

ANDERSON COUNTY, SOUTH CAROLINA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2013

Prepared by the Finance Department

ANDERSON COUNTY, SOUTH CAROLINA

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INTRODUCTORY SECTION



December 23, 2013

To the Honorable Members of County Council and the Citizens
of Anderson County, South Carolina:

Francis M. Crowder, Sr.
Chairman
Council District 1

M. Cindy Wilson
Vice-Chairman
Council District 7

Gracie S. Floyd
Council District 2

Eddie Moore
Council District 3

Thomas F. Allen
Council District 4

Tommy Dunn
Council District 5

Ken Waters
Council District 6

Linda N. Eddleman
Clerk to Council

Rusty Burns
Interim
County Administrator

State law requires that every general-purpose local government publish within six months of the close of the fiscal year a complete set of audited financial statements. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Anderson County, South Carolina for the fiscal year ended June 30, 2013.

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

McGregor & Company, LLP, a firm of licensed certified public accountants, has issued an unqualified ("clean") opinion on Anderson County's financial statements for the year ended June 30, 2013. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Anderson County MD&A can be found immediately following the report of the independent auditors.

Profile of Anderson County

Anderson County, incorporated in 1826, is located in the northwest corner of the State of South Carolina on the Piedmont Plateau and contains 497,280 acres or approximately 777 square miles, and serves a population of approximately 191,000.

Anderson County operates under the council-administrator form of government with council members elected for two-year terms in each of the seven single member districts. Policy-making and legislative authority are vested in a governing council consisting of seven members. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the government's administrator. The government's administrator is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various divisions. Anderson County is empowered to levy a property tax on both real and personal properties located within its boundaries.

Anderson County provides a full range of services, including law enforcement and public safety protection (including a detention center); the construction and maintenance of highways, streets, and other infrastructure; economic development; and recreational activities and cultural events.

Certain environmental services, sewer and solid waste operations, and the Anderson Regional Airport are proprietary funds of the County. Anderson County also is financially accountable for a legally separate public library, which is reported separately within the Anderson County financial statements as a component unit. Additional information on this legally separate entity can be found in Note 1 in the notes to the financial statements.

The annual budget serves as the foundation for Anderson County's financial planning and control. Budgets are adopted annually for the General Fund, the three proprietary funds, and most special revenue and debt service funds. All departments and agencies of Anderson County are required to submit requests for appropriation to the government's administrator on or before March 1 of each year. The government's administrator uses these requests as the starting point for developing a proposed budget. The government's administrator then presents this proposed budget to the council for review. The council is required to hold a public hearing on the proposed budget and to adopt a final budget no later than June 30, the close of Anderson County's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., detention center). The Administrator may not make transfers from one fund to another fund or from one department to another department without County Council approval. With the exception of those positions under the control of an elected or appointed official, the creation of a new position or increased salaries and fringe benefits, excluding health insurance benefits, of an existing position must be approved by County Council. The Administrator shall consult with County Council prior to transferring any existing County employee to another position if that transfer will result in increased compensation to the employee. The Administrator may approve changes in a department budget from one line item to another in an amount up to and including \$5,000; provided, however, the total department budget shall not increase and that no new positions may be created, no additions to contract services or capital expenses may be accomplished by such a transfer without County Council approval. Transfers in excess of \$5,000 within a department shall require County Council prior approval. At any time in which the total appropriations will be exceeded, County Council must take a vote. Budget-to-actual comparisons are provided in this report for each individual major governmental fund for which an appropriated annual budget has been adopted. For governmental funds, including the general fund, with appropriated annual budgets, this comparison is presented in the required supplementary information section of this report, Exhibit B-1 through Exhibit B-2, B-7 and B-9.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Anderson County operates.

Local economy. The County is ideally located on the busy Interstate 85 corridor that typically contributes to the economic growth of the upstate region. It is situated halfway between Atlanta, Georgia and Charlotte, North Carolina. It is bounded by Pickens County to the north and the State of Georgia to the west. The County is located two hours from the Appalachian and Great Smoky Mountains and four hours from the beaches of the SC coastline. Business leaders and development officials in Anderson County have taken advantage of this ideal location and visible progress in prior years is the result.

Anderson County is a major contributor to the success of the Upstate. Anderson offers all of the basics upon which to build a thriving economy, including affordable land, a good transportation system, infrastructure, and a large number of recreational amenities. The communities in Anderson County offer the feel of small-town living with the attractions and business opportunities of larger cities such as Greenville and Spartanburg only a short drive away.

More than 200 major manufacturers and 23 international companies are located in the county. The top major industries in Anderson include metal products, industrial machinery, plastics, publishing and textiles.

Two industries that many times interconnect are the plastic and automotive sectors. There are more than 27 BMW suppliers in the Upstate – which is recognized internationally as an automotive supplier hub. The plastics industry has a strong presence in the Upstate with 244 plastics companies located within the 10 counties of the northwest corner of SC. Anderson in particular, has 11 automotive suppliers and is a major player in the plastics industry, with 27 plastics companies located in the county.

Anderson's economy is also dependent upon the strong trade and tourism of the area. Our location and regional appeal attracts shoppers from at least nine counties in South Carolina and Georgia helping to total nearly \$1.8 billion in sales each year. The retail market has remained fairly consistent in spite of the national economy. Recent additions include seven Quik-Trip convenience stores.

The healthy tourism industry and high quality of life in Anderson are due to the area's abundant recreational offerings. Anderson County is home to 55,950-acre Lake Hartwell, a U.S. Corps of Engineers lake with nearly 1,000 miles of shoreline for residential and recreational use. There are numerous historic areas, cultural facilities, and special events that draw county residents and thousands of out-of-town visitors. Nearby Clemson University provides first-class sports, classes, exhibits, concerts, and lectures. Several thousand fans utilize hotels, motels, and restaurants each fall as they attend football games at Clemson University. During these six or seven weekends per year, visitors pump hundreds of thousands of dollars into the local economy.

Our area has also seen changes in the banking industry. Nearby Greenville has become South Carolina's largest banking center. Branches in Anderson include BB&T, TD Bank, First Citizens, Regions Bank, Suntrust Bank, and Wells Fargo. Local banks include Bank of Anderson and People's Bank. An increased level of services has become available to both businesses and residents due to the growth of the Upstate banking industry. International banking and wider investment options are just two examples of this trend.

The County depends on financial resources flowing from, or associated with, both the Federal Government and the State of South Carolina. Because of this dependency, the County is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations. It is also subject to changes in investment earnings and asset values associated with U.S. Treasury Securities because of actions by foreign government and other holders of publicly held U.S. Treasury Securities.

The economic progress of Anderson County, past and present, along with the large variety of social amenities, provides a solid foundation for future growth. Anderson County hopes to continue to play a major part in future economic growth of the Upstate.

Long-term financial planning. Management continues to plan for capital improvements. The addition to the T-hangars and runway extension, financed by special source revenue bonds and federal and state grant monies, and other construction and improvements should entice new customers and please existing customers at the Anderson Regional Airport. Management has received grant funds to purchase avigation easements to make the area surrounding the airfield safer. Management's plans call for the facility to become profitable.

Another major concern for Anderson County is infrastructure with managed growth the objective. The County has successfully negotiated three low-interest loans from the State Budget and Control Board to finance sewer construction. In addition, it is anticipated that user fees will increase on industry since a large portion of the sewer plan is for growth to encourage industry to locate in Anderson County. Also, roads and bridges continue to be high on management's list of priorities. Utilization of gas tax revenue has assisted in improvements in this area.

The County plans to place greater emphasis on tourism and recreation. This is evidenced by the creation of a Parks, Recreation and Tourism Division in the County and emphasis on the implementation of the Recreation Master Plan. It is hoped that the County's efforts will provide a level of park and recreation facilities that meets or exceeds the nationally recommended standards for our population. Cooperation with all appropriate public and private agencies, individuals, and organizations will enrich this effort. State grant funding will be sought for these projects. The County has received \$1.5 million in PCB settlement funds that is being used to construct a landing at Green Pond to encourage utilization of Lake Hartwell.

Due to the national, state and local economies, the County plans to maintain sound financial management by monitoring spending and seeking alternative sources of revenue such as new grant funding.

The County's Economic Development Division strives to diversify the local area economy by attempting to attract varied companies. Textiles, automotive and plastics industries, and metal fabrication have typically dominated the upstate region in job opportunities. Anderson County has recently teamed with the Clemson Research Park at Clemson University to explore one of the most promising industries on the horizon—nanotechnology. Recent announcements include Dukes Sandwich Shop with a \$5 million investment and 45 jobs, CEL Chemical and Supplies with \$900,000 investment and 15 jobs, and Watson Engineering with a \$5.7 million investment and 85 jobs.

The County continues to focus on existing industries already located in the area. The Economic Development Office announced projected capital investment by Michelin North America, a manufacturer of tires, of \$200 million and the creation of 100 jobs in an expansion of its current operations in Anderson County. Also, McLaughlin Body Company, a manufacturer of operator protection systems, of \$22 million and the creation of 250 jobs in the next five years. In addition to these two large announcements, there was \$11.2 million in capital investment of new companies locating in Anderson County with a total of 168 jobs announced and \$8.7 million in capital investment of existing industries with a total of 66 new jobs.

As we continue our efforts to diversify the local area economy, the County is also in the process of implementing a multi-year capital improvement plan that will match existing and future capital needs with available financing.

Relevant financial policies. The primary financial policy of the County that guides the budget process is the requirement to maintain two to six months of expenditures in unassigned fund balance. The FY 14 operating and capital budget provides for three months of unassigned fund balance. In addition, the uncertainty of the Local Government Fund from the State of South Carolina necessarily dictates that the County is conservative in increasing its budget without too much reliance on this state aid. For example, in FY 13 South Carolina counties were provided an additional amount over FY 12 funding. Anderson County's proportionate share of this funding was \$1 million. This increased funding was budgeted in a contingency fund and County Council voted how to best utilize this nonrecurring amount.

Investment policies dictate what the Treasurer can invest idle funds in order to gain additional investment income. In addition, statutes established by the State of South Carolina allow the County to invest in certain investments as itemized in footnote one to the financial statements.

Major initiatives. Major initiatives include:

- Exploring possibility of a stormwater fee in order to make it a self-sustaining operation.
- Exploring possibility of transit operations continuing in the County by identifying sources of revenue since the federal grant is scheduled to be used in FY 13-14.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Anderson County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2012. This was the seventeenth consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, Anderson County published an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

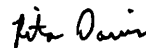
A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the administration and governing council for their unfailing support for maintaining the highest standards of professionalism in the management of Anderson County's finances.

Respectively Submitted,



Rusty Burns
Interim County Administrator



Rita Davis
Finance Manager

ANDERSON COUNTY, SOUTH CAROLINA
PRINCIPAL OFFICERS
June 30, 2013

Members of County Council

Francis M. Crowder, Sr., Chairman, - District 1
Gracie S. Floyd - District 2
Eddie Moore, - District 3
Tom Allen - District 4
Tommy Dunn - District 5
Ken Waters - District 6
M. Cindy Wilson, Vice-Chairman - District 7

Elected Officials

Jason Phillips, Treasurer
Jacky Hunter, Auditor
Richard Shirley, Clerk of Court
John Skipper, Sheriff
Greg Shore, Coroner
Martha Newton, Probate Judge
Chrissy Adams, Solicitor

Appointed Officials

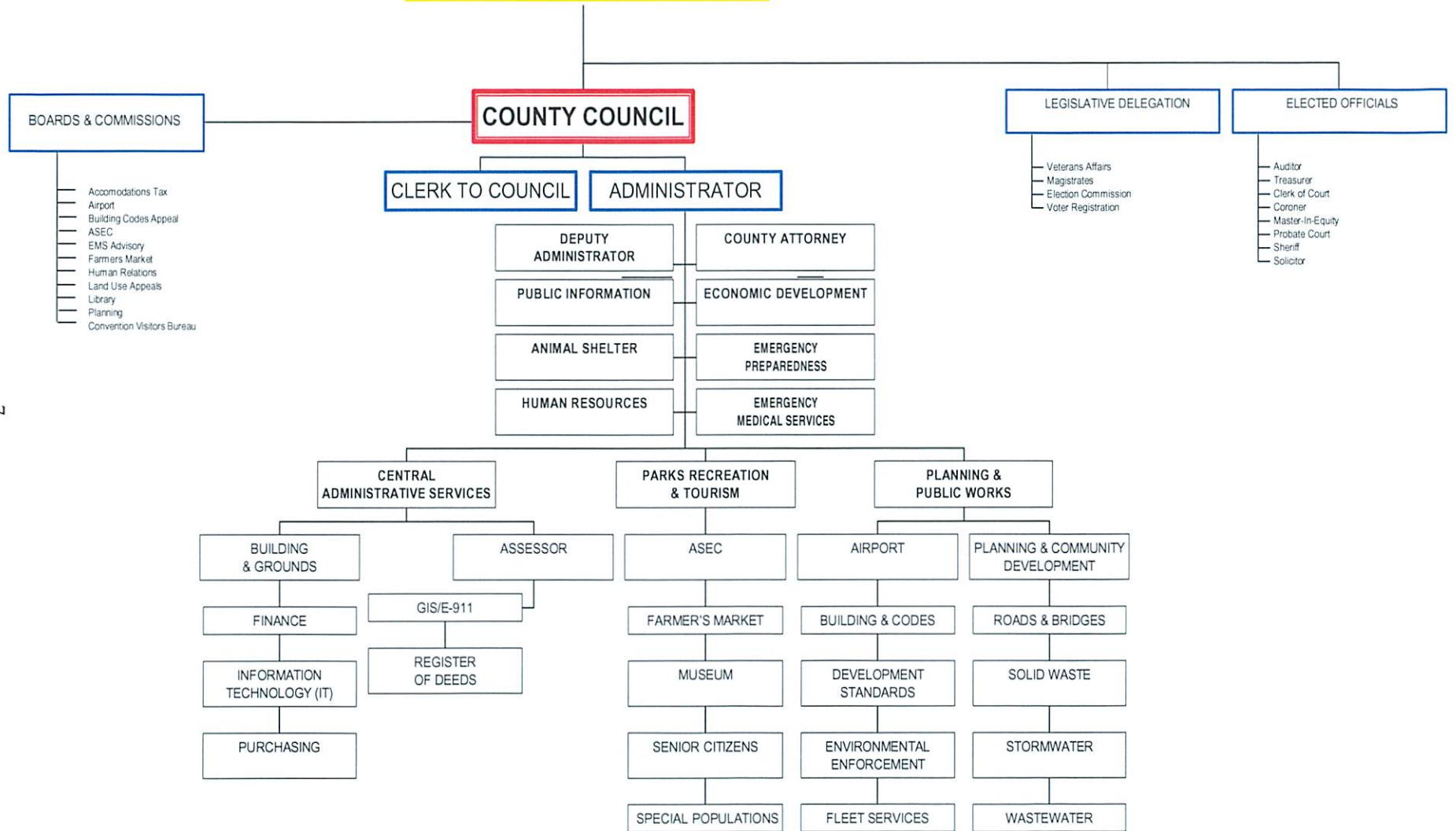
Samuel Lewis, Veteran Affairs
Judge Nancy Devine, Chief Magistrate
Katy Smith, Registration & Elections
Hervy O. Young, Public Defender

Key Staff

Rusty Burns, Interim County Administrator
Michael S. Pitts, County Attorney
Holt Hopkins, Planning & Public Works Division
Glenn Brill, Parks, Recreation & Tourism Division
Robert Carroll, Central Administrative Services Division
Burriss Nelson, Economic Development Division
Jessica Cwynar, Animal Shelter
Scott Stoller, EMS
Taylor Jones, Emergency Preparedness
Phyllis McAlister, Human Resources



VOTERS





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

County of Anderson
South Carolina

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

FINANCIAL SECTION

McGregor & COMPANY^{LLP}

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AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS • SOUTH CAROLINA ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

C.C. McGregor, CPA
1906-1968

PARTNERS

W.C. Stevenson, CPA
B.T. Kight, CPA
G.D. Skipper, CPA
L.R. Leaphart, Jr, CPA
M.J. Binnicker, CPA
W.W. Francis, CPA

D.L. Richardson, CPA
E.C. Inabinet, CPA
S.S. Luoma, CPA
T.M. McCall, CPA
H.D. Brown, Jr, CPA
L.B. Salley, CPA

D.K. Strickland, CPA
J.P. McGuire, CPA
L.H. Kelly, CPA

ASSOCIATES

V.K. Laroche, CPA
G.N. Mundy, CPA
M.L. Layman, CPA
P.A. Betette, Jr, CPA
S. Wo, CPA
C.D. Hinchee, CPA
J.R. Matthews, II, CPA
D.E. Knobloch, CPA

G.P. Davis, CPA
H.J. Darver, CPA
K.B. Snipes, CPA
D.M. Herpel, CPA
T.H. Moran, CPA
J.R. Lebednik, CPA
A.M. Kenney, CPA

INDEPENDENT AUDITORS' REPORT

To the Honorable Members of County Council of
Anderson County, South Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Anderson County, South Carolina, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Anderson County Library System, which represents 100 percent of the assets, liabilities, net position, revenues and expenses of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Anderson County Library System, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to previously 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 Anderson County, South Carolina, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 12 through 22 and budgetary comparison and other postemployment benefit plan information on pages 63 through 70, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Anderson County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied by us in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the procedures performed as described above, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Matters (Continued)*Other Information (Continued)*

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2013, on our consideration of Anderson County, South Carolina's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report 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* in considering Anderson County, South Carolina's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "F. McGeehan + Company, LLP". The signature is written in a cursive, flowing style.

Columbia, South Carolina
December 23, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Anderson County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year that ended on June 30, 2013. Please read it in conjunction with the transmittal letter, which can be found on pages 1-5 of this report and the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The assets of Anderson County exceeded its liabilities at June 30, 2013 by \$206.5 million (net position). Of this amount, \$170.9 million is invested in capital assets, net of related debt, \$18.5 million is restricted for debt service and other purposes, and \$17.1 million is unrestricted net position.
- The County's total net position decreased by \$.9 million over the course of this year's operations, or .4%. Net position of our governmental activities remained the same at 152.2 million and net position of the business-type activities decreased \$.9 million, or 1.6%.
- During the year, the County's governmental expenses were \$95.1 million (excluding net transfers) whereas taxes and other revenues generated for governmental programs was \$96.7 million resulting in an excess of revenues over expenses of \$1.6 million before transfers. In the prior year, expenses exceeded revenues by \$.4 million before transfers.
- In the County's business-type activities, operating revenues decreased \$.1 million while operating expenses increased 1.0 million, or 6.8% to \$15.8 million.
- The General Fund reported an increase in fund balance for the year ended June 30, 2013 of \$1.1 million as compared to an increase in fund balance of \$.7 million for the year ended June 30, 2012.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$15.8 million or 27.8 % (including transfers out) of total actual expenditures.
- The total long-term liabilities of the governmental-type activities decreased by \$4.6 million (11.7% decrease). The primary reason for this decrease was the principal repayment on long-term debt during FY 2013. The total long-term liabilities of the business-type activities decreased \$1.7 million (4.1%) primarily as a result of principal repayments on long-term debt.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of this annual report consists of four parts - *management's discussion and analysis* (this section), the *basic financial statements, required supplementary information*, and an optional section (*supplementary information*) that presents *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's *overall* financial status. They are designed to provide readers with a broad overview of Anderson County's finances, in a manner similar to a private-sector business.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the County government, reporting the County's operations in *more detail* than the government-wide statements.
 - The *governmental funds* statements tell how *general government* services like public safety were financed in the *short term* as well as what remains for future spending.
 - *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*. Anderson County's proprietary funds include operations of the Anderson Regional Airport, sewer system, and the solid waste landfill and convenience centers.

- *Fiduciary fund* statements provide information about resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. In addition to these required elements, we have included a section with combining statements as *supplementary information* that is not required but that provides details about our nonmajor governmental funds, each of which are added together and presented in single columns in the basic financial statements.

Figure A-1 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-1
Major Features of Anderson County's Government-wide and Fund Financial Statements

	<u>Government-wide Statements</u>	<u>Fund Statements</u>		
		<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Fiduciary Funds</u>
Scope	Entire Anderson County government (except Fiduciary funds) and the County's component unit	The activities of the County that are not proprietary or fiduciary, such as police and roads system	Activities the County operates similar to private businesses: solid waste, sewer and the airport	Instances in which the County is the agent for someone else's resources
Required financial statements	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures, and changes in fund balances	Statement of net position Statement of revenues, expenses, and changes in net position Statement of cash flows	Statement of fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All agency assets and liabilities, both short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's *net position* and how they have changed. Net position - the difference between the County's assets and liabilities - is one way to measure the County's financial health, or *position*.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County you need to consider additional nonfinancial factors such as changes in the County's property tax base and the condition of the County's roads.

The government-wide financial statements of the County are divided into three categories:

- *Governmental activities* - Most of the County's basic services are included here, such as the sheriff, detention center, highways and streets, parks and recreation, and general administration. Property taxes, state and federal grants, and fines and fees finance most of these activities.
- *Business-type activities* - The County charges fees to customers to help it cover the costs of certain services it provides. The County's sewer system, solid waste activities, and the Anderson Regional Airport are included here.
- *Component units* - The County includes one other entity in its report - the Anderson County Library System. Although legally separate, this "component unit" is important because the County is financially accountable for this operation.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds* - not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and by bond covenants.
- The County Council establishes other funds to control and manage money for particular purposes or to show that is properly using certain taxes and grants.

The County has three kinds of funds:

- *Governmental funds* - Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that 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. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- *Proprietary funds* - Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-and short-term financial information. Anderson County uses enterprise funds to account for its Sewer, Solid Waste, and Airport funds.
- In fact, the County's *enterprise funds* (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows.
- *Fiduciary funds* - The County acts as agent, or *fiduciary*, for other entities resources. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's total *combined* net position decreased by \$.9 million over the course of this year's operations, or .4 % over the prior year. Net position of our governmental activities remained the same at \$152.2 million and the net position of our business-type activities decreased by \$.9 million or 1.6%.

