

Darlington County, South Carolina
Basic Financial Statements
and
Supplementary Information
June 30, 2008

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Independent Auditors' Report

Darlington County Council
Darlington, South Carolina
To the County Council:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Darlington County, South Carolina, as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Management has not received the results of an actuarial study to be conducted for the purpose of adopting the provisions of GASB 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits other than Pensions (OPEB)*, which establishes standards for the measurement, recognition, display and disclosure of costs and liabilities applicable to Post Employment Benefits other than Pensions. Accounting principles generally accepted in the United States of America require that there be a provision for the costs and liabilities applicable to OPEB accompanied by required disclosures applicable thereto. The provision would increase the liabilities and decrease the fund balances and increase the expenses of the government-wide financial statements presented on the full accrual basis and the major funds presented on the modified accrual basis. The amount by which this departure would affect the assets, fund balances, and expenditures of Darlington County is not reasonably determinable.

In our opinion, except for the effects of not adopting the provisions of GASB 45 as described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of Darlington County, South Carolina, as of June 30, 2008, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2009 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with the *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages 5-11 and the budgetary comparison information on pages 38-40, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of Darlington County.

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The combining and individual fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Hill & Jordan LLC
Hill & Jordan LLC
Certified Public Accountants
Darlington, South Carolina
January 31, 2009

MANAGEMENT DISCUSSION AND ANALYSIS

**DARLINGTON COUNTY, SOUTH CAROLINA
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

Our discussion and analysis of Darlington County, South Carolina's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2008.

Please read it in conjunction with the County's basic financial statements, which begin on page 12.

Financial Highlights

As a result of the year's activities, the County's economic and financial positions have improved. Net assets increased by \$1,199,003. This was due to favorable results in the governmental funds, and a reduction of long term debt. The financial position of the governmental funds grew by \$957,982. The County's most significant fund, the General Fund, increased its net assets by \$1,440,460.

Basic Financial Statements.

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 13 and 14) provide information about the activities of the County as a whole and present a long-term view of the County's finances. Fund financial statements start on page 15. For governmental activities, these statements tell how these services were financed in the short-term, as well as what remains for future spending. Fund Financial Statements also report the County's operations in more detail than the Government-Wide Statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside the government.

The Statement of Net Assets and the Statement of Activities

Our analysis of the County as a whole begins on page 6. One of the most important questions asked about the County's finances is, "Is the County, as a whole, better off or worse off as a result of the year ending June 30, 2008's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account, regardless of when cash is received or paid.

These two statements report the County's net assets and the resulting changes. You can think of the County's net assets – the difference between assets and liabilities – as one way to measure the County's financial health, or *financial position*. Over time, *increases* or *decreases* in the County's net assets are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the County's property tax base and condition of the County's roads, to assess the overall health of the County.

In the Statement of Net Assets and the Statement of Activities, we divided the County into two kinds of activities:

- *Governmental activities* – Most of the County's basic services are reported here, including law enforcement, public works, recreation and general administration. Property taxes, fines and fees, as well as, state and federal grants finance most of these activities.
- *Business-type activities* – The County charges a fee to customers to help it cover all or most of the cost of certain services it provides. The County's landfill, refuse collection and disposal, and recycling efforts (collectively its "environmental services fund") are reported here.

**DARLINGTON COUNTY, SOUTH CAROLINA
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

Fund Financial Statements

Our analysis of the County's major funds begins on page 9. The Fund Financial Statements begin on page 15 and provide detailed information about the most significant funds, not the County as a whole. These funds have been established by the County Council to help it control and manage money for particular purposes (like the Library, Fireboard, Economic development and Environmental Services) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's two kinds of funds – governmental and proprietary – use different accounting approaches.

- *Governmental funds* – Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual accounting*, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or difference) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations below the fund financial statements.
- *Proprietary funds* – When the County charges customers for services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the Government-Wide Statements. These funds provide more detail and additional information, such as cash flows, for the proprietary funds.

Reporting the County's Fiduciary Responsibilities

The County Treasurer, Delinquent Tax Collector, Magistrates, Clerk of Court, and others hold resources for individuals, private organizations and other governments in a purely custodial capacity. These agency funds do not have operations and, therefore, do not report changes in fiduciary net assets. The County Treasurer pools the moneys of more than one legally separate entity (Darlington County, Darlington County School District and the Fourth Judicial Circuit Solicitor) and invests, on the participants' behalf in an investment portfolio. The Treasurer, therefore, operates an external investment pool. The County's financial statements also contain information about the Darlington County Firemen's Fund, which is a private-purpose fund maintained for the benefit of the professional and volunteer firemen of the Darlington County Fireboard, one of the County's special revenue funds.

Government-Wide Financial Analysis

Net Assets and Changes in Net Assets

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As a result of the current year's activities, the County's net assets increased by \$1,199,003.

The largest portion of the County's net assets, 56.83%, reflects its unrestricted funds that can be used to finance day-to-day operations. An additional portion, 0.006% of the County's net assets, represents resources subject to external restrictions on how they may be used. The remaining balance of net assets reflects its investment in capital assets less any related debt used to acquire those assets that is still outstanding.

The County is able to report positive balances in all areas of net assets, both for the government as a whole and for its governmental activity. However, due to its long-term liability under environmental laws and regulation to monitor its closed landfill, the County's business type activity has negative unrestricted net assets.

**DARLINGTON COUNTY, SOUTH CAROLINA
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

Presented below is the condensed government wide financial information which compares the current year with the prior year.

	<u>2008</u>	<u>2007</u>	<u>Net Change</u>
Total Assets:			
Capital Assets	\$ 17,009,193	\$ 22,939,066	\$ (5,929,873)
Other Assets	20,758,636	18,511,324	2,247,312
Total Liabilities:			-
Long Term	(5,162,918)	(5,767,229)	604,311
Other Liabilities	<u>(2,975,886)</u>	<u>(3,066,277)</u>	90,391
Total Net Assets:	<u>\$ 29,629,025</u>	<u>\$ 32,616,884</u>	<u>\$ (2,987,859)</u>
Components of Net Assets:			-
Invested in Capital Assets, net of related debt	12,612,082	17,935,422	(5,323,340)
Restricted	178,551	176,339	2,212
Unrestricted	<u>16,838,392</u>	<u>14,505,123</u>	2,333,269
	<u>\$ 29,629,025</u>	<u>\$ 32,616,884</u>	(2,987,859)
Program Revenue:			
Charges for services	\$ 5,571,530	\$ 5,809,999	\$ (238,469)
Operating grants	2,544,760	2,430,274	114,486
Capital grants	<u>528,613</u>	<u>949,832</u>	(421,219)
	8,644,903	9,190,105	(545,202)
General Revenue:			
Property taxes	15,738,169	16,105,657	(367,488)
Rent	175,629	195,175	(19,546)
Non specific grants & shared revenue	4,470,596	4,467,612	2,984
Other Sources	<u>1,733,252</u>	<u>1,823,149</u>	(89,897)
	<u>22,117,646</u>	<u>22,591,593</u>	(473,947)
Total Revenue	<u>\$ 30,762,549</u>	<u>\$ 31,781,698</u>	<u>\$ (1,019,149)</u>
Program Expense:			
General Government	2,563,788	2,466,567	97,221
Public Works	3,724,651	3,408,113	316,538
Judiciary and law enforcement	11,101,468	10,150,705	950,763
Health, medical & social services	6,098,354	6,244,561	(146,207)
Agricultural	47,481	44,406	3,075
Research, planning & development	1,210,997	1,364,097	(153,100)
Culture, recreation & parks	1,971,518	2,091,485	(119,967)
Elections & registration	119,470	98,013	21,457
Nondepartmental	245,000	231,401	13,599
Landfill	199,180	216,043	(16,863)
Refuse collection	392,270	261,588	130,682
Recycling	619,174	772,673	(153,499)
Transfer and disposal	<u>1,043,416</u>	<u>1,067,056</u>	(23,640)
	29,336,767	28,416,708	920,059
Interest on long term debt	<u>226,779</u>	<u>255,538</u>	(28,759)
Total Expense	<u>29,563,546</u>	<u>28,672,246</u>	891,300
Change in Net Assets	1,199,003	3,109,452	(1,910,449)
Beginning Net Assets	32,616,884	29,930,061	2,686,823
Prior year adjustment	<u>(4,186,862)</u>	<u>(422,629)</u>	(3,764,233)
Ending Net Assets	<u>\$ 29,629,025</u>	<u>\$ 32,616,884</u>	<u>\$ (2,987,859)</u>

**DARLINGTON COUNTY, SOUTH CAROLINA
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

Governmental activities

Overall, revenue decreased by \$1,019,149, while expenditures increased by \$891,300. The decrease was primarily the result of declines in the revenue from capital grants, charges for services and property taxes. The expenditures increases were in Judiciary and Law Enforcement and Public Works.

Business-type activities

The County's business-type activity is its Environmental Services Fund. The enterprise provides refuse collection, landfill, recycling, transfer and disposal services to the County's citizens. 81.1% of the funds revenue comes from charges for services. County Council believes that treating the Environmental Services as a business-type activity properly reflects the County's policy and facilitates its reporting responsibility under South Carolina law. For the current year, the fund reported net income of \$241,021.

Financial Analysis of the County's Funds

The County's Governmental Funds (as presented on the balance sheet on page 16), for the current year, reported a combined fund equity balance of \$17,610,373. This is an increase of \$2,026,021 (13.0%) over the prior year's total. The schedule below compares the fund balance and total change in fund balance as of June 30, 2008, and 2007.

	Balance Sheet (in thousands)					
	Governmental Funds		Proprietary Funds		Total Primary Governmental	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Total Assets	\$ 19,549	\$ 17,377	\$ 3,231	\$ 3,306	\$ 22,780	\$ 20,683
Total Liabilities	1,939	1,793	1,543	1,733	3,482	3,526
Total Fund Equity	<u>\$ 17,610</u>	<u>\$ 15,584</u>	<u>\$ 1,688</u>	<u>\$ 1,573</u>	<u>\$ 19,298</u>	<u>\$ 17,157</u>

General Fund

The tables that follow assist in illustrating the financial activities and balances of the general fund.

	Revenues		
	<u>June 30, 2008</u>	<u>June 30, 2007</u>	<u>Increase (Decrease)</u>
Taxes	\$ 11,734,099	\$ 12,213,149	\$ (479,050)
Intergovernmental	7,148,949	6,872,726	276,223
Charges for services	3,088,782	3,176,125	(87,343)
Other	1,675,385	1,748,808	(73,423)
	<u>\$ 23,647,215</u>	<u>\$ 24,010,808</u>	<u>\$ (363,593)</u>

Revenue decreased for the year ending June 30, 2008. The \$363,593 decrease in general fund revenues is 1.51% less when compared to the prior year's revenue. The most significant change for the current year was tax collections. They were down by \$ 479,050 (3.92%).

**DARLINGTON COUNTY, SOUTH CAROLINA
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

	Expenditures		Increase
	June 30, 2008	June 30, 2007	(Decrease)
Current Expenditures:			
General government	\$ 2,467,387	\$ 2,454,788	\$ 12,599
Public works	3,055,036	3,035,557	19,479
Judiciary & law enforcement	9,466,041	9,604,724	(138,683)
Health, medical, social service	4,009,134	3,951,463	57,671
Agricultural	47,481	44,406	3,075
Planning & development	450,369	344,785	105,584
Culture, recreation, parks	717,996	695,271	22,725
Elections & registration	117,145	59,699	57,446
Nondepartmental	245,000	231,401	13,599
Capital expenditures	1,317,641	1,027,592	290,049
	<u>\$ 21,893,230</u>	<u>\$ 21,449,686</u>	<u>\$ 443,544</u>

Expenditures increased by \$443,544 (2.06%) over the prior year. The schedule above outlines the net changes in the different categories of expenditures for the year ending June 30, 2008. It should be noted that Planning and Development expenditures increased by 30.62%, and Capital expenditures reported a 28.23% increase. Elections and Registration increased by 96.27%, however, please note that the overall increase represents only 0.05% of the County's expenditure for the current period.

When comparing revenue and expenditures, it should be noted that the General Fund balance increased by \$1,753,985 (7.42%) for the year ending June 30, 2008.

Other Funds

While revenue and expenditures decreased for the Library Fund, in the current year, the fund balance increased by \$181,492, a 22.0% increase to the ending fund balance. In a prior fiscal year, the general fund advanced the library \$300,000 for library construction. This inter-fund loan, as of June 30, 2008, has been fully paid.

For the year ending June 30, 2008, the Fireboard fund balance decreased by \$117,986. The decrease was the result of a 12.74% reduction in revenues. The County's property taxes collected and allocated to the Fireboard were \$87,235 less than the prior year. Also, revenue collected for services was \$16,114 less for the current year.

Budgetary Analysis

The general fund collected 92.5% of its budgeted revenue for the year ending June 30, 23008. This was primarily due to less money received from intergovernmental sources that had been anticipated for in the budget. The County's General Fund operated at 96.5% of budgeted expenditures or \$881,724 less than budgeted for the current year. Overall, the general fund had an excess of \$159,882 over expenditures for the current year.

For the current year the Library collected 98% of its budgeted revenue. Expenditures were 8% less than the approved budget. This resulted in an \$81,612 increase to the Library's Fund Balance for the year ending June 30, 2008.

The Fireboard collected 95.1% of its budgeted revenue while expenditures were 99.4% of budgeted amounts for the current year. This resulted in a decrease to the Fireboard Fund Balance of \$69,889 for the year ending June 30, 2008.

**DARLINGTON COUNTY, SOUTH CAROLINA
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

Capital Assets

During the year, the County added assets (including infrastructure) valued at \$1,654,530 to its general fixed assets, and charged off \$3,422,631 as depreciation.

As of June 30, 2008, \$338,618 of uncompleted road construction was recorded as Work in Progress. When these projects are completed, they will be added to the County's infrastructure.

In addition to the capital assets accounted for as general fixed assets, the County's Environmental Services Fund had assets with a net value of \$2,219,644 including land costing \$1,312,333.

Debt

During the year the County assumed no new debt. Principal on the existing debt was reduced by \$612,783.

Factors expected to have an effect on future operations

The County was aware of economic problems that could effect the county's operation in the 2008-2009 year. The deterioration of the global economy in the fourth quarter of 2008 has caused growing concern for the County. The County has begun to review operating and capital projects budgeted in the 2008-2009 year. Where possible, the County is reviewing budgeted spending in anticipation of revenue shortfalls for the 2008-2009 year.

Contacting County Officials

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors, with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Administrator at County of Darlington, S.C., Room 210, 1 Public Square, Darlington, S.C. 29532

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Darlington County, South Carolina
Statement of Net Assets
June 30, 2008

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 15,549,273	\$ 1,053,958	\$ 16,603,231
Accounts Receivable	81,279	52,514	133,793
Due from agency funds	110,012		110,012
Due from other government	3,088,241	24,270	3,112,511
Property taxes receivable (net)	653,771	145,318	799,089
Capital assets			
Non-depreciable	3,381,736	1,312,333	4,694,069
Depreciable, net	11,672,618	642,506	12,315,124
Total capital assets	15,054,354	1,954,839	17,009,193
Total Assets	<u>\$ 34,536,930</u>	<u>\$ 3,230,899</u>	<u>\$ 37,767,829</u>
LIABILITIES			
Accounts payable	\$ 1,183,163	\$ 106,977	\$ 1,290,140
Accrued payroll	218,061	12,737	230,798
Due to victims of crime	108,428	-	108,428
Deferred revenue	56,677	-	56,677
Accrued interest	51,263	-	51,263
Due within one year			
General purpose and revenue bonds	640,017		640,017
Compensated absences	581,509	17,054	598,563
Due in more than one year			
General purpose and revenue bonds	3,757,094		3,757,094
Post-closure costs		1,405,824	1,405,824
Total liabilities	<u>6,596,212</u>	<u>1,542,592</u>	<u>8,138,804</u>
NET ASSETS			
Invested in capital assets, net of related debt	-	1,954,839	12,612,082
Restricted by debt covenants	10,657,243	-	178,551
Unrestricted	17,104,924	(266,532)	16,838,392
Total Net Assets	<u>27,940,718</u>	<u>1,688,307</u>	<u>29,629,025</u>
Total Liabilities and Net Assets	<u>\$ 34,536,930</u>	<u>\$ 3,230,899</u>	<u>\$ 37,767,829</u>
	-	-	-

See notes to the financial statements.

Darlington County, South Carolina
Statement of Activities
June 30, 2008

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
Primary government							
Government activities:							
General governments	\$ 2,563,788	\$ 563,927	\$ 35,930	\$ -	\$ (1,963,931)	\$ -	\$ (1,963,931)
Public works	3,724,651		1,734,798	528,613	(1,461,240)	-	(1,461,240)
Judiciary and law enforcement	11,101,468	1,092,320	422,147		(9,587,001)	-	(9,587,001)
Health, medical & social services	6,098,354	1,824,900	167,603		(4,105,851)	-	(4,105,851)
Agricultural	47,481				(47,481)	-	(47,481)
Research, planning & development	1,210,997				(1,210,997)	-	(1,210,997)
Culture, recreation & parks	1,971,518	66,945	133,831		(1,770,742)	-	(1,770,742)
Elections & registration	119,470		50,451		(69,019)	-	(69,019)
Non-departmental	245,000				(245,000)	-	(245,000)
Interest on long-term debt	226,779	-	-		(226,779)	-	(226,779)
Total governmental activities	<u>27,309,506</u>	<u>3,548,092</u>	<u>2,544,760</u>	<u>528,613</u>	<u>(20,688,041)</u>	<u>-</u>	<u>(20,688,041)</u>
Business type activities:							
Landfill	199,180	286,110	-	-		86,930	86,930
Refuse collection	392,270	526,130	-	-		133,860	133,860
Recycling	619,174	1,118,829	-	-		499,655	499,655
Transfer and disposal	1,043,416	92,369	-	-		(951,047)	(951,047)
Total business-type activities	<u>2,254,040</u>	<u>2,023,438</u>	<u>-</u>	<u>-</u>		<u>(230,602)</u>	<u>(230,602)</u>
Total primary government	<u>\$ 29,563,546</u>	<u>\$ 5,571,530</u>	<u>\$ 2,544,760</u>	<u>\$ 528,613</u>			<u>(20,918,643)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					11,625,617	-	11,625,617
Property taxes, levied for debt service					999,963	-	999,963
Property taxes, levied for library and fire protection					2,712,126	-	2,712,126
Property taxes, levied for environmental services					-	400,463	400,463
Grants and contributions not restricted to specific programs					4,441,708	28,888	4,470,596
Licenses and permits					300,727	-	300,727
Fines and forfeits					688,699	-	688,699
Donations					25,000	-	25,000
Unrestricted investment earnings					517,881	-	517,881
Rents and royalties					175,629	-	175,629
Miscellaneous					158,673	42,272	200,945
Total General Revenues					<u>21,646,023</u>	<u>471,623</u>	<u>22,117,646</u>
Changes in net assets					957,982	241,021	1,199,003
Net assets - beginning					31,043,989	1,572,895	32,616,884
Prior year adjustment					(4,061,253)	(125,609)	(4,186,862)
Net assets - ending					<u>\$ 27,940,718</u>	<u>\$ 1,688,307</u>	<u>\$ 29,629,025</u>

See notes to the financial statements.

FUND FINANCIAL STATEMENTS

Darlington County, South Carolina
Balance Sheet - Governmental Funds
June 30, 2008

	MAJOR FUNDS				Total Governmental Fund
	General Fund	Library Board of Trustees Fund	Firaboard	Other Governmental Fund	
Assets					
Cash	\$ 35,935	653	\$ 553	\$ 50,644	\$ 87,785
Cash/equity with treasurer	-	176,122	106,004	281,657	563,783
Investments with treasurer	12,025,403	907,709	546,332	1,418,261	14,897,705
Property taxes receivable	487,081	44,797	53,706	68,187	653,771
Due from other funds	176,796	-	-	-	176,796
Due from other governments	3,088,241	-	-	-	3,088,241
Due from others	12,500	-	68,779	-	81,279
Total Assets	15,825,956	1,129,281	775,374	1,818,749	19,549,360
Liabilities					
Accounts payable	959,739	74,556	138,018	10,850	1,183,163
Accrued salaries	194,980	13,776	7,552	1,753	218,061
Due to other funds	-	-	-	66,784	66,784
Due to victims of crime	108,428	-	-	-	108,428
Deferred revenue	221,651	35,491	43,053	62,356	362,551
Total liabilities	1,484,798	123,823	188,623	141,743	1,938,987
Fund Balance					
Reserved for bond covenants	-	-	-	178,551	178,551
Reserved non-current interfund receivable	-	-	-	-	-
Unreserved reported in:					
General fund	14,341,158	-	-	-	14,341,158
Special revenue funds	-	1,005,458	586,751	1,259,936	2,852,145
Debt service funds	-	-	-	238,519	238,519
Total Fund Balances	14,341,158	1,005,458	586,751	1,677,006	17,610,373
Total Liabilities and Fund Balances	\$ 15,825,956	\$ 1,129,281	\$ 775,374	\$ 1,818,749	\$ 19,549,360
	-	-	-	-	-
Total fund balances - governmental funds					\$ 17,610,373
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds					
					15,054,354
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current periods expenditures, and therefore are reported as deferred revenue in the funds					
					305,874
Some liabilities, including bonds payable and capital leases, etc. are not due and payable in the current period and, therefore, are not reported in the funds					
					(4,978,620)
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due					
					(51,263)
Net Assets of Governmental Activities					\$ 27,940,718

See notes to the financial statements.

