main objectives:


1. Last longer than traditional concrete floors.
2. Cost less than most common specialty floor surface toppings.
3. Minimizes facility down time.

Their proprietary blend is a high strength concrete blend that is highly resistant to wear from operational abrasion and deterioration from leachate.


The original transfer station floor that was installed in August of 1998 only lasted for 8 years, 11 months. The wear floor installed by Leak and Associates, Inc. in June of 2007 has lasted 13 years, 8 months so far; which is over one and half times as long. The Leak and Associates, Inc. floor has proven to meet their three main objectives. This 6-inch floor that was installed in June 2007 by Leak and Associates, Inc. has a free floating wear surface to be easily removed when the surface wore down. It was designed so that sections could be taken out independently if the need arose. To date, the floor has worn between 2-3 inches around the edges and between 3-5 inches in the middle.

Leak and Associates, Inc. quoted the new floor replacement at \$115,000. This quote includes: removing the existing floor, pouring a new floor and having the transfer station reopened by day 4 or 5 depending on weather.

A second quote was also obtained from Osborn Contract Services of Greer, SC, in the amount of \$168,000.00. Osborn is the proprietary contractor for Euclid Chemical which produces Eucofloor404 concrete floor topping for waste floors. This topping is poured and bonded to the existing floor and



**Oconee County
Solid Waste**



Swain Still
Director

15028 Wells Hwy
Seneca, SC 29678

Phone: 864-888-1440
Fax: 864-888-1444

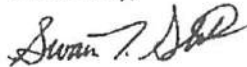
E-mail:
sstill@oconeesc.com

does not include removing any concrete. They recommended removing the floor, pouring a standard floor and then adding a 1.5-inch topping. Just a 1.5-inch topping would be \$140,000 and does not include removing existing concrete and pouring new floor.

Recently, a local County poured a replacement standard floor and the transfer station was closed for 17 days to allow for removal of existing floor, pouring new floor and waiting 7-10 days for cure time.

Based upon these facts, Oconee County Solid Waste feels this purchase meets the criteria to be considered a Sole Source Procurement. We are requesting this project be approved as a Sole Source Purchase and to be awarded to Leak and Associates, Inc. for the quoted amount of \$115,000.00.

Sincerely,



Swain Still





Oconee County
Procurement Office

Tronda C. Popham,
CPPB
Procurement Director


Oconee County Administrative
Offices
415 South Pine Street
Walhalla, SC 29691

Phone: 864.638.4141
Fax: 864.638.4142
Email:
tpopham@oconeesc.com



February 18, 2021

TO: Amanda F. Brock, County Administrator

FROM: Tronda C. Popham, Procurement Director 

RE: SOLE SOURCE DETERMINATION AWARD LEAK &
ASSOCIATES

I have reviewed the documentation submitted for the removal and replacement of the Solid Waste Transfer Station Floor. After reviewing the documentation presented, I feel this project meets all criteria for a sole source procurement.

Leak and Associates, Inc. specializes in transfer station design and repairs. Their main area of expertise centers around a proprietary transfer station concrete mix design and specialized installation guidelines that are unique for the application of Waste Tipping Floors. This design was developed for the sole use of Leak and Associates, Inc. and is not available for distribution or use by others. This proprietary floor design accomplishes three main objectives:

1. Last longer than traditional concrete floors.
2. Cost less than most common specialty floor surface toppings.
3. Minimizes facility down time.

Their proprietary blend is a high strength concrete blend that is highly resistant to wear from operational abrasion and deterioration from leachate.

Leak and Associates, Inc. installed the current floor in June of 2007, which lasted 13 years, 8 months. The Leak and Associates, Inc. floor has proven to meet their three main objectives.

A proposal, in the amount of \$168,000.00, was received from a Company that is the proprietary contractor for Euclid Chemical for Eucofloor404 concrete floor topping for waste floors.

A standard concrete floor replacement would result in 17 +/- days closure for the transfer station.

Based on the service received from the current floor, the cost and down time of other options, and Leak and Associates' proprietary floor design renders them uniquely suited to provide the services requested. Therefore, I am recommending that we award Leak & Associated the removal and replacement of the Solid Waste Transfer Station Floor in the amount of 115,000.00, plus a 10% contingency \$11,500.00, for a total amount of \$126,500.00.

PROCUREMENT - AGENDA ITEM SUMMARY

OCONEE COUNTY, SC

COUNCIL MEETING DATE: March 2, 2021

ITEM TITLE:

Title: **O'Brien 750 Trailer Mount Sewer Cleaner
(Culvert/Pipe Washer)**

Department: **Roads & Bridges**

Amount: **\$69,460.00**

FINANCIAL IMPACT:

Procurement was approved by Council in Fiscal Year 2020-2021 budget process.
Budget: \$69,460.00

Project Cost: \$69,460.00

Finance Approval: *Ladale Price*

Balance: **\$0.00**

BACKGROUND DESCRIPTION:

This purchase is for an O'Brein 750 trailer mount sewer cleaner which will be used as a culvert/pipe washer by the Roads and Bridges Department to clean storm drains, catch basins, and culverts. An added benefit to having this unit is the cost reduction and conflict with utilities that happens during a full culvert replacement. The Fleet Maintenance Director also approves this purchase.

The County is utilizing the North Carolina Sheriffs' Association contract through a cooperative purchasing agreement. The contract discount is 3% off the list price of the equipment and 6% off the list price of attachments and accessories. Carolina Industrial Equipment of Charlotte, NC is also offering an additional dealer discount of \$3,508.97 off of the contract price for the trailer mount sewer cleaner (culvert/pipe washer) and attachments.

SPECIAL CONSIDERATIONS OR CONCERNS:

Carolina Industrial Equipment of Charlotte, NC holds the North Carolina Sheriffs' Association contract for the O'Brien 750 trailer mount sewer cleaner (culvert/pipe washer). The North Carolina Sheriff's Association contract allows all County and City Government Agencies to purchase, from this contract, directly from the awarded vendors.

ATTACHMENT(S):

1. Pricing Spreadsheet
2. Quote from Carolina Industrial Equipment
3. Contract Discount & Award page from NC Sheriffs' Association Contract

STAFF RECOMMENDATION:

It is the staff's recommendation that Council approve the purchase of the O'Brien 750 trailer mount sewer cleaner from Carolina Industrial Equipment of Charlotte, NC in the amount of \$69,460.00.

Submitted or Prepared By: *Tronda C. Popham*
Tronda C. Popham, Procurement Director

Approved for Submittal to Council: *Amanda F. Brock*
Amanda F. Brock, County Administrator

Council has directed that they receive their agenda packages a week prior to each Council meeting, therefore, Agenda Items Summaries must be submitted to the Administrator for his review/approval no later than 12 days prior to each Council meeting. It is the Department Head / Elected Officials responsibility to ensure that all approvals are obtained prior to submission to the Administrator for inclusion on an agenda.

A calendar with due dates marked may be obtained from the Clerk to Council.

CAROLINA INDUSTRIAL EQUIPMENT PRICING FOR TRAILER MOUNT SEWER CLEANER

N.C. Sheriff's Association Bid Award # 20-04-0506R

| Description | List Price | Contract Discount Percentage | Discount Amount | Total Price |
|---|-------------|------------------------------|-----------------|--------------------|
| Base Price of a New O'Brien 750 Trailer Mount Sewer Cleaner | \$67,707.00 | 3% | \$2,031.21 | \$65,675.79 |
| Total Price of Trailer Mount Sewer Cleaner (without attachments) | | | | \$65,675.79 |
| Optional Attachments: | | | | |
| 2.5" x 25' Hydrant Fill Hose | \$169.00 | 6% | \$10.14 | \$158.86 |
| 500' x 3/4", 2,000 PSI Sewer Hose | \$378.00 | 6% | \$22.68 | \$355.32 |
| Fixed Strobe Light | \$489.00 | 6% | \$29.34 | \$459.66 |
| Front Mounted Tool Box | \$498.00 | 6% | \$29.88 | \$468.12 |
| Safety Cone Holder, does not include cones | \$126.00 | 6% | \$7.56 | \$118.44 |
| Wash-Down gun with 25' Hose | \$236.00 | 6% | \$14.16 | \$221.84 |
| Level Wind Guide with Counter | \$943.00 | 6% | \$56.58 | \$886.42 |
| 3" x 36" Tiger Tail | \$100.00 | 6% | \$6.00 | \$94.00 |
| KEG Aqua Power 700 Nozzle, 40 GPM 2000 PSI Rotary Root Cutter | \$3,534.00 | 6% | \$212.04 | \$3,321.96 |
| KEG Stallion Flushing Nozzle for Heavy Debris or Weakened Pipes | \$1,285.70 | 6% | \$77.14 | \$1,208.56 |
| Freight, Pre-Delivery Inspection, Fuel, Local Delivery & Operator Training | Included | | | |
| Total Price of Attachments | \$7,758.70 | | \$465.52 | \$7,293.18 |
| TOTAL QUOTED MACHINE PRICE WITH ATTACHMENTS (NC SHERIFF'S ASSOCIATION PRICING) | | | | \$72,968.97 |
| Additional Dealer Discount | | | | -\$8.97 |
| Additional Discount for Stock Unit with Approximately 6 Hours of Use | | | | -\$3,500.00 |
| Grand Total | | | | \$69,460.00 |

Oconee County
Atn: Danny Harris
15022 Wells Highway
Seneca, SC 29678

Phone: 864-723-5552

dharris@oconeesc.com

February 22, 2021

WE ARE PLEASED TO SUBMIT THIS **NORTH CAROLINA SHERIFFS' ASSOCIATION CONTRACT #20-04-0506R** PROPOSAL:

O'Brien 750 (AKA 7040) trailer mount sewer cleaner

Water tanks

- Two 375 gallon, 750 gallon total capacity
- Roto-molded 3/8" thick low linear density polyethylene
- 2" dual water fill line system
- Anti-siphon device and 2.5" coupling
- Full length "V" style sump for each tank
- Water level sight gauge
- Two removable basket style strainers
- 10-year warranty

Water pump

- 40 GPM @ 2,000 PSI
- Heavy-duty positive displacement triplex plunger type
- Factory preset relief system
- Operates independently of hydraulic system
- Run dry capability
- 5-year manufacturer's warranty
- Fully shrouded to protect from weather and road debris

Trailer

- 6" channel steel frame
- A-frame hitch with storage
- 2-5/16" ball hitch (pintle hitch is optional)
- Electric brakes
- Uni-frame C-channel construction carrier
- Provides lowest center of gravity
- Streamline design
- 360° operator visibility

Painting

- Sandblasted and primed with two coats
- Two finish coats of urethane paint in white or yellow
- Black frame
- All painting completed prior to final assembly

Lighting

- LED DOT package included
- Meets all required federal and state regulation

Manuals

- Maintenance, operation, and recommended spare parts
- Lube & oil matrix, winterizing/de-winterizing procedures



Hose reel system

- 750' x 3/4" sewer hose capacity
- 400' x 3/4" sewer hose included
- 20' contrasting color leader hose included
- Mounted on sealed bearing providing 190° range of rotation
- Hydraulically powered forward and reverse
- Completely variable speed control
- Hydraulically cushioned drive system

Engine

- 74 HP water-cooled diesel Tier 4 final
- 2-year manufacturer's warranty
- Fully shrouded to protect from weather and road debris

Control panel

- Mounted on curb side of unit, rotates with hose reel
- NEMA 4 rated enclosure
- Water pump pressure gauge
- Hydraulic pressure gauge
- Tachometer, hour meter and volt meter
- Oil pressure gauge with auto shutdown
- Engine temperature gauge with auto shutdown
- Electronic engine throttle
- Keyed ignition
- Engine protection bypass switch
- 12-volt accessory outlets
- Hose reel speed control

Support

- On-site operator and service training included
- On-site and shop service available throughout NC and SC

Continued on next page ...