Table A-2
Anderson County Net Position
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2012	2013	2012	2013	2012	2013	2012-2013
Noncapital and other assets	\$ 40.4	\$ 43.6	\$ 8.8	\$ 10.4	\$ 49.2	\$ 54.0	9.8%
Capital assets	164.2	155.8	88.9	85.4	253.1	241.2	-4.7%
Total assets	204.6	199.4	97.7	95.8	302.3	295.2	-2.3%
Other liabilities	13.2	12.6	2.8	3.2	16.0	15.8	-1.2%
Long-term liabilities	39.2	34.6	39.7	38.2	78.9	72.8	-7.7%
Total liabilities	52.4	47.2	42.5	41.4	94.9	88.6	-6.6%
Net position							
Net investment in capital assets	123.9	121.3	51.3	49.5	175.2	170.8	-2.5%
Restricted	14.1	15.5	3.0	3.1	17.1	18.6	8.8%
Unrestricted	14.2	15.4	0.9	1.7	15.1	17.1	13.2%
Total net position	\$ 152.2	\$ 152.2	\$ 55.2	\$ 54.3	\$ 207.4	\$ 206.5	-0.4%

Of the total net position of \$206.5 million, \$18.6 million is restricted as to the purposes for which they can be used and \$170.8 million is invested in capital assets (buildings, roads, bridges, etc., net of related debt) resulting in unrestricted net position of \$17.1 million at the end of this year.

The decrease in investment in capital assets of \$4.4 million, net of related debt, in governmental activities is due to current depreciation and amortization of \$18.3 million. See Capital Asset and Debt Administration below for further information.

Change in the County's net position from FY 2012 to FY 2013 is as follows:

Table A-3
Changes in Anderson County's Net Position
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2012	2013	2012	2013	2012	2013	2012-2013
Revenues							
Program revenues							
Charges for services	\$ 8.6	\$ 8.7	\$ 11.0	\$ 11.4	\$ 19.6	\$ 20.1	2.6%
Operating grants & contributions	4.8	11.7	-	-	4.8	11.7	143.8%
Capital grants & contributions	4.8	5.1	0.8	0.3	5.6	5.4	-3.6%
General revenues							
Property taxes & FILOT	57.1	57.5	1.5	1.5	58.6	59.0	0.7%
Intergovernmental	9.2	10.4	0.2	0.2	9.4	10.6	12.8%
Contributions and donations	0.1	2.0	-	-	0.1	2.0	N/A
Franchise fees	1.2	1.2	-	-	1.2	1.2	0.0%
Interest income	0.1	0.1	-	-	0.1	0.1	0.0%
Gain on disposal of capital assets	3.3	-	-	-	3.3	-	N/A
Total revenues	89.2	96.7	13.5	13.4	102.7	110.1	7.2%
Expenses							
General government	20.2	20.9	-	-	20.2	20.9	3.5%
Public safety	35.4	36.0	-	-	35.4	36.0	1.7%
Highways and streets	16.6	16.1	-	-	16.6	16.1	-3.0%
Economic development	2.5	5.5	-	-	2.5	5.5	120.0%
Health and welfare	3.3	4.0	-	-	3.3	4.0	21.2%
Culture and recreation	3.5	3.7	-	-	3.5	3.7	5.7%
Education and training	6.1	7.1	-	-	6.1	7.1	16.4%
Interest on long-term debt	2.0	1.8	-	-	2.0	1.8	-10.0%
Sewer	-	-	7.5	7.9	7.5	7.9	5.3%
Solid Waste	-	-	5.4	5.8	5.4	5.8	7.4%
Airport	-	-	1.9	2.2	1.9	2.2	15.8%
Total expenses	89.6	95.1	14.8	15.9	104.4	111.0	6.3%
Excess (deficiency) before transfers	(0.4)	1.6	(1.3)	(2.5)	(1.7)	(0.9)	-47.1%
Transfers	(0.7)	(1.6)	0.7	1.6	-	-	0.0%
Increase (decrease) in net position	\$ (1.1)	\$ 0.0	\$ (0.6)	\$ (0.9)	\$ (1.7)	\$ (0.9)	-47.1%

Changes in net position. The County's total revenues increased from the prior year by \$7.4 million, or 7.2% (See Table A-3 above.) Property taxes accounts and program revenues (charges for services and restricted operating and capital grants) accounts for 54% and 34% of the County's revenues, respectively. The remaining 12% of the County's revenues comes from a combination of intergovernmental revenues, contributions and donations, franchise fees, and interest income.

The total cost of all programs increased \$6.5 million, or 6.2%, which includes depreciation for all capital assets as required under Governmental Accounting Standards Board pronouncement number 34. The increase is due mainly to a \$4.0 million increase in economic development expenditures. This represents an outflow of grant monies from the State of South Carolina to a new industry to assist them in locating in Anderson County in FY 2013. In addition, \$738,000 was granted to an existing industry for expansion purposes from the State of South Carolina and \$450,000 was grant funding for a Quick Jobs Center in Anderson to assist in training our labor force to serve existing and new industry.

Table A-3 above and the narrative that follows consider the operations of governmental and business-type activities separately.

Governmental Activities

Revenues for the County's governmental activities, excluding transfer activity, increased \$7.5 million, or 8.4%, while total expenses increased \$5.5 million or 6.1% from FY 12 to FY 13. There was no change in net position for governmental activities in FY 13 whereas there was a decrease of \$1.1 million in net position in FY 2012 (refer to Table A-3). Significant increases or decreases in revenues and expenses in FY 13 when compared to FY 12 are due primarily to the following factors:

- An increase of operating grants and contributions of \$6.9 million. This is primarily funds received from the State Budget and Control Board that was passed on to a new industry locating in Anderson County in FY 2013 (\$4.0 million) and funds for expansion of an existing industry (\$.7 million) but was not received for such purposes in FY 2012. Of the total \$11.7 million received in operating grants and contributions in FY 2013, \$4.0 million was for McLaughlin & Company, a manufacturer of operator protection systems; \$1.1 million was increase in reimbursement from the State for installation of new communications center; \$.5 million was used to construct a Quick Jobs Center to be used by Tri-County Technical College to training the County's workforce for industry; and \$.5 million from the State that was passed on to an existing industry for expansion purposes.
- An increase in intergovernmental revenue received from the State of South Carolina entitled Local Government Fund of \$1.1 million.
- An increase in expenditures of \$5.5 million, or 6.1%. The biggest increase of \$3.0 million is in the Economic Development function. This is a result of the County being a conduit for \$4.0 million in grant monies for a local industry in FY 2013.
- General government increased \$.7 million due to the Public Defender's revenue and expenses being reflected on the County's book for an entire year in FY 13 whereas they were only integrated for one-half year in FY 12. This increased the general government category \$.5 million. Title IV-D and Documentary Stamps increased this category \$.1 million each. Additional expenses of the Clerk of Court's Office were charged against the Title IV-D special revenue fund in FY 13 to match the federal revenue received. Documentary Stamps increased due to the economy improving and more property transfers are occurring as a result.
- Health and welfare increased \$.7 million associated with federal grant activity with \$.4 million being in Brownsfield Assessment and \$.3 million being rehabilitation of homes using Community Development Block Grants.

Business-type Activities

In the County's business-type activities, total revenues decreased .7%, or \$.1 million, to \$13.4 million while total expenses increased 7.4%, or \$1.1 million, to \$15.9 million (refer to Table A-3). Factors contributing to these results included:

- The decrease of \$.1 million in total revenues is due to a decrease in capital grants and contributions of \$.7 million in the airport fund. This is due to federal and state grants for airport construction in the airport fund being less in FY 13 since construction on paving rehabilitation being substantially completed in FY 12.
- The increase of \$1.1 million in expenditures is due to an increase of \$188,000 in amortization expense on capacity owned in three wastewater treatment facilities in Anderson County in the Sewer Fund and an increase of \$332,000 in expenses in the Solid Waste Fund. Individual significant increases or decreases are further described in *Proprietary Fund Highlights* below.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As the County completed the year, its governmental funds reported a *combined* fund balance of \$32.7 million, an increase of \$2.8 million from the preceding fiscal year. The proprietary funds reported *combined* net position of \$54.3 million, a decrease of \$.9 million from the preceding fiscal year. However, some funds increased while others decreased to achieve the approximate fund balance. Highlights of the major fund increases and decreases are described below.

General Fund Budgetary Highlights

During fiscal year 2013, there were no supplemental budget appropriations needed by County Council. The County's budget ordinance for FY 13 authorizes the County Administrator to oversee and supervise the day-to-day implementation of the budget. The Administrator may not make transfers from one fund to another fund or from one department to another department without County Council approval. With the exception of those positions under the control of an elected or appointed official, the creation of a new position or increased salaries and fringe benefits, excluding health insurance benefits, of an existing position must be approved by County Council. The Administrator shall consult with County Council prior to transferring any existing County employee to another position if that transfer will result in increased compensation to the employee.

The Administrator may approve changes in a department budget from one line item to another in an amount up to and including \$5,000; provided, however, the total department budget shall not increase and that no new positions may be created, no additions to contract services or capital expenses may be accomplished by such a transfer without County Council approval. Transfers in excess of \$5,000 within a department shall require County Council prior approval. All transfers are reported to County Council on a monthly basis.

Actual General Fund expenditures including transfers out were \$3.5 million below the originally adopted and the final budget amounts. The most significant positive variance resulted from the following:

- \$1 million dollars being budgeted in contingency but only using \$200,000 resulting in an \$800,000 favorable variance.
- Budgeted savings in personnel services resulting from vacant positions not being filled which saved not only on salaries but fringe benefits as well such as payroll taxes, retirement, and health insurance.
- Public Safety saved a total of \$1.2 million with \$463,000 being in the Sheriff's Office, \$350,000 in Communications, and \$239,000 in the Detention Center.
- Highways and Streets saved a total of \$1.7 million with \$1.2 being in Roads & Bridges and \$470,000 being in County Council paving funds.

General Fund revenues were \$1.3 million less than budgeted. Significant budget variances are primarily attributable to the following:

- Property taxes and fee in lieu of taxes was \$.9 million less than budgeted due to delinquent taxes being budgeted at \$3.9 million whereas only \$2.7 million was actually collected.
- Transfer in revenue was \$1 million less than budgeted due to the transfers not being necessary since expenditures \$3.5 million favorable when compared to budget as discussed above.

In the FY 13 budget ordinance County Council continued its formal fund balance policy for the General Fund. The policy stated that "the County will maintain a General Fund balance of approximately six (6)

months of current budget expenditures, including operating transfers out, but not less than two (2) months of such expenditures. Two months of the FY 13 budgeted expenditures is \$10.1 million and the General Fund unassigned fund balance is \$15.8 million at June 30, 2013. This commitment does not represent a true stabilization policy in accordance with GASB Statement 54; therefore, no amount has been committed in the financial statements at June 30, 2013 for this purpose.

Proprietary Fund Highlights

- The loss before transfers and contributions in the Sewer Fund of \$2.5 million is primarily due to depreciation on capital assets and amortization expenses on intangible assets (capacity) of \$3.3 million and interest expense in excess of \$1 million.
- Solid Waste income before transfers and contributions decreased \$400,000 over FY 12 primarily due to revenue decreasing \$58,000, operating expenses increasing \$225,000, and contractual expenses increasing \$107,000. Revenue decreased primarily as a result of a \$15,000 decrease in household fees and \$35,000 decrease in landfill usage fees. In addition, contractual expenses increased \$107,000 primarily due to an increase in disposal fees and contracted services due to a CPI increase of the service provider.
- The Airport fund experienced an operating loss of \$305,000, compared to an operating loss of \$123,000 in FY 2012. This additional operating loss is primarily due to \$110,000 increase in depreciation. Operating revenue increased \$32,268, or 1.8%, in FY 2013 whereas operating expenses increased \$94,675, or 8.7%, in FY 2013 when compared to FY 2012. Most of the variance in revenue is due to increased jet fuel sales of \$47,278. Increase in expenses is due to increased jet fuel purchases of \$31,852 due to increased sales and costs of \$23,890 associated with becoming an authorized Cessna dealer. Capital contributions of \$114,881 results from federal capital grants of \$2,750 for airfield rehabilitation, state capital grants for perimeter fencing of \$54,479, and \$57,652 for pavement study on runway 5/23 and associated taxiways at the Anderson Regional Airport.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2013, the County had invested \$241.2 million in a broad range of capital assets net of accumulated depreciation, which included law enforcement and public safety equipment, buildings, park facilities, road, bridges, and sewer lines (see Table A-4 below), the same net total as last year, although some categories increased while others decreased.

Table A-4
Anderson County's Capital Assets
(net of depreciation, in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Percentage Change
	2012	2013	2012	2013	2012	2013	2012-2013
Land	\$ 11.7	\$ 11.7	\$ 4.5	\$ 4.5	\$ 16.2	\$ 16.2	0.0%
Buildings and improvements	49.8	47.1	13.5	17.5	63.3	64.6	2.1%
Equipment	14.0	15.0	0.8	0.6	14.8	15.6	5.4%
Infrastructure	85.3	80.7	34.5	33.4	119.8	114.1	-4.8%
Construction in progress	3.4	1.4	5.5	0.7	8.9	2.1	-76.4%
Capacity	-	-	30.1	28.6	30.1	28.6	-5.0%
Total	\$ 164.2	\$ 155.9	\$ 88.9	\$ 85.3	\$ 253.1	\$ 241.2	-4.7%

The major decrease in capital assets of \$11.9 million, or 4.7%, is mainly due to a \$5.7 million decrease in infrastructure related to depreciation of \$7.5 million in the governmental funds for roads and bridges and \$1.3 in the business-type enterprises. Also, amortization of \$1.9 million in the business-type funds on capacity owned in wastewater treatment plants owned by other governmental entities in the County contributed to the overall decrease in capital assets.

This year's major capital asset additions included:

Government-type activities:

Cash, grant funds, Sheriff's capital funds, and insurance recovery proceeds were used as follows to purchase capital assets in FY 13:

- \$253,495 in machinery & equipment. Major items purchased included in this amount are a 2014 Freightliner tandem dump truck for \$82,552 and a 2014 Freightliner dump truck for \$66,562 in the Public Works Division.
- \$32,648 from grant funds to purchase a Livescan Fingerprint System.
- \$660,593 in vehicles and information technology being financed by the Sheriff's capital funds.
- \$184,307 from grant funds to purchase a video conferencing package and big screen television sets for the Center of Excellence.
- \$568,665 added to the communications center financed by insurance recovery funds. Lightning struck the County's old E-911 Center and rendered its equipment inoperable. Insurance proceeds were used to replace the damaged equipment. Total cost of the replacement over two years was \$2.9 million.
- \$928,486 was added to infrastructure.

Business-type activities

Sewer Fund – The Sewer Fund added the following major capital assets in FY 13:

- \$132,222 for a new Liberty Highway pump station.

In addition, the County is party to expansion and upgrade of the City of Anderson's wastewater treatment plants and sewer system as follows:

- In FY 09 the City of Anderson issued \$48.7 million in revenue bonds for additional upgrade and expansion of the wastewater treatment plants and water expansions. The County is responsible for 40.51% of this debt. Projects include Rocky River Wastewater Treatment Plant expansion and Generostee Creek Wastewater Plant expansion. The County's proportionate share for Rocky River is estimated to be 44% and for Generostee Creek 78.95%. During FY 12 Anderson County's proportionate share of the Rocky River Wastewater Treatment Plant expansion was \$314,622.

Solid Waste Fund – The Solid Waste Fund purchased the following capital assets in FY 13:

- \$11,388 in professional fees (legal, engineering and appraisal) in an attempt to identify land for a new convenience center at Slabtown; and
- 400-gallon used oil collection tank for \$5,101 that was paid for by a grant.

Airport Fund – Anderson Regional Airport is in the process of rehabilitating and upgrading numerous items at the Airport. These projects will be primarily paid with federal and state grant monies. During FY 13 the following amounts were spent on these projects and other capital assets:

- \$28,697 was spent on a property line and fence surveying project. This project was completed and capitalized for a grand total of \$377,991 during the current fiscal year;
- \$2,897 was spent on paving and lighting rehabilitation. This project was completed and capitalized for a grand total of \$4,343,267 during the current fiscal year; and
- \$75,747 was spent on avigation easements in order to provide for greater airspace around Anderson Regional Airport.

See Note 6 to the financial statements for additional information regarding capital assets of the County.

Long-term Debt

At year-end the County had \$72.6 million in bonds and notes outstanding (including unamortized premium and discount) - a decrease of 9.5 % over last year - as shown in Table A-5 below. More detailed information about the County's long-term liabilities is presented in Note 7 to the financial statements.

The state limits the amount of general obligation debt the County can issue to 8% of the assessed value of all taxable property within the County's corporate limits. Our outstanding debt is significantly below this limit, which is currently \$34.9 million as shown in Table 12 in the Statistical Section of this report.

See Note 7 to the financial statements for additional information regarding debt of the County.

Table A-5
Anderson County's Outstanding Debt
(in millions of dollars)

	2012	2013	Percent Change Increase (Decrease)
Governmental activities:			
General obligation bonds (backed by the County)	\$ 18.6	\$ 15.4	-17.2%
Capital lease	6.7	6.4	-4.5%
Notes payable	2.3	1.4	-39.1%
Special source revenue bonds	13.1	11.6	-11.5%
Total governmental activities	40.7	34.8	-14.5%
Business-type activities:			
Bonds (backed by specific tax and fee revenues) & notes payable	39.5	37.8	-4.3%
Total business-type activities	39.5	37.8	-4.3%
Total	\$ 80.2	\$ 72.6	-9.5%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Unemployment now stands at 7.6% versus 9.7% a year ago per statistics compiled by the Anderson County Planning Department. This compares favorably with the state's rate of 8.0% and matches the national rate of 7.6%.

These indicators were taken into account when adopting the general fund budget for 2014. The general fund budget for 2013 is \$60.4 million, the same as the originally adopted FY 13 budget. The FY 14 has a budgeted usage of fund balance of \$1.3 million. If these estimates are realized, the County's budgetary general fund balance is expected to be approximately \$16.3 million at the close of 2014. More importantly, however, this will have been accomplished without the selling of capital assets or issuance of short-term debt to alleviate cash flow pressures for the General Fund.

As for the County's business-type activities, we expect that the 2014 results will improve or remain consistent based on these management decisions:

- Purchase 52 supervisory control and data acquisition (scada) industrial control systems which are computer-controlled systems that will monitor and control the County's wastewater pump stations. They will free three employees who routinely travel 125 miles each day to the pump stations to

visiting the sites two times per week. This will free staff to repair lines and pump stations and perform crucial preventative maintenance which will extend the life of wastewater's infrastructure and equipment. It will also save on fuel costs, wear and tear on the vehicles, plus postpone the need to hire additional staff. The County estimates the savings will allow payback to be in 1.5 – 2 years.

- Continuously reviewing costs of providing services, determining if the service is one that should be enhanced, maintained, or reduced, and adjusting staffing and other resources based on those determinations.
- Continue to focus on existing in-house hauling resources to result in reductions in the number of solid waste containers picked up and hauled by Waste Connections.
- In-house construction of cells and landfill closure versus outsourcing these projects.
- Attempting to reduce hauls by installing compactors at selected locations versus 40-yard containers.
- Using Anderson County Disabilities and Special Needs (DSN) contracted employees at the Materials Recycling Facility versus full-time employees. We can pay more favorable rates to these DSN employees. In addition, inmates are used in all Solid Waste operations to keep costs at a minimum.
- In-house maintenance of equipment versus outsourcing.
- Expanding the recycling education program to educate the public about ways to lessen the waste generated, to properly dispose of waste and to improve the overall community appearance.
- Utilizing State Aeronautics grant monies to expand our clear zone to allow for better visibility for incoming aircraft to the airport. This involves extensive clearing, grubbing and tree removal at the end of runway 23 extending across highway 24.
- The airport is considering replacing taxiway lighting for taxiways "B" and "C" which are also inadequate. State Aeronautics will partially fund the project at a 60/40 split. The FAA will not participate in this project.
- The secondary runway is earmarked to be reclaimed and resurfaced. Runway lighting would also be added as part of the project. This hinges on the ability to secure state funding.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Rita Davis, Anderson County Finance Manager, 101 South Main Street, Anderson, South Carolina 29624, or visit the County website at www.andersoncountysc.org. Complete financial statements for the Anderson County Library may be obtained at the unit's administrative office at 300 North McDuffie Street, Anderson, South Carolina 29621.

