

**DARLINGTON COUNTY, SOUTH CAROLINA**

**BASIC FINANCIAL STATEMENTS  
and  
SUPPLEMENTARY INFORMATION**

**June 30, 2010**

**HILL & JORDAN, LLC  
CERTIFIED PUBLIC ACCOUNTANTS  
119 ERINVINE COURT  
DARLINGTON, SOUTH CAROLINA 29532**

**DARLINGTON COUNTY, SOUTH CAROLINA**

**BASIC FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION  
June 30, 2010**

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# HILL & JORDAN LLC

*Certified Public Accountants*

**Robert P. Jordan, CPA**

**Hiral R. Gopaldas, CPA**

**Sarah D. Pope, CPA**

**Connie L. Schrum, CPA**

SC Association of Certified Public Accountants

**Charles R. Cserny, CPA**

**Adam B. Slice, CPA**

**Debra A. Grant, Controller**

American Institute of Certified Public Accountants

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, 2010, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Darlington County, South Carolina, as of June 30, 2010, and the respective changes in financial position and, where applicable, cash flows 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 December 6, 2010, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion, analysis and budgetary comparison information and funding progress post retirement benefit plans on pages 5 through 11 and 41 through 44 be presented to supplement the basic financial statements. Such information although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United State of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for

**121 North Fifth Street – PO Box 1590**

**Hartsville South Carolina 29550**

**Phone (843) 332 – 2627**

**Fax (843) 339 – 2695**

**119 Erinvine Court – PO Box 268**

**Darlington South Carolina 29540**

**Phone (843) 393 – 0494**

**Fax (843) 393 – 6708**



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consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Darlington, South Carolina as a whole. The combining fund financial statements of agency funds and individual non-major funds and the schedule of revenues budget and actual, expenditures budget to actual and schedules of revenues and expenditures budget and actual are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of revenues and expenditures - library board and schedule of fines and assessments – general sessions & magistrates court are presented for purposes of additional analysis as required by the state of South Carolina 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. The combining fund financial statements of agency funds and individual non-major funds, the schedule of revenues budget and actual, expenditures budget to actual, schedules of revenues and expenditures budget and actual, the accompanying schedule of revenues and expenditures - library board and schedule of fines and assessments – general sessions & magistrates court and the accompanying schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Hill & Jordan LLC*  
Hill & Jordan LLC  
Certified Public Accountants  
Darlington, South Carolina  
December 6, 2010

## **MANAGEMENT DISCUSSION AND ANALYSIS**

# DARLINGTON COUNTY, SOUTH CAROLINA MANAGEMENT DISCUSSION AND ANALYSIS For The Fiscal Year Ended June 30, 2010

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, 2010.

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

## **Financial Highlights**

The County's economic and financial positions for the year ending June 30, 2010 was better when compared to the prior year. Considering the significant downturn of the economy, Net Assets increased by \$2,257,377 (7.33%). The County was able to maintain its financial position by diligent exercise of budget restraints and controls.

## **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 7. 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, 2010'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, 2010**

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 two legally separate entities (Darlington County and the Darlington County School District) 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 \$2,257,377.

The largest portion of the County's net assets, 61.95%, reflects its unrestricted funds that can be used to finance day-to-day operations. An additional portion, 0.34% 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 and business type activities.

**DARLINGTON COUNTY, SOUTH CAROLINA  
MANAGEMENT DISCUSSION AND ANALYSIS  
For The Fiscal Year Ended June 30, 2010**

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

	<u>2010</u>	<u>2009</u>	<u>Increase (Decrease)</u>
Total Assets:			
Capital assets	\$ 16,879,953	\$ 17,997,789	\$ (1,117,836)
Other assets	23,143,839	20,916,010	2,227,829
Total Liabilities:			
Long term	(3,762,995)	(6,206,908)	2,443,913
Other Liabilities	<u>(3,200,482)</u>	<u>(1,903,953)</u>	<u>(1,296,529)</u>
Total Net Assets	<u>\$ 33,060,315</u>	<u>\$ 30,802,938</u>	<u>\$ 2,257,377</u>
Components of Net Assets:			
Invested in capital assets, net of related debt	\$ 12,466,976	\$ 13,200,834	\$ (733,858)
Restricted	111,471	178,551	(67,080)
Unrestricted	<u>20,481,868</u>	<u>17,423,553</u>	<u>3,058,315</u>
Total Net Assets	<u>\$ 33,060,315</u>	<u>\$ 30,802,938</u>	<u>\$ 2,257,377</u>
Program Revenue:			
Charges for services	\$ 5,645,024	\$ 5,635,032	\$ 9,992
Operating grants	3,047,308	2,836,611	210,697
Capital grants	<u>1,129,837</u>	<u>843,239</u>	<u>286,598</u>
	9,822,169	9,314,882	507,287
General Revenue:			
Property taxes	16,890,384	16,203,317	687,067
Rent	203,494	188,232	15,262
Non specific grants & shared revenue	3,189,467	3,783,984	(594,517)
Other Sources	<u>2,763,003</u>	<u>1,544,228</u>	<u>1,218,775</u>
	<u>23,046,348</u>	<u>21,719,761</u>	<u>1,326,587</u>
Total Revenue	<u>\$ 32,868,517</u>	<u>\$ 31,034,643</u>	<u>\$ 1,833,874</u>
Program Expense:			
General government	\$ 2,436,092	\$ 2,435,567	\$ 525
Public works	3,148,532	2,948,157	200,375
Judiciary and law enforcement	12,013,992	10,974,586	1,039,406
Health, medical & social services	6,801,593	6,612,922	188,671
Agricultural	47,710	175,357	(127,647)
Research, planning & development	1,061,302	1,458,608	(397,306)
Culture, recreation & parks	1,970,631	1,973,749	(3,118)
Elections & registration	242,771	225,267	17,504
Nondepartmental	285,305	248,061	37,244
Landfill	198,392	204,172	(5,780)
Refuse collection	340,615	365,760	(25,145)
Recycling	801,697	955,001	(153,304)
Transfer and disposal	<u>1,053,956</u>	<u>1,085,178</u>	<u>(31,222)</u>
	30,402,588	29,662,385	740,203
Interest on long term debt	<u>208,552</u>	<u>198,345</u>	<u>10,207</u>
Total Expense	<u>30,611,140</u>	<u>29,860,730</u>	<u>750,410</u>
Change in Net Assets	2,257,377	1,173,913	1,083,464
Beginning Net Assets as presented	29,591,938	29,629,025	(37,087)
Prior year adjustment	<u>1,211,000</u>	<u>-</u>	<u>1,211,000</u>
Beginnng Net Assets as restated	<u>30,802,938</u>	<u>29,629,025</u>	<u>1,173,913</u>
Ending Net Assets	<u>\$ 33,060,315</u>	<u>\$ 30,802,938</u>	<u>\$ 2,257,377</u>

**DARLINGTON COUNTY, SOUTH CAROLINA  
MANAGEMENT DISCUSSION AND ANALYSIS  
For The Fiscal Year Ended June 30, 2010**

Governmental activities

Overall, revenue increased by \$996,056 while expenditures increased by \$965,861. The increase in revenues was primarily the result of additional property taxes and fines and forfeits collected. The increase in expenditures was primarily attributable to activities in judiciary & law enforcement and public works. Overall governmental activities reported a gain of \$1,187,260.

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. 83% of the funds normal 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 \$1,070,117

**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 \$19,618,377. This is an increase of \$1,363,030, (7.47%) over the prior year's total. The schedule below compares the fund balance and total change in fund balance as of June 30, 2010, and 2009.

	Balance Sheet (In Thousands)					
	Governmental Funds		Proprietary Funds		Total Primary Governmental	
	2010	2009	2010	2009	2010	2009
Total Assets	\$ 21,836	\$ 19,854	\$ 3,380	\$ 3,211	\$ 25,216	\$ 23,065
Total Liabilities	2,218	1,599	605	1,506	2,823	3,105
Total Fund Equity	<u>\$ 19,618</u>	<u>\$ 18,255</u>	<u>\$ 2,775</u>	<u>\$ 1,705</u>	<u>\$ 22,393</u>	<u>\$ 19,960</u>

General Fund

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

	Revenues			
	June 29, 2010	June 30, 2009	Increase (Decrease)	% Increase (decrease)
	Taxes	\$ 12,328,968	\$ 12,083,111	\$ 245,857
Intergovernmental	7,192,751	7,195,132	(2,381)	-0.03%
Charges for services	2,708,635	3,091,044	(382,409)	-12.37%
Other	1,874,101	1,512,662	361,439	23.89%
	<u>\$ 24,104,455</u>	<u>\$ 23,881,949</u>	<u>\$ 222,506</u>	0.93%

Revenue increased by \$222,506 for the year ending June 30, 2010. This represents a .93% increase over the prior year's revenue. The most significant changes for the current year were an increase of \$361,439 (23.89%) in other revenue, the majority of which was fines and penalties and a decrease of \$382,409 (12.37%) in charges for services, the majority of which was emergency medical services.

**DARLINGTON COUNTY, SOUTH CAROLINA  
MANAGEMENT DISCUSSION AND ANALYSIS  
For The Fiscal Year Ended June 30, 2010**

Expenditures				
	June 30 ,2010	June 30 ,2009	Increase (Decrease)	% Increase (Decrease)
Current Expenditures:				
General government	\$ 2,356,404	\$ 2,620,812	\$ (264,408)	-10.09%
Public works	2,689,633	3,277,276	(587,643)	-17.93%
Judiciary & law enforcement	10,933,121	10,048,052	885,069	8.81%
Health, medical, social service	3,905,387	4,549,711	(644,324)	-14.16%
Agricultural	47,710	47,730	(20)	-0.04%
Planning & development	393,148	444,264	(51,116)	-11.51%
Culture, recreation, parks	759,303	779,546	(20,243)	-2.60%
Elections & registration	232,249	228,571	3,678	1.61%
Nondepartmental	123,309	166,119	(42,810)	-25.77%
Capital expenditures	1,547,313	1,675,807	(128,494)	-7.67%
Debt service	104,000	-	104,000	
	\$ 23,091,577	\$ 23,837,888	\$ (746,311)	-3.13%

Expenditures decreased by \$746,311 (3.13%) from the prior year. The schedule above outlines the net changes in the different categories of expenditures for the year ending June 30, 2010. It should be noted that Public works decreased by 17.93% the majority of which were due to several road improvement projects that were in a work in process stage as of June 30, 2010. Fiscal responsibility resulted in a \$264,408 decrease in general government spending. The \$644,324 savings in Health, medical and social service is the result of reduced capital purchases in the current year. The Judiciary and law enforcements increase (8.81%) for the current year is applicable to increased State and Federal grants awarded.

Other Funds

The fund balance for the Library Fund, as of June 30, 2010 increased by \$73,108 (6.91%).

The Fireboard fund balance increased \$240,555. In the prior year this fund incurred a deficit of \$90,475. The increase for the current year was the result of postponement of capital asset purchases for the current period.

**Budgetary Analysis**

The general fund collected 95.29% of its budgeted revenue for the year ending June 30, 2010. The County's General Fund operated at 90.74% of budgeted expenditures which resulted in cost reduction of \$2,302,753 for the current year.

The Library collected 54.37% of its budgeted operating revenue. The shortfall in revenue was due to budgeting of \$800,000 in the current year for the Society Hill Library (Capital Fund). The estimated start date for the new library in Society Hill is December 2010 (2010-2011). The Library's noncapital expenditures operated at 51.84% of budgeted, which resulted in cost reduction of \$1,129,105.

The Fireboard collected 95.95% of its budgeted operating revenue. Through budgetary restraints and controls, the operating expenditures were 80.78% of the funds budgeted for the year.

**Capital Assets**

For the year ending June 30, 2010, the County's total capital assets increased \$2,245,700 before depreciation and retirements. (Assets not being depreciated increased \$353,977 and capital assets being depreciated increased \$1,891,723). The net value for the county's governmental activity assets was \$14,873,961. Depreciation charged for the current year was \$2,427,019.

**DARLINGTON COUNTY, SOUTH CAROLINA  
MANAGEMENT DISCUSSION AND ANALYSIS  
For The Fiscal Year Ended June 30, 2010**

As of June 30, 2010, \$353,977 of uncompleted road construction was recorded as Work in Progress. It should be noted that these uncompleted road projects represent a 58.86% decrease when compared to the year ending June 30, 2009.

The County's Environmental Services Fund (Business-type fund) had depreciable assets with a net value of \$685,159. In addition to the depreciated assets the Environmental Services Fund has land valued at \$1,320,833.

**Debt**

Total long term bonded indebtedness for the year ending June 30, 2010 is \$3,962,950. This debt consists of \$3,258,474 of General obligation bonds and \$704,476 of revenue bonds.

**Transfers**

The General Fund transferred \$344,273 to the Development Partnership Fund for operations.

**Factors expected to have an effect on future operations**

The County was aware at June 30, 2010 of continued economic problems that could effect the county's operations. The current revenue shortfalls at the state level and high unemployment of the county's citizens are of concern going forward. In anticipation of continued revenue shortfalls for the 2010-2011 year and beyond, the County is continuing its review and analysis of the budgeted funds for possible shortfalls.

**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, 2010**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 19,422,136	\$ 983,097	\$ 20,405,233
Accounts Receivable	33,339	111,529	144,868
Due from agency funds	135,934	-	135,934
Due from other government	1,393,077	25,273	1,418,350
Property taxes receivable (net)	749,145	253,903	1,003,048
Inventory	36,406	-	36,406
Capital assets			
Non-depreciable	4,608,095	1,320,833	5,928,928
Depreciable, net	10,265,866	685,159	10,951,025
Total capital assets	<u>14,873,961</u>	<u>2,005,992</u>	<u>16,879,953</u>
Total Assets	<u>\$ 36,643,998</u>	<u>\$ 3,379,794</u>	<u>\$ 40,023,792</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 1,014,764	\$ 66,657	\$ 1,081,421
Accrued payroll	412,011	25,110	437,121
Deposits due	-	-	-
Due to victims of crime	108,428	-	108,428
Deferred revenue	50,788	-	50,788
Accrued interest	32,209	-	32,209
Due within one year			
General purpose and revenue bonds	813,938	-	813,938
Compensated absences	615,809	28,045	643,854
Post-closure costs	-	32,723	32,723
Due in more than one year			
General purpose and revenue bonds	3,149,012	-	3,149,012
Post-closure costs	-	451,987	451,987
Net OPEB obligation	161,996	-	161,996
Total Liabilities	<u>6,358,955</u>	<u>604,522</u>	<u>6,963,477</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	10,460,984	2,005,992	12,466,976
Restricted by debt covenants	111,471	-	111,471
Unrestricted (deficit)	19,712,588	769,280	20,481,868
Total Net Assets	<u>30,285,043</u>	<u>2,775,272</u>	<u>33,060,315</u>
Total Liabilities and Net Assets	<u>\$ 36,643,998</u>	<u>\$ 3,379,794</u>	<u>\$ 40,023,792</u>
	-	-	-

See notes to the financial statements.

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**STATEMENT OF ACTIVITIES**  
**June 30, 2010**

Functions/Programs	Program Revenues				Net (Expenses) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Primary government							
Government activities:							
General governments	\$ 2,436,092	\$ 237,096	\$ -	\$ -	\$ (2,198,996)	\$ -	\$ (2,198,996)
Public works	3,148,532	-	1,673,592	353,976	(1,120,964)	-	(1,120,964)
Judiciary and law enforcement	12,013,992	908,299	921,688	775,861	(9,408,144)	-	(9,408,144)
Health, medical & social services	6,801,593	2,277,858	141,083	-	(4,382,652)	-	(4,382,652)
Agricultural	47,710	-	-	-	(47,710)	-	(47,710)
Research, planning & development	1,061,302	-	75,000	-	(986,302)	-	(986,302)
Culture, recreation & parks	1,970,631	67,744	176,948	-	(1,725,939)	-	(1,725,939)
Elections & registration	242,771	-	58,997	-	(183,774)	-	(183,774)
Non-departmental	285,305	-	-	-	(285,305)	-	(285,305)
Interest on long-term debt	208,552	-	-	-	(208,552)	-	(208,552)
Total governmental activities	<u>28,216,480</u>	<u>3,490,997</u>	<u>3,047,308</u>	<u>1,129,837</u>	<u>(20,548,338)</u>	<u>-</u>	<u>(20,548,338)</u>
Business type activities:							
Landfill	198,392	358,008	-	-	-	159,616	159,616
Refuse collection	340,615	637,822	-	-	-	297,207	297,207
Recycling	801,697	1,120,726	-	-	-	319,029	319,029
Transfer and disposal	1,053,956	37,471	-	-	-	(1,016,485)	(1,016,485)
Total business-type activities	<u>2,394,660</u>	<u>2,154,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(240,633)</u>	<u>(240,633)</u>
Total primary government	<u>\$ 30,611,140</u>	<u>\$ 5,645,024</u>	<u>\$ 3,047,308</u>	<u>\$ 1,129,837</u>			<u>(20,788,971)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					12,759,512	-	12,759,512
Property taxes, levied for debt service					747,145	-	747,145
Property taxes, levied for library and fire protection					2,975,051	-	2,975,051
Property taxes, levied for environmental services					-	408,676	408,676
Grants and contributions not restricted to specific programs					3,135,951	26,516	3,162,467
Licenses and permits					542,842	-	542,842
Fines and forfeits					993,972	-	993,972
Donations					27,000	-	27,000
Unrestricted investment earnings					75,210	-	75,210
Rents and royalties					203,494	-	203,494
Miscellaneous					275,421	875,558	1,150,979
Total General Revenues					<u>21,735,598</u>	<u>1,310,750</u>	<u>23,046,348</u>
Changes in net assets					1,187,260	1,070,117	2,257,377
Net assets - beginning					27,886,783	1,705,155	29,591,938
Prior year adjustment					1,211,000	-	1,211,000
Net assets - ending					<u>\$ 30,285,043</u>	<u>\$ 2,775,272</u>	<u>\$ 33,060,315</u>

See notes to the financial statements.

**FUND FINANCIAL STATEMENTS**

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
 June 30, 2010

	<b>MAJOR FUNDS</b>				<b>Total Governmental Fund</b>
	<b>General Fund</b>	<b>Library Board of Trustees Fund</b>	<b>Fire Board</b>	<b>Other Governmental Fund</b>	
<b>Assets</b>					
Cash	\$ 13,864	\$ 550	\$ 2,955	\$ 69,486	\$ 86,855
Cash/equity with treasurer	7,161,457	1,097,361	688,087	2,032,752	10,979,657
Investments with treasurer	8,054,947	86,415	54,186	160,075	8,355,623
Property taxes receivable	588,744	52,624	64,686	43,091	749,145
Due from other funds	202,640	-	-	78	202,718
Due from other governments	1,393,077	-	-	-	1,393,077
Due from others	33,339	-	-	-	33,339
Inventory	36,406	-	-	-	36,406
<b>Total Assets</b>	<b>17,484,474</b>	<b>1,236,950</b>	<b>809,914</b>	<b>2,305,482</b>	<b>21,836,820</b>
<b>Liabilities</b>					
Accounts payable	927,232	55,814	12,274	19,443	1,014,763
Accrued salaries	373,236	23,602	11,384	3,789	412,011
Due to other funds	-	-	-	66,784	66,784
Due to victims of crime	108,428	-	-	-	108,428
Deferred revenue	481,425	27,897	49,425	57,710	616,457
<b>Total liabilities</b>	<b>1,890,321</b>	<b>107,313</b>	<b>73,083</b>	<b>147,726</b>	<b>2,218,443</b>
<b>Fund Balance</b>					
Reserved for bond covenants	-	-	-	111,471	111,471
Unreserved reported in:					
General fund	15,594,153	-	-	-	15,594,153
Special revenue funds	-	1,129,637	736,831	1,870,815	3,737,283
Debt service funds	-	-	-	175,470	175,470
<b>Total Fund Balances</b>	<b>15,594,153</b>	<b>1,129,637</b>	<b>736,831</b>	<b>2,157,756</b>	<b>19,618,377</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 17,484,474</b>	<b>\$ 1,236,950</b>	<b>\$ 809,914</b>	<b>\$ 2,305,482</b>	<b>\$ 21,836,820</b>
<b>Total fund balances - governmental funds</b>					<b>\$ 19,618,377</b>
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.					14,873,961
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.					565,669
Some liabilities, including bonds payable, capital leases, compensated absences, and net OPEB costs are not due and payable in the current period and, therefore are not reported in the funds.					(4,740,755)
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.					(32,209)
<b>Net Assets of Governmental Activities</b>					<b>\$ 30,285,043</b>

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, 2010**

	<b>MAJOR FUNDS</b>			<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>Library Board of Trustees Fund</b>	<b>Fire Board</b>		
<b>Revenues:</b>					
Taxes	\$ 12,328,968	\$ 1,111,714	\$ 1,178,328	\$ 1,297,029	\$ 15,916,039
Intergovernmental	7,192,751	117,265	-	-	7,310,016
Charges for services	2,708,635	66,396	7,905	708,061	3,490,997
Licenses and permits	542,842	-	-	-	542,842
Fines and forfeits	965,042	-	-	28,930	993,972
Donations	25,250	1,000	750	-	27,000
Interest	66,085	-	-	9,125	75,210
Rents & royalties	80,708	-	-	122,786	203,494
Miscellaneous	194,174	1,993	796	78,458	275,421
	<u>24,104,455</u>	<u>1,298,368</u>	<u>1,187,779</u>	<u>2,244,389</u>	<u>28,834,991</u>
<b>Expenditures:</b>					
<b>Current operations:</b>					
General government	2,356,404	-	-	-	2,356,404
Public works	2,689,633	-	-	-	2,689,633
Judiciary & law enforcement	10,933,121	-	-	24,151	10,957,272
Health, medical & social services	3,905,387	-	893,631	797,496	5,596,514
Agricultural	47,710	-	-	-	47,710
Research, planning & development	393,148	-	-	534,016	927,164
Cultural, recreational, parks	759,303	1,113,546	-	-	1,872,849
Elections and registration	232,249	-	-	-	232,249
Non-departmental	123,309	-	-	-	123,309
Capital expenditures	1,547,313	111,714	53,593	-	1,712,620
<b>Debt Service:</b>					
Principal	104,000	-	-	675,894	779,894
Interest	-	-	-	176,343	176,343
<b>Total Expenditures</b>	<u>23,091,577</u>	<u>1,225,260</u>	<u>947,224</u>	<u>2,207,900</u>	<u>27,471,961</u>
Excess revenue over (under) expend.	1,012,878	73,108	240,555	36,489	1,363,030
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	-	344,273	344,273
Transfers to other funds	(344,273)	-	-	-	(344,273)
Excess revenues and other sources over expenditures and other uses	668,605	73,108	240,555	380,762	1,363,030
Beginning Fund Balance	13,885,548	1,056,529	496,276	1,776,994	17,215,347
Restatement	1,040,000	-	-	-	1,040,000
Beginning Fund Balance Restated	<u>14,925,548</u>	<u>1,056,529</u>	<u>496,276</u>	<u>1,776,994</u>	<u>18,255,347</u>
Ending Fund Balance	<u>\$ 15,594,153</u>	<u>\$ 1,129,637</u>	<u>\$ 736,831</u>	<u>\$ 2,157,756</u>	<u>\$ 19,618,377</u>

**Total net change in fund balance - governmental funds**

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 increased over the prior year by \$120,254. (28,359)

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 (\$1,712,620) was less than depreciation expense (\$2,427,019) during the year. (714,399)

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. 779,894

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 \$18,001. (18,001)

In the statement of activities, increases in net post employment benefits other than pension benefits is an increase in liabilities in the statement of net assets and increase in expense in the statement of activities. (161,996)

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 \$41,839 to \$32,209 during the year. (32,909)

\$ 1,187,260

See notes to the financial statements.