Terms: Net 15 days

FOB destination

This is a titled trailer; sales tax is paid when registered

Prepared by: Mark Ahlstrom, President

704-588-4522

mark@ciequipment.com

5/20

Marty Bolde, Environmental Products Manager

864-650-6411

marty@ciequipment.com

Page 2 ...



NC Sheriffs' Association
Contract #20-04-0506R
Discounted Price

| | <u>MSRP</u> | |
|--|---------------------|---------------------|
| Total for above, 3% NCSA discount ... | \$ 67,707.00 | \$ 65,675.00 |
| Optional equipment, 6% NCSA discount: | | |
| 2.5" x 25' hydrant fill hose ... | 169.00 | 158.00 |
| 500' x 3/4", 2,000 PSI sewer hose ... | 378.00 | 355.00 |
| Fixed strobe light ... | 489.00 | 459.00 |
| Front mounted Tool Box ... | 495.00 | 465.00 |
| Safety cone holder, does not include cones ... | 126.00 | 118.00 |
| Wash-down gun with 25' hose ... | 236.00 | 221.00 |
| Level wind guide with counter ... | 943.00 | 886.00 |
| 3" x 36" tiger tail ... | 100.00 | 94.00 |
| *KEG Aqua Power 700 nozzle, 40 GPM 2000 PSI rotary root cutter ... | 3,534.00 | 3,321.00 |
| *KEG Stallion flushing nozzle for heavy debris or weakened pipes ... | 1,285.70 | 1,208.00 |
| Freight, Pre-delivery inspection, fuel, local delivery & operator training ... | Included | Included |
| Less additional discount for stock unit with approximately 6 hours of use . | - | (\$3,500.00) |
| Total ... | \$ 75,462.70 | \$ 69,460.00 |

Please see photos on next page

This proposal is good for 60 days

Terms: Net 15 days FOB destination This is a titled trailer; sales tax is paid when registered

Prepared by: Mark Ahlstrom, President 704-588-4522 mark@ciequipment.com
5/20 Marty Bolde, Environmental Products Manager 864-650-6411 marty@ciequipment.com



**North Carolina Sheriffs' Association
Heavy Equipment Procurement Program
Price Sheet Award Agreement**

Heavy Equipment Procurement Program

Bid 21-05-0506

We are pleased to announce the North Carolina Sheriffs' Association has successfully completed its statewide competitive award for heavy equipment effective May 18, 2020.

Congratulations, your dealership has been included on the Association's price sheet contract controlled by the North Carolina Sheriffs' Association's Solicitation for Bids and Contract Terms and Conditions.

By the award of this contract based on your dealership's bid for Solicitation Number 21-05-0506, all terms and conditions set forth in the Solicitation for Bids and Contract Terms and Conditions are incorporated herein by reference and agreed to by the Contractor and the North Carolina Sheriffs' Association.



Signature of Authorized Representative

Mark Ahlstrom

Printed Name of Authorized Representative

Carolina Industrial Equipment, Inc.

Contractor/Dealership Name (Please Print)

5/20/20

Date



Signature of NCSA Contract Administrator

Jason D. Bennett

Printed Name of NCSA Contract Administrator

May 18, 2020

Date

FINAL BID AWARD ANNOUNCEMENT 5.18.2020

Contracts Effective:
May 18, 2020 - May 17, 2021



**North Carolina Sheriffs' Association
Heavy Equipment Procurement Program
Bid 19-03-0504RR • Bid 20-04-0506R • Bid 21-05-0506**

Attachments: Items that increase or add to the performance of the equipment. For example, side mower or hook lift.

Accessories: Items added to the piece of equipment which provide comfort or value, not relating to the performance or functionality of the equipment. For example, air conditioner or seat material.

**Lot 24 (ROLLOVER - Bid 20-04-0506R)
Trailer Mounted Sewer Cleaner**

| Vendor | Brand/Model | List Price of Base Unit | % Discount (Off Manufacturer's List Price) | % Discount - Attachments | % Discount - Accessories | Notes |
|--------------------------------|------------------------------------|-------------------------|--|-----------------------------|-----------------------------|-------|
| Carolina Industrial Equipment | O'Brien 375 | \$62,187.00 | 3% | 6% | 6% | |
| Carolina Industrial Equipment | O'Brien 750 | \$67,007.00 | 3% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Harben 3012G1B200 Eliminator | \$28,468.55 | 6% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Harben 4018 375 E-180 Gas | \$54,540.23 | 6% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Harben 4018 375 14F E-180 | \$56,400.07 | 6% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Harben 4018 375 14F E-Series | \$52,208.87 | 6% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Sewer Equipment 747-FR2000 Classic | \$67,536.76 | 2% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Sewer Equipment 747-FR2000 ECO | \$69,215.25 | 2% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Sewer Equipment 747-FR2000 TV ECO | \$114,383.49 | 2% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Sewer Equipment Model 545 | \$62,153.68 | 2% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Mongoose Model 123-T | \$25,098.84 | 2% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Mongoose Model 184 | \$52,405.11 | 2% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Mongoose Model 254 | \$54,685.09 | 2% | 6% | 6% | |
| Jet-Vac Equipment Company, LLC | Mongoose Model 402 | \$53,622.17 | 2% | 6% | 6% | |

PROCUREMENT - AGENDA ITEM SUMMARY

OCONEE COUNTY, SC

COUNCIL MEETING DATE: March 2, 2021

ITEM TITLE:

| | | | |
|--|----------------------------------|-------------------------|--------------------|
| Title: Demolition of former Free Gospel Holiness Church | Department(s): Magistrate | Amount: PO 54186 | \$41,010.00 |
| | | Abate / Demo | \$44,007.00 |
| | | Total: | \$85,017.00 |

FINANCIAL IMPACT:

Procurement was approved by Council in Fiscal Year 2019-2020 budget process.
Budget: \$85,017.00 Project Cost: \$85,017.00

Finance Approval: Ardale Price
Balance: 0

BACKGROUND DESCRIPTION:

On March 3, 2020, County Council approved the RFP 19-03 Design Build Services to Trehel Corporation for the initial Schematic and Design Phases in the amount of \$15,000.00. On August 18, 2020, the Real Estate, Facilities & Land Management Meeting made a motion directing staff to present the proposed construction documents and Construction phase of the project to County Council once funding has been identified.

In order to keep progress on the project and to have everything ready to begin construction once approved by Council, Purchase Order 54186, in the amount of \$41,010.00, was issued for Architectural and Engineering Design and Permit documents.

On February 10, 2021, a large 2 ft. diameter hole in the roof was discovered. Facilities Maintenance went to patch the hole and found the roof is in poor condition and too dangerous for staff to walk on to repair.

The pricing provided by Trehel Corporation included cost for abatement and demolition to the slab. The abatement will require DHEC permitting and is estimated to take 2 weeks to receive a response from DHEC. The demolition and removal is estimated at 2 weeks after permits are received. Staff is requesting Council approval to move forward with the abatement and demolition portion of the project.

ATTACHMENT(S):

1. Trehel Corporation Pricing dated 7-24-2020
2. Pricing Breakdown
3. Pictures of roof

STAFF RECOMMENDATION:

It is the staff's recommendation that Council

1. Approve the abatement and demolition of the former Free Gospel Holiness Church in the Amount of \$44,007.00 making the total purchase order to Trehel Corporation \$85,017.00

Submitted or Prepared By: Tronda C. Popham
Tronda C. Popham, Procurement Director

Approved for Submittal to Council: Amanda F. Brock
Amanda F. Brock, County Administrator

Council has directed that they receive their agenda packages a week prior to each Council meeting, therefore, Agenda Items Summaries must be submitted to the Administrator for his review/approval no later than 12 days prior to each Council meeting. It is the Department Head / Elected Officials responsibility to ensure that all approvals are obtained prior to submission to the Administrator for inclusion on an agenda.

A calendar with due dates marked may be obtained from the Clerk to Council.