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and investments	\$ 30,639,694	\$ 5,179,173	\$ 35,818,867	\$ 1,601,675
Cash and investments, restricted	1,627,150	3,144,481	4,771,631	144,035
Cash and investments held by fiscal agent	-	1,315,396	1,315,396	-
Receivables-Net:				
Taxes	4,623,953	84,158	4,708,111	-
Accounts	-	849,365	849,365	-
Other	1,215,457	-	1,215,457	-
Intergovernmental receivables	3,894,603	15,244	3,909,847	453,775
Internal balances	1,323,807	(1,323,807)	-	-
Prepaid expenses	35	18,479	18,514	-
Inventories	296,709	69,475	366,184	-
Other assets	-	1,027,063	1,027,063	-
Capital assets not being depreciated:				
Land	11,669,623	4,491,300	16,160,923	-
Construction in progress	1,396,093	763,302	2,159,395	-
Artwork	-	-	-	74,819
Capital assets - Net of accumulated amortization and depreciation:				
Buildings and improvements	47,122,304	17,544,545	64,666,849	196,235
Furniture, fixtures, and equipment	14,969,999	553,726	15,523,725	935,243
Infrastructure	80,658,947	33,385,716	114,044,663	-
Capacity	-	28,646,105	28,646,105	-
Total assets	<u>199,438,374</u>	<u>95,763,721</u>	<u>295,202,095</u>	<u>3,405,782</u>
LIABILITIES				
Accounts payable	3,665,635	1,172,178	4,837,813	103,029
Accrued interest payable	362,033	24,008	386,041	-
Long-term obligations:				
Due within one year	5,383,271	1,898,793	7,282,064	136,770
Due in more than one year	<u>34,606,626</u>	<u>38,213,092</u>	<u>72,819,718</u>	<u>103,783</u>
Total liabilities	<u>47,201,154</u>	<u>41,451,416</u>	<u>88,652,570</u>	<u>355,252</u>
NET POSITION				
Net investment in capital assets	121,365,495	49,519,055	170,884,550	1,206,297
Restricted for:				
Capital improvements	-	1,667,411	1,667,411	-
Debt service	1,137,491	1,315,396	2,452,887	-
Other	14,317,981	109,634	14,427,615	87,715
Endowments	-	-	-	56,296
Unrestricted	<u>15,416,253</u>	<u>1,700,809</u>	<u>17,117,062</u>	<u>1,700,222</u>
Total net position	<u>\$ 152,237,220</u>	<u>\$ 54,312,305</u>	<u>\$ 206,549,525</u>	<u>\$ 3,050,530</u>

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

**ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013**

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-Type Activities	Total	
PRIMARY GOVERNMENT								
Governmental activities								
General government	\$ 20,865,378	\$ 5,117,195	\$ 1,346,640	\$ -	\$ (14,401,543)	\$ -	\$ (14,401,543)	\$ -
Public safety	36,026,976	2,364,591	2,955,004	376,711	(30,330,670)	-	(30,330,670)	-
Highways and streets	16,086,540	-	-	3,317,333	(12,769,207)	-	(12,769,207)	-
Economic development	5,533,596	-	4,803,000	-	(730,596)	-	(730,596)	-
Health and welfare	4,015,350	232,278	1,733,114	21,680	(2,028,278)	-	(2,028,278)	-
Culture and recreation	3,660,753	936,753	220,002	1,354,800	(1,149,198)	-	(1,149,198)	-
Education and training	7,062,113	-	671,806	-	(6,390,307)	-	(6,390,307)	-
Interest and fiscal charges on long-term debt	1,800,626	-	-	-	(1,800,626)	-	(1,800,626)	-
Total governmental activities	95,051,332	8,650,817	11,729,566	5,070,524	(69,600,425)	-	(69,600,425)	-
Business-type activities								
Sewer	7,840,645	3,806,705	-	132,222	-	(3,901,718)	(3,901,718)	-
Solid Waste	5,762,815	5,745,011	-	5,101	-	(12,703)	(12,703)	-
Airport	2,149,437	1,844,104	-	114,881	-	(190,452)	(190,452)	-
Total business-type activities	15,752,897	11,395,820	-	252,204	-	(4,104,873)	(4,104,873)	-
Total primary government	\$ 110,804,229	\$ 20,046,637	\$ 11,729,566	\$ 5,322,728	(69,600,425)	(4,104,873)	(73,705,298)	-
COMPONENT UNIT								
Anderson County Public Library	\$ 4,518,675	\$ 113,291	\$ 219,920	\$ -				(4,185,464)
General revenues:								
Property taxes levied for:								
General purposes					39,145,546	-	39,145,546	4,166,182
Special revenue					10,407,924	-	10,407,924	-
Debt service					3,410,740	1,480,229	4,890,969	-
Capital projects					1,094,260	-	1,094,260	-
Fee in lieu of tax-unrestricted					3,470,567	-	3,470,567	-
Intergovernmental-unrestricted					10,402,405	157,147	10,559,552	-
Contributions and donations					2,042,942	-	2,042,942	33,590
Franchise fees					1,185,617	-	1,185,617	-
Interest and investment income					35,790	1,774	37,564	8,101
Transfers					(1,624,038)	1,624,038	-	-
Total general revenues and transfers					69,571,753	3,263,188	72,834,941	4,207,873
Change in net position					(28,672)	(841,685)	(870,357)	22,409
Net position beginning of year					152,265,892	55,153,990	207,419,882	3,028,121
Net position end of year					\$ 152,237,220	\$ 54,312,305	\$ 206,549,525	\$ 3,050,530

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

ANDERSON COUNTY, SOUTH CAROLINA
BALANCE SHEET -
GOVERNMENTAL FUNDS
JUNE 30, 2013

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and investments	\$ 16,223,767	\$ 14,415,927	\$ 30,639,694
Cash and investments, restricted	-	1,627,150	1,627,150
Receivables-Net:			
Taxes	3,808,753	815,200	4,623,953
Intergovernmental	2,121,659	1,772,944	3,894,603
Other	746,993	468,464	1,215,457
Due from other funds	1,651,393	505,242	2,156,635
Prepaid items	35	-	35
Inventories	296,709	-	296,709
	<u>296,709</u>	<u>-</u>	<u>296,709</u>
 Total assets	 <u>\$ 24,849,309</u>	 <u>\$ 19,604,927</u>	 <u>\$ 44,454,236</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,040,550	\$ 2,625,085	\$ 3,665,635
Accrued expenditures	907,339	82,024	989,363
Due to other governments	1,416,218	30,283	1,446,501
Due to other funds	535,430	297,398	832,828
Deferred revenue	3,359,982	705,947	4,065,929
Unearned revenue	10,130	737,595	747,725
	<u>10,130</u>	<u>737,595</u>	<u>747,725</u>
 Total liabilities	 <u>7,269,649</u>	 <u>4,478,332</u>	 <u>11,747,981</u>
 FUND BALANCES			
Nonspendable			
Inventories	296,709	-	296,709
Prepays	35	-	35
Long term receivable	188,120	-	188,120
Restricted			
Special revenue	-	10,592,816	10,592,816
Debt service	-	1,137,912	1,137,912
Capital projects	-	3,725,165	3,725,165
Committed			
Fund balance usage	1,281,590	-	1,281,590
Unassigned			
Unassigned	15,813,206	(329,298)	15,483,908
	<u>15,813,206</u>	<u>(329,298)</u>	<u>15,483,908</u>
 Total fund balances	 <u>17,579,660</u>	 <u>15,126,595</u>	 <u>32,706,255</u>
 Total liabilities and fund balances	 <u>\$ 24,849,309</u>	 <u>\$ 19,604,927</u>	 <u>\$ 44,454,236</u>

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

ANDERSON COUNTY, SOUTH CAROLINA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2013

Total fund balances - Governmental funds	\$ 32,706,255
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
Construction in progress	1,396,093
Land	11,669,623
Buildings and improvements	87,617,269
Furniture, fixtures and equipment	48,230,978
Infrastructure	178,950,755
Accumulated depreciation	<u>(172,047,752)</u>
Total capital assets	<u>155,816,966</u>
Because some revenue will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds.	4,065,929
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
General obligation debt	(15,350,000)
Special source revenue bond	(11,603,587)
Capital leases	(6,357,000)
Notes payable	(1,389,471)
Accrued interest	(362,033)
Net OPEB liability	(2,050,882)
Compensated absences	<u>(3,238,957)</u>
Total liabilities	<u>(40,351,930)</u>
Net position of governmental activities	<u>\$ 152,237,220</u>

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

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes and fee in lieu of taxes	\$ 40,771,833	\$ 16,977,171	\$ 57,749,004
County offices	5,130,988	1,367,636	6,498,624
Intergovernmental	9,848,467	16,474,036	26,322,503
Interest	34,396	1,395	35,791
Other	1,860,247	2,498,898	4,359,145
Total revenues	<u>57,645,931</u>	<u>37,319,136</u>	<u>94,965,067</u>
EXPENDITURES			
General government	16,953,952	2,653,053	19,607,005
Public safety	26,714,209	6,276,705	32,990,914
Highways and streets	5,862,748	2,065,961	7,928,709
Economic development	447,375	5,086,949	5,534,324
Health and welfare	2,097,053	1,360,572	3,457,625
Culture and recreation	1,644,934	560,298	2,205,232
Education and training	-	7,062,113	7,062,113
Debt service:			
Principal retirement	-	6,343,264	6,343,264
Interest and fiscal charges	-	1,860,183	1,860,183
Capital outlay	752,247	3,108,185	3,860,432
Total expenditures	<u>54,472,518</u>	<u>36,377,283</u>	<u>90,849,801</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,173,413</u>	<u>941,853</u>	<u>4,115,266</u>
Other financing sources (uses):			
Transfers in	332,374	4,891,147	5,223,521
Transfers out	(2,449,841)	(4,397,718)	(6,847,559)
Capital lease	-	6,997,000	6,997,000
Principal retirement	-	(6,686,463)	(6,686,463)
Total other financing uses	<u>(2,117,467)</u>	<u>803,966</u>	<u>(1,313,501)</u>
Net change in fund balances	1,055,946	1,745,819	2,801,765
Fund balances, beginning of year	<u>16,523,714</u>	<u>13,380,776</u>	<u>29,904,490</u>
Fund balances, end of year	<u>\$ 17,579,660</u>	<u>\$ 15,126,595</u>	<u>\$ 32,706,255</u>

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

ANDERSON COUNTY, SOUTH CAROLINA
RECONCILIATION OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Net change in fund balances - total government funds	\$ 2,801,765
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:	
Capital outlay - purchased	3,860,432
Capital outlay - donated	2,042,938
Depreciation expense	<u>(14,106,151)</u>
Excess of depreciation expense over capital outlay	<u>(8,202,781)</u>
The proceeds from the sale of capital assets are reported as revenue in the governmental funds. The cost of the capital assets is removed from the capital asset account on the statement of net assets and is offset against the proceeds from the sale of capital assets resulting in a loss on disposal of capital assets on the statement of activities.	
Net effect of disposal of capital assets	(141,213)
Because some revenue will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred property tax revenues decreased by this amount this year.	(361,309)
Capital lease proceeds provide current financial resources to governmental funds; however issuing debt increases long-term liabilities in the statement of net position. In the current period, proceeds were received from:	
Refinancing of lease-purchase agreement	(6,997,000)
Repayment of long-term debt is reported as an expenditure in governmental funds. But the repayment reduces long-term liabilities in the statement of net assets. In the current year, these amounts consisted of:	
Bond & note payable principal retirement	5,703,265
Capital lease payments	640,000
Capital lease payments-Refinancing	<u>6,686,463</u>
Total long-term debt repayment	<u>13,029,728</u>
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest is expensed when due. The change in accrued interest is:	59,558
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Net OPEB liability	(267,756)
Accrued compensated absences	<u>50,336</u>
Change in net position of government activities	<u>\$ (28,672)</u>

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

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2013

Major Enterprise Funds				
	Sewer	Solid Waste	Airport	Total
ASSETS				
CURRENT ASSETS				
Cash and investments	\$ 1,166,922	\$ 3,608,657	\$ 403,594	\$ 5,179,173
Cash and investments, restricted	1,367,436	1,777,045	-	3,144,481
Cash held by fiscal agent	1,249,985	65,411	-	1,315,396
Receivables - Net				
Property taxes	84,158	-	-	84,158
Accounts	515,866	231,065	102,434	849,365
Intergovernmental	-	14,319	925	15,244
Due from other funds	11,586	18,602	-	30,188
Inventory	-	-	69,475	69,475
Prepaid items	-	-	18,479	18,479
Total current assets	<u>4,395,953</u>	<u>5,715,099</u>	<u>594,907</u>	<u>10,705,959</u>
NONCURRENT ASSETS				
Other assets				
Long term receivable	360,040	-	-	360,040
Deferred charges, net	644,823	22,200	-	667,023
Total other assets	<u>1,004,863</u>	<u>22,200</u>	<u>-</u>	<u>1,027,063</u>
CAPITAL ASSETS				
Construction in progress	354,507	11,388	397,407	763,302
Land	100,800	2,909,106	1,481,394	4,491,300
Buildings and improvements	6,145,662	4,407,969	17,512,453	28,066,084
Furniture, fixtures and equipment	986,041	3,677,178	556,257	5,219,476
Infrastructure	44,814,762	-	-	44,814,762
Capacity	44,396,209	-	-	44,396,209
Accumulated depreciation	(17,478,816)	(5,228,289)	(3,909,230)	(26,616,335)
Accumulated amortization	(15,750,104)	-	-	(15,750,104)
Total capital assets - Net of accumulated depreciation and amortization	<u>63,569,061</u>	<u>5,777,352</u>	<u>16,038,281</u>	<u>85,384,694</u>
Total noncurrent assets	<u>64,573,924</u>	<u>5,799,552</u>	<u>16,038,281</u>	<u>86,411,757</u>
Total assets	<u>\$ 68,969,877</u>	<u>\$ 11,514,651</u>	<u>\$ 16,633,188</u>	<u>\$ 97,117,716</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2013

	Major Enterprise Funds			
	Sewer	Solid Waste	Airport	Total
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Notes payable - Current	\$ 1,367,593	\$ -	\$ -	\$ 1,367,593
Bond payable - Current	-	304,586	-	304,586
Accounts payable	412,381	632,461	127,336	1,172,178
Compensated absences payable-Current	24,723	45,280	12,197	82,200
Accrued expenses	15,470	47,046	6,316	68,832
Due to other governments	5,117	7,894	2,096	15,107
Landfill closure and postclosure care costs-Current	-	144,414	-	144,414
Due to other funds	1,353,995	-	-	1,353,995
Unearned revenue	83,414	-	-	83,414
Total current liabilities	3,262,693	1,181,681	147,945	4,592,319
NONCURRENT LIABILITIES				
Notes payable (net of unamortized discounts and deferred amount on refunding)	34,129,335	-	-	34,129,335
Bond payable - Noncurrent	-	1,731,536	-	1,731,536
Customer deposits	311,073	-	-	311,073
Compensated absences, Noncurrent	42,228	78,151	2,376	122,755
Landfill closure and postclosure care costs-Noncurrent	-	1,918,393	-	1,918,393
Total noncurrent liabilities	34,482,636	3,728,080	2,376	38,213,092
Total liabilities	37,745,329	4,909,761	150,321	42,805,411
NET POSITION				
Net investment in capital assets	28,072,134	5,408,640	16,038,281	49,519,055
Restricted for:				
Capital improvements	-	1,667,411	-	1,667,411
Debt service	1,249,985	65,411	-	1,315,396
Other	-	109,634	-	109,634
Unrestricted (deficit)	1,902,429	(646,206)	444,586	1,700,809
Total net position	\$ 31,224,548	\$ 6,604,890	\$ 16,482,867	\$ 54,312,305

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

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Major Enterprise Funds			Total
	Sewer	Solid Waste	Airport	
OPERATING REVENUES				
Charges for sales and services	\$ 3,806,705	\$ 5,745,011	\$ 1,844,104	\$ 11,395,820
Total operating revenues	3,806,705	5,745,011	1,844,104	11,395,820
OPERATING EXPENSES				
Personnel services	919,897	1,742,458	460,297	3,122,652
Operating expenses	1,654,815	749,235	1,188,439	3,592,489
Contractual	480,636	2,700,841	88,140	3,269,617
Depreciation	1,415,095	463,490	412,561	2,291,146
Amortization	1,858,281	-	-	1,858,281
Total operating expenses	6,328,724	5,656,024	2,149,437	14,134,185
Operating income (loss)	(2,522,019)	88,987	(305,333)	(2,738,365)
NONOPERATING REVENUES (EXPENSES)				
Property taxes and fee in lieu of tax	1,480,229	-	-	1,480,229
State shared revenue	79,782	77,365	-	157,147
Gain/ loss on disposition of capital assets	-	(5,370)	-	(5,370)
Interest revenue	590	1,184	-	1,774
Interest expense	(1,511,921)	(101,421)	-	(1,613,342)
Total nonoperating revenues (expenses)	48,680	(28,242)	-	20,438
Income (loss) before transfers and contributions	(2,473,339)	60,745	(305,333)	(2,717,927)
Transfers in	700,000	-	924,038	1,624,038
Capital contributions	132,222	5,101	114,881	252,204
CHANGE IN NET POSITION	(1,641,117)	65,846	733,586	(841,685)
NET POSITION, beginning of year	32,865,665	6,539,044	15,749,281	55,153,990
NET POSITION, end of year	\$ 31,224,548	\$ 6,604,890	\$ 16,482,867	\$ 54,312,305

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

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Major Enterprise Funds			Total
	Sewer	Solid Waste	Airport	
OPERATING ACTIVITIES				
Cash received from customers	\$ 3,748,356	\$ 5,765,501	\$ 1,808,854	\$ 11,322,711
Cash payments to suppliers for goods and services	(2,167,667)	(3,150,336)	(1,229,812)	(6,547,815)
Cash payments to employees for services	(914,761)	(1,761,723)	(460,035)	(3,136,519)
Net cash provided by operating activities	665,928	853,442	119,007	1,638,377
NONCAPITAL FINANCING ACTIVITIES				
Property taxes and fee in lieu of tax	1,491,880	-	-	1,491,880
Intergovernmental	77,097	80,382	4,102	161,581
Deposits in escrow	311,073	-	-	311,073
Payments from other funds	698,359	(3,473)	924,038	1,618,924
Payments to other funds	(200,000)	-	(934,038)	(1,134,038)
Net cash provided by (used for) noncapital financing activities	2,378,409	76,909	(5,898)	2,449,420
CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	-	5,101	114,881	119,982
Acquisition and construction of capital assets	(398,276)	(16,489)	(107,341)	(522,106)
Principal repayments related to capital purposes	(1,367,281)	(288,301)	-	(1,655,582)
Interest payments related to capital purposes	(1,511,921)	(101,421)	-	(1,613,342)
Net cash used for capital and related financing activities	(3,277,478)	(401,110)	7,540	(3,671,048)
INVESTING ACTIVITIES				
Interest received	590	1,184	-	1,774
Net cash provided by investing activities	590	1,184	-	1,774
Increase (decrease) in cash and cash equivalents/investments	(232,551)	530,425	120,649	418,523
CASH AND CASH EQUIVALENTS/INVESTMENTS (including RESTRICTED CASH and CASH HELD BY FISCAL AGENT), beginning of year	4,016,894	4,920,688	282,945	9,220,527
CASH AND CASH EQUIVALENTS/INVESTMENTS (including RESTRICTED CASH and CASH HELD BY FISCAL AGENT), end of year	\$ 3,784,343	\$ 5,451,113	\$ 403,594	\$ 9,639,050

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Major Enterprise Funds			Total
	Sewer	Solid Waste	Airport	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (2,522,019)	\$ 88,987	\$ (305,333)	\$ (2,738,365)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Depreciation expense	1,415,095	463,490	412,561	2,291,146
Amortization expense	1,858,281	-	-	1,858,281
CHANGES IN ASSETS AND LIABILITIES				
Accounts receivable	(52,751)	20,490	(35,250)	(67,511)
Inventory	-	-	-	-
Deferred charges	-	-	(12,133)	(12,133)
Long term receivable	-	-	403	403
Accounts payable and accrued expenses	(33,033)	323,187	56,182	346,336
Compensated absences	5,953	(14,882)	2,577	(6,352)
Unearned revenues	(5,598)	-	-	(5,598)
Closure/post-closure care cost payable	-	(27,830)	-	(27,830)
Net cash provided by operating activities	<u>\$ 665,928</u>	<u>\$ 853,442</u>	<u>\$ 119,007</u>	<u>\$ 1,638,377</u>
Noncash investing, capital, and financing activities:				
Contribution of capital assets from government	132,222	-	-	

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

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2013

ASSETS	
Cash and investments	\$ 23,960,158
Taxes receivable - Net	<u>7,800,323</u>
Total assets	<u>\$ 31,760,481</u>
LIABILITIES	
Due to taxing units	\$ 8,071,358
Due to other governments	436,279
Funds held for others	<u>23,252,844</u>
Total liabilities	<u>\$ 31,760,481</u>
NET POSITION	
Total net position	<u>\$ -</u>

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

ANDERSON COUNTY, SOUTH CAROLINA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Anderson County was organized in 1826 and operates under a Council/Administrator form of government as provided in Title 14 of the 1976 Code of Laws of South Carolina as amended (Home Rule Act). The seven-member elected County Council appoints the Administrator. As required by accounting principles generally accepted in the United States of America (GAAP), these financial statements include those of the County (the primary government) and its component unit. Also, the operational activities of various constitutional officers, judges and other judicial officials are included in the Agency Funds. These include the Clerk of Court, Probate Court, Master-in-Equity, Sheriff and Magistrate Court. In addition, it includes taxes collected by the County on behalf of school districts and municipalities.

The financial statements of Anderson County (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The County's reporting entity applies all relevant GASB pronouncements.

The component unit discussed below is included in the County's financial reporting entity because of the significance of its operational and financial relationship with the County. The County Council appoints the members of the Library Board of Trustees. The County owns the capital assets used by the Library and finances Library construction through bonds. Property taxes are levied and collected by the County to pay the bonds. County Council approves the portion of the Library budget that will be funded with County property taxes. The Library is included as a discretely presented component unit and is presented as a governmental fund type. The component unit column in the combined financial statement includes the financial data for the Anderson County Library System as reflected in their audited financial statement for the year ended June 30, 2013. This unit was reported in a column separate from the County's financial information to emphasize that they are legally separate from the County.

Discretely Presented Component Unit. The Anderson County Library System is responsible for maintaining the library system for the County that includes the main library and seven extensions. County Council appoints the members of the governing board and the library is fiscally dependent upon the government because it levies taxes and must approve any debt issues.

Complete financial statements for the component unit above may be obtained at the unit's administrative office at 300 North McDuffie Street, Anderson, South Carolina 29621.

Basis of Presentation

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature, which normally are supported by taxes and intergovernmental revenues, and those that are considered business-type activities, which rely to a significant extent on fees and charges for support. The statement of Net Position presents the financial condition of the governmental and business-type activities of the County at year-end.