Darlington County, South Carolina
Statement of Revenues, Expenditures Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2008

	MAJOR FUNDS				Total Governmental Funds
	General Fund	Library Board of Trustees Fund	Fireboard	Other Governmental Funds	
Revenues:					
Taxes	\$ 11,734,099	\$ 1,070,380	\$ 1,078,487	\$ 1,560,127	\$ 15,443,093
Intergovernmental	7,148,949	176,636	741	188,755	7,515,081
Charges for services	3,088,782	65,566	-	393,744	3,548,092
Licenses and permits	300,727	-	-	-	300,727
Fines and forfeits	662,616	-	-	26,083	688,699
Donations	25,000	-	-	-	25,000
Interest	472,909	-	-	44,972	517,881
Rents & royalties	78,116	-	-	97,513	175,629
Miscellaneous	136,017	14,506	-	8,150	158,673
	<u>23,647,215</u>	<u>1,327,088</u>	<u>1,079,228</u>	<u>2,319,344</u>	<u>28,372,875</u>
Expenditures:					
Current operations:					
General government	2,467,387	-	-	-	2,467,387
Public works	3,055,036	-	-	-	3,055,036
Judiciary & law enforcement	9,466,041	-	-	16,880	9,482,921
Health, medical & social services	4,009,134	-	980,664	588,290	5,578,088
Agricultural	47,481	-	-	-	47,481
Research, planning & development	450,369	-	-	636,761	1,087,130
Cultural, recreational, parks	717,996	1,120,441	-	26,268	1,864,705
Elections and registration	117,145	-	-	-	117,145
Non-departmental	245,000	-	-	-	245,000
Capital expenditures	1,317,641	25,155	216,550	-	1,559,346
Debt Service:					
Principal	-	-	-	606,533	606,533
Interest	-	-	-	235,642	235,642
Total Expenditures	<u>21,893,230</u>	<u>1,145,596</u>	<u>1,197,214</u>	<u>2,110,374</u>	<u>26,346,414</u>
Excess revenue over (under) expend.	<u>1,753,985</u>	<u>181,492</u>	<u>(117,986)</u>	<u>208,970</u>	<u>2,026,461</u>
Other financing sources (uses)					
Transfers from other funds	-	-	-	313,525	313,525
Transfers to other funds	(313,525)	-	-	-	(313,525)
Excess revenues and other sources over expenditures and other uses	1,440,460	181,492	(117,986)	522,495	2,026,461
Beginning Fund Balance	12,900,698	823,966	704,737	1,154,511	15,583,912
Ending Fund Balance	<u>\$ 14,341,158</u>	<u>\$ 1,005,458</u>	<u>\$ 586,751</u>	<u>\$ 1,677,006</u>	<u>\$ 17,610,373</u>

Total net change in fund balance - governmental funds

\$ 2,026,461

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

Some property taxes will not be collected for several months after the County's fiscal year end. They are not considered "available" revenue and are deferred in the governmental funds. Deferred tax decreased over the prior year by \$12,099 (104,947)

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount capital outlay (\$1,559,346) was exceeded by depreciation expense (\$3,422,631) during the year. (1,768,541)

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 606,533

In the statement of net activities, compensated absences (vacations) are measured by the amounts earned during the year. In governmental funds, however, expenditures are measured by the amount of financial resources used. This year vacation earned exceeded the amount used by \$5,549. 189,613

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as interest accrual, regardless of when it is due. Accrued interest payable decreased from \$68,470 to \$60,126 during the year. 8,863

\$ 957,982

-

-

See notes to the financial statements.

Darlington County, South Carolina
Statement of Net Assets - Proprietary Funds
Environmental Services Fund
June 30, 2008

	Business Type
	Activities
	Environmental Services Fund
ASSETS	
Current assets:	
Cash and investments	\$ 380
Cash with county treasurer	171,206
Investments with county treasurer	882,372
Due from other governments	24,270
Accounts receivable	52,514
Property tax receivable (net)	145,318
Total current assets	1,276,060
Capital assets:	
Non-depreciable	1,312,333
Depreciable, net	642,506
Total capital assets	1,954,839
Total Assets	\$ 3,230,899
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 106,977
Accrued payroll	12,737
Accrued vacation	17,054
Current portion of landfill monitoring costs	-
Total current liabilities	136,768
Non-current liabilities	
Landfill monitoring costs	1,405,824
Total non-current liabilities	1,405,824
Total Liabilities	1,542,592
NET ASSETS	
Invested in capital assets, net of related debt	1,954,839
Unrestricted	(266,532)
Total Net Assets	1,688,307
Total Liabilities and Net Assets	\$ 3,230,899
	-

See notes to the financial statements.

Darlington County, South Carolina
Statement of Revenue, Expenses and
Changes in Net Assets - Proprietary Funds
Environmental Services Fund
June 30, 2008

	Business Type
	Activities
	Environmental Services Fund
Operating Revenues:	
Charges for services	\$ 2,023,438
Total Operating Revenue	2,023,438
Operating Expenses:	
Cost of earned revenue	710,548
Personnel services	859,021
General & administrative	125,135
Materials & supplies	157,336
Repairs & maintenance	227,608
Depreciation expense	174,392
Total Operating Expenses	2,254,040
Operating Income	(230,602)
Non-Operating Revenue (Expenses):	
Taxes	\$ 400,463
Intergovernmental	28,888
Miscellaneous	42,272
Net Non-Operating Revenue (Expenses)	471,623
Income (loss)	241,021
Total net assets July 1, 2007	1,572,895
Prior period adjustment	(125,609)
Total net assets June 30, 2008	\$ 1,688,307

See notes to the financial statements.

Darlington County, South Carolina
Statement of Cash Flows - Proprietary Funds
Environmental Services Fund
For the Year Ended June 30, 2008

	Business Type
	Activities
	Environmental Services Fund
Cash flows from operating activities:	
Cash received from customers	\$ 2,058,774
Cash paid to suppliers	(1,372,669)
Cash paid to/for employees	(878,226)
Net cash provided (used) by operating activities	(192,121)
Cash flows from non-capital financing activities:	
Taxes	411,962
Miscellaneous revenues	42,272
Shared revenue and grants (income)	47,316
Net cash flows from non-capital financing activities	501,550
Cash flows from capital and related financing activities:	
Purchase of fixed assets	(199,752)
Net cash flows from capital & related financing activities	(199,752)
Net increase (decrease) in cash and cash equivalents	109,677
Cash and cash equivalents at beginning of year	944,281
Cash and cash equivalents at end of year	\$ 1,053,958
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income:	\$ (230,602)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	174,392
Changes in assets and liabilities:	
(Increase) decrease in receivables	54,748
Increase (decrease) in customer deposits	(19,412)
Increase (decrease) in accrued personnel cost	(19,205)
Increase (decrease) in accounts and other payables	(129,069)
Increase (decrease) in long term debt	(22,973)
Net cash provided (used) by operating activities	\$ (192,121)

See notes to the financial statements.

Darlington County, South Carolina
Statement of Net Assets - Fiduciary Funds
June 30, 2008

	Investment Trust Fund	Private-Purpose Trust Fund <u>Component Unit</u>	
	External Investment Pool	Fireman's Insurance Fund	Agency Funds
ASSETS			
Cash, including time deposits	\$ 5,117,541	\$ 61,186	\$ 2,453,386
Due from state-shared revenue	-	35,155	-
Investments at fair value	<u>26,375,072</u>	<u>-</u>	<u>5,482,724</u>
Total Assets	<u><u>31,492,613</u></u>	<u><u>96,341</u></u>	<u><u>\$ 7,936,110</u></u>
LIABILITIES			
Due to other funds	-	-	110,012
Due to other taxing units	-	-	6,151,201
Due to others	<u>-</u>	<u>-</u>	<u>1,674,897</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u><u>\$ 7,936,110</u></u>
NET ASSETS			
Funds held in trust for:			
Individuals, organizations and other governments	<u>31,492,613</u>	<u>96,070</u>	
Total Net Assets	<u><u>\$ 31,492,613</u></u>	<u><u>\$ 96,070</u></u>	

See notes to the financial statements.

Darlington County, South Carolina
Statement of Changes in Fiduciary Net Assets
June 30, 2008

	<u>Investment Trust Fund</u>	<u>Private-Purpose Trust Fund Component Unit</u>
	<u>External Investment Pool</u>	<u>Fireman's Insurance Fund</u>
ADDITIONS		
Contributions:		
State-shared revenue -brokers & premium taxes	\$ -	\$ 35,155
Individual account transactions	<u>116,301,427</u>	<u>-</u>
Total contributions	<u>116,301,427</u>	<u>35,155</u>
Investment income:		
Net increase in fair value of investments	65,356	-
Interest and other investment earnings	<u>1,251,524</u>	<u>-</u>
Net investment income	<u>1,316,880</u>	<u>-</u>
Total Additions	<u>117,618,307</u>	<u>35,155</u>
DEDUCTIONS		
Withdrawals by participants	122,673,977	-
Programs to benefit firemen	<u>-</u>	<u>24,520</u>
Total Deductions	<u>122,673,977</u>	<u>24,520</u>
Change in net assets held in trust for:		
Individuals, organizations and other governments	(5,055,670)	10,635
Net assets - beginning	<u>36,548,283</u>	<u>85,435</u>
Net assets - ending	<u>\$ 31,492,613</u>	<u>\$ 96,070</u>
	-	-

See notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Darlington County, South Carolina (the County) is a general-purpose unit of government with authority to provide and perform a wide array of governmental services. The County operates under the “Council-Administrator” form of government as provided by South Carolina State statutes. There are eight council members elected from single member districts for four year terms. The council employs an administrator who is responsible for the day-to-day management of the County’s operations.

The governmental reporting entity consists of the County (primary government) and a component unit. Component units are legally separate organizations for which the County is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County’s financial statements to be misleading or incomplete. For the latter reason the County has chosen to include the funds of the Darlington County Fireboard’s Fireman’s Insurance and Inspection Fund within this report as a discretely presented component unit.

The Darlington County Fire Protection District’s Fireman’s Insurance and Inspection Fund is funded by South Carolina state-shared revenue (broker’s insurance premium tax) and is governed by state statutes. Since the state-shared revenue is received as a result of the firemen’s participation in the County operated Fire Protection County and the County Council appoints a voting majority of the fund’s board, the County believes its stewardship responsibility is best served by including the Fund’s fiscal report herein. The fund is a “private-purpose trust fund” as defined by governmental accounting standards. As such it is not reported in the government-wide financial statements or in the fund financial statements. Rather, it is reported as a fiduciary fund along with the County’s other fiduciary funds.

The County’s financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations).

Basis of Presentation – Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The County’s funds are grouped into governmental and business-type funds.

Governmental Funds

The following governmental funds are included in these financial statements:

The General Fund is the operating fund of the County. It is used to account for all financial resources, except for those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Library Board of Trustees and the Fireboard are reported as major funds. The following are reported as non-major funds:

- Development Partnership Fund, which accounts for certain activities supported for intergovernmental revenue (grants, shared-revenue, etc.)
- Woodrow Lewis Court Library
- Emergency Telephone System
- Municipal Fire Protection Districts

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt. The County accounts for the retirement of general obligation and revenue bonds through its debt service fund, which is reported as a nonmajor fund.

Capital Projects Funds are used to account for the resources used for the acquisition of capital facilities except those financed by enterprise funds.

Business-Type Funds

The County reports the following enterprise fund:

The Environmental Service Fund provides refuse collection; landfill; recycling; and transfer and disposal services, through direct and indirect user charges. Approximately, twenty percent of the cost of operating the fund is supported through general property taxes.

Measurement Focus and Basis of Accounting

These financial statements include both government-wide (reporting the County as a whole) and fund financial statements.

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements distinguish between activities that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements of governmental funds. The primary effect of internal activity has been eliminated from the government-wide financial statements.

The government-wide statement of net assets presents consolidated governmental and business-type activities columns. Consistent with the full accrual basis of accounting, all long-term assets and receivables as well as long-term debt and obligations are included. The County's net assets are reported in three parts – invested in capital assets, restricted net assets, and unrestricted net assets. The County first utilizes restricted resources to finance activities for which the restrictions exist.

The government-wide statement of activities reports both the gross and the net cost of each of the County's functions and business-type activities. The functions are also supported by general government revenue. The statement of activities reduces gross expenses (including depreciation) by related program revenue, operating and capital grants. Program revenues must be directly associated with the function or business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net cost (by function or business-type activity) is normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc.). The County does not allocate indirect costs.

The government-wide focus is more on the sustainability of the County as an entity and the change in the County's net assets resulting from the current year's activities. The government-wide financial statements do not include fiduciary funds or component units, which are fiduciary in nature.

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Private-sector standards of accounting and financial reporting (e.g., Financial Standards Board Statements) issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. However, the County has elected not to apply FASB pronouncements issued after November 30, 1989, to the business-type activities and to enterprise funds of the primary government.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category – *governmental, proprietary and fiduciary*—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column, all remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Governmental fund financial statements are presented on the modified accrual basis of accounting. The measurement focus is the flow of expendable financial resources.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers all revenue available within sixty days of the close of the fiscal year to be available.

Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on general long-debt, which has not matured, are not recognized until paid. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Proprietary and fiduciary fund financial statements, like the government-wide statements, are reported using the economic measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Proprietary fund *operating* revenue includes "exchange" and "exchange-like" transactions. Exchange transactions are those in which each party receives and gives up essentially equal values. In exchange-like transactions, the values exchanged may not be quite equal or the direct benefits may not be exclusively for the parties to the transaction. The County's enterprise fund (the Environmental Services Fund) considers exchange transactions (disposal fees, sale of garbage bags, etc.) and exchange-like transactions (imposed recycling fees) to be *operating* revenue. *Non-operating* revenue includes subsidies from general property taxes, grants, state shared-revenue, and investment earnings and other non-exchange transactions.

The *fiduciary funds* are used to report the assets held in a trustee or agent capacity for others and are therefore not available to support County programs. Consequently, these funds are not incorporated into the government-wide statements. The reporting focus is on net assets and changes in net assets. The County reports three types of fiduciary funds – 1) an investment trust fund to report the activity of an external investment pool maintained by the County Treasurer, 2) a private purpose trust fund to report the activity of its discretely presented component unit (i.e., the Fireman's Insurance and Inspection Fund) and 3) agency funds to report resources held in a purely custodial capacity for other governments, agencies, organizations and individuals.

Since agency funds are custodial in nature (assets equal liabilities) the measurement of the results of operations is not reported in the basic financial statements. Agency funds are maintained by the treasurer, the delinquent tax collector, the County's three magistrates, the clerk of court and the historical commission.

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

In the government-wide and proprietary funds, revenue is recognized when earned. Property taxes are recognized when levied. By referendum the County has adopted the provisions of State statutes which allow the collection of a one-percent sales tax on essentially all consumer goods sold at retail in the County. The State collects the revenue and distributes it monthly to the County. By ordinance the County has decreed that all monies received will be used to reduce *ad valorem* taxes. Revenue received in excess of property tax reductions is deferred.

Property taxes on licensed motor vehicles are collected on a monthly basis in the month in which individual motor vehicle licenses are renewed and revenue is recognized as collected. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Service and fee revenue is recognized as it is earned.

In governmental funds, the recognition of property taxes revenue not collected within sixty days is deferred since they are not available to finance current activities. Grants from other governments are recognized when qualifying expenditures are incurred. Other revenues are recorded when received in cash because they are generally not measurable until actually received.

Property taxes on real and personal property, other than licensed motor vehicles, are levied on July 1, based on the assessed value of property lists on the previous January 1. Assessed values are an approximation of market value. Periodic revaluation of all real property is made in accordance with state statutes. The last revaluation date was December 31, 2005. Property taxes are due January 15, after which time penalties accrue. At March 15, delinquent costs accrued and uncollected taxes are assigned into execution for collection.

Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the enterprise fund considers cash demand deposits, and its equity in the county treasurer's investment pool (whether held in cash or as an investment), to be cash equivalents.

Receivables and payables

Property tax receivables are shown net of an allowance for uncollectibles. The County reserves all property taxes that did not arise from the latest tax levy year. For collection purposes, taxes receivables are written off at the end of ten years in accordance with South Carolina law. All other levies are recognized as revenue on the government-wide financial statements, while all those not collected within sixty days are deferred on the governmental fund statements. The uncollectible reserve at June 30, 2008, was \$326,869.

Enterprise fund receivables arise from disposal fees charged at the County landfill and the sale of garbage disposal bags at wholesale to local merchants. They are stated at their gross value and where appropriate are discounted for amounts estimated to be uncollectible. All receivables are considered delinquent when they are sixty days old. Landfill receivables older than one year are reserved as uncollectible. At June 30, 2008, no amounts were reserved as uncollectible because any receivables over 90 days were written off.

All outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments

The County is authorized by state statutes to invest in obligations of the United States and agencies thereof, general obligations of the State of South Carolina or any of its political units, savings and loan associates to the extent insured by an agency of the federal government, certificates of deposit, repurchase agreements insured by the federal government or collaterally secured as provided by statutes, and no-load open-end or closed-end management type investment companies or investment trusts as described within the relevant statutes. The County may also invest in the South Carolina Pooled Investment Fund as provided by law. In addition, the County has established an investment policy designed to safeguard principal from credit and market risks through diversification and by limiting average maturity to three years.

The County Treasurer maintains an investment pool, which includes funds belonging to the County (internal) and to external entities (e.g., other governments). Internal and external funds are combined and held as cash or investments in accordance with the policies noted above. For the purposes of these financial statements the cash and investments of the pool have been allocated as an “internal investment pool” and an “external investment pool”. The internal investment pool is reported as cash and investments on the statements of net assets and governmental fund balance sheets. The external investment pool is reported as an investment trust fund, a type of fiduciary fund, and does not have separate financial reports.

The external investment pool is not registered with the SEC but is under the regulatory oversight of the State Treasurer’s Office of the State of South Carolina and is reviewed by a finance committee established by the Darlington County Council. The value of individual participant’s investments is based on the amount invested plus an allocable share of accrued interest and other investment earnings. The County has not provided or obtained legally binding guarantees to support the value of individual participant investments. Participation in the pool is governed by state law for the individual participants and is not voluntary in nature. Interest as reported for the pool is income earned on interest bearing investments. Any increase or decrease in the value of investments is based upon the change in fair value of the investments. Note 2, “Cash, Deposit and Investments”, contains additional information and disclosures.

Inventory

To generate revenue for its environmental fund the County’s residents are required to use the bags for the disposal of household refuse. In prior years, inventory in the enterprise fund consisted principally of garbage disposal bags held for wholesale to local merchants. As there was no market-determined price; inventory was carried at cost using the first-in, first-out method. The environmental fund utilizes a just in time inventory purchasing system and consequently there is no inventory on hand at year-end.

Capital Assets and Depreciation

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical costs based on replacement costs. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. The cost incurred for repairs and maintenance is expensed as incurred.

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the County as a whole. When purchased, such assets are recorded as expenditures in the governmental funds but are capitalized in the government-wide financial statement – Statement of Net Assets. Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. Infrastructure assets such as roads, bridges, streets, and signs that were acquired after 1979 are capitalized.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: infrastructure assets 20-50 years, buildings 15-40 years; improvements, 5-40 years; equipment 3-15 years.

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Compensated Absences

The County permits employees to accumulate earned but unused vacation (up to thirty days) and sick pay benefits (up to 90 days). There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when employees separate from service from the County. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured and are material.

Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – CASH, DEPOSITS AND INVESTMENTS

Cash

Cash is reported in these financial statements as follows:

	Non-Pooled	Pooled	Total
In governmental funds	\$ 87,785	\$ 563,783	651,568
In proprietary funds	380	-	380
In agency funds	2,453,386	-	2,453,386
In private purpose trust funds	61,186	-	61,186
In investment trust funds	-	5,117,541	5,117,541
	\$ 2,602,737	\$ 5,681,324	\$ 8,284,061

\$178,551 has been reserved as “cushion funds” under debt covenants.

Deposits

At year-end, the carrying amount of the County’s cash deposits was \$10,234,688 and the bank balance was \$9,844,384. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. The bank balance is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the County in its name	\$ 1,584,650
Amount collateralized with securities held by pledging financial institution's trust department in the County's name	7,995,738
	\$ 9,580,388

Investments

Policies and procedures governing the County’s investments are discussed in Note 1, “Summary of Significant Accounting Policies”.

All investments with original maturities greater than one year are stated at fair value. Fair values are estimated based on quoted market prices at year-end or, in the absence of market quotes, management’s best estimates. The County’s position in the South Carolina Pooled Investment Fund is the same as its value of pool units. All investments not required to be reported at fair value are stated at cost or amortized cost.

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 2 – CASH, DEPOSITS AND INVESTMENTS (Continued)

All of the County's funds are in US Government Securities and South Carolina Pooled Investments. The US Government Securities are not considered to have credit risk and do not require disclosure of credit quality.

The County Treasurer's Investment Pool is governed by state statutes and oversight. The pool limits credit risk by investing only in US Government Securities (direct obligations), Federal Agency Securities and Repurchase Agreements secured by the US Government and/or Federal Agency Securities and A1/P1 Commercial Paper (Moody's/S&P highest rating).

US Government backed securities:	
Collateralized mortgage obligations	\$ 7,458
US Treasury Strips	272,414
U.S Government debentures	<u>6,124,742</u>
	6,404,614
Investment in South Carolina Pooled Investment Fund	<u>41,404,465</u>
Total investments	<u>\$ 47,809,079</u>

In these financial statements investments are allocated and reported as follows:

In governmental funds	\$ 14,897,705
In proprietary funds	1,053,578
In agency funds	5,482,724
In investment trust funds	<u>26,375,072</u>
	<u>\$ 47,809,079</u>

As discussed in Note 1, the County maintains an investment pool with internal and external portions. Condensed financial statement information follows:

	Internal Investment Pool	External Investment Pool	Total Pool
Assets:			
Cash	\$ 1,386,876	\$ 5,111,080	\$ 6,497,956
Investments	<u>11,783,832</u>	<u>26,341,773</u>	<u>38,125,605</u>
Net Assets	<u>\$ 13,170,708</u>	<u>\$ 31,452,853</u>	<u>\$ 44,623,561</u>
Additions:			
Deposits	\$ 27,713,981	\$ 116,261,666	\$ 143,975,647
Change in fair value of investments	24,319	65,356	89,675
Interest earnings	<u>485,616</u>	<u>1,251,524</u>	<u>1,737,140</u>
Total Additions	28,223,916	117,578,546	145,802,462
Deductions:			
Distribution to pool participants	<u>(26,337,085)</u>	<u>(122,673,977)</u>	<u>(149,011,062)</u>
Net increase	1,886,831	(5,095,431)	(3,208,600)
Net assets- beginning	<u>11,283,877</u>	<u>36,548,283</u>	<u>47,832,160</u>
Net assets-ending	<u>\$ 13,170,708</u>	<u>\$ 31,452,852</u>	<u>\$ 44,623,560</u>

The county treasurer also holds cash and investments for agencies which do not participate in the pools.