New Magistrates Office

Building SF - Total **3,581** **not including canopy, soffits, overhangs
Total Occupancy - Assembly (A3)/Business (B) Type VB Construction (non sprinklered)

Construction Budget

Sitework Costs

| | | | |
|------------------------------------|----------|------|--|
| Building Demolitions | \$28,500 | >>>> | demo existing building; haul off/disposal |
| Hazardous Material Abatements | \$7,000 | >>>> | license and permit fees; remove and dispose of materials as identified by report provided by Oconee County; disposal fees and reports included |
| Sitework | \$0 | >>>> | demo concrete slab/footings, brick planters, concrete pads; haul off debris (by Oconee County) |
| Asphalt Milling and Paving | \$0 | >>>> | mill existing 2" asphalt paving at North parking area |
| New Asphalt Parking - Rear | \$0 | >>>> | new medium duty paving (6+4) behind building; employee parking |
| New Pavement Striping and Signage | \$1,530 | >>>> | parking lines, arrows and ADA req't |
| Concrete Parking Bumpers | \$1,800 | >>>> | precast bumpers and pins; North parking area only (based on new site layout) |
| Concrete Sidewalks and Pads | \$13,750 | >>>> | new sidewalks, mechanical equipment pads |
| Site Utilities - Sewer | \$3,749 | >>>> | from existing building line to sewer at back parking lot (East) |
| Site Utilities - Telephone Conduit | \$1,720 | >>>> | 80lf; one (1) 4" conduit from IT room to local service provider access |
| Site Utilities - Water | \$0 | >>>> | not included in scope of work; assume existing service meter to stay in place |
| Landscaping & Irrigation | \$10,205 | >>>> | irrigation, irrigation sleeves; grassing, plantings (bushes, trees), mulch |

Building Costs

| | | | |
|---|----------|------|---|
| Concrete Foundation & Slab Modifications/Upgrades | \$53,263 | >>>> | footing excavations/placement, steel reinforcing; 4" stone base, fine grade and prep, 4"-3000psi concrete slab on grade, sawcut joints, 10mil vapor barrier, seal |
| Brick Veneer Wainscot | \$16,600 | >>>> | brick veneer base at building perimeter 36"; standard shapes/colors; includes water table ledge; brick piers at front entry |
| Framing & Rough Carpentry | \$72,475 | >>>> | conventional wood wall framing, pre engineered roof trusses; sheathings, wrap, fasteners and adhesives, wall blocking; hold downs and shear wall bracing; decorative timber truss framing at main entry |
| Equipment Rentals, Small Tools and Consumables | \$9,360 | >>>> | heavy equipment (crane), forklift, skidsteer, consumables, small tools |
| Vinyl Siding, Vinyl Soffits, Fascia and Gutters | \$13,055 | >>>> | horizontal vinyl siding; vinyl shakes at gables; gable vents, perforated vinyl soffits; aluminum fascia; gutters and downspouts |
| Building Insulations | \$4,476 | >>>> | R11 interior sound batts, R13 exterior wall insulations; R38 roof batt insulations; air barrier (taped and sealed) installation over acoustical ceilings |
| Hang, Tape and Finish Sheetrock | \$21,913 | >>>> | 5/8" sheetrock on all walls; restrooms and wet walls receive moisture resistant |
| Acoustical Ceilings | \$7,162 | >>>> | 2x2 prefinished aluminum grid, tegular tiles |
| Cabinets and Countertops | \$25,726 | >>>> | plastic laminate vanity tops at ADA restrooms, plastic laminate vanity and top at Judges bathroom; plastic laminate cabinets and top at Breakroom; plastic laminate countertop with 2 stack drawers at Business Office customer counter (6' long); wall cap and countertop at Judges Bench; standard colors & hardware; wood railing at Ramp/Jury Stairs; wood casings at windows |
| New Roofing - Shingles and Membrane | \$13,700 | >>>> | architectural shingles, flashings, ridge vent, synthetic roofing underlayment |
| Doors, Frames & Hardware | \$13,971 | >>>> | hollow metal frames, solid core interior wood doors, exterior metal door, standard operating hardware; sliding pass thru window at Business Office |
| Aluminum Storefront Entry's | \$5,835 | >>>> | front and side entry doors and glazing; medium stile doors with panic devices, closers; standard aluminum finish; 1" low e, insulated glass |
| Vinyl Windows | \$2,800 | >>>> | new vinyl windows; grids between the glass (GBG); low E glazing; standard hardware |
| Vinyl Plank Flooring & Rubber Base | \$7,511 | >>>> | vinyl plank flooring, 4" rubber base, floor prep; Corridors, Lobby, Bathrooms, Mech, Storage |
| Carpet Flooring | \$8,382 | >>>> | carpet tile; floor prep; \$25/sy allowance; Offices, Courtroom, Jury, Conference, Records |
| Painting | \$9,042 | >>>> | walls, door/frames, window casings; caulking and sealants |
| Specialties | \$5,067 | >>>> | toilet accessories/partitions, fire extinguishers/cabinets; night deposit drop box |
| Interior Signage - ALLOWANCE | \$425 | >>>> | Restroom ADA compliance; plastic, wall mount (exterior signage NIC) |
| Furniture, Furnishings & Equipment | \$0 | >>>> | not included in scope of work |
| Fire Sprinkler Systems | \$0 | >>>> | not included in scope of work (not required by IBC) |
| Plumbing | \$35,000 | >>>> | water/waste piping; water heater, fixtures & trims |
| H/V/AC | \$52,412 | >>>> | new exhaust fans and duct; new split systems (3 zones) 2ton at Office Area, 4ton Court Room, 3ton Judges Office/Deliberation/Breakroom, ductwork, grilles, diffusers, vents, tstats, trims |
| Electrical | \$44,108 | >>>> | new 400amp service with building mounted CT can/meter base; disconnects for new HVAC, power wiring, service feeders, receptacles, switches, devices and trims; LED interior lighting package, data rough in locations/access, minimal exterior wall lighting, emergency/exit lighting, engineering |
| Automated Fire Alarm/Security System | \$0 | >>>> | not included in scope of work (not required by IBC) |
| Communication and Video/Sound Cabling | \$0 | >>>> | cabling and terminations for data, TV |
| Architectural & Engineering Documents | \$37,282 | >>>> | Civil, Architectural & Structural Design, permit/construction documents |
| On Site Trehel Superintendent | \$63,120 | >>>> | salary, vehicle & gas, phone; 21 weeks |

A New Magistrate's Office - Westminster SC

24-Jul-20

| | | | |
|-------------------------------------|-----------|-------|---|
| Project Specific General Conditions | \$67,378 | >>>> | mobilization, temporary facilities, contract management, dumpster & daily clean up, final cleaning, blueprint copies, safety & first aid materials, layout, temporary barricades/partitions |
| Contingency | \$0 | >>>> | Oconee County to carry construction contingency separate |
| City of Westminster License Fees | \$2,256 | >>>> | City of Westminster license fees; Oconee County permit fees NIC |
| Special Inspections - ALLOWANCE | \$2,500 | >>>> | compaction testing; concrete testing; misc structural and framing |
| Payment & Performance Bond | \$8,000 | | |
| Trehel Corporation Overhead & Fee | \$74,564 | 10.0% | |
| Total Construction Budget | \$745,637 | | |

Value Alternates

| | | | | |
|---|--|------|----------|---|
| 1 | Add Automated Fire & Security Alarm System | >>>> | \$8,573 | **central panel with devices and trim; NIC monitoring |
| 2 | Add Painted Cementitious Siding & Stone Wainscot | >>>> | \$13,324 | **in lieu of vinyl siding and brick wainscot |
| 3 | Install wall mounted DSS unit at IT Closet | >>>> | \$6,078 | **no room shown; add individual unit at Storage Room |
| 4 | Install flagpole with solar power light | >>>> | \$3,138 | |

| Demolition & Abatement Price Breakdown | |
|---|-------------|
| | |
| Demolition | \$28,500.00 |
| Abatement | \$7,000.00 |
| Superintendent | \$4,507.00 |
| OH / Fee 10% | \$4,000.00 |
| | |
| Total | \$44,007.00 |
| | |
| | |



PROCUREMENT - AGENDA ITEM SUMMARY
OCONEE COUNTY, SC

COUNCIL MEETING DATE: March 2, 2021

ITEM TITLE:

| | | | |
|-------------------------------|---|---------------------------------------|--------------------------------------|
| Procurement: ITB 20-01 | Title: Heritage Farms Eastern Entrance & Road Improvements | Department(s): Roads & Bridges | Amount: Project: \$382,747.23 |
| | | | Contingency: \$19,137.36 |
| | | | Total Award: \$401,884.59 |

FINANCIAL IMPACT:

Procurement was approved by Council in Fiscal Year 2020-2021 budget process. Finance Approval: *Laetale Price*
Budget: \$401,977.21 Project Cost: \$401,884.59 Balance: \$ 92.62

BACKGROUND DESCRIPTION:

This bid was issued January 7, 2021 to select a Contractor to provide construction services for new turn lanes and an eastern entrance road to the Heritage Farm Center located on US Hwy 123. The base bid is for all work within the limits of roadway construction, including clearing and grubbing, roadway construction, paving, erosion control, storm drainage and grassing.

This bid was advertised and emailed to thirty-four bidders. On February 9, 2021, formal sealed bids were opened. Two (2) companies submitted bids with Thrift Development Corp. of Seneca, SC, submitting the lowest responsive and responsible bid of \$382,747.23.

SPECIAL CONSIDERATIONS OR CONCERNS:

This construction project will be funded with C-funds.

ATTACHMENT(S):

1. Davis & Floyd recommendation letter
2. Bid Tab

STAFF RECOMMENDATION:

- It is the staff's recommendation that Council:
1. Approve the award of bid ITB 20-01, Heritage Farm Center Eastern Entrance & Road Improvements to Thrift Development., of Seneca, SC in the amount of \$382,747.23, plus a 5% contingency of \$19,137.36, for a total award of \$401,884.59.
 2. Authorize the County Administrator to execute documents for this project and sign any change orders within the contingency amount.

Submitted or Prepared by: *Tronda C. Popham*
Tronda C. Popham, Procurement Director

Approved for Submittal to Council: *Amanda F. Brock*
Amanda F. Brock, County Administrator

Council has directed that they receive their agenda packages a week prior to each Council meeting, therefore, Agenda Items Summaries must be submitted to the Administrator for his review/approval no later than 12 days prior to each Council meeting. It is the Department Head / Elected Officials responsibility to ensure that all approvals are obtained prior to submission to the Administrator for inclusion on an agenda.

A calendar with due dates marked may be obtained from the Clerk to Council.

DAVIS & FLOYD

SINCE 1954

February 17, 2021

Mr. W. Kyle Reid
Assistant Director of Public Works
Oconee County Roads & Bridges
15022 Wells Hwy
Seneca, SC 29678

Re: Heritage Farm Center Eastern Entrance & Road Improvements
Letter of Award Recommendation
D&F Job Number: 13453.11

Dear Mr. Reid:

Based on review of bid packages from S and S Construction, Inc. of Anderson and Thrift Development Corporation in accordance with the Invitation to Bid dated January 7, 2021, Davis & Floyd, Inc. recommends that the project be awarded to Thrift Development Corporation as the lowest responsible and responsive bidder with the bid of \$382,747.23.

