

Oconee County, South Carolina

**Annual Financial Statements and Independent Auditors' Report
For the Year Ended June 30, 2000**

Byerley & Payne

Kirk S. Messick

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON
GENERAL PURPOSE FINANCIAL STATEMENTS

Oconee County Council
Oconee County
Walhalla, South Carolina

We have audited the accompanying general purpose financial statements of Oconee County, South Carolina, as of and for the year ended June 30, 2000 as listed in the table of contents. These general purpose financial statements are the responsibility of Oconee County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Also, the general purpose financial statements referred to above do not include the general fixed assets account group and the financial activities of the School District of Oconee County, a component unit of the County. This account group and component unit should be included to conform to generally accepted accounting principles. Information regarding the omitted component unit's assets, revenues, expenditures, and fund balances was not available as of the date of this report. The effects of these departures are not determinable.

In our opinion, except for the effect on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Oconee County, South Carolina as of June 30, 2000 and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

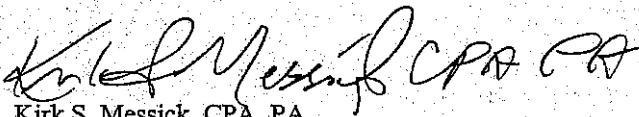
Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the table of contents and the schedule of expenditures of federal awards as required by U.S. Office

of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Oconee County, South Carolina. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole except for the effects of the circumstances identified above.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2000 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



Byerley & Payne, CPA, PA



Kirk S. Messick, CPA, PA

October 10, 2000

OCONEE COUNTY, SOUTH CAROLINA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2000

ASSETS AND OTHER DEBITS	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Long- Term Debt
Cash and Cash Investments	\$ 14,390,629	\$ 848,194	\$ 1,687,669	\$ 741,453	\$ 11,910,931	\$ 7,414,437	\$ -
Accounts Receivable	1,007,072	-	-	266,098	263,264	-	-
Property Taxes Receivable	50,962	-	3,669	-	-	112,967	-
Accrued Interest Receivable	111,860	-	-	9,285	95,104	1,132	-
Due from Other Funds	12,466	-	-	-	-	-	-
Inventories	146,515	-	-	-	188,562	-	-
Restricted Assets - Cash and Cash Investments	-	-	-	-	2,361,583	-	-
Fixed Assets (Net of Accumulated Depreciation)	-	-	-	-	28,876,044	-	-
Amount Available in Debt Service Fund	-	-	-	-	-	-	1,691,338
Amount to be Provided for Retirement of General Long- Term Debt	-	-	-	-	-	-	4,467,200
Amount to be Provided for Future Liability for Annual Leave	-	-	-	-	-	-	172,174
Total Assets	<u>\$ 15,719,504</u>	<u>\$ 848,194</u>	<u>\$ 1,691,338</u>	<u>\$ 1,016,836</u>	<u>\$ 43,695,488</u>	<u>\$ 7,528,536</u>	<u>\$ 6,330,712</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

OCONEE COUNTY, SOUTH CAROLINA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2000

LIABILITIES AND OTHER CREDITS	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Long- Term Debt
Accounts Payable	\$ 510,876	\$ 22,101	\$ -	\$ 6,269	\$ 198,505	\$ -	\$ -
Accrued Salaries	-	-	-	-	17,769	-	-
Employee Benefits Withheld and Accrued	227,420	-	-	-	-	-	-
Deferred Tax Revenue	214,950	-	-	-	-	-	-
Deposits	2,067	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	24,434	-	-
Due to Other Funds	-	-	-	-	-	12,466	-
Deferred Grant Revenue	-	76,712	-	-	-	-	-
SCWQRF Loan and General Obligation Bonds Payable	-	-	-	-	6,898,871	-	5,705,000
Special Source Revenue Bonds Payable	-	-	-	-	-	-	453,538
Funds Held in Escrow	-	20,636	-	-	-	372,647	-
Due to Other Taxing Districts and Agencies	-	-	-	-	-	7,143,423	-
Accrued Compensated Absences	-	-	-	-	26,486	-	172,174
Estimated Liability for Landfill Closure and Postclosure Care Costs	-	-	-	-	1,611,995	-	-
Total Liabilities	955,313	119,449	-	6,269	8,778,060	7,528,536	6,330,712

The Accompanying Notes are an Integral Part of these Financial Statements.

OCONEE COUNTY, SOUTH CAROLINA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2000

EQUITY AND OTHER CREDITS	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Long- Term Debt
Contributed Capital	-	-	-	-	21,702,453	-	-
Retained Earnings (Deficits)	-	-	-	-	2,015,320	-	-
Reserved for Restricted Assets	-	-	-	-	-	-	-
Designated for Subsequent Year's Expenditures	-	-	-	-	92,490	-	-
Unreserved	-	-	-	-	11,107,165	-	-
Fund Balances							
Reserved for Encumbrances	5,034,607	724,646	-	703	-	-	-
Reserved for Inventories	146,515	-	-	-	-	-	-
Reserved for Debt Service	-	-	1,691,338	-	-	-	-
Unreserved							
Designated for Subsequent Year's Expenditures	1,225,768	-	-	-	-	-	-
Designated for Capital Improvements	443,064	-	-	-	-	-	-
Designated for Health Insurance	1,657,006	-	-	-	-	-	-
Undesignated	6,257,231	4,099	-	1,009,864	-	-	-
Total Fund Equity	14,764,191	728,745	1,691,338	1,010,567	34,917,428	-	-
Total Liabilities and Fund Equity	\$ 15,719,504	\$ 848,194	\$ 1,691,338	\$ 1,016,836	\$ 43,695,488	\$ 7,528,536	\$ 6,330,712

The Accompanying Notes are an Integral Part of these Financial Statements.

OCONEE COUNTY, SOUTH CAROLINA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 For the Year Ended June 30, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
REVENUES				
Property Taxes	\$ 17,991,539	\$ -	\$ 1,463,918	\$ -
Intergovernmental Revenues	3,811,684	345,661	-	1,081,590
Charges for Services	2,602,953	-	-	-
Local Sources	-	264,165	-	26,630
Interest	1,138,689	-	46,180	-
Total Revenues	<u>25,544,865</u>	<u>609,826</u>	<u>1,510,098</u>	<u>1,108,220</u>
EXPENDITURES				
General Government	8,431,222	17,021	-	-
Public Safety	5,572,187	162,198	-	-
Health and Welfare	932,446	113,311	-	-
Highways and Streets	4,211,232	237,966	-	-
Culture and Recreation	1,499,118	157,129	-	-
Economic Development	-	63,924	-	-
Capital Projects	-	-	-	1,821,283
Debt Service	-	-	1,215,805	-
Principal Retirement	-	-	445,120	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>20,646,205</u>	<u>751,549</u>	<u>1,660,925</u>	<u>1,821,283</u>
Excess (Deficiency) of Revenues Over Expenditures	4,898,660	(141,723)	(150,827)	(713,063)
OTHER FINANCING SOURCES (USES)				
Transfers to Special Revenue Funds from General Fund	(500,000)	500,000	-	-
Transfers to Capital Projects Funds from General Fund	(1,697,466)	-	-	1,697,466
Transfers to Enterprise Funds	(1,442,715)	-	-	-
Transfers to Debt Service Fund from General Fund	(188,439)	-	188,439	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,070,040	358,277	37,612	984,403
FUND BALANCES, BEGINNING	<u>13,694,151</u>	<u>370,468</u>	<u>1,653,726</u>	<u>26,164</u>
FUND BALANCES, ENDING	<u>\$ 14,764,191</u>	<u>\$ 728,745</u>	<u>\$ 1,691,338</u>	<u>\$ 1,010,567</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

OCONEE COUNTY, SOUTH CAROLINA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL AND SPECIAL REVENUE FUND TYPES
 For the Year Ended June 30, 2000

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property Taxes	\$ 18,774,772	\$ 17,991,539	\$ (783,233)	\$ -	\$ -	\$ -
Intergovernmental Revenue	3,225,625	3,811,684	586,059	63,250	345,661	282,411
Charges for Services	1,887,695	2,602,953	715,258	-	-	-
Interest	510,805	1,138,689	627,884	-	-	-
Local Sources	-	-	-	36,700	264,165	227,465
Total Revenues	24,398,897	25,544,865	1,145,968	99,950	609,826	509,876
EXPENDITURES						
General Government	9,022,729	7,940,660	1,082,069	-	62,933	(62,933)
Public Safety	7,176,754	6,736,020	440,734	11,950	150,857	(138,907)
Health and Welfare	949,348	916,368	32,980	32,750	128,311	(95,561)
Highway and Streets	5,212,494	5,014,568	197,926	-	901,700	(901,700)
Culture and Recreation	1,630,911	1,467,447	163,464	55,250	157,129	(101,879)
Economic Development	-	-	-	-	63,924	(63,924)
Total Expenditures	23,992,236	22,075,063	1,917,173	99,950	1,464,854	(1,364,904)
Excess (Deficiency) of Revenues Over Expenditures	406,661	3,469,802	3,063,141	-	(855,028)	(855,028)
OTHER FINANCING SOURCES (USES)						
Transfers to Special Revenue Funds from General Fund	(46,805)	(500,000)	(453,195)	-	500,000	500,000
Transfers to Capital Projects Funds from General Fund	(454,172)	(1,697,466)	(1,243,294)	-	-	-
Transfers to Enterprise Funds	(1,561,205)	(1,442,715)	118,490	-	-	-
Transfers to Debt Service Fund from General Fund	(193,813)	(188,439)	5,374	-	-	-
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,849,334)	(358,818)	1,490,516	-	(355,028)	(355,028)
FUND BALANCES, BEGINNING	10,088,401	10,088,401	-	359,127	359,127	-
FUND BALANCES, ENDING	\$ 8,239,067	\$ 9,729,583	\$ 1,490,516	\$ 359,127	\$ 4,099	\$ (355,028)

The Accompanying Notes are an Integral Part of these Financial Statements.

OCONEE COUNTY, SOUTH CAROLINA
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
 IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES
 For the Year Ended June 30, 2000

OPERATING REVENUES	
Outside Customer Sales/Sewerage User Fees	\$ 4,872,707
Intragovernmental Sales	477,094
Miscellaneous Fees	257,504
Grants	12,456
Total Operating Revenues	<u>5,619,761</u>
COSTS OF SALES	
Beginning Inventory	60,294
Production Costs	1,571,586
Cost of Goods Available for Sale	<u>1,631,880</u>
Ending Inventory	149,304
Cost of Sales	<u>1,482,576</u>
Gross Profit	4,137,185
OPERATING EXPENSES	<u>5,198,940</u>
Net Income (Loss) from Operations	(1,061,755)
NONOPERATING REVENUES (EXPENSES)	
Interest Income	547,290
Loss on Disposal of Assets	(24,676)
Interest Expense	<u>(299,301)</u>
Net Income (Loss) Before Transfers	(838,442)
TRANSFERS	
From (To) General Fund	<u>1,442,715</u>
Net Income	604,273
RETAINED EARNINGS, BEGINNING	<u>12,610,702</u>
RETAINED EARNINGS, ENDING	<u>\$ 13,214,975</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

OCONEE COUNTY, SOUTH CAROLINA
COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES
For the Year Ended June 30, 2000

CASH FLOWS FROM OPERATING ACTIVITIES	
Net Income (Loss) from Operations	\$ (1,061,755)
Adjustments to Reconcile Operating Income to Net Cash	
Provided by (Used for) Operating Activities	
Depreciation	1,493,507
Amortization	4,624
	<u>436,376</u>
Changes in Assets and Liabilities	
(Increase) Decrease in Accounts Receivable	(30,984)
(Increase) Decrease in Inventories	(88,886)
Increase (Decrease) in Accounts Payable	73,186
Increase (Decrease) in Accrued Salaries	2,890
Increase (Decrease) in Accrued Compensated Absences	(1,397)
	<u>391,185</u>
Net Cash Provided by (Used for) Operating Activities	
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	1,442,715
Operating Cash Transfers from (to) Other Funds	<u>1,442,715</u>
Net Cash Provided by (Used for) Non-Capital Financing Activities	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Payments of Landfill Closure and Postclosure Care Costs	(24,738)
Principal Paid on Long-Term Debt	(308,507)
Interest Paid on Long-Term Debt	(301,441)
Acquisition of Capital Assets	(3,795,953)
Capital Contributed from Impact Fees	70,380
Capital Contributed from State, Federal and Private Grants	56,528
	<u>(4,303,731)</u>
Net Cash Provided by (Used for) Capital and Related Financing Activities	
CASH FLOWS FROM INVESTING ACTIVITIES	
Net (Purchases) Maturities of Certificates of Deposits	(2,561,227)
Interest on Investments	526,322
Net Change in Debt Service Reserve Funds	(4,652)
	<u>(2,039,557)</u>
Net Cash Provided by (Used for) Investing Activities	
Net Increase (Decrease) in Cash and Cash Equivalents	(4,509,388)
CASH AND CASH EQUIVALENTS, BEGINNING	<u>13,153,557</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 8,644,169</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Oconee County operates under a council-supervisor form of government and provides the following services: public safety, highways and streets, sanitation, health and welfare, culture and recreation, education, public improvements, planning and development, and administrative services. The accounting policies of Oconee County conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

Reporting Entity

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The definition of a reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it. Based upon the application of these criteria, the following is a brief review of the potential component units addressed in defining the government's reporting entity.

Included in the reporting entity:

Oconee County Sewer Commission

The County Council is financially accountable for the Commission in that they appoint the Commission members, review and approve budget requests and adjustments, and are ultimately responsible, absolutely and morally, for its fiscal condition. The financial statements of Oconee County Sewer Commission is included in the County's statements. The amounts are blended within the Enterprise Funds. The Commission's financial statements for the year ended June 30, 2000 are available for public inspection at the Commission's business office.

Component unit not included in the reporting entity:

The School District of Oconee County

The School District of Oconee County is fiscally dependent upon the County. It has a separately elected board and provides services generally within the geographic boundaries of the County. The County must approve the tax levy each year to fund the local property tax portion of the District's budget. It is audited annually by other auditors and a copy of its financial statements can be obtained from the District's office.

Fund Accounting

The accounts of the County are organized on the basis of funds and one account group, each of which is considered a separate accounting entity. Each fund's operations are accounted for separately with a self-balancing set of accounts composed of its assets, liabilities, fund equity, revenues, and expenditures. For financial statement reporting purposes, the County's funds are grouped into six generic fund types, three broad fund categories and one account group as follows:

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Accounting (Continued)

Governmental Funds

General Fund

The general fund is the general operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

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

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt including capital lease obligations, principal, interest and related costs.

Capital Projects Funds

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

Proprietary Fund Type

Enterprise Funds

Enterprise funds are used to account for operations; (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Fund Type

Agency Funds

Trust and agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature and such funds may be received and disbursed by the department only in accordance with statutes, ordinances or other regulations. Trust and agency funds do not involve measurements of results of operations.

Account Group

General Long-Term Debt Account Group

The general long-term debt account group is used to account for long-term liabilities to be financed from governmental funds.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual or modified accrual basis of accounting as recommended by the National Committee on Governmental Accounting and the American Institute of Certified Public Accountants. Basis of accounting refers to when revenues and expenditures are recorded and reported in the financial statements.