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**STATEMENT OF NET ASSETS - PROPRIETARY FUND**  
**ENVIRONMENTAL SERVICES FUND**  
June 30, 2010

	<b>Business Type</b>
	<b>Activities</b>
	<b>Environmental Services Fund</b>
<b>ASSETS</b>	
Current assets:	
Cash and investments	\$ 866
Cash with county treasurer	910,528
Investments with county treasurer	71,703
Due from other governments	25,273
Accounts receivable	111,529
Property tax receivable (net)	253,903
Total current assets	1,373,802
Capital assets:	
Non-depreciable	1,320,833
Depreciable, net	685,159
Total capital assets	2,005,992
Total Assets	\$ 3,379,794
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 66,657
Accrued payroll	25,110
Accrued vacation	28,045
Current portion of landfill monitoring costs	32,723
Total current liabilities	152,535
Non-current liabilities	
Landfill monitoring costs	451,987
Total non-current liabilities	451,987
Total Liabilities	604,522
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	2,005,992
Unrestricted	769,280
Total Net Assets	2,775,272
Total Liabilities and Net Assets	\$ 3,379,794

See notes to the financial statements.

**DARLINGTON COUNTY, SOUTH CAROLINA  
STATEMENT OF REVENUE, EXPENSES AND  
CHANGES IN NET ASSETS - PROPRIETARY FUND  
ENVIRONMENTAL SERVICES FUND  
June 30, 2010**

	<b>Business Type Activities</b>
	<b>Environmental Services Fund</b>
<b>Operating Revenues:</b>	
Charges for services	\$ 2,154,027
Total Operating Revenue	2,154,027
<b>Operating Expenses:</b>	
Cost of earned revenue	778,293
Personnel services	895,222
General & administrative	94,657
Materials & supplies	271,369
Repairs & maintenance	278,886
Depreciation expense	76,232
Total Operating Expenses	2,394,659
Operating Income	(240,632)
<b>in excess of current expenditures</b>	
Taxes	408,676
Intergovernmental	26,516
Excess of decrease in estimated liability of landfill monitoring costs over current costs	871,834
Miscellaneous	3,723
Net Non-Operating Revenue (Expenses)	1,310,749
Income (loss)	1,070,117
Total net assets July 1, 2009	1,705,155
Total net assets June 30, 2010	\$ 2,775,272

See notes to the financial statements.

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUND ENVIRONMENTAL SERVICES FUND**  
**For the Year Ended June 30, 2010**

	<b>Business Type</b>
	<b>Activities</b>
	<b>Environmental Services Fund</b>
<b>Cash flows from operating activities:</b>	
Cash received from customers	\$ 2,093,318
Cash paid to suppliers	(1,457,345)
Cash paid to/for employees	(879,763)
Net cash provided (used) by operating activities	(243,790)
<b>Cash flows from non-capital financing activities:</b>	
Taxes	389,127
Miscellaneous revenues	(964)
Shared revenue and grants (income)	28,799
Net cash flows from non-capital financing activities	416,962
Net increase (decrease) in cash and cash equivalents	173,172
Cash and cash equivalents at beginning of year	809,925
Cash and cash equivalents at end of year	\$ 983,097
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>	
Operating income:	\$ (240,632)
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>	
Depreciation expense	76,232
<b>Changes in assets and liabilities:</b>	
(Increase) decrease in receivables	(49,949)
Increase (decrease) in personnel costs	15,458
Increase (decrease) in accounts and other payables	(14,780)
Increase (decrease) in noncurrent liabilities	(30,119)
Net cash provided (used) by operating activities	\$ (243,790)

See notes to the financial statements.

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**STATEMENTS OF NET ASSETS - FIDUCIARY FUNDS**  
**June 30, 2010**

	Investment Trust Fund	Private-Purpose Trust Fund <u>Component Unit</u>	
	External Investment Pool	Fireman's Insurance Fund	Agency Funds
<b>ASSETS</b>			
Cash, including time deposits	\$ -	\$ 77,758	\$ 2,545,520
Investments at fair value	34,892,605	-	-
<b>Total Assets</b>	<b>\$ 34,892,605</b>	<b>\$ 77,758</b>	<b>\$ 2,545,520</b>
<b>LIABILITIES</b>			
Due to other funds	-	-	135,934
Due to other taxing units	-	-	236,057
Due to others	-	-	2,173,529
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>\$ 2,545,520</b>
<b>NET ASSETS</b>			
Funds held in trust for:			
Individuals, organizations and other governments	34,892,605	77,758	
<b>Total Net Assets</b>	<b>\$ 34,892,605</b>	<b>\$ 77,758</b>	<b>-</b>

See notes to the financial statements.

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**June 30, 2010**

	<u>Investment Trust Fund</u>	<u>Private-Purpose Trust Fund Component Unit</u>
	<u>External Investment Pool</u>	<u>Fireman's Insurance Fund</u>
<b>ADDITIONS</b>		
Contributions:		
State-shared revenue -brokers & premium taxes	\$ -	\$ 46,290
Individual account transactions	<u>138,554,194</u>	<u>-</u>
Total contributions	<u>138,554,194</u>	<u>46,290</u>
Investment income:		
Net increase in fair value of investments	742	-
Interest and other investment earnings	<u>154,063</u>	<u>-</u>
Net investment income	<u>154,805</u>	<u>-</u>
Total Additions	<u>138,708,999</u>	<u>46,290</u>
<b>DEDUCTIONS</b>		
Withdrawals by participants	136,129,687	-
Programs to benefit firemen	<u>-</u>	<u>41,022</u>
Total Deductions	<u>136,129,687</u>	<u>41,022</u>
Change in net assets held in trust for:		
Individuals, organizations and other governments	2,579,312	5,268
Net assets - beginning	<u>32,313,293</u>	<u>72,490</u>
Net assets - ending	<u>\$ 34,892,605</u>	<u>\$ 77,758</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, 2010**

**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, 2010**

**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 non-major 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 seventeen 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 a 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, 2010**

**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 funds are separately aggregated and reported as non-major 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-term, 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, 2010**

**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 the 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 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, 2009. 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 uncollectible amounts. 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, 2010, was \$565,669.

*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, 2010, 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".

**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

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Fiscal Year Ended June 30, 2010**

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

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 garbage disposal 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 currently 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 cost based on replacement cost. 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.

**Compensated Absences**

The County permits employees to accumulate earned but unused vacation (up to thirty days) and sick pay benefits (up to ninety 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

**DARLINGTON COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For The Fiscal Year Ended June 30, 2010**

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

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.

**Post Employment Benefits Other Than Pension Benefits**

The County offers to retirees post employment benefits other than pension benefits (OPEB costs) in the form of medical, dental and vision insurance coverage under several alternative health care coverage plans. Also the County provides employees with twenty years in the retirement system \$4,000 life insurance coverage.

The County pays a maximum amount per retiree for health insurance premiums in accordance with the governing County ordinance as follows:

Years of Service required Maximum amount of premium paid by County	Schedule of Maximum Premium Paid by County					
	Police Officers Retirement System			South Carolina Retirement System		
	Over 25	20-25	15-20	Over 28	25-28	20-25
	\$ 100	\$ 85	\$ 70	\$ 100	\$ 85	\$ 70

Members and spouses retiring with or without health care benefits are eligible for dental benefits with members paying 100% of the cost of coverage. Vision coverage is provided by the medical plans. The County pays the entire premium for the \$4,000 life insurance coverage on employees with 20 years service in the retirement system.

Beginning with fiscal years beginning after December 15, 2007 the County is required under the Government Accounting Standards Board's Pronouncement Number 45 (GASB 45) to begin phasing in over not more than thirty years the liability for unfunded OPEB costs and to make additional disclosures applicable to those costs. See note 7 for more details on the recognition of this liability.

**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 is reported in these financial statements as follows:

	Non-Pooled	Pooled	Total
In governmental funds	\$ 86,855	\$ 10,979,657	\$ 11,066,512
In proprietary funds	866	910,528	911,394
In agency funds	1,388,720	1,156,800	2,545,520
In private purpose trust funds	77,758	-	77,758
In investment trust funds	-	-	-
Cash	\$ 1,554,199	\$ 13,046,985	\$ 14,601,184
Certificates of deposits treated as investments (terms over 90 days)	\$ 1,028,881	\$ -	\$ 1,028,881
Total Cash and Deposits	\$ 2,583,080	\$ 13,046,985	\$ 15,630,065

**DARLINGTON COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For The Fiscal Year Ended June 30, 2010**

**NOTE 2 – CASH, DEPOSITS AND INVESTMENTS (Continued)**

\$111,471 has been reserved as “cushion funds” under debt covenants.

*Deposits.* At year-end, the carrying amount of the County’s cash and deposits was \$15,630,065 and the bank balance was \$15,776,983. 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	\$ 3,238,181
Amount collateralized with securities held by pledging financial institution's trust department in the County's name	12,538,802
	\$ 15,776,983

*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.

All of the County’s funds are in U.S. Government Securities and South Carolina Pooled Investments. The U.S. 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 U.S. Government Securities (direct obligations), Federal Agency Securities and Repurchase Agreements secured by the U.S. Government and/or Federal Agency Securities and A1/P1 Commercial Paper (Moody’s/S&P highest rating).

U.S. Government backed securities:	
Collateralized mortgage obligations	\$ 4,209
U.S. Treasury Strips	320,625
U.S. Government debentures	3,707,814
	4,032,648
Certificates of Deposit	1,028,881
Investment in South Carolina Pooled Investment Fund	38,258,402
Total investments	\$ 43,319,931

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

In governmental funds	\$ 8,355,623
In proprietary funds	71,703
In agency funds	-
In investment trust funds	34,892,605
	\$ 43,319,931

**DARLINGTON COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For The Fiscal Year Ended June 30, 2010**

**NOTE 2 – CASH, DEPOSITS AND INVESTMENTS (Continued)**

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

	Internal Investment Pool	External Investment Pool	Total Pool
Assets:			
Cash	\$ 11,895,607	\$ -	\$ 11,895,607
Investments	<u>8,427,326</u>	<u>34,892,605</u>	<u>43,319,931</u>
Net Assets	<u>\$ 20,322,933</u>	<u>\$ 34,892,605</u>	<u>\$ 55,215,538</u>
Additions:			
Deposits	\$ 39,977,619	\$ 138,554,194	\$ 178,531,813
Change in fair value of investments	683	742	1,425
Interest earnings	<u>75,318</u>	<u>154,063</u>	<u>229,381</u>
Total Additions	40,053,620	138,708,999	178,762,619
Deductions:			
Distribution to pool participants	<u>(32,358,647)</u>	<u>(136,129,686)</u>	<u>(168,488,333)</u>
Net increase	7,694,973	2,579,313	10,274,286
Net assets- beginning	<u>12,627,959</u>	<u>32,313,293</u>	<u>44,941,252</u>
Net assets-ending	<u>\$ 20,322,932</u>	<u>\$ 34,892,606</u>	<u>\$ 55,215,538</u>

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

**NOTE 3 – Restatement**

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

Total capital assets for governmental activities – understatement	<u>\$ (1,211,000)</u>
Net Understatement – Government Wide Financial Statements	<u>\$ (1,211,000)</u>

Total long term debt was understated in the prior year as follows:

Total long term debt for governmental activities – understatement	<u>\$ (1,040,000)</u>
Net Understatement – Government Wide Financial Statements	<u>\$ (1,040,000)</u>

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Fiscal Year Ended June 30, 2010**

**NOTE 4 – CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended June 30, 2010, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
<i>Capital assets not being depreciated</i>				
Land and improvements	\$ 4,254,118	-	-	\$ 4,254,118
Construction in progress - road projects	860,312	353,977	860,312	353,977
Total capital assets not being depreciated	<u>\$ 5,114,430</u>	<u>\$ 353,977</u>	<u>\$ 860,312</u>	<u>\$ 4,608,095</u>
<i>Capital assets being depreciated</i>				
Infrastructure	\$ 3,654,942	886,371	-	\$ 4,541,313
Buildings and improvements	21,110,041	-	-	21,110,041
Equipment	16,094,223	1,005,352	1,322,568	15,777,007
Total capital assets being depreciated	40,859,206	1,891,723	1,322,568	41,428,361
<i>Accumulated depreciation</i>				
Infrastructure	(1,787,386)	(207,240)	-	(1,994,626)
Buildings and improvements	(14,351,617)	(349,594)	-	(14,701,211)
Equipment	(13,919,041)	(1,870,185)	(1,322,568)	(14,466,658)
Total accumulated depreciation	<u>(30,058,044)</u>	<u>(2,427,019)</u>	<u>(1,322,568)</u>	<u>(31,162,495)</u>
Net assets being depreciated	10,801,162	(535,296)	-	10,265,866
Net capital assets - governmental activities	<u>\$ 15,915,592</u>	<u>\$ (181,319)</u>	<u>\$ 860,312</u>	<u>\$ 14,873,961</u>
	Beginning Balance	Increases	Decreases	Ending Balances
<b>Business-type activities:</b>				
<i>Capital assets not being depreciated</i>				
Land and improvements	\$ 1,320,833	-	-	\$ 1,320,833
<i>Capital assets being depreciated</i>				
Buildings and improvements	640,609	-	-	640,609
Equipment	1,731,304	-	6,500	1,724,804
Total capital assets being depreciated	2,371,913	-	6,500	2,365,413
<i>Accumulated depreciation</i>				
Buildings and improvements	(157,838)	(1,592)	-	(159,430)
Equipment	(1,452,684)	(74,640)	(6,500)	(1,520,824)
Total accumulated depreciation	<u>(1,610,522)</u>	<u>(76,232)</u>	<u>(6,500)</u>	<u>(1,680,254)</u>
Net assets being depreciated	761,391	(76,232)	-	685,159
Net capital assets - business-type activities	<u>\$ 2,082,224</u>	<u>\$ (76,232)</u>	<u>-</u>	<u>\$ 2,005,992</u>

**DARLINGTON COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For The Fiscal Year Ended June 30, 2010**

**NOTE 4 – CAPITAL ASSETS AND DEPRECIATION (Continued)**

Depreciation was charged to functions as follows:

<b>Governmental activities:</b>		<b>Business-type activities:</b>	
General government	\$ 2,326	Landfill	\$ 25,568
Public works	431,937	Garbage	20,162
Judiciary & law enforcement	733,379	Recycling	14,584
Health, medical & social services	1,081,438	Transport	15,918
Research, planning & development	117,456		<u>\$ 76,232</u>
Parks, recreation & tourism	56,999		
Elections & registration	3,484		
	<u>\$ 2,427,019</u>		

**NOTE 5– LONG-TERM DEBT**

*Governmental Activities Long-term Debt Liabilities:*

*General Obligation Bonds.* The County issues general obligation bonds to provide funds for the acquisition, construction of and major improvements to its buildings and other facilities. The original amount of general obligation bonds issued in prior years was \$9,444,000. 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 obligation bonds currently outstanding are:

	<u>Maturity Date</u>	<u>Interest Rates</u>	<u>Accounting</u>
1994 Library Building Bonds	4/28/2018	5.13%	\$ 515,817
1997 Detention Center Building Bonds	3/1/2012	4.3%-6.30%	925,000
1998 Airport Storage Facility Building Bonds	6/28/2028	4.75%	263,657
1999 Detention Center Building Bonds	3/18/2014	5.00%	670,000
2009 I-95 Industrial Complex	12/2/2018	0.00%	884,000
			<u>\$ 3,258,474</u>

Year Ending		
June 30	Principal	Interest
2011	\$ 781,515	\$ 110,160
2012	815,196	78,679
2013	359,062	45,613
2014	368,127	34,548
2015	192,397	23,078
2016-2020	597,865	57,146
2021-2025	83,950	26,670
2026-2028	60,362	5,816
	<u>\$ 3,258,474</u>	<u>\$ 381,710</u>

Both the 1994 Library Bonds and the 1998 Airport Storage Facility Bonds require the County to establish “cushion funds”. At June 30, 2010, the required amount allocated to each fund was \$89,351 and \$22,120, respectively.

**DARLINGTON COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For The Fiscal Year Ended June 30, 2010**

**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:

	<u>Maturity Date</u>	<u>Interest rates</u>	<u>Amounts</u>
1996 Airport Hanger Bonds	6/13/25	4.875 %	\$ 704,476

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

Year Ending June 30	Principal	Interest
2011	\$ 32,423	\$ 34,657
2012	34,086	32,994
2013	35,833	31,247
2014	37,671	29,409
2015	39,602	27,478
2016-2020	230,635	104,765
2021-2025	293,757	41,650
2026	469	-
	<u>\$ 704,476</u>	<u>\$ 302,200</u>

Business-Type Activities Long Term Debt:

*Landfill Closure and Post-closure Care Costs.* 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 (\$484,710) 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, 2010. However, the actual cost of post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

Other Long Term Liabilities:

*Compensated Absences.* As discussed in Note 1, the County permits employees to accumulate earned but unused vacation (up to thirty days) that is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements.

*Net OPEB Obligation.* In accordance with the provision of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions*, effective for the County's fiscal year beginning July 1, 2008, the County has begun accrual-based measurement, recognition and disclosure of OPEB expenses along with related liability, net of any plan assets. In accordance with GASB 45, the full amount of these costs will be phased in over a period not to exceed thirty years. See Notes 1 & 7 for additional information.

Other Information Related to Long-Term Debt:

*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

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Fiscal Year Ended June 30, 2010**

**NOTE 5 – LONG-TERM DEBT (Continued)**

facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable only 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.

*Funds Paying Long-Term Debt.* Payments on the general obligation bonds and revenue bonds are made by the debt service fund. Governmental activities lease purchase agreements, when they exist, are paid from the general fund; business-type activities lease purchase agreements, when they exist, are paid from the environmental services fund. Compensated absences OPEB costs 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.