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 3 – Prior Year Adjustments

Total capital assets were understated in the prior year as follows:

Total capital assets for governmental activities – understatement	\$ (4,061,253)
Total capital assets for business type activities – understatement	<u>(125,609)</u>
Net Understatement	<u>\$ (4,186,862)</u>

NOTE 4 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2008, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balances
Governmental activities:				
<i>Capital assets not being depreciated</i>				
Land and improvements	\$ 3,043,118	-	-	\$ 3,043,118
Construction in progress - road projects	<u>338,618</u>	-	-	<u>338,618</u>
Total capital assets not being depreciated	<u>\$ 3,381,736</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,381,736</u>
<i>Capital assets being depreciated</i>				
Infrastructure	\$ 3,316,324	-	-	\$ 3,316,324
Buildings and improvements	20,879,842	230,199	-	21,110,041
Equipment	<u>14,573,467</u>	<u>1,424,331</u>	-	<u>15,997,798</u>
Total capital assets being depreciated	38,769,633	1,654,530	-	40,424,163
<i>Accumulated depreciation</i>				
Infrastructure	(1,446,076)	(165,816)	-	(1,611,892)
Buildings and improvements	(12,416,898)	(1,497,455)	-	(13,914,353)
Equipment	<u>(11,465,940)</u>	<u>(1,759,360)</u>	-	<u>(13,225,300)</u>
Total accumulated depreciation	<u>(25,328,914)</u>	<u>(3,422,631)</u>	-	<u>(28,751,545)</u>
Net assets being depreciated	<u>13,440,719</u>	<u>(1,768,101)</u>	-	<u>11,672,618</u>
Net capital assets - governmental activities	<u>\$ 16,822,455</u>	<u>\$ (1,768,101)</u>	<u>\$ -</u>	<u>\$ 15,054,354</u>
	Beginning Balance	Increases	Decreases	Ending Balances
Business-type activities:				
<i>Capital assets not being depreciated</i>				
Land and improvements	\$ 1,312,333	-	-	\$ 1,312,333
<i>Capital assets being depreciated</i>				
Buildings and improvements	640,609	-	-	640,609
Equipment	<u>1,379,283</u>	<u>199,752</u>	-	<u>1,579,035</u>
Total capital assets being depreciated	2,019,892	199,752	-	2,219,644
<i>Accumulated depreciation</i>				
Buildings and improvements	(137,395)	(13,629)	-	(151,024)
Equipment	<u>(1,265,351)</u>	<u>(160,763)</u>	-	<u>(1,426,114)</u>
Total accumulated depreciation	<u>(1,402,746)</u>	<u>(174,392)</u>	-	<u>(1,577,138)</u>
Net assets being depreciated	<u>617,146</u>	<u>25,360</u>	-	<u>642,506</u>
Net capital assets - business-type activities	<u>\$ 1,929,479</u>	<u>\$ 25,360</u>	<u>\$ -</u>	<u>\$ 1,954,839</u>

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 4 – CAPITAL ASSETS AND DEPRECIATION (Continued)

Depreciation was charged to functions as follows:

Governmental activities:		Business-type activities:	
General government	\$ 138,014	Landfill	\$ 41,372
Public works	760,987	Garbage	42,525
Judiciary & law enforcement	1,703,727	Recycling	39,466
Health, medical & social services	561,655	Transport	51,029
Research, planning & development	135,726		<u>\$ 174,392</u>
Parks, recreation & tourism	118,378		
Elections & registration	4,144		
	<u>\$ 3,422,631</u>		

NOTE 5 – LONG-TERM DEBT

Long-term Liabilities

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition, construction and major improvement to its buildings and other facilities. The original amount of general obligation bonds issued in prior years was \$8,404,000. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds are issued as multi-year (15 to 30 years) serial bonds with varying amounts of principal maturing each year.

General obligations bonds currently outstanding are:

Governmental Activities:

	<u>Maturity Date</u>	<u>Interest Rates</u>	<u>Amounts</u>
1994 Library Building Bonds	4/28/2018	5.13%	\$ 632,595
1997 Detention Center Building Bonds	3/1/2012	4.3%-6.30%	1,750,000
1998 Airport Storage Facility Building Bonds	6/28/2028	4.75%	281,568
1999 Detention Center Building Bonds	3/18/2014	5.00%	965,000
			<u>\$ 3,629,163</u>

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>
<u>June 30</u>		
2009	610,680	169,084
2010	644,012	140,063
2011	677,515	110,160
2012	711,196	78,679
2013	255,059	45,613
2014-2018	557,898	99,015
2019-2023	76,508	34,112
2024-2028	96,295	14,131
	<u>\$ 3,629,163</u>	<u>\$ 690,857</u>

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

Both the 1994 Library Bonds and the 1998 Airport Storage Facility Bonds require the County to establish “cushion funds”. At June 30, 2008, the required amount allocated to each fund was \$89,351 and \$22,120, respectively.

NOTE 5 – LONG-TERM DEBT (Continued)

Revenue Bonds

The County also issues bonds where the government pledges income derived from the acquired or constructed asset to pay the debt service. The original amount of revenue bonds issued in prior years was \$1,054,700.

Revenue bonds currently outstanding are:

Governmental Activities:

	<u>Maturity Date</u>	<u>Interest rates</u>	<u>Amounts</u>
1996 Airport Hanger Bonds	6/13/25	4.875 %	\$ 767,806

The 1996 Airport Hanger Bond requires the County to establish a “cushion fund”. At June 30, 2008, \$67,080 was allocated to the cushion fund.

Annual debt service requirements to maturity for revenue bonds payable are as follows:

Year Ending June 30	Principal	Interest
2009	\$ 29,337	\$ 37,743
2010	30,842	36,238
2011	32,423	34,657
2012	34,086	32,994
2013	35,833	31,247
2014-2018	208,686	126,714
2019-2023	267,962	67,438
2024-2026	128,637	9,150
	\$ 767,806	\$ 376,181

Landfill Closure and Post-closure Care Costs

Business-Type Activities:

The County previously operated a landfill that accepted municipal solid waste. In accordance with state and federal laws and regulations a final cover was placed when the landfill no longer accepted solid waste. In addition, the County is required to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The County annually reviews total post-closure costs expected to be incurred and provides for any future post-closure costs. The estimated total current cost of future landfill post-closure care (\$1,405,825) is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of June 30, 2008. However, the actual cost of post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

Conduit Debt Obligations

From time to time the County, by ordinance, authorizes issuance of certain bonds for which the County assumes no responsibility for repayment. These bonds, therefore, do not appear as liabilities in the accompanying financial statements. These bonds provide low-cost capital financing for construction of private facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Such debt exceeded \$600 million dollars when originally issued.

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 5 – LONG-TERM DEBT (Continued)

Long-term liability activity for the year ended June 30, 2008, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due in One Year
Governmental Activities					
Long-term Debt					
General obligation bonds	\$ 4,206,672	\$ -	\$ 577,509	\$ 3,629,163	\$ 610,680
Revenue bonds	<u>796,792</u>	<u>-</u>	<u>29,053</u>	<u>767,739</u>	<u>29,337</u>
Total Long-Term Debt	5,003,464	-	606,562	4,396,902	640,017
Other Long-Term Liabilities					
Compensated absences	<u>771,122</u>	<u>598,562</u>	<u>771,122</u>	<u>598,562</u>	<u>598,562</u>
Total Long-Term Liabilities for Governmental Activities	<u>\$ 5,774,586</u>	<u>\$ 598,562</u>	<u>\$ 1,377,684</u>	<u>\$ 4,995,464</u>	<u>\$ 1,238,579</u>
Business-type Activities					
Long-term Debt					
Landfill post-closure costs	\$ 1,428,797	\$ -	\$ 22,972	\$ 1,405,825	\$ 58,652
Compensated absences	<u>25,137</u>	<u>17,054</u>	<u>25,137</u>	<u>17,054</u>	<u>32,133</u>
Total Long-term Liabilities for Business-type Activities	<u>\$ 1,453,934</u>	<u>\$ 17,054</u>	<u>\$ 48,109</u>	<u>\$ 1,422,879</u>	<u>\$ 90,785</u>

Payments on the general obligation bonds and revenue bonds are made by the debt service fund. Governmental activities lease purchase agreements are paid from the general fund; business-type activities lease purchase agreement is paid from the environmental services fund. Compensated absences are liquidated by the funds paying employee compensation, which include the general and special revenue governmental funds as well as the environmental services enterprise fund.

NOTE 6 – GOVERNMENTAL INTERFUND BALANCES AND ACTIVITY

The balance between Governmental Funds is represented by:

<u>Receivable Fund</u>	<u>Due to/from Other Funds</u>	
	<u>Payable Fund</u>	
General Fund	Delinquent Tax Collector	\$ 300 Cash on hand
General Fund	Historical Commission	4,887 Cash on hand
General Fund	Development Partnership Fund - Jetport	66,784 Loan due in annual installments of \$8,000
General Fund	Magistrates	41,484 Collection of fines and fees remittance pending
General Fund	Clerk of Court	200 Cash on hand
General Fund	Clerk of Court	<u>63,141</u> Collection of fines and fees remittance pending
		<u>\$ 176,796</u>

Transfer to/from other funds:

The General Fund transferred \$346,167 to the Development Partnership Fund for operations

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 7 – PENSION COST

Plan Description

The County participates in the South Carolina Retirement System (SCRS) and the South Carolina Police Officers Retirement System (SCPORS), which are cost-sharing multiple-employer defined benefit pension plans administered by the SCRS, a Division of the State Budget and Control Board. Both the SCRS and SCPORS offer retirement and disability benefits, cost of living adjustments on an ad-hoc basis, life insurance benefits, and survivor benefits. The plan's provisions are established under Title 9 of the SC Code of Laws.

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

Both employees and employers are required to contribute to the plan under the authority of Title 9 of the SC Code of Laws. Employee required contributions for the SCRS plan is 6.50% of salary and for SCPORS plan is 6.50% of salary. The employers are required to contribute 8.05% of eligible compensation for the SCRS plan and 10.30% for SCPORS. In addition to the above rates participating employers of the SCRS contribute .15% of payroll to provide a group life insurance benefit for their participants; and employers of the SCPORS contribute .2% of payroll to provide a group life insurance benefit and .2% of payroll to provide an accidental death benefit.

The County contributes the actuarially required contribution rate. The County contributed 100% of its required contribution during the current fiscal year and the preceding two fiscal years as follows:

June 30, 2008	\$	1,138,081
June 30, 2007	\$	1,026,580
June 30, 2006	\$	947,416

In August 2004, the GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective for the County's fiscal year beginning July 1, 2007. Statement 45 requires accrual-based measurement, recognition and disclosure of OPEB expenses, such as retiree medical and dental cost, over the employees' years of service, along with related liability, net of any plan assets. For the County, this will result in increased expenses and a related liability which will likely be significant. The County is currently evaluating the effect that Statement No. 45 will have on its financial statements. The County is currently committed to paying \$100 per month for its 10 participating retirees. At June 30, 2008, the County had a total 342 employees.

NOTE 8 – CLAIMS AND JUDGEMENTS

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of June 30, 2008, significant amounts of grant expenditures have not been audited by the appropriate grantor government. The County believes that disallowed expenditures, if any, based on subsequent grantor government audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

NOTE 9 – LITIGATION AND CLAIMS

Pending Litigation. The County is a defendant in a number of miscellaneous lawsuits. Most involve matters whose potential damage does not exceed the liability coverage offered by insurance. Other matters being contested either are not material to the financial statements or have not progressed sufficiently to enable reasonable estimates of potential losses, if any, to be made.

**DARLINGTON COUNTY, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

NOTE 10 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

REQUIRED SUPPLEMENTARY INFORMATION

Darlington County, South Carolina
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 11,373,570	\$ 11,373,570	\$ 11,646,871	\$ 273,301
Intergovernmental	6,877,640	6,916,760	5,818,969	(1,097,791)
Charges for services	2,623,500	2,623,500	2,702,842	79,342
Fines and forfeits	530,620	530,620	626,328	95,708
Interest	400,000	400,000	472,909	72,909
Rent and royalties	81,120	81,120	78,116	(3,004)
Donations	25,000	25,000	12,500	(12,500)
Licenses and permits	574,230	574,230	626,262	52,032
Miscellaneous	1,273,510	1,445,390	1,100,390	(345,000)
Other financing sources	69,360	1,109,360	1,170,626	61,266
Total Revenues	23,828,550	25,079,550	24,255,813	(823,737)
Expenditures:				
Current operations:				
General government	2,524,160	2,551,054	2,464,557	86,497
Public works	2,972,880	3,390,006	3,354,819	35,187
Judiciary & law enforcement	9,588,030	9,647,011	9,506,705	140,306
Health, medical & social services	4,544,490	4,494,040	4,299,945	194,095
Agricultural	47,960	47,990	47,481	509
Research, planning & development	267,400	1,482,910	1,466,120	16,790
Cultural, recreational, parks	780,980	784,050	733,222	50,828
Elections and registration	91,150	128,387	117,145	11,242
Non-departmental	1,067,670	169,016	173,969	(4,953)
Capital Expenditures	1,528,410	1,969,666	1,618,443	351,223
Debt Service	0	0	0	-
Total Expenditures	23,413,130	24,664,130	23,782,406	881,724
Excess (deficiency) of revenues over (under) expenditures	415,420	415,420	473,407	57,987
Other financing sources (uses)				
Transfers to other funds	(415,420)	(415,420)	(313,525)	101,895
Excess (deficiency) of revenues and other sources (uses) - budgetary basis	\$ -	\$ -	\$ 159,882	\$ 159,882

Reconciliation of budgetary basis to generally accepted accounting principles (GAAP) basis:

Net Accruals: Revenue and Exp.	1,481,657
Encumbrances	(201,079)
Net change in fund balance	1,440,460
Beginning fund balance	12,900,698
Ending fund balance	<u>\$ 14,341,158</u>

See accountants' report.

Darlington County, South Carolina
Budgetary Comparison Schedule - Library Board of Trustees
For the Year Ended June 30, 2008

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	1,022,660	1,022,660	1,064,526	\$ 41,866
Intergovernmental	271,640	271,640	187,283	(84,357)
Charges for services	53,000	53,000	65,566	12,566
Donations	-	-	-	-
Miscellaneous	700	700	3,679	2,979
Total Revenues	1,348,000	1,348,000	1,321,054	(26,946)
Expenditures:				
Current:				
Cultural	1,348,000	1,348,000	1,239,442	108,558
Capital outlay	-	-	-	-
Total Expenditures	1,348,000	1,348,000	1,239,442	108,558
Excess of revenues over (under) expenditures	\$ -	\$ -	81,612	\$ 81,612
Beginning fund balance			823,966	
Ending fund balance			905,578	
Adjustments to reconcile to GAAP Basis:				
Change in Encumbrance accounts			(1,539)	
Net change in accruals			101,419	
Fund Balance-GAAP Basis			<u>\$ 1,005,458</u>	
			-	

See accountants' report.

Darlington County, South Carolina
Budgetary Comparison Schedule - Fire Board
For the Year Ended June 30, 2008

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	1,077,570	\$ 1,123,470	\$ 1,067,834	\$ (55,636)
Charges for services	-	-	741	741
Miscellaneous	45,900	-	-	-
Total Revenues	1,123,470	1,123,470	1,068,575	(54,895)
Expenditures:				
Current:				
Health, medical & social services	924,470	924,220	900,124	24,096
Capital outlay	199,000	199,250	216,549	(17,299)
Total Expenditures	1,123,470	1,123,470	1,116,673	6,797
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	(48,098)	<u>\$ (48,098)</u>
Beginning fund balance			704,738	
Ending fund balance			656,640	
Adjustments to reconcile to GAAP Basis:				
Change in accrued expenses			(69,889)	
Fund Balance-GAAP Basis			<u>\$ 586,751</u>	
			-	

See accountants' report

SUPPLEMENTARY INFORMATION

Darlington County, South Carolina
Combining Balance Sheet - Non-major Government Funds
June 30, 2008

Special Revenue Funds

	Emergency Telephone System	Darlington Development Partnership	Municipal Fire Protection Districts	Woodrow Lewis Court Library Commission	Total	Debt Service Fund	Total Non-major Funds
Assets:							
Cash	\$ 388	\$ 1,057	\$ -	\$ 49,199	\$ 50,644	\$ -	\$ 50,644
Cash/equity with treasurer	-	-	-	-	-	-	-
Investments with treasurer	961,739	299,113	10,358	12,953	1,284,163	415,755	1,699,918
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Property tax receivable	-	-	25,766	-	25,766	42,421	68,187
Total Assets	\$ 962,127	\$ 300,170	\$ 36,124	\$ 62,152	\$ 1,360,573	\$ 458,176	\$ 1,818,749
Liabilities:							
Accounts payable	\$ 4,025	\$ 6,825	\$ -	\$ -	\$ 10,850	\$ -	\$ 10,850
Due to general fund	-	66,784	-	-	66,784	-	66,784
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Deferred property tax	-	-	21,250	-	21,250	34,957	56,207
Deferred Rent	-	-	-	-	-	6,149	6,149
Accrued payroll salaries	1,004	749	-	-	1,753	-	1,753
Total Liabilities	5,029	74,358	21,250	-	100,637	41,106	141,743
Fund Balances:							
Reserved:							
Reserved for encumbrances	-	-	-	-	-	-	-
Reserved under bond covenants	-	-	-	-	-	178,551	178,551
Unreserved:							
Special revenue fund	957,098	225,812	14,874	62,152	1,259,936	-	1,259,936
Capital projects fund	-	-	-	-	-	-	-
Debt service fund	-	-	-	-	-	238,519	238,519
Undesignated	-	-	-	-	-	-	-
Total Fund Balances	957,098	225,812	14,874	62,152	1,259,936	417,070	1,677,006
Total Liabilities and Fund Balances	\$ 962,127	\$ 300,170	\$ 36,124	\$ 62,152	\$ 1,360,573	\$ 458,176	\$ 1,818,749

See accountants' report.

Darlington County, South Carolina
Combining Statement of Revenue, Expenditures
and Changes in Fund Balance - Non-major Funds
June 30, 2008

Special Revenue Funds

	Emergency Telephone System	Darlington Development Partnership	Municipal Fire Protection Districts	Woodrow Lewis Court Library Commission	Total	Debt Service Fund	Total Non-major Funds
Revenues:							
Taxes	\$ -	\$ -	\$ 583,467	\$ -	\$ 583,467	\$ 976,660	\$ 1,560,127
Intergovernmental	-	188,755	-	-	188,755	-	188,755
Charges for services	393,744	-	-	-	393,744	-	393,744
Fines and forfeits	-	-	-	26,083	26,083	-	26,083
Interest	33,001	-	-	334	33,335	11,637	44,972
Rent and royalties	-	20,669	-	-	20,669	76,844	97,513
Miscellaneous	2,493	4,850	-	807	8,150	-	8,150
Total Revenues	429,238	214,274	583,467	27,224	1,254,203	1,065,141	2,319,344
Expenditures:							
Current operations:							
Judiciary & law enforcement	-	-	-	16,880	16,880	-	16,880
Health, medical & social services	-	-	588,290	-	588,290	-	588,290
Research, planning & development	206,489	430,272	-	-	636,761	-	636,761
Capital expenditures	26,268	-	-	-	26,268	-	26,268
Debt Service							
Principal	-	-	-	-	-	606,533	606,533
Interest	-	-	-	-	-	235,642	235,642
Total Expenditures	232,757	430,272	588,290	16,880	1,268,199	842,175	2,110,374
Excess revenue over (under) expenditures before transfers	196,481	(215,998)	(4,823)	10,344	(13,996)	222,966	208,970
Other financing sources							
Transfers from other funds	-	313,525	-	-	313,525	-	313,525
Excess revenue and other sources over expenditures & other uses	196,481	97,527	(4,823)	10,344	299,529	222,966	522,495
Beginning fund balance	760,617	128,285	19,697	51,808	960,407	194,104	1,154,511
Ending fund balance	\$ 957,098	\$ 225,812	\$ 14,874	\$ 62,152	\$ 1,259,936	\$ 417,070	\$ 1,677,006

See accountants' report.

Darlington County, South Carolina
Combining Statement of Net Assets - Fiduciary Funds
Agency Funds
June 30, 2008

	<u>Treasurer's Office</u>	<u>Delinquent Tax Collector</u>	<u>Magistrates</u>	<u>Clerk of Court</u>	<u>Historical Commission</u>	<u>Sheriff's Drug Fund</u>	<u>Total</u>
ASSETS							
Cash, including time deposits	\$ 1,063,810	\$ 408,956	\$ 266,615	\$ 640,436	\$ 4,887	\$ 68,682	\$ 2,453,386
Investments at cost or amortized costs	5,482,724	-	-	-	-	-	5,482,724
Total Assets	<u>\$ 6,546,534</u>	<u>\$ 408,956</u>	<u>\$ 266,615</u>	<u>\$ 640,436</u>	<u>\$ 4,887</u>	<u>\$ 68,682</u>	<u>\$ 7,936,110</u>
LIABILITIES							
Due to other funds	\$ -	\$ 300	\$ 41,484	\$ 63,341	\$ 4,887	\$ -	\$ 110,012
Due to other taxing units	6,040,486	-	48,719	61,996	-	-	6,151,201
Due to others	506,048	408,656	176,412	515,099	-	68,682	1,674,897
Total Liabilities	<u>\$ 6,546,534</u>	<u>\$ 408,956</u>	<u>\$ 266,615</u>	<u>\$ 640,436</u>	<u>\$ 4,887</u>	<u>\$ 68,682</u>	<u>\$ 7,936,110</u>
	-	-	-	-	-	-	-

See notes to the financial statements.