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

Under the modified accrual basis of accounting, revenues are recorded when received except for measurable and available revenues. Property taxes, intergovernmental revenue, and other miscellaneous fees are susceptible to accrual. Expenditures, other than principal and interest on long-term indebtedness, which is recorded when due, are recorded at the time the liabilities are incurred.

Proprietary funds are accounted for using the accrual basis of accounting. The revenue is recognized when earned and expenses are recognized when incurred.

The basis used for each fund in the preparation of the accompanying financial statements is as follows:

Fund	Basis of Accounting
General	Modified Accrual
Special Revenue	Modified Accrual
Capital Projects	Modified Accrual
Debt Service	Modified Accrual
Proprietary	Accrual
Agency	Accrual

Pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989 are not applied in the preparation of the financial statements of the proprietary fund types in accordance with GASB Statement No. 20.

General Fixed Assets

General fixed assets are recorded as expenditures in the general fund, special revenue funds, and capital projects funds at the time of purchase. The County does not maintain a general fixed assets account group. Fixed assets consisting of certain improvements including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized as well.

Enterprise Fund Fixed Assets

Additions to enterprise fund fixed assets are recorded at cost. Depreciation has been provided using the straight - line method. The estimated useful lives of the various classes of depreciable fixed assets are as follows:

Land and Right-of-Ways	N/A
Buildings, Plant, Improvements, Lines, and Pump Stations	5-50 Years
Machinery and Equipment	3-15 Years
Other Assets	22-50 Years
Construction in Progress	N/A

Budgets and Budgetary Accounting

The County Council adopts annual budgets for the general fund and special revenue funds of Oconee County.

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Accounting (Continued)

The accompanying financial statements and the County records reflect no adjustments for differences between the amount appropriated for expenditure and amounts actually expended, or in estimated revenues and actual revenues. The differences between appropriations and actual expenditures are approved after the end of the year by action of County Council. In the opinion of counsel for the County, this procedure meets statutory requirements relating to over expenditure of line items within the budget.

Oconee County follows the following procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to July 1, the County Supervisor submits to County Council a proposed budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
- b. The proposed budget is discussed at regular meetings of County Council.
- c. After three (3) readings before County Council, the budget ordinance is legally enacted.
- d. After the budget is adopted, department heads may transfer appropriations not exceeding \$5,000 between line items if approved by the supervisor upon the recommendation of the purchasing agent. Written notification of such transfers must be provided to County Council within fifteen days.
- e. Formal budgetary integration is employed as a management control device during the year for the general fund, and special revenue funds. The County does not adopt budgets for the debt service fund nor the capital projects funds.
- f. Budgets for the general fund and special revenue funds were adopted on a basis consistent with generally accepted accounting principles (GAAP) except that current year encumbrances are considered as expenditures for budgetary purposes. Therefore, current expenditures in the financial statements which include comparisons of budgeted to actual expenditures are prepared on the budgetary basis for comparability.

Statement of Cash Flows

For the purposes of the statement of cash flows, the enterprise funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Encumbrances

Encumbrances outstanding at year end represent the estimated amount of expenditures ultimately to result if unperformed contracts or unfilled purchase orders at year end were performed or filled. Encumbrance accounting is utilized in the general, special revenue, and capital projects funds. Encumbrances outstanding at year-end are reported as reservations of fund balances.

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

General Fund

Parts inventory is valued at approximate cost using the weighted average method. Reported inventories are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of total assets.

Enterprise Fund

Inventory of the Rock Crusher is priced on the actual cost of production method. Inventory of the Oconee County Sewer Commission is priced at a weighted average unit cost.

Investments

Investments are composed of certificates of deposit and are recorded at cost.

Pooled Cash and Investments

The County Treasurer pools cash and cash equivalents of certain funds. Separate cash accounts are maintained for accounting purposes to assure the integrity of each fund's cash balance.

Compensated Absences

The County's vacation policy provides that employees accrue (5) to twenty (20) days vacation on each anniversary. Such benefit must be used within twelve (12) months of the date earned, but is vested if termination occurs during any benefit period.

As of June 30, 2000, the liability for vacation pay is \$198,660. The amount applicable to the enterprise funds of \$26,486 has been recorded in those funds and the amount applicable to the general fund of \$172,174 has been recorded in the general long-term debt account group.

Use of Estimates

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

NOTE 2 - GENERAL, SPECIAL REVENUE, AND CAPITAL PROJECTS FUNDS BUDGET AND ACTUAL COMPARISONS

The combined statement of revenues, expenditures, and changes in fund balances - budget and actual, general and special revenue fund types is prepared under the basis of accounting used in preparing the budget. Current year encumbrances are treated as expenditures for budgetary purposes. As a result, the general and special revenue funds expenditures reported in the budget and actual statement differ from the expenditures reported on the basis of generally accepted accounting principles (GAAP). Consequently, the general and special revenue funds expenditures per budgetary basis are adjusted accordingly to bring them into conformity to generally accepted accounting principles. These differences can be reconciled as follows:

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 2 - GENERAL SPECIAL REVENUE, AND CAPITAL PROJECTS FUNDS BUDGET AND ACTUAL COMPARISONS (CONTINUED)

	General Fund	Special Revenue Funds	Capital Projects Funds
Expenditures - Budgetary Basis	\$ 22,075,063	\$ 1,464,854	\$ 1,821,986
Prior Year Encumbrances Paid in			
Current Year	3,605,749	11,341	-
Current Year Encumbrances			
Outstanding at Year End	(5,034,607)	(724,646)	(703)
Expenditures - GAAP Basis	<u>\$ 20,646,205</u>	<u>\$ 751,549</u>	<u>\$ 1,821,283</u>

NOTE 3 - PROPERTY TAXES

The County levies taxes on property values as determined by the County Assessor. Property taxes levied for the current year include 115.1 mills appropriated for the Oconee County School District's operations, 61.3 mills for general operations of the County and 1.6 mills for the Tri-County Technical College operations. In addition, 3.7 mills, 19.6 mills, and .7 mills are for the repayment of general obligation bonds of Oconee County, Oconee County School District, and Tri-County Technical College, respectively. Oconee County acts as a collection agent for the school district's portion of the tax.

The taxes are levied on September 30 of each year and are payable by January 15. Taxes are delinquent after January 15 and are subject to the following penalties depending upon the collection date:

Collection Date	Penalty
After January 15th	3% of tax
After February 1st	Additional 10% of tax
After March 16th	Additional 5% of tax plus a \$2.00 collection cost

Unpaid delinquent taxes collected within sixty (60) days after June 30, 2000 are reflected as receivables on the accompanying balance sheets in the amount of \$167,598 (County operations \$50,962, County Debt Service \$3,669, School Operations/Debt Service \$111,638, and Tri-County Technical Operations \$1,329.)

The Duke Power Company provides a major source of property tax revenues. During the year ended June 30, 2000, the company paid property taxes in the amount of \$22.5 million based on assessed property value of \$113.6 million. This represents approximately 36% of the total 1999 levy. Approximately \$15.5 million of the amount collected was appropriated for the Oconee County School District and Tri-County Technical College.

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 4 - FIXED ASSETS

Proprietary fund fixed assets consisted of the following at June 30, 2000:

	Rock Crusher	Oconee County Sewer Commission	Solid Waste Commission	Total
Land and Right-of-Ways	\$ 319,042	\$ 569,580	\$ 410,748	\$ 1,299,370
Buildings, Plant, Improvements, Lines, and Pump Stations	36,007	27,800,541	5,137,104	32,973,652
Machinery and Equipment	4,381,052	477,338	2,762,750	7,621,140
Other Assets	-	17,367	51,299	68,666
Construction in Progress	-	-	-	-
 Total Fixed Assets	 4,736,101	 28,864,826	 8,361,901	 41,962,828
 Less Accumulated Depreciation	 (2,012,492)	 (9,050,287)	 (2,024,005)	 (13,086,784)
 Net Fixed Assets	 \$ 2,723,609	 \$ 19,814,539	 \$ 6,337,896	 \$ 28,876,044

NOTE 5 - 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 \$40,000 per person per contract year with a maximum cost to the County of \$1,906,007 for the year ended June 30, 2000. At year-end incurred but unpaid claims equal approximately \$127,675 and are recorded as a liability and expenditure within the general fund.

NOTE 6 - RETIREMENT PLANS

Oconee County contributes to the South Carolina Retirement System (SCRS) and to the Police Officers Retirement System (PORS), cost-sharing multiple-employer defined benefit pension plans administered by the State Budget and Control Board of South Carolina. SCRS and PORS provide retirement and disability benefits, cost-of-living adjustments, and death benefits to plan members and beneficiaries. These benefit provisions are established under the authority of Title 9 of the SC Code of Laws. The SCRS and PORS issue a publicly available financial report that includes financial statements and required supplementary information for the retirement systems. These reports may be obtained by writing to South Carolina Retirement System, Post Office Box 11960, Capitol Station, Columbia, South Carolina 29211-1960.

SCRS and PORS members are required to contribute 6.00% and 6.50% respectively of their annual covered salary and the County is required to contribute at an actuarially determined rate. The current rates for SCRS and PORS are 6.85% and 10.70% respectively of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the SCRS and PORS. The County's contributions to SCRS and PORS for the years ended June 30, 2000, 1999, 1998 were as follows:

	SCRS	PORS
2000	\$ 507,166	\$ 242,236
1999	\$ 451,593	\$ 225,682
1998	\$ 422,687	\$ 208,440

The above contributions are equal to the required contributions for each year.

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 7 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2000:

	Payable at July 1, 1999	Additions	Deductions	Payable at June 30, 2000
Proprietary Funds:				
State Revolving Fund Loan	\$ 7,207,378	\$ -	\$ 308,507	\$ 6,898,871
Closure and Postclosure Care Costs	1,636,733	-	24,738	1,611,995
Total Proprietary Funds	\$ 8,844,111	\$ -	\$ 333,245	\$ 8,510,866
	Payable at July 1, 1999	Additions	Deductions	Payable at June 30, 2000
General Long-Term Debt:				
General Obligation Bonds	\$ 6,735,000	\$ -	\$ 1,030,000	\$ 5,705,000
Special Source Revenue				
Bonds Payable	541,230	-	87,692	453,538
Capital Lease Obligation	185,805	-	185,805	-
Accrued Compensated Absences, Net	143,071	29,103	-	172,174
Total General Long-Term Debt	7,605,106	29,103	1,303,497	6,330,712
Total	\$ 16,449,217	\$ 29,103	\$ 1,636,742	\$ 14,841,578

Debt service requirements in future years are as follows:

State Revolving Fund Loan (Interest rate 4.25%)

Year Ending June 30	Principal	Interest	Total Debt Service
2001	\$ 321,829	\$ 288,118	\$ 609,947
2002	335,726	274,221	609,947
2003	350,224	259,723	609,947
2004	365,347	244,600	609,947
2005	381,124	228,823	609,947
2006	397,581	212,366	609,947
2007	414,750	195,197	609,947
2008	432,659	177,288	609,947
2009	451,343	158,604	609,947
2010	470,833	139,114	609,947
2011	491,164	118,783	609,947
2012	512,374	97,573	609,947
2013	534,499	75,448	609,947
2014	557,580	52,367	609,947
2015	581,657	28,290	609,947
2016	300,181	4,793	304,974
Total	\$ 6,898,871	\$ 2,555,308	\$ 9,454,179

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 7 - LONG-TERM DEBT (CONTINUED)

General Long-Term Debt:

Serial Bonds of 1994 (May 1993)

Year Ending June 30	Interest Rate	Principal	Interest	Total Debt Service
2001	4.60%	\$ 165,000	\$ 7,590	\$ 172,590
Total		<u>\$ 165,000</u>	<u>\$ 7,590</u>	<u>\$ 172,590</u>

Serial Bonds of 1994 (August 1993)

Year Ending June 30	Interest Rate	Principal	Interest	Total Debt Service
2001	4.50%	\$ 760,000	\$ 132,680	\$ 892,680
2002	4.50%	800,000	97,580	897,580
2003	4.60%	840,000	60,260	900,260
2004	4.60%	890,000	20,470	910,470
Total		<u>\$ 3,290,000</u>	<u>\$ 310,990</u>	<u>\$ 3,600,990</u>

Serial Bonds of 1996

Year Ending June 30	Interest Rate	Principal	Interest	Total Debt Service
2001	5.88%	\$ 155,000	\$ 115,719	\$ 270,719
2002	4.65%	160,000	106,613	266,613
2003	4.75%	170,000	99,173	269,173
2004	4.85%	180,000	91,098	271,098
2005	4.95%	185,000	82,368	267,368
2006	5.00%	205,000	73,210	278,210
2007	5.10%	210,000	62,960	272,960
2008	5.20%	225,000	52,250	277,250
2009	5.30%	240,000	40,550	280,550
2010	5.30%	250,000	27,830	277,830
2011	5.40%	270,000	14,580	284,580
Total		<u>\$ 2,250,000</u>	<u>\$ 766,351</u>	<u>\$ 3,016,351</u>

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Special Source Revenue Bonds

Special Source Revenue Bond (Borg-Warner) Series 1996

Year Ending June 30	Interest Rate	Principal	Interest	Total Debt Service
2001	8.61%	\$ 81,307	\$ 39,592	\$ 120,899
2002	8.61%	74,346	32,494	106,840
2003	8.61%	66,758	26,004	92,762
2004	8.61%	58,488	20,176	78,664
2005	8.61%	56,245	15,071	71,316
2006	8.61%	56,340	10,161	66,501
2007	8.61%	60,054	5,242	65,296
Total		<u>\$ 453,538</u>	<u>\$ 148,740</u>	<u>\$ 602,278</u>

The maximum debt ceiling allowed by state law (South Carolina Constitution Article X, section 14, effective November 30, 1977) is 8% of the assessed value of all taxable property within Oconee County. The County's debt limit and debt margin is as follows:

Assessed Property Valuation	<u>\$ 292,705,101</u>
Debt Limit - Eight Percent of Assessed Value	23,416,408
County Bonds Outstanding June 30, 2000, Issued Subsequent to November 30, 1977	<u>5,705,000</u>
Legal Debt Margin	<u>\$ 17,711,408</u>

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 8 - INDIVIDUAL FUND INTERFUND RECEIVABLE AND PAYABLE

Balances at June 30, 2000 were:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 12,466	\$ -
Special Revenue Funds	-	-
Debt Service Fund	-	-
Agency Funds	-	12,466
Capital Projects Funds	-	-
Enterprise Funds	-	-
 Total	 \$ 12,466	 \$ 12,466

NOTE 9 - CONTINGENT LIABILITIES

The County participates in a number of federal and state assisted grant programs. These programs are subject to compliance audits by grantors or their representatives. The audits of these programs for or including the year ended June 30, 2000 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 10 - CASH, CASH EQUIVALENTS, REPURCHASE AGREEMENT, AND INVESTMENTS

The State of South Carolina requires that all public monies on deposit be protected by the Federal Deposit Insurance Corporation, or collateralized by obligations of the United States and its agencies, or collateralized by general obligations of the State of South Carolina and its political units.