Please do not hesitate to call if you have any questions or need more information.

Yours truly,

DAVIS & FLOYD



Tara Y. Lyle, PE
Senior Civil Engineer

ITB 20-01 Heritage Farm Center Eastern Entrance & Road Improvements

Bid Opening Date Time: Tuesday, February 9, 2021 @ 2:00PM EST

| | | | S&S Construction | | Thrift Development | |
|--------------------|-------|--|------------------|-------------------|--------------------|-------------------|
| | | | Anderson, SC | | Seneca, SC | |
| Approx Qty | Units | Description | Unit Price | Extended Price | Unit Price | Extended Price |
| 1 | LS | MOBILIZATION (NEC) | \$ 18,000.00 | \$ 18,000.00 | \$ 25,300.00 | \$ 25,300.00 |
| 1 | LS | BONDS AND INSURANCE (NEC) | 8,600.00 | 8,600.00 | 2,702.68 | 2,702.68 |
| 1 | EA | CONSTRUCTION STAKES, LINES & GRADES | 8,900.00 | 8,900.00 | 4,825.00 | 4,825.00 |
| 1 | LS | TRAFFIC CONTROL (NEC) | 25,000.00 | 25,000.00 | 41,652.00 | 41,652.00 |
| 879 | CY | UNCLASSIFIED EXCAVATION | 16.50 | 14,503.50 | 6.00 | 5,274.00 |
| 1 | LS | CLEARING & GRUBBING (NEC) | 24,900.00 | 24,900.00 | 7,475.00 | 7,475.00 |
| 214 | SY | REMOVAL & DISPOSAL OF EXISTING ASPHALT PAVEMENT | 6.00 | 1,284.00 | 8.50 | 1,819.00 |
| 125 | LF | REMOVAL& DISPOSAL OF EXISTING GUARDRAIL | 2.00 | 250.00 | 1.00 | 125.00 |
| 1 | LS | REMOVAL & DISPOSAL ITEMS (FENCE) (NEC) | 1,000.00 | 1,000.00 | 250.00 | 250.00 |
| 1099 | CY | OFFSITE BORROW | 20.00 | 21,980.00 | 13.85 | 15,221.15 |
| 3,400 | SY | FINE GRADING | 8.00 | 27,200.00 | 2.50 | 8,500.00 |
| 12 | TON | MAINTENANCE STONE | 30.00 | 360.00 | 25.60 | 307.20 |
| 140 | TON | LIQUID ASPHALT BINDER PG64-22 | 450.00 | 63,000.00 | 425.00 | 59,500.00 |
| 0.2 | MI | MILLED-IN RUMBLE STRIP | 20,000.00 | 4,000.00 | 19,250.00 | 3,850.00 |
| 1,330 | TON | ASPHALT AGGR.BASE COURSE-3"UNIF | 52.00 | 69,160.00 | 49.00 | 65,170.00 |
| 665 | TON | HOT MIX ASPHALT INTERMEDIATE COURSE TYPE B | 61.50 | 40,897.50 | 57.00 | 37,905.00 |
| 333 | TON | HOT MIX ASPHALT SURFACE COURSE TYPE B | 57.00 | 18,981.00 | 53.00 | 17,649.00 |
| 968 | LF | 4" WHITE BROKEN LINES -(GAPS EXCLUDED)-FAST DRY PAINT | 0.30 | 290.40 | 0.28 | 271.04 |
| 1,507 | LF | 4" WHITE SOLID LINES (PVT. EDGE LINES)-FAST DRY PAINT | 0.30 | 452.10 | 0.28 | 421.96 |
| 475 | LF | 24" WHITE SOLID LINES (STOP/DIAGONAL LINES)-FAST DRY PAINT | 2.90 | 1,377.50 | 2.75 | 1,306.25 |
| 5 | EA | WHITE SINGLE ARROW (LEFT, STRAIGHT, RIGHT)-FAST DRY PAINT | 50.00 | 250.00 | 38.50 | 192.50 |
| 5 | EA | WHITE WORD MESSAGE "ONLY"-FAST DRY PAINT | 60.00 | 300.00 | 49.50 | 247.50 |
| 1 | EA | WHITE COMBINATION ARROW(STR.& RT.OR STR.& LT.)FAST DRY PAINT | 60.00 | 60.00 | 49.50 | 49.50 |
| 1,371 | LF | 4"YELLOW SOLID LINE(PVT.EDGE&NO PASSING ZONE)-FAST DRY PAINT | 1.10 | 1,508.10 | 1.10 | 1,508.10 |
| 968 | LF | 4" WHITE BROKEN LINES(GAPS EXCL.)THERMOPLASTIC- 90 MIL. | 1.10 | 1,064.80 | 1.10 | 1,064.80 |
| 1,507 | LF | 4" WHITE SOLID LINES (PVT. EDGE LINES) THERMO- 90 MIL. | 1.10 | 1,657.70 | 1.10 | 1,657.70 |
| 475 | LF | 24" WHITE SOLID LINES (STOP/DIAG LINES)-THERMO-125 MIL | 6.60 | 3,135.00 | 6.60 | 3,135.00 |
| 5 | EA | WHITE SINGLE ARROWS (LT, STRGHT, RT) THERMO-125 MIL. | 125.00 | 625.00 | 121.00 | 605.00 |
| 5 | EA | WHITE WORD MESSAGE "ONLY" -THERMOPLASTIC - 125 MIL. | 175.00 | 875.00 | 165.00 | 825.00 |
| 1 | EA | 125MIL | 175.00 | 175.00 | 165.00 | 165.00 |
| 1,371 | LF | 4" YELLOW SOLID LINES(PVT.EDGE LINES) THERMO-90 MIL. | 1.10 | 1,508.10 | 1.10 | 1,508.10 |
| 9 | SF | FLAT SHEET, TYPE III, FIXED SZ. & MSG. SIGN | 35.00 | 315.00 | 22.00 | 198.00 |
| 14 | LF | U-SECTION POST FOR SIGN SUPPORTS - 3P | 30.00 | 420.00 | 9.00 | 126.00 |
| 65 | LF | MGS GUARDRAIL | 45.00 | 2,925.00 | 45.00 | 2,925.00 |
| 1 | EA | MGS GUARDRAIL END TREATMENT | 4,000.00 | 4,000.00 | 4,180.00 | 4,180.00 |
| 134 | LF | 18" RC PIPE CUL.-CLASS III | 60.00 | 8,040.00 | 73.15 | 9,802.10 |
| 88 | LF | 18" RC PIPE CUL.-CLASS IV | 70.00 | 6,160.00 | 68.15 | 5,997.20 |
| 2 | EA | STR.HEADWAL/18"CIR.PIPE-1 LINE | 1,000.00 | 2,000.00 | 1,750.70 | 3,501.40 |
| 294 | LF | CLEANING PIPE | 8.00 | 2,352.00 | 4.00 | 1,176.00 |
| 50 | LF | DEMO OF EXISTING 15" RCP | 10.00 | 500.00 | 5.00 | 250.00 |
| 1 | EA | DROP INLET (24" X 36") | 4,500.00 | 4,500.00 | 4,400.00 | 4,400.00 |
| 1 | EA | CONVERT DROP INLET TO JUNCTION BOX | 3,000.00 | 3,000.00 | 2,750.00 | 2,750.00 |
| 9 | TON | RIP-RAP (CLASS B) | 60.00 | 540.00 | 35.65 | 320.85 |
| 2 | EA | INLET STRUCTURE FILTER-TYPE D1 | 300.00 | 600.00 | 689.10 | 1,378.20 |
| 3,400 | SY | TEMPORARY VEGETATION | 0.40 | 1,360.00 | 0.45 | 1,530.00 |
| 3,400 | SY | SODDING | 7.50 | 25,500.00 | 6.55 | 22,270.00 |
| 1,500 | SY | TURF REINFORCEMENT MATTING | 3.75 | 5,625.00 | 4.15 | 6,225.00 |
| 120 | LF | SEDIMENT TUBES FOR DITCH CHECKS | 10.00 | 1,200.00 | 8.00 | 960.00 |
| 400 | LF | SILT FENCE | 3.00 | 1,200.00 | 2.75 | 1,100.00 |
| 1 | EA | SILT FENCE ROCK OUTLET | 150.00 | 150.00 | 167.85 | 167.85 |
| 1 | EA | STABILIZED CONSTRUCTION ENTRANCE | 2,800.00 | 2,800.00 | 3,007.15 | 3,007.15 |
| | | | | | | - |
| Grand Total | | | | 434,481.70 | | 382,747.23 |



NOTES

TRANSPORTATION COMMITTEE MEETING

Mr. Glenn Hart, District V, Chairman

Mr. Julian Davis, District IV

Mr. Paul Cain, District III

February 16, 2021

Discussion regarding the acceptance of Twin View Dr. – Willow Creek Subdivision

Mr. Cain made a motion, seconded by Mr. Hart, approved 2 – 0, to refer to full Council recommending the acceptance of Twin View Drive (P-3723) into the county road system contingent on receiving all required right-of-way.

Discussion regarding the acceptance of Lake Breeze Ln., Quiet Water Way, Baywood Ct., and Windy Pines Ln. – Waterside Crossing Subdivision

Mr. Cain made a motion, seconded by Mr. Hart, approved 2 – 0, to refer to full Council recommending the acceptance of Lake Breeze Lane (P-3424), Quiet Water Way (P-3428), Baywood Court (P-3529), and Windy Pines Lane (P-3426) into county road system contingent on receiving all required right-of-way.

The next Transportation Committee is scheduled for Tuesday, April 20, 2021 beginning at 4:30 p.m.



NOTES

LAW ENFORCEMENT, PUBLIC SAFETY, HEALTH & WELFARE COMMITTEE MEETING

Mr. Matthew Durham, District II, Chairman

Mr. John Elliott, District I

Mr. Julian Davis, III, District IV

February 16, 2021

Discussion regarding Solid Waste

Mr. Swain Still, Solid Waste & Recycling Director, addressed the Committee and gave a brief update.

The Committee took no action on this matter.

Discuss proposed changes to the County Litter Ordinance

Mr. Root addressed the Committee and gave a brief overview of the proposed changes to the County Litter Ordinance.

Mr. Elliott made a motion, seconded by Mr. Davis, approved 3 – 0, to direct the County Attorney to work with deputies at the Oconee County Sheriff's Office to revise and present to full Council for approval.