Long-term liability activity for the year ended June 30, 2010, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due in One Year
<b>Governmental Activities</b>					
Long-term Debt					
General obligation bonds	\$ 4,006,482	\$ -	\$ 748,008	\$ 3,258,474	\$ 781,515
Revenue bonds	738,469	-	33,993	704,476	32,423
Total Long-Term Debt	4,744,951	-	782,001	3,962,950	813,938
Other Long-Term Liabilities					
Compensated absences	597,808	615,809	597,808	615,809	615,809
Net OPEB obligation	81,942	161,996	81,942	161,996	-
Total Long-Term Liabilities for Governmental Activities	<u>\$ 5,424,701</u>	<u>\$ 777,805</u>	<u>\$ 1,461,751</u>	<u>\$ 4,740,755</u>	<u>\$ 1,429,747</u>
<b>Business-type Activities</b>					
Long-term Debt					
Landfill post-closure costs	\$ 1,386,663	\$ -	\$ 901,953	\$ 484,710	\$ 32,723
Compensated absences	23,573	28,045	23,573	28,045	28,045
Total Long-term Liabilities for Business-type Activities	<u>\$ 1,410,236</u>	<u>\$ 28,045</u>	<u>\$ 925,526</u>	<u>\$ 512,755</u>	<u>\$ 60,768</u>

**DARLINGTON COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For The Fiscal Year Ended June 30, 2010**

**NOTE 6 – GOVERNMENTAL INTERFUND BALANCES AND ACTIVITY**

The balance between Governmental Funds is represented by:

Due to/from Other Funds		
Receivable Fund	Payable Fund	
General Fund	Delinquent Tax Collector	\$ 300
	Development Partnership Fund - Jetport	
General Fund	fuel farm loan	66,784
General Fund	Magistrates	93,341
General Fund	Clerk of Court	200
General Fund	Clerk of Court	1,287
General Fund	Clerk of Court	40,728
Lewis Library	Clerk of Court	78
		\$ 202,718
	Governmental due from amounts	\$ 202,718
	Governmental due to amounts	(66,784)
	Fiduciary funds due to amounts	\$ 135,934

**Transfer to/from other funds:**

The General Fund transferred \$344,273 to the Development Partnership Fund for operations.

**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 .20% of payroll to provide a group life insurance benefit and .20% 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, 2010	\$	1,215,566
June 30, 2009	\$	1,194,589
June 30, 2008	\$	1,138,081

**DARLINGTON COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For The Fiscal Year Ended June 30, 2010**

**NOTE 8 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

In accordance with the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for post employment Benefits Other Than Pensions*, effective with the fiscal year beginning July 1, 2008 the County has begun 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. The full costs applicable to this liability are determined actuarially and recognized over a phase in period not to exceed thirty years. See Note 1 for more information applicable to this liability.

Funding Policy and Annual OPEB Costs:

The County's annual OPEB cost is based on an annual required contribution (ARC) which is an amount actuarially determined in accordance with the parameters of GASB 45. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal costs annually and amortized any unfunded actuarial liabilities or funding excess over a period not to exceed thirty years. The County had its first OPEB actuarial valuation performed for the fiscal year ending June 30, 2010 as required by GASB 45. The County's OPEB cost for the current year is as follows:

Annual required contributon	\$ 120,129
Interest on OPEB obligation	3,687
Adjustment to Arc	<u>(3,416)</u>
Annual OPEB cost (expense) end of year	120,400
Net estimated employer contributions	<u>(40,346)</u>
Increase (decrease) in net OPEB obligation	80,054
Net OPEB obligation - beginning of year	<u>81,942</u>
Net OPEB obligation (asset) - end of the year	<u>\$ 161,996</u>

Funding Status and Funding Progress:

The funding status of the County's retiree health care plan, under GASB Statement No. 45 as of June 30, 2009 is as follows:

Actuarial Valuation Date as of	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)
June 30 2007	\$ -	\$ 1,060,475	\$ 1,060,475	0.0%

Under the reporting parameters, the County's retiree health insurance plan is 0.0% funded with an estimated actuarial liability exceeding assets by \$1,060,475 at June 30, 2007.

Actuarial Methods and Assumptions:

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

**DARLINGTON COUNTY, SOUTH CAROLINA  
NOTES TO THE FINANCIAL STATEMENTS  
For The Fiscal Year Ended June 30, 2010**

**NOTE 8 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)**

Projections of health benefits are based on the plan as understood by the county and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Investment rate of return	4.5%, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of salary
Salary Growth	3.0% per annum

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the county's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Fiscal Year Ended (1)	Employer Annual Required Contribution (2)	Employer Amount Contributed (estimated) (3)	Interest on NOO (9)x4.5% (4)	ARC Adjustment (9)/(6) (5)	Amortization Factor (6)	OPEB Cost (2)+(4)-(5) (7)	Change in NOO (7)-(3) (8)	NOO Balance NOO + (8) (9)
June 30, 2008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June 30, 2009	\$ 116,630	\$ 34,688	\$ -	\$ -	\$ 23,9854	\$ 116,630	\$ 81,942	\$ 81,942
June 30, 2010	\$ 120,129	\$ 40,346	\$ 3,687	\$ 3,416	\$ 23,9854	\$ 120,400	\$ 80,054	\$ 161,996

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, 2010, the County had a total 352 employees.

**NOTE 9 – 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, 2010, 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.

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Fiscal Year Ended June 30, 2010**

**NOTE 10 – 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.

**NOTE 11 – 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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 12,100,510	\$ 12,100,510	\$ 12,328,968	\$ 228,458
Intergovernmental	8,354,620	8,354,620	7,192,751	(1,161,869)
Charges for services	2,739,430	2,739,430	2,708,635	(30,795)
Fines & forfeits	606,080	606,080	965,042	358,962
Interest	120,000	120,000	66,085	(53,915)
Rent & royalties	78,900	78,900	80,708	1,808
Donations	25,000	25,000	25,250	250
Licenses & permits	594,550	594,550	542,842	(51,708)
Sale of fixed assets	20,000	20,000	-	(20,000)
Miscellaneous	608,270	608,270	147,923	(460,347)
Total Revenues	25,247,360	25,247,360	24,058,204	(1,189,156)
Expenditures:				
Current operations:				
General government	2,464,400	2,464,400	2,323,184	141,216
Public works	3,652,998	3,652,998	2,609,629	1,043,369
Judiciary & law enforcement	11,812,782	11,812,782	11,336,442	476,340
Health, medical & social services	4,210,050	4,210,050	3,886,596	323,454
Agricultural	48,010	48,010	47,710	300
Research, planning & development	557,435	557,435	490,740	66,695
Cultural, recreational, parks	824,800	824,800	720,215	104,585
Elections & registration	244,460	244,460	230,957	13,503
Non-departmental	210,426	210,426	165,419	45,007
Capital Expenditures	845,039	845,039	756,755	88,284
Total Expenditures	24,870,400	24,870,400	22,567,647	2,302,753
Excess (deficiency) of revenues over (under) expenditures	376,960	376,960	1,490,557	1,113,597
Other financing sources (uses)				
Transfers to other funds	(376,960)	(376,960)	(344,273)	32,687
Excess (deficiency) of revenues and other sources (uses) - budgetary basis	\$ -	\$ -	\$ 1,146,284	\$ 1,146,284

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

Net Accruals: Revenue and Exp.	(138,363)
Encumbrances	(339,316)
Net change in fund balance	668,605
Beginning fund balance	14,925,548
Ending fund balance	\$ 15,594,153

See independent auditors' report.

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**BUDGETARY COMPARISON SCHEDULE - LIBRARY BOARD OF TRUSTEES**  
**For the Year Ended June 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 1,078,710	\$ 1,078,710	\$ 1,090,439	\$ 11,729
Intergovernmental	130,200	130,200	117,265	(12,935)
Charges for services	60,000	60,000	66,396	6,396
Other sources	1,071,830	1,071,830	-	(1,071,830)
Donations	-	-	1,000	1,000
Miscellaneous	3,800	3,800	1,993	(1,807)
<b>Total Revenues</b>	<b>2,344,540</b>	<b>2,344,540</b>	<b>1,277,093</b>	<b>(1,067,447)</b>
Expenditures:				
Current:				
Cultural	1,270,310	1,270,310	1,103,721	166,589
Capital outlay	1,074,230	1,074,230	111,714	962,516
<b>Total Expenditures</b>	<b>2,344,540</b>	<b>2,344,540</b>	<b>1,215,435</b>	<b>1,129,105</b>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	61,658	<u>\$ 61,658</u>

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

Net Accruals: Revenue and Exp.	11,450
Net change in fund balance	73,108
Beginning fund balance	1,056,529
Ending fund balance	<u>\$ 1,129,637</u>

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See independent auditors' report.

**DARLINGTON COUNTY, SOUTH CAROLINA  
BUDGETARY COMPARISON SCHEDULE - FIRE BOARD  
For the Year Ended June 30, 2010**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,141,020	\$ 1,141,020	\$ 1,173,719	\$ 32,699
Intergovernmental	80,000	80,000	-	(80,000)
Charges for services	12,000	12,000	7,905	(4,095)
Donations	-	-	750	750
Miscellaneous	-	-	732	732
Total Revenues	1,233,020	1,233,020	1,183,106	(49,914)
Expenditures:				
Current:				
Health, medical & social services	1,132,964	1,132,964	895,955	237,009
Capital outlay	100,056	100,056	100,043	13
Total Expenditures	1,233,020	1,233,020	995,998	237,022
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	187,108	\$ 187,108

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

Net Accruals: Revenue and Exp.	840
Encumbrances	52,607
Net change in fund balance	240,555
Beginning fund balance	496,276
Ending fund balance	\$ 736,831

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See independent auditors' report

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**FUNDING PROGRESS POST RETIREMENTS BENEFIT PLAN**  
**For the Year Ended June 30, 2010**

Actuarial Valuation Date as of June 30	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
2007	\$ -	\$1,060,475	\$ 1,060,475	0.00%	\$12,202,848	9%

See independent auditor's report

## **SUPPLEMENTARY INFORMATION**

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**COMBINING STATEMENT OF NET ASSETS - FIDUCIARY FUNDS**  
**AGENCY FUNDS**  
**June 30, 2010**

	<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>
<b>ASSETS</b>							
Cash, including time deposits	\$ 1,156,800	\$ 182,147	\$ 307,538	\$ 674,306	\$ 4,372	\$ 220,357	\$ 2,545,520
Total Assets	<u>\$ 1,156,800</u>	<u>\$ 182,147</u>	<u>\$ 307,538</u>	<u>\$ 674,306</u>	<u>\$ 4,372</u>	<u>\$ 220,357</u>	<u>\$ 2,545,520</u>
<b>LIABILITIES</b>							
Due to other funds	\$ -	\$ 300	\$ 93,341	\$ 42,293	\$ -	\$ -	\$ 135,934
Due to other taxing units	160,921	-	45,459	29,677	-	-	236,057
Due to others	995,879	181,847	168,738	602,336	4,372	220,357	2,173,529
Total Liabilities	<u>\$ 1,156,800</u>	<u>\$ 182,147</u>	<u>\$ 307,538</u>	<u>\$ 674,306</u>	<u>\$ 4,372</u>	<u>\$ 220,357</u>	<u>\$ 2,545,520</u>
	-	-	-	-	-	-	-

See independent auditors' report.

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**COMBINING BALANCE SHEETS - NON-MAJOR GOVERNMENTAL FUNDS**  
**June 30, 2010**

**Special Revenue Funds**

	<b>Emergency Telephone System</b>	<b>Darlington Development Partnership</b>	<b>Municipal Fire Protection Districts</b>	<b>Woodrow Lewis Court Library Commission</b>	<b>Total</b>	<b>Debt Service Fund</b>	<b>Total Non-major Funds</b>
Assets:							
Cash	\$ 513	\$ 1,249	\$ -	\$ 67,724	\$ 69,486	\$ -	\$ 69,486
Cash/equity with treasurer	1,521,892	236,652	9,728	7,281	1,775,553	257,199	2,032,752
Investments with treasurer	119,846	18,636	766	573	139,821	20,254	160,075
Due from other funds	-	-	-	78	78	-	78
Property tax receivable	-	-	8,206	-	8,206	34,885	43,091
<b>Total Assets</b>	<b>\$ 1,642,251</b>	<b>\$ 256,537</b>	<b>\$ 18,700</b>	<b>\$ 75,656</b>	<b>\$ 1,993,144</b>	<b>\$ 312,338</b>	<b>\$ 2,305,482</b>
Liabilities:							
Accounts payable	\$ 238	\$ 19,205	\$ -	\$ -	\$ 19,443	\$ -	\$ 19,443
Due to general fund	-	66,784	-	-	66,784	-	66,784
Deferred property tax	-	-	32,313	-	32,313	25,397	57,710
Accrued payroll salaries	486	3,303	-	-	3,789	-	3,789
<b>Total Liabilities</b>	<b>724</b>	<b>89,292</b>	<b>32,313</b>	<b>-</b>	<b>122,329</b>	<b>25,397</b>	<b>147,726</b>
Fund Balances:							
Reserved:							
Reserved under bond covenants	-	-	-	-	-	111,471	111,471
Unreserved:							
Special revenue fund	1,641,527	167,245	(13,613)	75,656	1,870,815	-	1,870,815
Debt service fund	-	-	-	-	-	175,470	175,470
<b>Total Fund Balances</b>	<b>1,641,527</b>	<b>167,245</b>	<b>(13,613)</b>	<b>75,656</b>	<b>1,870,815</b>	<b>286,941</b>	<b>2,157,756</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,642,251</b>	<b>\$ 256,537</b>	<b>\$ 18,700</b>	<b>\$ 75,656</b>	<b>\$ 1,993,144</b>	<b>\$ 312,338</b>	<b>\$ 2,305,482</b>
	-	-	-	-	-	-	-

See independent auditors' report.

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**COMBINING STATEMENTS OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - NON-MAJOR GOVERNMENTAL**  
**FUNDS**  
**For the Year Ended June 30, 2010**

**Special Revenue Funds**

	<b>Emergency Telephone System</b>	<b>Darlington Development Partnership</b>	<b>Municipal Fire Protection Districts</b>	<b>Woodrow Lewis Court Library Commission</b>	<b>Total</b>	<b>Debt Service Fund</b>	<b>Total Non-major Funds</b>
Revenues:							
Taxes	\$ -	\$ -	\$ 575,372	\$ -	\$ 575,372	\$ 721,657	\$ 1,297,029
Charges for services	682,581	25,480	-	-	708,061	-	708,061
Fines and forfeits	-	-	-	28,930	28,930	-	28,930
Interest	7,058	-	-	175	7,233	1,892	9,125
Rent and royalties	-	22,646	-	-	22,646	100,140	122,786
Miscellaneous	-	78,458	-	-	78,458	-	78,458
<b>Total Revenues</b>	<b>689,639</b>	<b>126,584</b>	<b>575,372</b>	<b>29,105</b>	<b>1,420,700</b>	<b>823,689</b>	<b>2,244,389</b>
Expenditures:							
Current operations:							
Judiciary & law enforcement	-	-	-	24,151	24,151	-	24,151
Health, medical & social services	192,027	-	605,469	-	797,496	-	797,496
Research, planning & development	-	534,016	-	-	534,016	-	534,016
Debt Service							
Principal	-	-	-	-	-	675,894	675,894
Interest	-	-	-	-	-	176,343	176,343
<b>Total Expenditures</b>	<b>192,027</b>	<b>534,016</b>	<b>605,469</b>	<b>24,151</b>	<b>1,355,663</b>	<b>852,237</b>	<b>2,207,900</b>
Excess revenue over (under) expenditures before transfers	497,612	(407,432)	(30,097)	4,954	65,037	(28,548)	36,489
Other financing sources							
Transfers from other funds	-	344,273	-	-	344,273	-	344,273
Excess revenue and other sources over expenditures & other uses	497,612	(63,159)	(30,097)	4,954	409,310	(28,548)	380,762
Beginning fund balance	1,143,915	230,404	16,484	70,702	1,461,505	315,489	1,776,994
<b>Ending fund balance</b>	<b>\$ 1,641,527</b>	<b>\$ 167,245</b>	<b>\$ (13,613)</b>	<b>\$ 75,656</b>	<b>\$ 1,870,815</b>	<b>\$ 286,941</b>	<b>\$ 2,157,756</b>
	-	-	-	-	-	-	-

See independent auditors' report.

**GENERAL FUND**

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
TAXES:			
CURRENT TAXES	\$ 11,050,510	\$ 10,926,902	\$ (123,608)
DELINQUENT TAX COLLECTION	350,000	710,168	360,168
TOTAL TAXES	<u>11,400,510</u>	<u>11,637,070</u>	<u>236,560</u>
FEE IN LIEU OF TAXES:			
FEES IN LIEU OF TAXES	700,000	691,898	(8,102)
TOTAL FEE IN LIEU OF TAXES	<u>700,000</u>	<u>691,898</u>	<u>(8,102)</u>
LICENSES AND PERMITS:			
HAWKERS LICENSE	600	2,104	1,504
TAX ASSESSOR'S FEES	12,000	4,926	(7,074)
CABLE VISION FRANCHISE	271,850	319,850	48,000
BLDG./CODE ENF/PERMIT FEES	310,000	215,662	(94,338)
COMMUNICATIONS TOWER FEES	100	300	200
TOTAL LICENSES AND PERMITS	<u>594,550</u>	<u>542,842</u>	<u>(51,708)</u>
INTERGOVERNMENTAL:			
FAM. COURT DSS FILING FEE	55,000	56,250	1,250
FAM. COURT DSS UNIT COST	220,000	244,527	24,527
FAMILY COURT SIP	60,000	60,777	777
SPECIAL DRUG FUND	5,000	27,358	22,358
FEDERAL DRUG FUND	15,000	-	(15,000)
BUFFER ZONE 7BZPP07	71,550	-	(71,550)
SHERIFF DSS UNIT COST	20,000	12,309	(7,691)
JAG GRANT 2009 DB-B9-0692	14,800	66,467	51,667
FEDERAL INMATES	150,000	297,104	147,104
JAG GRANT	296,538	281,112	(15,426)
1GS09031 GANG INVESTIGATOR	135,000	72,509	(62,491)
1GI07004 FORENSIC INVESTIGATOR	118,850	91,394	(27,456)
CDV INVESTIGATOR	135,000	68,346	(66,654)
AUTO FINGERPRINT	106,130	101,844	(4,286)
JAG GRANT	-	24,680	24,680
1GS09109 NARCOTIC UNIT	234,270	156,660	(77,610)
T09740 AUTO LICENSE READER	17,880	-	(17,880)
T09666 AERIAL NARC SURVEILLANCE	3,492	-	(3,492)
T09742 SCHOOL RESOURCE OFFICER	5,790	-	(5,790)
COPS HIRING RECOVERY	157,000	81,833	(75,167)
ALCOHOL COUNTERMEASURES	94,100	54,379	(39,721)
SOCIAL SERVICES REBATE	80,000	61,711	(18,289)
ELECTION & REGIS. REBATE	66,370	58,997	(7,373)

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
INTERGOVERNMENTAL (CONTINUED)			
EMERG./PREP.STATE/FEDERAL	17,840	25,997	8,157
SALARY SUPPLEMENTS	6,300	6,300	-
TAX SUPPLIES	2,250	-	(2,250)
VETERANS AFFAIRS	7,300	5,923	(1,377)
DHEC/EMS GRANT	19,430	15,998	(3,432)
STATE ALLOCATION PARD	101,660	34,080	(67,580)
DHEC DUI GRANT	850	-	(850)
LOCAL PAVING PIN 32548	13,000	-	(13,000)
LOCAL PAVING PIN 37266	406,140	8,390	(397,750)
LOCAL PAVING PIN 38174	344,845	70,116	(274,729)
LOCAL PAVING PIN 38186	418,206	223,305	(194,901)
LOCAL PAVING PIN 35947	17,988	-	(17,988)
LOCAL PAVING PIN 39715	-	28,500	28,500
LOCAL PAVING PIN 30712	111,161	23,665	(87,496)
EMERG MANAGEMENT PEFORMANCE	19,380	31,454	12,074
LOCAL GOVERNMENT FUNDS	3,071,500	3,092,490	20,990
ACCOMODATION TAX	65,000	59,683	(5,317)
ROAD MAINTENANCE FEE	1,620,000	1,673,592	53,592
HWY 34 INDUSTRIAL COMPLEX	50,000	50,000	-
TECH FOUNDATION PARK	-	25,000	25,000
TOTAL INTERGOVERNMENTAL	<u>8,354,620</u>	<u>7,192,751</u>	<u>(1,161,869)</u>
CHARGES FOR SERVICES:			
CLERK OF COURT FEES	170,000	139,554	(30,446)
DOCUMENTARY STAMPS	153,490	91,245	(62,245)
HISTORICAL COMMISSION FEES	1,300	1,348	48
JUDGE OF PROBATE FEES	130,000	96,756	(33,244)
MAGISTRATE FEES	145,000	121,165	(23,835)
TAX COLLECTOR COST & FEES	220,000	218,624	(1,376)
TREAS. DATA PROCESS FEES	14,200	16,507	2,307
FAMILY COURT FEES	224,220	221,448	(2,772)
MENTAL HEALTH HEARINGS	90,000	98,600	8,600
AUDITOR TEMPORARY TAGS	1,680	1,965	285
DECAL ISSUANCE FEES	30,000	45,744	15,744
PLANNING COMMISSION FEES	1,500	2,375	875
SHERIFF FEES	26,100	14,318	(11,782)
CENTRAL COMM. DISPATCHERS	162,940	162,940	-