GENERAL FUND

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
TAXES:			
CURRENT TAXES	\$ 10,349,140	\$ 10,550,210	\$ 201,070
DELINQUENT TAX COLLECTION	300,000	424,156	124,156
TOTAL TAXES	<u>10,649,140</u>	<u>10,974,365</u>	<u>325,225</u>
FEE IN LIEU OF TAXES:			
FEES IN LIEU OF TAXES	724,430	672,506	(51,924)
TOTAL FEE IN LIEU OF TAXES	<u>724,430</u>	<u>672,506</u>	<u>(51,924)</u>
LICENSES AND PERMITS:			
HAWKERS LICENSE	1,300	500	(800)
TAX ASSESSOR'S FEES	12,080	10,888	(1,192)
CABLE VISION FRANCHISE	250,000	289,289	39,289
BLDG./CODE ENF/PERMIT FEES	310,000	325,535	15,535
COMMUNICATIONS TOWER FEES	850	50	(800)
TOTAL LICENSES AND PERMITS	<u>574,230</u>	<u>626,262</u>	<u>52,032</u>
INTERGOVERNMENTAL:			
FAM. COURT DSS FILING FEE	42,300	53,250	10,950
FAM. COURT DSS UNIT COST	204,150	201,737	(2,413)
FAMILY COURT SIP	60,000	58,041	(1,959)
FEDERAL DRUG FUND	-	12,552	12,552
SHERIFF DSS UNIT COST	25,560	17,210	(8,351)
FEDERAL INMATES	137,790	162,982	25,192
SOCIAL SERVICES REBATE	60,000	78,269	18,269
ELECTION & REGIS. REBATE	104,480	50,451	(54,029)
EMERG./PREP.STATE/FEDERAL	17,840	17,835	(5)
SALARY SUPPLEMENTS	6,300	6,300	-
TAX SUPPLIES	2,250	2,250	(0)
VETERANS AFFAIRS	7,720	8,190	470
DHEC/EMS GRANT	22,320	23,584	1,264
STATE ALLOCATION PARD	51,880	-	(51,880)
MISCELLANEOUS GRANTS	146	-	(146)
DHEC DUI GRANT	900	-	(900)
LOCAL PAVING PIN 37266	-	70,000	70,000
LOCAL PAVING PIN 35947	392,854	312,320	(80,534)
SHERILL BUFFER ZONE 2005	-	49,539	49,539
LOCAL PAVING PIN 30712	507,000	17,267	(489,733)
EMERG MANAGEMENT PEFORMANCE	10,700	11,531	831
LOCAL GOVERNMENT FUNDS	3,582,570	2,864,731	(717,839)
ACCOMODATION TAX	60,000	66,132	6,132

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
INTERGOVERNMENTAL (CONTINUED):			
ROAD MAINTENANCE FEE	1,620,000	1,734,799	114,799
TOTAL INTERGOVERNMENTAL	<u>6,916,760</u>	<u>5,818,969</u>	<u>(1,097,791)</u>
CHARGES FOR SERVICES:			
CLERK OF COURT FEES	195,440	160,088	(35,352)
DOCUMENTARY STAMPS	146,740	142,392	(4,348)
HISTORICAL COMMISSION FEES	2,770	1,379	(1,391)
JUDGE OF PROBATE FEES	130,000	133,412	3,412
MAGISTRATE FEES	144,980	133,370	(11,610)
TAX COLLECTOR COST & FEES	170,000	223,602	53,602
TREAS. DATA PROCESS FEES	13,660	13,110	(550)
FAMILY COURT FEES	229,110	205,046	(24,064)
MENTAL HEALTH HEARINGS	73,000	90,100	17,100
AUDITOR TEMPORARY TAGS	1,730	1,680	(50)
DECAL ISSUANCE FEES	30,000	39,761	9,761
PLANNING COMMISSION FEES	-	375	375
SHERIFF FEES	17,000	18,085	1,085
CC FALSE ALARMS	-	35	35
CENTRAL COMM. DISPATCHERS	177,790	179,408	1,618
SCHOOL RESOURCE OFFICER	67,280	109,287	42,007
EMS MED. SERVICE COLLECT.	1,200,000	1,228,729	28,729
HEALTH/VITAL STATIST. FEES	24,000	22,982	(1,018)
TOTAL CHARGES FOR SERVICE	<u>2,623,500</u>	<u>2,702,842</u>	<u>79,342</u>
FINES:			
CLERK OF COURT FINES	5,000	4,323	(677)
FAMILY COURT FINES	31,900	19,477	(12,423)
DRUG FUND FORFEITURES	50,000	87,030	37,030
MAGISTRATE FINES	370,370	406,303	35,933
BOND ESTREATMENT	-	21,821	21,821
VICTIM WITNESS PROGRAM	73,350	87,374	14,024
TOTAL FINES	<u>530,620</u>	<u>626,328</u>	<u>95,708</u>
INVESTMENT INCOME:			
INTEREST EARNED	400,000	472,909	72,909
TOTAL INVESTMENT INCOME	<u>400,000</u>	<u>472,909</u>	<u>72,909</u>
RENTS & ROYALTIES:			
RENTS RECEIVED MISC.	5,000	2,615	(2,385)
USDA RENT	33,870	33,876	6

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
 SCHEDULE OF REVENUES
 BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)
 For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
RENTS & ROYALTIES (CONTINUED):			
FIRING RANGE	220	675	455
LAKE DARPO CABIN RENT	1,500	420	(1,080)
SC/DSS/FIA RENT	36,210	36,210	-
PROSPERTY DAYCARE	4,320	4,320	-
TOTAL RENTS & ROYALTIES	<u>81,120</u>	<u>78,116</u>	<u>(3,004)</u>
CONTRIBUTIONS AND DONATIONS:			
CP&L EPA FNF	<u>25,000</u>	<u>12,500</u>	<u>(12,500)</u>
TOTAL CONTRIBUTIONS AND DONATIONS	<u>25,000</u>	<u>12,500</u>	<u>(12,500)</u>
MISCELLANEOUS INCOME:			
COMMISSIONS RECEIVED	43,960	42,798	(1,162)
CAPITAL FUND	1,361,430	1,045,000	(1,361,430)
CLERK OF COURT COPY MACHINE	-	15,731	15,731
MISCELLANEOUS REVENUE	<u>40,000</u>	<u>(3,138)</u>	<u>(43,138)</u>
TOTAL MISCELLANEOUS INCOME	<u>1,445,390</u>	<u>1,100,390</u>	<u>(345,000)</u>
OTHER FINANCING SOURCES:			
COUNTY LIBRARY LOAN	50,000	50,000	-
COMMUNITY ACTION AGENCY	6,360	6,360	-
JETPORT LOAN REPAYMENT	8,000	-	(8,000)
PEE DEE ELECTRIC LOAN	1,040,000	1,040,000	-
SALE OF PROP./FIXED ASSETS	<u>5,000</u>	<u>74,266</u>	<u>69,266</u>
TOTAL OTHER FINANCING SOURCES	<u>1,109,360</u>	<u>1,170,626</u>	<u>61,266</u>
TOTAL ALL REVENUES	<u>\$ 25,079,550</u>	<u>\$ 24,255,814</u>	<u>\$ (823,736)</u>

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
COUNTY COUNCIL / LEGISLATIVE:			
REG. FT SALARIES/WAGES	\$ 90,570	\$ 90,570	\$ 0
INCENTIVE PAY	1,100	1,093	7
HEALTH INSURANCE	29,910	29,909	2
FICA	5,950	5,949	1
POLICE RETIREMENT	750	749	1
STATE RETIREMENT	6,930	6,829	101
WORKER'S COMPENSATION	2,890	2,890	-
MEMBERSHIPS AND DUES	50	50	-
SVCS-OFFICIAL/ADMIN.	2,270	2,261	9
RE&MC/OFFICE FUR./EQUIP	800	786	14
TORT	5,070	5,070	-
POSTAGE	2,000	1,624	376
ADVERTISING	2,780	2,778	2
PRINTING AND BINDING	100	100	-
TRAVEL AND TRAINING	21,511	21,204	307
OFFICE SUPPLIES	2,200	1,799	402
OTHER EQUIP OVER 500	3,370	3,365	5
TOTAL CNTY COUNCIL/LEG	<u>178,251</u>	<u>177,023</u>	<u>1,228</u>
ADMINISTRATION:			
REG. FT SALARIES/WAGES	97,780	94,860	2,920
REG. PT SALARIES/WAGES	5,450	2,515	2,935
INCENTIVE PAY	1,910	1,904	6
HEALTH INSURANCE	11,770	11,763	7
FICA	8,090	7,016	1,074
STATE RETIREMENT	8,980	8,476	504
WORKER'S COMPENSATION	3,810	3,810	-
SVCS-OFFICIAL/ADMIN.	200	-	200
SVCS-TEC/GENERAL	8,100	7,466	635
SVCS-TEC/DATA PROCESS.	45,140	45,131	10
REPAIR/REPLACE COMPUTERS	1,500	1,500	0
RE&MC/OFFICE FUR./EQUIP	90	85	5
MLS CONTRACT	2,700	1,523	1,177
RENTALS AND LEASES	15,893	15,893	-
INSURANCE	930	929	1
TORT	660	660	-
SURETY BONDS	270	270	-
TELEPHONE-PAGERS	12,482	12,482	-
POSTAGE	284	137	147
TRAVEL AND TRAINING	1,980	1,430	550
OFFICE SUPPLIES	300	185	115

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
ADMINISTRATION (CONTINUED):			
SPEC. DEPT. SUPPLIES	1,500	1,284	216
FUEL-VEH. & EQUIP	701	701	-
BOOKS & PERIODICALS	340	300	40
TOTAL ADMINISTRATION	<u>230,860</u>	<u>220,319</u>	<u>10,541</u>
FINANCE/BUDGET/GRANTS MGMT:			
REG. FT SALARIES/WAGES	115,990	113,592	2,398
INCENTIVE PAY	2,680	2,676	4
HEALTH INSURANCE	18,630	18,625	5
FICA	9,090	8,084	1,006
STATE RETIREMENT	10,310	10,291	19
WORKER'S COMPENSATION	640	640	-
MEMBERSHIPS AND DUES	110	-	110
SVCS-TEC/DATA PROCESS.	4,786	4,785	1
RE&MC/OFFICE FUR./EQUIP	460	263	197
TORT	710	710	-
POSTAGE	3,331	3,331	-
ADVERTISING	50	50	-
PRINTING AND BINDING	3,070	2,383	687
TRAVEL AND TRAINING	1,670	256	1,414
OFFICE SUPPLIES	3,603	3,603	-
TOTAL FINANCE/BUDGET/GRANTS MGMT	<u>175,130</u>	<u>169,288</u>	<u>5,842</u>
EXTERNAL AND INTERNAL AUDITING:			
SVCS-OFFICIAL/ADMIN.	33,750	32,475	1,275
TOTAL EXTERNAL AND INTERNAL AUDITING	<u>33,750</u>	<u>32,475</u>	<u>1,275</u>
PURCHASING:			
REG. FT SALARIES/WAGES	33,720	33,717	3
INCENTIVE PAY	850	843	7
HEALTH INSURANCE	5,320	5,312	8
FICA	2,650	2,469	181
STATE RETIREMENT	3,060	3,055	5
WORKER'S COMPENSATION	190	190	-
MEMBERSHIPS AND DUES	490	410	80
TORT	30	30	-
POSTAGE	1,100	802	298
PRINTING AND BINDING	300	300	-
TRAVEL AND TRAINING	1,000	995	5
OFFICE SUPPLIES	1,000	951	49
TOTAL PURCHASING	<u>49,710</u>	<u>49,074</u>	<u>636</u>

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
HUMAN RESOURCES:			
REG. FT SALARIES/WAGES	39,940	36,824	3,116
INCENTIVE PAY	970	921	49
HEALTH INSURANCE	6,500	2,143	4,357
FICA	3,120	2,783	337
STATE RETIREMENT	3,620	3,336	284
WORKER'S COMPENSATION	210	210	-
SVCS-OFFICIAL/ADMIN.	1,980	1,980	-
SVSC-OTHER PROFESSIONAL	2,500	2,500	-
SVCS-TEC/GENERAL	5,000	4,669	331
TORT	640	640	-
POSTAGE	800	483	317
PRINTING AND BINDING	360	224	136
TRAVEL AND TRAINING	450	293	157
OFFICE SUPPLIES	1,800	1,619	181
BOOKS & PERIODICALS	700	610	90
FURN/FIXT. OVER 500	1,550	1,229	321
TOTAL HUMAN RESOURCES	<u>70,140</u>	<u>60,463</u>	<u>9,677</u>
SAFETY COMMITTEE:			
WORKER'S COMPENSATION	-	(5,079)	5,079
MEMBERSHIPS AND DUES	300	300	-
TRAVEL AND TRAINING	320	252	68
MEDICINE & MED SUPPLIES	4,930	4,911	19
OFFICE SUPPLIES	500	449	51
SPEC. DEPT. SUPPLIES	350	305	45
BOOKS & PERIODICALS	830	796	34
TOTAL SAFETY COMMITTEE	<u>7,230</u>	<u>1,935</u>	<u>5,295</u>
CENTRAL STORES:			
POSTAGE	4,139	4,139	-
BRDG,CLNG,CHEM SUPPLIES	7,861	4,894	2,967
OFFICE SUPPLIES	3,000	(5,616)	8,616
TOTAL CENTRAL STORES	<u>15,000</u>	<u>3,417</u>	<u>11,583</u>
DELEGATION:			
REG. PT SALARIES/WAGES	10,590	10,590	-
FICA	810	810	-
STATE RETIREMENT	960	959	0
WORKER'S COMPENSATION	60	60	-
TORT	30	30	-

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
 SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
 For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
DELEGATION (CONTINUED):			
DIRECT ASSISTANCE	6,000	6,000	-
TOTAL DELEGATION	<u>18,450</u>	<u>18,450</u>	<u>0</u>
AUDITOR:			
REG. FT SALARIES/WAGES	142,370	140,154	2,216
INCENTIVE PAY	3,510	3,504	6
HEALTH INSURANCE	15,450	15,444	6
FICA	10,522	10,418	104
STATE RETIREMENT	12,700	12,698	2
WORKER'S COMPENSATION	2,670	2,670	-
MEMBERSHIPS AND DUES	90	75	15
SVCS-TEC/DATA PROCESS.	90,974	90,974	-
TORT	750	750	-
TELEPHONE-PAGERS	1,510	1,362	148
POSTAGE	704	704	-
ADVERTISING	50	-	50
PRINTING AND BINDING	7,258	7,258	-
TRAVEL AND TRAINING	1,582	1,214	368
OFFICE SUPPLIES	2,100	2,053	47
BOOKS & PERIODICALS	400	255	145
TOTAL AUDITOR	<u>292,640</u>	<u>289,534</u>	<u>3,106</u>
CORONER:			
REG. FT SALARIES/WAGES	31,670	31,666	4
INCENTIVE PAY	800	792	8
HEALTH INSURANCE	8,490	8,482	8
FICA	2,165	2,138	27
POLICE RETIREMENT	3,390	3,388	2
WORKER'S COMPENSATION	1,530	1,530	-
MEMBERSHIPS AND DUES	200	200	-
SVCS-OFFICIAL/ADMIN.	8,120	8,120	-
MLS CONTRACT	2,630	2,626	4
INSURANCE	686	686	-
TORT	640	640	-
TELEPHONE-PAGERS	1,890	1,874	16
POSTAGE	100	56	44
PRINTING AND BINDING	51	51	-
TRAVEL AND TRAINING	483	483	1
OFFICE SUPPLIES	633	632	1
UNIFORMS/CLOTHING/PPE	525	524	1
FUEL-VEH. & EQUIP	700	623	77

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
CORONER (CONTINUED):			
OTHER EQUIP OVER 500	2,500	2,333	167
TOTAL CORONER	<u>67,203</u>	<u>66,846</u>	<u>358</u>
AUTOPSIES:			
SVSC-OTHER PROFESSIONAL	51,413	51,406	7
SVCS-TEC/GENERAL	15,098	15,098	0
SVCS-CLINICAL/MEDICAL	425	425	-
TOTAL AUTOPSIES	<u>66,936</u>	<u>66,929</u>	<u>7</u>
VETERANS AFFAIRS:			
REG. FT SALARIES/WAGES	66,180	66,176	4
INCENTIVE PAY	1,660	1,654	6
HEALTH INSURANCE	7,710	7,706	4
FICA	5,190	4,986	204
STATE RETIREMENT	6,000	5,996	4
WORKER'S COMPENSATION	1,880	1,880	-
MEMBERSHIPS AND DUES	40	-	40
SVCS-TEC/GENERAL	13,110	13,108	2
RENTALS AND LEASES	1,580	1,563	17
TORT	660	660	-
TELEPHONE-PAGERS	1,589	1,529	61
POSTAGE	746	746	-
TRAVEL AND TRAINING	3,625	3,605	20
OFFICE SUPPLIES	4,170	4,083	87
OTHER EQUIP OVER 500	530	524	6
TOTAL VETERANS AFFAIRS	<u>114,670</u>	<u>114,215</u>	<u>455</u>
COUNTY ATTORNEY:			
SVSC-OTHER PROFESSIONAL	44,380	38,009	6,371
TRAVEL AND TRAINING	100	-	100
TOTAL COUNTY ATTORNEY	<u>44,480</u>	<u>38,009</u>	<u>6,471</u>
REGISTRATION / ELECTIONS ADMIN & SUPPORT:			
REG. FT SALARIES/WAGES	72,870	72,866	4
REG. PT SALARIES/WAGES	12,980	12,099	881
INCENTIVE PAY	1,830	1,822	8
HEALTH INSURANCE	12,610	12,607	3
FICA	6,201	6,123	78
STATE RETIREMENT	7,599	7,599	-
WORKER'S COMPENSATION	2,360	2,360	-
MEMBERSHIPS AND DUES	180	180	-
SVCS-OFFICIAL/ADMIN.	10,500	10,500	-

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
REGISTRATION / ELECTIONS ADMIN & SUPPORT (CONTINUED):			
SVCS-TEC/GENERAL	3,500	3,342	158
TORT	1,480	1,480	-
TRAVEL AND TRAINING	7,250	7,120	130
TOTAL ADM/SUPPORT SER	<u>139,360</u>	<u>138,098</u>	<u>1,262</u>
REGISTRATION:			
TELEPHONE-PAGERS	4,958	3,825	1,133
POSTAGE	3,173	2,776	396
PRINTING AND BINDING	480	420	60
OFFICE SUPPLIES	840	840	-
OTHER EQUIP OVER 500	3,670	3,668	2
TOTAL REGISTRATION	<u>13,120</u>	<u>11,529</u>	<u>1,592</u>
ELECTIONS:			
SVCS-OFFICIAL/ADMIN.	81,837	78,640	3,197
SVCS-TEC/DATA PROCESS.	15,620	13,097	2,523
RE&MC/OFFICE FUR./EQUIP	4,099	4,099	-
RENTALS AND LEASES	3,221	3,221	-
INSURANCE	3,497	418	3,079
POSTAGE	3,296	3,296	-
ADVERTISING	1,740	1,084	656
PRINTING AND BINDING	3,747	3,747	-
OFFICE SUPPLIES	920	722	198
SPEC. DEPT. SUPPLIES	1,440	1,380	60
TOTAL ELECTIONS	<u>119,417</u>	<u>109,704</u>	<u>9,713</u>
TREASURER:			
REG. FT SALARIES/WAGES	146,480	146,473	7
PART TIME TEMPORARY	5,400	4,152	1,248
INCENTIVE PAY	3,760	3,757	3
HEALTH INSURANCE	21,550	21,541	9
FICA	11,810	10,994	816
STATE RETIREMENT	13,230	13,224	6
WORKER'S COMPENSATION	2,280	2,280	-
MEMBERSHIPS AND DUES	100	100	-
SVCS-TEC/DATA PROCESS.	46,013	46,013	-
TORT	750	750	-
SURETY BONDS	1,150	1,150	-
TELEPHONE-PAGERS	1,010	936	74
POSTAGE	48,110	48,110	-
PRINTING AND BINDING	37,411	37,411	-

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DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
TREASURER (CONTINUED):			
LICENSES, PERMITS, FEES	220	220	-
TRAVEL AND TRAINING	2,500	1,931	569
OFFICE SUPPLIES	3,600	3,321	279
OTHER EQUIP OVER 500	4,340	-	4,340
TOTAL TREASURER	<u>349,714</u>	<u>342,364</u>	<u>7,350</u>
TAX COLLECTOR:			
REG. FT SALARIES/WAGES	102,750	101,062	1,688
INCENTIVE PAY	2,442	2,442	0
HEALTH INSURANCE	11,538	11,531	7
FICA	8,050	7,450	600
STATE RETIREMENT	9,160	9,156	4
WORKER'S COMPENSATION	2,440	2,440	-
MEMBERSHIPS AND DUES	90	80	10
SVCS-TEC/GENERAL	7,560	7,560	-
SVCS-TEC/DATA PROCESS.	15,920	15,909	11
INSURANCE	678	630	48
TORT	690	690	-
SURETY BONDS	1,150	1,148	3
TELEPHONE-PAGERS	1,250	1,227	23
POSTAGE	49,720	49,627	93
ADVERTISING	32,780	32,762	18
PRINTING AND BINDING	3,760	3,659	101
TRAVEL AND TRAINING	1,250	995	255
OFFICE SUPPLIES	3,190	2,291	899
SPEC. DEPT. SUPPLIES	500	298	202
FUEL-VEH. & EQUIP	600	540	60
TOTAL TAX COLLECTOR	<u>255,518</u>	<u>251,498</u>	<u>4,020</u>
TAX ASSESSOR:			
REG. FT SALARIES/WAGES	123,430	112,233	11,197
INCENTIVE PAY	3,210	3,209	1
HEALTH INSURANCE	20,700	18,777	1,923
FICA	9,730	8,183	1,547
STATE RETIREMENT	10,430	10,152	278
WORKER'S COMPENSATION	1,810	1,810	-
MEMBERSHIPS AND DUES	180	162	18
SVCS-TEC/DATA PROCESS.	15,400	12,805	2,595
RE&MC/OFFICE FUR./EQUIP	910	-	910
RENTALS AND LEASES	1,950	1,912	38
TORT	690	690	-

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For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
TAX ASSESSOR (CONTINUED):			
TELEPHONE-PAGERS	1,320	1,128	192
POSTAGE	2,185	2,185	-
ADVERTISING	250	150	100
PRINTING AND BINDING	570	569	1
TRAVEL AND TRAINING	3,065	3,061	4
OFFICE SUPPLIES	4,380	4,375	5
TOTAL TAX ASSESSOR	<u>200,210</u>	<u>181,401</u>	<u>18,809</u>
FIELD INSPECTION:			
REG. FT SALARIES/WAGES	135,820	135,817	3
INCENTIVE PAY	2,740	2,733	7
HEALTH INSURANCE	28,553	28,553	-
FICA	10,080	9,729	351
STATE RETIREMENT	12,340	12,324	16
WORKER'S COMPENSATION	6,480	6,480	-
SVCS-OFFICIAL/ADMIN.	250	-	250
SVCS-TEC/GENERAL	36,715	35,644	1,071
MLS CONTRACT	1,000	1,000	-
INSURANCE	1,256	1,255	1
TORT	690	690	-
LICENSES, PERMITS, FEES	1,150	990	160
TRAVEL AND TRAINING	8,980	8,477	503
OFFICE SUPPLIES	3,318	3,318	-
SPEC. DEPT. SUPPLIES	890	888	2
FUEL-VEH. & EQUIP	1,300	642	658
BOOKS & PERIODICALS	500	481	19
TOTAL FIELD INSPECTIONS	<u>252,062</u>	<u>249,022</u>	<u>3,040</u>
ROADS AND BRIDGES:			
REG. FT SALARIES/WAGES	71,350	70,904	446
INCENTIVE PAY	2,120	2,112	8
HEALTH INSURANCE	11,290	11,252	38
FICA	6,050	5,266	784
STATE RETIREMENT	6,480	6,424	56
WORKER'S COMPENSATION	18,010	18,010	-
SVCS-TEC/GENERAL	50	32	18
SVCS-TEC/DATA PROCESS.	310	-	310
SVCS-CLINICAL/MEDICAL	2,050	1,779	271
HVAC REPAIRS/MAINTENANCE	180	159	21
RE&MC/RADIO/COMM. EQUIP.	1,530	974	556
RE&MC/OFFICE FUR./EQUIP	3,130	3,127	3
MLS CONTRACT	247,510	247,500	10