Discuss Intergovernmental Jail Services Agreement between the County and municipalities

Mr. Root addressed the Committee gave a brief overview regarding the Intergovernmental Jail Services Agreement.

Mr. Elliott made a motion, seconded by Mr. Davis, approved 3 – 0, to direct the County Attorney to finalize the agreement with the Oconee County Sheriff's Office and present to full Council for approval of the template.

Update regarding the Sheriff's Department and staffing

Sheriff Crenshaw addressed the Committee and gave a brief presentation.

The Committee took no action on this matter.

Oconee County Emergency Services Director Chief Scott Krein

Chief Scott Krein, Oconee County Emergency Services Director, addressed the Committee and gave a brief update regarding the Assistance to Firefighter grant, fire trucks, and staffing & retention.

The Committee took no action on this matter.

The next Law Enforcement, Public Safety, Health, & Welfare Committee meeting is scheduled for Tuesday, April 20, 2021 to be held immediately following the Transportation Committee meeting.

STATE OF SOUTH CAROLINA)
)
COUNTY OF OCONEE) **INTERGOVERNMENTAL JAIL SERVICES
AGREEMENT**

This Intergovernmental Jail Services Agreement ("Agreement") is made and entered into as of the ____ day of _____, 2021, by and between the Oconee County Sheriff's Office / Michael Crenshaw, Sheriff ("OCSO") and the City of _____ ("City").

WITNESSETH:

WHEREAS, OCSO operates a county jail known as the Oconee County Detention Center (the "County Jail"), located at 300 S. Church Street, Walhalla, South Carolina;

WHEREAS, the County Sheriff or his designee is statutorily in charge of the County Jail;

WHEREAS, City has insufficient or no detention facilities suitable for housing persons arrested and/or convicted of state or municipal violations within the jurisdiction of the municipality, and/or which are being held solely at the request of City police ("Municipal Inmates");

WHEREAS, City desires that OCSO house Municipal Inmates at the County Jail upon request by City, and OCSO is willing to house such Municipal Inmates, all in conformity with and under the terms of this Agreement.

NOW THEREFORE, the parties, in consideration of the premises and the mutual covenants set forth below, do hereby agree as follows:

1. **Purpose.** The purpose of this Agreement is to provide for the incarceration of Municipal Inmates within the County Jail, under the custody of OCSO officials, and to otherwise coordinate booking and detention functions.
2. **Term/Renewal.**
 - a. The term of this Agreement shall commence on *[start date of agreement]*, and terminate at midnight on *[end date of agreement]*.
 - b. This Agreement may be renewed between City and OCSO, by addendum hereto, for such term as is stated in the addendum.
3. **Termination.**
 - a. Either party may terminate this Agreement for any reason, or no reason, upon ninety (90) days written notice to the other party.
 - b. Either party may terminate this Agreement for cause upon the passage of forty-five (45) days, subsequent to the mailing of a notice stating the cause and the requested cure, where

the cause has failed to be cured within those forty-five (45) days.

- c. If the confinement of a Municipal Inmate is terminated, retaking of the inmate shall be coordinated in the same manner and at the same rates as if this Agreement had not been terminated, or in a manner as agreed to in writing by the parties.

4. Compensation. Reserved.

5. **General Services.** The OCSO agrees to assume all customary detention and incarceration functions, consistent with applicable laws, for Municipal Inmates properly delivered to the County Jail.

6. Inspections and Access.

- a. City shall have the right to inspect the County Jail, at all reasonable times, in order to determine if the jail maintains standards of confinement acceptable to the City. OCSO shall be obligated to manage, maintain, and operate the County Jail consistent with all applicable federal, state, and local laws and regulations.
- b. The OCSO will permit the law enforcement officers of the City, in the pursuance of official duties, as approved by the Chief of Police of the City and the County Sheriff, to enter the County Jail at any and all hours for the purpose of conducting official business in the course of the investigative process, including, but not limited to, taking custody and/or removing Municipal Inmates as necessary for official investigations. During such time, the City assumes responsibility and liability for such Municipal Inmates until their return to the County Jail.

7. Custody.

- a. For the purposes of this Agreement, custody shall be deemed to pass from City law enforcement officials to OCSO upon the City's presentation and OCSO's acceptance of the inmate and the documentation required by OCSO for booking of Municipal Inmates. For compensation / reimbursement purposes, if any, the City's financial responsibility to the County for Municipal Inmates shall begin upon the presentation of the necessary documentation to book a Municipal Inmate into the County Jail.
- b. City shall coordinate bond hearings for Municipal Inmates with municipal judges. During such hearings, including transportation to and from, City assumes responsibility and liability for such Municipal Inmates until their return to the County Jail.
- c. OCSO agrees to release Municipal Inmates within a reasonable time upon notification or authorization to release, unless special circumstances prevent release within that time, whereupon the release shall be done as soon as possible. For compensation / reimbursement purposes, the City's financial responsibility ends at the release of the Municipal Inmate.

8. **Discipline.** OCSO shall have physical control over and power to discipline Municipal Inmates when in the custody of the OCSO.

9. Medical Care.

- a. The City will not present any Municipal Inmate in need of immediate health care to the County Jail; but instead, it will take the inmate to an approved emergency health care institution for treatment. Arrested persons who are unconscious, semi-conscious, bleeding, cannot answer questions concerning their health to the satisfaction of the medical staff in the County Jail receiving area, or who are otherwise in need of any medical care, will be taken to a hospital by City before being presented for booking in the County Jail.
- b. Once a Municipal Inmate is in the custody of the OCSO, the inmate shall receive such medical, psychiatric, and dental treatment as may be necessary to safeguard his or her health while housed in the County Jail. OCSO shall provide or arrange for the provision of such medical, psychiatric, and dental services.
- c. OCSO shall retain copies of medical records and billings generated by or given to it. City may review these records upon reasonable notice and in accordance with applicable law, including but not limited to HIPPA.
- d. Upon request by OCSO, and as consistent with applicable law and any mutual aid (or other) agreement between the parties, City shall assist with the transportation, custody, and care of Municipal Inmates receiving medical treatment off-site. During such time, the City assumes responsibility and liability for such Municipal Inmates until their return to the County Jail.

10. Records.

- a. Before or at the time of delivery of each Municipal Inmate, the City shall forward to OCSO a copy of all inmate records pertaining to the inmate's present incarceration.
- b. OCSO shall retain all customary records concerning Municipal Inmates while in the custody of OCSO. During an inmate's confinement in the County Jail, City shall be entitled, upon request and unless prohibited by law, to receive copies of any report or record associated with the inmate's incarceration.

11. Transportation of Municipal Inmates. The City hereby agrees to assume responsibility for the transport of Municipal Inmates to the County Jail and all municipal court appearances, and shall coordinate with municipal judges of the City for the posting of bonds.

12. Liability.

- a. This Agreement shall not be construed as creating any agency or third-party beneficiary relationship in any form or manner.
- b. All parties herein shall be exclusively liable for damages and claims for damages arising from the respective party's acts or omissions. Neither City nor OCSO shall be responsible for the acts or omissions of the other.

13. Notices. All notices required under this Agreement shall be in writing and shall be mailed by certified mail, return receipt requested, to the City and OCSO at the following addresses:

If to City:

If to OCSO:

Michael Crenshaw, Sheriff
300 S. Church Street
Walhalla, SC 20691

- 14. **Nonassignable.** This Agreement shall be nonassignable unless agreed to in writing by both parties hereto.
- 15. **Severability.** The provisions of this Agreement shall be considered severable. If any part or provision is held invalid by a court of competent jurisdiction, the remaining parts and provisions shall continue in force.
- 16. **Governing Law.** This Agreement shall be governed by the laws of the State of South Carolina.
- 17. **Multiple Counterparts.** This Agreement may be executed in multiple counterparts, each of which shall be deemed an original.
- 18. **Amendments.** Any amendments to this Agreement must be in writing and signed by both parties.
- 19. **Entire Agreement.** This Agreement constitutes the complete and final agreement between the parties with respect to the subject matter hereof.

IN WITNESS HEREOF, the parties have executed this Agreement as of the day and year first written above.