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>CHARGES FOR SERVICES (CONTINUED)</b>			
SCHOOL RESOURCE OFFICER	45,000	77,094	32,094
EMS MED. SERVICE COLLECT.	1,300,000	1,378,761	78,761
HEALTH/VITAL STATIST. FEES	24,000	20,191	(3,809)
TOTAL CHARGES FOR SERVICE	<u>2,739,430</u>	<u>2,708,635</u>	<u>(30,795)</u>
<b>FINES:</b>			
CLERK OF COURT FINES	4,600	2,751	(1,849)
FAMILY COURT FINES	21,480	28,542	7,062
DRUG FUND FORFEITURES	50,000	108,099	58,099
MAGISTRATE FINES	440,000	759,370	319,370
VICTIM WITNESS PROGRAM	90,000	66,281	(23,719)
TOTAL FINES	<u>606,080</u>	<u>965,042</u>	<u>358,962</u>
<b>INVESTMENT INCOME:</b>			
INTEREST EARNED	120,000	66,085	(53,915)
TOTAL INVESTMENT INCOME	<u>120,000</u>	<u>66,085</u>	<u>(53,915)</u>
<b>RENTS &amp; ROYALTIES:</b>			
RENTS RECEIVED MISC.	3,000	5,920	2,920
SOCIAL SERVICES RENT DSS	-	900	900
USDA RENT	33,870	31,053	(2,817)
FIRING RANGE	1,000	2,305	1,305
LAKE DARPO CABIN RENT	500	-	(500)
SC/DSS/FIA RENT	36,210	36,210	-
PROSPERTY DAYCARE	4,320	4,320	-
TOTAL RENTS & ROYALTIES	<u>78,900</u>	<u>80,708</u>	<u>1,808</u>
<b>CONTRIBUTIONS AND DONATIONS:</b>			
CP&L EPA FNF	25,000	25,000	-
BLOODHOUND UNIT	-	250	250
TOTAL CONTRIBUTIONS AND DONATIONS	<u>25,000</u>	<u>25,250</u>	<u>250</u>
<b>MISCELLANEOUS INCOME:</b>			
COMMISSIONS RECEIVED	44,000	35,377	(8,623)
CAPITAL FUND	483,910	-	(483,910)
CORRECTIONS CENTER - CANTEEN	30,000	40,246	10,246
CLERK OF COURT COPY MACHINE	4,000	13,566	9,566
MISCELLANEOUS REVENUE	40,000	51,845	11,845
TOTAL MISCELLANEOUS INCOME	<u>601,910</u>	<u>141,034</u>	<u>(460,876)</u>

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
 SCHEDULE OF REVENUES  
 BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
 For the Fiscal Year Ended June 30, 2010

	<u>Budget</u>	<u>Budget Basis Actual</u>	<u>Variance Favorable (Unfavorable)</u>
OTHER FINANCING SOURCES:			
COMMUNITY ACTION AGENCY	6,360	6,890	530
SALE OF PROP./FIXED ASSETS	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
TOTAL OTHER FINANCING SOURCES	<u>26,360</u>	<u>6,890</u>	<u>(19,470)</u>
 TOTAL ALL REVENUES	 <u>\$ 25,247,360</u>	 <u>\$ 24,058,204</u>	 <u>\$ (1,189,156)</u>

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>COUNTY COUNCIL / LEGISLATIVE:</b>			
REG. FT SALARIES/WAGES	\$ 91,890	\$ 91,880	\$ 10
INCENTIVE PAY	1,140	1,139	1
HEALTH INSURANCE	29,450	29,442	8
FICA	7,120	6,091	1,029
POLICE RETIREMENT	780	774	6
STATE RETIREMENT	7,980	7,233	747
WORKER'S COMPENSATION	2,490	1,916	574
MEMBERSHIPS AND DUES	50	50	-
SVCS-OFFICIAL/ADMIN.	4,100	3,219	881
RE&MC/OFFICE FUR./EQUIP	40	-	40
TORT	5,070	5,070	-
POSTAGE	2,000	1,408	592
ADVERTISING	2,500	1,854	646
PRINTING AND BINDING	100	-	100
TRAVEL AND TRAINING	21,475	18,979	2,496
OFFICE SUPPLIES	2,475	2,475	-
TOTAL CNTY COUNCIL/LEG	<u>178,660</u>	<u>171,528</u>	<u>7,132</u>
<b>ADMINISTRATION:</b>			
REG. FT SALARIES/WAGES	99,000	98,979	21
REG. PT SALARIES/WAGES	5,450	747	4,703
INCENTIVE PAY	2,430	2,421	9
HEALTH INSURANCE	11,890	11,710	180
FICA	8,080	7,160	920
STATE RETIREMENT	9,810	9,294	516
WORKER'S COMPENSATION	2,750	2,577	173
SVCS-OFFICIAL/ADMIN.	8,100	8,100	-
SVCS-TEC/DATA PROCESS.	49,490	49,488	2
REPAIR/REPLACE COMPUTERS	500	-	500
MLS CONTRACT	2,700	100	2,600
RENTALS AND LEASES	13,150	12,001	1,149
INSURANCE	930	913	17
TORT	670	670	-
TELEPHONE-PAGERS	14,940	14,852	88
POSTAGE	300	68	232
TRAVEL AND TRAINING	1,820	1,819	1
OFFICE SUPPLIES	300	194	106
SPEC. DEPT. SUPPLIES	1,500	1,144	356
FUEL-VEH. & EQUIP	780	712	68
BOOKS & PERIODICALS	350	291	59
TOTAL ADMINISTRATION	<u>234,940</u>	<u>223,239</u>	<u>11,701</u>

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>FINANCE/BUDGET/GRANTS MGMT:</b>			
REG. FT SALARIES/WAGES	120,190	120,171	19
INCENTIVE PAY	2,780	2,774	6
HEALTH INSURANCE	18,060	17,351	709
FICA	9,410	8,568	842
STATE RETIREMENT	11,290	11,284	6
WORKER'S COMPENSATION	2,530	1,977	553
SVCS-TEC/DATA PROCESS.	6,780	6,635	145
TORT	710	710	-
POSTAGE	3,450	3,388	62
ADVERTISING	100	-	100
PRINTING AND BINDING	3,000	2,335	665
OFFICE SUPPLIES	4,000	3,930	70
TOTAL FINANCE/BUDGET/GRANTS MGMT	182,300	179,123	3,177
<b>EXTERNAL AND INTERNAL AUDITING:</b>			
SVCS-OFFICIAL/ADMIN.	34,500	34,500	-
TOTAL EXTERNAL AND INTERNAL AUDITING	34,500	34,500	-
<b>PURCHASING:</b>			
REG. FT SALARIES/WAGES	34,770	34,761	9
INCENTIVE PAY	870	869	1
HEALTH INSURANCE	5,150	4,891	259
FICA	2,730	2,541	189
STATE RETIREMENT	3,270	3,264	6
WORKER'S COMPENSATION	180	138	42
MEMBERSHIPS AND DUES	490	360	130
TORT	30	30	-
POSTAGE	1,100	972	128
PRINTING AND BINDING	300	237	63
TRAVEL AND TRAINING	1,000	659	341
OFFICE SUPPLIES	1,000	766	234
TOTAL PURCHASING	50,890	49,489	1,401
<b>HUMAN RESOURCES:</b>			
REG. FT SALARIES/WAGES	38,060	38,051	9
INCENTIVE PAY	960	951	9
HEALTH INSURANCE	3,750	3,558	192
FICA	2,990	2,871	120
STATE RETIREMENT	3,580	3,573	7
WORKER'S COMPENSATION	200	154	46

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>HUMAN RESOURCES (CONTINUED):</b>			
MEMBERSHIPS & DUES	190	-	190
SVCS-OFFICIAL/ADMIN.	1,980	1,980	-
SVSC-OTHER PROFESSIONAL	2,500	2,500	-
SVCS-TEC/GENERAL	960	-	960
TORT	640	640	-
POSTAGE	600	478	122
TRAVEL AND TRAINING	856	418	439
OFFICE SUPPLIES	1,544	1,544	-
BOOKS & PERIODICALS	400	389	12
TOTAL HUMAN RESOURCES	<u>59,210</u>	<u>57,106</u>	<u>2,104</u>
<b>SAFETY COMMITTEE:</b>			
MEMBERSHIPS AND DUES	300	-	300
TRAVEL AND TRAINING	750	132	618
MEDICINE & MED SUPPLIES	5,610	3,755	1,855
OFFICE SUPPLIES	800	736	64
BOOKS & PERIODICALS	240	60	180
TOTAL SAFETY COMMITTEE	<u>7,700</u>	<u>4,683</u>	<u>3,017</u>
<b>CENTRAL STORES:</b>			
POSTAGE	4,000	6,070	(2,070)
BRDG,CLNG,CHEM SUPPLIES	8,000	10,554	(2,554)
OFFICE SUPPLIES	3,000	13,304	(10,304)
TOTAL CENTRAL STORES	<u>15,000</u>	<u>29,929</u>	<u>(14,929)</u>
<b>DELEGATION:</b>			
REG. PT SALARIES/WAGES	10,590	10,590	-
FICA	810	810	-
STATE RETIREMENT	1,000	994	6
WORKER'S COMPENSATION	60	46	14
TORT	30	30	-
DIRECT ASSISTANCE	6,000	6,000	-
TOTAL DELEGATION	<u>18,490</u>	<u>18,471</u>	<u>19</u>
<b>AUDITOR:</b>			
REG. FT SALARIES/WAGES	144,640	135,615	9,025
INCENTIVE PAY	3,620	3,616	4
HEALTH INSURANCE	11,510	10,875	635
FICA	10,390	10,130	260
STATE RETIREMENT	13,580	12,734	846
WORKER'S COMPENSATION	2,100	1,854	246

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>AUDITOR (CONTINUED):</b>			
MEMBERSHIPS AND DUES	100	75	25
SVCS - TEC/GENERAL	5,440	154	5,286
SVCS-TEC/DATA PROCESS.	97,220	97,182	38
TORT	750	750	-
TELEPHONE-PAGERS	2,030	2,025	5
POSTAGE	590	510	80
PRINTING AND BINDING	5,980	5,605	375
TRAVEL AND TRAINING	1,500	1,268	232
OFFICE SUPPLIES	1,700	1,682	18
BOOKS & PERIODICALS	460	445	15
TOTAL AUDITOR	301,610	284,521	17,089
<b>CORONER:</b>			
REG. FT SALARIES/WAGES	32,620	32,616	4
INCENTIVE PAY	820	815	5
HEALTH INSURANCE	7,820	7,820	-
FICA	2,231	2,231	-
POLICE RETIREMENT	3,610	3,604	6
WORKER'S COMPENSATION	1,031	1,031	-
MEMBERSHIPS AND DUES	200	200	-
SVCS-OFFICIAL/ADMIN.	16,930	16,930	-
MLS CONTRACT	2,000	936	1,064
INSURANCE	1,240	1,235	5
TORT	830	830	-
TELEPHONE-PAGERS	1,880	1,843	37
POSTAGE	77	77	-
PRINTING AND BINDING	160	159	1
TRAVEL AND TRAINING	888	888	-
OFFICE SUPPLIES	307	305	2
UNIFORMS/CLOTHING/PPE	250	250	-
SPEC. DEPT. SUPP	840	840	-
FUEL-VEH. & EQUIP	1,255	1,230	25
OTHER EQUIP OVER 500	5,440	3,715	1,725
TOTAL CORONER	80,430	77,557	2,873
<b>AUTOPSIES:</b>			
SVSC-OTHER PROFESSIONAL	49,000	48,985	16
SVCS-TEC/GENERAL	16,700	16,600	100
SVCS-CLINICAL/MEDICAL	1,000	80	920
TOTAL AUTOPSIES	66,700	65,664	1,036

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>VETERANS AFFAIRS:</b>			
REG. FT SALARIES/WAGES	68,160	66,661	1,499
INCENTIVE PAY	1,710	784	926
HEALTH INSURANCE	7,370	7,099	271
FICA	5,350	5,016	334
STATE RETIREMENT	6,400	6,259	141
WORKER'S COMPENSATION	1,440	1,285	155
MEMBERSHIPS AND DUES	100	35	65
SVCS-TEC/GENERAL	15,600	9,980	5,620
RENTALS AND LEASES	1,200	1,125	75
TORT	660	660	-
TELEPHONE-PAGERS	1,500	1,498	2
POSTAGE	872	872	-
TRAVEL AND TRAINING	2,178	2,002	175
OFFICE SUPPLIES	1,300	1,165	135
TOTAL VETERANS AFFAIRS	113,840	104,442	9,398
<b>COUNTY ATTORNEY:</b>			
SVSC-OTHER PROFESSIONAL	47,500	30,615	16,885
TOTAL COUNTY ATTORNEY	47,500	30,615	16,885
<b>REGISTRATION / ELECTIONS ADMIN &amp; SUPPORT:</b>			
REG. FT SALARIES/WAGES	78,581	78,581	-
REG. PT SALARIES/WAGES	13,109	13,109	-
INCENTIVE PAY	1,965	1,965	-
HEALTH INSURANCE	12,230	11,615	615
FICA	7,438	7,438	-
STATE RETIREMENT	8,891	8,891	-
WORKER'S COMPENSATION	2,200	1,693	507
MEMBERSHIPS AND DUES	180	180	-
SVCS-OFFICIAL/ADMIN.	10,500	9,000	1,500
SVCS-TEC/GENERAL	4,000	3,344	656
WATER/SEWAGE	300	243	57
TORT	1,270	1,160	110
TRAVEL AND TRAINING	6,490	5,647	843
ELECTRICITY	2,300	2,097	203
TOTAL ADM/SUPPORT SER	149,454	144,963	4,491

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>REGISTRATION:</b>			
TELEPHONE-PAGERS	6,400	4,761	1,639
POSTAGE	2,280	878	1,402
PRINTING AND BINDING	650	644	6
OFFICE SUPPLIES	840	764	76
TOTAL REGISTRATION	10,170	7,047	3,123
<b>ELECTIONS:</b>			
FICA	15	14	1
POLICE RETIREMENT	35	33	2
STATE RETIREMENT	1,000	676	324
SVCS-OFFICIAL/ADMIN.	50,256	46,635	3,621
SVCS-TEC/DATA PROCESS.	20,790	20,725	65
RENTALS AND LEASES	2,370	2,334	36
INSURANCE	580	579	1
POSTAGE	2,300	2,054	246
ADVERTISING	1,340	1,218	122
PRINTING AND BINDING	2,760	1,364	1,397
OFFICE SUPPLIES	225	155	70
SPEC. DEPT. SUPPLIES	3,165	3,160	5
TOTAL ELECTIONS	84,836	78,947	5,890
<b>TREASURER:</b>			
REG. FT SALARIES/WAGES	155,420	155,412	8
PART TIME TEMPORARY	5,800	3,727	2,073
INCENTIVE PAY	3,890	3,885	5
HEALTH INSURANCE	22,940	21,626	1,314
FICA	12,630	11,455	1,175
STATE RETIREMENT	15,140	14,820	320
WORKER'S COMPENSATION	2,510	1,962	548
MEMBERSHIPS AND DUES	100	75	25
SVCS-TEC/DATA PROCESS.	30,970	21,962	9,008
R&M- OFFICE FURNITURE/ EQUIPMENT	1,370	1,036	334
TORT	750	750	-
SURETY BONDS	1,150	1,150	-
TELEPHONE-PAGERS	1,100	812	288
POSTAGE	67,555	65,404	2,151
PRINTING AND BINDING	48,500	31,126	17,374
LICENSES, PERMITS, FEES	220	220	-
TRAVEL AND TRAINING	3,500	3,444	56
OFFICE SUPPLIES	4,700	3,920	780
TOTAL TREASURER	378,245	342,786	35,459

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
TAX COLLECTOR:			
REG. FT SALARIES/WAGES	101,790	101,786	4
INCENTIVE PAY	2,550	2,545	5
HEALTH INSURANCE	13,010	13,005	5
FICA	7,990	7,243	747
STATE RETIREMENT	9,560	9,558	2
WORKER'S COMPENSATION	1,690	1,685	5
MEMBERSHIPS AND DUES	105	105	-
SVCS-TEC/GENERAL	26,600	23,130	3,470
SVCS-TEC/DATA PROCESS.	17,690	14,026	3,664
INSURANCE	630	611	19
TORT	690	690	-
TELEPHONE-PAGERS	1,300	1,230	70
POSTAGE	57,945	50,436	7,509
ADVERTISING	38,100	30,715	7,385
PRINTING AND BINDING	5,340	4,844	496
TRAVEL AND TRAINING	1,235	438	797
OFFICE SUPPLIES	3,950	3,943	7
SPEC. DEPT. SUPPLIES	600	246	354
FUEL-VEH. & EQUIP	700	514	186
TOTAL TAX COLLECTOR	291,475	266,749	24,726
TAX ASSESSOR:			
REG. FT SALARIES/WAGES	116,930	112,654	4,276
INCENTIVE PAY	3,562	3,562	-
HEALTH INSURANCE	19,670	19,662	8
FICA	8,720	8,345	375
STATE RETIREMENT	10,980	10,578	402
WORKER'S COMPENSATION	1,210	1,200	10
MEMBERSHIPS AND DUES	220	-	220
SVCS-TEC/DATA PROCESS.	11,790	11,734	56
RENTALS AND LEASES	2,010	1,975	35
TORT	880	880	-
TELEPHONE-PAGERS	990	989	1
POSTAGE	1,800	465	1,336
PRINTING AND BINDING	1,300	1,262	38
TRAVEL AND TRAINING	4,675	4,518	157
OFFICE SUPPLIES	5,361	5,294	67
FURNITURE/FIXTURES OVER \$500	1,300	1,298	2
TOTAL TAX ASSESSOR	191,398	184,416	6,982

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
FIELD INSPECTION:			
REG. FT SALARIES/WAGES	141,880	130,236	11,644
INCENTIVE PAY	2,107	2,107	-
HEALTH INSURANCE	24,300	24,291	9
FICA	10,330	9,195	1,135
STATE RETIREMENT	13,330	12,229	1,101
WORKER'S COMPENSATION	4,460	4,455	5
SVCS-TEC/GENERAL	665	634	31
SVCS - TECHNICAL / DATA PROCESSING	235	65	170
MLS CONTRACT	1,000	808	192
INSURANCE	1,260	1,213	47
TORT	690	690	-
LICENSES, PERMITS, FEES	1,300	1,300	-
TRAVEL AND TRAINING	7,400	7,348	52
OFFICE SUPPLIES	4,010	4,007	3
FUEL-VEH. & EQUIP	1,085	1,085	-
BOOKS & PERIODICALS	500	419	81
TOTAL FIELD INSPECTIONS	214,552	200,083	14,469
ROADS AND BRIDGES:			
REG. FT SALARIES/WAGES	78,270	77,348	922
INCENTIVE PAY	2,681	2,681	0
HEALTH INSURANCE	14,220	13,913	307
FICA	6,200	5,697	503
STATE RETIREMENT	7,350	7,262	88
WORKER'S COMPENSATION	9,700	8,332	1,368
SVCS- TECHNICAL / DATA PROCESSING	5,460	5,407	53
SVCS-TEC/GENERAL	50	-	50
SVCS-CLINICAL/MEDICAL	2,510	2,475	35
HVAC REPAIRS/MAINTENANCE	550	-	550
RE&MC/RADIO/COMM. EQUIP.	1,130	368	762
RE&MC/OFFICE FUR./EQUIP	200	162	38
MLS CONTRACT	246,860	231,224	15,636
RENTALS AND LEASES	8,705	6,880	1,825
INSURANCE	29,585	29,523	63
TORT	380	380	-
TELEPHONE-PAGERS	1,000	846	154
MOBILE/CELLUAR TELEPHONE	1,220	1,220	-
POSTAGE	60	45	15
ADVERTISING	470	355	115

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
ROADS AND BRIDGES (CONTINUED):			
LICENSES, PERMITS, FEES	1,350	942	408
TRAVEL AND TRAINING	750	682	68
BRDG,CLNG,CHEM SUPPLIES	800	667	133
BLDG REP/REN SUPPLIES	300	300	-
MEDICINE & MED SUPPLIES	310	300	10
OFFICE SUPPLIES	2,030	1,950	80
UNIFORMS/CLOTHING/PPE	476	475	1
FUEL-VEH. & EQUIP	1,740	1,572	168
ELECTRICITY	6,790	5,849	941
FOOD/FOOD PREP SUPPLIES	860	819	41
BOOKS & PERIODICALS	310	289	21
VEHICLES	86,340	85,836	505
TOTAL ROADS AND BRIDGES	<u>518,657</u>	<u>493,799</u>	<u>24,858</u>
ROAD MAINTENANCE:			
REG. FT SALARIES/WAGES	286,510	272,314	14,196
OVERTIME	15,490	15,484	6
INCENTIVE PAY	5,388	4,995	393
HEALTH INSURANCE	58,300	51,158	7,142
FICA	23,550	20,622	2,928
STATE RETIREMENT	28,230	27,024	1,206
WORKER'S COMPENSATION	36,400	31,783	4,617
RE&MC/VEHICLES & EQUIP	12,600	10,470	2,130
TORT	4,670	4,670	-
TRAVEL AND TRAINING	925	900	25
ROAD MAINTENANCE SUPPLIES	13,860	13,856	4
EQUIP/VEHICLE SUPPLIES	100	64	36
UNIFORMS/CLOTHING/PPE	4,620	4,506	114
SPEC. DEPT. SUPPLIES	17,895	17,749	146
FUEL-VEH. & EQUIP	138,925	125,752	13,173
TOTAL ROAD MAINTENANCE	<u>647,463</u>	<u>601,347</u>	<u>46,116</u>
ROAD CONSTRUCTION:			
REG. FT SALARIES/WAGES	130,540	126,989	3,551
OVERTIME	6,225	6,210	15
INCENTIVE PAY	3,495	3,491	4
HEALTH INSURANCE	25,110	24,161	949
FICA	10,730	9,651	1,079
STATE RETIREMENT	12,930	12,507	423
WORKER'S COMPENSATION	16,280	12,833	3,447