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For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
ROADS AND BRIDGES (CONTINUED):			
RENTALS AND LEASES	12,490	11,288	1,202
INSURANCE	27,344	26,653	691
TORT	380	380	-
TELEPHONE-PAGERS	1,300	781	519
MOBILE/CELLUAR TELEPHONE	1,220	853	367
POSTAGE	200	139	61
ADVERTISING	680	544	136
LICENSES, PERMITS, FEES	1,120	679	441
TRAVEL AND TRAINING	290	287	3
BRDG,CLNG,CHEM SUPPLIES	610	424	186
BLDG REP/REN SUPPLIES	360	358	2
EQUIP/VEHICLE SUPPLIES	100	50	50
MEDICINE & MED SUPPLIES	300	285	15
OFFICE SUPPLIES	2,820	2,590	230
UNIFORMS/CLOTHING/PPE	470	467	3
SPEC. DEPT. SUPPLIES	70	70	-
FUEL-VEH. & EQUIP	1,700	1,694	6
ELECTRICITY	4,910	4,594	316
FOOD/FOOD PREP SUPPLIES	270	267	3
BOOKS & PERIODICALS	200	194	6
MACHINERY OVER 500	404,870	404,864	6
VEHICLES	184,770	183,850	920
TOTAL ROADS AND BRIDGES	<u>1,016,534</u>	<u>1,008,848</u>	<u>7,686</u>
ROAD MAINTENANCE:			
REG. FT SALARIES/WAGES	281,110	281,081	29
OVERTIME	17,470	17,260	210
INCENTIVE PAY	4,580	4,569	11
HEALTH INSURANCE	58,410	58,401	9
FICA	22,340	20,964	1,376
STATE RETIREMENT	27,110	27,017	93
WORKER'S COMPENSATION	41,130	41,130	-
RE&MC/VEHICLES & EQUIP	18,630	18,612	18
TORT	4,670	4,670	-
TRAVEL AND TRAINING	200	200	-
ROAD MAINTENANCE SUPPLIES	5,220	4,759	461
EQUIP/VEHICLE SUPPLIES	280	280	-
UNIFORMS/CLOTHING/PPE	5,050	4,773	277
SPEC. DEPT. SUPPLIES	15,650	14,276	1,374
FUEL-VEH. & EQUIP	166,110	166,089	21
TOTAL ROAD MAINTENANCE	<u>667,960</u>	<u>664,082</u>	<u>3,878</u>

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SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
ROAD CONSTRUCTION:			
REG. FT SALARIES/WAGES	130,920	130,591	329
OVERTIME	6,206	6,206	0
INCENTIVE PAY	2,670	2,666	4
HEALTH INSURANCE	29,080	29,065	15
FICA	10,089	9,527	562
STATE RETIREMENT	12,360	12,325	35
WORKER'S COMPENSATION	19,880	19,880	-
SVSC-OTHER PROFESSIONAL	21,000	20,270	730
RE&MC/VEHICLES & EQUIP	4,000	3,668	333
TORT	2,020	2,020	-
TRAVEL AND TRAINING	550	545	5
ROAD MAINTENANCE SUPPLIES	87,660	86,891	769
EQUIP/VEHICLE SUPPLIES	100	100	-
UNIFORMS/CLOTHING/PPE	2,250	2,232	18
SPEC. DEPT. SUPPLIES	6,915	6,892	23
FUEL-VEH. & EQUIP	52,580	52,518	62
IMPROV. OTHER THAN BLDGS	70,620	70,552	68
TOTAL ROAD CONSTRUCTION	458,900	455,946	2,954
ROAD MAINT NON-DEPARTMENTAL:			
REG. FT SALARIES/WAGES	11,300	11,300	-
OVERTIME	320	317	3
INCENTIVE PAY	1,230	1,224	6
HEALTH INSURANCE	3,730	3,383	347
FICA	940	791	149
STATE RETIREMENT	1,010	922	88
WORKER'S COMPENSATION	1,720	1,720	-
TORT	220	220	-
UNIFORMS/CLOTHING/PPE	270	205	65
FUEL-VEH. & EQUIP	1,320	879	441
TOTAL ROAD MAINT NON DEPT	22,060	20,961	1,099
ROAD CONSTRUCT NON DEPT:			
REG. FT SALARIES/WAGES	4,300	3,109	1,191
HEALTH INSURANCE	3,730	2,939	791
FICA	1,410	205	1,205
STATE RETIREMENT	990	282	708
WORKER'S COMPENSATION	2,580	2,580	-
TORT	220	220	-
UNIFORMS/CLOTHING/PPE	390	-	390
FUEL-VEH. & EQUIP	1,390	125	1,266
TOTAL RD CONST NON DEPT	15,010	9,459	5,551

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SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
SIGNS:			
REG. FT SALARIES/WAGES	15,510	13,584	1,926
OVERTIME	130	75	55
INCENTIVE PAY	580	578	2
HEALTH INSURANCE	3,870	3,841	29
FICA	1,860	1,012	848
STATE RETIREMENT	1,570	1,238	333
WORKER'S COMPENSATION	1,490	1,490	-
TORT	430	430	-
ROAD MAINTENANCE SUPPLIES	19,560	17,395	2,166
UNIFORMS/CLOTHING/PPE	530	450	80
SPEC. DEPT. SUPPLIES	290	290	0
FUEL-VEH. & EQUIP	2,000	1,996	4
TOTAL SIGNS	<u>47,820</u>	<u>42,377</u>	<u>5,443</u>
CTC GRANTS:			
LOCAL PAVING PIN 37012	407,000	287,267	119,733
LOCAL PAVING PIN 35947	492,854	486,994	5,860
TOTAL CTC GRANTS	<u>899,854</u>	<u>774,261</u>	<u>125,593</u>
CORRECTIONAL CENTER:			
REG. FT SALARIES/WAGES	51,550	51,543	7
INCENTIVE PAY	1,290	1,289	1
HEALTH INSURANCE	9,160	9,153	7
FICA	4,050	3,576	474
STATE RETIREMENT	4,670	4,670	0
WORKER'S COMPENSATION	280	280	-
MEMBERSHIPS AND DUES	50	44	6
TORT	60	60	-
POSTAGE	170	164	6
TRAVEL AND TRAINING	550	529	21
OFFICE SUPPLIES	2,100	1,895	205
BOOKS & PERIODICALS	60	-	60
TOTAL CORRECTIONAL CENTER	<u>73,990</u>	<u>73,203</u>	<u>787</u>
ADULT PRE-TRIAL:			
REG. FT SALARIES/WAGES	1,212,619	1,191,459	21,160
OVERTIME	203,290	203,255	35
INCENTIVE PAY	22,650	22,641	9
HEALTH INSURANCE	218,501	215,583	2,918
FICA	110,707	101,219	9,488

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ADULT PRE-TRIAL (CONTINUED):			
POLICE RETIREMENT	139,973	139,973	0
STATE RETIREMENT	8,390	7,843	547
WORKER'S COMPENSATION	83,200	83,200	-
MEMBERSHIPS AND DUES	750	660	90
SVSC-OTHER PROFESSIONAL	54,499	54,442	57
SVCS-TEC/GENERAL	36,730	36,727	3
SVCS-TEC/DATA PROCESS.	3,600	3,495	105
SVCS-CLINICAL/MEDICAL	27,270	27,264	6
WATER/SEWERAGE	19,540	18,977	563
REPAIR/REPLACE COMPUTERS	500	-	500
REPAIRS & MC/OTHER	25,190	23,514	1,676
EXTERMINATOR	2,700	2,671	29
HVAC REPAIRS/MAINTENANCE	8,200	8,121	79
RE&MC/RADIO/COMM. EQUIP.	1,740	1,510	231
RE&MC/VEHICLES & EQUIP	500	281	219
MLS CONTRACT	7,931	5,249	2,683
RENTALS AND LEASES	12,352	12,351	1
BLDG/CONST/REN/REP SVCS	29,400	29,382	19
INSURANCE	5,195	5,193	2
TORT	44,320	44,320	-
TELEPHONE-PAGERS	5,967	5,967	0
POSTAGE	1,440	905	535
ADVERTISING	1,080	1,079	1
PRINTING AND BINDING	500	-	500
PUBLIC SAFETY SVCS	27,950	27,900	50
TRAVEL AND TRAINING	4,550	3,078	1,472
BRDG,CLNG,CHEM SUPPLIES	56,925	56,749	176
BLDG REP/REN SUPPLIES	20,800	15,714	5,086
MEDICINE & MED SUPPLIES	112,421	109,063	3,358
OFFICE SUPPLIES	6,000	5,908	92
UNIFORMS/CLOTHING/PPE	16,800	16,489	311
SPEC. DEPT. SUPPLIES	2,200	1,196	1,004
FUEL-VEH. & EQUIP	16,350	16,298	52
ELECTRICITY	121,620	111,523	10,097
FUEL-OIL/COAL/GAS	54,035	53,991	44
FOOD/FOOD PREP SUPPLIES	204,860	203,123	1,737
BOOKS & PERIODICALS	1,500	922	578
OTHER EQUIP OVER 500	27,580	22,264	5,316
TOTAL ADULT PRE-TRIAL	<u>2,962,325</u>	<u>2,891,498</u>	<u>70,827</u>
SENTENCED ADULTS:			
REG. FT SALARIES/WAGES	294,780	286,806	7,974

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
SENTENCED ADULTS (CONTINUED):			
OVERTIME	32,000	31,439	561
INCENTIVE PAY	6,770	6,763	7
HEALTH INSURANCE	53,680	53,234	446
FICA	22,911	22,911	-
POLICE RETIREMENT	34,970	34,035	935
WORKER'S COMPENSATION	18,930	18,930	-
MEMBERSHIPS AND DUES	260	-	260
SVSC-OTHER PROFESSIONAL	1,106	1,105	1
SVCS-CLINICAL/MEDICAL	4,691	4,690	1
WATER/SEWERAGE	10,526	10,526	0
REPAIRS & MC/OTHER	1,383	1,383	0
EXTERMINATOR	250	-	250
HVAC REPAIRS/MAINTENANCE	1,500	550	950
RE&MC/RADIO/COMM. EQUIP.	970	671	299
RE&MC/VEHICLES & EQUIP	1,875	1,874	1
MLS CONTRACT	15,000	12,006	2,994
RENTALS AND LEASES	1,600	1,596	4
BLDG/CONST/REN/REP SVCS	8,300	8,225	75
INSURANCE	4,800	3,037	1,763
TORT	9,840	9,840	-
TELEPHONE-PAGERS	1,800	1,288	512
POSTAGE	150	18	132
ADVERTISING	250	248	2
TRAVEL AND TRAINING	475	472	3
BRDG,CLNG,CHEM SUPPLIES	11,210	11,120	90
BLDG REP/REN SUPPLIES	1,750	1,635	115
ROAD MAINTENANCE SUPPLIES	212	211	1
EQUIP/VEHICLE SUPPLIES	104	104	0
MEDICINE & MED SUPPLIES	8,500	7,495	1,005
OFFICE SUPPLIES	13,485	12,321	1,164
UNIFORMS/CLOTHING/PPE	5,000	4,946	55
SPEC. DEPT. SUPPLIES	7,500	7,158	342
FUEL-VEH. & EQUIP	7,650	7,029	621
ELECTRICITY	29,626	29,626	0
FUEL-OIL/COAL/GAS	9,370	9,174	196
FOOD/FOOD PREP SUPPLIES	85,386	85,383	3
BOOKS & PERIODICALS	100	27	73
OTHER EQUIP OVER 500	12,390	12,372	18
COMPENSATION FOR INMATES	400	365	35
TOTAL SENTENCED ADULTS	<u>721,500</u>	<u>700,612</u>	<u>20,888</u>

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
CAR WASH:			
RE&MC/VEHICLES & EQUIP	1,760	825	935
BRDG,CLNG,CHEM SUPPLIES	1,500	1,330	170
SPEC. DEPT. SUPPLIES	720	233	487
FUEL-OIL/COAL/GAS	1,680	1,379	301
TOTAL CAR WASH	<u>5,660</u>	<u>3,767</u>	<u>1,893</u>
BUILDING MAINTENANCE:			
REG. FT SALARIES/WAGES	85,090	83,614	1,476
INCENTIVE PAY	1,260	1,250	10
HEALTH INSURANCE	5,670	5,666	4
FICA	6,660	6,260	400
STATE RETIREMENT	7,580	7,574	6
WORKER'S COMPENSATION	10,760	10,760	-
SVCS-TEC/GENERAL	23,120	22,327	793
WATER/SEWERAGE	650	592	58
REPAIRS & MC/OTHER	600	337	263
EXTERMINATOR	9,780	9,300	480
RE&MC/VEHICLES & EQUIP	300	-	300
MLS CONTRACT	6,300	6,300	-
RENTALS AND LEASES	50	50	-
BLDG/CONST/REN/REP SVCS	200	-	200
INSURANCE	1,822	1,822	0
TORT	1,060	1,060	-
TELEPHONE-PAGERS	1,100	623	477
MOBILE/CELLUAR TELEPHONE	2,970	2,528	442
LICENSES, PERMITS, FEES	100	69	31
TRAVEL AND TRAINING	100	-	100
BRDG,CLNG,CHEM SUPPLIES	714	714	-
BLDG REP/REN SUPPLIES	3,700	1,628	2,072
OFFICE SUPPLIES	50	-	50
UNIFORMS/CLOTHING/PPE	860	860	0
SPEC. DEPT. SUPPLIES	2,600	2,490	110
FUEL-VEH. & EQUIP	10,500	10,195	305
ELECTRICITY	880	499	381
TOTAL BUILDING MAINTENANCE	<u>184,476</u>	<u>176,519</u>	<u>7,958</u>
COURTHOUSE:			
REG. FT SALARIES/WAGES	46,730	43,768	2,962
INCENTIVE PAY	1,360	1,357	3
HEALTH INSURANCE	11,820	11,811	9
FICA	3,710	3,098	612

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For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
COURTHOUSE (CONTINUED):			
STATE RETIREMENT	4,430	3,965	465
WORKER'S COMPENSATION	3,850	3,850	-
WATER/SEWERAGE	6,120	5,352	768
CLEAN./LANDSCAPING SVCS	2,010	1,558	452
REPAIRS & MC/OTHER	31,190	30,999	191
HVAC REPAIRS/MAINTENANCE	14,000	14,000	-
BLDG/CONST/REN/REP SVCS	326,720	324,908	1,812
INSURANCE	2,150	2,150	0
TORT	70	70	-
BRDG,CLNG,CHEM SUPPLIES	5,701	5,701	-
BLDG REP/REN SUPPLIES	9,000	7,366	1,634
UNIFORMS/CLOTHING/PPE	540	173	367
ELECTRICITY	75,160	72,906	2,254
FUEL-OIL/COAL/GAS	1,400	256	1,144
MACHINERY OVER 500	600	600	-
FURN/FIXT. OVER 500	3,800	3,648	152
TOTAL COURTHOUSE	550,361	537,535	12,826
LAMAR OUTREACH:			
REG. FT SALARIES/WAGES	19,980	19,978	2
INCENTIVE PAY	500	499	0
HEALTH INSURANCE	3,850	3,841	9
FICA	1,570	1,465	105
STATE RETIREMENT	1,810	1,810	-
WORKER'S COMPENSATION	1,610	1,610	-
WATER/SEWERAGE	850	834	16
REPAIRS & MC/OTHER	590	353	237
EXTERMINATOR	600	600	-
HVAC REPAIRS/MAINTENANCE	8,120	7,566	554
BLDG/CONST/REN/REP SVCS	5,500	4,512	988
INSURANCE	610	610	0
TORT	100	100	-
BRDG,CLNG,CHEM SUPPLIES	1,400	1,310	90
BLDG REP/REN SUPPLIES	2,000	1,500	500
UNIFORMS/CLOTHING/PPE	110	99	11
ELECTRICITY	15,400	15,240	160
FURN/FIXT. UNDER 500	750	722	28
TOTAL LAMAR OUTREACH	65,350	62,649	2,701
SOCIETY HILL OUTREACH:			
REG. FT SALARIES/WAGES	19,314	19,314	0
OVERTIME	580	22	558

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
SOCIETY HILL OUTREACH (CONTINUED):			
INCENTIVE PAY	480	480	0
HEALTH INSURANCE	3,850	3,841	9
FICA	1,436	1,414	22
STATE RETIREMENT	1,760	1,752	8
WORKER'S COMPENSATION	1,590	1,590	-
WATER/SEWERAGE	350	274	76
REPAIRS & MC/OTHER	200	155	45
HVAC REPAIRS/MAINTENANCE	9,000	2,076	6,924
BLDG/CONST/REN/REP SVCS	2,500	552	1,948
INSURANCE	4,386	4,385	1
TORT	100	100	-
BRDG,CLNG,CHEM SUPPLIES	1,365	1,365	-
BLDG REP/REN SUPPLIES	1,500	347	1,153
UNIFORMS/CLOTHING/PPE	110	99	11
ELECTRICITY	12,810	9,918	2,892
FURN/FIXT. UNDER 500	2,620	2,542	78
TOTAL SOCIETY HILL OUTREACH	63,951	50,224	13,727
HARTSVILLE OUTREACH:			
REG. FT SALARIES/WAGES	40,440	24,560	15,880
HEALTH INSURANCE	5,810	5,810	0
FICA	3,140	1,708	1,432
STATE RETIREMENT	2,225	2,225	-
WORKER'S COMPENSATION	3,220	3,220	-
WATER/SEWERAGE	373	373	-
CLEAN./LANDSCAPING SVCS	840	574	266
REPAIRS & MC/OTHER	460	161	299
HVAC REPAIRS/MAINTENANCE	5,000	3,827	1,173
BLDG/CONST/REN/REP SVCS	1,000	-	1,000
INSURANCE	938	938	0
TORT	280	280	-
BRDG,CLNG,CHEM SUPPLIES	795	794	1
BLDG REP/REN SUPPLIES	2,559	2,559	-
UNIFORMS/CLOTHING/PPE	135	-	135
ELECTRICITY	13,485	13,485	0
TOTAL HARTSVILLE OUTREACH	80,700	60,515	20,185
MOZINGO BUILDING:			
REG. FT SALARIES/WAGES	20,450	20,367	83
INCENTIVE PAY	440	435	5
HEALTH INSURANCE	4,360	4,354	6
FICA	1,600	1,439	161

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
MOZINGO BUILDING (CONTINUED):			
STATE RETIREMENT	1,850	1,845	5
WORKER'S COMPENSATION	1,640	1,640	-
WATER/SEWERAGE	164	145	19
CLEAN./LANDSCAPING SVCS	165	165	-
REPAIRS & MC/OTHER	4,731	4,730	1
HVAC REPAIRS/MAINTENANCE	5,500	4,700	800
BLDG/CONST/REN/REP SVCS	300	125	175
INSURANCE	1,145	1,144	1
TORT	110	110	-
BRDG,CLNG,CHEM SUPPLIES	1,466	1,466	-
BLDG REP/REN SUPPLIES	596	583	13
UNIFORMS/CLOTHING/PPE	110	99	11
ELECTRICITY	20,500	19,208	1,292
TOTAL MOZINGO BUILDING	65,127	62,555	2,572
ANNEX BUILDING:			
REG. FT SALARIES/WAGES	6,836	6,836	-
HEALTH INSURANCE	1,030	1,022	8
FICA	493	493	-
STATE RETIREMENT	620	619	1
WORKER'S COMPENSATION	480	480	-
WATER/SEWERAGE	1,314	1,314	-
CLEAN./LANDSCAPING SVCS	540	467	73
REPAIRS & MC/OTHER	150	18	132
HVAC REPAIRS/MAINTENANCE	3,500	356	3,144
BLDG/CONST/REN/REP SVCS	10,350	9,270	1,080
INSURANCE	646	645	1
TORT	30	30	-
BRDG,CLNG,CHEM SUPPLIES	1,300	1,046	254
BLDG REP/REN SUPPLIES	500	231	269
ELECTRICITY	3,020	1,573	1,447
FUEL-OIL/COAL/GAS	2,560	1,687	873
TOTAL ANNEX BUILDING	33,369	26,088	7,281
IMBEAU BUILDING:			
REG. FT SALARIES/WAGES	5,280	-	5,280
HEALTH INSURANCE	1,140	567	573
FICA	410	-	410
STATE RETIREMENT	460	-	460
WORKER'S COMPENSATION	420	420	-
WATER/SEWERAGE	420	362	58
CLEAN./LANDSCAPING SVCS	180	180	-