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

Fund Financial Statements

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

Fund Accounting

The accounts of the government are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The County has the following fund types:

Governmental funds are used to account for the County's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, cablevision franchise fees, state shared revenues, grants, and other miscellaneous fees are susceptible to accrual. Property taxes and franchise fees are recognized as revenue in the fiscal year for which they are levied. Intergovernmental sources are recognized as revenue when the underlying

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

eligibility requirements are met and the resources become available. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met.

Other sources become measurable and available when cash is received by the County and are recognized as revenue at that time. When both restricted and unrestricted resources are available for use, it is the County's practice to use restricted resources first, and then unrestricted resources as they are needed.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund and is always considered a major fund.

The County reports the following major proprietary funds:

The *Sewer Fund* accounts for the activities of the sewer operations for the County.

The *Solid Waste Fund* accounts for the activities of the solid waste and landfill operations for the County.

The *Airport Fund* accounts for the activities of the airport operations for the County.

Additionally, the County reports the following fund types:

The *special revenue funds* account for specific revenues that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The *debt service funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The *capital projects funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Billed but uncollected sewer charges, solid waste tipping fees, and airport user charges are accrued as receivables at year end and are reported as revenues of the enterprise funds. These funds account for activities of the County similar to those found in the private sector, where cost recovery and the determination of net income is useful or necessary for sound fiscal management.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for individuals, other governmental units, and/or other funds. The County's only fiduciary funds are its agency funds. ***Agency funds*** are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity. These consist of monies collected on behalf of the five school districts within the County and the County Board of Education. In addition, they include monies collected and due to the state such as DMV Fees and fines collected by the Magistrate, Circuit and Probate Courts.

Governmental Accounting Standards Board Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions* establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the Statement requires the County to classify and report amounts in the appropriate fund balance classifications. The County's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned. The County is in the process of drafting a policy for its use of unrestricted fund balance amounts. The County considers restricted amounts spent first when both restricted and unrestricted fund balance is available unless legally or contractually prohibited. Of the unrestricted fund balance, the County uses committed, then assigned, and lastly unassigned amounts when expenditures are made.

The County reports the following classifications:

Nonspendable Fund Balance-Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form-such as inventory or prepaid insurance or (b) legally or contractually required to be maintained intact-such as a trust that must be retained in perpetuity.

Restricted Fund Balance-Fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislations.

Restrictions are placed on fund balances when legally enforceable legislation establishes the County's right to assess, levy, or charge fees to be used for a specific purpose – such as the County's gas sales tax revenue, which must be used to repair and construct roads. Legal enforceability means that the County can be compelled by an external party (e.g., citizens, public interest groups, the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed Fund Balance-Committed fund balances are amounts that can be only used for specific purposes as a result of constraints imposed by the County Council. Committed amounts cannot be used for any other purposed unless Council removes those constraints by taking the same type of action (e.g., ordinance). Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by Council. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance-Amounts that are considered by the County's governing body at a lower level than County Council with the intent to be used for specified purposes. The amounts are neither restricted nor committed. The County Administrator is authorized by County Council to determine assigned fund balances.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Assigned fund balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, or debt service fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

Unassigned Fund Balance-Unassigned fund balance is the residual classification for the General Fund. This classification represents General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. This classification is also used for negative residual amounts in fund balance in special revenue, debt service, and capital projects funds.

Revenues and Expenses/Expenditures

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Sewer, Solid Waste, and Airport Funds are charges to customers for sales and services. The Sewer Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

Deferred Revenue

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of June 30, 2013, but which were

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

levied to finance fiscal year 2013 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Cash and Investments

Cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition are considered to be cash and cash equivalents. Most short-term cash surpluses are maintained in a cash and investment pool allocated to each fund based on month-end deposit and investment balances. Investments with a readily determinable fair value are stated at fair value in accordance with GASB Statement 31. All other investments are at cost. Our current policy does not utilize amortized cost for any applicable investments.

Statutes established by the State of South Carolina allow the County to invest in the following:

- (a) Obligations of the United States and its agencies, the principal and interest of which is fully guaranteed by the United States.
- (b) Obligations issued by the Federal Financing Bank, Federal Farm Credit Bank, the Bank of Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the Farmers Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.
- (c) (i) General obligations of the State of South Carolina or any of its political units; or (ii) revenue obligations of the State of South Carolina or its political units, if at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.
- (d) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government.
- (e) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (a) and (b) above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government.
- (f) Repurchase agreements when collateralized by securities as set forth in this section.
- (g) No load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (a), (b), (c), and (f) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The County has used the following investments in the past year:

- Cash and investments held by the fiscal agent represent funds held by the City of Anderson, the "City," for sewer upgrade and expansion. The City invests the funds in investments authorized by state statute as outlined above.
- Open-ended mutual funds, primarily invested in money market funds which invest in short-term obligations of the United States and related agencies.
- Repurchase agreements are a type of transaction in which a money market participant acquires immediately available funds by selling securities and simultaneously agreeing to repurchase the same or similar securities after a specified time at a given price, which typically includes interest at an agreed-upon rate. The County's repurchase agreement is considered cash and cash equivalents as it was purchased with a maturity of less than three months.

Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Short-term interfund loans are classified as "due to/from other funds." All short-term interfund receivables and payables at year end are planned to be eliminated in the subsequent year. Long-term interfund loans are classified as "advances 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."

Interfund loan receivables, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All accounts receivables are shown net of an allowance for doubtful accounts. Accounts receivable in excess of 90 days comprise the trade accounts receivable allowance. Real property taxes receivable is the actual property taxes levied and still outstanding after the fiscal year end.

Intergovernmental Receivable

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

Property Tax Calendar

The County levies its real property taxes each September based upon current assessed valuation. Assessed values are established by the County Assessor, the County Auditor and the South Carolina Department of Revenue and Taxation at various rates of 4 to 10.5 percent of the estimated market value. Property taxes are considered due in one payment on or before January 15, the lien date. A three percent penalty is added on January 16. If taxes remain unpaid on February 2, a seven percent penalty is added to the total of taxes. If taxes remain unpaid on March 17, a five percent penalty is added to the total tax amount due. After proper notification, the law requires "exclusive possession" of property necessary to satisfy the delinquent taxes. Properties with unpaid taxes are sold at a public auction during the month of October.

The lien and collection date for motor vehicle taxes is the last day of the month in which the motor vehicle license expires. The County bills and collects its own property taxes. The County also bills and collects property taxes for the special service districts, school districts, and municipalities. Property tax revenue is recognized when due or past due and collectible within the current period or soon enough thereafter (defined as sixty days) to pay liabilities of the current period. An allowance is provided for an estimated amount of taxes billed, which may ultimately prove to be uncollectible. Deferred revenue (property taxes) represents that portion of property taxes which is deemed not available to pay current expenditures.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The County follows GASB Statement Number 33, *Accounting and Financial Reporting for Non-exchange Transactions* to account for non-exchange revenues, which primarily consist of imposed non-exchange revenues or ad valorem taxes. Under the standard, a receivable is recorded when an enforceable legal claim for property taxes has arisen, and revenue is recognized when the resources are available.

Inventories

Inventories are determined by actual physical count and are valued at moving average cost. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased (consumption basis).

Restricted Assets

Restricted assets represent certain resources set aside for the payment of principal and interest on the revenue bond in the Sewer Fund and are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants (\$203,087). The bond covenant also requires the use of an "Operation and Maintenance" account to report resources set aside to provide for the payment of operation and maintenance expenses. The "Depreciation and Contingent" account is used to report resources set aside to meet unexpected contingencies, to fund asset renewals and replacements, to prevent defaults of bonds or for optional redemption of the bonds (\$1,367,436 for both). In addition, remaining restricted cash is held by the fiscal agent for principal and interest payment on notes payable in the Sewer Fund (\$1,046,898).

The Solid Waste Fund is required to restrict the cash received from the recycling of tires. The cash is to be used for the proper disposal of tires in accordance with state statutes (\$109,634). In addition, restricted assets represent certain resources set aside for the payment of principal and interest on the revenue bond in the Solid Waste Fund and are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants (\$65,411) and bond proceeds to be used for future construction (\$1,666,411).

Capital Assets

Capital assets, which include property, plant equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life of three or more years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

All reported capital assets except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and improvements	20 to 30 years
Furniture, fixtures and equipment	3 to 10 years
Infrastructure	10 to 50 years
Capacity	20 Years

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt using the straight-line method.

The difference between the carrying amount of the bonds that have been refunded and their reacquisition price is also recognized as a deferred charge on the County's accounting records. This amount which represents the gain or loss on the transaction is amortized using the straight-line method over the shorter of the life of the new debt or the life of the old debt had it not been refunded. Bonds payable are reported net of these deferred balance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Compensated Absences

No liability is reported for unpaid accumulated sick pay benefits. Vacation pay is accrued when incurred in proprietary funds and reported as a fund liability. The compensated absences liability includes accrual of additional amounts for certain salary related payments such as Social Security and Medicare taxes. A probability factor of current year payment is calculated by the average hourly rate of pay times the average hours and reported in the governmental funds as a current liability. Employees may accumulate up to 45 days of vacation leave as of the end of any calendar year. Employees who have accumulated in excess of 45 days at the end of the calendar year lose the unused leave. Upon separation or retirement the employee will be paid the regular straight time rate of unused vacation up to 60 days.

Net Position

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

Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Management Estimates

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Annual budgets, as required by state statutes, are adopted on a basis consistent with GAAP for all governmental funds except for two special revenue funds, two debt service funds, and all capital projects funds. Capital projects funds adopt project-length budgets. Individual special revenue funds that are not budgeted are Industry Appreciation and Low Cost Spay Neuter Clinic. Individual debt service funds that are not budgeted are Lone Oak/Broadview/Johnson and Glen Raven.

Most Special revenue funds, however, are grant-related and information is not available until after the close of the budgetary process. Unencumbered annual appropriations lapse at fiscal year end.

On or before March 1, heads of County departments and agencies submit requests for appropriation to the County Finance Manager who compiles the requests and submits a budget request document to the County Administrator. After adjustments, the County Administrator submits a comprehensive budget request document to County Council. The County Council conducts a public hearing on the proposed budget and customarily adopts the budget no later than June 30.

The appropriated budget is prepared by fund, function and department. The Administrator may not make transfers from one fund to another fund or from one department to another department without County Council approval. With the exception of those positions under the control of an elected or appointed official, the creation of a new position or increased salaries and fringe benefits, excluding health insurance benefits, of an existing position must be approved by County Council. The Administrator shall consult with County Council prior to transferring any existing County employee to another position if that transfer will result in increased compensation to the employee.

The Administrator may approve changes in a department budget from one line item to another in an amount up to and including \$5,000; provided, however, the total department budget shall not increase and that no new positions may be created, no additions to contract services or capital expenses may be accomplished by such a transfer without County Council approval. Transfers in excess of \$5,000 within a department shall require County Council prior approval. The County Council did not make any supplemental appropriations during the fiscal year. Encumbrance accounting is employed in governmental funds.

Deficit Fund Balances

Deficit fund balances are as follows:

<u>Special Revenue Funds</u>	<u>Total</u>
Grants	\$ 100,419
Water Recreation	\$ 50,329
CDBG Rehab	\$ 29,699
FEMA	\$ 38,466
Office of Justice Programs	\$ 107,721
Brown Road	\$ 2,664

Each deficit resulted from the timing of the appropriate reimbursement or receipt of revenue. The deficits in the Grants Fund will be made up from future grant revenue.

In the fiscal year 2013 budget ordinance County Council adopted a formal fund balance policy for the General Fund. The policy stated that "the County will maintain a General Fund balance of approximately six (6) months of current budget expenditures, including operating transfers out, but not less than two (2) months of such expenditures, and will designate that portion of the fund balance which is dedicated to this policy." Two months of the fiscal year 2013 budgeted expenditures is \$10,072,962. Since the County has not adopted a true stabilization policy, this amount is included as part of the unassigned fund balance at June 30, 2013 which has a balance of \$15,813,206.

NOTE 3 - DEPOSITS AND INVESTMENTS

At June 30, 2013, the County's equity in cash and cash equivalents consisted of demand deposits and U.S. government securities held in money market funds. The cash balance was secured by Federal Depository Insurance Corporation (FDIC) or by collateral held by the agent in the County's name.

Custodial Credit Risk for Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk but follows the investment policy statutes of the State of South Carolina. State law requires that all of the County's deposits be covered by FDIC insurance or by collateral held in the pledging financial institutions' trust departments in the County's name. As of June 30, 2013, none of the County's bank balances of \$55,189,744 (carrying amount of \$53,080,420) were exposed to custodial credit risk.

Investments

As of June 30, 2013, the County had the following investments:

Investment Type	Fair Value	Investment Maturity (in Years)		
		Less Than 1	1-5	6-10
U.S. Treasury Obligations	\$ 2,265,661	\$ 268,498	\$ 1,718,322	\$ 278,841
Repurchase agreements	243,308	243,308	-	-
Negotiable certificates of deposits	3,538,241	691,747	2,382,452	464,042
Local Government Investment Pool	4,408,344	4,408,344	-	-
Investments held by fiscal agent	1,046,888	1,046,888	-	-
Total	<u>\$ 11,502,442</u>	<u>\$ 6,658,785</u>	<u>\$ 4,100,774</u>	<u>\$ 742,883</u>

Interest Rate Risk

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

Custodial Credit Risk for Investments

Custodial credit risk for investments is the risk that, in the event of a bank failure, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have an investment policy for custodial credit risk but follows the investment policy statutes of the State of South Carolina. As of June 30, 2013, none of the County's investments were exposed to custodial credit risk.

Credit Risk

The County has no investment policy that would further limit its investment choices other than state law. The County invests in money market mutual funds that invest in U.S. Treasury Obligations.

Concentration of Credit Risk

The County places no limit on the amount the County may invest in any one issuer. As of June 30, 2013, the County had \$2,265,661 invested in U.S. Treasury obligations.

A reconciliation of demand deposits as shown on the Statement of Net Position for the primary government, which includes fiduciary funds, is as follows:

NOTE 3 - DEPOSITS AND INVESTMENTS (Continued)

	<u>Amount</u>
Description:	
Carrying amount of deposits	\$ 54,363,610
Fair value of investments	11,502,442
	<u>\$ 65,866,052</u>
Statement of Net Position:	
Cash and investments	\$ 35,818,867
Cash and investments-restricted	4,771,631
Cash and investments held by fiscal agent	1,315,396
Statement of Fiduciary Net Position:	
Cash and investments	23,960,158
	<u>\$ 65,866,052</u>

NOTE 4 - RECEIVABLES

Receivables as of year-end for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

	<u>General</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Taxes	\$3,930,601	\$841,281	\$4,771,882
Accounts	744,749	468,464	1,213,213
Notes	2,244	-	2,244
Intergovernmental	2,121,659	1,772,944	3,894,603
Gross receivables	6,799,253	3,082,689	9,881,942
Less: allowance	(121,848)	(26,081)	(147,929)
Net receivables	<u>\$6,677,405</u>	<u>\$3,056,608</u>	<u>\$9,734,013</u>

The sewer fund has a long-term receivable with a local government totaling \$360,040 at June 30, 2013. The terms of the agreement with the town state that monthly payments of the current billing plus \$5,000 that will be applied toward the delinquent balance.

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund balances at June 30, 2013 (which are expected to be received or paid within one year), consisted of the following individual fund receivables and payables:

	<u>Receivable</u>	<u>Payable</u>
Primary Government		
General Fund	\$ 1,651,393	\$ 535,430
Nonmajor Governmental		
Special Revenue Funds	471,959	297,398
Debt Service Funds	31,316	-
Capital Projects Fund	1,967	-
Proprietary Funds		
Sewer	11,586	1,353,995
Solid Waste	18,602	-
Total Primary Government	<u>\$ 2,186,823</u>	<u>\$ 2,186,823</u>

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

The outstanding balances between funds result mainly from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. The amounts owed to the General Fund are offset by taxes collected that are initially deposited into the General Fund and subsequently transferred to the appropriate fund.

Interfund transfers for fiscal year 2013 are as follows:

	Transfer In				
	General Fund	Nonmajor Governmental	Sewer	Airport	Total
Transfer out:					
General fund	\$ -	\$ 1,525,803	\$ -	\$ 924,038	\$ 2,449,841
Nonmajor governmental	332,374	3,365,344	700,000	-	4,397,718
Totals	<u>\$ 332,374</u>	<u>\$ 4,891,147</u>	<u>\$ 700,000</u>	<u>\$ 924,038</u>	<u>\$ 6,847,559</u>

Interfund transfers are primarily for the funding of debt service payments.

NOTE 6 - CAPITAL ASSETS

Primary government capital asset activity for the year ended June 30, 2013 is as follows:

	Balance June 30, 2012	Additions	Reductions	Transfers	Balance June 30, 2013
<u>Governmental activities</u>					
Capital assets not being depreciated					
Land	\$ 11,669,623	\$ -	\$ -	\$ -	\$ 11,669,623
Construction in progress	3,412,652	1,559,736	-	(3,576,295)	1,396,093
Total capital assets not being depreciated	<u>15,082,275</u>	<u>1,559,736</u>	<u>-</u>	<u>(3,576,295)</u>	<u>13,065,716</u>
Capital assets being depreciated					
Buildings and improvements	87,310,524	17,294	(5,905)	295,356	87,617,269
Furniture, fixtures and equipment	43,867,165	1,592,778	(306,477)	3,077,512	48,230,978
Infrastructure	176,289,169	2,733,563	(275,404)	203,427	178,950,755
Total capital assets at historical cost being depreciated	<u>307,466,858</u>	<u>4,343,635</u>	<u>(587,786)</u>	<u>3,576,295</u>	<u>314,799,002</u>
Less accumulated depreciation:					
Buildings and improvements	(37,507,836)	(2,993,034)	5,905	-	(40,494,965)
Furniture, fixtures and equipment	(29,917,975)	(3,628,909)	285,905	-	(33,260,979)
Infrastructure	(90,962,362)	(7,484,208)	154,762	-	(98,291,808)
Total accumulated depreciation	<u>(158,388,173)</u>	<u>(14,106,151)</u>	<u>446,572</u>	<u>-</u>	<u>(172,047,752)</u>
Total capital assets being depreciated, net	<u>149,078,685</u>	<u>(9,762,516)</u>	<u>(141,214)</u>	<u>3,576,295</u>	<u>142,751,250</u>
Governmental activities capital assets, net	<u>\$ 164,160,960</u>	<u>\$ (8,202,780)</u>	<u>\$ (141,214)</u>	<u>\$ -</u>	<u>\$ 155,816,966</u>

The above assets include \$8,445,445 assets acquired through capital leases with accumulated depreciation of \$2,563,324, which is all communications equipment.

NOTE 6 - CAPITAL ASSETS (Continued)

	Balance June 30, 2012	Additions	Reductions	Transfers	Balance June 30, 2013
<u>Business-type activities</u>					
Capital assets not being depreciated					
Land	\$ 4,491,300	\$ -	\$ -	\$ -	\$ 4,491,300
Construction in progress	5,465,414	250,951	-	(4,953,063)	763,302
Total capital assets not being depreciated	9,956,714	250,951	-	(4,953,063)	5,254,602
Capital assets being depreciated or amortized					
Buildings and improvements	23,374,658	18,497	(48,330)	4,721,258	28,066,083
Furniture, fixtures and equipment	5,194,232	25,245	-	-	5,219,477
Infrastructure	44,615,665	45,017	-	154,082	44,814,764
Capacity	44,003,865	314,620	-	77,723	44,396,208
Total capital assets at historical cost being depreciated or amortized	117,188,420	403,379	(48,330)	4,953,063	122,496,532
Less accumulated depreciation and amortization:					
Buildings and improvements	(9,883,210)	(681,287)	42,959	-	(10,521,538)
Furniture, fixtures and equipment	(4,336,288)	(329,463)	-	-	(4,665,751)
Infrastructure	(10,148,652)	(1,280,396)	-	-	(11,429,048)
Capacity	(13,891,822)	(1,858,281)	-	-	(15,750,103)
Total accumulated depreciation and amortization	(38,259,972)	(4,149,427)	42,959	-	(42,366,440)
Total capital assets being depreciated or amortized, net	78,928,448	(3,746,048)	(5,371)	4,953,063	80,130,092
Business-type activities capital assets, net	\$ 88,885,162	\$ (3,495,097)	\$ (5,371)	\$ -	\$ 85,384,694

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Governmental activities:

County government administration	\$ 1,179,060
Public safety	2,961,295
Highways and streets	7,995,315
Economic development	4,258
Health and welfare	527,831
Culture and recreation	1,438,392
	<u>\$ 14,106,151</u>

Business-type activities:

Sewer	\$ 1,415,095
Solid Waste	463,490
Airport	412,561
	<u>\$ 2,291,146</u>

NOTE 7 - LONG-TERM DEBT

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for general government activities. In addition, bonded indebtedness has been entered into in prior years to advance other general obligation bonds.