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
ROAD CONSTRUCTION (CONTINUED):			
SVSC-OTHER PROFESSIONAL	21,000	20,695	305
RE&MC/VEHICLES & EQUIP	4,005	3,483	522
TORT	2,020	2,020	-
TRAVEL AND TRAINING	350	350	-
ROAD MAINTENANCE SUPPLIES	97,040	78,543	18,497
UNIFORMS/CLOTHING/PPE	2,250	1,429	821
SPEC. DEPT. SUPPLIES	5,300	5,029	271
FUEL-VEH. & EQUIP	49,000	43,715	5,285
IMPROV. OTHER THAN BLDGS	100,000	100,000	-
TOTAL ROAD CONSTRUCTION	<u>486,275</u>	<u>451,107</u>	<u>35,168</u>
ROAD MAINT NON-DEPARTMENTAL:			
REG. FT SALARIES/WAGES	11,220	9,349	1,871
OVERTIME	110	101	9
INCENTIVE PAY	685	681	4
HEALTH INSURANCE	3,530	1,618	1,912
FICA	930	717	213
STATE RETIREMENT	1,090	887	203
WORKER'S COMPENSATION	1,430	1,108	322
TORT	220	220	-
UNIFORMS/CLOTHING/PPE	160	157	3
FUEL-VEH. & EQUIP	2,500	1,619	881
TOTAL ROAD MAINT NON DEPT	<u>21,875</u>	<u>16,457</u>	<u>5,418</u>
ROAD CONSTRUCT NON DEPT:			
REG. FT SALARIES/WAGES	10,920	10,837	84
OVERTIME	110	101	9
HEALTH INSURANCE	1,858	1,618	240
FICA	890	778	112
STATE RETIREMENT	1,090	1,027	63
WORKER'S COMPENSATION	1,370	1,062	308
TORT	220	220	-
UNIFORMS/CLOTHING/PPE	225	225	0
FUEL-VEH. & EQUIP	4,437	4,405	32
TOTAL RD CONST NON DEPT	<u>21,120</u>	<u>20,272</u>	<u>848</u>
SIGNS:			
REG. FT SALARIES/WAGES	23,860	16,789	7,071
OVERTIME	690	688	2
INCENTIVE PAY	600	596	4

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
SIGNS (CONTINUED):			
HEALTH INSURANCE	3,730	3,541	189
FICA	1,910	1,272	638
STATE RETIREMENT	2,290	1,704	586
WORKER'S COMPENSATION	2,960	2,293	667
TORT	430	430	-
ROAD MAINTENANCE SUPPLIES	20,210	16,868	3,342
UNIFORMS/CLOTHING/PPE	380	379	1
SPEC. DEPT. SUPPLIES	685	551	134
FUEL-VEH. & EQUIP	2,245	2,178	67
TOTAL SIGNS	<u>59,990</u>	<u>47,289</u>	<u>12,701</u>
CTC GRANTS:			
SVCS - OFFICIAL/ ADMIN	-	(5,145)	5,145
LOCAL PAVING PIN 37012	111,161	23,665	87,496
LOCAL PAVING PIN 32548	13,000	-	13,000
LOCAL PAVING PIN 32551	28,500	28,500	-
LOCAL PAVING PIN 33878	370,120	8,390	361,730
LOCAL PAVING PIN 38174	316,345	70,116	246,229
LOCAL PAVING PIN 38186	418,206	223,305	194,901
LOCAL PAVING PIN 35947	17,988	-	17,988
TOTAL CTC GRANTS	<u>1,275,320</u>	<u>348,832</u>	<u>926,488</u>
CORRECTIONAL CENTER:			
REG. FT SALARIES/WAGES	53,160	53,155	5
INCENTIVE PAY	1,330	1,329	1
HEALTH INSURANCE	8,199	8,199	-
FICA	4,170	3,609	561
STATE RETIREMENT	5,000	4,991	9
WORKER'S COMPENSATION	280	215	65
MEMBERSHIPS AND DUES	70	66	4
TORT	60	60	-
POSTAGE	170	-	170
TRAVEL AND TRAINING	600	474	126
OFFICE SUPPLIES	1,450	1,261	189
TOTAL CORRECTIONAL CENTER	<u>74,489</u>	<u>73,360</u>	<u>1,129</u>
ADULT PRE-TRIAL:			
REG. FT SALARIES/WAGES	1,255,728	1,242,532	13,196
OVERTIME	209,080	207,977	1,103
INCENTIVE PAY	26,145	26,145	-
HEALTH INSURANCE	212,837	212,837	-

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
ADULT PRE-TRIAL (CONTINUED):			
FICA	105,793	105,753	41
POLICE RETIREMENT	156,110	151,035	5,075
STATE RETIREMENT	8,310	7,908	402
WORKER'S COMPENSATION	64,770	64,764	6
MEMBERSHIPS AND DUES	510	479	31
SVSC-OTHER PROFESSIONAL	280,250	273,802	6,448
SVCS-TEC/GENERAL	50,265	49,569	696
SVCS-TEC/DATA PROCESS.	3,600	3,495	105
SVCS-CLINICAL/MEDICAL	69,250	69,153	97
WATER/SEWERAGE	22,800	22,755	46
REPAIR/REPLACE COMPUTERS	500	223	277
REPAIRS & MC/OTHER	17,000	16,943	57
HVAC REPAIRS/MAINTENANCE	9,474	9,438	36
RE&MC/RADIO/COMM. EQUIP.	6,740	6,712	28
RE&MC/VEHICLES & EQUIP	188	188	-
MLS CONTRACT	8,000	3,835	4,165
RENTALS AND LEASES	12,622	12,603	19
BLDG/CONST/REN/REP SVCS	22,499	22,386	113
INSURANCE	5,600	5,600	0
TORT	13,440	13,397	43
TELEPHONE-PAGERS	6,181	5,607	574
MOBILE / CELLULAR TELEPHONES	640	640	-
POSTAGE	600	523	77
PRINTING AND BINDING	1,750	1,740	10
PUBLIC SAFETY SVCS	56,650	52,615	4,035
TRAVEL AND TRAINING	5,000	4,850	150
BRDG,CLNG,CHEM SUPPLIES	73,867	71,984	1,883
BLDG REP/REN SUPPLIES	25,900	24,841	1,059
OFFICE SUPPLIES	8,686	8,686	-
UNIFORMS/CLOTHING/PPE	18,970	18,950	20
SPEC. DEPT. SUPPLIES	4,250	4,240	10
FUEL-VEH. & EQUIP	12,794	10,715	2,079
ELECTRICITY	121,340	121,107	233
FUEL-OIL/COAL/GAS	45,550	39,494	6,056
FOOD/FOOD PREP SUPPLIES	187,500	185,830	1,670
BOOKS & PERIODICALS	1,300	1,293	7
OTHER EQUIP OVER 500	80,000	80,000	-
CORRECTIONS CANTEEN FUND	30,000	27,199	2,801
TOTAL ADULT PRE-TRIAL	3,242,489	3,189,842	52,647

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
SENTENCED ADULTS:			
REG. FT SALARIES/WAGES	272,790	269,648	3,142
OVERTIME	46,500	45,964	536
INCENTIVE PAY	4,907	4,907	-
HEALTH INSURANCE	43,767	43,767	-
FICA	24,935	22,679	2,256
POLICE RETIREMENT	36,170	34,806	1,364
WORKER'S COMPENSATION	16,750	12,887	3,863
SVSC-OTHER PROFESSIONAL	2,500	2,483	17
SVSC-TEC/ DATA PROCESS	3,500	3,295	205
SVCS-CLINICAL/MEDICAL	20,535	20,525	10
WATER/SEWERAGE	12,000	11,417	583
REPAIRS & MC/OTHER	850	755	95
RE&MC/RADIO/COMM. EQUIP.	1,020	961	59
RE&MC/VEHICLES & EQUIP	12,586	12,442	143
MLS CONTRACT	10,460	8,494	1,966
RENTALS AND LEASES	1,680	1,664	16
BLDG/CONST/REN/REP SVCS	4,850	4,849	1
INSURANCE	4,800	3,722	1,078
TORT	9,840	9,840	-
TELEPHONE-PAGERS	1,135	1,067	67
MOBILE/CELLULAR TELEPHONE	530	530	-
POSTAGE	150	102	48
ADVERTISING	600	484	116
TRAVEL AND TRAINING	550	523	27
BRDG,CLNG,CHEM SUPPLIES	9,300	9,246	54
BLDG REP/REN SUPPLIES	565	565	-
MEDICINE & MED SUPPLIES	9,450	4,800	4,650
OFFICE SUPPLIES	1,750	1,503	247
UNIFORMS/CLOTHING/PPE	5,100	5,076	24
SPEC. DEPT. SUPPLIES	5,050	4,708	342
FUEL-VEH. & EQUIP	12,600	12,534	66
ELECTRICITY	28,550	27,203	1,347
FUEL-OIL/COAL/GAS	8,500	6,058	2,442
FOOD/FOOD PREP SUPPLIES	124,630	116,640	7,990
BOOKS & PERIODICALS	100	87	13
OTHER EQUIP OVER 500	1,930	1,930	-
COMPENSATION FOR INMATES	1,800	1,575	225
DIRECT ASSIST / GOVT ORGANIZAT	125,000	125,000	-
TOTAL SENTENCED ADULTS	867,730	834,736	32,994

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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>CAR WASH:</b>			
RE&MC/VEHICLES & EQUIP	1,200	1,143	57
BRDG,CLNG,CHEM SUPPLIES	1,500	1,475	25
SPEC. DEPT. SUPPLIES	500	150	350
FUEL-OIL/COAL/GAS	1,500	707	793
TOTAL CAR WASH	<u>4,700</u>	<u>3,475</u>	<u>1,225</u>
<b>BUILDING MAINTENANCE:</b>			
REG. FT SALARIES/WAGES	87,540	85,181	2,359
INCENTIVE PAY	1,900	1,894	6
HEALTH INSURANCE	7,470	7,099	371
FICA	6,850	6,373	477
STATE RETIREMENT	8,220	7,993	227
WORKER'S COMPENSATION	8,576	8,576	-
SVCS-TEC/GENERAL	24,750	23,411	1,339
WATER/SEWERAGE	610	547	63
REPAIRS & MC/OTHER	50	-	50
EXTERMINATOR	9,300	9,300	-
RE&MC/VEHICLES & EQUIP	300	-	300
MLS CONTRACT	6,300	6,168	132
RENTALS AND LEASES	50	-	50
INSURANCE	1,907	1,907	-
TORT	1,170	1,060	110
TELEPHONE-PAGERS	670	598	72
MOBILE/CELLUAR TELEPHONE	2,310	2,310	-
LICENSES, PERMITS, FEES	100	-	100
BRDG,CLNG,CHEM SUPPLIES	201	201	-
BLDG REP/REN SUPPLIES	1,600	1,597	3
OFFICE SUPPLIES	50	17	33
UNIFORMS/CLOTHING/PPE	860	844	16
SPEC. DEPT. SUPPLIES	2,140	2,074	66
FUEL-VEH. & EQUIP	8,060	8,050	10
ELECTRICITY	650	421	229
TOTAL BUILDING MAINTENANCE	<u>181,634</u>	<u>175,622</u>	<u>6,012</u>
<b>COURTHOUSE:</b>			
REG. FT SALARIES/WAGES	55,930	54,371	1,559
INCENTIVE PAY	1,400	1,398	2
HEALTH INSURANCE	10,749	10,396	354
FICA	4,390	3,943	447
STATE RETIREMENT	5,260	5,105	155

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COURTHOUSE (CONTINUED):			
WORKER'S COMPENSATION	2,187	2,187	-
WATER/SEWERAGE	5,600	3,569	2,031
CLEAN./LANDSCAPING SVCS	700	700	-
REPAIRS & MC/OTHER	33,640	33,560	80
HVAC REPAIRS/MAINTENANCE	14,600	13,154	1,446
BLDG/CONST/REN/REP SVCS	9,100	9,056	44
INSURANCE	2,340	2,241	99
TORT	290	290	-
BRDG,CLNG,CHEM SUPPLIES	9,671	9,644	27
BLDG REP/REN SUPPLIES	7,800	7,766	34
UNIFORMS/CLOTHING/PPE	800	786	14
ELECTRICITY	73,360	69,230	4,130
MACHINERY OVER 500	1,600	1,582	18
TOTAL COURTHOUSE	239,417	228,978	10,438
LAMAR OUTREACH:			
REG. FT SALARIES/WAGES	20,480	20,473	7
INCENTIVE PAY	520	512	8
HEALTH INSURANCE	3,730	3,541	189
FICA	1,610	1,516	94
STATE RETIREMENT	1,930	1,922	8
WORKER'S COMPENSATION	1,069	1,069	-
WATER/SEWERAGE	1,001	991	9
REPAIRS & MC/OTHER	360	273	87
EXTERMINATOR	660	660	-
HVAC REPAIRS/MAINTENANCE	1,925	881	1,044
BLDG/CONST/REN/REP SVCS	1,870	1,114	755
INSURANCE	840	610	230
TORT	100	100	-
BRDG,CLNG,CHEM SUPPLIES	1,610	1,603	7
BLDG REP/REN SUPPLIES	1,500	1,395	105
UNIFORMS/CLOTHING/PPE	400	399	1
ELECTRICITY	16,550	15,350	1,200
TOTAL LAMAR OUTREACH	56,155	52,409	3,746
SOCIETY HILL OUTREACH:			
REG. FT SALARIES/WAGES	20,845	20,845	-
OVERTIME	201	16	185
INCENTIVE PAY	520	517	3
HEALTH INSURANCE	3,730	3,541	189

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SOCIETY HILL OUTREACH (CONTINUED):			
FICA	1,670	1,546	124
STATE RETIREMENT	2,000	1,959	41
WORKER'S COMPENSATION	1,405	1,108	297
WATER/SEWERAGE	420	419	1
REPAIRS & MC/OTHER	200	138	62
HVAC REPAIRS/MAINTENANCE	2,500	1,606	894
BLDG/CONST/REN/REP SVCS	650	-	650
INSURANCE	2,220	1,374	846
TORT	100	100	-
BRDG,CLNG,CHEM SUPPLIES	1,330	1,328	2
BLDG REP/REN SUPPLIES	770	689	81
UNIFORMS/CLOTHING/PPE	400	400	-
ELECTRICITY	12,500	11,395	1,105
OTHER EQUIP OVER \$500	6,100	5,965	135
TOTAL SOCIETY HILL OUTREACH	57,561	52,946	4,615
HARTSVILLE OUTREACH:			
REG. FT SALARIES/WAGES	29,375	29,267	109
INCENTIVE PAY	740	732	8
HEALTH INSURANCE	7,450	7,082	368
FICA	2,300	2,080	220
STATE RETIREMENT	2,750	2,748	2
WORKER'S COMPENSATION	1,860	1,523	337
WATER/SEWERAGE	410	397	13
CLEAN./LANDSCAPING SVCS	700	680	20
REPAIRS & MC/OTHER	50	47	3
HVAC REPAIRS/MAINTENANCE	5,000	4,770	230
BLDG/CONST/REN/REP SVCS	3,440	339	3,101
INSURANCE	2,010	938	1,072
TORT	200	200	-
BRDG,CLNG,CHEM SUPPLIES	1,700	1,683	17
BLDG REP/REN SUPPLIES	2,500	2,347	153
UNIFORMS/CLOTHING/PPE	800	797	3
ELECTRICITY	13,000	10,276	2,724
TOTAL HARTSVILLE OUTREACH	74,285	65,906	8,379
MOZINGO BUILDING:			
REG. FT SALARIES/WAGES	21,030	20,944	86
INCENTIVE PAY	450	447	3
HEALTH INSURANCE	4,220	4,056	164

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<b>MOZINGO BUILDING (CONTINUED):</b>			
FICA	1,650	1,464	186
STATE RETIREMENT	1,980	1,966	14
WORKER'S COMPENSATION	1,420	1,092	328
SVC - OTHER PROFESSIONAL	6,750	6,250	500
WATER/SEWERAGE	180	124	56
CLEAN./LANDSCAPING SVCS	180	180	-
REPAIRS & MC/OTHER	5,360	5,249	111
HVAC REPAIRS/MAINTENANCE	4,700	2,446	2,254
BLDG/CONST/REN/REP SVCS	2,310	435	1,875
INSURANCE	1,510	1,144	366
TORT	110	110	-
LICENSES, PERMITS, FEES	200	-	200
BRDG,CLNG,CHEM SUPPLIES	1,385	1,118	267
BLDG REP/REN SUPPLIES	1,515	1,510	5
UNIFORMS/CLOTHING/PPE	400	195	205
ELECTRICITY	21,600	19,149	2,451
TOTAL MOZINGO BUILDING	<u>76,950</u>	<u>67,880</u>	<u>9,070</u>
<b>ANNEX BUILDING:</b>			
REG. FT SALARIES/WAGES	6,369	6,369	-
HEALTH INSURANCE	1,030	1,023	7
FICA	490	460	30
STATE RETIREMENT	600	598	2
WORKER'S COMPENSATION	390	323	67
WATER/SEWERAGE	1,200	862	338
CLEAN./LANDSCAPING SVCS	540	540	-
REPAIRS & MC/OTHER	150	-	150
HVAC REPAIRS/MAINTENANCE	1,500	1,450	50
BLDG/CONST/REN/REP SVCS	35,640	35,571	69
INSURANCE	680	645	35
TORT	30	30	-
BRDG,CLNG,CHEM SUPPLIES	1,320	1,320	-
BLDG REP/REN SUPPLIES	480	115	365
ELECTRICITY	2,400	2,350	50
FUEL-OIL/COAL/GAS	2,560	1,567	993
TOTAL ANNEX BUILDING	<u>55,379</u>	<u>53,224</u>	<u>2,155</u>
<b>IMBEAU BUILDING:</b>			
WATER/SEWERAGE	600	452	148
CLEAN./LANDSCAPING SVCS	180	165	15

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<b>IMBEAU BUILDING (CONTINUED):</b>			
REPAIRS & MC/OTHER	60	-	60
HVAC REPAIRS/MAINTENANCE	500	352	148
BLDG/CONST/REN/REP SVCS	9,820	83	9,737
INSURANCE	330	312	18
BRDG,CLNG,CHEM SUPPLIES	550	525	25
BLDG REP/REN SUPPLIES	500	286	214
ELECTRICITY	7,200	6,151	1,049
<b>TOTAL IMBEAU BUILDING</b>	<b>19,740</b>	<b>8,325</b>	<b>11,415</b>
<b>DARL HEALTH DEPT:</b>			
REG. FT SALARIES/WAGES	14,160	14,153	7
INCENTIVE PAY	590	590	0
HEALTH INSURANCE	2,310	2,309	1
FICA	1,130	1,067	63
STATE RETIREMENT	1,330	1,329	1
WORKER'S COMPENSATION	780	754	26
REPAIRS & MC/OTHER	200	61	139
HVAC REPAIRS/MAINTENANCE	2,000	1,239	761
BLDG/CONST/REN/REP SVCS	1,000	-	1,000
INSURANCE	640	502	138
TORT	60	60	-
BRDG,CLNG,CHEM SUPPLIES	1,800	1,582	218
BLDG REP/REN SUPPLIES	1,000	598	402
UNIFORMS/CLOTHING/PPE	400	235	165
<b>TOTAL DARL HEALTH DEPT</b>	<b>27,400</b>	<b>24,481</b>	<b>2,919</b>
<b>FLEET OPER. / SHOP - MLS RYDER:</b>			
ENVIRONMENTAL TESTING	6,000	1,500	4,500
WATER/SEWERAGE	3,025	3,019	6
RE&MC/VEHICLES & EQUIP	7,700	7,433	267
MLS CONTRACT	7,500	4,276	3,224
BLDG/CONST/REN/REP SVCS	1,000	985	15
INSURANCE	14,680	14,677	3
TELEPHONE-PAGERS	730	726	4
LICENSES, PERMITS, FEES	300	300	-
BLDG REP/REN SUPPLIES	380	247	133
FUEL-VEH. & EQUIP	2,360	1,454	906
ELECTRICITY	10,495	9,552	943
FUEL-OIL/COAL/GAS	4,950	4,599	351
OTHER EQUIP OVER 500	-	-	-
<b>TOTAL FLEET OPER. / SHOP - MLS RYDER:</b>	<b>59,120</b>	<b>48,767</b>	<b>10,353</b>