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
IMBEAU BUILDING (CONTINUED):			
REPAIRS & MC/OTHER	60	-	60
HVAC REPAIRS/MAINTENANCE	700	-	700
BLDG/CONST/REN/REP SVCS	9,000	202	8,798
INSURANCE	312	312	0
TORT	30	30	-
BRDG,CLNG,CHEM SUPPLIES	489	489	-
BLDG REP/REN SUPPLIES	1,124	1,021	103
ELECTRICITY	7,200	6,859	341
MACHINERY OVER 500	600	600	-
TOTAL IMBEAU BUILDING	27,825	11,043	16,783
DARL HEALTH DEPT:			
REG. FT SALARIES/WAGES	13,790	13,160	630
INCENTIVE PAY	560	560	-
HEALTH INSURANCE	2,310	2,305	5
FICA	1,100	992	108
STATE RETIREMENT	1,200	1,192	8
WORKER'S COMPENSATION	1,130	1,130	-
REPAIRS & MC/OTHER	200	82	118
HVAC REPAIRS/MAINTENANCE	8,000	583	7,417
BLDG/CONST/REN/REP SVCS	2,200	-	2,200
INSURANCE	335	335	0
TORT	60	60	-
BRDG,CLNG,CHEM SUPPLIES	2,275	2,077	198
BLDG REP/REN SUPPLIES	825	651	174
UNIFORMS/CLOTHING/PPE	110	99	11
TOTAL DARL HEALTH DEPT	34,095	23,226	10,870
FLEET OPER. / SHOP - MLS RYDER:			
ENVIRONMENTAL TESTING	10,527	9,629	898
WATER/SEWERAGE	2,300	1,983	317
RE&MC/OFFICE FUR./EQUIP	-	(150)	150
RE&MC/VEHICLES & EQUIP	7,623	7,623	0
MLS CONTRACT	7,500	7,291	209
BLDG/CONST/REN/REP SVCS	200	-	200
INSURANCE	14,500	14,340	160
TELEPHONE-PAGERS	700	613	87
LICENSES, PERMITS, FEES	300	300	-
BLDG REP/REN SUPPLIES	400	247	153
FUEL-VEH. & EQUIP	5,700	5,700	0
ELECTRICITY	8,710	8,443	267

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
FLEET OPER. / SHOP - MLS RYDER (CONTINUED):			
FUEL-OIL/COAL/GAS	3,650	3,137	513
OTHER EQUIP OVER 500	540	432	108
TOTAL FLEET OPER. / SHOP - MLS RYDER:	<u>62,650</u>	<u>59,588</u>	<u>3,062</u>
INVENTORY GROWTH:			
FUEL-VEH. & EQUIP	20,000	13,260	6,740
TOTAL INVENTORY GROWTH	<u>20,000</u>	<u>13,260</u>	<u>6,740</u>
SOLICITOR:			
DIRECT ASSIST./GOVT. ORGANIZAT	125,000	125,000	-
TOTAL SOLICITOR	<u>125,000</u>	<u>125,000</u>	<u>-</u>
PROBATE COURT:			
REG. FT SALARIES/WAGES	130,330	130,322	8
INCENTIVE PAY	3,260	3,258	2
HEALTH INSURANCE	23,950	23,950	-
FICA	9,374	9,373	1
POLICE RETIREMENT	6,093	6,093	-
STATE RETIREMENT	6,650	6,648	2
WORKER'S COMPENSATION	3,140	3,140	-
MEMBERSHIPS AND DUES	377	325	52
SVCS-OFFICIAL/ADMIN.	300	264	36
SVCS-TEC/DATA PROCESS.	1,660	1,658	2
RE&MC/OFFICE FUR./EQUIP	264	264	0
RENTALS AND LEASES	3,132	3,132	0
TORT	720	720	-
SURETY BONDS	750	750	-
TELEPHONE-PAGERS	1,760	1,697	63
POSTAGE	2,880	2,880	0
ADVERTISING	290	278	12
PRINTING AND BINDING	1,500	1,500	0
TRAVEL AND TRAINING	1,227	1,227	0
OFFICE SUPPLIES	5,119	5,119	0
BOOKS & PERIODICALS	1,464	1,464	0
FURN/FIXT. UNDER 500	1,370	1,369	1
TOTAL PROBATE COURT	<u>205,610</u>	<u>205,430</u>	<u>180</u>
MENTAL HEALTH HEARINGS:			
REG. FT SALARIES/WAGES	37,300	37,300	-
REG. PT SALARIES/WAGES	17,793	17,793	-
FICA	4,029	4,025	4
POLICE RETIREMENT	3,991	3,991	-

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
MENTAL HEALTH HEARINGS (CONTINUED):			
STATE RETIREMENT	1,613	1,612	1
WORKER'S COMPENSATION	280	280	-
SVCS-TEC/GENERAL	485	475	10
SVCS-TEC/DATA PROCESS.	1,510	1,182	328
TORT	30	30	-
TELEPHONE-PAGERS	300	106	194
POSTAGE	1,250	1,213	37
PRINTING AND BINDING	250	242	8
OFFICE SUPPLIES	2,250	1,843	407
FURN/FIXT. UNDER 500	650	489	161
TOTAL MENTAL HEALTH HEARINGS	71,730	70,581	1,149
PUBLIC DEFENDER:			
DIRECT ASSIST./GOVT. ORGANIZAT	185,000	185,000	-
TOTAL PUBLIC DEFENDER	185,000	185,000	-
CLERK OF COURT - ADMIN / SUPPORT:			
REG. FT SALARIES/WAGES	241,670	231,971	9,699
INCENTIVE PAY	6,190	6,183	7
HEALTH INSURANCE	47,330	47,312	18
FICA	18,070	16,159	1,911
POLICE RETIREMENT	1,448	1,360	88
STATE RETIREMENT	20,042	20,041	1
WORKER'S COMPENSATION	2,500	2,500	-
MEMBERSHIPS AND DUES	220	125	95
SVCS-OFFICIAL/ADMIN.	119,624	119,624	0
SVCS-TEC/GENERAL	22,231	20,712	1,519
SVCS-TEC/DATA PROCESS.	8,196	7,622	574
RE&MC/OFFICE FUR./EQUIP	490	409	81
RENTALS AND LEASES	5,805	5,804	1
TORT	1,760	1,760	-
SURETY BONDS	180	180	-
TELEPHONE-PAGERS	6,100	6,074	26
POSTAGE	7,845	7,771	74
PRINTING AND BINDING	7,500	6,753	747
TRAVEL AND TRAINING	1,070	1,012	58
OFFICE SUPPLIES	9,450	7,180	2,270
TOTAL C/C ADM SUPPORT	527,721	510,551	17,170
FAMILY COURT/SUPPORT ENFORCEMENT:			
REG. FT SALARIES/WAGES	217,419	217,418	1
INCENTIVE PAY	5,030	5,029	1

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
FAMILY COURT/SUPPORT ENFORCEMENT (CONTINUED):			
HEALTH INSURANCE	46,090	46,076	14
FICA	16,270	15,236	1,034
STATE RETIREMENT	19,699	19,698	1
WORKER'S COMPENSATION	2,510	2,510	-
SVCS-OFFICIAL/ADMIN.	7,000	6,472	528
SVCS-TEC/GENERAL	7,600	7,419	181
SVCS-TEC/DATA PROCESS.	1,040	1,037	3
RENTALS AND LEASES	4,170	3,206	964
TORT	1,760	1,760	-
SURETY BONDS	180	180	-
TELEPHONE-PAGERS	1,901	1,422	479
POSTAGE	29,310	27,225	2,085
PRINTING AND BINDING	11,500	11,497	3
TRAVEL AND TRAINING	1,380	1,380	-
OFFICE SUPPLIES	4,950	4,946	4
FURN/FIXT. UNDER 500	450	362	88
TOTAL FAMILY CRT SUPPORT	<u>378,259</u>	<u>372,873</u>	<u>5,386</u>
CIRCUIT JUDGE:			
WATER/SEWERAGE	1,406	1,405	1
EXTERMINATOR	480	481	(1)
RENTALS AND LEASES	22,500	20,704	1,796
TELEPHONE-PAGERS	5,414	4,479	935
OFFICE SUPPLIES	1,000	757	244
ELECTRICITY	4,000	3,147	853
FUEL-OIL/COAL/GAS	3,750	3,339	411
TOTAL CIRCUIT JUDGE	<u>38,550</u>	<u>34,312</u>	<u>4,238</u>
MAGISTRATES:			
REG. FT SALARIES/WAGES	428,150	416,488	11,662
CHIEF MAGISTRATE SUPPLEMENT	3,070	3,070	0
INCENTIVE PAY	11,010	10,958	52
HEALTH INSURANCE	72,430	70,207	2,223
FICA	34,960	30,197	4,763
POLICE RETIREMENT	21,650	21,478	172
STATE RETIREMENT	28,640	27,916	724
WORKER'S COMPENSATION	7,370	7,370	-
MEMBERSHIPS AND DUES	280	275	5
SVCS-OFFICIAL/ADMIN.	16,509	16,429	80
SVCS-TEC/DATA PROCESS	6,700	6,697	3
WATER/SEWERAGE	280	279	1
RE&MC/RADIO/COMM. EQUIP.	695	693	2

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
MAGISTRATES (CONTINUED):			
RE&MC/VEHICLES & EQUIP	185	184	1
MLS CONTRACT	4,486	4,486	0
RENTALS AND LEASES	5,540	5,460	80
INSURANCE	3,184	3,142	42
TORT	4,350	4,350	-
SURETY BONDS	1,400	1,400	-
TELEPHONE-PAGERS	6,180	6,179	1
POSTAGE	4,206	4,205	1
PRINTING AND BINDING	1,146	1,024	122
TRAVEL AND TRAINING	3,009	3,009	0
BLDG REP/REN SUPPLIES	200	64	136
OFFICE SUPPLIES	5,672	5,671	1
UNIFORMS/CLOTHING/PPE	1,210	1,112	98
FUEL-VEH. & EQUIP	12,290	12,289	1
ELECTRICITY	3,548	3,485	63
BOOKS & PERIODICALS	1,580	1,578	2
OTHER EQUIP OVER 500	21,390	19,050	2,341
TOTAL MAGISTRATE	<u>711,320</u>	<u>688,744</u>	<u>22,576</u>
SHERIFF:			
REG. FT SALARIES/WAGES	2,025,700	2,014,872	10,828
CIVIL PROCESS SERVER	25,590	25,583	7
OVERTIME	171,980	167,179	4,801
INCENTIVE PAY	49,010	49,001	9
HEALTH INSURANCE	320,439	320,396	43
FICA	162,600	162,049	551
POLICE RETIREMENT	222,321	222,320	1
STATE RETIREMENT	12,490	12,405	85
WORKER'S COMPENSATION	122,810	122,801	9
MEMBERSHIPS AND DUES	6,110	5,946	164
SVCS-TEC/GENERAL	7,940	7,488	452
SVCS-TEC/DATA PROCESS.	7,696	7,613	83
SVCS-CLINICAL/MEDICAL	2,804	2,803	1
EXTERMINATOR	400	386	14
HVAC REPAIRS/MAINTENANCE	778	-	778
RE&MC/RADIO/COMM. EQUIP.	46,550	43,784	2,766
RE&MC/OFFICE FUR./EQUIP	3,582	3,581	1
RE&MC/VEHICLES & EQUIP	(31,200)	(31,282)	82
MLS CONTRACT	126,040	126,022	18
RENTALS AND LEASES	5,822	5,822	0

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
SHERIFF (CONTINUED):			
BLDG/CONST/REN/REP SVCS	(1,100)	(1,193)	93
INSURANCE	63,086	62,781	305
TORT	56,500	56,500	-
SURETY BONDS	1,400	1,400	-
TELEPHONE-PAGERS	21,828	21,100	728
MOBILE/CELLUAR TELEPHONE	8,490	6,322	2,168
DATA PROCESSING FEES	200	-	200
POSTAGE	2,400	1,352	1,048
ADVERTISING	300	-	300
PRINTING AND BINDING	3,880	2,973	907
LICENSES, PERMITS, FEES	300	249	51
TRAVEL AND TRAINING	9,400	9,003	397
BRDG,CLNG,CHEM SUPPLIES	2,000	1,610	390
BLDG REP/REN SUPPLIES	3,650	1,066	2,584
EQUIP/VEHICLE SUPPLIES	2,490	2,485	5
MEDICINE & MED SUPPLIES	100	-	100
OFFICE SUPPLIES	7,713	7,712	1
UNIFORMS/CLOTHING/PPE	33,540	30,077	3,463
SPEC. DEPT. SUPPLIES	8,787	8,251	536
FUEL-VEH. & EQUIP	304,800	303,868	932
ELECTRICITY	600	302	298
FOOD/FOOD PREP SUPPLIES	450	351	99
BOOKS & PERIODICALS	1,590	597	993
SHERIFF BUFFER ZONE 2005	-	3,958	(3,958)
JAG GRANT	-	21,866	(21,866)
VEHICLES	345,000	342,124	2,876
OTHER EQUIP OVER 500	115,000	115,000	-
DRUG FUND	50,000	45,346	4,654
FEDERAL DRUG FUND	-	8,739	(8,739)
TOTAL SHERIFF	<u>4,331,866</u>	<u>4,322,611</u>	<u>9,255</u>
VICTIM'S ADVOCATE:			
REG. FT SALARIES/WAGES	55,490	54,999	491
OVERTIME	500	42	458
INCENTIVE PAY	1,390	1,387	3
HEALTH INSURANCE	8,570	8,560	10
FICA	4,390	3,914	476
STATE RETIREMENT	5,000	4,987	13
UNEMPLOYMENT COMPENSATION	280	280	-
WORKER'S COMPENSATION	310	310	-
MEMBERSHIPS AND DUES	180	50	130
RE&MC/OFFICE FUR./EQUIP	300	-	300
MLS CONTRACT	2,394	2,393	1

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
VICTIM'S ADVOCATE (CONTINUED):			
RENTALS AND LEASES	2,820	2,511	309
INSURANCE	1,253	1,252	1
TORT	60	60	-
TELEPHONE-PAGERS	456	263	193
MOBILE/CELLUAR TELEPHONE	2,404	2,404	0
POSTAGE	469	394	75
PRINTING AND BINDING	1,264	1,263	1
TRAVEL AND TRAINING	900	608	292
OFFICE SUPPLIES	2,000	1,963	37
UNIFORMS/CLOTHING/PPE	920	799	121
SPEC. DEPT. SUPPLIES	2,620	2,617	3
FUEL-VEH. & EQUIP	2,000	1,289	711
BOOKS & PERIODICALS	250	-	250
TOTAL VICTIM'S ADVOCATE	<u>96,220</u>	<u>92,346</u>	<u>3,874</u>
HEALTH DEPT DHEC:			
MEMBERSHIPS AND DUES	150	150	-
SVCS-OFFICIAL/ADMIN.	50	-	50
SVCS-CLINICAL/MEDICAL	500	150	350
WATER/SEWERAGE	2,220	2,065	155
CLEAN./LANDSCAPING SVCS	2,660	1,996	664
RE&MC/OFFICE FUR./EQUIP	110	3	107
RENTALS AND LEASES	1,800	1,555	245
TELEPHONE-PAGERS	3,881	3,880	1
POSTAGE	4,329	4,079	250
BRDG,CLNG,CHEM SUPPLIES	700	693	7
OFFICE SUPPLIES	3,050	2,780	270
ELECTRICITY	30,950	29,925	1,025
TOTAL HEALTH DEPT DHEC	<u>50,400</u>	<u>47,277</u>	<u>3,123</u>
DSS:			
SVCS-OFFICIAL/ADMIN.	1,030	563	468
TELEPHONE-PAGERS	29,400	19,881	9,519
MOBILE/CELLUAR TELEPHONE	4,600	4,145	455
DIRECT ASSIST./GOVT.ORGANIZAT	38,000	34,259	3,741
TOTAL DSS	<u>73,030</u>	<u>58,848</u>	<u>14,182</u>
MAIP-DSS:			
REG. PT SALARIES/WAGES	10,950	10,680	270
FICA	840	817	23
STATE RETIREMENT	970	968	2

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
MAIP-DSS (CONTINUED):			
WORKER'S COMPENSATION	60	60	-
TOTAL MAIP-DSS	<u>12,820</u>	<u>12,525</u>	<u>295</u>
MAIP STATE:			
DIRECT ASSIST./GOVT. ORGANIZAT	171,380	171,376	4
TOTAL MAIP STATE	<u>171,380</u>	<u>171,376</u>	<u>4</u>
PUBLIC SAFETY:			
REG. FT SALARIES/WAGES	95,070	95,070	0
INCENTIVE PAY	2,380	2,377	3
HEALTH INSURANCE	13,010	12,994	16
FICA	7,460	6,997	463
STATE RETIREMENT	8,620	8,613	7
WORKER'S COMPENSATION	2,580	2,580	-
MEMBERSHIPS AND DUES	670	663	7
SVCS-CLINICAL/MEDICAL	320	263	57
RENTALS AND LEASES	7,420	7,420	-
TORT	690	690	-
TELEPHONE-PAGERS	2,100	1,941	159
MOBILE/CELLUAR TELEPHONE	882	882	0
POSTAGE	250	240	10
ADVERTISING	1,160	379	781
TRAVEL AND TRAINING	1,800	1,371	429
OFFICE SUPPLIES	2,950	2,920	30
UNIFORMS/CLOTHING/PPE	250	180	70
SPEC. DEPT. SUPPLIES	280	280	-
ELECTRICITY	3,760	2,722	1,038
FUEL-OIL/COAL/GAS	1,000	344	656
BOOKS & PERIODICALS	600	428	172
TOTAL PUBLIC SAFETY	<u>153,252</u>	<u>149,353</u>	<u>3,899</u>
BLDG CODES ENFORCEMENT:			
REG. FT SALARIES/WAGES	144,480	125,060	19,420
REG. PT SALARIES/WAGES	7,810	7,553	257
INCENTIVE PAY	3,810	3,807	3
HEALTH INSURANCE	17,876	16,111	1,765
FICA	11,950	9,678	2,272
STATE RETIREMENT	11,710	11,709	1
WORKER'S COMPENSATION	7,330	7,330	-
MEMBERSHIPS AND DUES	160	30	130
SVCS-OFFICIAL/ADMIN.	10	-	10
SVCS-TEC/DATA PROCESS.	19,850	19,789	61

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DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
BLDG CODES ENFORCEMENT (CONTINUED):			
RE&MC/RADIO/COMM. EQUIP.	100	-	100
MLS CONTRACT	5,214	5,214	0
RENTALS AND LEASES	1,840	1,840	0
INSURANCE	540	537	3
TORT	470	470	-
POSTAGE	300	300	-
ADVERTISING	150	87	63
TRAVEL AND TRAINING	4,880	4,879	1
OFFICE SUPPLIES	830	825	5
UNIFORMS/CLOTHING/PPE	1,620	1,415	205
SPEC. DEPT. SUPPLIES	3,800	3,063	737
FUEL-VEH. & EQUIP	8,480	7,793	687
BOOKS & PERIODICALS	2,000	1,995	5
TOTAL BLDG CODES ENFORCEMENT:	<u>255,210</u>	<u>229,486</u>	<u>25,725</u>
MOSQUITO CONTROL:			
REG. PT SALARIES/WAGES	7,778	7,622	156
FICA	842	842	0
STATE RETIREMENT	700	583	117
WORKER'S COMPENSATION	1,130	1,130	-
MEMBERSHIPS AND DUES	160	120	40
MLS CONTRACT	3,934	3,933	1
INSURANCE	5,355	5,352	3
TORT	50	50	-
TRAVEL AND TRAINING	410	247	163
BRDG,CLNG,CHEM SUPPLIES	13,775	13,774	1
BLDG REP/REN SUPPLIES	915	609	306
UNIFORMS/CLOTHING/PPE	216	177	39
SPEC. DEPT. SUPPLIES	570	556	14
FUEL-VEH. & EQUIP	3,290	3,283	7
BOOKS & PERIODICALS	150	136	14
TOTAL MOSQUITO CONTROL	<u>39,275</u>	<u>38,413</u>	<u>862</u>
RABIES / ANIMAL CONTROL:			
REG. FT SALARIES/WAGES	25,230	23,280	1,950
OVERTIME	4,370	2,619	1,751
INCENTIVE PAY	631	631	0
HEALTH INSURANCE	5,320	5,310	10
FICA	2,320	1,887	433
STATE RETIREMENT	2,580	2,346	234
WORKER'S COMPENSATION	1,410	1,410	-
RE&MC/VEHICLES & EQUIP	500	404	96

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DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
RABIES / ANIMAL CONTROL (CONTINUED):			
MLS CONTRACT	2,600	2,362	238
INSURANCE	155	73	82
TORT	100	100	-
MOBILE/CELLUAR TELEPHONE	780	693	87
TRAVEL AND TRAINING	300	200	100
BRDG,CLNG,CHEM SUPPLIES	500	179	321
BLDG REP/REN SUPPLIES	2,000	1,776	224
UNIFORMS/CLOTHING/PPE	897	591	306
SPEC. DEPT. SUPPLIES	1,880	1,879	1
FUEL-VEH. & EQUIP	6,360	5,730	630
FOOD/FOOD PREP SUPPLIES	380	-	380
TOTAL RABIES ANIMAL CONTROL	<u>58,313</u>	<u>51,470</u>	<u>6,843</u>
EMS - ADMIN SUPPORT SERVICES:			
SVCS-OFFICIAL/ADMIN.	6,075	6,075	-
WATER/SEWERAGE	1,610	1,237	373
CLEAN./LANDSCAPING SVCS	720	466	254
EXTERMINATOR	1,200	1,200	-
HVAC REPAIRS/MAINTENANCE	4,330	4,323	7
RE&MC/RADIO/COMM. EQUIP.	400	400	-
RENTALS AND LEASES	250	225	25
SC DEHEC GRANT-IN-AID	23,620	21,669	1,951
TELEPHONE-PAGERS	6,180	6,006	174
ADVERTISING	600	512	88
LICENSES, PERMITS, FEES	275	275	-
ELECTRICITY	17,930	17,929	1
FUEL-OIL/COAL/GAS	7,400	6,788	612
TOTAL EMS - ADMIN SUPPORT SERVC	<u>70,590</u>	<u>67,105</u>	<u>3,485</u>
BILLING RECORDS:			
REG. FT SALARIES/WAGES	50,640	50,601	39
INCENTIVE PAY	1,240	1,240	0
HEALTH INSURANCE	4,740	4,734	6
FICA	3,890	3,811	79
STATE RETIREMENT	4,610	4,584	26
WORKER'S COMPENSATION	270	270	-
RE&MC/OFFICE FUR./EQUIP	8,824	8,818	6
RENTALS AND LEASES	1,860	1,659	201
TORT	60	60	-
POSTAGE	7,570	4,648	2,922
ADVERTISING	200	99	101
PRINTING AND BINDING	1,500	1,423	77