NOTE 7 - LONG-TERM DEBT (Continued)

General obligations bonds are direct obligations and pledge full faith and credit of the County. These bonds are generally issued as 15 to 20 year serial bonds with equal amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

\$7,350,000 General Obligation Bond payable in annual installments of \$650,000 to \$825,000 beginning April 1, 2006 through 2015; interest from 3.0% to 3.50%	\$ 1,650,000
\$7,300,000 General Obligation Bond payable in annual installments of \$525,000 to \$800,000 beginning April 1, 2011 through 2021; interest from 3.625% to 4.0%	5,650,000
\$10,000,000 General Obligation Bond payable in annual installments of \$400,000 to \$750,000 beginning April 1, 2010 through 2024; interest from 4.0% to 5.0%; premium of \$79,671 not being amortized due to immateriality	8,050,000
Total	<u><u>\$ 15,350,000</u></u>

The annual requirement to amortize general obligation bonds in the long-term debt at June 30, 2013 is as follows:

Year ending June 30,	Principal	Interest	Total
2014	\$ 2,075,000	\$ 654,375	\$ 2,729,375
2015	2,150,000	575,500	2,725,500
2016	1,350,000	493,625	1,843,625
2017	1,450,000	432,625	1,882,625
2018	1,475,000	373,325	1,848,325
2019-2023	6,100,000	925,875	7,025,875
2024	750,000	37,500	787,500
Total	<u><u>\$ 15,350,000</u></u>	<u><u>\$ 3,492,825</u></u>	<u><u>\$ 18,842,825</u></u>

Special Source Debt

Article X, Section 14, of the Constitution of the State of South Carolina, as amended, provides that indebtedness payable solely from a special source, which source does not involve revenues from any tax or license, may be issued by a county. State law empowers Anderson County to receive and retain revenues from a payment in lieu of taxes, to issue special source revenue bonds secured by and payable from all or a part of such revenues, for the purpose of defraying a portion of the cost of designing, acquiring, constructing, improving, or expanding the infrastructure serving the County in order to enhance the economic development of the County. At June 30, 2013 the County had authorized and issued seven special source revenue bonds as follows:

NOTE 7 - LONG-TERM DEBT (Continued)

\$1,000,000 Special Source Revenue Bond payable in annual installments of \$53,475 to \$125,159 beginning in 2002 through 2014; interest at 6.0% per annum	\$ 98,587
\$8,200,000 Special Source Revenue Bond payable in annual installments of \$350,000 to \$750,000 beginning April 1, 2006 through 2019; interest at 3.59% per annum	4,100,000
\$5,800,000 Special Source Revenue Bond payable in annual installments of \$450,000 beginning April 1, 2006 through 2021; interest at 3.89% per annum	3,425,000
\$811,000 Special Source Revenue Bond payable in annual installments of \$20,000 to \$150,000 beginning February 1, 2006 through 2014; interest at 4.36% per annum	150,000
\$2,700,000 Special Source Revenue Bond payable in annual installments of \$135,000 to \$230,000 beginning April 1, 2008 through 2022; interest at 4.03% per annum	1,790,000
\$1,570,000 Special Source Revenue Bond payable in annual installments of \$20,000 to \$230,000 beginning April 1, 2009 through 2023; interest at 4.58% per annum	1,380,000
\$1,230,000 Special Source Revenue Bond payable in annual installments of \$110,000 to \$160,000 beginning April 1, 2009 through 2018; interest at 4.36% per annum	<u>660,000</u>
Total	<u>\$ 11,603,587</u>

The annual requirement to amortize special source debt in the long-term debt at June 30, 2013 is as follows:

Year ending June 30,	Principal	Interest	Total
2014	\$ 1,623,587	\$ 456,990	\$ 2,080,577
2015	1,430,000	391,744	1,821,744
2016	1,485,000	336,721	1,821,721
2017	1,540,000	279,632	1,819,632
2018	1,565,000	220,343	1,785,343
2019-2023	3,960,000	366,369	4,326,369
Total	<u>\$ 11,603,587</u>	<u>\$ 2,051,799</u>	<u>\$ 13,655,386</u>

Notes Payable

The County has entered into financing agreements to finance the acquisition of machinery and equipment and vehicles. At June 30, 2013 the County had authorized and issued three notes payable as follows:

NOTE 7 - LONG-TERM DEBT (Continued)

\$5,433,230 owed to a national bank in the region, due in annual installments of \$361,857 to \$1,125,993 commencing April 2009 through April 2016; interest of 4.394%. The note was issued to purchase equipment

\$ 1,389,471

Total

\$ 1,389,471

The annual requirement to amortize notes payable at June 30, 2013 is as follows:

Year ending June 30,	Principal	Interest	Total
2014	\$ 665,755	61,054	\$ 726,809
2015	361,858	31,800	393,658
2016	361,858	15,900	377,758
Total	\$ 1,389,471	\$ 108,754	\$ 1,498,225

Capital Leases

The County has entered into lease agreements as lessee for financing the acquisition of communications sites and equipment. The lease agreements qualify as capital leases and the associated capital assets have been recorded at the present value of the future minimum lease payments as of the inception date in the Statement of Net Position. At June 30, 2013 the County had the following two capital leases:

\$6,668,108 capital lease due to a national communications company, due in annual installments of \$219,327-\$735,645 commencing April 2008 through April 2023; interest of 4.116%. The lease was incurred to purchase communications equipment

\$ 5,796,000

\$1,777,337 capital lease due to a national communications company, due in annual installments of \$248,091-\$278,235 commencing April 2008 through April 2015; interest of 2.908%. The lease was incurred to purchase real property associated with communications tower sites

Total

561,000

\$ 6,357,000

The following is a schedule of the future payments on outstanding Governmental Activities capital leases as of June 30, 2013:

Year ending June 30,	Principal	Interest	Total
2014	\$ 585,000	\$ 119,890	\$ 704,890
2015	594,000	110,948	704,948
2016	604,000	101,856	705,856
2017	616,000	89,975	705,975
2018	628,000	77,858	705,858
2019-2023	3,330,000	199,071	3,529,071
Total	\$ 6,357,000	\$ 699,598	\$ 7,056,598

NOTE 7 - LONG-TERM DEBT (Continued)

On September 6, 2012 the County refinanced its capital lease-purchase of land for tower sites and communications equipment with a local bank for \$6,997,000. The purpose of the refinancing was to reduce the cost of borrowing for the remaining life of the capital lease-purchase obligation. The terms of the capital lease-purchase debt obligation requires the repayment of the obligation over an eleven-year period, including interest calculated on the outstanding principle balance ranging between 1% and 2% per annum. The proceeds of the capital lease-purchase were used to satisfy the existing debt obligation totaling \$6,686,463, and for payment of accrued interest and loan refinancing costs of \$265,441 and \$45,096, respectively. The refinancing will result in lower interest costs of approximately \$700,000 over the remaining life of the capital lease-purchase.

The County is limited by state statute to a general obligation debt limit of 8% of the assessed valuation of the County. The County's assessed valuation as of the fiscal year end was \$640,560,157 with \$14,453,069 exempt manufacturing property leaving an assessed value subject to the debt margin of \$50,088,567 (\$626,107,088 times 8%). As of June 30, 2013, the County's total bonded debt (\$27,793,587) less special source revenue bonds and amount available for repayment of such bonds (\$12,631,404) equals total net debt applicable to the statutory limit of \$15,162,183. Subtracting this total from the statutory debt limit leaves an available legal debt margin of \$34,926,384 at June 30, 2013.

Interest paid on the debt issued by the County is generally exempt from federal income tax. The County sometimes temporarily reinvests the proceeds of such tax-exempt debt in higher-yielding taxable securities, especially during construction projects. The federal tax code refers to this practice as arbitrage. Excess earnings (the difference between the interest on the debt and the investment earnings received) resulting from arbitrage must be rebated to the federal government. The County does not have a material arbitrage liability at June 30, 2013.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2013, was as follows:

Long-Term Obligations	Beginning of Year	Additions	Reductions	End of Year	Due Within One Year
General obligation bonds	\$ 18,550,000	\$ -	\$ 3,200,000	\$ 15,350,000	\$ 2,075,000
Capital lease	6,686,463	6,997,000	7,326,463	6,357,000	585,000
Notes payable	2,348,211	-	958,740	1,389,471	665,755
Special source revenue bonds	13,148,112	-	1,544,525	11,603,587	1,623,587
Net OPEB liability	1,783,126	827,181	559,425	2,050,882	-
Compensated absences	3,289,293	1,458,343	1,508,679	3,238,957	433,929
Governmental activity long-term liabilities	<u>\$ 45,805,205</u>	<u>\$ 9,282,524</u>	<u>\$ 15,097,832</u>	<u>\$ 39,989,897</u>	<u>\$ 5,383,271</u>

For the governmental activities, compensated absences and the net OPEB liability are generally liquidated by the General Fund.

Business-type - Long-term Debt

Long-term debt payable of the enterprise funds at June 30, 2013 is comprised of the following:

Note Payable. The government entered into agreements with the City of Anderson and the Town of Pendleton whereby the County pays its proportionate share of the debt associated with improvements, upgrades and expansion of wastewater treatment plants owned by the entities in return for capacity at the treatment plants. In addition the County has incurred debt with the State Budget and Control Board for the construction of sewer lines. Notes payable to these two entities are as follows:

NOTE 7 - LONG-TERM DEBT (Continued)

\$1,435,099 note payable to a government in quarterly installments of principal and interest of \$25,019 through January 2020; interest at 2.25%	\$ 573,733
\$1,843,589 note payable to a government in quarterly installments of principal and interest of \$32,860 through September 2023; interest at 2.25%	1,103,240
\$1,600,000 note payable to a government in quarterly installments of principal and interest of \$26,669 through April 2025; interest at 2.25%	1,046,967
\$77,723 note payable to a government in quarterly installments of principal and interest of \$4,855 through November 2031; interest at 2.25%; Anderson County's share is 5% of debt	70,070
\$19,705,275 note payable to a government in annual installments of principal and interest ranging from \$344,250 to \$1,227,150 through 2039; interest at 4.0% to 5.25%; Anderson County's share is 40.51% of debt	18,630,000
\$537,894 note payable to a government in annual installments of principal and interest ranging from \$102,114 to \$103,224 through 2018; interest at 2.0% to 4.0%; Anderson County's share is 28.46% of debt	453,937
\$12,732,096 note payable to a government in annual installments of principal and interest ranging from \$538,073 to \$1,163,130 through 2018; interest at 2.0% to 5.0%; Anderson County's share is 51.01% of debt	12,721,894
Total	<u><u>\$ 34,599,841</u></u>

Debt service requirements of the notes payable to maturity are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	1,367,593	1,506,587	\$ 2,874,180
2015	1,410,432	1,463,604	2,874,036
2016	1,457,380	1,419,219	2,876,599
2017	1,508,142	1,365,664	2,873,806
2018	1,570,150	1,303,135	2,873,285
2019-2023	7,901,199	5,628,102	13,529,301
2024-2028	8,669,027	3,804,077	12,473,104
2029-2033	4,175,170	2,280,316	6,455,486
203-2038	5,313,600	1,129,647	6,443,247
2039	1,227,148	61,357	1,288,505
	<u><u>\$ 34,599,841</u></u>	<u><u>\$ 19,961,708</u></u>	<u><u>\$ 54,561,549</u></u>

Revenue Bond

\$3,200,000 Series 2008 Solid Waste Revenue Bond due in annual installments commencing April 2011 of \$268,369 to \$376,132 through April 2019; interest at 4.31%; \$2,036,122 outstanding. The bond was issued to improve the Solid Waste convenience centers. There was \$37,000 in issuance costs that will be amortized over the life of the bonds.

The following is a schedule of future payments on the outstanding Business-Type activities revenue bond as of June 30, 2013:

NOTE 7 - LONG-TERM DEBT (Continued)

Year ending June 30,	Principal	Interest	Total
2014	304,586	87,757	\$ 392,343
2015	317,714	74,629	392,343
2016	331,408	60,936	392,344
2017	345,691	46,652	392,343
2018	360,590	31,753	392,343
2019	376,132	16,211	392,343
	\$ 2,036,121	\$ 317,938	\$ 2,354,059

Long-term liability activity for the year ended June 30, 2013, was as follows:

Long-Term Obligations	Beginning of Year	Additions	Reductions	End of Year	Due Within One Year
Note payable to other governments	\$ 35,929,408	\$ -	\$ 1,329,567	\$ 34,599,841	\$ 1,367,593
Bond payable	2,328,123	-	292,001	2,036,122	304,586
Unamortized premium on above	1,516,013	-	100,077	1,415,936	-
Unamortized discount on above note	(289,374)	-	(11,256)	(278,118)	-
Unamortized loss on refunding	(253,476)	-	(12,744)	(240,732)	-
Customer deposits	309,586	1,487	-	311,073	-
Landfill closure & postclosure costs	2,090,637	-	(27,830)	2,062,807	144,414
Compensated absences	211,307	113,958	(120,310)	204,955	82,200
Business activity long-term liabilities	\$ 41,842,224	\$ 115,445	\$ 1,549,505	\$ 40,111,884	\$ 1,898,793

Conduit Debt Obligations

The County has issued Industrial Revenue Bonds to furnish financial assistance to private-sector entities for the acquisition and construction of industrial facilities within industrial parks considered being in the public interest. The bonds are secured by the property financed. The property is leased to the private-sector entity as "Tenants", and the underlying bonds are payable solely from payments received from the tenant in the form of rents and payments in lieu of taxes. Upon repayment of the bonds, ownership of the acquired facilities will transfer to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2013, there were three series of industrial revenue bonds outstanding. As of June 30, 2013 the aggregate principal amount payable was \$600,000,000.

NOTE 8- SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The recognition of these landfill closure and post-closure care costs is based on the amount of available landfill space used during the year. The estimated liability for landfill closure and post-closure care costs has a balance of \$2,062,807 at June 30, 2013, which is based on the following estimated percentages of usage:

Starr construction and demolition(C&D) landfill (Cell #1) - 100%
 Starr MSW landfill – 100%
 Starr construction and demolition landfill (Cell #2) - 22%
 Starr land clearing debris (LCD) landfill - 55%
 Pendleton municipal solid waste landfill - 100%

NOTE 8- SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS (Continued)

The estimated remaining useful life of the C&D landfill based upon a compaction ratio of 496 lb/cy is twenty four years and the estimated remaining useful life of the LCD landfill based upon a compaction ratio of 379 lb/cy is three years. The estimated total cost of the landfill closure and post-closure care decreased by \$27,830 in the current year to \$2,062,807, which is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the new landfill site were acquired as of June 30, 2013. In addition, no amount was expended to close and monitor the previous landfill site. These amounts would have been accrued in previous years. The liability for accrued closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

NOTE 9 - 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, along with other counties in the state, is insured under the State of South Carolina Insurance Reserve Fund, a public entity risk pool currently operating as a common risk management and insurance fund. The County pays annual premiums to the Insurance Reserve Fund for its general insurance coverage. The Insurance Reserve Fund is self-sustaining through member premiums and by purchases of commercial insurance coverage on a portion of its liabilities. The state accumulates assets to cover risks that its members incur in their normal operations. Specifically, the state assumes substantially all of the risk of the above.

The County continues to carry insurance for other risks of loss including workers compensation and employee health, dental, group life and accident insurance under various plans. For its employee's health and accident insurance coverage, the County participates in the State Health Plan and State Dental Plan with employee coverage being borne by the County. Employees can elect to have dependent coverage at their expense. In addition, employees can voluntarily choose to participate in a health management organizational plan, Partners (Cigna) with monthly premium amounts payable by the employees being \$152.14. The County pays the remainder of the monthly premium.

Workers' compensation is covered by a self-insured pool for counties in South Carolina and administered by the Administrator Companion Property and Casualty Insurance. For the fiscal years reflected below, settlements did not exceed the County's insurance coverage. During the current fiscal year there were no significant reductions in insurance coverage from the prior year. The following indicates claims versus premiums for the past five fiscal years:

<u>Year ending June 30,</u>	<u>Premiums</u>	<u>Paid Claims</u>
2013	\$ 915,823	\$ 508,358
2012	913,269	671,509
2011	909,090	393,977
2010	957,252	542,188
2009	1,062,580	767,794

NOTE 10 - EMPLOYEES' PENSION PLAN

Eligible employees of the County are participants in the South Carolina Retirement System (SCRS) and the South Carolina Police Officers Retirement System (PORS), both of which are cost-sharing multiple-employer defined benefit plans administered by the Retirement Division of the State Budget and Control Board. SCRS and PORS provide retirement and disability benefits, cost of living adjustments on an ad-hoc basis, life insurance benefits, and survivor benefits to plan members and beneficiaries. The Plan's

NOTE 10 - EMPLOYEES' PENSION PLAN (Continued)

provisions are established under Title 9 of the South Carolina Code of Laws. A Comprehensive Annual Financial Report containing financial statements and required supplementary information for the South Carolina Retirement System and the South Carolina Police Officers Retirement System are issued and publicly available by writing the South Carolina Retirement System, Post Office Box 11960, Columbia, South Carolina 29211-1960.

SCRS and PORS Class II plan members are required to contribute 7.00% of their annual covered salary for the year ended June 30, 2013. The County is required to contribute an actuarially determined rate. The current rates for the SCRS and PORS Class II are 10.45% and 11.90% of annual covered payroll, respectively. In addition to the preceding rates, participating employers contribute .15% and .2% of covered payroll to a group life insurance benefit for their SCRS and PORS participants, respectively. Additionally, participating employers contribute .2% of covered payroll to provide an accidental death benefit for their PORS participants. The contribution requirements of plan members and the County are established under Title 9 of the South Carolina Code of Laws. Required contributions were made at 100% and are summarized as follows:

Year ending June 30,	Employer SCRS	Employer PORS	Employee SCRS	Employee PORS
2013	\$ 2,175,456	\$ 1,529,757	\$ 1,434,651	\$ 869,326
2012	2,003,318	1,508,283	1,365,660	833,447
2011	1,989,810	1,365,738	1,377,397	769,931
2010	1,973,170	1,215,645	1,385,547	741,943
2009	1,993,010	1,196,058	1,394,523	729,988

Employees eligible for service retirement may participate in the Teacher and Retiree Incentive Program (TERI). TERI participants may retire and begin accumulating retirement benefits on a deferred basis without terminating employment for up to five years. Upon termination of employment or at the end of the TERI period, whichever is earlier, participants will begin receiving monthly service retirement benefits which will include any cost of living adjustments granted during the TERI period. Because participants are considered retired during the TERI period, they do not earn service credit, and are ineligible to receive group life insurance benefits or disability retirement benefits. Effective July 1, 2006, TERI participants who entered the program before July 1, 2005 do not have to contribute SCRS as long as they are covered under the TERI program; those who entered the program after June 30, 2005 do make SCRS contributions.

NOTE 11 – POSTEMPLOYMENT HEALTH CARE BENEFITS OTHER THAN PENSIONS***Plan Description***

Anderson County sponsors a defined benefit postemployment healthcare plan (the “OPEB Plan”) that provides medical coverage for retirees. County Council established and may amend the benefit and contribution requirements of plan members for the County’s OPEB Plan. These contributions are neither guaranteed nor mandatory. The County has retained the right to unilaterally modify its payments toward retiree health care benefits at any time. There is not a separate, audited GAAP-basis postemployment benefit plan report available.

The OPEB Plan provides employees with health reimbursement accounts (“HRAs”) that the employee may access upon retirement from the County to pay for any medical expense deemed allowable by the Internal Revenue Service, which may include payment for health insurance coverage at the retiree’s option.

NOTE 11 – POSTEMPLOYMENT HEALTH CARE BENEFITS OTHER THAN PENSIONS
(Continued)

Additionally, for two classes of participants, as discussed below, the County effectively subsidizes the retirees' purchase of health insurance under the County's OPEB Plan. This subsidy is created by the County charging the retirees the same healthcare premium that it pays for its active employees. The true healthcare costs for retirees are, on average, much greater than active employees' healthcare costs. Thus, if both groups pay the same healthcare premium, then retirees are paying less than they would if their premiums were calculated solely based on age adjusted premiums. Hence, the County is effectively subsidizing the retirees' healthcare insurance by not charging the retirees a higher premium based on their age adjusted premium.

The OPEB Plan has three different classes of participants as follows:

1. Retirees under age 65 as of December 31, 2008 – This is a frozen class that covers those retirees and/or their spouse who were retired and under age 65 as of December 31, 2008. No other employees will be able to retire and receive these benefits. For these participants, the County will fund HRAs in an amount equal to or greater than the retiree health insurance benefits due the participant under the OPEB Plan that was in effect as of December 31, 2008. The HRAs are eligible for use by retiree, spouse and dependents until the death of retiree. Additionally, the County agrees to effectively subsidize the retirees' healthcare insurance premiums by charging them a lower rate than the true cost of their insurance.
2. Retirees over age 65 as of December 31, 2008 – This is a frozen class that covers those retirees and/or their spouse who were retired and over age 65 as of December 31, 2008. No other employees will be able to retire and receive these benefits. For these participants, the County will fund HRAs in an amount equal to or greater than the retiree health insurance benefits due the participant under the OPEB Plan that was in effect as of December 31, 2008. The HRAs are eligible for use by retiree, spouse and dependents until the death of retiree. Additionally, the County agrees to effectively subsidize the retirees' healthcare insurance premiums by charging them a lower rate than the true cost of their insurance.
3. Active employees as of December 31, 2008 and those hired after that date – The County funds HRAs for these participants which can be accessed upon retirement assuming that the participant has met the eligibility requirements of being able to retire under the SCRS and having completed five years of service for those hired prior to January 1, 2009 and twelve years of full-time continuous service for those hired on or after January 1, 2009. Upon adoption of the current plan, the County agreed to fund each active employee's HRA for \$1,000 for each full year of active service for those employees as of December 31, 2008. No subsidy is provided to these participants for their retiree healthcare insurance premiums.

As of the latest valuation date, which was June 30, 2013, there were 856 covered participants; 121 members are retirees receiving benefits and 104 are fully eligible active participants.

Funding Policy

The County contributes a fixed dollar amount to each active employee's HRA. During the year ended June 30, 2013, each active employee received a contribution of \$400 to their HRA. The County anticipates not making a contribution to each active employee's HRA during the year ended June 30, 2014.

NOTE 11 – POSTEMPLOYMENT HEALTH CARE BENEFITS OTHER THAN PENSIONS
(Continued)

Annual OPEB Cost, Net OPEB Obligation (Asset), Funded Status, and Funding Progress

In accordance with the parameters of GASB Statement No. 45, the County is required to record an annual OPEB Plan cost (expense). The OPEB Plan cost (expense) is calculated based on the annual required contribution (“ARC”) of the employer, an actuarially determined amount. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year of providing the postemployment benefits discussed above and amortize any unfunded actuarial liabilities related to these benefits over a period not to exceed thirty years.