As of June 30, 2000 the carrying amount of the County's and Oconee County Sewer Commission's cash, certificates of deposit, and repurchase agreement totals:

Cash and Certificates of Deposit	\$ 29,359,364
Repurchase Agreement	9,308,515
Total Cash and Cash Investments	<u>\$ 38,667,879</u>

The bank balances of the County's and Oconee County Sewer Commission's cash, certificates of deposit, and repurchase agreement totals \$40,671,581 at June 30, 2000. Below is a summary of the insurance and collateralization of these deposits:

	Amount
Insured (FDIC)	\$ 2,255,747
Uninsured:	
Collateral Held by County's and OCSC's Agent in County's and OCSC's Name	38,390,142
Uncollateralized - Clerk of Court Office	25,692
Total	<u>\$ 40,671,581</u>

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

**NOTE 10 - CASH, CASH EQUIVALENTS, REPURCHASE AGREEMENT, AND INVESTMENTS
(CONTINUED)**

The County entered into a repurchase agreement with a local bank in order to maximize interest on idle cash. As of June 30, 2000, the monies on deposit under the repurchase agreement along with the supporting collateral is as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Repurchase Agreement - Securities		
Held by County's Agent in County's Name	\$ 9,308,515	\$ 9,308,515

The Oconee County Sewer Commission has investments with a bond trustee. These funds are invested in obligations of the United States in book entry form. At June 30, 2000, the Commission has the following investments:

	<u>Carrying Amount</u>	<u>Market Value</u>
Uninsured:		
U.S. Government Obligations Held by Bond Trustee in the Name of the Commission's Account - Debt Service Reserve Fund	\$ 628,345	\$ 628,345
U.S. Government Obligations Held by Bond Trustee in the Name of the Commission's Account - Debt Service Fund	53,144	53,144
Total Investments Held by Bond Trustee	\$ 681,489	\$ 681,489

NOTE 11 - SEGEMENTS OF ENTERPRISE ACTIVITES

The Rock Crusher, Oconee County Sewer Commission, and Solid Waste Commission derive a material portion of their operating revenues from user charges. The following is a summary of each fund's activities at June 30, 2000:

	<u>Rock Crusher</u>	<u>Oconee County Sewer Commission</u>	<u>Solid Waste Commission</u>
Operating Revenues	\$ 2,109,851	\$ 2,417,984	\$ 602,376
Intragovernmental Sales	477,094	-	-
Grants	-	-	12,456
Operating Expenses	1,279,235	1,520,419	2,383,731
Depreciation and Amortization	203,341	757,789	537,001
Operating Income (Loss)	1,104,369	139,776	(2,305,900)
Interest Income	97,064	210,382	239,844
Interest Expense	-	299,301	-
Loss on Disposal of Assets	-	24,676	-
Operating Transfers In	-	-	2,280,743
Operating Transfers Out	838,028	-	-
Net Income (Loss)	363,405	26,181	214,687
Fixed Assets Additions	1,597,836	1,761,726	418,258
Fixed Assets Deletions	443,298	62,628	-
Contributed Capital Additions	-	126,908	-
Net Working Capital	1,354,478	1,104,213	9,726,747
Total Assets	4,195,727	23,354,519	16,145,242
Loan and Other Payables,			
Long-Term Portion	-	6,577,042	1,582,332
Total Equity	4,078,087	16,357,030	14,482,311

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 12 - CAPITAL LEASES

During the year ended June 30, 1992, the County entered into a capital lease contract for the construction of airplane hangers at the county airport in the amount of \$244,000. The remaining balance of \$185,805 was paid off during the current year.

NOTE 13 - CONCENTRATIONS OF CREDIT RISK

General Fund

Various federal, state, and local agencies owed the general fund receivables of \$1,007,072 at June 30, 2000.

Capital Projects Funds

Various federal and state agencies owed the capital projects funds receivables of \$266,098 at June 30, 2000.

Enterprise Funds

Local municipalities, various industrial users, and county agencies owed the enterprise funds receivables of \$263,264 at June 30, 2000.

NOTE 14 - CLOSURE AND POSTCLOSURE CARE COST

Oconee County assumed operation of the landfill from the City of Seneca in 1977. The landfill's operations were accounted for in the general fund until June 30, 1993. Since then, the operations have been accounted for in an enterprise fund. State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In June 1998, the County closed its landfill. The liability recorded for closure and postclosure care costs total \$1,611,995 at year-end. This amount is based on what it would cost to perform all closure and postclosure care in 2000. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The County uses the financial assurance mechanism to satisfy state regulatory authorities as to its ability to meet the closure and postclosure care cost liability.

NOTE 15 - 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; injuries to employees; and natural disasters. Commercial insurance is carried for all these risks. Settled claims resulting from these risks have not exceeded the insurance coverage limits in any of the past three fiscal years.

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 16 - CONTRIBUTED CAPITAL

Contributed capital consists of the following at June 30, 2000:

	Oconee County Sewer Commission	Solid Waste Commission	Total
Beginning Balance at July 1, 1999	\$ 14,375,545	\$ 7,200,000	\$ 21,575,545
Additions:			
State, Federal, and Private Grants	56,528	-	56,528
Current Year Impact Fees	70,380	-	70,380
Ending Balance at June 30, 2000	\$ 14,502,453	\$ 7,200,000	\$ 21,702,453

NOTE 17 - COUNCIL MEMBERS AND ELECTED OFFICIALS:

The following individuals are the Council members of the County Council:

	District	Expiration of Term
Harrison E. Orr, Chairman/Supervisor	At Large	December 31, 2000
Tim Hall, III	1	December 31, 2002
J. Harold Thomas	2	December 31, 2000
Harry Hamilton, Vice-Chairman	3	December 31, 2002
Anni H. Hughes	4	December 31, 2000
Charles R. Timms	5	December 31, 2000

The following individuals are the elected officials of Oconee County:

	Office	Expiration of Term
Kenneth F. Williams	Auditor	June 30, 2001
Anne C. Dodd	Treasurer	December 31, 2002
Mona D. Towe	Tax Collector	December 31, 2000
Sally C. Smith	Clerk of Court	December 31, 2000
Sandra H. Burgess Orr	Probate Judge	June 30, 2003
Karl Addis	Coroner	December 31, 2000
James Singleton	Sheriff	December 31, 2000

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
BALANCE SHEET
June 30, 2000

ASSETS

Cash and Cash Investments	\$	14,390,629
Accounts Receivable		1,007,072
Property Taxes Receivable		50,962
Accrued Interest Receivable		111,860
Inventories		146,515
Due from Agency Funds		12,466
		<hr/>
Total Assets	\$	<u>15,719,504</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable	\$	510,876
Employee Benefits Withheld and Accrued		227,420
Deferred Tax Revenue		214,950
Deposits		2,067
		<hr/>
Total Liabilities		<u>955,313</u>

FUND BALANCES

Reserved for Encumbrances	5,034,607
Reserved for Inventories	146,515
Unreserved:	
Designated for Subsequent Year's Expenditures	1,225,768
Designated for Capital Improvements	443,064
Designated for Health Insurance	1,657,006
Undesignated	6,257,231
	<hr/>
Total Fund Balances	<u>14,764,191</u>
	<hr/>
Total Liabilities and Fund Balances	\$ <u>15,719,504</u>

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2000

REVENUES	\$ 25,544,865
EXPENDITURES	<u>20,646,205</u>
Excess (Deficiency) of Revenues Over Expenditures	4,898,660
OTHER FINANCING SOURCES (USES)	<u>(3,828,620)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,070,040
FUND BALANCE, BEGINNING	<u>13,694,151</u>
FUND BALANCE, ENDING	<u><u>\$ 14,764,191</u></u>

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
PROPERTY TAXES	\$ 18,774,772	\$ 17,991,539	\$ (783,233)
INTERGOVERNMENTAL REVENUE			
Aid to Subdivision	2,655,867	2,907,408	251,541
DSS Child Support - Sheriff's Office	6,500	7,656	1,156
Flood Control	5,347	6,286	939
Library	121,247	107,247	(14,000)
Library Contract	6,559	3,655	(2,904)
Registration Board	10,650	17,576	6,926
Social Services	16,000	20,481	4,481
Tax Forms	2,300	4,600	2,300
Veteran's Affairs	10,432	11,421	989
Solicitor's Office	20,652	20,652	-
Probate Judge	1,575	3,150	1,575
Clerk of Court	1,575	3,150	1,575
Emergency Preparedness	25,720	22,616	(3,104)
Rural Fire	90,000	98,056	8,056
Miscellaneous	1,000	19,919	18,919
National Forestry	60,000	145,635	85,635
South Carolina Boating Fines	425	1,113	688
Shore Patrol	26,430	27,464	1,034
Family Court	65,000	104,771	39,771
Accommodation Tax	27,500	28,820	1,320
Sheriff	1,575	3,150	1,575
Mini - Bottle	60,000	101,143	41,143
Federal - Owned Land	9,271	9,579	308
PARD Grant	-	8,000	8,000
School Resource Officer	-	28,660	28,660
Cellular E-911	-	91,976	91,976
Pollution Control	-	7,500	7,500
Total Intergovernmental Revenue	3,225,625	3,811,684	586,059

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
CHARGES FOR SERVICES			
Auction Sales	\$ 50,000	\$ 50,614	\$ 614
Assessor's Office	4,731	7,380	2,649
Building Codes	271,101	365,612	94,511
County Airport	177,391	255,229	77,838
Clerk of Court	500,000	793,591	293,591
Magistrates	351,000	380,379	29,379
Probate Judge	75,000	107,527	32,527
PRT Commission	227,750	252,862	25,112
Rentals	19,625	29,651	10,026
Sheriff's Civil Fees	5,620	6,010	390
Tax Collector's Fees	14,000	9,690	(4,310)
Vital Statistics	16,000	17,239	1,239
Miscellaneous Income	57,950	114,342	56,392
Computer Services	3,200	1,167	(2,033)
Cable TV Franchise Fee	54,000	67,314	13,314
Library Fines and Fees	23,500	35,401	11,901
Master in Equity	5,688	9,121	3,433
Soil and Water	6,139	6,139	-
School Resource Contract	-	35,500	35,500
Video Poker Machine Fees	25,000	58,185	33,185
Total Charges for Services	1,887,695	2,602,953	715,258
INTEREST	510,805	1,138,689	627,884
Total Revenues	\$ 24,398,897	\$ 25,544,865	\$ 1,145,968

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT			
Registrations and Elections Board	\$ 104,569	\$ 91,998	\$ 12,571
Boards and Commissions	8,123	5,990	2,133
Tax Assessor	623,014	560,323	62,691
Clerk of Court	617,490	609,865	7,625
Treasurer	200,831	192,934	7,897
Auditor	210,106	203,649	6,457
Probate Judge	221,733	212,720	9,013
Tax Collector	146,298	143,207	3,091
Public Buildings	629,751	455,212	174,539
Finance Office	223,506	213,767	9,739
Personnel	147,994	134,998	12,996
Computer Department	161,004	131,765	29,239
Building Codes	290,427	276,222	14,205
Board of Assessment Appeals	11,328	3,685	7,643
County Council	104,455	101,037	3,418
Council of Governments	34,071	34,071	-
Purchasing	146,603	145,062	1,541
Economic Development Commission	95,023	92,717	2,306
Planning Commission	130,367	72,616	57,751
Delegation	38,185	36,293	1,892
Motor Pool	1,183,194	1,114,872	68,322
Soil and Water Conservation	33,328	33,265	63
County Airport	585,770	375,534	210,236
Information Technology	117,921	54,100	63,821
Master in Equity	36,056	36,056	-
Professional Fees	213,797	186,163	27,634
Postage	90,000	89,606	394
Other Administrative Expenditures	190,085	34,453	155,632
Telephone and Equipment	29,100	18,212	10,888
Pine Street Complex and Other Improvements	458,632	266,927	191,705
Bonding Employees	8,381	6,876	1,505
Unemployment Insurance	15,000	5,391	9,609
Insurance	381,598	363,448	18,150
Non-Department Salaries and Benefits	1,152,586	1,197,937	(45,351)
Town Grants - Local Funds	310,452	306,970	3,482
Mini - Bottle Appropriation	60,000	120,768	(60,768)
South Carolina Association of Counties	11,951	11,951	-
Total General Government	9,022,729	7,940,660	1,082,069
PUBLIC SAFETY			
Sheriff's Department	2,672,880	2,515,180	157,700
Rural Fire Control	1,501,673	1,415,349	86,324
Rural Fire Insurance Fees	85,000	98,056	(13,056)
Solicitor	223,195	185,551	37,644

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
PUBLIC SAFETY (Continued)			
Communications	\$ 614,294	\$ 597,119	\$ 17,175
Probation Office	4,638	4,523	115
Coroner	89,839	92,784	(2,945)
Public Defender	50,000	50,000	-
National Defense	4,000	4,000	-
Emergency Preparedness	286,411	265,422	20,989
Magistrates	356,989	342,295	14,694
Law Enforcement Center	1,213,190	1,119,087	94,103
Circuit Judge	12,500	9,846	2,654
Law Enforcement Computer Center	62,145	36,808	25,337
Total Public Safety	7,176,754	6,736,020	440,734
HEALTH AND WELFARE			
Animal Control	85,000	63,542	21,458
Humane Society	100,000	100,000	-
Hospital - Ambulance	150,000	150,000	-
Juvenile Services	35,000	35,000	-
Anderson/Oconee Speech and Hearing	2,000	2,000	-
Anderson/Oconee Council on Aging	37,815	37,815	-
Anderson/Oconee Mental Health	42,000	42,000	-
Charity Medical Services	281,889	279,049	2,840
Social Services	9,633	7,844	1,789
Disabilities and Special Needs	25,000	25,000	-
Health Department	91,377	86,715	4,662
Veteran's Affairs	87,634	87,403	231
Lakeview Rest Home	2,000	-	2,000
Total Health and Welfare	949,348	916,368	32,980
HIGHWAYS AND STREETS			
Supervisor	4,912,494	4,537,474	375,020
General Gravel	300,000	477,094	(177,094)
Total Highways and Streets	5,212,494	5,014,568	197,926
CULTURE AND RECREATION			
PRT Commission	553,459	458,593	94,866
Arts and Historical Commission	44,214	41,451	2,763
Library	964,038	898,703	65,335
Cooperative Extension Service	6,200	6,200	-
Community Theatre Building	10,000	10,000	-
Town Recreation Funds	30,500	30,500	-
Miscellaneous	22,500	22,000	500
Total Culture and Recreation	1,630,911	1,467,447	163,464
Total Expenditures	\$ 23,992,236	\$ 22,075,063	\$ 1,917,173

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
GENERAL FUND
SCHEDULE OF OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES (USES)			
Transfers from (to) Special Revenue Funds	\$ (46,805)	\$ (500,000)	\$ (453,195)
Transfers from (to) Enterprise Funds	(1,561,205)	(1,442,715)	118,490
Transfers from (to) Debt Service Fund	(193,813)	(188,439)	5,374
Transfers from (to) Capital Projects Funds	(454,172)	(1,697,466)	(1,243,294)
Total Other Financing Sources (Uses)	<u>\$ (2,255,995)</u>	<u>\$ (3,828,620)</u>	<u>\$ (1,572,625)</u>