City of _____


Oconee County Sheriff's Office

By: _____

By: _____

Michael Crenshaw, Sheriff

Its: _____

|  Boards & Commissions | State / OC Code Reference | Reps [DX-At Large-Ex Officio] | Co-Terminus | Term Limits | 4 Year Term | Meeting Date to Appoint | John Elliott | Matthew Durham | Paul Cain | Julian Davis | Glenn Hart | | | |
|---|---------------------------|---------------------------------|-------------|-------------|-------------|-------------------------|--|--------------------|---|-----------------------|----------------------|-----------------------|---------------------|------------------|
| | | | | | | | 2019-2022 | 2021-2024 | 2019-2022 | 2021-2024 | 2021-2024 | 2019-2022 | 2021-24 | 2019-2022 |
| | | | | | | | District I | District II | District III | District IV | District V | At Large | At Large | Ex-Officio |
| Aeronautics Commission | 2-262 | 5 - 2 | YES | n/a | YES | Jan - March | Randy Renz [3] | Dan Suddeth [1] | Auby Perry [3] | Marion Lyles [2] | Bobby Fendley [1] | Albert Brightwell [2] | David Bryant [1] | |
| Ag. Advisory Board | 2016-17 | 5 - 2 - 1 | YES | n/a | YES | Jan - March | Kim Alexander [1] | Larry Cantrell [1] | Rex Blanton [1] | Ashley Townsend [1] | Charlie Whiten [1] | Debbie Sewell [2] | Tessa Moxley [1] | Kerrie Roach [1] |
| Arts & Historical Commission | 2-321 | 5 - 2 | YES | 2X | YES | Jan - March | Aubrey Miller [1] | Ernie Lombard [1] | Thomas Jones [<1] | Melody Davis [1] | Mike Phillips [2] | Daniel Dreher [1] | Suzette Cross [2] | |
| Board of Zoning Appeals | 38-6-1 | 5 - 2 | YES | 2X | YES | Jan - March | James Codner [2] | Gwen Fowler [2] | William Gilster [2] | Marty McKee [3] | Tim Mays [1] | John Eagar [1] | William Decker [1] | |
| Building Codes Appeal Board | | 0-7 | YES | 2X | YES | Jan - March | Brad Kisker [1] James McKibben [1]; Kevin Knight [2]; John Sandifer [2] | | Joshua Lusk [1]; Osceola Gilbert [1] ; VACANT | | | | | |
| Conservation Bank Board | 2-381 | Appointed by Category Preferred | | 2X | YES | Jan - March | Laura Havran [1] | Andrew Smith [2] | D. Ryan Keese [1] | Nicholas Gambrell [1] | Scuddy Walker [1] | Emily Hitchcock [1] | Charles VanOver [1] | |
| Destination Oconee Action Committee | n/a | 5 - 2 | n/a | n/a | n/a | n/a | David Washburn | Luther Lyle [2] | Al Shadwick | Matthew Smith [1] | Bob Hill [2] | Robert Moore | Hal Welch [2] | |
| PRT Commission [members up for reappointment due to initial stagger] | 6-4-25 2-381 | Appointed by Industry | | 2X | YES | Jan - March | Shane Smith [2]; Shawn Johnson [1]; Kevin Evans [2] | | Trey Barnett [1], Riley Johnson [1], Gregory Coutu [1] | | Alex Butterbaugh [1] | | | |
| Scenic Highway Committee | | | | | | | | | | | | | | |
| Library Board | 4-9-35 / 18-1 | 0 - 9 | YES | 2X | YES | Jan - March | Clifton Powell [<1]; Diane Smathers [1]; Nicklaus McKinney [1] | | Shelby Henderson [1]; Allison Addison [2]; Charles Holcombe [1]; Nivia Miranda [1]; Liz Kuemmerer [1]; Monica White [1] | | | | | |
| Planning Commission | 6-29-310 32-4 | 5 - 2 | YES | N/A | YES | Jan - March | Mike Smith [1] | David Nix [1] | Alex Vassey [2] | Frankie Pearson [2] | Gary Gaulin [1] | Patrick Williams [1] | Mike Johnson [3] | |
| Anderson-Oconee Behavioral Health Services Commission | 2-291 | 0 - 7 | YES | 2X | 3 yr | N/A | Steve Jenkins [1], Harold Alley [1], Louie Holleman [1], Wanda Long [1], Priscilla Taylor [1], Joan Black [1], Jere DuBois [1] BHS contacts Council w/ recommendations when seats open | | | | | | | |
| Capital Project Advisory Committee (end 1.17) | 2-391 | CC, PC 2 @ Lg | NO | 3X | 1 yr | January | Council Representative Wayne McCall/Paul Cain in McCall absence, Planning Commission GM Phal [1] | | Lisa Bisuel [1-9/19] | | | Pearson [2] | | |
| Oconee Business Education Partnership | N/A | N/A | NO | N/A | NO | January | Mr. Julian Davis, District IV | | | | | | | |
| Oconee Economic Alliance | N/A | N/A | NO | N/A | NO | January | Mr. Paul Cain, Council; Ms. Amanda Brock, County Administrator; Mr. Sammy Dickson | | | | | | | |
| Ten At The Top [TATT] | | | | NO | NO | January | Mr. Dave Eldridge | | | | | | | |
| ACOG BOD | | | | N/A | NO | January | Council Rep: Mr. John Elliott [yearly]; 2 yr terms Citizen Rep: Mr. Julian Davis, Minority Rep: Marta Wahlen | | | | | | | |
| Worklink Board | | | | | | N/A | Worklink contacts Council w/ recommendations when seats open [Current: B. Dobbins] | | | | | | | |
| [#] - denotes term. [<2] denotes a member who has served one term and less than one half of an additional term making them eligible for one additional appointment. | | | | | | | | | | | | | | |
| [SHADING = reappointment requested - questionnaire on file] | | | | | | | Denotes Individual who DOES NOT WISH TO BE REAPPOINTED | | | | | | | |
| Bold Italics TEXT denotes member ineligible for reappointment - having served or will complete serving max # of terms at the end of their current term. | | | | | | | | | | | | | | |

Oconee County Council

Oconee County
Administrative Offices
415 South Pine Street
Walhalla, SC 29691

Phone: 864-718-1023
Fax: 864 718-1024

E-mail:
ksmith@oconeesc.com

John Elliott
Chairman
District I

Matthew Durham
District II

Paul A. Cain
Vice Chairman
District III

Julian Davis, III
Chairman Pro Tem
District IV

J. Glenn Hart
District V



The Oconee County Council will meet in 2021 on the first and third Tuesday of each month with the following exceptions:

- April, July, & August meetings, which will be **only** on the third Tuesday of each of the three months;
- December meeting, which will be **only** the first Tuesday of the month.

All Council meetings, unless otherwise noted, are held in Council Chambers, Oconee County Administrative Offices, 415 South Pine Street, Walhalla, South Carolina.

Oconee County Council will also hold a Planning Retreat beginning at 9:00 a.m. on Friday, February 19, 2021 in Council Chambers to establish short and long term goals.

Oconee County Council will also meet on Tuesday, January 4, 2022 in Council Chambers at which point they will establish their 2022 Council and Committee meeting schedules.

Oconee County Council will also hold a Budget workshop on Friday, March 19, 2021 in Council Chambers.

Additional Council meetings, workshops, and/or committee meetings may be added throughout the year as needed.

Oconee County Council Committees will meet in 2021 prior to County Council meetings on the following dates/times in Council Chambers located at 415 South Pine Street, Walhalla, South Carolina unless otherwise advertised.

The Law Enforcement, Public Safety, Health, & Welfare Committee at 4:30 p.m. on the following dates: February 16, April 20, July 20, & September 21, 2021.

The Transportation Committee at 4:30 p.m. on the following dates: February 16, April 20, July 20, & September 21, 2021.

The Real Estate, Facilities, & Land Management Committee at 4:30 p.m. on the following dates: March 16, May 18, August 17, & October 19, 2021.

The Planning & Economic Development Committee at 4:30 p.m. on the following dates: March 16, May 18, August 17, & October 19, 2021.

The Budget, Finance, & Administration Committee at 9:00 a.m. on the following dates: February 19 [Strategic Planning Retreat] & March 19 [Budget Workshop] and 5:00 p.m. on the following dates: April 13 & May 4, 2021.

FRIDAY, JANUARY 8, 2021

Public Notice

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PUBLISHER'S AFFIDAVIT

STATE OF SOUTH CAROLINA
COUNTY OF OCONEE

OCONEE COUNTY COUNCIL

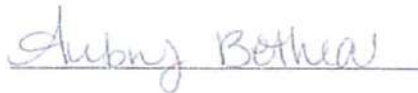
IN RE:

BEFORE ME the undersigned, a Notary Public for the State and County above named, This day personally came before me, Hal Welch, who being first duly sworn according to law, says that he is the General Manager of THE JOURNAL, a newspaper published Tuesday through Saturday in Seneca, SC and distributed in Oconee County, Pickens County and the Pendleton area of Anderson County and the notice (of which the annexed is a true copy) was inserted in said papers on 01/08/2021 and the rate charged therefore is not in excess of the regular rates charged private individuals for similar insertions.



Hal Welch
General Manager

Subscribed and sworn to before me this
01/08/2021



Aubry Bethea
Notary Public
State of South Carolina
My Commission Expires November 20, 2030





Public Comment
SIGN IN SHEET
6:00 PM

March 2, 2021

The Public Comment Sessions at this meeting is limited to a total of 40 minutes, 4 minutes per person. Please be advised that citizens not utilizing their full four [4] minutes may not "donate" their remaining time to another speaker.

PLEASE PRINT

| | FULL NAME | PURPOSE OF COMMENT |
|----|---------------|--------------------|
| 1 | Jean Jennings | Utica, & etc. |
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Everyone speaking before Council will be required to do so in a civil manner. Council will not tolerate personal attacks on individual council members, county staff or any person or group. Racial slurs will not be permitted. Council's number one priority is to conduct business for the citizens of this county. All citizens who wish to address Council and all Boards and Commission appointed by Council should do so in an appropriate manner.

OCONEE COUNTY PLANNING COMMISSION

415 South Pine Street - Walhalla, SC



TEL (864) 638-4218 FAX (864) 638-4168

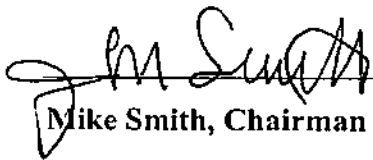
February 18, 2021

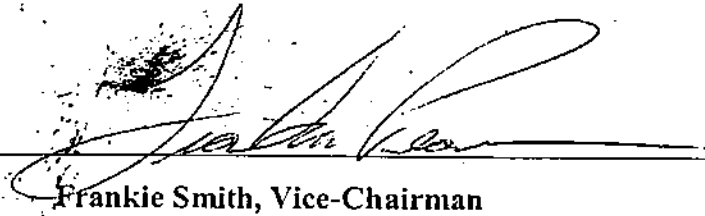
County Council members,

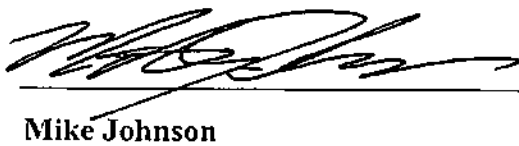
Oconee County currently has 90 police officers and according to national standards 120 officers would be the recommended minimum for our County's population. Due to the large geographic size of the County having additional uniformed-patrol officers to respond to citizen's in-need is critical. Other divisions within the Sheriff's office including Narcotics, Cyber-crime, and the Child/Elder abuse investigations units would benefit from a staffing increase. The Planning Commission recommends County Council fund the Sheriff's Office to hire at least eight more officers in the coming fiscal year and supply funds to pay our current officers at or above regional pay-rates.