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INVENTORY GROWTH:			
FUEL-VEH. & EQUIP	20,000	-	20,000
TOTAL INVENTORY GROWTH	20,000	-	20,000
PROBATE COURT:			
REG. FT SALARIES/WAGES	135,410	135,361	49
INCENTIVE PAY	3,390	3,385	5
HEALTH INSURANCE	21,610	21,609	1
FICA	10,220	9,801	419
POLICE RETIREMENT	6,550	6,541	9
STATE RETIREMENT	7,160	7,152	8
WORKER'S COMPENSATION	2,170	2,170	0
MEMBERSHIPS AND DUES	330	125	205
SVCS-OFFICIAL/ADMIN.	300	75	225
SVCS-TEC/DATA PROCESS.	2,300	2,118	182
RE&MC/OFFICE FUR./EQUIP	95	95	-
RENTALS AND LEASES	2,120	2,108	12
TORT	720	720	-
TELEPHONE-PAGERS	1,830	1,667	163
POSTAGE	2,900	2,897	3
PRINTING AND BINDING	1,500	1,499	1
TRAVEL AND TRAINING	2,450	2,387	63
OFFICE SUPPLIES	4,850	4,841	9
BOOKS & PERIODICALS	150	144	6
FURN/FIXT. UNDER 500	2,190	1,963	227
TOTAL PROBATE COURT	208,245	206,659	1,586
MENTAL HEALTH HEARINGS:			
REG. FT SALARIES/WAGES	37,350	37,345	5
FICA	2,860	2,677	183
POLICE RETIREMENT	4,290	4,127	163
WORKER'S COMPENSATION	1,155	1,154	1
SVCS-TEC/GENERAL	23,130	23,083	47
SVCS-TEC/DATA PROCESS.	1,940	1,940	-
RENTAL AND LEASES	1,000	1,000	0
TELEPHONE-PAGERS	300	206	94
POSTAGE	1,450	1,350	100
OFFICE SUPPLIES	2,750	2,724	26
DIRECT ASSIST / GOVT ORGANIZAT	185,000	185,000	-
TOTAL MENTAL HEALTH HEARINGS	261,225	260,606	619

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>CLERK OF COURT - ADMIN / SUPPORT:</b>			
REG. FT SALARIES/WAGES	253,215	253,215	-
INCENTIVE PAY	7,090	7,087	3
HEALTH INSURANCE	52,040	52,034	6
FICA	18,827	17,954	873
POLICE RETIREMENT	1,710	1,707	3
STATE RETIREMENT	22,327	22,327	-
WORKER'S COMPENSATION	2,410	1,877	533
MEMBERSHIPS AND DUES	222	125	97
SVCS-OFFICIAL/ADMIN.	103,770	103,747	23
SVCS-TEC/GENERAL	30,775	30,766	9
SVCS-TEC/DATA PROCESS.	8,880	7,516	1,364
RE&MC/OFFICE FUR./EQUIP	340	95	245
RENTALS AND LEASES	5,490	5,150	340
TORT	580	580	-
SURETY BONDS	-	-	-
TELEPHONE-PAGERS	6,290	4,954	1,336
POSTAGE	8,000	6,640	1,360
PRINTING AND BINDING	7,000	5,420	1,580
TRAVEL AND TRAINING	1,000	1,000	-
OFFICE SUPPLIES	8,951	8,951	-
FURN/FIXT. UNDER \$500	1,350	1,350	-
OTHER EQUIP OVER \$500	4,500	4,483	17
TOTAL C/C ADM SUPPORT	544,767	536,978	7,789
<b>FAMILY COURT/SUPPORT ENFORCEMENT:</b>			
REG. FT SALARIES/WAGES	204,090	202,548	1,542
INCENTIVE PAY	4,330	3,737	593
HEALTH INSURANCE	29,410	27,390	2,020
FICA	15,950	14,515	1,435
STATE RETIREMENT	19,170	19,019	151
WORKER'S COMPENSATION	1,891	1,639	253
SVCS-OFFICIAL/ADMIN.	7,000	4,347	2,653
SVCS-TEC/GENERAL	7,800	7,800	-
SVCS-TEC/DATA PROCESS.	2,240	1,511	729
RENTALS AND LEASES	3,440	2,762	678
TORT	520	520	-
SURETY BONDS	-	-	-
TELEPHONE-PAGERS	1,510	1,043	467
POSTAGE	29,165	29,162	3
PRINTING AND BINDING	13,000	12,888	112
TRAVEL AND TRAINING	1,580	1,528	52
OFFICE SUPPLIES	5,050	4,988	62
FURN/FIXT. UNDER 500	1,369	1,369	-
TOTAL FAMILY CRT SUPPORT	347,515	336,766	10,749

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DARLINGTON COUNTY, SOUTH CAROLINA  
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BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>CIRCUIT JUDGE:</b>			
WATER/SEWERAGE	880	849	31
RENTALS AND LEASES	9,300	9,219	81
TELEPHONE-PAGERS	1,560	1,325	236
OFFICE SUPPLIES	500	205	295
ELECTRICITY	2,000	1,433	567
FUEL-OIL/COAL/GAS	2,100	2,081	19
TOTAL CIRCUIT JUDGE	16,340	15,111	1,229
<b>MAGISTRATES:</b>			
WATER/SEWAGE	480	438	42
RENTALS & LEASES	4,400	4,400	-
TELEPHONE/PAGERS	4,745	4,727	18
ELECTRICITY	1,195	884	311
REG. FT SALARIES/WAGES	453,540	441,578	11,962
CHIEF MAGISTRATE SUPPLEMENT	3,000	3,000	-
INCENTIVE PAY	11,036	11,036	-
HEALTH INSURANCE	68,840	65,474	3,366
FICA	34,475	31,926	2,549
POLICE RETIREMENT	22,450	21,795	655
STATE RETIREMENT	23,800	23,226	574
WORKER'S COMPENSATION	13,390	10,563	2,827
MEMBERSHIPS AND DUES	200	50	150
SVCS-OFFICIAL/ADMIN.	17,000	8,703	8,297
SVCS-TEC/DATA PROCESS	7,900	7,749	151
WATER/SEWERAGE	704	621	83
RE&MC/RADIO/COMM. EQUIP.	1,050	841	209
RE&MC/OFFICE FUR. EQUIP	2,100	2,048	52
RE&MC/VEHICLES & EQUIP	100	-	100
MLS CONTRACT	7,510	7,063	447
RENTALS AND LEASES	5,310	5,294	16
INSURANCE	3,470	3,060	410
TORT	4,370	4,370	-
TELEPHONE-PAGERS	6,000	5,482	518
POSTAGE	4,885	4,865	20
PRINTING AND BINDING	490	482	8
TRAVEL AND TRAINING	6,000	5,930	70
BLDG REP/REN SUPPLIES	200	51	149
OFFICE SUPPLIES	7,525	7,486	39
UNIFORMS/CLOTHING/PPE	1,600	959	642

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DARLINGTON COUNTY, SOUTH CAROLINA  
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BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
MAGISTRATES (CONTINUED):			
SPEC. DEPT SUPPLIES	150	125	25
FUEL-VEH. & EQUIP	10,975	10,972	3
ELECTRICITY	3,600	3,105	495
BOOKS & PERIODICALS	1,500	1,389	111
TOTAL MAGISTRATE	733,990	699,691	34,299
SHERIFF:			
REG. FT SALARIES/WAGES	2,103,920	2,095,619	8,301
CIVIL PROCESS SERVER	20,829	20,829	-
OVERTIME	267,200	264,600	2,600
INCENTIVE PAY	47,720	47,716	4
HEALTH INSURANCE	292,420	288,780	3,640
FICA	174,582	173,743	839
POLICE RETIREMENT	247,660	246,308	1,352
STATE RETIREMENT	13,600	13,483	117
WORKER'S COMPENSATION	94,945	94,945	1
MEMBERSHIPS AND DUES	7,725	7,696	29
SVCS-OTHER PROFESSIONAL	14,550	11,050	3,500
SVCS-TEC/DATA PROCESS.	11,625	11,624	1
SVCS-CLINICAL/MEDICAL	13,583	13,562	21
REPAIR/REPLACE COMPUTERS	3,440	3,433	7
RE&MC/RADIO/COMM. EQUIP.	44,110	42,741	1,369
JAG GRANT	296,538	281,699	14,839
1GS09031 GANG INVESTIGATOR	135,000	79,554	55,446
1GI07004 FORENSIC INVESTIGATOR	118,850	95,757	23,093
1GS09030 CV INVESTIGATOR	135,000	73,151	61,849
1GS09055 AUTO FINGERPRINT	106,130	101,817	4,313
JAG GRANT 2008 DJ-BX-0270	892	892	-
BUFFER ZONE ZBZPP07	70,658	3,621	67,037
1GS09109 NARCOTIC UNIT	234,270	166,905	67,365
T09742 SCHOOL RESOURCE OFFICER	5,890	-	5,890
COPS HIRING RECOVERY	157,000	81,285	75,715
ALCOHOL COUNTERMEASURE	94,000	65,851	28,150
JAG 2009 DJ-BX-0160	72,192	64,446	7,746
RE&MC/OFFICE FUR./EQUIP	(41)	(41)	-
RE&MC/VEHICLES & EQUIP	16,101	(4,430)	20,531
MLS CONTRACT	139,840	140,101	(261)
RENTALS AND LEASES	6,870	5,923	947
BLDG/CONST/REN/REP SVCS	5,448	3,888	1,560
INSURANCE	55,679	55,679	-

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DARLINGTON COUNTY, SOUTH CAROLINA  
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BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
SHERIFF (CONTINUED):			
TORT	44,942	44,941	1
TELEPHONE-PAGERS	21,922	20,187	1,735
MOBILE/CELLUAR TELEPHONE	30,180	52,348	(22,168)
POSTAGE	1,649	1,649	-
ADVERTISING	1,385	1,295	90
PRINTING AND BINDING	2,750	2,662	88
LICENSES, PERMITS, FEES	600	555	45
TRAVEL AND TRAINING	19,000	18,893	107
BRDG,CLNG,CHEM SUPPLIES	2,331	2,331	-
BLDG REP/REN SUPPLIES	6,060	6,056	4
EQUIP/VEHICLE SUPPLIES	8,150	7,984	166
MEDICINE & MED SUPPLIES	2,300	469	1,831
OFFICE SUPPLIES	8,320	8,243	77
UNIFORMS/CLOTHING/PPE	60,920	60,691	229
SPEC. DEPT. SUPPLIES	15,726	14,325	1,401
FUEL-VEH. & EQUIP	278,069	295,534	(17,465)
ELECTRICITY	600	296	304
FOOD/FOOD PREP SUPPLIES	1,220	1,100	120
BOOKS & PERIODICALS	390	179	211
VEHICLES	120,000	110,539	9,461
OTHER EQUIP OVER 500	6,900	6,858	42
DRUG FUND	50,000	127,496	(77,496)
SPECIAL DRUG FUND	5,000	21,631	(16,631)
FEDERAL DRUG FUND	15,000	12,166	2,834
TOTAL SHERIFF	5,711,640	5,370,654	340,986
VICTIM'S ADVOCATE:			
REG. FT SALARIES/WAGES	57,790	56,511	1,279
OVERTIME	500	54	446
INCENTIVE PAY	1,450	1,445	5
HEALTH INSURANCE	11,340	11,339	1
FICA	4,220	3,970	250
STATE RETIREMENT	5,480	5,311	169
UNEMPLOYMENT COMPENSATION	280	-	280
WORKER'S COMPENSATION	300	231	69
MEMBERSHIPS AND DUES	180	50	130
MLS CONTRACT	2,000	1,767	233
RENTALS AND LEASES	7,215	7,187	28
INSURANCE	1,260	1,210	50
TORT	60	60	-
TELEPHONE-PAGERS	530	461	69

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BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
VICTIM'S ADVOCATE (CONTINUED):			
MOBILE/CELLUAR TELEPHONE	900	900	-
POSTAGE	120	109	11
PRINTING AND BINDING	1,060	929	131
TRAVEL AND TRAINING	2,050	1,885	165
OFFICE SUPPLIES	2,030	2,027	3
UNIFORMS/CLOTHING/PPE	800	800	-
SPEC. DEPT. SUPPLIES	170	162	8
FUEL-VEH. & EQUIP	795	776	19
BOOKS & PERIODICALS	50	-	50
TOTAL VICTIM'S ADVOCATE	100,580	97,184	3,396
HEALTH DEPT DHEC:			
SVCS-OFFICIAL/ADMIN.	50	-	50
WATER/SEWERAGE	2,600	2,598	2
CLEAN./LANDSCAPING SVCS	2,200	2,200	-
RE&MC/OFFICE FUR./EQUIP	100	-	100
RENTALS AND LEASES	100	97	3
TELEPHONE-PAGERS	4,000	2,578	1,422
POSTAGE	3,750	3,511	240
BRDG,CLNG,CHEM SUPPLIES	2,100	1,145	955
OFFICE SUPPLIES	2,500	2,242	258
ELECTRICITY	33,000	22,052	10,948
TOTAL HEALTH DEPT DHEC	50,400	36,423	13,977
DSS:			
SVCS-OFFICIAL/ADMIN.	1,030	731	299
TELEPHONE-PAGERS	24,000	18,681	5,319
MOBILE/CELLUAR TELEPHONE	5,000	3,694	1,306
DIRECT ASSIST./GOVT.ORGANIZAT	38,000	35,758	2,242
TOTAL DSS	68,030	58,864	9,166
MAIP-DSS:			
REG. PT SALARIES/WAGES	10,950	10,680	270
FICA	840	817	23
STATE RETIREMENT	1,030	1,003	27
WORKER'S COMPENSATION	60	46	14
TOTAL MAIP-DSS	12,880	12,546	334
MAIP STATE:			
DIRECT ASSIST./GOVT.ORGANIZAT	167,650	167,646	4
TOTAL MAIP STATE	167,650	167,646	4

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BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>PUBLIC SAFETY:</b>			
REG. FT SALARIES/WAGES	98,580	98,580	-
INCENTIVE PAY	2,460	2,455	5
HEALTH INSURANCE	11,974	11,974	0
FICA	7,710	7,317	393
STATE RETIREMENT	9,289	9,289	-
WORKER'S COMPENSATION	1,833	1,762	71
MEMBERSHIPS AND DUES	670	640	30
SVCS-CLINICAL/MEDICAL	220	143	77
TORT	1,350	1,350	-
TELEPHONE-PAGERS	1,910	1,638	272
MOBILE/CELLUAR TELEPHONE	660	660	-
POSTAGE	250	149	101
ADVERTISING	160	-	160
TRAVEL AND TRAINING	1,800	1,781	19
OFFICE SUPPLIES	2,990	2,990	-
UNIFORMS/CLOTHING/PPE	250	224	26
SPEC. DEPT. SUPPLIES	280	180	100
BOOKS & PERIODICALS	600	600	-
TOTAL PUBLIC SAFETY	<u>142,987</u>	<u>141,732</u>	<u>1,255</u>
<b>BLDG CODES ENFORCEMENT:</b>			
REG. FT SALARIES/WAGES	149,280	147,479	1,801
INCENTIVE PAY	3,740	3,732	8
HEALTH INSURANCE	13,346	13,343	3
FICA	11,710	11,108	602
STATE RETIREMENT	14,020	13,848	172
WORKER'S COMPENSATION	5,220	4,708	512
MEMBERSHIPS AND DUES	160	40	120
SVCS-OFFICIAL/ADMIN.	250	-	250
SVCS-TEC/DATA PROCESS.	2,400	2,196	204
RE&MC/RADIO/COMM. EQUIP.	100	-	100
MLS CONTRACT	5,000	7,178	(2,178)
RENTALS AND LEASES	1,800	1,319	482
INSURANCE	430	427	3
TORT	470	470	-
POSTAGE	300	300	-
ADVERTISING	150	-	150
TRAVEL AND TRAINING	4,260	3,927	333
OFFICE SUPPLIES	830	768	62

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BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
BLDG CODES ENFORCEMENT (CONTINUED):			
UNIFORMS/CLOTHING/PPE	1,620	1,266	354
SPEC. DEPT. SUPPLIES	3,400	3,324	76
FUEL-VEH. & EQUIP	6,780	6,758	22
BOOKS & PERIODICALS	2,000	1,684	316
TOTAL BLDG CODES ENFORCEMENT:	227,266	223,875	3,391
MOSQUITO CONTROL:			
REG. FT SALARIES/WAGES	8,000	4,681	3,319
FICA	620	332	288
STATE RETIREMENT	750	327	423
WORKER'S COMPENSATION	731	731	-
MEMBERSHIPS AND DUES	160	120	40
MLS CONTRACT	4,730	4,722	8
INSURANCE	6,242	4,822	1,421
TORT	50	50	-
TRAVEL AND TRAINING	410	293	117
BRDG,CLNG,CHEM SUPPLIES	13,690	13,013	677
BLDG REP/REN SUPPLIES	600	428	172
UNIFORMS/CLOTHING/PPE	550	549	1
SPEC. DEPT. SUPPLIES	570	553	17
FUEL-VEH. & EQUIP	5,880	5,878	2
BOOKS & PERIODICALS	150	150	-
TOTAL MOSQUITO CONTROL	43,133	36,649	6,484
RABIES / ANIMAL CONTROL:			
REG. FT SALARIES/WAGES	22,662	22,662	-
OVERTIME	4,937	4,937	-
INCENTIVE PAY	570	561	9
HEALTH INSURANCE	4,120	4,111	9
FICA	2,090	2,040	50
STATE RETIREMENT	2,592	2,592	-
WORKER'S COMPENSATION	939	939	-
SVCS-OTHER PROFESSIONAL	590	20	570
RE&MC/VEHICLES & EQUIP	2,600	2,265	335
INSURANCE	790	-	790
TORT	100	100	-
MOBILE/CELLUAR TELEPHONE	960	960	-
TRAVEL AND TRAINING	300	190	110
BRDG,CLNG,CHEM SUPPLIES	300	240	60
BLDG REP/REN SUPPLIES	1,800	1,598	202

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BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
RABIES / ANIMAL CONTROL (CONTINUED):			
UNIFORMS/CLOTHING/PPE	1,200	1,200	0
SPEC. DEPT. SUPPLIES	1,640	1,460	180
FUEL-VEH. & EQUIP	4,264	4,221	43
FOOD/FOOD PREP SUPPLIES	380	375	5
TOTAL RABIES ANIMAL CONTROL	52,834	50,470	2,363
EMS - ADMIN SUPPORT SERVICES:			
SVCS-OFFICIAL/ADMIN.	6,750	6,703	47
WATER/SEWERAGE	3,610	3,111	499
CLEAN./LANDSCAPING SVCS	1,080	915	165
EXTERMINATOR	1,200	1,200	-
HVAC REPAIRS/MAINTENANCE	320	171	149
RE&MC/RADIO/COMM. EQUIP.	1,400	650	750
RENTALS AND LEASES	1,500	1,491	9
SC DEHEC GRANT-IN-AID	21,000	15,998	5,002
TELEPHONE-PAGERS	6,500	6,197	303
ADVERTISING	850	727	123
LICENSES, PERMITS, FEES	300	142	158
ELECTRICITY	16,520	16,007	513
FUEL-OIL/COAL/GAS	6,800	5,865	935
TOTAL EMS - ADMIN SUPPORT SERVC	67,830	59,177	8,653
BILLING RECORDS:			
REG. FT SALARIES/WAGES	51,200	40,450	10,750
INCENTIVE PAY	680	639	41
HEALTH INSURANCE	5,720	5,711	9
FICA	3,520	2,885	635
STATE RETIREMENT	4,810	3,798	1,012
WORKER'S COMPENSATION	270	208	62
SVCS-TEC/DATA PROCESS	5,410	5,126	284
RE&MC/OFFICE FUR./EQUIP	1,744	1,556	188
RENTALS AND LEASES	2,090	1,570	520
TORT	60	60	-
POSTAGE	7,816	4,886	2,930
ADVERTISING	750	246	504
PRINTING AND BINDING	2,205	2,178	28
TRAVEL AND TRAINING	2,300	2,292	8
OFFICE SUPPLIES	4,181	3,952	228
TOTAL BILLING RECORD	92,755	75,557	17,199

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BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
TRAINING COMPLIANCE:			
REG. FT SALARIES/WAGES	35,610	21,278	14,333
INCENTIVE PAY	900	-	900
HEALTH INSURANCE	6,610	305	6,305
FICA	2,800	1,353	1,447
STATE RETIREMENT	3,350	1,989	1,361
WORKER'S COMPENSATION	1,460	1,123	337
SVCS-TEC/GENERAL	3,070	374	2,697
SVCS-CLINICAL/MEDICAL	7,400	2,160	5,240
TORT	30	30	-
TRAVEL AND TRAINING	1,210	1,090	120
UNIFORMS/CLOTHING/PPE	640	63	577
TOTAL TRAINING COMPLIANCE	63,080	29,765	33,315
OPERATIONS:			
REG. FT SALARIES/WAGES	657,250	622,944	34,306
REG. PT SALARIES/WAGES	263,560	246,631	16,929
OVERTIME	250,000	248,888	1,112
INCENTIVE PAY	18,170	15,284	2,886
HEALTH INSURANCE	130,720	119,930	10,790
FICA	94,330	82,059	12,271
STATE RETIREMENT	114,710	104,620	10,090
WORKER'S COMPENSATION	166,015	137,039	28,976
RE&MC/VEHICLES & EQUIP	14,850	2,602	12,248
MLS CONTRACT	68,440	71,791	(3,351)
RENTALS AND LEASES	3,900	3,900	-
BLDG/CONST/REN/REP SVCS	875	589	286
INSURANCE	17,900	17,866	34
TORT	4,050	4,050	-
MALPRACTICE/MED INS	7,000	6,930	70
BRDG,CLNG,CHEM SUPPLIES	3,200	3,004	196
BLDG REP/REN SUPPLIES	1,495	1,394	101
MEDICINE & MED SUPPLIES	83,500	82,905	595
UNIFORMS/CLOTHING/PPE	18,000	16,947	1,053
SPEC. DEPT. SUPPLIES	4,979	3,169	1,811
FUEL-VEH. & EQUIP	80,500	73,201	7,299
VEHICLES	105,290	105,287	3
FURN/FIXT. OVER 500	1,705	1,684	21
FURN/FIXT. UNDER 500	31,795	31,795	-
TOTAL OPERATIONS	2,142,234	2,004,508	137,726