Annual OPEB Costs and Rollforward of Net OPEB Obligation

The annual OPEB Plan cost (expense) and the progression of the net OPEB Plan obligation for the most recent plan year (year ended June 30, 2013) was as follows:

Net OPEB Plan Obligation, Beginning of the Plan Year	\$ 1,783,126
One Year's Interest on the Net OPEB Obligation	71,325
ARC (Normal Cost Plus Any Amortization Payments)	855,008
Adjustment to Annual Required Contribution	(99,152)
Annual OPEB Cost	827,181
Contributions Made for the Plan Year	(559,425)
Increase in Net OPEB Plan Obligation	267,756
Net OPEB Plan Obligation, End of the Plan Year	\$ 2,050,882

The net OPEB Plan liability has been included in long-term liabilities in the County’s government-wide financial statements.

Schedule of Employer Contributions

Contributions made by the County during the year ended June 30, 2013 totaled \$559,425 through payment of covered participants’ explicit and implicit subsidized benefits. In addition to these contributions, the County also contributed \$804,664 to the participants’ HRA accounts during the year ended June 30, 2013. Because these HRA contributions were not made to irrevocable trusts, accounting principles do not allow these contributions to offset the County’s net OPEB Plan obligation.

Annual OPEB cost, percentage of annual OPEB cost funded to the OPEB Plan, and the net OPEB obligation for each of the three years ended June 30 is as follows:

Schedule of Employer Contributions			
Applicable to Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Funded	Net OPEB Obligation
June 30, 2013	\$ 827,181	67.63%	\$ 2,050,882
June 30, 2012	\$ 830,364	57.52%	\$ 1,783,126
June 30, 2011	\$ 816,013	74.31%	\$ 1,430,402

NOTE 11 – POSTEMPLOYMENT HEALTH CARE BENEFITS OTHER THAN PENSIONS
(Continued)

Schedule of Funding Progress

The schedule of funding progress provides trend information about whether the actuarial values of OPEB Plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. The schedule of funding progress for the OPEB Plan as of the latest actuarial valuation date is as follows:

Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Aggregate (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage Of covered Payroll ((b-a)/c)
6/30/2013	\$ -	\$ 6,073,394	\$ 6,073,394	0.00%	\$ 31,264,888	19.43%
6/30/202011	\$ -	\$ 8,529,015	\$ 8,529,015	0.00%	\$ 33,035,811	25.82%
7/1/2008	\$ -	\$ 8,513,954	\$ 8,513,954	0.00%	\$ 32,730,623	26.01%

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the OPEB Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive OPEB Plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following table summarizes the key actuarial assumptions and cost method:

NOTE 11 – POSTEMPLOYMENT HEALTH CARE BENEFITS OTHER THAN PENSIONS
(Continued)

Actuarial Valuation Date:	June 30, 2013
Actuarial Cost Method:	Projected Unit Credit
Amortization Method:	Level Dollar Method
Amortization Period:	30 Years
Actuarial Assumptions:	
	Inflation rates are based on the rates used for the June 30, 2012 Actuarial Valuation of the State of South Carolina Retiree Health Care Plan
Inflation Rate:	
Investment Rate of Return:	4.0% annual return net of both administrative and investment related expenses
Projected Salary Increases:	Not applicable to Plan
Post-retirement Benefit Increases:	Subject to County Council appropriation annually
Health Cost Trend:	
	The medical trend rates are based on the rates used for the June 30, 2012 Actuarial Valuation of the State of South Carolina Retiree Health Care Plan
Coverage Elections:	100% of eligible retirees will elect coverage and 25% of those will elect to cover the spouse
Active Participant Marriage Assumption:	80% of all active employees are assumed to be married with female spouses assumed to be 3 years younger.
Mortality Table:	July 1, 2012 SC OPEB Valuation
Implicit Subsidy:	The difference between the estimated age-related premiums versus the blended premium the employer charges

The OPEB Plan's unfunded actuarial accrued liability is being amortized as a level dollar amount on an open basis over a 30-year period.

NOTE 12 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time County employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in trust for the exclusive benefit of participating employees and are not accessible by the County or its creditors.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

The County is, from time to time, a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of such of these matters as are presently known to him will not have a material adverse effect on the financial condition of the County.

The construction work in process amounts in Note 6 relate to engineering, legal and other pre-construction costs. Construction commitments at June 30, 2013 totaled approximately \$3,200,000.

NOTE 14 - COMPONENT UNIT INFORMATION

In conformity with GAAP, the financial statements of the component unit have been included in the financial reporting entity. The Anderson County Library System (the "Library") is discretely presented on the financial statements and the following is the associated note disclosure.

NOTE 14 - COMPONENT UNIT INFORMATION (Continued)

Cash and cash equivalents of the Library consist of petty cash as well as cash in various banks and investments accounts. Cash equivalents are defined as short term, highly liquid investments that are both readily convertible to cash and are within three months of maturity when purchased.

A. Deposits and Investments***Deposits***

Custodial Credit Risk for Deposits: Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Library's deposits might not be recovered. The Library does not have a deposit policy for custodial credit risk but follows the investment policy statutes of the State of South Carolina.

As of June 30, 2013, the carrying amount of the Library's deposits was \$2,418,022 and the bank balance was \$2,552,690. From time to time, the bank balance may exceed amounts covered by federal depository insurance. As of June 30, 2013, all of the Library's deposits were covered by federal depository insurance or collateral held in the pledging financial institution's trust department in the Library's name. Petty cash of \$1,870 was kept on hand at the Library premises as of June 30, 2013.

B. Capital Assets

Capital asset activity for the Library for the year ended June 30, 2013, follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Non-Depreciable:				
Art Work	\$ 74,819	\$ -	\$ -	\$ 74,819
Total Capital Assets, Non-Depreciable	74,819	-	-	74,819
Capital Assets, Depreciable:				
Buildings and Improvements	378,371	-	-	378,371
Equipment	397,199	32,599	-	429,798
Furniture and Fixtures	396,080	-	-	396,080
Vehicles	258,968	19,253	-	278,221
Books	2,772,185	521,476	(221,690)	3,071,971
Total Capital Assets, Depreciable	4,202,803	573,328	(221,690)	4,554,441
Less: Accumulated Depreciation for:				
Buildings and Improvements	(166,255)	(15,881)	-	(182,136)
Equipment	(308,799)	(35,593)	-	(344,392)
Furniture and Fixtures	(331,612)	(26,947)	-	(358,559)
Vehicles	(244,683)	(9,278)	-	(253,961)
Books	(1,960,927)	(544,678)	221,690	(2,283,915)
Total Accumulated Depreciation	(3,012,276)	(632,377)	221,690	(3,422,963)
Total Capital Assets, Depreciable, Net	1,190,527	(59,049)	-	1,131,478
Total Governmental Activities Capital Assets, Net	\$ 1,265,346	\$ (59,049)	\$ -	\$ 1,206,297

Certain capital assets used by the Library, including land and building comprising the main branch, were funded by Anderson County and therefore are included in the County's capital assets.

C. Long-Term Obligations

The following is a summary of changes in Library long-term obligations for the year ended June 30, 2013:

NOTE 14 - COMPONENT UNIT INFORMATION (Continued)

<u>Long-Term Obligations</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Net OPEB Liability	\$ 41,452	78,361	69,719	50,094	-
Compensated Absences	180,685	143,869	134,095	190,459	136,770
Total Governmental Activities	<u>\$ 243,786</u>	<u>\$ 222,230</u>	<u>\$ 203,814</u>	<u>\$ 240,553</u>	<u>\$ 136,770</u>

General Fund resources typically have been used in prior years to liquidate the compensated absences payable.

D. Operating Leases

The Library rents one branch under an operating lease that expires in August 2014 with monthly rental payments of \$1,800. The Library rents another branch under an operation lease that expires in July 2014 with monthly rental payments of \$1,350 plus property taxes. The lease includes one additional five-year option. The Library rents another branch under month-to-month lease terms with total monthly rental payments of \$400.

Total lease expense for all the branches for the year ended June 30, 2013 was approximately \$44,000.

The Library leases copiers at various branches. One lease term is for 60 months, commencing on August 1, 2008 and ending on July 31, 2013, with monthly rental payments of \$1,254, plus applicable taxes. Another lease term is for 60 months, commencing on May 1, 2010 and ending on April 30, 2015, with monthly rental payments of \$158, plus applicable taxes. Total lease expense for the year ended June 30, 2013 for copiers was approximately \$28,000.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Branch Locations</u>	<u>Copiers</u>	<u>Totals</u>
2014	\$ 22,950	\$ 3,318	\$ 26,268
2015	3,600	1,738	5,338
Totals	<u>\$ 26,550</u>	<u>\$ 5,056</u>	<u>\$ 31,606</u>

One local historical society provides facilities for Honea Path branch without charge to the Library.

***REQUIRED
SUPPLEMENTARY
INFORMATION***

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND REVENUES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2013

	Budget			Variance favorable (unfavorable)
	Original	Final	Actual	
TAXES				
Property taxes and fee in lieu of taxes	\$ 41,675,980	\$ 41,675,980	\$ 40,771,833	\$ (904,147)
Total taxes	41,675,980	41,675,980	40,771,833	(904,147)
COUNTY OFFICES				
Clerk of Court	200,000	200,000	201,645	1,645
Family Court	530,000	530,000	489,219	(40,781)
Register of Deeds	775,000	775,000	907,018	132,018
Judge of Probate	365,000	365,000	421,646	56,646
Master in Equity	475,000	475,000	580,041	105,041
Sheriff	40,000	40,000	36,729	(3,271)
Magistrate	1,160,000	1,160,000	1,047,021	(112,979)
Animal Shelter	110,000	110,000	102,180	(7,820)
Building Standards	538,700	538,700	614,091	75,391
Mobile Home Permits	25,000	25,000	17,598	(7,402)
Vital Statistics	55,000	55,000	51,349	(3,651)
Technical Services	-	-	633	633
Civic Center	263,700	263,700	202,249	(61,451)
Sports Complex	56,000	56,000	41,851	(14,149)
Amphitheatre	8,250	8,250	5,842	(2,408)
Miscellaneous	369,000	369,000	411,876	42,876
Total county offices	4,970,650	4,970,650	5,130,988	160,338
INTERGOVERNMENTAL				
State shared taxes	6,680,685	6,680,685	6,881,541	200,856
Election commission	115,260	115,260	96,150	(19,110)
Veteran affair	7,000	7,000	7,006	6
Department of Social Services	200,000	200,000	160,767	(39,233)
Public service employment	7,875	7,875	7,875	-
Health and environmental	10,000	10,000	3,608	(6,392)
Merchant inventory	273,260	273,260	273,259	(1)
Homestead exemption	1,940,000	1,940,000	2,112,144	172,144
Flood Control	100,000	100,000	97,043	(2,957)
Oconee County reimbursement	79,605	79,605	43,550	(36,055)
Miscellaneous	115,000	115,000	165,524	50,524
Total intergovernmental	9,528,685	9,528,685	9,848,467	319,782
OTHER				
Investment income	90,000	90,000	34,396	(55,604)
Cablevision franchise fee	1,000,000	1,000,000	1,185,617	185,617
Rent	42,000	42,000	54,878	12,878
Local Contributions	619,755	619,755	619,752	(3)
Total other	1,751,755	1,751,755	1,894,643	142,888
OTHER FINANCING SOURCES				
Transfers in	1,324,720	1,324,720	332,374	(992,346)
	1,324,720	1,324,720	332,374	(992,346)
	\$ 59,251,790	\$ 59,251,790	\$ 57,978,305	\$ (1,273,485)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2013

	Budget			Variance
	Original	Final	Actual	with Final Budget
GENERAL GOVERNMENT				
County council				
Personal services	\$ 221,610	\$ 221,163	\$ 208,173	\$ 12,990
Operating expenses	28,610	29,057	24,131	4,926
Contractual	49,400	49,400	27,645	21,755
Capital outlay	-	10,837	9,100	1,737
	<u>299,620</u>	<u>310,457</u>	<u>269,049</u>	<u>41,408</u>
Delegation				
Personal services	64,695	64,695	63,477	1,218
Operating expenses	2,900	2,900	1,432	1,468
Contractual	2,200	2,200	2,085	115
	<u>69,795</u>	<u>69,795</u>	<u>66,994</u>	<u>2,801</u>
County administrator				
Personal services	454,345	454,345	443,695	10,650
Operating expenses	33,435	33,435	21,682	11,753
Contractual	12,300	12,300	9,426	2,874
Capital outlay	-	1,166	1,166	-
	<u>500,080</u>	<u>501,246</u>	<u>475,969</u>	<u>25,277</u>
County attorney				
Contractual	575,000	775,000	761,495	13,505
	<u>575,000</u>	<u>775,000</u>	<u>761,495</u>	<u>13,505</u>
Human resources				
Personal services	296,930	296,940	290,815	6,125
Operating expenses	7,540	7,540	3,938	3,602
Contractual	10,200	10,200	8,880	1,320
Capital outlay	1,800	1,800	1,800	-
	<u>316,470</u>	<u>316,480</u>	<u>305,433</u>	<u>11,047</u>
County memberships				
Operating expenses	5,500	5,500	3,936	1,564
Contractual	99,065	99,065	99,061	4
	<u>104,565</u>	<u>104,565</u>	<u>102,997</u>	<u>1,568</u>
Building maintenance				
Personal services	766,135	754,100	693,647	60,453
Operating expenses	1,099,550	1,104,328	1,056,135	48,193
Contractual	227,600	227,600	166,589	61,011
Capital outlay	28,700	28,700	-	28,700
	<u>2,121,985</u>	<u>2,114,728</u>	<u>1,916,371</u>	<u>198,357</u>
Auditor				
Personal services	464,840	464,840	445,214	19,626
Operating expenses	23,450	24,050	20,620	3,430
Contractual	4,145	3,545	2,986	559
	<u>492,435</u>	<u>492,435</u>	<u>468,820</u>	<u>23,615</u>
Treasurer				
Personal services	792,005	793,405	779,418	13,987
Operating expenses	237,945	237,232	237,232	-
Contractual	8,900	8,213	7,890	323
	<u>1,038,850</u>	<u>1,038,850</u>	<u>1,024,540</u>	<u>14,310</u>
Finance department				
Personal services	688,040	688,040	671,480	16,560
Operating expenses	28,350	31,575	26,894	4,681
Contractual	60,375	56,465	43,891	12,574
	<u>776,765</u>	<u>776,080</u>	<u>742,265</u>	<u>33,815</u>
Assessor				
Personal services	1,328,055	1,328,055	1,298,736	29,319
Operating expenses	97,520	97,520	83,286	14,234
Contractual	46,200	46,200	45,278	922
Capital outlay	24,000	24,000	-	24,000
	<u>1,495,775</u>	<u>1,495,775</u>	<u>1,427,300</u>	<u>68,475</u>
Geographical information services				
Personal services	155,700	133,900	92,008	41,892
Operating expenses	26,980	26,980	19,697	7,283
Contractual	28,000	28,000	27,050	950
	<u>210,680</u>	<u>188,880</u>	<u>138,755</u>	<u>50,125</u>
Board of tax assessment & appeals				
Contractual	5,000	5,000	-	5,000
	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
GENERAL GOVERNMENT, Continued				
Grants, research, and special projects				
Personal services	163,785	163,785	185,389	(21,604)
Operating expenses	9,115	9,115	6,764	2,351
Contractual	3,000	3,000	2,337	663
	<u>175,900</u>	<u>175,900</u>	<u>194,490</u>	<u>(18,590)</u>
Clerk of court				
Personal services	437,160	439,060	429,079	9,981
Operating expenses	117,575	117,575	113,999	3,576
Contractual	13,000	13,000	10,400	2,600
	<u>567,735</u>	<u>569,635</u>	<u>553,478</u>	<u>16,157</u>
Probate judge				
Personal services	452,935	452,635	439,380	13,255
Operating expenses	17,100	17,400	16,338	1,062
Contractual	3,400	3,400	2,045	1,355
	<u>473,435</u>	<u>473,435</u>	<u>457,763</u>	<u>15,672</u>
Master-in-equity				
Personal services	277,830	277,830	276,355	1,475
Operating expenses	2,235	2,720	2,364	356
Contractual	2,450	2,450	2,347	103
	<u>282,515</u>	<u>283,000</u>	<u>281,066</u>	<u>1,934</u>
Magistrate				
Personal services	1,786,405	1,786,405	1,758,958	27,447
Operating expenses	108,500	108,500	85,999	22,501
Contractual	9,500	9,500	8,221	1,279
	<u>1,904,405</u>	<u>1,904,405</u>	<u>1,853,178</u>	<u>51,227</u>
Register of deeds				
Personal services	439,320	439,320	418,611	20,709
Operating expenses	27,925	27,925	23,332	4,593
Contractual	38,500	38,500	28,110	10,390
	<u>505,745</u>	<u>505,745</u>	<u>470,053</u>	<u>35,692</u>
Planning and community development				
Personal services	251,775	251,775	243,845	7,930
Operating expenses	15,945	16,124	11,607	4,517
Contractual	7,500	7,771	7,771	-
	<u>275,220</u>	<u>275,670</u>	<u>263,223</u>	<u>12,447</u>
Development standards				
Personal services	234,320	235,820	232,487	3,333
Operating expenses	14,440	12,940	10,208	2,732
	<u>248,760</u>	<u>248,760</u>	<u>242,695</u>	<u>6,065</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2013

	Budget			Variance with Final Budget
	Original	Final	Actual	
GENERAL GOVERNMENT, Continued				
Registration & election				
Personal services	395,830	396,930	384,106	12,824
Operating expenses	68,545	68,695	50,994	17,701
Contractual	47,025	47,025	44,001	3,024
	511,400	512,650	479,101	33,549
Registration & election - poll work				
Personnel services	122,085	120,335	79,869	40,466
Operating expenses	3,475	3,475	2,391	1,084
	125,560	123,810	82,260	41,550
Purchasing				
Personal services	359,110	358,595	353,445	5,150
Operating expenses	235,345	243,595	241,207	2,388
Contractual	15,200	13,950	13,881	69
	609,655	616,140	608,533	7,607
Information technology				
Personal services	853,150	838,075	757,981	80,094
Operating expenses	228,530	229,024	227,992	1,032
Contractual	174,800	174,306	173,627	679
Capital Outlay	134,050	133,384	66,868	66,516
	1,390,530	1,374,789	1,226,468	148,321
Employee benefits				
Personal services	1,000,800	1,000,800	769,167	231,633
	1,000,800	1,000,800	769,167	231,633
Lump sum appropriations				
Innovate Anderson	40,000	40,000	40,000	-
Human relation council	335	335	335	-
Public defender	75,740	75,740	75,740	-
Solicitor	1,400,680	1,400,680	1,400,680	-
Solicitor	105,000	105,000	105,000	-
	1,621,755	1,621,755	1,621,755	-
Contingency				
Operating expenses	1,000,000	800,000	-	800,000
	1,000,000	800,000	-	800,000
Family court				
Personal services	178,445	178,445	148,728	29,717
Operating expenses	2,700	2,700	2,006	694
Contractual	-	-	-	-
	181,145	181,145	150,734	30,411
Total general government	18,881,580	18,856,930	16,953,952	1,902,978
PUBLIC SAFETY				
Coroner				
Personal services	235,985	235,985	217,649	18,336
Operating expenses	37,030	35,889	28,349	7,540
Contractual	114,500	115,641	102,812	12,829
Capital Outlay	3,000	3,000	-	3,000
	390,515	390,515	348,810	41,705
Emergency services				
Personal services	356,375	354,375	341,593	12,782
Operating expenses	184,835	186,835	177,892	8,943
Contractual	7,380	7,380	7,251	129
	548,590	548,590	526,736	21,854
Communications				
Personal services	3,161,330	3,082,375	2,776,483	305,892
Operating expenses	137,355	196,310	152,657	43,653
Contractual	-	-	-	-
	3,298,685	3,278,685	2,929,140	349,545