OCONEE COUNTY, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2000

ASSETS

	Airport Donations	Library Donations	Duke Power Emergency Preparedness	Tourism	Clerk of Court	Mapping System Grant	Sheriff DEA Funds
Cash	\$ 878	\$ 13,287	\$ 41,449	\$ 78,417	\$ 1,832	\$ 52,979	\$ 31,966
Accounts Receivable	-	-	-	-	-	-	-
Total Assets	<u>\$ 878</u>	<u>\$ 13,287</u>	<u>\$ 41,449</u>	<u>\$ 78,417</u>	<u>\$ 1,832</u>	<u>\$ 52,979</u>	<u>\$ 31,966</u>

LIABILITIES AND FUND BALANCES

LIABILITIES							
Funds Held in Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,636
Accounts Payable	21	343	812	-	-	-	-
Deferred Grant Revenue	-	-	-	-	-	7,067	-
Total Liabilities	<u>21</u>	<u>343</u>	<u>812</u>	<u>-</u>	<u>-</u>	<u>7,067</u>	<u>20,636</u>
FUND BALANCES							
Reserved for Encumbrances	-	-	15,000	-	-	45,912	-
Undesignated	857	12,944	25,637	78,417	1,832	-	11,330
Total Fund Balances	<u>857</u>	<u>12,944</u>	<u>40,637</u>	<u>78,417</u>	<u>1,832</u>	<u>45,912</u>	<u>11,330</u>
Total Liabilities and Fund Balances	<u>\$ 878</u>	<u>\$ 13,287</u>	<u>\$ 41,449</u>	<u>\$ 78,417</u>	<u>\$ 1,832</u>	<u>\$ 52,979</u>	<u>\$ 31,966</u>

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2000

ASSETS

	Local Emergency Preparedness	DARE Fund	Blue Ridge Art Council	Oconee Community Theatre	Local Law Enforcement Block Grant Program	U.S. District Court Community Fund	CDBG 3-L-98-033	Clerk of Court Victims Assistance
Cash	\$ 10,526	\$ 1,849	\$ 1,365	\$ 25,000	\$ 46,884	\$ 13,778	\$ 4,940	\$ 58,261
Accounts Receivable	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 10,526</u>	<u>\$ 1,849</u>	<u>\$ 1,365</u>	<u>\$ 25,000</u>	<u>\$ 46,884</u>	<u>\$ 13,778</u>	<u>\$ 4,940</u>	<u>\$ 58,261</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Funds Held in Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-	-	-
Deferred Grant Revenue	-	-	-	-	42,149	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,149</u>	<u>-</u>	<u>-</u>	<u>-</u>

FUND BALANCES

Reserved for Encumbrances	-	-	-	-	-	-	-	-
Undesignated	10,526	1,849	1,365	25,000	4,735	13,778	4,940	58,261
Total Fund Balances	<u>10,526</u>	<u>1,849</u>	<u>1,365</u>	<u>25,000</u>	<u>4,735</u>	<u>13,778</u>	<u>4,940</u>	<u>58,261</u>
Total Liabilities and Fund Balances	<u>\$ 10,526</u>	<u>\$ 1,849</u>	<u>\$ 1,365</u>	<u>\$ 25,000</u>	<u>\$ 46,884</u>	<u>\$ 13,778</u>	<u>\$ 4,940</u>	<u>\$ 58,261</u>

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2000

ASSETS

	Magistrate Victims Assistance	APPI Grants	State C-Funds	Rescue Squad Donations	Seneca Health Clinic	Gates Learning Foundation Grant	Total All Funds
Cash	\$ 151,145	\$ 27,496	\$ 277,709	\$ 1,100	\$ 7,264	\$ 69	\$ 848,194
Accounts Receivable	-	-	-	-	-	-	-
Total Assets	<u>\$ 151,145</u>	<u>\$ 27,496</u>	<u>\$ 277,709</u>	<u>\$ 1,100</u>	<u>\$ 7,264</u>	<u>\$ 69</u>	<u>\$ 848,194</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Funds Held in Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,636
Accounts Payable	-	-	15,675	-	5,250	-	22,101
Deferred Grant Revenue	-	27,496	-	-	-	-	76,712
Total Liabilities	<u>-</u>	<u>27,496</u>	<u>15,675</u>	<u>-</u>	<u>5,250</u>	<u>-</u>	<u>119,449</u>

FUND BALANCES

Reserved for Encumbrances	-	-	663,734	-	-	-	724,646
Undesignated	<u>151,145</u>	<u>-</u>	<u>(401,700)</u>	<u>1,100</u>	<u>2,014</u>	<u>69</u>	<u>4,099</u>
Total Fund Balances	<u>151,145</u>	<u>-</u>	<u>262,034</u>	<u>1,100</u>	<u>2,014</u>	<u>69</u>	<u>728,745</u>
Total Liabilities and Fund Balances	<u>\$ 151,145</u>	<u>\$ 27,496</u>	<u>\$ 277,709</u>	<u>\$ 1,100</u>	<u>\$ 7,264</u>	<u>\$ 69</u>	<u>\$ 848,194</u>

See Independent Auditors' Report

OCONEE COUNTY, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Airport Donations	Library Donations	Duke Power Emergency Preparedness	Tourism	Clerk of Court	Mapping System Grant	Sheriff DEA Funds
REVENUES							
Intergovernmental - State	\$ -	\$ -	\$ -	\$ 75,344	\$ -	\$ -	\$ 13,500
Intergovernmental - Federal	-	-	-	-	-	62,933	-
Local Sources	1,000	12,438	32,250	-	1,510	-	-
Total Revenues	1,000	12,438	32,250	75,344	1,510	62,933	13,500
EXPENDITURES							
General Government	-	-	-	-	-	62,933	-
Public Safety	-	-	-	-	812	-	16,248
Health and Welfare	-	-	33,494	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-
Culture and Recreation	-	2,871	-	103,870	-	-	-
Economic Development	143	-	-	-	-	-	-
Total Expenditures	143	2,871	33,494	103,870	812	62,933	16,248
Excess (Deficiency) of Revenues Over Expenditures	857	9,567	(1,244)	(28,526)	698	-	(2,748)
OTHER FINANCING SOURCES (USES)							
Transfers from (to) Enterprise Fund	-	-	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-	-	-
Transfers from (to) Special Revenue Funds	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	857	9,567	(1,244)	(28,526)	698	-	(2,748)
FUND BALANCES (DEFICITS), BEGINNING	-	3,377	26,881	106,943	1,134	-	14,078
FUND BALANCES (DEFICITS), ENDING	\$ 857	\$ 12,944	\$ 25,637	\$ 78,417	\$ 1,832	\$ -	\$ 11,330

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Local Emergency Preparedness	Library Projects	DARE Fund	Blue Ridge Art Council	Oconee Community Theatre	Local Law Enforcement Block Grant Program	U.S. District Court Community Fund
REVENUES							
Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - Federal	-	1,141	-	-	-	39,395	-
Local Sources	1,425	-	5,928	-	-	-	-
Total Revenues	1,425	1,141	5,928	-	-	39,395	-
EXPENDITURES							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	4,850	-	-	46,263	-
Health and Welfare	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-
Culture and Recreation	-	1,141	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
Total Expenditures	-	1,141	4,850	-	-	46,263	-
Excess (Deficiency) of Revenues Over Expenditures	1,425	-	1,078	-	-	(6,868)	-
OTHER FINANCING SOURCES (USES)							
Transfers from (to) Enterprise Fund	-	-	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-	-	-
Transfers from (to) Special Revenue Funds	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,425	-	1,078	-	-	(6,868)	-
FUND BALANCES (DEFICITS), BEGINNING	9,101	-	771	1,365	25,000	11,603	13,778
FUND BALANCES (DEFICITS), ENDING	\$ 10,526	\$ -	\$ 1,849	\$ 1,365	\$ 25,000	\$ 4,735	\$ 13,778

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	CDBG 3-P-97-001	CDBG 3-L-98-033	CDBG 3-N-97-005	CDBG 3-P-98-001	Clerk of Court Victims Assistance	Magistrate Victims Assistance
REVENUES						
Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - Federal	22,180	4,942	6,501	35,100	-	-
Local Sources	-	-	-	-	51,816	100,118
Total Revenues	22,180	4,942	6,501	35,100	51,816	100,118
EXPENDITURES						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	29,251	53,433
Health and Welfare	-	4,942	-	-	-	-
Highways and Streets	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Economic Development	22,180	-	6,501	35,100	-	-
Total Expenditures	22,180	4,942	6,501	35,100	29,251	53,433
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	22,565	46,685
OTHER FINANCING SOURCES (USES)						
Transfers from (to) Enterprise Fund	-	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-	-
Transfers from (to) Special Revenue Funds	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-	22,565	46,685
FUND BALANCES (DEFICITS), BEGINNING	-	4,940	-	-	35,696	104,460
FUND BALANCES (DEFICITS), ENDING	\$ -	\$ 4,940	\$ -	\$ -	\$ 58,261	\$ 151,145

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	DHEC EMS Grant	APPI Grants	State C-Funds	Rescue Squad Donations	Seneca Health Clinic	Gates Learning Foundation Grant	Total All Funds
REVENUES							
Intergovernmental - State	\$ 29,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,477
Intergovernmental - Federal	-	54,992	-	-	-	-	227,184
Local Sources	-	-	-	1,100	7,264	49,316	264,165
Total Revenues	29,633	54,992	-	1,100	7,264	49,316	609,826
EXPENDITURES							
General Government	-	-	-	-	-	-	62,933
Public Safety	-	-	-	-	-	-	150,857
Health and Welfare	29,633	54,992	-	-	5,250	-	128,311
Highways and Streets	-	-	901,700	-	-	-	901,700
Culture and Recreation	-	-	-	-	-	49,247	157,129
Economic Development	-	-	-	-	-	-	63,924
Total Expenditures	29,633	54,992	901,700	-	5,250	49,247	1,464,854
Excess (Deficiency) of Revenues Over Expenditures	-	-	(901,700)	1,100	2,014	69	(855,028)
OTHER FINANCING SOURCES (USES)							
Transfers from (to) Enterprise Fund	-	-	-	-	-	-	-
Transfers from (to) General Fund	-	-	500,000	-	-	-	500,000
Transfers from (to) Special Revenue Funds	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	(401,700)	1,100	2,014	69	(355,028)
FUND BALANCES (DEFICITS), BEGINNING	-	-	-	-	-	-	359,127
FUND BALANCES (DEFICITS), ENDING	\$ -	\$ -	\$ (401,700)	\$ 1,100	\$ 2,014	\$ 69	\$ 4,099

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 AIRPORT DONATIONS SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ -	\$ 1,000	1,000
EXPENDITURES			
Economic Development	-	143	(143)
Excess (Deficiency) of Revenues Over Expenditures	-	857	857
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ 857	\$ 857

OCONEE COUNTY, SOUTH CAROLINA
LIBRARY DONATIONS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ 3,000	\$ 12,438	\$ 9,438
EXPENDITURES			
Culture and Recreation	3,000	2,871	129
Excess (Deficiency) of Revenues Over Expenditures	-	9,567	9,567
FUND BALANCE (DEFICIT), BEGINNING	3,377	3,377	-
FUND BALANCE (DEFICIT), ENDING	\$ 3,377	\$ 12,944	\$ 9,567

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
DUKE POWER EMERGENCY PREPAREDNESS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ 32,750	\$ 32,250	\$ (500)
EXPENDITURES			
Health and Welfare	32,750	33,494	(744)
Excess (Deficiency) of Revenues Over Expenditures	-	(1,244)	(1,244)
FUND BALANCE (DEFICIT), BEGINNING	26,881	26,881	-
FUND BALANCE (DEFICIT), ENDING	\$ 26,881	\$ 25,637	\$ (1,244)

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
TOURISM SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - State	\$ 52,250	\$ 75,344	\$ 23,094
EXPENDITURES			
Culture and Recreation	52,250	103,870	(51,620)
Excess (Deficiency) of Revenues Over Expenditures	-	(28,526)	(28,526)
OTHER FINANCING SOURCES (USES)			
Transfers from (to) General Fund	-	-	-
Transfers from (to) Special Revenue Funds	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	(28,526)	(28,526)
FUND BALANCE (DEFICIT), BEGINNING	106,943	106,943	-
FUND BALANCE (DEFICIT), ENDING	\$ 106,943	\$ 78,417	\$ (28,526)

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 CLERK OF COURT SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ 950	\$ 1,510	\$ 560
EXPENDITURES			
Public Safety	950	812	138
Excess (Deficiency) of Revenues Over Expenditures	-	698	698
FUND BALANCE (DEFICIT), BEGINNING	1,134	1,134	-
FUND BALANCE (DEFICIT), ENDING	\$ 1,134	\$ 1,832	\$ 698

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 MAPPING SYSTEM GRANT SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - Federal	\$ -	\$ 62,933	\$ 62,933
EXPENDITURES			
General Government	-	62,933	(62,933)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ -	\$ -

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 SHERIFF DEA FUNDS SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - State	\$ 11,000	\$ 13,500	\$ 2,500
EXPENDITURES			
Public Safety	11,000	16,248	(5,248)
Excess (Deficiency) of Revenues Over Expenditures	-	(2,748)	(2,748)
FUND BALANCE (DEFICIT), BEGINNING	14,078	14,078	-
FUND BALANCE (DEFICIT), ENDING	\$ 14,078	\$ 11,330	\$ (2,748)

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 LOCAL EMERGENCY PREPAREDNESS SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ -	\$ 1,425	\$ 1,425
EXPENDITURES	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	1,425	1,425
FUND BALANCE (DEFICIT), BEGINNING	9,101	9,101	-
FUND BALANCE (DEFICIT), ENDING	\$ 9,101	\$ 10,526	\$ 1,425

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 LIBRARY PROJECTS SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - Federal	\$ -	\$ 1,141	\$ 1,141
EXPENDITURES			
Culture and Recreation	-	1,141	(1,141)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ -	\$ -

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
DARE FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ -	\$ 5,928	\$ 5,928
EXPENDITURES			
Public Safety	-	4,850	(4,850)
Excess (Deficiency) of Revenues Over Expenditures	-	1,078	1,078
FUND BALANCE (DEFICIT), BEGINNING	771	771	-
FUND BALANCE (DEFICIT), ENDING	\$ 771	\$ 1,849	\$ 1,078

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 BLUE RIDGE ART COUNCIL SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	1,365	1,365	-
FUND BALANCE (DEFICIT), ENDING	\$ 1,365	\$ 1,365	\$ -

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 OCONEE COUMMUNITY THEATRE SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	25,000	25,000	-
FUND BALANCE (DEFICIT), ENDING	\$ 25,000	\$ 25,000	\$ -