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DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
BILLING RECORDS (CONTINUED):			
TRAVEL AND TRAINING	1,350	1,020	330
OFFICE SUPPLIES	3,400	2,529	871
TOTAL BILLING RECORD	<u>90,154</u>	<u>85,496</u>	<u>4,658</u>
TRAINING COMPLIANCE:			
REG. FT SALARIES/WAGES	34,610	34,601	9
INCENTIVE PAY	870	865	5
HEALTH INSURANCE	3,850	3,841	9
FICA	2,720	2,575	145
STATE RETIREMENT	3,140	3,135	5
WORKER'S COMPENSATION	5,740	5,740	-
SVCS-TEC/GENERAL	350	96	254
SVCS-CLINICAL/MEDICAL	9,260	8,156	1,104
TORT	630	630	-
TRAVEL AND TRAINING	561	4	557
UNIFORMS/CLOTHING/PPE	640	631	9
TOTAL TRAINING COMPLIANCE	<u>62,371</u>	<u>60,274</u>	<u>2,097</u>
OPERATIONS:			
REG. FT SALARIES/WAGES	708,320	700,737	7,583
REG. PT SALARIES/WAGES	187,810	184,944	2,866
OVERTIME	251,500	251,346	154
INCENTIVE PAY	15,370	15,308	62
HEALTH INSURANCE	133,090	132,285	805
FICA	85,860	83,366	2,494
STATE RETIREMENT	102,670	101,785	885
WORKER'S COMPENSATION	174,650	171,741	2,909
REPAIRS & MC/OTHER	1,000	805	195
RE&MC/VEHICLES & EQUIP	15,000	9,163	5,837
MLS CONTRACT	75,840	75,804	36
RENTALS AND LEASES	3,900	3,900	-
BLDG/CONST/REN/REP SVCS	293,000	293,000	-
INSURANCE	14,300	12,560	1,740
TORT	3,200	3,200	-
MALPRACTICE/MED INS	9,704	9,704	-
BRDG,CLNG,CHEM SUPPLIES	3,300	2,891	409
BLDG REP/REN SUPPLIES	1,050	1,043	7
EQUIP/VEHICLE SUPPLIES	50	-	50
MEDICINE & MED SUPPLIES	80,635	80,607	28
UNIFORMS/CLOTHING/PPE	21,410	19,889	1,521
SPEC. DEPT. SUPPLIES	4,500	4,352	148
FUEL-VEH. & EQUIP	85,910	81,639	4,271

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DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
OPERATIONS (CONTINUED):			
VEHICLES	93,000	92,915	85
FURN/FIXT. OVER 500	4,280	4,280	-
FURN/FIXT. UNDER 500	4,270	4,269	1
TOTAL OPERATIONS	<u>2,373,619</u>	<u>2,341,536</u>	<u>32,083</u>
RESCUE SQUADS:			
DIRECT ASSIST. NON-GOVT.	51,640	47,579	4,061
TORT	6,540	6,534	6
TOTAL RESCUE SQUADS	<u>58,180</u>	<u>54,113</u>	<u>4,067</u>
EMERGENCY PREPAREDNESS:			
REG. FT SALARIES/WAGES	89,640	89,634	6
INCENTIVE PAY	2,250	2,241	9
HEALTH INSURANCE	7,700	7,690	10
FICA	7,030	6,772	258
STATE RETIREMENT	8,121	8,121	0
WORKER'S COMPENSATION	9,250	9,250	-
MEMBERSHIPS AND DUES	100	100	-
RE&MC/RADIO/COMM. EQUIP.	599	268	331
MLS CONTRACT	2,300	472	1,828
RENTALS AND LEASES	(27)	(72)	45
EMERGENCY MANAGEMENT PERFORMAN	10,700	10,308	393
DHEC DUI GRANT	900	900	-
INSURANCE	1,500	1,415	85
TORT	660	660	-
TELEPHONE-PAGERS	80	70	10
MOBILE/CELLUAR TELEPHONE	860	99	761
TRAVEL AND TRAINING	480	288	193
SPEC. DEPT. SUPPLIES	240	236	4
FUEL-VEH. & EQUIP	2,890	2,644	246
OTHER EQUIP OVER 500	9,910	9,578	332
TOTAL EMERGENCY PREPAREDNESS	<u>155,183</u>	<u>150,672</u>	<u>4,511</u>
CP&L / FNF:			
WATER/SEWERAGE	260	256	4
RE&MC/RADIO/COMM. EQUIP.	500	499	1
RE&MC/VEHICLES & EQUIP	376	130	246
RENTALS AND LEASES	2,127	2,100	27
TELEPHONE-PAGERS	8,208	8,057	151
MOBILE/CELLUAR TELEPHONE	3,497	3,372	125
TRAVEL AND TRAINING	904	903	1

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DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
CP&L / FNF (CONTINUED):			
OFFICE SUPPLIES	403	403	0
SPEC. DEPT. SUPPLIES	688	688	0
ELECTRICITY	2,190	1,522	668
FOOD/FOOD PREP SUPPLIES	1,130	1,048	82
TOTAL CP&L FNF	<u>20,283</u>	<u>18,977</u>	<u>1,305</u>
ANIMAL SHELTER / HUMANE SOC:			
SVCS-TEC/GENERAL	43,940	43,940	-
WATER/SEWERAGE	1,720	1,573	147
CLEAN./LANDSCAPING SVCS	1,480	1,400	80
HVAC REPAIRS/MAINTENANCE	200	-	200
TELEPHONE-PAGERS	650	527	123
BLDG REP/REN SUPPLIES	1,560	1,275	285
SPEC. DEPT. SUPPLIES	365	233	132
ELECTRICITY	7,355	7,354	1
TOTAL ANIMAL SHELTER / HUMANE SOC	<u>57,270</u>	<u>56,302</u>	<u>968</u>
RUBICON ADVISORY COMMITTEE:			
SVCS-OFFICIAL/ADMIN.	2,400	875	1,525
TOTAL RUBICON ADVISORY COMMITTEE	<u>2,400</u>	<u>875</u>	<u>1,525</u>
TELECOMMUNICATIONS/RADIO:			
RE&MC/RADIO/COMM. EQUIP.	21,000	16,233	4,767
INSURANCE	1,040	-	1,040
ELECTRICITY	1,080	889	191
TOTAL TELECOMMUNICATIONS	<u>23,120</u>	<u>17,123</u>	<u>5,997</u>
CENTRAL COMMUNICATIONS:			
REG. FT SALARIES/WAGES	582,640	526,595	56,045
REG. PT SALARIES/WAGES	16,000	14,405	1,595
OVERTIME	15,000	13,727	1,273
INCENTIVE PAY	10,970	10,961	9
HEALTH INSURANCE	93,250	91,330	1,920
FICA	46,820	39,870	6,950
POLICE RETIREMENT	1,700	1,698	2
STATE RETIREMENT	51,220	48,740	2,480
WORKER'S COMPENSATION	3,410	3,410	-
MEMBERSHIPS AND DUES	210	130	80
SVCS-TEC/GENERAL	1,000	146	854
SVCS-CLINICAL/MEDICAL	700	551	149
WATER/SEWERAGE	600	534	66
EXTERMINATOR	480	456	24

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For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
CENTRAL COMMUNICATIONS (CONTINUED):			
HVAC REPAIRS/MAINTENANCE	21,000	20,978	22
RE&MC/OFFICE FUR./EQUIP	700	624	76
RE&MC/VEHICLES & EQUIP	500	-	500
MLS CONTRACT	2,100	1,106	994
RENTALS AND LEASES	2,630	2,314	316
BLDG/CONST/REN/REP SVCS	90	-	90
INSURANCE	3,220	2,874	346
TORT	1,270	1,270	-
TELEPHONE-PAGERS	6,160	5,102	1,058
MOBILE/CELLUAR TELEPHONE	550	455	95
POSTAGE	270	-	270
ADVERTISING	600	107	493
TRAVEL AND TRAINING	180	-	180
BRDG,CLNG,CHEM SUPPLIES	800	672	128
BLDG REP/REN SUPPLIES	300	81	219
OFFICE SUPPLIES	2,900	999	1,901
UNIFORMS/CLOTHING/PPE	3,830	3,228	602
SPEC. DEPT. SUPPLIES	170	-	170
FUEL-VEH. & EQUIP	1,070	1,063	7
ELECTRICITY	8,130	8,099	31
BOOKS & PERIODICALS	330	-	330
TOTAL CENTRAL COMMUNICATIONS	<u>880,800</u>	<u>801,526</u>	<u>79,274</u>
CLEMSON EXTENSION:			
RENTALS AND LEASES	500	500	-
TELEPHONE-PAGERS	500	500	-
POSTAGE	200	200	-
DIRECT ASSIST./GOVT.ORGANIZAT	9,770	9,770	-
OFFICE SUPPLIES	500	500	-
TOTAL CLEMSON EXTENSION	<u>11,470</u>	<u>11,470</u>	<u>-</u>
SOIL / WATER CONSERVATION:			
REG. PT SALARIES/WAGES	7,400	6,976	424
FICA	570	534	36
STATE RETIREMENT	680	632	48
WORKER'S COMPENSATION	40	40	-
TORT	30	30	-
DIRECT ASSIST./GOVT.ORGANIZAT	27,800	27,800	-
TOTAL SOIL / WATER CONSERVATION	<u>36,520</u>	<u>36,011</u>	<u>509</u>

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SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
DEVELOPMENT BOARD:			
LAND	1,211,880	1,211,880	-
INTERFUND TRANSFER FILT	208,350	161,314	47,036
INTERFUND TRANSFER FILT	1,500	1,432	68
TOTAL DEVELOPMENT BOARD	<u>1,421,730</u>	<u>1,374,626</u>	<u>47,104</u>
INDUSTRIAL DEVELOPMENT PROJECTS:			
INTERFUND TRANSFER FILT	5,000	3,439	1,561
INTERFUND TRANSFER FILT	120,708	104,838	15,870
TOTAL INDUSTRIAL DEVELOPMENT PROJECTS	<u>125,708</u>	<u>108,276</u>	<u>17,432</u>
PLANNING:			
REG. FT SALARIES/WAGES	169,350	165,401	3,949
INCENTIVE PAY	3,640	3,622	18
HEALTH INSURANCE	30,000	28,522	1,478
FICA	13,280	11,726	1,554
STATE RETIREMENT	14,990	14,985	5
WORKER'S COMPENSATION	4,510	4,510	-
MEMBERSHIPS AND DUES	870	870	-
SVCS-OFFICIAL/ADMIN.	1,500	1,225	275
SVSC-OTHER PROFESSIONAL	10,872	6,333	4,538
SVCS-TEC/GENERAL	3,990	3,656	334
SVCS-TEC/DATA PROCESS.	432	432	-
RE&MC/OFFICE FUR./EQUIP	380	98	283
MLS CONTRACT	2,100	1,008	1,092
RENTALS AND LEASES	1,500	1,374	126
SOUTH DARLINGTON WATERSHED	122,550	16,402	106,148
INSURANCE	668	623	45
TORT	950	950	-
TELEPHONE-PAGERS	1,500	1,271	229
MOBILE/CELLUAR TELEPHONE	700	519	181
POSTAGE	700	374	326
ADVERTISING	100	75	25
LICENSES, PERMITS, FEES	2,000	125	1,875
TRAVEL AND TRAINING	2,629	2,520	109
OFFICE SUPPLIES	3,000	3,000	0
SPEC. DEPT. SUPPLIES	300	-	300
FUEL-VEH. & EQUIP	1,000	954	46
BOOKS & PERIODICALS	70	68	2
TOTAL PLANNING	<u>393,580</u>	<u>270,643</u>	<u>122,937</u>

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SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
JETPORT:			
INTERFUND TRANSFER FILT	37,360	42,502	(5,142)
INTERFUND TRANSFER FILT	<u>42,502</u>	<u>-</u>	<u>42,502</u>
TOTAL JETPORT	<u>79,862</u>	<u>42,502</u>	<u>37,360</u>
RECREATION:			
REG. FT SALARIES/WAGES	156,290	152,818	3,472
INCENTIVE PAY	3,420	3,410	10
HEALTH INSURANCE	21,930	21,898	32
FICA	12,260	11,259	1,001
STATE RETIREMENT	13,860	13,845	15
WORKER'S COMPENSATION	8,490	8,490	-
MEMBERSHIPS AND DUES	520	515	5
SVCS-OFFICIAL/ADMIN.	1,500	358	1,142
SVCS-TEC/DATA PROCESS.	2,000	1,953	47
WATER/SEWERAGE	300	115	185
RE&MC/VEHICLES & EQUIP	200	-	200
MLS CONTRACT	6,670	4,839	1,831
RENTALS AND LEASES	7,000	6,811	189
INSURANCE	4,700	4,204	496
TORT	2,250	2,250	-
TELEPHONE-PAGERS	1,180	1,046	134
MOBILE/CELLUAR TELEPHONE	360	360	-
POSTAGE	400	318	82
ADVERTISING	400	400	-
TRAVEL AND TRAINING	2,500	1,060	1,440
OFFICE SUPPLIES	1,150	1,143	7
SPEC. DEPT. SUPPLIES	330	249	81
FUEL-VEH. & EQUIP	7,640	7,640	0
ELECTRICITY	7,240	5,929	1,311
FOOD/FOOD PREP SUPPLIES	<u>1,000</u>	<u>658</u>	<u>342</u>
TOTAL RECREATION - ADMIN / SUPPT	<u>263,590</u>	<u>251,568</u>	<u>12,022</u>
ATHLETICS:			
REG. FT SALARIES/WAGES	63,350	63,344	6
REG. PT SALARIES/WAGES	8,130	8,130	0
INCENTIVE PAY	1,590	1,584	6
HEALTH INSURANCE	13,780	13,778	2
FICA	5,523	5,029	494
STATE RETIREMENT	6,480	6,476	4
WORKER'S COMPENSATION	5,090	5,090	-
SVSC-OTHER PROFESSIONAL	2,500	1,892	608

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SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
ATHLETICS (CONTINUED):			
TORT	2,250	2,250	-
SPEC. DEPT. SUPPLIES	5,030	4,801	229
TOTAL ATHLETICS	<u>113,723</u>	<u>112,373</u>	<u>1,350</u>
PROGRAMS:			
REG. FT SALARIES/WAGES	54,490	54,485	5
INCENTIVE PAY	740	733	8
HEALTH INSURANCE	8,717	8,716	1
FICA	4,210	3,907	303
STATE RETIREMENT	4,940	4,936	4
WORKER'S COMPENSATION	3,830	3,830	-
TORT	1,270	1,270	-
PROMOTIONAL ADVERTISING	300	300	-
PRINTING AND BINDING	500	496	4
SPEC. DEPT. SUPPLIES	3,100	3,079	21
TOTAL PROGRAMS	<u>82,097</u>	<u>81,752</u>	<u>345</u>
MAINTENANCE / PARKS:			
REG. FT SALARIES/WAGES	17,120	17,114	6
INCENTIVE PAY	720	713	7
HEALTH INSURANCE	3,850	3,841	9
FICA	1,370	1,298	72
STATE RETIREMENT	1,560	1,550	10
WORKER'S COMPENSATION	1,730	1,730	-
SVCS-TEC/GENERAL	3,000	2,230	770
BLDG/CONST/REN/REP SVCS	500	500	-
TORT	430	430	-
BRDG,CLNG,CHEM SUPPLIES	500	447	53
BLDG REP/REN SUPPLIES	5,000	4,518	482
ROAD MAINTENANCE SUPPLIES	1,370	1,361	9
SPEC. DEPT. SUPPLIES	500	481	19
TOTAL MAINTENANCE/PARKS	<u>37,650</u>	<u>36,213</u>	<u>1,437</u>
PARKS:			
PARD GRANTS	64,850	35,365	29,485
TOTAL PARKS	<u>64,850</u>	<u>35,365</u>	<u>29,485</u>
HISTORICAL COMMISSION:			
REG. FT SALARIES/WAGES	60,200	60,192	8
INCENTIVE PAY	1,510	1,505	5
HEALTH INSURANCE	16,670	14,574	2,096
FICA	4,720	3,988	732

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
HISTORICAL COMMISSION (CONTINUED):			
STATE RETIREMENT	5,460	5,454	7
WORKER'S COMPENSATION	330	330	-
MEMBERSHIPS AND DUES	70	-	70
SVCS-OFFICIAL/ADMIN.	1,250	1,075	175
SVCS-TEC/GENERAL	14,800	14,634	166
DIRECT ASSIST. NON-GOVT.	3,500	1,742	1,758
WATER/SEWERAGE	750	673	77
CLEAN./LANDSCAPING SVCS	5,990	5,687	303
REPAIRS & MC/OTHER	600	-	600
HVAC REPAIRS/MAINTENANCE	1,915	1,415	500
RENTALS AND LEASES	1,630	1,596	34
BLDG/CONST/REN/REP SVCS	15,100	15,035	65
INSURANCE	2,400	1,996	404
TORT	660	660	-
TELEPHONE-PAGERS	1,880	1,539	341
POSTAGE	400	296	104
PRINTING AND BINDING	280	-	280
TRAVEL AND TRAINING	200	53	147
BLDG REP/REN SUPPLIES	265	265	0
OFFICE SUPPLIES	2,840	2,832	8
SPEC. DEPT. SUPPLIES	620	619	1
ELECTRICITY	6,800	6,784	16
BOOKS & PERIODICALS	600	434	166
IMPROV. OTHER THAN BLDGS.	3,470	3,450	20
FURN/FIXT. OVER 500	1,850	1,761	89
TOTAL HISTORIC COMMISSION	<u>156,760</u>	<u>148,588</u>	<u>8,172</u>
TOURISM:			
SVCS-OFFICIAL/ADMIN.	700	575	125
DARLINGTON CHAMBER COMM.	13,500	13,500	-
BUTLER HERITAGE FOUNDATION	3,300	3,300	-
OLD D'TON GENEAL. SOC.	1,500	1,500	-
RENOFEST BLUEGRASS FESTIVAL	12,500	12,500	-
SWEET POTATO FESTIVAL	3,100	3,100	-
JULY 4TH FIREWORKS FEST.	2,400	2,400	-
CULTURAL REALISM COMPLEX	3,800	3,800	-
LAMAR EGG SCRAMBLE	-	2,000	(2,000)
DARLINGTON COUNTY TOURISM	29,900	29,900	-
TOTAL TOURISM	<u>70,700</u>	<u>72,575</u>	<u>(1,875)</u>

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
JUDGEMENTS AND SETTLEMENTS:			
JUDGEMENTS/LEGAL SETTLEMENTS	5,000	330	4,670
TOTAL JUDGEMENTS AND SETTLEMENT	5,000	330	4,670
PEE DEE COG:			
MEMBERSHIP FEES	40,440	40,436	4
TOTAL PEE DEE COG	40,440	40,436	4
SC ASSOC OF COUNTIES:			
MEMBERSHIP FEES	13,720	13,715	5
TOTAL SC ASSOC OF COUNTIES	13,720	13,715	5
NTL ASSOC OF COUNTIES:			
MEMBERSHIP FEES	1,440	1,394	46
TOTAL NTL ASSOC OF CNTIES	1,440	1,394	46
UNDISTRIBUTED FUNDS:			
RETIREMENT WITHHELD	-	10,270	(10,270)
INSURANCE WITHHELD	-	26,054	(26,054)
INS. ON RETIREE EMPLOYEES	-	(458)	458
MEDICAL SPENDING ACCOUNT	-	612	(612)
MONEY PLUS	-	0	(0)
TOTAL UNDISTRIBUTED FUNDS	-	36,478	(36,478)
RETIREE HEALTH INSURANCE:			
RETIREE HEALTH INSURANCE	35,500	22,070	13,430
TOTAL RETIREE HEALTH INSURANCE	35,500	22,070	13,430
UNEMPLOYMENT COMPENSATION:			
UNEMPLOYMENT COMPENSATION	49,350	45,748	3,602
TOTAL UNEMPLOYMENT COMPENSATION	49,350	45,748	3,602
RR COMPUTER CONTINGENCY:			
REPAIR/REPLACE COMPUTERS	11,200	11,152	48
TOTAL RR COMPUTER CONTINGENCY	11,200	11,152	48
COUNCIL DISCRETIONARY:			
COUNCIL'S DISCRETIONARY	11,420	1,985	9,435
TOTAL COUNCIL'S DISCRETIONARY	11,420	1,985	9,435
PAUPER'S FUNERAL CONTIG:			
PAUPERS FUNERAL	500	400	100

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
 SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS BY DEPARTMENT
 For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
TOTAL PAUPERS FUNERAL CONTIG	<u>500</u>	<u>400</u>	<u>100</u>
UNALLOCATED GRANTS:			
MISCELLANEOUS GRANTS	<u>146</u>	<u>-</u>	<u>146</u>
TOTAL UNALLOCATED GRANTS	<u>146</u>	<u>-</u>	<u>146</u>
SURETY BONDS:			
SURETY BONDS	<u>300</u>	<u>261</u>	<u>39</u>
TOTAL SURETY BONDS	<u>300</u>	<u>261</u>	<u>39</u>
TOTAL EXPENDITURES AND TRANSFERS:	<u>\$ 25,079,550</u>	<u>\$ 24,095,932</u>	<u>\$ 983,618</u>

DEVELOPMENT PARTNERSHIP FUND

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL-DEVELOPMENT PARTNERSHIP (BUDGET BASIS)
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
REVENUES:			
INTERGOVERNMENTAL REVENUE:			
CRACK SEALING & APRON DESIGN	\$ 145,860	\$ -	\$ (145,860)
JEDA LOANS	350,000	-	(350,000)
AIRCRAFT PARKING APRON GRANT	1,344,230	-	(1,344,230)
LAMAR WATER 4-CI-04-028	-	188,756	188,756
TOTAL INTERGOVERNMENTAL REVENUE	<u>1,840,090</u>	<u>188,756</u>	<u>(1,651,334)</u>
SALES OF FIXED ASSETS:			
FARMERS HOME T HANGERS	-	4,850	4,850
TOTAL SALES OF FIXED ASSETS	<u>-</u>	<u>4,850</u>	<u>4,850</u>
MISCELLANEOUS REVENUE:			
FARMLAND RENT	6,700	9,869	3,169
ROGERS & BROWN RENT	10,800	10,800	-
FBO RENT	1,200	-	(1,200)
JETPORT FUEL	3,500	-	(3,500)
TOTAL MISCELLANEOUS REVENUE	<u>22,200</u>	<u>20,669</u>	<u>(1,531)</u>
TRANSFER:			
FILT TRANSFER	415,420	313,525	101,895
TOTAL TRANSFER	<u>415,420</u>	<u>313,525</u>	<u>101,895</u>
TOTAL REVENUES	<u>2,277,710</u>	<u>214,275</u>	<u>(2,063,435)</u>
EXPENDITURES:			
PLANNING & DEVELOPMENT:			
REG. FT SALARIES/WAGES	97,920	67,391	30,529
INCENTIVE PAY	2,560	2,116	445
HEALTH INSURANCE	11,110	10,563	547
FICA	8,000	4,910	3,090
STATE RETIREMENT	8,870	5,903	2,967
UNEMPLOYMENT COMPENSATION	280	276	4
WORKER'S COMPENSATION	2,710	2,707	3
MEMBERSHIPS AND DUES	810	495	315
SVCS-OFFICIAL/ADMIN.	911	600	311
SVCS-TEC/GENERAL	6,127	6,126	1
SVCS-TEC/DATA PROCESS.	440	180	260
FUEL FARM LOAN REPAYMENT	3,500	-	3,500
MLS CONTRACT	1,000	265	735
RENTALS AND LEASES	2,000	1,853	147
INSURANCE	800	780	20