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BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
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	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>RESCUE SQUADS:</b>			
DIRECT ASSIST. NON-GOVT.	52,690	39,945	12,745
TORT	5,490	3,434	2,056
TOTAL RESCUE SQUADS	<u>58,180</u>	<u>43,379</u>	<u>14,801</u>
<b>EMERGENCY PREPAREDNESS:</b>			
REG. FT SALARIES/WAGES	92,350	94,030	(1,680)
INCENTIVE PAY	2,110	1,794	316
HEALTH INSURANCE	7,895	7,885	10
FICA	6,800	6,779	21
STATE RETIREMENT	8,829	8,829	-
WORKER'S COMPENSATION	3,016	2,916	100
MEMBERSHIPS AND DUES	100	35	65
SVCS - TEC/DATA PROCESS	450	432	18
RE&MC/RADIO/COMM. EQUIP.	300	68	232
MLS CONTRACT	2,300	773	1,527
2008 LEMPG	-	5,121	(5,121)
2009 LEMPG	19,380	17,273	2,107
DHEC DUI GRANT	900	-	900
INSURANCE	1,400	1,299	101
TORT	680	660	20
TRAVEL AND TRAINING	450	267	183
FUEL-VEH. AND EQUIP	2,800	858	1,942
OTHER EQUIP OVER 500	5,000	4,836	164
TOTAL EMERGENCY PREPAREDNESS	<u>154,760</u>	<u>153,856</u>	<u>904</u>
<b>CP&amp;L / FNF:</b>			
WATER/SEWERAGE	900	765	135
RE&MC/RADIO/COMM. EQUIP.	500	450	50
RENTALS AND LEASES	1,528	1,479	49
TELEPHONE-PAGERS	7,802	7,802	-
MOBILE/CELLUAR TELEPHONE	3,500	3,500	-
TRAVEL AND TRAINING	950	929	21
BLDG REP / REN SUPPLIES	100	96	4
OFFICE SUPPLIES	3,350	3,104	246
SPEC. DEPT. SUPPLIES	4,790	4,770	20
ELECTRICITY	790	503	287
FOOD/FOOD PREP SUPPLIES	930	419	511
TOTAL CP&L FNF	<u>25,140</u>	<u>23,818</u>	<u>1,322</u>

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>ANIMAL SHELTER / HUMANE SOC:</b>			
SVCS-TEC/GENERAL	43,940	43,940	-
DIRECT ASSIST NON GOVT	25,000	25,000	-
WATER/SEWERAGE	4,957	4,953	4
TELEPHONE-PAGERS	775	758	17
BLDG REP/REN SUPPLIES	858	797	61
ELECTRICITY	6,740	6,353	387
MACHINERY OVER \$500	-	-	-
<b>TOTAL ANIMAL SHELTER / HUMANE SOC</b>	<b>82,270</b>	<b>81,800</b>	<b>470</b>
<b>RUBICON ADVISORY COMMITTEE:</b>			
SVCS-OFFICIAL/ADMIN.	1,200	1,525	(325)
<b>TOTAL RUBICON ADVISORY COMMITTEE</b>	<b>1,200</b>	<b>1,525</b>	<b>(325)</b>
<b>TELECOMMUNICATIONS/RADIO:</b>			
RE&MC/RADIO/COMM. EQUIP.	18,550	18,208	342
ELECTRICITY	1,080	839	241
<b>TOTAL TELECOMMUNICATIONS</b>	<b>19,630</b>	<b>19,047</b>	<b>583</b>
<b>CENTRAL COMMUNICATIONS:</b>			
REG. FT SALARIES/WAGES	610,810	575,928	34,882
REG. PT SALARIES/WAGES	9,000	6,215	2,785
OVERTIME	15,000	6,336	8,664
INCENTIVE PAY	13,970	13,453	517
HEALTH INSURANCE	91,170	89,488	1,682
FICA	49,740	42,914	6,826
POLICE RETIREMENT	4,860	4,851	9
STATE RETIREMENT	55,490	51,136	4,354
WORKER'S COMPENSATION	4,830	3,716	1,114
MEMBERSHIPS AND DUES	212	212	-
SVCS-CLINICAL/MEDICAL	700	542	158
WATER/SEWERAGE	2,400	2,052	348
EXTERMINATOR	570	570	-
HVAC REPAIRS/MAINTENANCE	4,200	1,758	2,442
RE&MC/OFFICE FUR./EQUIP	570	95	475
MLS CONTRACT	2,100	593	1,507
RENTALS AND LEASES	2,080	1,765	315
BLDG/CONST/REN/REP SVCS	300	100	200
INSURANCE	3,030	3,023	7
TORT	1,300	1,300	-
TELEPHONE-PAGERS	6,310	4,071	2,239
MOBILE/CELLUAR TELEPHONE	430	430	-

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
CENTRAL COMMUNICATIONS (CONTINUED):			
POSTAGE	270	6	264
ADVERTISING	600	136	464
TRAVEL AND TRAINING	1,400	400	1,000
BRDG,CLNG,CHEM SUPPLIES	950	854	96
BLDG REP/REN SUPPLIES	300	222	78
OFFICE SUPPLIES	3,000	1,078	1,922
UNIFORMS/CLOTHING/PPE	3,828	3,285	543
SPEC. DEPT. SUPPLIES	1,600	1,587	13
FUEL-VEH. & EQUIP	1,482	1,472	10
ELECTRICITY	7,848	7,246	602
BOOKS & PERIODICALS	610	-	610
FURN & FIXT UNDER \$500	420	175	245
TOTAL CENTRAL COMMUNICATIONS	901,380	827,009	74,371
CLEMSON EXTENSION:			
DIRECT ASSIST./GOVT.ORGANIZAT	11,470	11,470	-
TOTAL CLEMSON EXTENSION	11,470	11,470	-
SOIL / WATER CONSERVATION:			
DIRECT ASSIST./GOVT.ORGANIZAT	36,540	36,240	300
TOTAL SOIL / WATER CONSERVATION	36,540	36,240	300
DEVELOPMENT BOARD:			
PEE DEE ELECTRIC LOAN PAYMENT	114,400	113,880	520
I-95 WATER PROJECT	20,000	-	20,000
TECH FOUNDATION PARK	-	25,000	(25,000)
HWY 340 INDUSTRIAL COMPLETE	50,000	-	50,000
INTERFUND TRANSFER FILT	140,000	139,916	84
TOTAL DEVELOPMENT BOARD	324,400	278,796	45,604
INDUSTRIAL DEVELOPMENT PROJECTS:			
INTERFUND TRANSFER FILT	5,010	3,679	1,331
INTERFUND TRANSFER FILT	125,000	125,000	-
TOTAL INDUSTRIAL DEVELOPMENT PROJECTS	130,010	128,679	1,331
PLANNING:			
REG. FT SALARIES/WAGES	172,750	172,744	6
INCENTIVE PAY	4,319	4,319	1
HEALTH INSURANCE	30,070	28,229	1,842
FICA	13,550	12,388	1,162
STATE RETIREMENT	16,221	16,221	-

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
PLANNING (CONTINUED):			
WORKER'S COMPENSATION	6,270	4,824	1,446
MEMBERSHIPS AND DUES	1,050	880	170
SVCS-OFFICIAL/ADMIN.	1,500	1,325	175
SVSC-OTHER PROFESSIONAL	61,500	61,493	7
SVCS-TEC/GENERAL	2,000	1,330	670
SVCS-TEC/DATA PROCESS.	440	432	8
RE&MC/OFFICE FUR./EQUIP	530	-	530
MLS CONTRACT	2,100	655	1,445
RENTALS AND LEASES	3,770	3,763	7
SOUTH DARLINGTON WATERSHED	128,480	153,694	(25,214)
INSURANCE	620	611	9
TORT	1,330	1,290	40
TELEPHONE-PAGERS	1,400	1,137	263
MOBILE/CELLUAR TELEPHONE	600	600	-
POSTAGE	600	453	147
ADVERTISING	150	141	9
LICENSES, PERMITS, FEES	2,000	2,000	-
TRAVEL AND TRAINING	2,000	1,337	663
OFFICE SUPPLIES	3,000	2,803	197
FUEL-VEH. & EQUIP	810	516	294
BOOKS & PERIODICALS	150	-	150
TOTAL PLANNING	<u>457,210</u>	<u>473,185</u>	<u>(15,975)</u>
JETPORT:			
JETPORT PAVEMENT MAINT	44,305	32,369	11,936
INTERFUND TRANSFER FILT	99,450	68,667	30,783
INTERFUND TRANSFER FILT	7,500	7,011	489
TOTAL JETPORT	<u>151,255</u>	<u>108,047</u>	<u>43,208</u>
RECREATION - ADMIN/SUPPT:			
REG. FT SALARIES/WAGES	158,970	156,442	2,528
INCENTIVE PAY	3,980	3,974	6
HEALTH INSURANCE	18,700	18,443	257
FICA	11,570	11,567	3
STATE RETIREMENT	14,930	14,690	240
WORKER'S COMPENSATION	5,719	5,716	3
MEMBERSHIPS AND DUES	590	565	25
SVCS-OFFICIAL/ADMIN.	750	250	500
SVCS-TEC/DATA PROCESS.	1,050	1,050	-
WATER/SEWERAGE	300	269	31

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
RECREATION - ADMIN/SUPPT (CONTINUED):			
RE&MC/VEHICLES & EQUIP	200	-	200
MLS CONTRACT	8,000	2,890	5,110
RENTALS AND LEASES	6,750	6,515	235
INSURANCE	4,220	3,573	647
TORT	2,720	2,720	-
TELEPHONE-PAGERS	1,330	1,330	0
MOBILE/CELLUAR TELEPHONE	480	480	-
POSTAGE	70	70	-
TRAVEL AND TRAINING	230	198	32
OFFICE SUPPLIES	800	702	98
SPEC. DEPT. SUPPLIES	300	111	189
FUEL-VEH. & EQUIP	6,000	5,443	557
ELECTRICITY	10,690	10,615	75
FOOD/FOOD PREP SUPPLIES	850	734	116
TOTAL RECREATION - ADMIN / SUPPT	259,199	248,348	10,851
ATHLETICS:			
REG. FT SALARIES/WAGES	65,641	65,640	1
REG. PT SALARIES/WAGES	8,130	8,130	0
INCENTIVE PAY	1,650	1,641	9
HEALTH INSURANCE	12,710	12,694	16
FICA	5,770	5,241	529
STATE RETIREMENT	6,930	6,927	3
WORKER'S COMPENSATION	3,940	3,424	516
SVSC-OTHER PROFESSIONAL	2,250	1,320	930
TORT	1,940	1,940	-
SPEC. DEPT. SUPPLIES	6,110	6,101	9
TOTAL ATHLETICS	115,071	113,058	2,013
PROGRAMS:			
REG. FT SALARIES/WAGES	54,940	53,562	1,378
INCENTIVE PAY	1,380	1,373	7
HEALTH INSURANCE	6,310	5,471	839
FICA	4,310	4,046	264
STATE RETIREMENT	5,160	5,030	130
WORKER'S COMPENSATION	3,330	2,562	768
TORT	1,270	1,270	-
PROMOTIONAL ADVERTSING	200	-	200
PRINTING AND BINDING	350	315	35
SPEC. DEPT. SUPPLIES	2,000	946	1,054
TOTAL PROGRAMS	79,250	74,576	4,674

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>MAINTENANCE / PARKS:</b>			
REG. FT SALARIES/WAGES	17,660	17,645	15
INCENTIVE PAY	740	736	4
HEALTH INSURANCE	3,730	3,541	189
FICA	1,410	1,339	71
STATE RETIREMENT	1,660	1,657	3
WORKER'S COMPENSATION	2,420	1,862	558
SVCS-TEC/GENERAL	4,500	4,500	-
BLDG/CONST/REN/REP SVCS	750	630	120
TORT	430	430	-
BRDG,CLNG,CHEM SUPPLIES	400	312	88
BLDG REP/REN SUPPLIES	7,600	7,373	227
ROAD MAINTENANCE SUPPLIES	1,900	1,887	13
SPEC. DEPT. SUPPLIES	500	482	18
TOTAL MAINTENANCE/PARKS	<u>43,700</u>	<u>42,393</u>	<u>1,307</u>
<b>PARD GRANTS:</b>			
PARD GRANTS	31,080	-	31,080
MULTI PARK PROJECT #6	36,605	36,605	-
LAMAR DIXIE FIELDS 04	17,395	6,960	10,435
LAKE DARPO	42,000	-	42,000
	<u>127,080</u>	<u>43,565</u>	<u>83,515</u>
<b>HISTORICAL COMMISSION:</b>			
REG. FT SALARIES/WAGES	62,146	62,146	-
INCENTIVE PAY	1,550	1,550	-
HEALTH INSURANCE	13,177	13,177	-
FICA	4,519	4,384	135
STATE RETIREMENT	5,836	5,836	-
WORKER'S COMPENSATION	1,510	1,323	187
SVCS-OFFICIAL/ADMIN.	1,250	1,075	175
SVCS-TEC/GENERAL	19,457	19,134	323
DIRECT ASSIST. NON-GOVT.	3,500	3,458	42
WATER/SEWERAGE	700	582	118
CLEAN./LANDSCAPING SVCS	500	472	28
REPAIRS & MC/OTHER	100	-	100
HVAC REPAIRS/MAINTENANCE	1,870	1,870	0
RENTALS AND LEASES	1,750	1,649	101
INSURANCE	2,006	2,006	-
TORT	1,130	1,130	-
TELEPHONE-PAGERS	1,880	1,592	288

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF EXPENDITURES  
BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
HISTORICAL COMMISSION (CONTINUED):			
POSTAGE	400	323	77
TRAVEL AND TRAINING	200	49	151
BLDG REP/REN SUPPLIES	147	11	136
OFFICE SUPPLIES	3,300	3,292	8
SPEC. DEPT. SUPPLIES	228	228	-
ELECTRICITY	6,825	6,814	11
BOOKS & PERIODICALS	820	818	2
IMPROV. OTHER THAN BLDGS.	3,660	3,660	-
TOTAL HISTORIC COMMISSION	<u>138,460</u>	<u>136,577</u>	<u>1,883</u>
TOURISM:			
SVCS-OFFICIAL/ADMIN.	700	500	200
HARTSVILLE YMCA	2,160	2,160	-
DARLINGTON CHAMBER COMM.	3,000	3,000	-
BUTLER HERITAGE FOUNDATION	4,790	4,790	-
OLD D'TON GENEAL. SOC.	1,590	1,590	-
JAZZ CAROLINA	3,570	3,570	-
RENOFEST BLUEGRASS FESTIVAL	9,700	9,700	-
SWEET POTATO FESTIVAL	1,900	1,900	-
SOCIETY HILL CATFISH FESTIVAL	2,290	2,290	-
HARTSVILLE CHAMBER	2,140	2,140	-
SC JUNIOR GOLF FOUNDATION	4,790	4,790	-
COTTON HARVEST BLUEGRASS	2,000	2,000	-
SC WATERMELON SOCIETY	140	-	140
CULTURAL REALISM COMPLEX	5,140	5,140	-
DARLINGTON COUNTY TOURISM	21,790	21,790	-
TOTAL TOURISM	<u>65,700</u>	<u>65,360</u>	<u>340</u>
JUDGMENTS AND SETTLEMENTS:			
JUDGMENTS/LEGAL SETTLEMENTS	2,000	381	1,619
TOTAL JUDGMENTS AND SETTLEMENT	<u>2,000</u>	<u>381</u>	<u>1,619</u>
PEE DEE COG:			
MEMBERSHIP FEES	40,440	40,436	4
TOTAL PEE DEE COG	<u>40,440</u>	<u>40,436</u>	<u>4</u>
SC ASSOC OF COUNTIES:			
MEMBERSHIP FEES	13,720	13,715	5
TOTAL SC ASSOC OF COUNTIES	<u>13,720</u>	<u>13,715</u>	<u>5</u>

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
 SCHEDULE OF EXPENDITURES  
 BUDGET AND ACTUAL - GENERAL FUND (BUDGET BASIS)  
 For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
NTL ASSOC OF COUNTIES:			
MEMBERSHIP FEES	1,440	1,394	46
TOTAL NTL ASSOC OF CNTIES	1,440	1,394	46
RETIREE HEALTH INSURANCE:			
RETIREE HEALTH INSURANCE	30,000	20,616	9,384
TOTAL RETIREE HEALTH INSURANCE	30,000	20,616	9,384
UNEMPLOYMENT COMPENSATION:			
UNEMPLOYMENT COMPENSATION	50,290	63,092	(12,802)
TOTAL UNEMPLOYMENT COMPENSATION	50,290	63,092	(12,802)
RR COMPUTER CONTINGENCY:			
REPAIR/REPLACE COMPUTERS	23,000	22,503	497
TOTAL RR COMPUTER CONTINGENCY	23,000	22,503	497
COUNCIL DISCRETIONARY:			
COUNCIL'S DISCRETIONARY	49,035	3,082	45,953
TOTAL COUNCIL'S DISCRETIONARY	49,035	3,082	45,953
PAUPER'S FUNERAL CONTIG:			
PAUPERS FUNERAL	500	200	300
TOTAL PAUPERS FUNERAL CONTIG	500	200	300
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 25,247,360</u>	<u>\$ 22,911,920</u>	<u>\$ 2,335,440</u>

See independent auditors' report.