OCONEE COUNTY, SOUTH CAROLINA
 LOCAL LAW ENFORCEMENT BLOCK GRANT PROGRAM SPECIAL REVENUE FUND
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - Federal	\$ -	\$ 39,395	\$ 39,395
EXPENDITURES			
Public Safety	-	46,263	(46,263)
Excess (Deficiency) of Revenues Over Expenditures	-	(6,868)	(6,868)
OTHER FINANCING SOURCES (USES)			
Transfers from (to) General Fund	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	(6,868)	(6,868)
FUND BALANCE (DEFICIT), BEGINNING	11,603	11,603	-
FUND BALANCE (DEFICIT), ENDING	\$ 11,603	\$ 4,735	\$ (6,868)

See Independent Auditors' Report

OCONEE COUNTY, SOUTH CAROLINA
 U.S. DISTRICT COURT COMMUNITY FUND SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	13,778	13,778	-
FUND BALANCE (DEFICIT), ENDING	\$ 13,778	\$ 13,778	\$ -

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 CDBG 3-P-97-001 SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - Federal	\$ -	\$ 22,180	\$ 22,180
EXPENDITURES			
Economic Development	-	22,180	(22,180)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ -	\$ -

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
CDBG 3-L-98-033 SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - Federal	\$ -	\$ 4,942	\$ 4,942
EXPENDITURES			
Health and Welfare	-	4,942	(4,942)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers from (to) General Fund	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	4,940	4,940	-
FUND BALANCE (DEFICIT), ENDING	\$ 4,940	\$ 4,940	\$ -

OCONEE COUNTY, SOUTH CAROLINA
 CDBG 3-N-97-005 SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - Federal	\$ -	\$ 6,501	\$ 6,501
EXPENDITURES			
Economic Development	-	6,501	(6,501)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ -	\$ -

OCONEE COUNTY, SOUTH CAROLINA
 CDBG 3-P-98-001 SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - Federal	\$ -	\$ 35,100	\$ 35,100
EXPENDITURES			
Economic Development	-	35,100	(35,100)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ -	\$ -

OCONEE COUNTY, SOUTH CAROLINA
 CLERK OF COURT VICTIMS ASSISTANCE SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ -	\$ 51,816	\$ 51,816
EXPENDITURES			
Public Safety	-	29,251	(29,251)
Excess (Deficiency) of Revenues Over Expenditures	-	22,565	22,565
FUND BALANCE (DEFICIT), BEGINNING	35,696	35,696	-
FUND BALANCE (DEFICIT), ENDING	\$ 35,696	\$ 58,261	\$ 22,565

OCONEE COUNTY, SOUTH CAROLINA
MAGISTRATE VICTIMS ASSISTANCE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ -	\$ 100,118	\$ 100,118
EXPENDITURES			
Public Safety	-	53,433	(53,433)
Excess (Deficiency) of Revenues Over Expenditures	-	46,685	46,685
FUND BALANCE (DEFICIT), BEGINNING	104,460	104,460	-
FUND BALANCE (DEFICIT), ENDING	\$ 104,460	\$ 151,145	\$ 46,685

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
DHEC EMS GRANT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - State	\$ -	\$ 29,633	\$ 29,633
EXPENDITURES			
Health and Welfare	-	29,633	(29,633)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ -	\$ -

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 APPI GRANTS SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - Federal	\$ -	\$ 54,992	\$ 54,992
EXPENDITURES			
Health and Welfare	-	54,992	(54,992)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ -	\$ -

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 STATE C-FUNDS SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES			
Highways and Streets	-	901,700	(901,700)
Excess (Deficiency) of Revenues Over Expenditures	-	(901,700)	(901,700)
OTHER FINANCING SOURCES (USES)			
Transfers from (to) General Fund	-	500,000	500,000
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	(401,700)	(401,700)
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ (401,700)	\$ (401,700)

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 RESCUE SQUAD DONATIONS SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ -	\$ 1,100	\$ 1,100
EXPENDITURES	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	1,100	1,100
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ 1,100	\$ 1,100

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 SENECA HEALTH CLINIC SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ -	\$ 7,264	\$ 7,264
EXPENDITURES			
Health and Welfare	-	5,250	(5,250)
Excess (Deficiency) of Revenues Over Expenditures	-	2,014	2,014
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ 2,014	\$ 2,014

OCONEE COUNTY, SOUTH CAROLINA
GATES LEARNING FOUNDATION GRANT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local Sources	\$ -	\$ 49,316	\$ 49,316
EXPENDITURES			
Culture and Recreation	-	49,247	(49,247)
Excess (Deficiency) of Revenues Over Expenditures	-	69	69
FUND BALANCE (DEFICIT), BEGINNING	-	-	-
FUND BALANCE (DEFICIT), ENDING	\$ -	\$ 69	\$ 69

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
DEBT SERVICE FUND
BALANCE SHEET
June 30, 2000

ASSETS

Cash and Cash Investments	\$	1,687,669
Property Taxes Receivable		<u>3,669</u>
Total Assets	\$	<u><u>1,691,338</u></u>

FUND BALANCE

Reserved for Debt Service	\$	<u>1,691,338</u>
Total Fund Balance	\$	<u><u>1,691,338</u></u>

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2000

REVENUES

County Property Taxes		\$	1,463,918
Interest Income			<u>46,180</u>
Total Revenues			1,510,098

EXPENDITURES

Fiscal Agent's Fees and Expenses	\$	1,509	
Redemption of Bonds		1,117,693	
Interest on Bonds		353,284	
Payment on Capital Lease		<u>188,439</u>	<u>1,660,925</u>

Excess (Deficiency) of Revenues Over Expenditures		(150,827)
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OTHER FINANCING SOURCES (USES)

Transfers from (to) General Fund		<u>188,439</u>
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Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses		37,612
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FUND BALANCE, BEGINNING		<u>1,653,726</u>
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FUND BALANCE, ENDING	\$	<u><u>1,691,338</u></u>
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OCONEE COUNTY, SOUTH CAROLINA
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2000

<u>ASSETS</u>	Airport Improvement Program #3-45-0016-07	Airport Improvement Program #3-45-0016-08	Land Acquisition	Seneca Health Department	Newry Infrastructure Project	Airport Hangers	Total All Funds
Cash	\$ 1,543	\$ (253,040)	\$ 304,662	\$ 6,269	\$ 617,345	\$ 64,674	\$ 741,453
Accounts Receivable	-	266,098	-	-	-	-	266,098
Interest Receivable	-	-	-	-	9,285	-	9,285
Total Assets	<u>\$ 1,543</u>	<u>\$ 13,058</u>	<u>\$ 304,662</u>	<u>\$ 6,269</u>	<u>\$ 626,630</u>	<u>\$ 64,674</u>	<u>\$ 1,016,836</u>
<u>LIABILITIES AND FUND BALANCE</u>							
LIABILITIES							
Funds Held in Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	6,269	-	-	6,269
Deferred Grant Revenue	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,269</u>	<u>-</u>	<u>-</u>	<u>6,269</u>
FUND BALANCES							
Reserved for Encumbrances	-	-	-	-	-	703	703
Undesignated	<u>1,543</u>	<u>13,058</u>	<u>304,662</u>	<u>-</u>	<u>626,630</u>	<u>63,971</u>	<u>1,009,864</u>
Total Fund Balances	<u>1,543</u>	<u>13,058</u>	<u>304,662</u>	<u>-</u>	<u>626,630</u>	<u>64,674</u>	<u>1,010,567</u>
Total Liabilities and Fund Balances	<u>\$ 1,543</u>	<u>\$ 13,058</u>	<u>\$ 304,662</u>	<u>\$ 6,269</u>	<u>\$ 626,630</u>	<u>\$ 64,674</u>	<u>\$ 1,016,836</u>

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Airport Expansion Projects	Greenfield Sewer Project	Airport Improvement Program #3-45-0016-07	Airport Improvement Program #3-45-0016-08	Land Acquisition
REVENUES					
Federal Source Revenue	\$ 81,231	\$ 186	\$ 72,094	\$ 252,093	\$ -
State Source Revenue	1,450	-	4,005	14,005	-
Local Source Revenue	-	-	-	-	-
Total Revenues	82,681	186	76,099	266,098	-
EXPENDITURES					
Construction and Other Costs	9,536	186	79,380	274,017	149,510
Total Expenditures	9,536	186	79,380	274,017	149,510
Excess (Deficiency) of Revenues Over Expenditures	73,145	-	(3,281)	(7,919)	(149,510)
OTHER FINANCING SOURCES (USES)					
Transfers from (to) Enterprise Fund	-	-	-	-	-
Transfers from (to) General Fund	(94,485)	-	-	20,977	454,172
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(21,340)	-	(3,281)	13,058	304,662
FUND BALANCES, BEGINNING	21,340	-	4,824	-	-
FUND BALANCES, ENDING	\$ -	\$ -	\$ 1,543	\$ 13,058	\$ 304,662

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
(NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2000

	Seneca Health Department	Newry Infrastructure Project	State Grant #1038	Airport Hangers	Total All Funds
REVENUES					
Federal Source Revenue	\$ -	\$ -	\$ -	\$ -	\$ 405,604
State Source Revenue	-	600,000	56,526	-	675,986
Local Source Revenue	-	26,630	-	-	26,630
Total Revenues	-	626,630	56,526	-	1,108,220
EXPENDITURES					
Construction and Other Costs	820,680	-	56,526	432,151	1,821,986
Total Expenditures	820,680	-	56,526	432,151	1,821,986
Excess (Deficiency) of Revenues Over Expenditures	(820,680)	626,630	-	(432,151)	(713,766)
OTHER FINANCING SOURCES (USES)					
Transfers from (to) Enterprise Fund	-	-	-	-	-
Transfers from (to) General Fund	820,680	-	-	496,122	1,697,466
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	626,630	-	63,971	983,700
FUND BALANCES, BEGINNING	-	-	-	-	26,164
FUND BALANCES, ENDING	\$ -	\$ 626,630	\$ -	\$ 63,971	\$ 1,009,864

See Independent Auditors' Report

OCONEE COUNTY, SOUTH CAROLINA
 AIRPORT EXPANSION PROJECTS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

REVENUES

Federal Source Revenue	\$ 81,231
State Source Revenue	1,450
Local Source Revenue	<u>-</u>
Total Revenues	<u>82,681</u>

EXPENDITURES

Construction and Other Costs	<u>9,536</u>
Total Expenditures	<u>9,536</u>
Excess (Deficiency) of Revenues Over Expenditures	73,145

OTHER FINANCING SOURCES (USES)

Transfers from (to) Enterprise Fund	-
Transfers from (to) General Fund	<u>(94,485)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(21,340)

FUND BALANCE, BEGINNING

FUND BALANCE, ENDING

<u>21,340</u>
<u>\$ -</u>

OCONEE COUNTY, SOUTH CAROLINA
 GREENFIELD SEWER PROJECT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

REVENUES

Federal Source Revenue	\$	186
State Source Revenue		-
Local Source Revenue		-

Total Revenues		186
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EXPENDITURES

Construction and Other Costs		186
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Total Expenditures		186
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Excess of (Deficiency) of Revenue Over Expenditures		-
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OTHER FINANCING SOURCES (USES)

Transfers from (to) Enterprise Fund		-
Transfers from (to) General Fund		-

Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses		-
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FUND BALANCE, BEGINNING		-
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FUND BALANCE, ENDING	\$	-
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OCONEE COUNTY, SOUTH CAROLINA
 AIRPORT IMPROVEMENT PROGRAM #3-45-0016-07
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

REVENUES

Federal Source Revenue	\$	72,094
State Source Revenue		4,005
Local Source Revenue		-

Total Revenues		76,099
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EXPENDITURES

Construction and Other Costs		79,380
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Total Expenditures		79,380
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Excess of (Deficiency) of Revenue Over Expenditures		(3,281)
--	--	---------

OTHER FINANCING SOURCES (USES)

Transfers from (to) Enterprise Fund		-
Transfers from (to) General Fund		-

Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses		(3,281)
--	--	---------

FUND BALANCE, BEGINNING		4,824
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FUND BALANCE, ENDING	\$	1,543
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OCONEE COUNTY, SOUTH CAROLINA
 AIRPORT IMPROVEMENT PROGRAM #3-45-0016-08
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

REVENUES

Federal Source Revenue	\$ 252,093
State Source Revenue	14,005
Local Source Revenue	<u>-</u>

Total Revenues	<u>266,098</u>
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EXPENDITURES

Construction and Other Costs	<u>274,017</u>
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Total Expenditures	<u>274,017</u>
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Excess of (Deficiency) of Revenue Over Expenditures	(7,919)
--	---------

OTHER FINANCING SOURCES (USES)

Transfers from (to) Enterprise Fund	-
Transfers from (to) General Fund	<u>20,977</u>

Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	13,058
--	--------

FUND BALANCE, BEGINNING	<u>-</u>
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FUND BALANCE, ENDING	<u><u>\$ 13,058</u></u>
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OCONEE COUNTY, SOUTH CAROLINA
 LAND ACQUISITION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

REVENUES

Federal Source Revenue	\$ -
State Source Revenue	-
Local Source Revenue	-
	<hr/>
Total Revenues	<hr/> -

EXPENDITURES

Construction and Other Costs	149,510
	<hr/>
Total Expenditures	<hr/> 149,510
Excess of (Deficiency) of Revenue Over Expenditures	(149,510)

OTHER FINANCING SOURCES (USES)

Transfers from (to) Enterprise Fund	-
Transfers from (to) General Fund	454,172
	<hr/>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	304,662

FUND BALANCE, BEGINNING

FUND BALANCE, ENDING	<hr/> \$ 304,662 <hr/>
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OCONEE COUNTY, SOUTH CAROLINA
 SENECA HEALTH DEPARTMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

REVENUES

Federal Source Revenue	\$ -
State Source Revenue	-
Local Source Revenue	-
	<hr/>
Total Revenues	<hr/> -

EXPENDITURES

Construction and Other Costs	<hr/> 820,680
	<hr/>
Total Expenditures	<hr/> 820,680
	<hr/>
Excess of (Deficiency) of Revenue Over Expenditures	(820,680)

OTHER FINANCING SOURCES (USES)

Transfers from (to) Enterprise Fund	-
Transfers from (to) General Fund	<hr/> 820,680
	<hr/>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-

FUND BALANCE, BEGINNING

FUND BALANCE, ENDING

<hr/> -
<hr/>
\$ -

OCONEE COUNTY, SOUTH CAROLINA
 NEWRY INFRASTRUCTURE PROJECT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

REVENUES

Federal Source Revenue	\$ -
State Source Revenue	600,000
Local Source Revenue	<u>26,630</u>

Total Revenues	<u>626,630</u>
----------------	----------------

EXPENDITURES

Construction and Other Costs	<u>-</u>
------------------------------	----------

Total Expenditures	<u>-</u>
--------------------	----------

Excess of (Deficiency) of Revenue Over Expenditures	626,630
--	---------

OTHER FINANCING SOURCES (USES)

Transfers from (to) Enterprise Fund	-
Transfers from (to) General Fund	<u>-</u>

Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	626,630
--	---------

FUND BALANCE, BEGINNING	<u>-</u>
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FUND BALANCE, ENDING	<u><u>\$ 626,630</u></u>
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OCONEE COUNTY, SOUTH CAROLINA
 STATE GRANT #1038
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