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2013

	Budget			Variance
	Original	Final	Actual	with Final Budget
PUBLIC SAFETY, Continued				
Technical services				
Personal services	300,610	300,610	287,311	13,299
Operating expenses	145,055	145,055	129,041	16,014
Contractual	28,000	28,000	23,202	4,798
	<u>473,665</u>	<u>473,665</u>	<u>439,554</u>	<u>34,111</u>
Detention center				
Personal services	3,936,235	3,834,548	3,731,001	103,547
Operating expenses	1,433,150	1,385,746	1,311,489	74,257
Contractual	150,500	305,009	244,093	60,916
	<u>5,519,885</u>	<u>5,525,303</u>	<u>5,286,583</u>	<u>238,720</u>
Detention center - drug lab				
Personal services	158,250	158,250	156,227	2,023
Operating expenses	63,405	67,905	50,687	17,218
Contractual	49,100	52,600	50,266	2,334
Capital outlay	-	-	(2,474)	2,474
	<u>270,755</u>	<u>278,755</u>	<u>254,706</u>	<u>24,049</u>
Sheriff				
Personal services	12,261,270	12,254,870	12,011,131	243,739
Operating expenses	2,903,235	2,889,817	2,726,869	162,948
Contractual	165,200	165,200	112,516	52,684
Capital outlay	-	-	(3,665)	3,665
	<u>15,329,705</u>	<u>15,309,887</u>	<u>14,846,851</u>	<u>463,036</u>
Sheriff - support services				
Personal services	1,039,420	1,059,420	1,052,875	6,545
Operating expenses	159,355	158,970	150,594	8,376
Contractual	2,500	2,885	2,553	332
	<u>1,201,275</u>	<u>1,221,275</u>	<u>1,206,022</u>	<u>15,253</u>
Building & Codes				
Personal services	691,645	691,645	676,579	15,066
Operating expenses	57,350	57,350	49,355	7,995
Contractual	150,000	150,000	124,673	25,327
	<u>898,995</u>	<u>898,995</u>	<u>850,607</u>	<u>48,388</u>
Lump Sum Appropriations				
Foothills alliance	18,900	18,900	18,900	-
Safe harbor	6,300	6,300	6,300	-
	<u>25,200</u>	<u>25,200</u>	<u>25,200</u>	<u>-</u>
Total public safety	<u>27,957,270</u>	<u>27,950,870</u>	<u>26,714,209</u>	<u>1,236,661</u>
HIGHWAYS AND STREETS				
Roads and bridges				
Personal services	3,603,305	3,603,305	3,232,751	370,554
Operating expenses	2,295,350	2,295,350	1,740,627	554,723
Contractual	174,540	174,540	157,196	17,344
Capital outlay	300,650	291,269	-	291,269
	<u>6,373,845</u>	<u>6,364,464</u>	<u>5,130,574</u>	<u>1,233,890</u>
Transportation administration				
Personal services	356,460	356,460	349,914	6,546
Operating expenses	34,945	34,945	15,473	19,472
Contractual	3,600	3,600	1,848	1,752
	<u>395,005</u>	<u>395,005</u>	<u>367,235</u>	<u>27,770</u>
Fleet services				
Personal services	90,590	90,590	162,328	(71,738)
Operating expenses	(169,485)	(175,591)	(199,683)	24,092
Contractual	19,000	25,106	42,664	(17,558)
	<u>(59,895)</u>	<u>(59,895)</u>	<u>5,309</u>	<u>(65,204)</u>
County council paving				
Operating expenses	865,060	830,060	359,630	470,430
	<u>865,060</u>	<u>830,060</u>	<u>359,630</u>	<u>470,430</u>
Total highway and streets	<u>7,574,015</u>	<u>7,529,634</u>	<u>5,862,748</u>	<u>1,666,886</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
ECONOMIC DEVELOPMENT				
Economic development				
Personal services	361,960	361,960	343,345	18,615
Operating expenses	47,835	47,835	24,875	22,960
Contractual	87,500	87,500	79,155	8,345
Total economic development	<u>497,295</u>	<u>497,295</u>	<u>447,375</u>	<u>49,920</u>
HEALTH AND WELFARE				
Animal shelter				
Personal services	711,025	732,825	715,578	17,247
Operating expenses	324,685	322,185	313,678	8,507
Contractual	8,000	10,500	7,367	3,133
	<u>1,043,710</u>	<u>1,065,510</u>	<u>1,036,623</u>	<u>28,887</u>
Department of Social Services				
Operating expenses	109,150	112,450	110,962	1,488
	<u>109,150</u>	<u>112,450</u>	<u>110,962</u>	<u>1,488</u>
Health Department				
Personal services	17,740	17,740	15,090	2,650
Operating expenses	156,760	158,760	148,202	10,558
Contractual	23,000	21,000	17,586	3,414
	<u>197,500</u>	<u>197,500</u>	<u>180,878</u>	<u>16,622</u>
Veterans Affairs				
Personal services	183,305	183,305	180,043	3,262
Operating expenses	18,755	18,755	9,144	9,611
Contractual	1,900	1,900	1,785	115
	<u>203,960</u>	<u>203,960</u>	<u>190,972</u>	<u>12,988</u>
Lump Sum Appropriations				
Anderson/Oconee Speech and Hearing	2,620	2,620	2,620	-
Anderson/Oconee Behavioral Health	8,000	8,000	8,000	-
Calvary Home for Children	5,000	5,000	5,000	-
Clemson Extension	38,000	38,000	38,000	-
Senior Solutions	10,910	10,910	10,910	-
Disabilities and Special Needs	21,825	21,825	21,825	-
Haven of Rest	485	485	485	-
Low Cost Spay/Neuter	75,000	75,000	72,745	2,255
Meals on Wheels	19,400	19,400	19,400	-
SC Dept of Mental Health	52,780	52,780	52,780	-
New Foundations	16,365	16,365	16,365	-
Indigent Health Care	329,490	329,490	329,488	2
	<u>579,875</u>	<u>579,875</u>	<u>577,618</u>	<u>2,257</u>
Total health and welfare	<u>2,134,195</u>	<u>2,159,295</u>	<u>2,097,053</u>	<u>62,242</u>
CULTURE AND RECREATION				
Museum				
Personal services	185,445	186,580	180,906	5,674
Operating expenses	11,380	12,035	10,887	1,148
Contractual	8,300	7,218	6,297	921
	<u>205,125</u>	<u>205,833</u>	<u>198,090</u>	<u>7,743</u>
Parks and recreation				
Personal services	135,740	146,745	144,789	1,956
Operating expenses	21,250	25,850	25,662	188
Contractual	27,500	24,760	24,682	78
	<u>184,490</u>	<u>197,355</u>	<u>195,133</u>	<u>2,222</u>
Special populations				
Personal services	82,735	82,735	79,438	3,297
Operating expenses	8,815	8,815	8,045	770
	<u>91,550</u>	<u>91,550</u>	<u>87,483</u>	<u>4,067</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
SCHEDULE OF GENERAL FUND EXPENDITURES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2013

	Budget			Variance with Final Budget
	Original	Final	Actual	
CULTURE AND RECREATION, Continued				
Senior citizens				
Personal services	42,235	41,245	39,996	1,249
Operating expenses	22,635	23,507	23,454	53
Contractual	3,600	3,218	2,988	230
	<u>68,470</u>	<u>67,970</u>	<u>66,438</u>	<u>1,532</u>
PRT division				
Personal services	106,795	106,697	103,682	3,015
Operating expenses	3,860	3,776	3,292	484
	<u>110,655</u>	<u>110,473</u>	<u>106,974</u>	<u>3,499</u>
County council recreation				
Operating expenses	242,360	200,447	156,371	44,076
	<u>242,360</u>	<u>200,447</u>	<u>156,371</u>	<u>44,076</u>
Civic Center				
Personal services	261,275	274,592	270,341	4,251
Operating expenses	262,810	249,762	233,023	16,739
Contractual	33,650	33,740	17,381	16,359
Capital	-	9,599	-	9,599
	<u>557,735</u>	<u>567,693</u>	<u>520,745</u>	<u>46,948</u>
Sports Center				
Personal services	163,135	156,491	156,219	272
Operating expenses	128,950	126,416	116,760	9,656
Contractual	21,500	20,760	16,171	4,589
	<u>313,585</u>	<u>303,667</u>	<u>289,150</u>	<u>14,517</u>
Lump Sum Appropriations				
Anderson County Arts Council	2,840	2,840	2,840	-
Belton Farmer's Market	1,275	1,275	1,275	-
Soil and Water	900	900	900	-
Pendleton Historic Association	3,825	3,825	3,825	-
SC Upper Piedmont Heritage	12,220	12,220	12,220	-
YMCA	3,490	3,490	3,490	-
	<u>24,550</u>	<u>24,550</u>	<u>24,550</u>	<u>-</u>
Total culture and recreation	<u>1,798,520</u>	<u>1,769,538</u>	<u>1,644,934</u>	<u>124,604</u>
Capital Outlay	-	-	752,247	(752,247)
Total expenditures	<u>58,842,875</u>	<u>58,763,562</u>	<u>54,472,518</u>	<u>4,291,044</u>
OTHER FINANCING USES				
Transfers out	1,594,895	1,674,208	2,449,841	(775,633)
Total expenditures and other financing uses	<u>\$ 60,437,770</u>	<u>\$ 60,437,770</u>	<u>\$ 56,922,359</u>	<u>\$ 3,515,411</u>

ANDERSON COUNTY, SOUTH CAROLINA
OTHER POSTEMPLOYMENT BENEFIT PLAN - DEFINED BENEFIT HEALTHCARE PLAN
SCHEDULES OF EMPLOYER CONTRIBUTIONS AND FUNDING PROGRESS
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-3

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Applicable to Fiscal Year Ending	Annual Required Contribution	Percentage of Annual Required Contribution Funded	Net OPEB Obligation (Asset)
June 30, 2013	\$ 855,008	67.63%	\$ 2,050,882
June 30, 2012	\$ 852,687	57.52%	\$ 1,783,126
June 30, 2011	\$ 835,063	72.61%	\$ 1,430,402

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Unprojected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage Of Covered Payroll ((b-a)/c)
June 30, 2013	\$ -	\$ 6,073,394	\$ 6,073,394	0%	\$ 31,264,888	19.43%
June 30, 2011	\$ -	\$ 8,529,015	\$ 8,529,015	0%	\$ 33,035,811	25.82%
July 1, 2008	\$ -	\$ 8,513,954	\$ 8,513,954	0%	\$ 32,730,623	26.01%

***SUPPLEMENTARY
INFORMATION***

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Services Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and investment	\$ 11,035,448	\$ 1,085,082	\$ 2,295,397	\$ 14,415,927
Cash and investment, restricted	-	-	1,627,150	1,627,150
Receivables:				
Taxes - Net	562,130	209,412	43,658	815,200
Intergovernmental	1,772,944	-	-	1,772,944
Other	457,450	5,537	5,477	468,464
Due from other funds	<u>471,959</u>	<u>31,316</u>	<u>1,967</u>	<u>505,242</u>
Total assets	<u>\$ 14,299,931</u>	<u>\$ 1,331,347</u>	<u>\$ 3,973,649</u>	<u>\$ 19,604,927</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 2,404,491	\$ 9,623	\$ 210,971	\$ 2,625,085
Accrued expenses	82,024	-	-	82,024
Due to other funds	297,398	-	-	297,398
Due to other governments	30,283	-	-	30,283
Deferred revenue - Property taxes	481,958	183,812	40,177	705,947
Unearned revenue	<u>737,595</u>	<u>-</u>	<u>-</u>	<u>737,595</u>
Total liabilities	<u>4,033,749</u>	<u>193,435</u>	<u>251,148</u>	<u>4,478,332</u>
FUND BALANCES				
Restricted	10,592,816	1,137,912	3,725,165	15,455,893
Unassigned (deficit)	<u>(326,634)</u>	<u>-</u>	<u>(2,664)</u>	<u>(329,298)</u>
Total fund balances	<u>10,266,182</u>	<u>1,137,912</u>	<u>3,722,501</u>	<u>15,126,595</u>
Total liabilities and fund balances	<u>\$ 14,299,931</u>	<u>\$ 1,331,347</u>	<u>\$ 3,973,649</u>	<u>\$ 19,604,927</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Services Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Property taxes and fee in lieu of taxes	\$ 10,834,672	\$ 3,754,532	\$ 2,387,967	\$ 16,977,171
County offices	1,367,636	-	-	1,367,636
Intergovernmental	14,849,141	261,681	1,363,214	16,474,036
Interest	1,021	34	340	1,395
Other	2,344,621	149,277	5,000	2,498,898
Total revenues	<u>29,397,091</u>	<u>4,165,524</u>	<u>3,756,521</u>	<u>37,319,136</u>
EXPENDITURES				
County government administration	2,653,053	-	-	2,653,053
Public safety	6,276,705	-	-	6,276,705
Highway & streets	2,065,961	-	-	2,065,961
Economic development	4,940,698	-	146,251	5,086,949
Health & welfare	1,365,572	-	(5,000)	1,360,572
Culture & recreation	560,298	-	-	560,298
Education & training	7,062,113	-	-	7,062,113
Debt service:				
Principal retirement	-	6,343,264	-	6,343,264
Interest and fiscal charges	-	1,860,183	-	1,860,183
Capital Outlay	2,784,965	-	323,220	3,108,185
Total expenditures	<u>27,709,365</u>	<u>8,203,447</u>	<u>464,471</u>	<u>36,377,283</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,687,726</u>	<u>(4,037,923)</u>	<u>3,292,050</u>	<u>941,853</u>
Other financing sources (uses):				
Transfers in	1,111,724	3,593,797	185,626	4,891,147
Transfers out	(2,287,085)	-	(2,110,633)	(4,397,718)
Capital lease proceeds	-	6,997,000	-	6,997,000
Principal retirement	-	(6,686,463)	-	(6,686,463)
Total other financing sources (uses)	<u>(1,175,361)</u>	<u>3,904,334</u>	<u>(1,925,007)</u>	<u>803,966</u>
Net change in fund balances	512,365	(133,589)	1,367,043	1,745,819
Fund balances, July 1	<u>9,753,817</u>	<u>1,271,501</u>	<u>2,355,458</u>	<u>13,380,776</u>
Fund balances, June 30	<u>\$ 10,266,182</u>	<u>\$ 1,137,912</u>	<u>\$ 3,722,501</u>	<u>\$ 15,126,595</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	<u>Grants</u>	<u>Clerk of Court Bondsman</u>	<u>Energy Grant</u>	<u>Water Recreation</u>
ASSETS				
Cash and investment	\$ -	\$ 9,457	\$ -	\$ -
Receivables:				
Taxes - Net	7,544	-	-	-
Intergovernmental	399,240	2,140	-	111,553
Other	1,000	-	-	-
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 407,784</u>	<u>\$ 11,597</u>	<u>\$ -</u>	<u>\$ 111,553</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 381,295	\$ 545	\$ -	\$ 161,882
Accrued expenses	39,426	-	-	-
Due to other funds	-	-	-	-
Due to other governments	14,955	-	-	-
Deferred revenue	7,527	-	-	-
Unearned revenue	65,000	-	-	-
	<u>508,203</u>	<u>545</u>	<u>-</u>	<u>161,882</u>
Total liabilities	<u>508,203</u>	<u>545</u>	<u>-</u>	<u>161,882</u>
FUND BALANCES				
Restricted	-	11,052	-	-
Unassigned (deficit)	(100,419)	-	-	(50,329)
Total fund balance	<u>(100,419)</u>	<u>11,052</u>	<u>-</u>	<u>(50,329)</u>
Total liabilities and fund balances	<u>\$ 407,784</u>	<u>\$ 11,597</u>	<u>\$ -</u>	<u>\$ 111,553</u>

(Continued)

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013**

	SRO District 2	Public Defender	HOME Program	SRO District 1
ASSETS				
Cash and investment	\$ -	\$ 51,265	\$ 20,762	\$ -
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	-	-	20,011	-
Other	6,840	120,775	-	21,124
Due from other funds	-	-	72,668	-
	<u>-</u>	<u>-</u>	<u>72,668</u>	<u>-</u>
Total assets	<u>\$ 6,840</u>	<u>\$ 172,040</u>	<u>\$ 113,441</u>	<u>\$ 21,124</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 5,766	\$ 7,668	\$ 30,416	\$ 18,069
Accrued expenses	756	16,231	-	2,168
Due to other funds	-	-	-	-
Due to other governments	318	5,831	-	887
Deferred revenue	-	-	-	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>6,840</u>	<u>29,730</u>	<u>30,416</u>	<u>21,124</u>
FUND BALANCES				
Restricted	-	142,310	83,025	-
Unassigned (deficit)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>142,310</u>	<u>83,025</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 6,840</u>	<u>\$ 172,040</u>	<u>\$ 113,441</u>	<u>\$ 21,124</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	Assessor Mapping Project	Brownsfield Assessment	CDBG Rehab	KAB Palmetto Pride
ASSETS				
Cash and investment	\$ 20,841	\$ -	\$ -	\$ 5,000
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	-	379,127	112,441	-
Other	-	-	-	-
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 20,841</u>	<u>\$ 379,127</u>	<u>\$ 112,441</u>	<u>\$ 5,000</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ 379,127	\$ 142,140	\$ -
Accrued expenses	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>379,127</u>	<u>142,140</u>	<u>-</u>
FUND BALANCES				
Restricted	20,841	-	-	5,000
Unassigned (deficit)	-	-	(29,699)	-
Total fund balance	<u>20,841</u>	<u>-</u>	<u>(29,699)</u>	<u>5,000</u>
Total liabilities and fund balances	<u>\$ 20,841</u>	<u>\$ 379,127</u>	<u>\$ 112,441</u>	<u>\$ 5,000</u>

(Continued)

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013**

	SRO District 5	Transportation Committee	"C" Funds	Tri-County Tech
ASSETS				
Cash and investment	\$ -	\$ 2,217	\$ 2,914,993	\$ 304,276
Receivables:				
Taxes - Net	-	-	-	109,505
Intergovernmental	-	-	214,145	-
Other	34,451	-	-	2,623
Due from other funds	-	-	-	12,590
Total assets	\$ 34,451	\$ 2,217	\$ 3,129,138	\$ 428,994
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 29,315	\$ 160	\$ 49,883	\$ 321,111
Accrued expenses	3,644	-	-	-
Due to other funds	-	-	22,398	-
Due to other governments	1,492	-	-	-
Deferred revenue	-	-	-	97,392
Unearned revenue	-	-	-	-
Total liabilities	34,451	160	72,281	418,503
FUND BALANCES				
Restricted	-	2,057	3,056,857	10,491
Unassigned (deficit)	-	-	-	-
Total fund balance	-	2,057	3,056,857	10,491
Total liabilities and fund balances	\$ 34,451	\$ 2,217	\$ 3,129,138	\$ 428,994

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	Anderson County Library	SRO District 3	Title IV-D Family Court	Sheriff Incentive
ASSETS				
Cash and investment	\$ 177,119	\$ -	\$ -	\$ 63,110
Receivables:				
Taxes - Net	187,034	-	-	-
Intergovernmental	-	-	33,140	2,541
Other	6,314	8,300	-	-
Due from other funds	<u>249,485</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 619,952</u>	 <u>\$ 8,300</u>	 <u>\$ 33,140</u>	 <u>\$ 65,651</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 7,841	\$ 7,037	\$ 25,643	\$ 9,892
Accrued expenses	-	842	5,551	-
Due to other funds	-	-	-	-
Due to other governments	-	421	1,946	-
Deferred revenue	157,982	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>165,823</u>	<u>8,300</u>	<u>33,140</u>	<u>9,892</u>
FUND BALANCES				
Restricted	454,129	-	-	55,759
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>454,129</u>	<u>-</u>	<u>-</u>	<u>55,759</u>
 Total liabilities and fund balances	 <u>\$ 619,952</u>	 <u>\$ 8,300</u>	 <u>\$ 33,140</u>	 <u>\$ 65,651</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	<u>Transportation Grant</u>	<u>Victim Bill of Rights</u>	<u>Sheriff</u>	<u>Hazmat</u>
ASSETS				
Cash and investment	\$ -	\$ 48,856	\$ 1,299,072	\$ 87,320
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	164,398	13,598	-	-
Other	-	247	3,000	-
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 164,398</u>	<u>\$ 62,701</u>	<u>\$ 1,302,072</u>	<u>\$ 87,320</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 162,974	\$ 1,132	\$ 1,000	\$ 1,016
Accrued expenses	1,048	3,594	-	-
Due to other funds	-	-	-	-
Due to other governments	376	1,290	-	-
Deferred revenue	-	-	-	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>164,398</u>	<u>6,016</u>	<u>1,000</u>	<u>1,016</u>
FUND BALANCES				
Restricted	-	56,685	1,301,072	86,304
Unassigned (deficit)	-	-	-	-
Total fund balance	<u>-</u>	<u>56,685</u>	<u>1,301,072</u>	<u>86,304</u>
Total liabilities and fund balances	<u>\$ 164,398</u>	<u>\$ 62,701</u>	<u>\$ 1,302,072</u>	<u>\$ 87,320</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	FEMA	SRO District 4	Documentary Stamp	Detention Center Canteen
ASSETS				
Cash and investment	\$ -	\$ -	\$ 183,317	\$ 145,990
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	156,469	-	-	-
Other	-	9,894	-	-
Due from other funds	-	-	-	-
Total assets	\$ 156,469	\$ 9,894	\$ 183,317	\$ 145,990
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 194,935	\$ 8,819	\$ 106,414	\$ 7,644
Accrued expenses	-	760	-	-
Due to other funds	-	-	-	-
Due to other governments	-	315	-	-
Deferred revenue	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	194,935	9,894	106,414	7,644
FUND BALANCES				
Restricted	-	-	76,903	138,346
Unassigned (deficit)	(38,466)	-	-	-
Total fund balance	(38,466)	-	76,903	138,346
Total liabilities and fund balances	\$ 156,469	\$ 9,894	\$ 183,317	\$ 145,990

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	E-911	State Accommodations Tax	Infrastructure	County Accommodations Fee
ASSETS				
Cash and investment	\$ 1,603,287	\$ 198,617	\$ 917,501	\$ 633,694
Receivables:				
Taxes - Net	-	-	-	-
Intergovernmental	88,112	76,029	-	-
Other	91,803	-	84,538	59,742
Due from other funds	-	-	-	-
Total assets	\$ 1,783,202	\$ 274,646	\$ 1,002,039	\$ 693,436
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 109,446	\$ -	\$ 83,378	\$ 10,819
Accrued expenses	1,802	-	-	-
Due to other funds	-	-	-	275,000
Due to other governments	693	-	-	-
Deferred revenue	-	-	-	-
Unearned revenue	-	-	672,595	-
Total liabilities	111,941	-	755,973	285,819
FUND BALANCES				
Restricted	1,671,261	274,646	246,066	407,617
Unassigned (deficit)	-	-	-	-
Total fund balance	1,671,261	274,646	246,066	407,617
Total liabilities and fund balances	\$ 1,783,202	\$ 274,646	\$ 1,002,039	\$ 693,436