**DEVELOPMENT PARTNERSHIP FUND**

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL-DEVELOPMENT PARTNERSHIP FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
REVENUES:			
INTERGOVERNMENTAL REVENUE:			
CRACK SEALING & APRON DESIGN	\$ 157,500	\$ -	\$ (157,500)
JEDA LOANS	350,000	-	(350,000)
TOTAL INTERGOVERNMENTAL REVENUE	<u>507,500</u>	<u>-</u>	<u>(507,500)</u>
MISCELLANEOUS REVENUE:			
FARMLAND RENT	12,850	12,846	(4)
ROGERS & BROWN RENT	10,800	9,800	(1,000)
DEV. PARTNERSHIP REIUMBURSEMENT	80,960	78,263	(2,697)
JETPORT FUEL	18,200	25,480	7,280
OTHER	-	196	196
TOTAL MISCELLANEOUS REVENUE	<u>122,810</u>	<u>126,585</u>	<u>3,775</u>
TRANSFER:			
FILT TRANSFER	376,960	344,273	(32,687)
TOTAL TRANSFER	<u>376,960</u>	<u>344,273</u>	<u>(32,687)</u>
TOTAL REVENUES	<u>1,007,270</u>	<u>470,858</u>	<u>(536,412)</u>
EXPENDITURES:			
PLANNING & DEVELOPMENT:			
REG. FT SALARIES/WAGES	128,530	128,529	1
INCENTIVE PAY	2,590	3,213	(623)
HEALTH INSURANCE	13,380	15,606	(2,226)
FICA	10,030	9,374	656
STATE RETIREMENT	12,070	12,069	1
UNEMPLOYMENT COMPENSATION	280	280	-
WORKER'S COMPENSATION	4,050	3,344	706
MEMBERSHIPS AND DUES	-	-	-
SVCS-OFFICIAL/ADMIN.	1,500	825	675
SVCS-TEC/DATA PROCESS.	440	-	440
MLS CONTRACT	1,000	697	303
INSURANCE	800	590	210
TORT	1,070	1,130	(60)
TELEPHONE-PAGERS	-	848	(848)
MEMBERSHIP FEES	43,060	43,054	6
FUEL-VEH. & EQUIP	2,160	1,469	691
TOTAL PLANNING & DEVELOPMENT	<u>220,960</u>	<u>221,028</u>	<u>(68)</u>
JETPORT:			
REG. FT SALARIES/WAGES	28,690	28,684	6
INCENTIVE PAY	720	717	3
HEALTH INSURANCE	290	287	3
FICA	2,250	2,223	27
STATE RETIREMENT	2,700	2,693	7

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL-DEVELOPMENT PARTNERSHIP FUND (BUDGET BASIS)  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
JETPORT (CONTINUED):			
UNEMPLOYMENT COMPENSATION	140	140	-
WORKER'S COMPENSATION	960	683	277
MEMBERSHIPS AND DUES	250	250	-
SVCS-OFFICIAL/ADMIN.	1,500	875	625
SVCS-TEC/GENERAL	9,790	9,702	88
WATER/SEWERAGE	640	276	364
REPAIRS & MC/OTHER	850	98	752
EXTERMINATOR	200	-	200
HVAC REPAIRS/MAINTENANCE	500	184	316
RE&MC/RADIO/COMM. EQUIP	500	-	500
RE&MC/VEHICLES & EQUIP	4,850	4,229	621
MLS CONTRACT	5,760	7,862	(2,102)
RENTALS AND LEASES	930	504	426
BLDG/CONST/REN/REP SVCS	4,350	736	3,614
CRACK SEALING & APRON DESIGN	165,000	154,454	10,546
INSURANCE	4,750	4,748	2
TELEPHONE-PAGERS	5,700	5,592	108
MOBILE/CELLULAR TELEPHONES	480	480	-
POSTAGE	50	20	30
ADVERTISING	300	215	85
LICENSES, PERMITS, FEES	200	195	5
TRAVEL AND TRAINING	2,700	2,555	145
BRDG,CLNG,CHEM SUPPLIES	1,000	776	224
BLDG REP/REN SUPPLIES	2,800	1,685	1,115
EQUIP/VEHICLE SUPPLIES	1,070	697	373
OFFICE SUPPLIES	1,000	403	597
SPEC. DEPT. SUPPLIES	2,000	1,276	724
FUEL-VEH. & EQUIP	3,000	1,972	1,028
ELECTRICITY	12,000	9,966	2,034
FUEL-OIL/COAL/GAS	2,800	2,726	74
FOOD FOOD PREP SUPPLIES	1,000	785	215
OTHER EQUIP OVER \$500	4,580	4,571	9
FUEL - VEH & EQUIP	30,000	14,045	15,955
TOTAL JETPORT	<u>306,300</u>	<u>267,304</u>	<u>38,996</u>
INDUSTRIAL DEVELOPMENT PROJECTS:			
SVSC-OTHER PROFESSIONAL	1,000	-	1,000
ELECTRICITY	4,010	3,688	322
TOTAL INDUSTRIAL DEVELOPMENT PROJECTS	<u>5,010</u>	<u>3,688</u>	<u>1,322</u>
GRANTS/JETPORT DEVELOPMENT:			
JEDA LOANS	350,000	-	350,000
TOTAL GRANTS/JETPORT DEVELOPMENT	<u>350,000</u>	<u>-</u>	<u>350,000</u>

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 BUDGET AND ACTUAL-DEVELOPMENT PARTNERSHIP FUND (BUDGET BASIS)  
 For the Fiscal Year Ended June 30, 2010

	<u>Budget</u>	<u>Budget Basis Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CAPITAL OUTLAY:			
INDUSTRIAL INCENTIVE	125,000	125,000	-
TOTAL CAPITAL OUTLAY	<u>125,000</u>	<u>125,000</u>	<u>-</u>
TOTAL EXPENSES:	<u>\$ 1,007,270</u>	<u>\$ 617,020</u>	<u>\$ 390,250</u>
Excess of revenue over (under) expenditures and other uses (budgetary basis)	<u>\$ -</u>	<u>\$ (146,162)</u>	<u>\$ (146,162)</u>
Adjustments to reconcile to GAAP Basis:			
Accounts Receivable / Payable		6,869	
Encumbrances		<u>76,134</u>	
Total Adjustments		83,003	
Net Income (Loss) - GAAP Basis		<u>\$ (63,159)</u>	

See independent auditors' report.

**PROPRIETARY FUND**

DARLINGTON COUNTY, SOUTH CAROLINA  
STATEMENT OF REVENUES AND EXPENSES BY DEPARTMENT  
BUDGET AND ACTUAL - ALL PROPRIETARY FUND TYPES  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
<b>Operating Revenues:</b>			
Current taxes	\$ 340,600	\$ 348,457	\$ 7,857
Delinquent tax collection	20,000	20,235	235
Fees in lieu of taxes	21,840	20,435	(1,405)
HYDE bags	580,000	580,411	411
Recycling services	120,000	86,677	(33,323)
Landfill transfer disposal	280,000	347,956	67,956
C & D disposal fees	78,000	35,266	(42,734)
Recycling fees	850,000	876,207	26,207
Delinquent recycling service fees	140,000	157,842	17,842
Tire disposal fees	12,000	2,205	(9,795)
	<u>2,442,440</u>	<u>2,475,691</u>	<u>33,251</u>
<b>Shared Revenue:</b>			
State tire rebate	23,760	7,625	(16,135)
	<u>23,760</u>	<u>7,625</u>	<u>(16,135)</u>
<b>Grant Revenue:</b>			
Local solid waste management	90,000	-	(90,000)
Waste tire grant	19,730	48,247	28,517
Used oil recycling grant	29,800	17,119	(12,681)
Solid waste management bonus grant	-	7,723	7,723
	<u>139,530</u>	<u>73,089</u>	<u>(66,441)</u>
<b>Miscellaneous Revenue:</b>			
Farmland rent	5,790	5,789	(1)
	<u>5,790</u>	<u>5,789</u>	<u>(1)</u>
			-
<b>Total Revenues</b>	<u>2,611,520</u>	<u>2,562,194</u>	<u>(49,326)</u>
<b>Expenditures:</b>			
<b>Landfill Department:</b>			
Regular full time salaries and wages	25,614	25,614	-
Overtime	15,916	-	15,916
Incentive pay	430	-	430
Health insurance	3,730	3,541	189
FICA	2,980	1,840	1,140
State retirement	3,900	2,347	1,553
Unemployment compensation	140	140	-
Worker's compensation	5,020	3,862	1,158
Services - other/professional	6,000	3,410	2,590
Services - clinical / medical	1,450	1,436	14
Repairs and maintenance - vehicles & equipment	4,850	3,368	1,482
MLS contract	66,500	45,356	21,144
Rents and Leases	4,400	1,638	2,762
Insurance	4,760	4,753	7
Tort	430	430	-
Postage	100	85	15
Advertising	150	-	150
Licenses, permits & fees	80	75	5
Travel and training	600	600	-
Uniforms / clothing / PPE	400	177	223
Specialized department supplies	800	472	328
Fuel - vehicles and equipment	38,100	38,065	35
Electricity	3,600	1,984	1,616
C&D post closure exp	14,500	13,811	689
Membership and Dues	-	-	-
	<u>204,450</u>	<u>153,004</u>	<u>51,446</u>

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
STATEMENT OF REVENUES AND EXPENSES BY DEPARTMENT  
BUDGET AND ACTUAL - ALL PROPRIETARY FUND TYPES  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
MSW Landfill Department:			
Landfill post closure expense	32,500	32,308	192
	<u>32,500</u>	<u>32,308</u>	<u>192</u>
Garbage Collections Department:			
Regular full time salaries and wages	67,530	57,176	10,354
Incentive pay	1,690	1,127	563
Health insurance	20,872	20,872	-
FICA	5,300	3,861	1,439
State retirement	6,350	5,207	1,143
Unemployment compensation	420	411	9
Worker's compensation	16,388	14,433	1,955
MLS contract	85,040	87,446	(2,406)
Services - clinical / medical	200	10	190
Insurance	6,860	6,856	4
Tort	290	290	-
Advertising	150	-	150
Equipment / vehicle supplies	510	500	10
Uniforms / clothing / PPE	1,200	1,002	198
Specialized department supplies	1,500	1,477	23
Fuel - vehicles and equipment	45,800	44,121	1,679
Other equipment over \$500	22,500	18,890	3,610
	<u>282,600</u>	<u>263,679</u>	<u>18,921</u>
Recycling Department:			
Regular full time salaries and wages	80,590	80,589	1
Regular part time salaries and wages	370,570	344,029	26,541
Incentive pay	2,020	2,015	5
Health insurance	11,170	10,624	546
FICA	34,670	32,204	2,466
State retirement	42,370	39,573	2,797
Unemployment compensation	7,840	6,376	1,464
Worker's compensation	30,620	25,173	5,447
Membership and dues	80	-	80
Services - technical / general	650	-	650
Services - clinical / medical	550	-	550
Water / sewage	3,000	2,761	239
Cleaning - Landscaping services	300	-	300
Repairs and maintenance	1,700	261	1,439
Repairs & maintenance other	6,000	4,320	1,680
HVAC repairs & maintenance	2,700	2,036	664
MLS contract	2,600	17,705	(15,105)
Rental & leases	840	568	272
Building / construction / renovation / repair services	2,480	200	2,280
SW local management grant	90,000	-	90,000
Insurance	970	966	4
Tort	2,950	2,950	-
Telephone - pagers	6,200	6,099	101
Postage	200	64	136
Advertising	500	-	500
Direct assistance government organizations	111,440	111,440	-
Travel and training	750	733	17
Brdg, cleaning, chemical supplies	4,200	3,901	299
Building repair renovation supplies	2,200	2,170	30
Road maintenance supplies	500	-	500
Medicine & medical supplies	300	243	57
Office supplies	1,380	1,379	1

See independent auditors' report.

DARLINGTON COUNTY, SOUTH CAROLINA  
STATEMENT OF REVENUES AND EXPENSES BY DEPARTMENT  
BUDGET AND ACTUAL - ALL PROPRIETARY FUND TYPES  
For the Fiscal Year Ended June 30, 2010

	Budget	Budget Basis Actual	Variance Favorable (Unfavorable)
Recycling Department (Continued)			
Uniforms / clothing / PPE	1,470	925	545
Specialized department supplies	2,000	1,938	62
Fuel - vehicles and equipment	5,500	4,025	1,475
Electricity	28,200	22,779	5,421
Books & Periodicals	100	24	76
Council discretionary	57,690	-	57,690
Used oil recycling grant	29,800	2,328	27,472
	<u>947,100</u>	<u>730,398</u>	<u>216,702</u>
Recycling Tires:			
Tire disposal	35,460	34,310	1,150
Waste tire grant	19,730	25,254	(5,524)
	<u>55,190</u>	<u>59,564</u>	<u>(4,374)</u>
Transfer and Disposal Department:			
Regular full time salaries and wages	147,250	147,241	9
Incentive pay	3,120	3,120	-
Health insurance	13,520	11,707	1,813
FICA	11,510	10,898	612
State retirement	13,830	13,826	4
Unemployment compensation	840	840	-
Worker's compensation	13,560	10,517	3,043
Services - technical / general	19,660	19,614	46
Services - clinical / medical	750	-	750
Water / sewage	3,670	2,671	999
SW contract services	595,150	548,695	46,455
Repairs & maintenance - Radio communication equipment	6,690	5,716	974
Repairs & maintenance - vehicles & equipment	6,500	3,174	3,326
MLS contract	34,100	72,806	(38,706)
Rents and Leases	500	224	276
Insurance	2,560	2,555	5
Tort	1,550	1,550	-
Telephone - pagers	230	226	4
Brdg, cleaning, chemical supplies	500	324	176
Building repair renovation supplies	2,150	1,977	173
Office supplies	750	492	258
Uniforms / clothing / PPE	2,000	826	1,174
Special Department Supplies	950	912	38
Fuel - vehicles and equipment	41,100	31,962	9,138
Electricity	6,240	5,034	1,206
Purchase of goods to be sold	161,000	177,450	(16,450)
	<u>1,089,680</u>	<u>1,074,357</u>	<u>15,323</u>
Total Expenses	<u>2,611,520</u>	<u>2,313,310</u>	<u>298,210</u>
Excess of revenue over (under) expenditures and other uses (budgetary basis)	<u>\$ -</u>	<u>\$ 248,884</u>	<u>\$ 248,884</u>
Adjustments to reconcile to GAAP Basis:			
Accrued Revenue		(7,068)	
Accounts Receivables / Payable		45,065	
Encumbrances		(42,487)	
Depreciation		(76,232)	
Postclosure costs		30,121	
Decrease in estimated liability of landfill monitoring costs		871,834	
Total Adjustments		<u>821,233</u>	
Net Income (Loss)-GAAP Basis		<u>\$ 1,070,117</u>	

See independent auditors' report.

**DARLINGTON COUNTY, SOUTH CAROLINA LIBRARY  
SCHEDULE OF REVENUES AND EXPENDITURES  
Fiscal Year Ended June 30, 2010**

<b>Source of Funds</b>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
Local Sources:				
County or Tax Appropriation	\$ 1,056,529	\$ 1,111,714	\$ 1,038,606	\$ 1,129,637
Fees & Fines	-	66,396	66,396	-
Other Local	-	1,504	1,504	-
Total Local Sources	<u>1,056,529</u>	<u>1,179,614</u>	<u>1,106,506</u>	<u>1,129,637</u>
State Sources:				
*State Aid	-	118,754	118,754	-
Total State Sources	<u>-</u>	<u>118,754</u>	<u>118,754</u>	<u>-</u>
<b>Total All Sources of Funds</b>	<u>\$ 1,056,529</u>	<u>\$ 1,298,368</u>	<u>\$ 1,225,260</u>	<u>\$ 1,129,637</u>

\* Indicates funds administered through the South Carolina State Library

Hill & Jordan, LLC  
**Auditor's Signature Required**

12/6/2010  
**Date**

See auditors' report.

See independent auditors' report.

**DARLINGTON COUNTY, SOUTH CAROLINA  
REQUIRED STATE SCHEDULES  
For the fiscal year ended June 30, 2010**

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	\$ 745,604	\$ 351,664	\$ -	\$ 393,940
Assessments	6,320		2,138	4,182
Surcharges	18,583	-	12,004	6,579
Total for Clerk of Court	<u>\$ 770,507</u>	<u>\$ 351,664</u>	<u>\$ 14,142</u>	<u>\$ 404,701</u>

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	\$ 761,072	\$ 761,072	\$ -	\$ -
Assessments	419,332	-	39,769	379,563
Surcharges	322,991	-	254,061	68,930
Total for Magistrates	<u>1,503,395</u>	<u>761,072</u>	<u>293,830</u>	<u>448,493</u>
Total for Darlington County	<u>\$ 2,273,902</u>	<u>\$ 1,112,736</u>	<u>\$ 307,972</u>	<u>\$ 853,194</u>

**Schedule of Victim Services Allocation and Expenditures**

Allocations to Victim Services:	
Received from clerk of court assessments	\$ 2,138
Received from magistrate assessments	39,769
Total assessments allocated to victim services	<u>41,907</u>
Received from clerk of court surcharges	12,004
Received from magistrate surcharges	254,061
Total surcharges allocated to victim services	<u>266,065</u>
Total allocated to Victim Services	307,972
Expenditures for Victim Services	<u>308,800</u>
Excess (deficit) of revenue over expenditures	(828)
Balance in Victim's Fund at the beginning of the year	<u>109,256</u>
Balance in Victim's Fund at the end of the year	<u>\$ 108,428</u>

See independent auditors' report.

## **COMPLIANCE INFORMATION**

# HILL & JORDAN LLC

*Certified Public Accountants*

**Robert P. Jordan, CPA**

**Hiral R. Gopaldas, CPA**

**Connie L. Schrum, CPA**

SC Association of Certified Public Accountants

**Charles R. Cserny, CPA**

**Adam B. Slice, CPA**

**Debra A. Grant, Controller**

American Institute of Certified Public Accountants

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

Darlington County Council  
Darlington, South Carolina

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Darlington, State of South Carolina, (hereafter referred to as the "County") as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 6, 2010. 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 financial 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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. However, we identified a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs - *finding (1) (ii)* - that we consider to be a significant deficiency in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### 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

**121 North Fifth Street – PO Box 1590**

**Hartsville South Carolina 29550**

**Phone (843) 332 – 2627**

**Fax (843) 339 – 2695**

**119 Erinvine Court – PO Box 268**

**Darlington South Carolina 29540**

**Phone (843) 393 – 0494**

**Fax (843) 393 – 6708**



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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*.

We noted certain other matters that we reported to management of Darlington County, S. C., in a separate letter dated December 6, 2010.

The 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, County Council, others with the entity, 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  
December 6, 2010

# HILL & JORDAN LLC

*Certified Public Accountants*

**Robert P. Jordan, CPA**

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

Darlington County Council  
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, 2010. 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 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 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, 2010.

### Internal Control Over Compliance

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 the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the County's internal control over compliance.

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**121 North Fifth Street – PO Box 1590  
Hartsville South Carolina 29550  
Phone (843) 332 – 2627  
Fax (843) 339 – 2695**

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**119 Erinvine Court – PO Box 268  
Darlington South Carolina 29540  
Phone (843) 393 – 0494  
Fax (843) 393 – 6708**



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

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

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

This report is intended for the information and use of management, County Council, others within the entity, 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  
December 6, 2010

**Darlington County, South Carolina  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010**

Federal Grantor / Pass-Through Grantor Program Title	Pass-Through Grantor's Number	Federal CFDA Number	Total Expenditures
<b>U.S. Department of Transportation</b>			
Passed through SC Department of Public Safety			
Alcohol Countermeasures and Education Initiative	2HI0021	20.601	54,379
Total U.S. Department of Transportation			<u>54,379</u>
<b>U.S. Department of Justice</b>			
Passed through SC Department of Public Safety			
ARRA - Gang Investigator - Edward Byrne Memorial Justice Assitance Grant	1GS09031	16.803	72,509
ARRA - Criminal Domestic Violence Investigator - Edward Byrne Memorial Justice Assitance Grant	1GS09030	16.803	68,346
ARRA - Narcotics Unit - Edward Byrne Memorial Justice Assitance Grant	1GS09109	16.803	156,660 *
ARRA - Automated Finger Print Identification System - Edward Byrne Memorial Justice Assitance Grant	1GS09055	16.803	101,844 *
Forensic Investigator - Edward Byrne Memorial Justice Assitance Grant	1GI7004	16.738	91,394
Direct Award			
ARRA - COPS Hiring Recovery Program	2009RKWX0749	16.710	81,833
ARRA - BJA FY 09 Recovery Act Edward Byrne Memorial Assistance Grant Program: Local Solicitation	2009-SB-B9-0692	16.804	281,112 *
BJA FY 09 Edward Byrne Memorial Justice Assistance Grant Program: Local Solicitation	2009-DJ-BX-0160	16.738	66,467
Community Development - Edward Byrne Memorial Justice Assistance Grant Program: Local Solicitation	2008-DJ-BX-0270	16.738	892
Total U.S. Department of Justice			<u>921,057</u>
<b>U.S. Department of Homeland Security</b>			
Passed through SC Emergency Management Division & SLED			
FY-2008 Local Emergency Management Performance Grant	8EMPG01	97.042	7,955
FY-2008 Local Emergency Management Performance Grant	8EMPG01	97.042	5,121
FY-2009 Local Emergency Management Performance Grant	9EMPG01	97.042	33,112
FY-2010 Local Emergency Management Performance Grant	10EMPG01	97.042	5,218
Total U.S. Department of Housing and Urban Development			<u>51,406</u>
<b>Total Federal Awards</b>			<u><u>1,026,842</u></u>

**Notes to the Schedule of Expenditures of Federal Awards:**

\* Denotes major program

*Significant Accounting Policies:*

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

Child Enforcement IV-D Payments. In prior years certain receipts from the South Carolina Department of Social Services (DSS) were classified by DSS as subrecipient payments to South Carolina counties and included by the counties as federal expenditures for purposes of the \$500,000 expenditures threshold test for compliance with OMB Circular A-133. DSS has determined that these funds are vendor payments in nature, not subrecipient payments and should not be included in the expenditures threshold test for compliance with OMB Circular A-133.

*Loans Outstanding (No Continuing compliance requirements other than to repay the loans):*

Rural Economic and Community Development  
Date of Issue: March 29, 1994  
Original amount: \$1,354,000  
Terms: Annual payments of principal and interest of \$89,351  
Unpaid balance at June 30, 2010: \$515,817

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, 2010: \$704,476

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, 2010: \$263,657

See independent auditors' report.

**DARLINGTON COUNTY, SOUTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended June 30, 2010**

**(1) Summary of Auditor Results:**

- (i) The auditors issued an unqualified opinion on the General Purpose Financial Statements of the Darlington County dated December 6, 2010.
- (ii) Control deficiencies, disclosed during the audit of the financial statements, were reported to management in the auditor's Communication of Internal Control Matters letter dated December 6, 2010. One is considered a significant deficiency over financial reporting (See section 2 below)
- (iii) No items of noncompliance as defined by governmental accounting standards or OMB Circular A-133 were disclosed.
- (iv) 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.
- (v) The auditors issued an unqualified opinion on compliance with major programs dated December 6, 2010.
- (vi) No audit findings required to be reported under paragraph .510(a) of OMB Circular A-133 were disclosed during the audit.
- (vii) Major programs as defined in Circular A-133 were identified on the accompanying schedule of federal awards by asterisks (\*).
- (viii) 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.
- (ix) The auditee was tested for and found not to have low-risk auditee status under paragraph .530 of Circular A-133. Consequently, at least 50% 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 was unable to provide an accurate schedule of fixed assets and depreciation for the current year. Although we were able to complete our audit of fixed assets and avoid disclaiming an opinion on the financial statements, we incurred additional time and expense in this area.

*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 the 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*

The finance director has been having trouble with the software that it uses to tracked fixed assets and their relevant calculation. The software has produced inaccurate calculations in the past and had been deemed unreliable to generate reports needed to track fixed assets.