REVENUES

Federal Source Revenue	\$ -
State Source Revenue	56,526
Local Source Revenue	-

Total Revenues	56,526
----------------	--------

EXPENDITURES

Construction and Other Costs	56,526
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Total Expenditures	56,526
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Excess of (Deficiency) of Revenue Over Expenditures	-
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OTHER FINANCING SOURCES (USES)

Transfers from (to) Enterprise Fund	-
Transfers from (to) General Fund	-

Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-
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FUND BALANCE, BEGINNING	-
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FUND BALANCE, ENDING	\$ -
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OCONEE COUNTY, SOUTH CAROLINA
 AIRPORT HANGERS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE
 (NON-GAAP BUDGETARY BASIS)
 For the Year Ended June 30, 2000

REVENUES

Federal Source Revenue	\$ -
State Source Revenue	-
Local Source Revenue	-
	<hr/>
Total Revenues	<hr/> -

EXPENDITURES

Construction and Other Costs	432,151
	<hr/>
Total Expenditures	<hr/> 432,151
Excess of (Deficiency) of Revenue Over Expenditures	(432,151)

OTHER FINANCING SOURCES (USES)

Transfers from (to) Enterprise Fund	-
Transfers from (to) General Fund	496,122
	<hr/>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	63,971

FUND BALANCE, BEGINNING

FUND BALANCE, ENDING

-
<hr/>
\$ 63,971
<hr/>

OCONEE COUNTY, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 2000

<u>ASSETS</u>	Rock Crusher	Oconee County Sewer Commission	Solid Waste Commission	Total All Funds
CURRENT ASSETS				
Cash and Cash Investments	\$ 1,277,779	\$ 902,039	\$ 9,731,113	\$ 11,910,931
Accounts Receivables	40,041	213,001	10,222	263,264
Accrued Interest Receivable	4,994	24,099	66,011	95,104
Inventories	149,304	39,258	-	188,562
Total Current Assets	<u>1,472,118</u>	<u>1,178,397</u>	<u>9,807,346</u>	<u>12,457,861</u>
RESTRICTED ASSETS - CASH AND CASH INVESTMENTS				
Debt Service Fund	-	53,144	-	53,144
Debt Service Reserve Fund	-	628,345	-	628,345
Capital Improvements Fund	-	1,680,094	-	1,680,094
Total Restricted Assets	<u>-</u>	<u>2,361,583</u>	<u>-</u>	<u>2,361,583</u>
FIXED ASSETS				
Plant, Property and Equipment	4,736,101	28,847,459	8,357,277	41,940,837
Other Cost	-	17,367	4,624	21,991
	<u>4,736,101</u>	<u>28,864,826</u>	<u>8,361,901</u>	<u>41,962,828</u>
Less Accumulated Depreciation	<u>(2,012,492)</u>	<u>(9,050,287)</u>	<u>(2,024,005)</u>	<u>(13,086,784)</u>
Total Fixed Assets	<u>2,723,609</u>	<u>19,814,539</u>	<u>6,337,896</u>	<u>28,876,044</u>
Total Assets	<u>\$ 4,195,727</u>	<u>\$ 23,354,519</u>	<u>\$ 16,145,242</u>	<u>\$ 43,695,488</u>

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 2000

<u>LIABILITIES AND FUND EQUITY</u>	Rock Crusher	Oconee County Sewer Commission	Solid Waste Commission	Total All Funds
CURRENT LIABILITIES				
Accounts Payable	\$ 106,824	\$ 56,415	\$ 35,266	\$ 198,505
Accrued Salaries	-	17,769	-	17,769
Accrued Compensated Absences	10,816	-	15,670	26,486
Current Portion of Closure and Postclosure Care Costs	-	-	29,663	29,663
Total Current Liabilities	<u>117,640</u>	<u>74,184</u>	<u>80,599</u>	<u>272,423</u>
PAYABLES FROM RESTRICTED ASSETS				
Accrued Interest	-	24,434	-	24,434
Bonds Payable - Current Portion	-	321,829	-	321,829
Total Payables from Restricted Assets	<u>-</u>	<u>346,263</u>	<u>-</u>	<u>346,263</u>
LONG-TERM DEBT				
Closure and Postclosure Care Costs	-	-	1,611,995	1,611,995
SCWQRF Loan	-	6,898,871	-	6,898,871
Less - Current Portion	-	(321,829)	(29,663)	(351,492)
Total Long-Term Debt	<u>-</u>	<u>6,577,042</u>	<u>1,582,332</u>	<u>8,159,374</u>
Total Liabilities	<u>117,640</u>	<u>6,997,489</u>	<u>1,662,931</u>	<u>8,778,060</u>
FUND EQUITY				
Contributed Capital				
Local Government	-	-	7,200,000	7,200,000
Federal Government - Environmental Protection Agency	-	10,304,175	-	10,304,175
Towns	-	8,398	-	8,398
State, Federal, and Private Grants	-	3,031,446	-	3,031,446
Impact Fees	-	1,158,434	-	1,158,434
Total Contributed Capital	<u>-</u>	<u>14,502,453</u>	<u>7,200,000</u>	<u>21,702,453</u>
Retained Earnings (Deficits)				
Reserved for Restricted Assets	-	2,015,320	-	2,015,320
Designated for Subsequent Year's Expenses	728	-	91,762	92,490
Unreserved Retained Earnings (Deficits)	<u>4,077,359</u>	<u>(160,743)</u>	<u>7,190,549</u>	<u>11,107,165</u>
Total Retained Earnings (Deficits)	<u>4,078,087</u>	<u>1,854,577</u>	<u>7,282,311</u>	<u>13,214,975</u>
Total Fund Equity	<u>4,078,087</u>	<u>16,357,030</u>	<u>14,482,311</u>	<u>34,917,428</u>
Total Liabilities and Fund Equity	<u>\$ 4,195,727</u>	<u>\$ 23,354,519</u>	<u>\$ 16,145,242</u>	<u>\$ 43,695,488</u>

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
For the Year Ended June 30, 2000

	Rock Crusher	Oconee County Sewer Commission	Solid Waste Commission	Total All Funds
OPERATING REVENUES				
Outside Customer Sales/Sewerage User Fees	\$ 2,097,728	\$ 2,197,170	\$ 577,809	\$ 4,872,707
Intragovernmental Sales	477,094	-	-	477,094
Miscellaneous Fees	12,123	220,814	24,567	257,504
Grants	-	-	12,456	12,456
Total Operating Revenues	2,586,945	2,417,984	614,832	5,619,761
COST OF SALES				
Beginning Inventory	60,294	-	-	60,294
Production Costs	1,571,586	-	-	1,571,586
Cost of Goods Available for Sale	1,631,880	-	-	1,631,880
Ending Inventory	149,304	-	-	149,304
Cost of Sales	1,482,576	-	-	1,482,576
Gross Profit	1,104,369	2,417,984	614,832	4,137,185
OPERATING EXPENSES	-	2,278,208	2,920,732	5,198,940
Net Income from Operations	1,104,369	139,776	(2,305,900)	(1,061,755)
NONOPERATING REVENUES (EXPENSES)				
Interest Income	97,064	210,382	239,844	547,290
Loss on Disposal of Assets	-	(24,676)	-	(24,676)
Interest Expense	-	(299,301)	-	(299,301)
Net Income (Loss) Before Transfers	1,201,433	26,181	(2,066,056)	(838,442)
TRANSFERS				
From (to) General Fund	(838,028)	-	2,280,743	1,442,715
Net Income	363,405	26,181	214,687	604,273
RETAINED EARNINGS, BEGINNING	3,714,682	1,828,396	7,067,624	12,610,702
RETAINED EARNINGS, ENDING	\$ 4,078,087	\$ 1,854,577	\$ 7,282,311	\$ 13,214,975

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2000

	Rock Crusher	Oconee County Sewer Commission	Solid Waste Commission	Total All Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Net Income (Loss) from Operations	\$ 1,104,369	\$ 139,776	\$ (2,305,900)	\$ (1,061,755)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities				
Depreciation	203,341	757,789	532,377	1,493,507
Amortization	-	-	4,624	4,624
	1,307,710	897,565	(1,768,899)	436,376
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	(18,062)	(10,103)	(2,819)	(30,984)
(Increase) Decrease in Inventories	(89,010)	124	-	(88,886)
Increase (Decrease) in Accounts Payable	79,299	26,072	(32,185)	73,186
Increase (Decrease) in Accrued Salaries	-	2,890	-	2,890
Increase (Decrease) in Accrued Compensated Absences	(131)	-	(1,266)	(1,397)
Net Cash Provided by (Used for) Operating Activities	1,279,806	916,548	(1,805,169)	391,185
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Operating Cash Transfers from (to) Other Funds	(838,028)	-	2,280,743	1,442,715
Net Cash Provided by (Used for) Non-Capital Financing Activities	(838,028)	-	2,280,743	1,442,715
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Payments of Landfill Closure and Postclosure Care Costs	-	-	(24,738)	(24,738)
Principal Paid on Long-Term Debt	-	(308,507)	-	(308,507)
Interest Paid on Long-Term Debt	-	(301,441)	-	(301,441)
Acquisition of Capital Assets	(1,597,836)	(1,779,859)	(418,258)	(3,795,953)
Capital Contributed from Impact Fees	-	70,380	-	70,380
Capital Contributed from State, Federal, and Private Grants	-	56,528	-	56,528
Net Cash Provided by (Used for) Capital and Related Financing Activities	(1,597,836)	(2,262,899)	(442,996)	(4,303,731)
CASH FLOWS FROM INVESTING ACTIVITIES				
Net (Purchases) Maturities of Certificates of Deposit	-	1,438,773	(4,000,000)	(2,561,227)
Interest on Investments	97,472	239,719	189,131	526,322
Net Change in Debt Service Reserve Funds	-	(4,652)	-	(4,652)
Net Cash Provided by (Used for) Investing Activities	97,472	1,673,840	(3,810,869)	(2,039,557)
Net Increase (Decrease) in Cash and Cash Equivalents	(1,058,586)	327,489	(3,778,291)	(4,509,388)
CASH AND CASH EQUIVALENTS, BEGINNING	2,336,365	1,307,788	9,509,404	13,153,557
CASH AND CASH EQUIVALENTS, ENDING	\$ 1,277,779	\$ 1,635,277	\$ 5,731,113	\$ 8,644,169

OCONEE COUNTY, SOUTH CAROLINA
ENTERPRISE FUNDS
SCHEDULE OF PRODUCTION COSTS AND OPERATING EXPENSES
For the Year Ended June 30, 2000

	Production Costs Rock Crusher	Operating Expenses Oconee County Sewer Commission	Operating Expenses Solid Waste Commission	Total All Funds
Salaries	\$ 462,182	\$ 443,386	\$ 845,993	\$ 1,751,561
Employee Benefits	161,867	118,013	328,361	608,241
Motor Pool	265,756	-	35,487	301,243
Maintenance	150,914	98,686	155,947	405,547
Supplies	-	67,521	-	67,521
Telephone	903	2,283	12,945	16,131
Utilities	41,191	398,128	32,894	472,213
Blasting	230,241	-	-	230,241
Sludge Disposal	-	228,836	-	228,836
Operational - Other	17,610	98,106	52,580	168,296
Depreciation	203,341	757,789	532,377	1,493,507
Amortization	-	-	4,624	4,624
Travel	402	101	-	503
Consultants	1,950	31,003	-	32,953
Insurance	19,589	15,871	32,675	68,135
Landfill Tipping Fees	-	-	865,457	865,457
Miscellaneous	15,640	18,485	21,392	55,517
Total Production Costs and Operating Expenses	\$ 1,571,586	\$ 2,278,208	\$ 2,920,732	\$ 6,770,526

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 June 30, 2000

					Tri-County Technical College	
	Tax Collector Property Sold	Clerk of Court	Judge of Probate	Family Court	General Fund	Municipal Tax Collection Fund
<u>ASSETS</u>						
Cash and Cash Investments	\$ 236,715	\$ 197,093	\$ 13,090	\$ 12,630	\$ -	\$ 38,036
Accrued Interest Receivable	-	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	1,329	-
Total Assets	<u>\$ 236,715</u>	<u>\$ 197,093</u>	<u>\$ 13,090</u>	<u>\$ 12,630</u>	<u>\$ 1,329</u>	<u>\$ 38,036</u>
<u>LIABILITIES</u>						
Due to Other Taxing Districts and Agencies	\$ 224,249	\$ -	\$ -	\$ -	\$ 1,329	\$ 38,036
Due to General Fund	12,466	-	-	-	-	-
Funds Held in Escrow	-	197,093	13,090	12,630	-	-
Total Liabilities	<u>\$ 236,715</u>	<u>\$ 197,093</u>	<u>\$ 13,090</u>	<u>\$ 12,630</u>	<u>\$ 1,329</u>	<u>\$ 38,036</u>

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2000

	Fireman's Insurance and Inspection Fund	School District		Tax Collector - Employment Security Commission	Magistrate Cash Bond/ Juror Fund	Sheriff's Pending Confiscated Funds	Pine River Plastics	Total All Funds
<u>ASSETS</u>		General Fund	Debt Retirement					
Cash and Cash Investments	\$ 140,249	\$ 655,673	\$ 5,935,886	\$ 231	\$ 5,908	\$ 143,926	\$ 35,000	\$ 7,414,437
Accrued Interest Receivable	1,132	-	-	-	-	-	-	1,132
Property Taxes Receivable	-	95,380	16,258	-	-	-	-	112,967
Total Assets	\$ 141,381	\$ 751,053	\$ 5,952,144	\$ 231	\$ 5,908	\$ 143,926	\$ 35,000	\$ 7,528,536
<u>LIABILITIES</u>								
Due to Other Taxing Districts and Agencies	\$ 141,381	\$ 751,053	\$ 5,952,144	\$ 231	\$ -	\$ -	\$ 35,000	\$ 7,143,423
Due to General Fund	-	-	-	-	-	-	-	12,466
Funds Held in Escrow	-	-	-	-	5,908	143,926	-	372,647
Total Liabilities	\$ 141,381	\$ 751,053	\$ 5,952,144	\$ 231	\$ 5,908	\$ 143,926	\$ 35,000	\$ 7,528,536

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2000

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
<u>Tax Collector Property Sold</u>				
ASSETS				
Cash and Cash Investments	\$ 169,502	\$ 590,314	\$ 523,101	\$ 236,715
LIABILITIES				
Due to General Fund	\$ 5,695	\$ 7,164	\$ 393	\$ 12,466
Due to Other Taxing Districts and Agencies	163,807	583,150	522,708	224,249
Total Liabilities	\$ 169,502	\$ 590,314	\$ 523,101	\$ 236,715
<u>Clerk of Court</u>				
ASSETS				
Cash and Cash Investments	\$ 442,729	\$ 1,026,584	\$ 1,272,220	\$ 197,093
LIABILITIES				
Funds Held in Escrow	\$ 442,729	\$ 1,026,584	\$ 1,272,220	\$ 197,093
<u>Judge of Probate</u>				
ASSETS				
Cash and Cash Investments	\$ 12,868	\$ 222	\$ -	\$ 13,090
LIABILITIES				
Funds Held in Escrow	\$ 12,868	\$ 222	\$ -	\$ 13,090
<u>Family Court</u>				
ASSETS				
Cash and Cash Investments	\$ 12,954	\$ 4,224,197	\$ 4,224,521	\$ 12,630
LIABILITIES				
Funds Held in Escrow	\$ 12,954	\$ 4,224,197	\$ 4,224,521	\$ 12,630