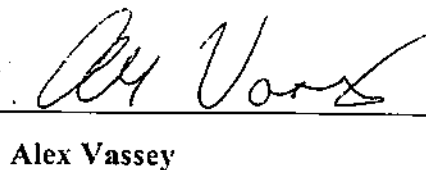
Regards,

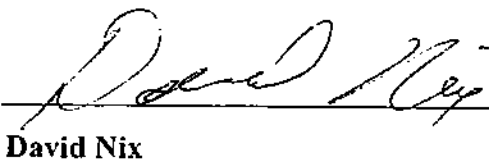
Oconee County Planning Commission

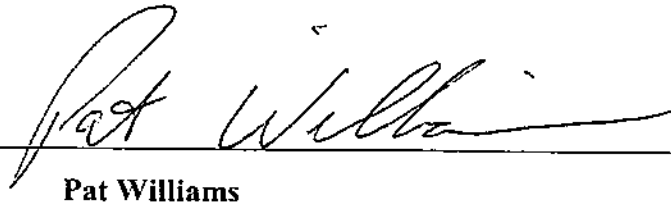

Mike Smith, Chairman

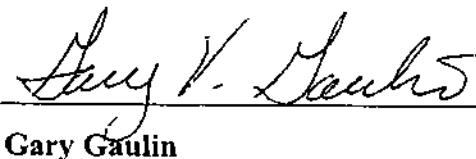

Frankie Smith, Vice-Chairman


Mike Johnson


Alex Vassey


David Nix


Pat Williams


Gary Gaulin

Oconee County, South Carolina

Financial & Compliance Audit – June 30, 2020



**MAULDIN
& JENKINS**
CPAs & ADVISORS

Presented by:
David Irwin, CPA
Partner



Purpose of Today's Presentation

- Introduction of Mauldin & Jenkins
- Overview of:
 - Independent Auditor's Report
 - Compliance Reports (Yellow Book and Single Audit)
 - Financial Statements
- Required Communications
- Answer Any Questions

Introduction of Mauldin & Jenkins

- Large Regional Firm with nine (9) offices in five (5) states.
- Nationally recognized in the top 100 public accounting firms.
- Serve approximately 500 governments throughout the Southeast (including 9 South Carolina counties).
- 25 partners and managers who spend 100% of their time auditing state and local governments.
- Joel Black, Governmental Partner, appointed the Chair of the Governmental Accounting Standards Board (GASB), effective July 1, 2020.

Audit Opinion

- **Oconee County: responsible for financial statements.**
- **M&J: to express opinions.**
- **Auditing Standards = *Generally Accepted Auditing Standards and Governmental Auditing Standards***
- **Financial Audit : Unmodified (Clean) Opinion**
 - **Highest level of Assurance**
 - **Financial Statements are fairly presented in all material respects, in accordance with GAAP**

Compliance Reports

Financial Report contains two (2) compliance reports:

- **Single Audit Report**
 - **Compliance audit**
 - **Required > \$750k in federal expenditures**
 - **Unmodified (Clean) Opinion**

- **Yellow Book Report**
 - **Report on County's Internal Controls and Compliance**
 - **Not Intended to Provide an Opinion**
 - **No Significant Deficiencies or Material Weaknesses**

Overview of Financial Statements

- **County prepares a Comprehensive Annual Financial Report (CAFR)**
- **CAFR goes above and beyond basic reporting requirements**
- **Submitted annually to Government Finance Officers Association (GFOA)**
- **County awarded CAFR Certificate for 12th year in a row.**

Overview of Financial Statements

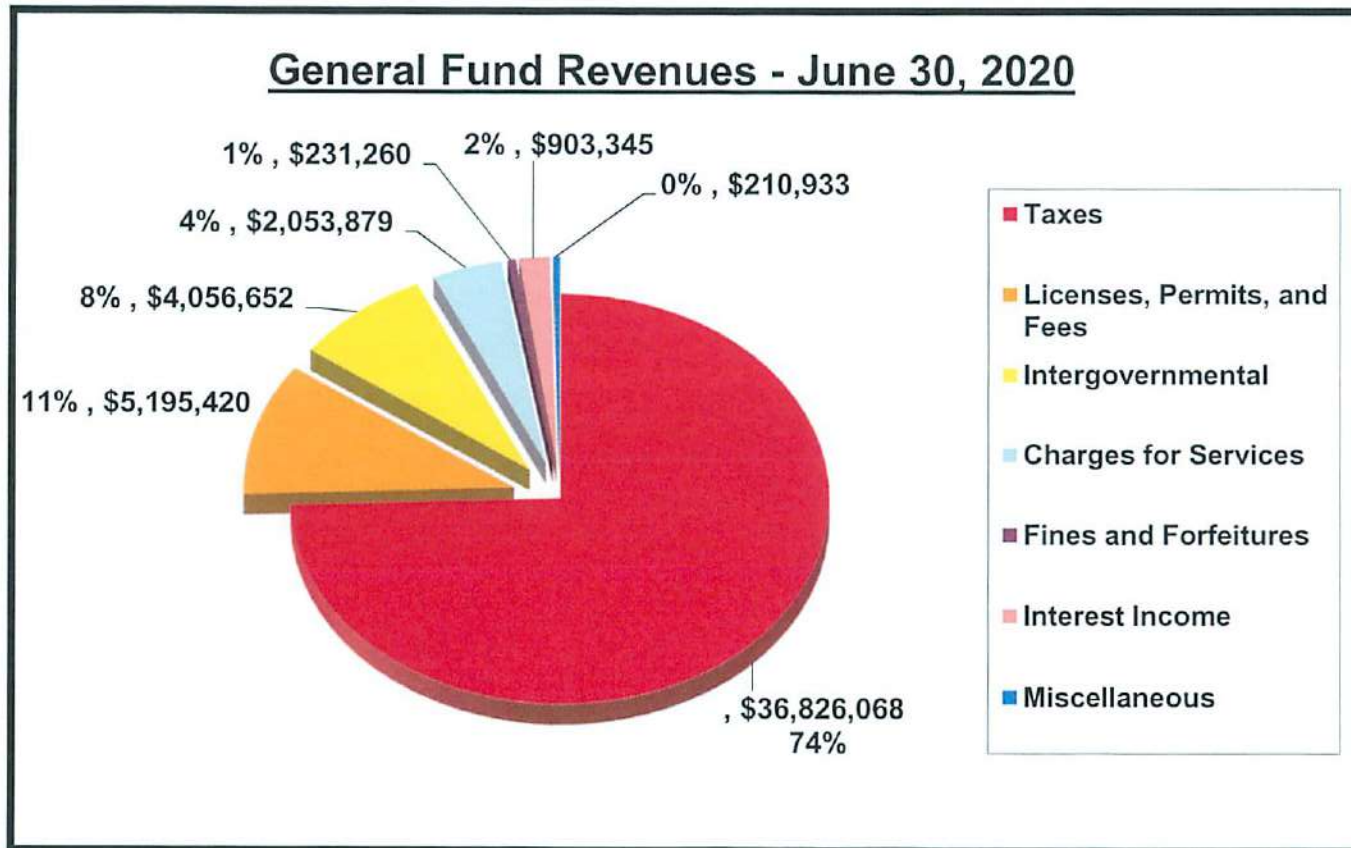
- **Management's Discussion & Analysis (MD&A)**
 - **Written by Management**
 - **Introduces and Summarizes Basic Financial Statements**
 - **Comparative Information**

- **Government-Wide Financial Statements**
 - **Broad view of County operations**
 - **Funds combined under Governmental and Business-type Activities**

Overview of Financial Statements

- **\$222 Million = total assets and deferred outflows**
- **\$138 Million = capital assets, net of A/D**
- **\$104 Million = total liabilities and deferred inflows**
- **\$118 Million = net position *(or equity)***
- **\$72 million = revenues**
- **\$69 million = expenses**
- **Increase in Net Position of \$3M vs \$6.7M increase in py**

Overview of Financial Statements

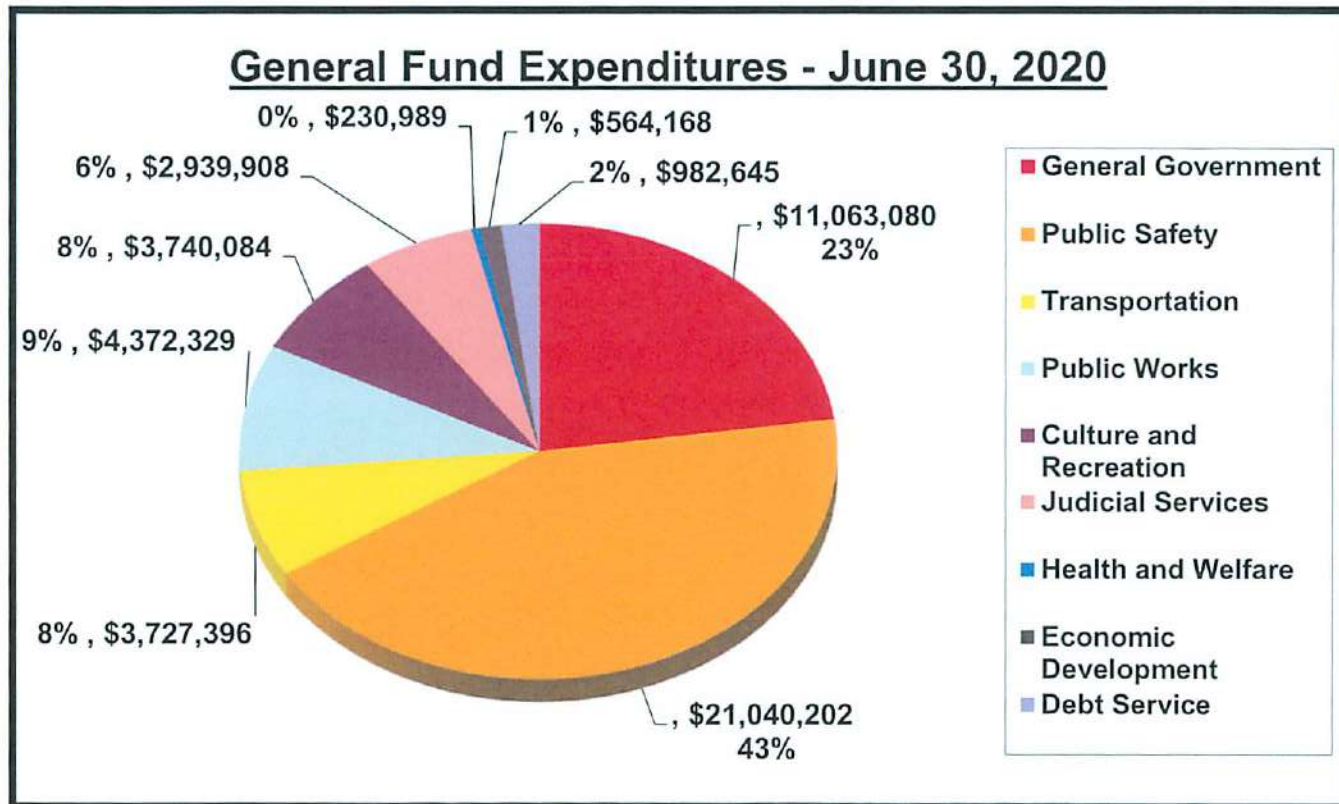


Overview of Financial Statements

Notable Fluctuations between current and prior year:

- **Property taxes increased \$400k or 1.09%**
- **Licenses, fees, and permits increased \$908k or 21.8%**
- **Charges for services decreased \$140k or 6.4%**
- **Intergovernmental revenue decreased \$195k or 4.5%**

Overview of Financial Statements



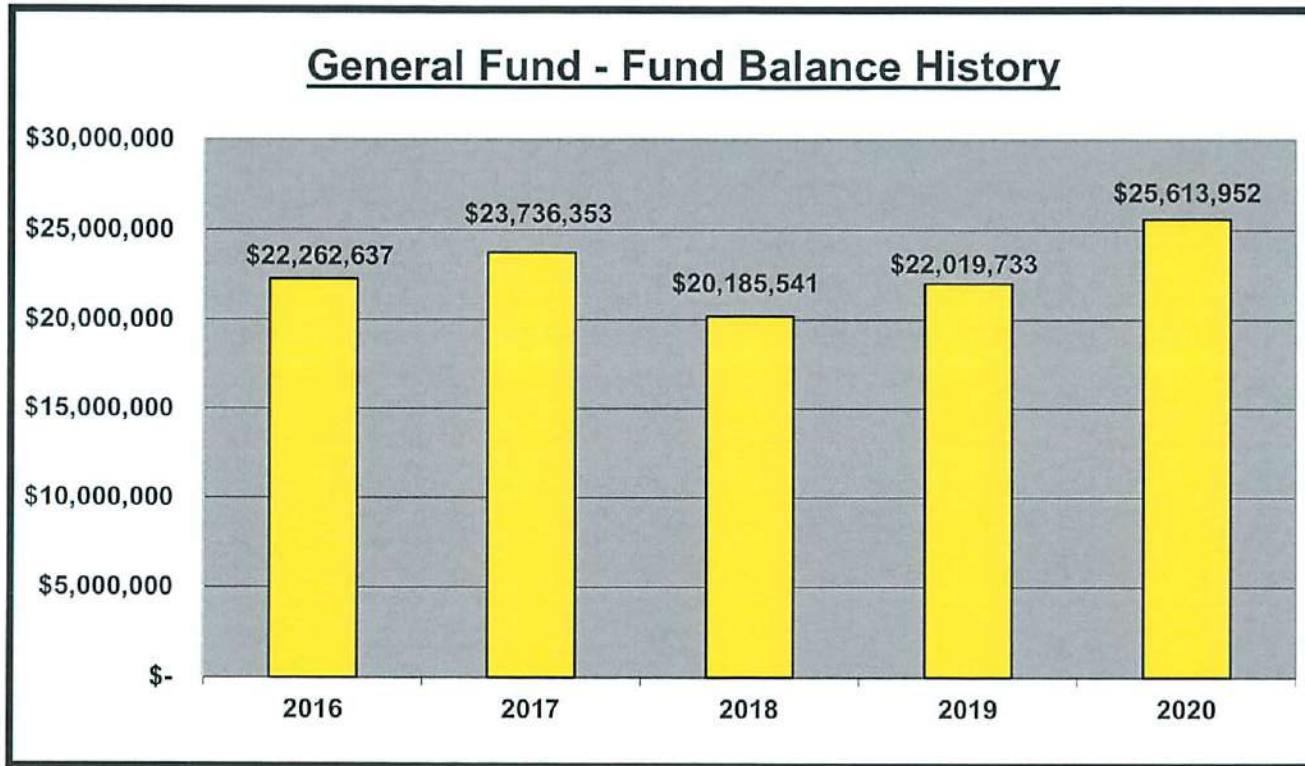
Overview of Financial Statements

Notable Fluctuations between current and prior year:

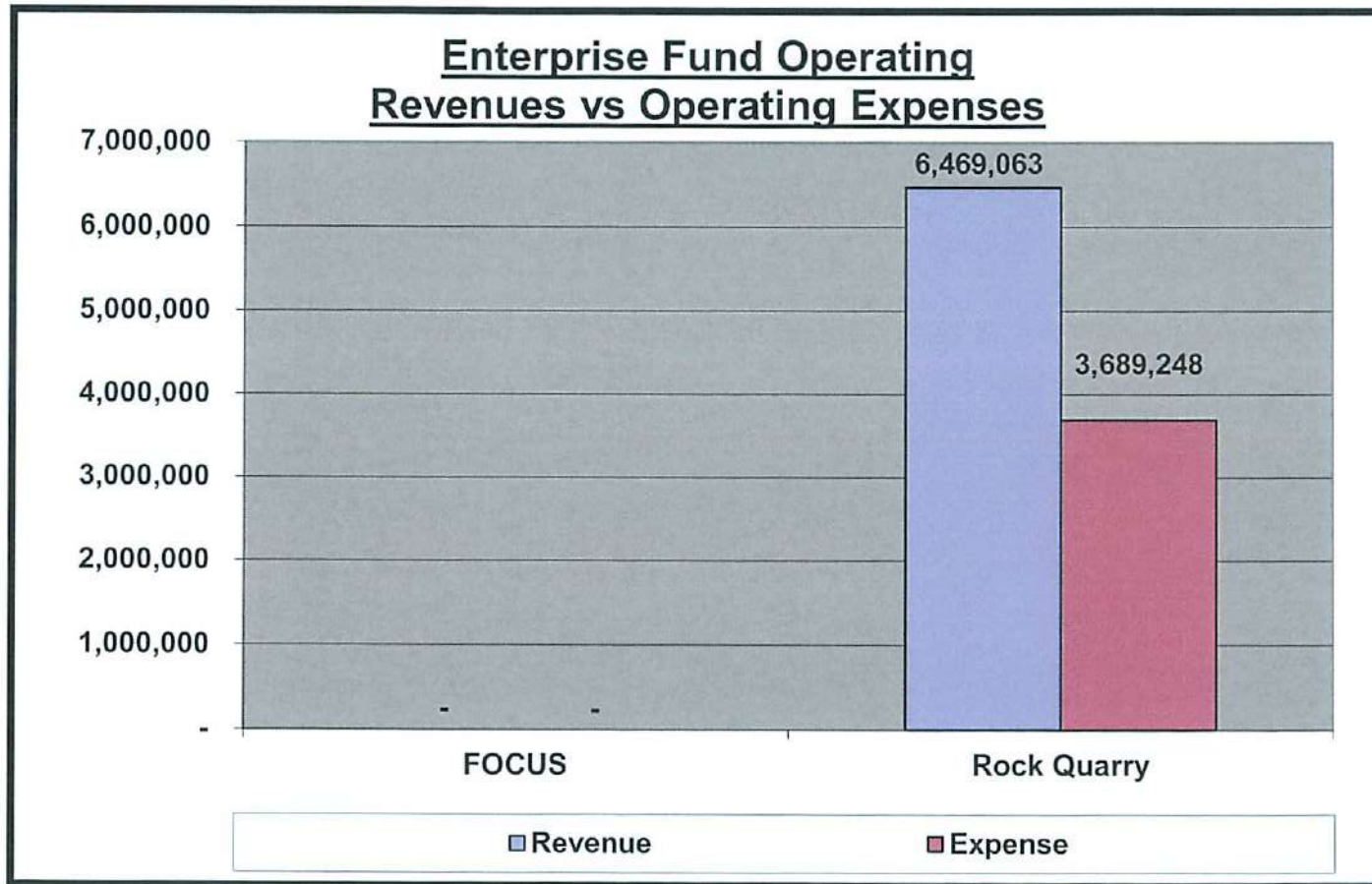
- **General government expenditures increased \$762k or 7.4%**
- **Culture and recreation increased \$725k or 24%**
- **Public safety decreased 2% or \$439k**
- **Transportation decreased 12.8% or \$544k**

CY revenue increase \$930k vs CY expenditure increase of \$876k = Net increase of \$54k compared to PY

Overview of Financial Statements



Overview of Financial Statements



Overview of Financial Statements

- Rock Quarry revenues increased \$360k or 5.9%
- Rock Quarry expenses increased \$356k or 10.7%
- Rock Quarry operating income increased \$4k to \$2.8 million
- Increase in net position of \$1.8 million to \$12.6 million
- Rock Quarry generated operating cash flows of \$3.4 million
- FOCUS Fund has no revenues or expenses
- FOCUS Fund assets offset by capital lease and due to other funds = Net position of \$0

Required Communications

- **Clean Opinion and No Audit Findings**
- **No Difficulties in Dealing with Management**
- **No Disagreements with Management**
- **No Uncorrected Misstatements**
- **We are independent of County as required by Government Auditing Standards**

Closing

We appreciate the opportunity to serve Oconee County, South Carolina and look forward to serving the County in the future.



| Westminster Magistrate / Former Free Gospel Holiness Church Expenses to-date | | | | | |
|--|------------------|----------------------|--|---------------|--|
| Date | Purchase Order # | Vendor | Description | Land Purchase | Site Assessments Design Engineering Permitting Misc. |
| 7/3/2019 | N/A | | Wire Transfer Westminster Magistrate Land | \$6,050.00 | |
| 7/3/2019 | 53624 | Terracon Consultants | Environmental Site Assessment Phase 1 | | \$1,730.00 |
| 10/1/2019 | N/A | | Wire Purchase for Westminster | \$121,710.00 | |
| 10/18/2019 | 53709 | McMilln Pazdan Smith | Field Measure, Test Fit and provide Exterior View (Conceptual) | | \$4,310.56 |
| 2/7/2020 | 53804 | Terracon Consultants | Asbestos Survey | | \$2,917.90 |
| 3/6/2020 | 53831 | Trehl Corporation | Design Build - Schematics & Design Development | | \$15,000.00 |
| 7/30/2020 | N/A | Home Depot | Black Poly Sheeting to cover pews | | \$103.88 |
| 12/14/2020 | 54186 | Trehl Corporation | Architectural / Engineering Fee's & Permit Documents | | \$41,010.00 |
| | | | | | |
| | | | | | |
| | | | Totals | \$127,760.00 | \$65,072.34 |
| | | | Total Expenses' to-date | \$192,832.34 | |