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL-DEVELOPMENT PARTNERSHIP (BUDGET BASIS)
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
PLANNING & DEVELOPMENT (CONTINUED):			
TORT	660	660	-
TELEPHONE-PAGERS	1,260	1,133	127
MOBILE/CELLUAR TELEPHONE	630	556	74
POSTAGE	800	295	505
ADVERTISING	2,150	2,016	134
PROMOTIONAL ADVERTSING	4,700	2,682	2,018
PRINTING AND BINDING	250	219	31
MEMBERSHIP FEES	43,100	43,054	46
TRAVEL AND TRAINING	3,550	3,082	468
OFFICE SUPPLIES	1,800	1,510	290
FUEL-VEH. & EQUIP	1,800	1,045	755
FOOD/FOOD PREP SUPPLIES	2,210	1,918	292
BOOKS & PERIODICALS	550	402	148
OTHER EQUIP OVER 500	1,500	1,432	68
TOTAL PLANNING & DEVELOPMENT	<u>211,998</u>	<u>164,168</u>	<u>47,830</u>
JETPORT:			
MEMBERSHIPS AND DUES	110	-	110
SVCS-OFFICIAL/ADMIN.	1,225	1,225	-
SVCS-TEC/GENERAL	12,775	12,772	3
WATER/SEWERAGE	900	800	100
REPAIRS & MC/OTHER	1,000	857	143
EXTERMINATOR	200	143	57
HVAC REPAIRS/MAINTENANCE	1,025	1,022	3
RE&MC/VEHICLES & EQUIP	5,072	4,993	79
MLS CONTRACT	6,290	6,288	2
RENTALS AND LEASES	4,290	4,290	0
BLDG/CONST/REN/REP SVCS	10,200	10,178	22
INSURANCE	3,660	3,660	-
TELEPHONE-PAGERS	5,390	5,297	93
POSTAGE	80	45	35
ADVERTISING	518	515	3
LICENSES, PERMITS, FEES	250	195	55
TRAVEL AND TRAINING	550	426	124
BRDG,CLNG,CHEM SUPPLIES	475	445	30
BLDG REP/REN SUPPLIES	1,907	1,905	2
OFFICE SUPPLIES	50	-	50
FUEL-VEH. & EQUIP	670	666	4
ELECTRICITY	10,800	10,777	23
FUEL-OIL/COAL/GAS	2,000	1,819	181

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL-DEVELOPMENT PARTNERSHIP (BUDGET BASIS)
For the Fiscal Year Ended June 30, 2008

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
JETPORT (CONTINUED):			
SURPLUS PROPERTY	650	641	9
TOTAL JETPORT	<u>70,087</u>	<u>68,959</u>	<u>1,128</u>
INDUSTRIAL DEVELOPMENT PROJECTS:			
SVSC-OTHER PROFESSIONAL	1,000	-	1,000
ELECTRICITY	4,000	3,439	561
TOTAL INDUSTRIAL DEVELOPMENT PROJECTS	<u>5,000</u>	<u>3,439</u>	<u>1,561</u>
GRANTS/JETPORT DEVELOPMENT:			
JEDA LOANS	350,000	-	350,000
LAMAR WATER 4-CI-04-028	-	188,756	(188,756)
FAA JETPORT GRANT	1,366,025	-	1,366,025
CRACK SEALING & APRON DESIGN	149,600	-	149,600
TOTAL GRANTS/JETPORT DEVELOPMENT	<u>1,865,625</u>	<u>188,756</u>	<u>1,676,869</u>
CAPITAL OUTLAY:			
INDUSTRIAL INCENTIVE	125,000	104,838	20,162
ENCUMBRANCES 2006/2007	-	(99,000)	99,000
TOTAL CAPITAL OUTLAY	<u>125,000</u>	<u>5,838</u>	<u>119,162</u>
TOTAL EXPENSES:	<u>\$ 2,277,710</u>	<u>\$ 431,160</u>	<u>\$ 1,846,550</u>

See auditors' report.

PROPRIETARY FUND

DARLINGTON COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES AND EXPENSES BY DEPARTMENT
BUDGET AND ACTUAL - ALL PROPRIETARY FUND TYPES
ENVIRONMENTAL SERVICES FUND
For the Fiscal Year Ended June 30, 2008

	<u>Budget</u>	<u>Unadjusted Budget Basis Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Operating Revenues:			
Current taxes	338,980	340,593	1,613
Delinquent tax collection	14,000	19,241	5,241
Fees in lieu of taxes	23,180	21,840	(1,340)
HYDE bags	580,000	526,130	(53,870)
Recycling services	90,000	122,805	32,805
Landfill transfer disposal	265,560	286,110	20,550
C & D disposal fees	36,470	78,113	41,643
Recycling fees	844,000	853,720	9,720
Delinquent recycling service fees	122,170	148,664	26,494
Tire disposal fees	10,000	14,256	4,256
	<u>2,324,360</u>	<u>2,411,472</u>	<u>87,112</u>
Shared Revenue:			
State tire rebate	21,400	23,005	1,605
	<u>21,400</u>	<u>23,005</u>	<u>1,605</u>
Grant Revenue:			
Local solid waste management	23,000	51,791	28,791
Waste tire grant	24,000	-	(24,000)
Used oil recycling grant	19,600	23,527	3,927
Dismatler waste tire	-	8,064	8,064
	<u>66,600</u>	<u>83,382</u>	<u>16,782</u>
Miscellaneous Revenue:			
Farmland rent	6,750	5,789	(961)
Sale of Fixed Assets	-	2,958	2,958
Miscellaneous revenue	-	34,586	34,586
	<u>6,750</u>	<u>43,333</u>	<u>36,583</u>
Total Revenues	<u>2,419,110</u>	<u>2,561,192</u>	<u>142,082</u>
Expenditures:			
Landfill Department:			
Regular full time salaries and wages	24,520	24,509	11
Overtime	22,950	22,941	9
Incentive pay	610	604	6
Health insurance	4,130	4,124	6
FICA	3,130	2,366	764
State retirement	4,040	3,968	72
Unemployment compensation	140	120	20
Worker's compensation	4,650	4,650	-
Services - other/professional	23,150	23,145	6
Services - clinical / medical	1,220	1,209	11

See accountants' report.

DARLINGTON COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES AND EXPENSES BY DEPARTMENT
BUDGET AND ACTUAL - ALL PROPRIETARY FUND TYPES
ENVIRONMENTAL SERVICES FUND
For the Fiscal Year Ended June 30, 2008

	<u>Budget</u>	<u>Unadjusted Budget Basis Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Landfill Department (continued):			
Repairs and maintenance - vehicles & equipment	3,500	3,307	193
MLS contract	59,000	51,180	7,820
Rents and Leases	21,250	21,102	148
Insurance	4,040	3,483	557
Tort	430	430	-
Postage	140	135	5
Advertising	300	-	300
Licenses, permits & fees	430	75	355
Travel and training	500	323	177
Brdg cleaning chemical supplies	350	182	168
Uniforms / clothing / PPE	500	350	150
Specialized department supplies	300	238	62
Fuel - vehicles and equipment	41,900	41,820	80
Machinery over \$500	6,500	6,409	91
Electricity	3,000	2,995	5
	<u>230,680</u>	<u>219,663</u>	<u>11,017</u>
MSW Landfill Department:			
Cleaning Landscaping Services	2,000	760	1,240
Landfill post closure expense	30,000	22,972	7,028
	<u>32,000</u>	<u>23,732</u>	<u>8,268</u>
Garbage Collections Department:			
Regular full time salaries and wages	49,150	49,091	59
Incentive pay	580	564	16
Health insurance	11,940	11,369	571
FICA	5,270	4,400	870
State retirement	4,480	4,409	71
Unemployment compensation	420	416	4
Worker's compensation	15,670	15,670	-
MLS contract	100,640	100,549	91
Insurance	7,790	7,386	404
Tort	1,280	1,280	-
Advertising	150	-	150
Licenses, permits, and fees	100	2	98
Travel & training	500	381	119
Uniforms / clothing / PPE	1,200	1,000	200
Specialized department supplies	1,000	661	339
Fuel - vehicles and equipment	54,570	52,500	2,070
	<u>254,740</u>	<u>249,677</u>	<u>5,063</u>

See accountants' report.

DARLINGTON COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES AND EXPENSES BY DEPARTMENT
BUDGET AND ACTUAL - ALL PROPRIETARY FUND TYPES
ENVIRONMENTAL SERVICES FUND
For the Fiscal Year Ended June 30, 2008

	<u>Budget</u>	<u>Unadjusted Budget Basis Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Recycling Department:			
Regular full time salaries and wages	78,720	78,711	9
Regular part time salaries and wages	331,380	318,395	12,985
Incentive pay	1,950	1,949	1
Health insurance	11,110	11,097	13
FICA	32,890	30,186	2,704
State retirement	35,000	34,982	18
Unemployment compensation	7,420	2,445	4,975
Worker's compensation	32,590	32,590	-
Membership and dues	240	-	240
Services - technical / general	500	8	492
Services - clinical / medical	850	740	110
Water / sewage	3,420	2,793	627
Cleaning - Landscaping services	300	-	300
Repairs and maintenance	2,115	1,381	734
HVAC repairs & maintenance	100	-	100
MLS contract	2,600	2,314	286
Rental & leases	800	647	153
Building / construction / renovation / repair services	3,900	567	3,333
Used oil recycling grant	16,600	4,895	11,705
SW local management grant	23,000	-	23,000
Insurance	1,080	1,029	51
Tort	3,250	3,250	-
Telephone - pagers	8,360	6,200	2,160
Postage	100	59	41
Advertising	200	175	26
Promotional advertising	800	141	660
Direct assistance government organizations	114,370	114,370	-
Travel and training	600	150	450
Brdg, cleaning, chemical supplies	2,200	2,157	43
Building repair renovation supplies	2,140	1,052	1,088
Road Maintenance Supplies	1,000	-	1,000
Equipment / vehicle supplies	2,000	-	2,000
Medicine & medical supplies	200	77	123
Office supplies	1,155	693	462
Uniforms / clothing / PPE	1,500	1,199	301
Specialized department supplies	1,000	205	795
Fuel - vehicles and equipment	5,800	5,444	356
Electricity	18,720	18,624	96
Books & Periodicals	80	-	80
Other Equipment under \$500	3,000	2,662	339
	<u>753,040</u>	<u>681,183</u>	<u>71,857</u>
Recycling Tires:			
Tire disposal	43,700	43,645	55
Waste tire grant	24,000	11,477	12,523
	<u>67,700</u>	<u>55,122</u>	<u>12,578</u>

See accountants' report.

DARLINGTON COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES AND EXPENSES BY DEPARTMENT
BUDGET AND ACTUAL - ALL PROPRIETARY FUND TYPES
ENVIRONMENTAL SERVICES FUND
For the Fiscal Year Ended June 30, 2008

	<u>Budget</u>	<u>Unadjusted Budget Basis Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Transfer and Disposal Department:			
Regular full time salaries and wages	145,559	140,680	4,879
Incentive pay	3,150	3,142	8
Health insurance	25,950	24,474	1,476
FICA	11,930	10,419	1,511
State retirement	12,570	12,446	124
Unemployment compensation	720	716	4
Worker's compensation	26,320	26,320	-
Services - technical / general	19,500	19,488	12
Services - clinical / medical	1,200	275	925
Water / sewage	1,300	1,144	156
SW contract services	543,130	542,630	500
Repairs & maintenance - Radio communication equipment	500	-	500
Repairs & maintenance - vehicles & equipment	5,000	283	4,717
MLS contract	55,100	54,887	213
Rentals & Leases	31	30	1
Insurance	3,380	3,367	13
Tort	2,540	2,540	-
Telephone - pagers	200	11	189
Advertising	200	145	55
Brdg, cleaning, chemical supplies	290	194	96
Building repair renovation supplies	300	295	5
Office supplies	770	763	7
Uniforms / clothing / PPE	700	533	167
Special Department Supplies	900	811	89
Fuel - vehicles and equipment	46,410	43,666	2,744
Electricity	3,240	3,230	10
Purchase of inventory	170,060	160,063	9,997
	<u>1,080,950</u>	<u>1,052,552</u>	<u>28,399</u>
Total Expenses	<u>2,419,110</u>	<u>2,281,930</u>	<u>137,180</u>
Excess of revenue over (under) expenditures and other uses (budgetary basis)	<u>\$ -</u>	<u>\$ 279,262</u>	<u>\$ 279,262</u>
Adjustments to reconcile to GAAP Basis:			
Encumbrances		47,708	
Accrued Revenue		19,516	
Accounts Receivables / Payable		18,809	
Capital purchase		(199,752)	
Depreciation		174,932	
Postclosure costs		(22,972)	
Total Adjustments		<u>38,241</u>	
Net Income (Loss)-GAAP Basis		<u>\$ 241,021</u>	

See accountants' report.

**DARLINGTON COUNTY, SOUTH CAROLINA LIBRARY
SCHEDULE OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2008**

Source of Funds	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
Local Sources:				
County or Tax Appropriation	\$ 823,966	\$ 1,070,381	\$ 888,889	\$ 1,005,458
Fees & Fines	-	65,566	65,566	-
Other Local	-	14,506	14,506	-
Total Local Sources	<u>823,966</u>	<u>1,150,453</u>	<u>968,961</u>	<u>1,005,458</u>
State Sources:				
*State Aid	-	151,637	151,637	-
*Education Lottery	-	24,999	24,999	-
*Library Miscellaneous Grants	-	-	-	-
Info Service Grant	-	-	-	-
*LSTA Project II B2	-	-	-	-
Total State Sources	<u>-</u>	<u>176,636</u>	<u>176,636</u>	<u>-</u>
Total All Sources of Funds	<u>\$ 823,966</u>	<u>\$ 1,327,089</u>	<u>\$ 1,145,597</u>	<u>\$ 1,005,458</u>

* Indicates funds administered through the South Carolina State Library

Hill & Jordan, LLC
Auditor's Signature Required

1/31/2009
Date

See auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA
REQUIRED STATE SCHEDULES
For the fiscal year ended June 30, 2008

Schedule of General Sessions and Magistrates Fines, Assessments, and Surcharges

Under SC Code Section 14-1-206(d)				
Clerk of Court				
	Total Collected by Clerk of Court	Retained by County Treasurer	Allocated to Victim Services	Remitted to State of South Carolina
Fines	\$ 857,144	\$ 437,981	\$ -	\$ 419,163
Assessments	6,269	-	3,240	3,029
Surcharges	35,872	-	19,060	16,812
Total for Clerk of Court	\$ 899,285	\$ 437,981	\$ 22,300	\$ 439,004
Under SC Code Section 14-1-207(d)				
Magistrates				
	Total Collected by Magistrates' Courts	Retained by County Treasurer	Allocated to Victim Services	Remitted to State of South Carolina
Fines	\$ 448,787	\$ 448,787	\$ -	\$ -
Assessments	444,173	-	44,984	399,189
Surcharges	229,337	-	19,105	210,232
Total for Magistrates	1,122,297	448,787	64,089	609,421
Total for Darlington County	\$ 2,021,582	\$ 886,768	\$ 86,389	\$ 1,048,425

Schedule of Victims Services Allocation and Expenditures

Allocations to Victim Services:	
Received from clerk of court assessments	\$ 3,240
Received from magistrate assessments	44,984
Total assessments allocated to victim services	48,224
Received from clerk of court surcharges	19,060
Received from magistrate surcharges	19,105
Total surcharges allocated to victim services	38,165
Total allocated to Victim Services	86,389
Expenditures for Victim Services	77,830
Excess (deficit) of revenue over expenditures	8,559
Balance in Victim's Fund at the beginning of the year	104,532
Balance in Victim's Fund at the end of the year	\$ 113,091

See auditors' report.

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

County Council
Darlington County
Darlington, South Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Darlington County, South Carolina, as of and for the year ended June 30, 2008, which collectively comprise the Darlington County, South Carolina's basic financial statements and have issued our report thereon dated January 31, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financials statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

We noted certain matters that we reported to management of Darlington County, S. C., in a separate letter dated January 31, 2009. Darlington County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it. This report is intended solely for the information and use of management, Darlington County Council, 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.

Hill & Jordan LLC

Hill & Jordan LLC
Certified Public Accountants
Darlington, South Carolina
January 31, 2009

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

County Council
Darlington County
Darlington, South Carolina

Compliance

We have audited the compliance of Darlington County, 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, 2008. The Darlington County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Darlington County's management. Our responsibility is to express an opinion on the Darlington County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental 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 Darlington 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 the Darlington County's compliance with those requirements.

In our opinion, Darlington County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The management of Darlington 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 Darlington 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 the 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 reportable 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 caused by error or fraud

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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 and use of County Council, management, 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.

Hill & Jordan LLC

Hill & Jordan LLC
Certified Public Accountants
Darlington, South Carolina
January 31, 2009

**Darlington County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2008**

(1) Summary of Auditor Results:

- (i) The auditors issued a qualified opinion on the General Purpose Financial Statements of the Darlington County dated January 31, 2009.
- (ii) No items of noncompliance as defined by governmental accounting standards or OMB Circular A-133 were disclosed.
- (iii) No reportable conditions in internal control over major programs as defined in OMB Circular A-133 were disclosed by the audit and consequently, there were no material weaknesses noted in such controls.
- (iv) The auditors issued an unqualified opinion on compliance with major programs dated January 31, 2009.
- (v) No audit findings required to be reported under paragraph .510(a) of OMB Circular A-133 were disclosed during the audit.
- (vi) Major programs as defined in Circular A-133 were identified on the accompanying schedule of federal awards by asterisks (*).
- (vii) Type A programs are those, which expended \$300,000, or more in federal awards during the fiscal year. Type B programs are those expending less than \$300,000.
- (viii) The auditee was tested for and found to have low-risk auditee status under paragraph .530 of Circular A-133. Consequently, at least 25% of federal awards were tested as major programs.

(2) Significant Deficiencies in internal control over financial reporting required to be reported by *Generally Accepted Governmental Audit Standards* are as follows:

Criteria

The following significant deficiency is based on reporting criteria established by the Statement of Auditing Standards (SAS) No. 112 effective for financial statement periods beginning on or after December 15, 2006. A *Significant deficiency* is defined in the accompanying reports on compliance and internal controls. SAS 112 states the employees and/or management must have the training, qualifications, and skill to fulfill their assigned functions.

Condition

The County is currently unable to maintain property and equipment ledgers in a manner that balances in the current period can be reconciled to balances in the prior period.

Cause

The cause of the condition appears to be a malfunction of the property and equipment software. In reports provided, we noted the following; (a) the total cost of assets carried over from prior year do not reconcile to assets at the beginning of the current year, (b) current depreciation expense was not computed and (c) depreciation expense for some assets was computed in excess of cost.

Effect

Without reliance on auditor's expertise a more-than-likely potential exists for misstatements that are more than inconsequential.

Management's response

Management is going to consult with the software vendor to correct any software glitches in order to avoid this in the future.

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

County Council
Darlington County
Darlington, South Carolina

We have audited the financial statements of Darlington County, Darlington, South Carolina, as of and for the year ended June 30, 2008, and have issued our report thereon dated January 31, 2009. These financial statements are the responsibility of Darlington County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Governmental Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic 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 this opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Darlington County taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Hill & Jordan LLC

Hill & Jordan LLC
Certified Public Accountants
Darlington, South Carolina
January 31, 2009

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DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2008

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Total Expenditures
U.S. DEPARTMENT OF JUSTICE			
Community Development	16.738	DJ-BX-0270	21,866
Total U.S. DEPARTMENT OF JUSTICE			<u>21,866</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through S.C. Department of Human Services			
Social Services Block Grant			
Family Preservation and Support Services	93.556	N/A	397
Temporary Assistance for Needy Families	93.558	N/A	34,752
Child Support Enforcement	93.563	N/A	10
Child Care Development Fund	93.575	N/A	519
Child Welfare Services - State Grants	93.645	N/A	1,069
Foster Care - Title IV-E	93.658	N/A	7,861
Social Services Block Grant	93.667	N/A	10,946
Medical Assistance Program	93.778	N/A	17,198
State Administrative Matching Grants for Food Stamp Program	10.561	N/A	18,236
General/all state		N/A	<u>10,834</u>
			101,822
Child Support Enforcement IV-D			
Filing Fees	93.563	N/A	59,250 *
Transactions Reimbursements	93.563	N/A	220,390 *
Incentive Payments	93.563	N/A	60,500 *
Enforcement Service	93.563	N/A	19,916 *
			<u>360,056</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>461,878</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through S.C. Emergency Management Division			
Emergency Management Agency Grant	97.067	6EMPG01	29,365
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>29,365</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 513,109</u>

* Denotes a major program

Significant Accounting Policies

Expenditures from federal awards are recognized when incurred in accordance with the criteria associated with the grants, awards, etc.

Loans Outstanding

Rural Economic and Community Development
Date of Issue: March 29, 1994
Original amount: \$1,354,000

See accountants' report.

DARLINGTON COUNTY, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2008

Terms: Annual payments of principal and interest of \$89,351
Unpaid balance at June 30, 2008: \$632,595

Rural Economic and Community Development
Date of Issue: June 13, 1996
Original amount: \$1,054,000
Terms: Monthly payments of principal and interest of \$5,590
Unpaid balance at June 30, 2008: \$767,806

Rural Economic and Community Development
Date of Issue: June 29, 1998
Original amount: \$350,000
Terms: Annual payments of principal and interest of \$22,124
Unpaid balance at June 30, 2008: \$281,568

See accountants' report.