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2000

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
<u>Tri-County Technical College</u>				
<u>General Fund</u>				
ASSETS				
Cash and Cash Investments	\$ -	\$ 483,631	\$ 483,631	\$ -
Property Taxes Receivable	1,299	483,915	483,885	1,329
Total Assets	\$ 1,299	\$ 967,546	\$ 967,516	\$ 1,329
LIABILITIES				
Due to Other Taxing Districts and Agencies	\$ 1,299	\$ 483,915	\$ 483,885	\$ 1,329
<u>Municipal Tax Collection Fund</u>				
ASSETS				
Cash and Cash Investments	\$ 38,668	\$ 1,881,355	\$ 1,881,987	\$ 38,036
LIABILITIES				
Due to Other Taxing Districts and Agencies	\$ 38,668	\$ 1,881,355	\$ 1,881,987	\$ 38,036
<u>Fireman's Insurance and Inspection Fund</u>				
ASSETS				
Cash and Cash Investments	\$ 136,223	\$ 108,517	\$ 104,491	\$ 140,249
Accrued Interest Receivable	954	1,132	954	1,132
Total Assets	\$ 137,177	\$ 109,649	\$ 105,445	\$ 141,381
LIABILITIES				
Due to Other Taxing Districts and Agencies	\$ 137,177	\$ 109,649	\$ 105,445	\$ 141,381
<u>School District General Fund</u>				
ASSETS				
Cash and Cash Investments	\$ 393,989	\$ 37,389,581	\$ 37,127,897	\$ 655,673
Property Taxes Receivable	52,123	37,432,837	37,389,580	95,380
Total Assets	\$ 446,112	\$ 74,822,418	\$ 74,517,477	\$ 751,053
LIABILITIES				
Due to Other Taxing Districts and Agencies	\$ 446,112	\$ 37,432,837	\$ 37,127,896	\$ 751,053

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2000

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
<u>School District Debt Retirement</u>				
ASSETS				
Cash and Cash Investments	\$ 5,805,766	\$ 6,282,837	\$ 6,152,717	\$ 5,935,886
Property Taxes Receivable	15,921	6,289,478	6,289,141	16,258
Total Assets	<u>\$ 5,821,687</u>	<u>\$ 12,572,315</u>	<u>\$ 12,441,858</u>	<u>\$ 5,952,144</u>
LIABILITIES				
Due to Other Taxing Districts and Agencies	<u>\$ 5,821,687</u>	<u>\$ 6,289,479</u>	<u>\$ 6,159,022</u>	<u>\$ 5,952,144</u>
<u>Tax Collector - Employment Security Commission</u>				
ASSETS				
Cash and Cash Investments	<u>\$ 231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231</u>
LIABILITIES				
Due to Other Taxing Districts and Agencies	<u>\$ 231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231</u>
<u>Magistrate Cash Bond/ Juror Fund</u>				
ASSETS				
Cash and Cash Investments	<u>\$ 6,960</u>	<u>\$ 172,595</u>	<u>\$ 173,647</u>	<u>\$ 5,908</u>
LIABILITIES				
Funds Held in Escrow	<u>\$ 6,960</u>	<u>\$ 172,595</u>	<u>\$ 173,647</u>	<u>\$ 5,908</u>
<u>Sheriff's Pending Confiscated Funds</u>				
ASSETS				
Cash and Cash Investments	<u>\$ 132,062</u>	<u>\$ 46,697</u>	<u>\$ 34,833</u>	<u>\$ 143,926</u>
LIABILITIES				
Funds Held in Escrow	<u>\$ 132,062</u>	<u>\$ 46,697</u>	<u>\$ 34,833</u>	<u>\$ 143,926</u>
<u>Pine River Plastics</u>				
ASSETS				
Cash and Cash Investments	<u>\$ -</u>	<u>\$ 105,000</u>	<u>\$ 70,000</u>	<u>\$ 35,000</u>
LIABILITIES				
Funds Held in Escrow	<u>\$ -</u>	<u>\$ 105,000</u>	<u>\$ 70,000</u>	<u>\$ 35,000</u>

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 2000

AMOUNT AVAILABLE AND TO BE PROVIDED
FOR RETIREMENT OF GENERAL LONG-TERM DEBT

Amount Available in Debt Service Fund	\$ 1,691,338
Amount to be Provided for General Long-Term Debt	4,467,200
Amount to be Provided for Future Liability for Annual Leave	<u>172,174</u>
Total Available and to be Provided	<u>\$ 6,330,712</u>

GENERAL LONG-TERM DEBT PAYABLE

General Obligation Bonds Payable	\$ 5,705,000
Accrued Compensated Absences	172,174
Special Source Revenue Bonds Payable	<u>453,538</u>
Total General Long-Term Debt Payable	<u>\$ 6,330,712</u>

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF SCHOOL DISTRICT BONDS OUTSTANDING
For the Year Ended June 30, 2000

DESCRIPTION	Year Ending June 30	Interest Rate	Principal	Interest	Total Debt Service
Oconee County School District General Obligation Refunding and School Building Bonds of 1991 (See Note Below)	2001	6.10%	\$ 260,000	\$ 15,860	\$ 275,860
Total			260,000	15,860	275,860
Oconee County School District General Obligation Refunding and School Building Bonds of 1995 (See Note Below)	2001	4.50%	1,025,000	945,375	1,970,375
	2002	4.50%	1,075,000	898,125	1,973,125
	2003	4.60%	1,125,000	848,063	1,973,063
	2004	4.60%	1,175,000	795,163	1,970,163
	2005	4.75%	1,225,000	739,044	1,964,044
	2006	4.80%	1,275,000	679,350	1,954,350
	2007	4.90%	1,325,000	616,288	1,941,288
	2008	5.00%	1,400,000	548,825	1,948,825
	2009	5.10%	1,475,000	476,212	1,951,212
	2010	5.10%	1,550,000	399,075	1,949,075
	2011	5.10%	1,625,000	318,113	1,943,113
	2012	5.10%	1,725,000	232,688	1,957,688
	2013	5.10%	1,800,000	142,800	1,942,800
	2014	5.10%	1,900,000	48,450	1,948,450
Total			19,700,000	7,687,571	27,387,571

NOTE: This statement is compiled from the related bond documents and is included here for County Council analysis.

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF SCHOOL DISTRICT BONDS OUTSTANDING
For the Year Ended June 30, 2000

DESCRIPTION	Year Ending June 30	Interest Rate	Principal	Interest	Total Debt Service
Oconee County School	2001	6.50%	\$ 750,000	\$ 801,173	\$ 1,551,173
District General Obligation	2002	6.50%	795,000	750,960	1,545,960
Bonds of 1995 (See Note Below)	2003	6.50%	840,000	697,823	1,537,823
	2004	6.50%	890,000	641,598	1,531,598
	2005	4.65%	945,000	590,701	1,535,701
	2006	4.75%	1,000,000	544,980	1,544,980
	2007	4.80%	1,055,000	495,910	1,550,910
	2008	4.90%	1,120,000	443,150	1,563,150
	2009	5.00%	1,185,000	386,085	1,571,085
	2010	5.00%	1,255,000	325,085	1,580,085
	2011	5.00%	1,325,000	260,585	1,585,585
	2012	5.10%	1,405,000	191,633	1,596,633
	2013	5.10%	1,485,000	117,938	1,602,938
	2014	5.10%	1,570,000	40,035	1,610,035
Total			15,620,000	6,287,656	21,907,656

NOTE: This statement is compiled from the related bond documents and is included here for County Council analysis.

OCONEE COUNTY, SOUTH CAROLINA
STATEMENT OF SCHOOL DISTRICT BONDS OUTSTANDING
For the Year Ended June 30, 2000

<u>DESCRIPTION</u>	<u>Year Ending June 30</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
Oconee County School	2001	6.20%	\$ 250,000	\$ 232,638	\$ 482,638
District General Obligation	2002	6.20%	250,000	217,138	467,138
Bonds of 1998 (See Note Below)	2003	6.20%	250,000	201,638	451,638
	2004	6.20%	250,000	186,138	436,138
	2005	4.20%	250,000	170,638	420,638
	2006	4.20%	300,000	160,138	460,138
	2007	4.25%	300,000	147,538	447,538
	2008	4.30%	300,000	134,788	434,788
	2009	4.30%	300,000	121,888	421,888
	2010	4.40%	300,000	108,988	408,988
	2011	4.50%	400,000	95,788	495,788
	2012	4.60%	400,000	77,788	477,788
	2013	4.70%	400,000	59,388	459,388
	2014	4.75%	425,000	40,588	465,588
	2015	4.80%	425,000	20,400	445,400
Total			4,800,000	1,975,482	6,775,482
Grand Total			\$ 40,120,000	\$ 15,950,709	\$ 56,070,709

NOTE: This statement is compiled from the related bond documents and is included here for County Council analysis.

OCONEE COUNTY, SOUTH CAROLINA
 OCONEE COUNTY LIBRARY
 STATEMENT OF REVENUES AND EXPENDITURES
 (FOR STATE LIBRARY REQUIREMENTS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
COUNTY REVENUES			
Library Fees	\$ 23,500	\$ 35,401	\$ 11,901
Library Gifts	3,000	12,438	9,438
Total County Revenues	26,500	47,839	21,339
COUNTY EXPENDITURES			
Salaries	527,898	522,545	5,353
Social Security	34,171	39,527	(5,356)
Employee Benefits	91,000	96,148	(5,148)
Travel	7,010	6,236	774
Maintenance	34,560	29,630	4,930
Office Equipment	3,475	3,410	65
Operational	17,815	16,989	826
Rentals	4,545	3,633	912
Postage	3,500	3,426	74
Books	80,000	80,000	-
Magazines and Newspapers	4,400	4,372	28
Audio Visual	11,000	11,000	-
Telephone	13,687	12,720	967
Utilities	56,750	48,459	8,291
Dues	680	670	10
Library Network	3,000	1,000	2,000
Grant to Independent Agencies	1,600	1,599	1
Schools/Seminars	2,550	1,410	1,140
Data Processing	13,245	12,994	251
Capital Expenditures	2,000	1,552	448
Vehicle	2,400	2,228	172
Total County Expenditures	915,286	899,548	15,738
Excess (Deficiency) of Revenue Over Expenditures - County	\$ (888,786)	\$ (851,709)	\$ 37,077

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
 OCONEE COUNTY LIBRARY
 STATEMENT OF REVENUES AND EXPENDITURES
 (FOR STATE LIBRARY REQUIREMENTS)
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
FEDERAL AID - STATE LIBRARY			
PROGRAM - CFDA 45.310			
LSTA PROJECT III - A			
STATEWIDE STAFF DEVELOPMENT AND TRAINING			
Federal Revenues	\$ -	\$ 1,140	\$ 1,140
Expenditures - Training	-	1,140	(1,140)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -
NUCLEAR REGULATORY COMMISSION			
Revenues	\$ 6,559	\$ 3,655	\$ (2,904)
Expenditures - NRC - Records	-	3,655	(3,655)
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,559	\$ -	\$ (6,559)
STATE AID			
State Aid to County and Regional Libraries Revenue	\$ 121,247	\$ 107,247	\$ (14,000)
Expenditures			
Data Processing	5,508	5,508	-
Books	76,739	76,739	-
Magazines and Newspapers	10,000	10,000	-
Audio Visual	15,000	15,000	-
Capital Expenditures	4,000	-	4,000
Total Expenditures	111,247	107,247	4,000
Excess (Deficiency) of Revenues Over Expenditures	\$ 10,000	\$ -	\$ (10,000)
OTHER AID			
GATES LEARNING FOUNDATION GRANT			
Revenue	\$ -	\$ 49,316	\$ 49,316
Expenditures - Internet Access	\$ -	\$ 49,247	\$ (49,247)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 69	\$ 69

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
COUNTY AIRPORT
STATEMENT OF REVENUES AND EXPENDITURES
(FOR FEDERAL AVIATION ADMINISTRATION REQUIREMENTS)
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
COUNTY REVENUES			
County Airport Revenue	\$ 177,391	\$ 255,229	\$ 77,838
COUNTY EXPENDITURES			
Salaries	116,743	113,580	3,163
Social Security	8,931	8,540	391
Employee Benefits	40,431	31,306	9,125
Maintenance	8,690	6,979	1,711
Equipment Maintenance	7,970	6,132	1,838
Office Equipment	200	105	95
Operational	3,080	3,107	(27)
Postage	150	132	18
Leased Equipment	4,550	2,954	1,596
Telephone	2,040	2,168	(128)
Utilities	10,450	8,593	1,857
Data Processing	600	51	549
Schools/Seminars	2,600	2,736	(136)
Vehicle	6,050	4,231	1,819
Miscellaneous	5,016	4,687	329
Capital Expenditures	277,500	40,688	236,812
Aviation and Jet Fuel	125,000	162,683	(37,683)
Hanger Debt Service	193,813	188,439	5,374
Total County Expenditures	813,814	587,111	226,703
Excess (Deficiency) of Revenue Over Expenditures - County	\$ (636,423)	\$ (331,882)	\$ 304,541

See Independent Auditors' Report.

OCONEE COUNTY, SOUTH CAROLINA
SCHEDULE OF FINES, ASSESSMENTS AND SURCHARGES
(FOR STATE TREASURER REQUIREMENTS)
For the Year Ended June 30, 2000

	Clerk of Court	Magistrate Court
Total Fines Collected	\$ 84,299	\$ 354,702
Total Assessments Collected	\$ 65,690	\$ 365,266
Total Surcharges Collected	\$ 34,963	\$ 56,400
Total Fines Retained by County	\$ 45,958	\$ 354,702
Total Assessments Retained by County	\$ 16,853	\$ 43,597
Total Fines Remitted to State Treasurer	\$ 38,341	\$ -
Total Assessments Remitted to State Treasurer	\$ 48,837	\$ 321,669
Total Surcharges Retained by County	\$ 34,963	\$ 56,400
Total Funds Allocated to Victim Services	\$ 51,816	\$ 99,997
Total Fines Collected for Municipal Courts	\$ -	\$ 2,682
Total Assessments Collected for Municipal Courts	\$ -	\$ 1,977
Total Surcharges Collected for Municipal Courts	\$ -	\$ 75
Total Municipal Court Fines Retained by County	\$ -	\$ 1,341
Total Municipal Court Fines Remitted to Towns	\$ -	\$ 1,341
Total Municipal Court Assessments Remitted to Towns	\$ -	\$ 322
Total Municipal Court Assessments Remitted to State Treasurer	\$ -	\$ 1,655
Total Municipal Court Surcharges Retained by County	\$ -	\$ 75
Total Municipal Court Funds Allocated to Victim Services	\$ -	\$ 397

OCONEE COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2000

FEDERAL AWARDS	Federal CFDA Numbers	Pass-Through Grantor's Numbers	Disbursements/ Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Community Development Block Grants - State's Program			
Passed Through South Carolina Department of Commerce	14.228	3-N-94-030	\$ 186
Community Development Block Grants - State's Program			
Passed Through South Carolina Department of Commerce	14.228	3-N-97-005	6,501
Community Development Block Grants - State's Program			
Passed Through South Carolina Department of Commerce	14.228	3-P-97-001	22,180
Community Development Block Grants - State's Program			
Passed Through South Carolina Department of Commerce	14.228	3-P-98-001	35,100
Community Development Block Grants - State's Program			
Passed Through South Carolina Department of Commerce	14.228	3-L-98-033	4,942
Total Department of Housing and Urban Development			68,909
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Child Support Enforcement Title IV - D Program Passed Through South Carolina Department of Social Services:			
Transaction Reimbursement	93.563	N/A	70,850
Incentive Payments	93.563	N/A	23,421
Filing Fees	93.563	N/A	10,500
Sheriff's Office Service of Process Payments	93.563	N/A	7,656
Promoting Safe and Stable Families Program, Temporary Assistance for Needy Families Program, Child Support Enforcement Title IV-D Program, Child Welfare Services State Grants Program, Foster Care Title IV-E Program, Adoption Assistance Program, Social Services Block Grant Program, Medical Assistance Program, and State Administrative Matching Grants for Food Stamp Program Passed Through South Carolina Department of Social Services	93.556 93.558 93.563 93.645 93.658 93.659 93.667 93.778		
County DSS Administrative Expense	10.561	N/A	20,481
Temporary Assistance for Needy Families Program Passed Through South Carolina Department of Social Services	93.558	CA 98-37 CA 99-37	54,992
Total Department of Health and Human Services			187,900
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Emergency Management Performance Grants			
Passed Through South Carolina Emergency Preparedness Division	83.552	EMA-2000-GR-0007	22,616
Total Federal Emergency Management Agency			22,616
DEPARTMENT OF TRANSPORTATION			
Airport Improvement Program	20.106	3-45-0016-03 3-45-0016-05 3-45-0016-06 3-45-0016-07 3-45-0016-08	411,901
Total Department of Transportation			411,901
DEPARTMENT OF JUSTICE			
Local Law Enforcement Block Grants Program	16.592	97-LB-VX-4056 98-LB-VX-4056	42,163
Byrne Formula Grant Program Passed Through South Carolina Department of Public Safety	16.579	IF99037	28,660
Total Department of Justice			70,823
INSTITUTE OF MUSEUM AND LIBRARY SERVICES			
State Library Program Passed Through South Carolina State Library LSTA Project III-A Statewide Staff Development and Training	45.310	III-A37	1,140
Total Institute of Museum and Library Services			1,140
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION			
Geodetic Surveys and Services Program Passed Through State Budget and Control Board's Office of Research and Statistics	11.400	N/A	62,933
Total National Oceanic and Atmospheric Administration			62,933
Total Federal Awards			\$ 826,222

OCONEE COUNTY, SOUTH CAROLINA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2000

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County uses the budgetary basis of accounting in preparing this schedule.

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864-882-1937

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

Oconee County Council
Oconee County
Walhalla, South Carolina

We have audited the general purpose financial statements of Oconee County, South Carolina as of and for the year ended June 30, 2000, and have issued our report thereon dated October 10, 2000. Our opinion in that report was qualified because of the exclusion of the general fixed assets account group and a component unit of the County. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Compliance

As part of obtaining assurance about whether Oconee County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is reported in the accompanying schedule of findings and questioned costs as item 00-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Oconee County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting in its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Oconee County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The County's reportable condition is described in the accompanying schedule of findings and questioned costs as item 00-2.

A material weakness is a condition in which the design of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition identified above to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to the management of Oconee County in a separate letter dated October 10, 2000.

This report is intended for the information of council, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Byerley & Payne, CPA, PA

Byerley & Payne, CPA, PA

Kirk S. Messick, CPA, PA

Kirk S. Messick, CPA, PA

October 10, 2000

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

Oconee County Council
Oconee County
Walhalla, South Carolina

Compliance

We have audited the compliance of Oconee County, South Carolina with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. Oconee County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs are the responsibility of Oconee County's management. Our responsibility is to express an opinion on Oconee County's compliance based on our audit.

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

In our opinion, Oconee County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2000.

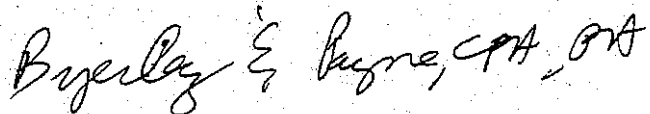
Internal Control Over Compliance

The management of Oconee County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Oconee County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

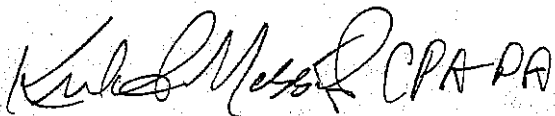
Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would

be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Council, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Byerley & Payne, CPA, PA".

Byerley & Payne, CPA, PA

A handwritten signature in cursive script that reads "Kirk S. Messick, CPA, PA".

Kirk S. Messick, CPA, PA

October 10, 2000

OCONEE COUNTY, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2000

Part I - Summary of Auditors' Results

Financial Statement Items

A qualified opinion was issued because the County did not include the general fixed assets account group and a component unit of the County in the general purpose financial statements. One reportable condition is included in this report which is also considered a material weakness. The County also had one nonmaterial instance of noncompliance regarding proper collateralization of its funds.

Single Audit Items

No reportable conditions in internal controls over major programs were noted during the audit, and an unqualified opinion was issued on the County's compliance for its major programs. No audit findings were found that require reporting under Section 510(a). The County had two major programs during its fiscal year ended June 30, 2000 as follows:

CFDA #: 20.106

Name: Airport Improvement Program
Federal Agency: Department of Transportation

CFDA #: 11.400

Name: Geodetic Survey and Services Program
Federal Agency: National Oceanic and Atmospheric
Administration

The type A program threshold level amounted to \$300,000. The County was not a low risk auditee under Section 530.

Part II - Findings Relating to the Financial Statements Audited
in Accordance with Government Auditing Standards

Nonmaterial Noncompliance

00-1 - The State of South Carolina requires that all public monies on deposit must be protected by the Federal Deposit Insurance Corporation, or collateralized by obligations of the United States and its agencies, or collateralized by general obligations of the State of South Carolina and its political units. At year-end, Oconee County had deposits under the supervision of the Clerk of Court totaling \$25,692 that were not insured or collateralized by the above referenced securities. Currently, the County is in the process of ensuring that all deposits are appropriately collateralized.

Material Weakness in Internal Control

00-2 - We found that fixed assets records for the general fixed assets account group detailing date acquired, actual cost, or estimated historical cost of assets are not maintained on a current basis. We recommend that the County establish and maintain such detailed cost records.

Part III - Findings and Questioned Costs for
Federal Awards Under Section 510 (a)

None to report.

**Fiscal Year 1999-2000
Supplemental Information for
Annual Report**

Tax Collection Record

The following table shows the record of levies and collections of Oconee County of ad valorem taxes for the 1999-2000 Fiscal Year:

Calendar Year	Fiscal Year	Taxes Levied	Current Taxes Collected	Percentage Current Collected	Delinquent Taxes Collected	Total Taxes Collected	Percent of Total Tax Collection to Total Tax Levy
1999	2000	\$ 19,744,227	\$ 18,529,529	93.8%	\$ 379,463	\$ 18,908,992	95.7%

Source: Oconee County Treasurer's Office

The following table sets forth the annual County tax millage assessed for the 1999-2000 Fiscal Year:

Fiscal Year	Operations Levy	Debt Service Levy	Capital Improvements Levy	Total Levy
1999 - 2000	61.3	3.7	0	65

Source: Oconee County Auditor's Office

Top Ten Taxpayers

The following is a list of the top ten taxpayers for Oconee County for the 1999-2000 Fiscal Year:

Duke Energy	\$ 6,968,465
Cryovac	\$ 361,745
U S Engine Valve	\$ 121,815
Westpoint Stevens	\$ 192,205
Schlumberger	\$ 133,123
Englehard	\$ 68,648
Bellsouth	\$ 203,808
Amoco	\$ 60,674
Blue Ridge Electric	\$ 206,906
Dunlop	\$ 52,892

Source: Oconee County Auditor's Office

**OCONEE COUNTY
COUNCIL ORDINANCE
2000-07**



**THE 2000-01 OCONEE COUNTY
BUDGET ORDINANCE**

**OCONEE COUNTY
FISCAL YEAR 2000-2001**

BUDGET CODE	SUMMARY DEPARTMENT	AMOUNT
(10) LOCAL AND GENERAL FUNDS		
02	COUNTY GRANTS	\$ 924,585.00
03	COMPUTER TAX CENTER	\$ 112,041.00
04	SHERIFF'S DEPARTMENT	\$ 3,117,308.00
05	RURAL FIRE CONTROL	\$ 1,113,656.00
06	ARTS AND HISTORICAL COMMISSION	\$ 29,963.00
07	GENERAL EXPENSE	\$ 3,084,871.00
08	SOIL AND WATER CONSERVATION	\$ 43,756.00
09	AERONAUTICS COMMISSION	\$ 711,143.00
10	LIBRARY	\$ 1,039,080.00
11	ANIMAL CONTROL	\$ 84,043.00
12	VEHICLE MAINTENANCE FACILITY	\$ 1,178,864.00
13	REGISTRATION AND ELECTIONS	\$ 107,115.00
15	BOARDS AND COMMISSIONS	\$ 8,223.00
16	SOLICITOR	\$ 267,590.00
17	ASSESSOR	\$ 618,259.00
18	PARKS, RECREATION AND TOURISM DEPARTMENT (PRT)	\$ 612,218.00
19	CLERK OF COURT	\$ 423,281.00
20	TREASURER	\$ 192,077.00
21	AUDITOR	\$ 220,653.00
22	ROAD DEPARTMENT	\$ 3,687,933.00
23	PROBATE JUDGE	\$ 253,730.00
24	CAPITAL IMPROVEMENT	\$ 188,251.00
25	TAX COLLECTOR	\$ 148,647.00
26	PUBLIC BUILDINGS	\$ 633,898.00
27	CORONER	\$ 100,348.00
28	PERSONNEL	\$ 160,401.00
29	FUND DISTRIBUTION	\$ 196,000.00
30	DISTRIBUTION FOR BOND SINKING FUND	\$ 1,065,270.00
31	COMMUNICATIONS	\$ 977,045.00
33	JUVENILE SERVICES	\$ 35,000.00
34	PROBATION OFFICE	\$ 4,638.00
36	FINANCE OFFICE	\$ 222,171.00
37	BUILDING CODES	\$ 347,112.00
38	INFORMATION TECHNOLOGY	\$ 192,923.00
39	BOARD / ASSESSMENT APPEAL	\$ 11,717.00
41	REGISTER OF DEEDS	\$ 205,260.00
42	SUPERVISOR	\$ 125,628.00
43	OLEC COMPUTER CENTER	\$ 62,280.00
45	COUNTY COUNCIL	\$ 99,052.00
49	SWC TRANSFER TO ENTERPRISE & CAPITAL PROJECT	\$ 2,460,000.00
50	CHARITY MEDICAL	\$ 304,054.00
53	EMERGENCY PREPAREDNESS	\$ 298,854.00

**OCONEE COUNTY
FISCAL YEAR 2000-2001**

BUDGET CODE	SUMMARY DEPARTMENT	AMOUNT
(10) LOCAL AND GENERAL FUND		
55	DEPARTMENT OF SOCIAL SERVICES (DSS)	\$ 9,158.00
56	PURCHASING	\$ 151,736.00
57	HEALTH DEPARTMENT	\$ 106,439.00
58	ECONOMIC DEVELOPMENT COMMISSION	\$ 135,123.00
59	VETERANS AFFAIRS	\$ 77,826.00
60	MAGISTRATE	\$ 430,102.00
61	PLANNING COMMISSION	\$ 149,303.00
74	LAW ENFORCEMENT CENTER	\$ 1,293,783.00
77	DELEGATION	\$ 47,719.00

**TOTAL BUDGET FISCAL YEAR
JULY 01, 2000 THROUGH JUNE 30, 2001 \$ 28,070,127.00**

80	LOCAL REVENUES	\$ 24,569,562.00
81	STATE REVENUES	\$ 3,202,565.00
82	FEDERAL REVENUES	\$ 298,000.00

**TOTAL GENERAL FUND REVENUES
JULY 01, 2000 THROUGH JUNE 30, 2001 \$ 28,070,127.00**

(12) CAPITAL PROJECTS FUND

	AMOUNT
REVENUES	
LOCAL	\$ 2,600,000.00
TOTAL REVENUE (LOCAL)	\$ 2,600,000.00
EXPENDITURES	
LOCAL	\$ 2,600,000.00
TOTAL EXPENDITURES (LOCAL)	\$ 2,600,000.00

OCONEE COUNTY FISCAL YEAR 2000-2001

(13) SPECIAL REVENUES

REVENUES

80	LOCAL REVENUES	\$	47,800.00
81	STATE REVENUES	\$	57,250.00
82	FEDERAL REVENUES	\$	16,000.00

TOTAL REVENUES	\$	121,050.00
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EXPENDITURES

DEPARTMENT EXPENSE	\$	121,050.00
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TOTAL EXPENDITURES	\$	121,050.00
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(14) AGENCY FUNDS

REVENUES

AMOUNT

SCHOOL TAXES (OPERATIONAL)	\$	39,543,855.00
NATIONAL FORESTRY - SCHOOL	\$	100,000.00
TOTAL - SCHOOLS OPERATIONAL	\$	39,643,855.00

SCHOOL TAXES (BONDS)	\$	4,303,109.00
TRI-COUNTY TECH	\$	525,190.00
TRI-COUNTY TECH (BONDS)	\$	270,719.00

TOTAL REVENUES	\$	44,742,873.00
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EXPENDITURES

32 SCHOOL (OPERATIONAL	\$	39,219,855.00
32 TECHNOLOGY	\$	324,000.00
32 NATIONAL FORESTRY	\$	100,000.00
32 SCHOOL BONDS	\$	4,303,109.00
TOTAL - SCHOOL	\$	43,946,964.00

35 TRI-COUNTY TECH	\$	525,190.00
35 TRI-COUNTY TECH BONDS	\$	270,719.00
TOTAL - TRI-COUNTY TECH	\$	795,909.00

TOTAL EXPENDITURES	\$	44,742,873.00
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**OCONEE COUNTY
FISCAL YEAR 2000-2001**

(16) ENTERPRISE FUND SOLID WASTE

REVENUES

LOCAL REVENUES	\$ 3,120,000.00
STATE REVENUES	<u>\$ 35,000.00</u>
TOTAL REVENUES	\$ 3,155,000.00

EXPENDITURES

SWC EXPENDITURES	<u>\$ 3,153,618.00</u>
TOTAL EXPENDITURES	\$ 3,153,618.00

(17) ENTERPRISE FUND ROCK CRUSHER

AMOUNT

ROCK CRUSHER REVENUES	\$ 2,606,100.00
ROCK CRUSHER EXPENDITURES	\$ 2,523,744.00