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	<u>PARD</u>	<u>Office of Justice Programs</u>	<u>Duke Power EPD</u>	<u>EMS</u>
ASSETS				
Cash and investment	\$ 2,917	\$ -	\$ 8,281	\$ 633,763
Receivables:				
Taxes - Net	-	-	-	166,697
Intergovernmental	-	-	-	-
Other	-	-	-	3,885
Due from other funds	-	-	-	123,299
 Total assets	 <u>\$ 2,917</u>	 <u>\$ -</u>	 <u>\$ 8,281</u>	 <u>\$ 927,644</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 2,917	\$ 107,721	\$ -	\$ 21,469
Accrued expenses	-	-	-	6,202
Due to other funds	-	-	-	-
Due to other governments	-	-	-	1,759
Deferred revenue	-	-	-	141,039
Unearned revenue	-	-	-	-
 Total liabilities	 <u>2,917</u>	 <u>107,721</u>	 <u>-</u>	 <u>170,469</u>
FUND BALANCES				
Restricted	-	-	8,281	757,175
Unassigned (deficit)	-	(107,721)	-	-
 Total fund balance	 <u>-</u>	 <u>(107,721)</u>	 <u>8,281</u>	 <u>757,175</u>
 Total liabilities and fund balances	 <u>\$ 2,917</u>	 <u>\$ -</u>	 <u>\$ 8,281</u>	 <u>\$ 927,644</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	<u>Animal Shelter</u>	<u>Sheriff Drug Fund</u>	<u>Palmetto 800 Reserve</u>	<u>Sheriff Non Drug Forfeiture</u>
ASSETS				
Cash and investment	\$ 72,386	\$ 704,296	\$ 909,048	\$ 16,444
Receivables:				
Taxes - Net	-	-	91,350	-
Intergovernmental	-	-	-	-
Other	-	-	2,914	-
Due from other funds	-	-	13,917	-
	<u>-</u>	<u>-</u>	<u>13,917</u>	<u>-</u>
 Total assets	 <u>\$ 72,386</u>	 <u>\$ 704,296</u>	 <u>\$ 1,017,229</u>	 <u>\$ 16,444</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 2,715	\$ 1,334	\$ 2,968	\$ -
Accrued expenses	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	-	78,018	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>2,715</u>	<u>1,334</u>	<u>80,986</u>	<u>-</u>
FUND BALANCES				
Restricted	69,671	702,962	936,243	16,444
Unassigned (deficit)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>69,671</u>	<u>702,962</u>	<u>936,243</u>	<u>16,444</u>
 Total liabilities and fund balances	 <u>\$ 72,386</u>	 <u>\$ 704,296</u>	 <u>\$ 1,017,229</u>	 <u>\$ 16,444</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	Low Cost Spay Neuter Clinic	Industry Appreciation	Total
ASSETS			
Cash and investment	\$ -	\$ 1,619	\$ 11,035,448
Receivables:			-
Taxes - Net	-	-	562,130
Intergovernmental	-	-	1,772,944
Other	-	-	457,450
Due from other funds	-	-	471,959
	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 1,619</u>	<u>\$ 14,299,931</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 2,404,491
Accrued expenses	-	-	82,024
Due to other funds	-	-	297,398
Due to other governments	-	-	30,283
Deferred revenue	-	-	481,958
Unearned revenue	-	-	737,595
Total liabilities	-	-	4,033,749
FUND BALANCES			
Restricted	-	1,619	10,592,816
Unassigned (deficit)	-	-	(326,634)
Total fund balance	-	1,619	10,266,182
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 1,619</u>	<u>\$ 14,299,931</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Grants			Clerk of Court Bondsman		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ 323	323	\$ -	\$ -	\$ -
County offices	-	-	-	-	4,640	4,640
Intergovernmental	13,725,000	5,165,698	(8,559,302)	-	-	-
Interest	-	-	-	-	-	-
Other	5,023,550	536,770	(4,486,780)	5,000	-	(5,000)
Total revenues	18,748,550	5,702,791	(13,045,759)	5,000	4,640	(360)
EXPENDITURES						
County government administration	2,288,550	-	2,288,550	13,000	4,553	8,447
Public safety	-	2,285	(2,285)	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	12,940,000	4,940,698	7,999,302	-	-	-
Health and welfare	600,000	310	599,690	-	-	-
Culture and recreation	2,500,000	65,030	2,434,970	-	-	-
Education and training	500,000	745,618	(245,618)	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	18,828,550	5,753,941	13,074,609	13,000	4,553	8,447
Excess (deficiency) of revenues over (under) expenditures	(80,000)	(51,150)	28,850	(8,000)	87	8,087
Other financing sources (uses):						
Transfers in	15,000	1,700	(13,300)	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	15,000	1,700	(13,300)	-	-	-
Net change in fund balances	\$ (65,000)	(49,450)	\$ 15,550	\$ (8,000)	87	\$ 8,087
Fund balances (deficits), beginning of year		(50,969)			10,965	
Fund balances (deficits), end of year		\$ (100,419)			\$ 11,052	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Energy Grant			Water Recreation		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	38,000	9,340	(28,660)	520,000	159,817	(360,183)
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	38,000	9,340	(28,660)	520,000	159,817	(360,183)
EXPENDITURES						
County government administration	38,000	9,340	28,660	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	520,000	-	520,000
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	159,672	(159,672)
Total expenditures	38,000	9,340	28,660	520,000	159,672	360,328
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	145	145
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	\$ -	-	\$ -	\$ -	145	\$ 145
Fund balances (deficits), beginning of year		-			(50,474)	
Fund balances (deficits), end of year		\$ -			\$ (50,329)	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	SRO District 2			Public Defender		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	-	-	490,645	639,899	149,254
Interest	-	-	-	-	-	-
Other	52,180	55,217	3,037	218,525	296,129	77,604
Total revenues	52,180	55,217	3,037	709,170	936,028	226,858
EXPENDITURES						
County government administration	-	-	-	1,038,070	1,057,998	(19,928)
Public safety	52,180	55,217	(3,037)	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	52,180	55,217	(3,037)	1,038,070	1,057,998	(19,928)
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(328,900)	(121,970)	206,930
Other financing sources (uses):						
Transfers in	-	-	-	328,900	328,900	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	328,900	328,900	-
Net change in fund balances	\$ -	-	\$ -	\$ -	206,930	\$ 206,930
Fund balances (deficits), beginning of year		-			(64,620)	
Fund balances (deficits), end of year		\$ -			\$ 142,310	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	HOME Program			SRO District 1		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	577,430	539,329	(38,101)	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	193,175	138,466	(54,709)
Total revenues	577,430	539,329	(38,101)	193,175	138,466	(54,709)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	193,175	138,466	54,709
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	676,865	611,372	65,493	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	676,865	611,372	65,493	193,175	138,466	54,709
Excess (deficiency) of revenues over (under) expenditures	(99,435)	(72,043)	27,392	-	-	-
Other financing sources (uses):						
Transfers in	99,435	72,668	(26,767)	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	99,435	72,668	(26,767)	-	-	-
Net change in fund balances	\$ -	625	\$ 625	\$ -	-	\$ -
Fund balances (deficits), beginning of year		82,400			-	
Fund balances (deficits), end of year		\$ 83,025			\$ -	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Assessor Mapping Project			Brownsfield Assessment		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	-	-	720,045	389,772	(330,273)
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	-	-	-	720,045	389,772	(330,273)
EXPENDITURES						
County government administration	22,000	-	22,000	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	800,045	387,978	412,067
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	22,000	-	22,000	800,045	387,978	412,067
Excess (deficiency) of revenues over (under) expenditures	(22,000)	-	22,000	(80,000)	1,794	81,794
Other financing sources (uses):						
Transfers in	-	-	-	80,000	-	(80,000)
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	80,000	-	(80,000)
Net change in fund balances	\$ (22,000)	-	\$ 22,000	\$ -	1,794	\$ 1,794
Fund balances (deficits), beginning of year		20,841			(1,794)	
Fund balances (deficits), end of year		\$ 20,841			\$ -	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	CDBG Rehab			KAB Palmetto Pride		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	500,000	280,787	(219,213)	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	13,000	4,500	(8,500)
Total revenues	500,000	280,787	(219,213)	13,000	4,500	(8,500)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	13,000	4,802	8,198
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	500,000	310,486	189,514	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	500,000	310,486	189,514	13,000	4,802	8,198
Excess (deficiency) of revenues over (under) expenditures	-	(29,699)	(29,699)	-	(302)	(302)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	\$ -	(29,699)	\$ (29,699)	\$ -	(302)	\$ (302)
Fund balances (deficits), beginning of year		-			5,302	
Fund balances (deficits), end of year		\$ (29,699)			\$ 5,000	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	SRO District 5			Transportation Committee		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	256,245	220,555	(35,690)	-	-	-
Total revenues	256,245	220,555	(35,690)	-	-	-
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	256,245	220,555	35,690	-	-	-
Highways and streets	-	-	-	2,300	1,184	1,116
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	256,245	220,555	35,690	2,300	1,184	1,116
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(2,300)	(1,184)	1,116
Other financing sources (uses):						
Transfers in	-	-	-	2,000	2,000	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	2,000	2,000	-
Net change in fund balances	\$ -	\$ -	\$ -	\$ (300)	816	\$ 1,116
Fund balances (deficits), beginning of year					1,241	
Fund balances (deficits), end of year		\$ -			\$ 2,057	

(Continued)

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	"C" Funds			Tri-County Tech		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ 2,159,035	\$ 1,686,945	\$ (472,090)
County offices	-	-	-	-	-	-
Intergovernmental	3,700,000	3,122,152	(577,848)	130,630	101,569	(29,061)
Interest	14,000	202	(13,798)	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>3,714,000</u>	<u>3,122,354</u>	<u>(591,646)</u>	<u>2,289,665</u>	<u>1,788,514</u>	<u>(501,151)</u>
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	4,716,000	1,620,569	3,095,431	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	2,073,510	2,073,510	-
Capital outlay	-	308,273	(308,273)	-	-	-
Total expenditures	<u>4,716,000</u>	<u>1,928,842</u>	<u>2,787,158</u>	<u>2,073,510</u>	<u>2,073,510</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,002,000)</u>	<u>1,193,512</u>	<u>2,195,512</u>	<u>216,155</u>	<u>(284,996)</u>	<u>(501,151)</u>
Other financing sources (uses):						
Transfers in	-	-	-	174,630	282,138	107,508
Transfers out	(2,000)	(2,000)	-	-	-	-
Total other financing sources (uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>	<u>174,630</u>	<u>282,138</u>	<u>107,508</u>
Net change in fund balances	<u>\$ (1,004,000)</u>	<u>1,191,512</u>	<u>\$ 2,195,512</u>	<u>\$ 390,785</u>	<u>(2,858)</u>	<u>\$ (393,643)</u>
Fund balances (deficits), beginning of year		<u>1,865,345</u>			<u>13,349</u>	
Fund balances (deficits), end of year		<u>\$ 3,056,857</u>			<u>\$ 10,491</u>	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Anderson County Library			SRO District 3		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ 3,642,200	\$ 3,954,783	\$ 312,583	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	210,000	211,753	1,753	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	55,185	50,678	(4,507)
Total revenues	3,852,200	4,166,536	314,336	55,185	50,678	(4,507)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	55,185	50,678	4,507
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	4,242,985	4,242,985	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	4,242,985	4,242,985	-	55,185	50,678	4,507
Excess (deficiency) of revenues over (under) expenditures	(390,785)	(76,449)	314,336	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	\$ (390,785)	(76,449)	\$ 314,336	\$ -	-	\$ -
Fund balances (deficits), beginning of year		530,578			-	
Fund balances (deficits), end of year		\$ 454,129			\$ -	

(Continued)

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Title IV-D Family Court			Sheriff Incentive		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	473,000	470,257	(2,743)	45,000	39,204	(5,796)
Interest	-	-	-	-	6	6
Other	-	-	-	-	-	-
Total revenues	<u>473,000</u>	<u>470,257</u>	<u>(2,743)</u>	<u>45,000</u>	<u>39,210</u>	<u>(5,790)</u>
EXPENDITURES						
County government administration	473,000	449,191	23,809	-	-	-
Public safety	-	-	-	45,000	29,547	15,453
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>473,000</u>	<u>449,191</u>	<u>23,809</u>	<u>45,000</u>	<u>29,547</u>	<u>15,453</u>
Excess (deficiency) of revenues over (under) expenditures	-	21,066	21,066	-	9,663	9,663
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(21,066)	(21,066)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(21,066)</u>	<u>(21,066)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>9,663</u>	<u>\$ 9,663</u>
Fund balances (deficits), beginning of year		-			46,096	
Fund balances (deficits), end of year		<u>\$ -</u>			<u>\$ 55,759</u>	

(Continued)

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Transportation Grant			Victim Bill of Rights		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	200,000	195,713	(4,287)
Intergovernmental	578,675	354,743	(223,932)	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	1,795	1,795
Total revenues	578,675	354,743	(223,932)	200,000	197,508	(2,492)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	206,400	203,282	3,118
Highways and streets	578,675	354,743	223,932	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	578,675	354,743	223,932	206,400	203,282	3,118
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(6,400)	(5,774)	626
Other financing sources (uses):						
Transfers in	-	-	-	6,400	-	(6,400)
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	6,400	-	(6,400)
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	(5,774)	\$ (5,774)
Fund balances (deficits), beginning of year					62,459	
Fund balances (deficits), end of year		\$ -			\$ 56,685	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Anderson County Sheriff			Hazmat		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	30,000	30,000	-	38,000	40,717	2,717
Total revenues	30,000	30,000	-	38,000	40,717	2,717
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	78,000	26,638	51,362	39,815	18,103	21,712
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	1,142,105	684,783	457,322	-	-	-
Total expenditures	1,220,105	711,421	508,684	39,815	18,103	21,712
Excess (deficiency) of revenues over (under) expenditures	(1,190,105)	(681,421)	508,684	(1,815)	22,614	24,429
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(572,855)	-	572,855	-	-	-
Total other financing sources (uses)	(572,855)	-	572,855	-	-	-
Net change in fund balances	\$ (1,762,960)	(681,421)	\$ 1,081,539	\$ (1,815)	22,614	\$ 24,429
Fund balances (deficits), beginning of year		1,982,493			63,690	
Fund balances (deficits), end of year		\$ 1,301,072			\$ 86,304	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	FEMA			SRO District 4		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	350,535	529,512	178,977	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	58,365	57,733	(632)
Total revenues	350,535	529,512	178,977	58,365	57,733	(632)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	350,535	103,803	246,732	58,365	57,733	632
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	412,616	(412,616)	-	-	-
Total expenditures	350,535	516,419	(165,884)	58,365	57,733	632
Excess (deficiency) of revenues over (under) expenditures	-	13,093	13,093	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	\$ -	13,093	\$ 13,093	\$ -	-	\$ -
Fund balances (deficits), beginning of year		(51,559)			-	
Fund balances (deficits), end of year		\$ (38,466)			\$ -	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Documentary Stamp			Detention Center Canteen		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	1,000,000	1,167,283	167,283	-	-	-
Intergovernmental	-	-	-	5,000	2,372	(2,628)
Interest	-	-	-	-	20	20
Other	-	-	-	160,000	122,952	(37,048)
Total revenues	1,000,000	1,167,283	167,283	165,000	125,344	(39,656)
EXPENDITURES						
County government administration	1,010,700	1,131,971	(121,271)	-	-	-
Public safety	-	-	-	250,000	135,095	114,905
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	8,405	(8,405)	-	30,087	(30,087)
Total expenditures	1,010,700	1,140,376	(129,676)	250,000	165,182	84,818
Excess (deficiency) of revenues over (under) expenditures	(10,700)	26,907	37,607	(85,000)	(39,838)	45,162
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(56,340)	-	56,340	-	-	-
Total other financing sources (uses)	(56,340)	-	56,340	-	-	-
Net change in fund balances	\$ (67,040)	26,907	\$ 93,947	\$ (85,000)	(39,838)	\$ 45,162
Fund balances (deficits), beginning of year		49,996			178,184	
Fund balances (deficits), end of year		\$ 76,903			\$ 138,346	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	E-911			State Accommodations Tax		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	530,000	1,364,570	834,570	277,250	272,047	(5,203)
Interest	-	-	-	-	-	-
Other	475,000	507,551	32,551	-	-	-
Total revenues	1,005,000	1,872,121	867,121	277,250	272,047	(5,203)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	1,387,475	1,076,642	310,833	-	-	-
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	242,250	218,381	23,869
Education and training	-	-	-	-	-	-
Capital outlay	-	718,753	(718,753)	-	-	-
Total expenditures	1,387,475	1,795,395	(407,920)	242,250	218,381	23,869
Excess (deficiency) of revenues over (under) expenditures	(382,475)	76,726	459,201	35,000	53,666	18,666
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(35,000)	(36,308)	(1,308)
Total other financing sources (uses)	-	-	-	(35,000)	(36,308)	(1,308)
Net change in fund balances	\$ (382,475)	76,726	\$ 459,201	\$ -	17,358	\$ 17,358
Fund balances (deficits), beginning of year		1,594,535			257,288	
Fund balances (deficits), end of year		\$ 1,671,261			\$ 274,646	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Infrastructure			County Accommodations Fee		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	7,428,000	204,356	(7,223,644)	500,000	645,575	145,575
Interest	-	-	-	-	718	718
Other	-	(9,174)	(9,174)	-	-	-
Total revenues	7,428,000	195,182	(7,232,818)	500,000	646,293	146,293
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	8,710,600	80,740	8,629,860	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	432,150	276,887	155,263
Education and training	-	-	-	-	-	-
Capital outlay	-	286,317	(286,317)	-	-	-
Total expenditures	8,710,600	367,057	8,343,543	432,150	276,887	155,263
Excess (deficiency) of revenues over (under) expenditures	(1,282,600)	(171,875)	1,110,725	67,850	369,406	301,556
Other financing sources (uses):						
Transfers in	500,000	345,441	(154,559)	-	-	-
Transfers out	-	-	-	(318,550)	(330,329)	(11,779)
Total other financing sources (uses)	500,000	345,441	(154,559)	(318,550)	(330,329)	(11,779)
Net change in fund balances	\$ (782,600)	173,566	\$ 956,166	\$ (250,700)	39,077	\$ 289,777
Fund balances (deficits), beginning of year		72,500			368,540	
Fund balances (deficits), end of year		\$ 246,066			\$ 407,617	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	PARD Grants			Office of Justice Programs		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	392,230	14,800	(377,430)	677,920	39,707	(638,213)
Interest	-	-	-	-	-	-
Other	22,525	-	(22,525)	-	-	-
Total revenues	414,755	14,800	(399,955)	677,920	39,707	(638,213)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	705,235	65,272	639,963
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	571,985	-	571,985	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	91,377	(91,377)	-	74,249	(74,249)
Total expenditures	571,985	91,377	480,608	705,235	139,521	565,714
Excess (deficiency) of revenues over (under) expenditures	(157,230)	(76,577)	80,653	(27,315)	(99,814)	(72,499)
Other financing sources (uses):						
Transfers in	153,180	78,877	(74,303)	27,315	-	(27,315)
Transfers out	-	(5,740)	(5,740)	-	-	-
Total other financing sources (uses)	153,180	73,137	(80,043)	27,315	-	(27,315)
Net change in fund balances	\$ (4,050)	(3,440)	\$ 610	\$ -	(99,814)	\$ (99,814)
Fund balances (deficits), beginning of year		3,440			(7,907)	
Fund balances (deficits), end of year		\$ -			\$ (107,721)	

(Continued)

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Duke Power EPD			EMS		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ 3,368,095	\$ 3,320,672	\$ (47,423)
County offices	-	-	-	-	-	-
Intergovernmental	-	-	-	193,000	194,129	1,129
Interest	-	-	-	-	-	-
Other	15,000	15,000	-	-	-	-
Total revenues	15,000	15,000	-	3,561,095	3,514,801	(46,294)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	32,045	23,018	9,027	3,896,115	3,862,562	33,553
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	4,886	(4,886)	-	1,907	(1,907)
Total expenditures	32,045	27,904	4,141	3,896,115	3,864,469	31,646
Excess (deficiency) of revenues over (under) expenditures	(17,045)	(12,904)	4,141	(335,020)	(349,668)	(14,648)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	\$ (17,045)	(12,904)	\$ 4,141	\$ (335,020)	(349,668)	\$ (14,648)
Fund balances (deficits), beginning of year		21,185			1,106,843	
Fund balances (deficits), end of year		\$ 8,281			\$ 757,175	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Animal Shelter			Sheriff Drug Fund		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interest	-	-	-	-	73	73
Other	20,000	78,748	58,748	500,000	172,937	(327,063)
Total revenues	20,000	78,748	58,748	500,000	173,010	(326,990)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	-	-	-	500,000	189,904	310,096
Highways and streets	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	55,000	45,281	9,719	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	3,640	(3,640)	-	-	-
Total expenditures	55,000	48,921	6,079	500,000	189,904	310,096
Excess (deficiency) of revenues over (under) expenditures	(35,000)	29,827	64,827	-	(16,894)	(16,894)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	\$ (35,000)	29,827	\$ 64,827	\$ -	(16,894)	\$ (16,894)
Fund balances (deficits), beginning of year		39,844			719,856	
Fund balances (deficits), end of year		\$ 69,671			\$ 702,962	

(Continued)

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Palmetto 800 Reserve			Sheriff - Non Drug Forfeiture		
	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)	Original & Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ 1,841,805	\$ 1,871,949	\$ 30,144	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	94,700	97,753	3,053	-	-	-
Interest	-	-	-	-	2	2
Other	-	-	-	50,000	24,047	(25,953)
Total revenues	1,936,505	1,969,702	33,197	50,000	24,049	(25,951)
EXPENDITURES						
County government administration	-	-	-	-	-	-
Public safety	30,000	-	30,000	50,000	13,103	36,897
Highways and streets	-	8,725	(8,725)	-	-	-
Economic development	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education and training	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	30,000	8,725	21,275	50,000	13,103	36,897
Excess (deficiency) of revenues over (under) expenditures	1,906,505	1,960,977	54,472	-	10,946	10,946
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(2,370,930)	(1,891,642)	479,288	-	-	-
Total other financing sources (uses)	(2,370,930)	(1,891,642)	479,288	-	-	-
Net change in fund balances	\$ (464,425)	69,335	\$ 533,760	\$ -	10,946	\$ 10,946
Fund balances (deficits), beginning of year		866,908			5,498	
Fund balances (deficits), end of year		\$ 936,243			\$ 16,444	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Schedule for Combining Schedule of Revenues, Expenditures and Changes in Fund Balances			Low Cost Spay Neuter Clinic	Industry Appreciation	Total for Combining Schedule
	Original and Final Budget	Actual	Variance Favorable (Unfavorable)	Actual	Actual	Actual
REVENUES						
Property taxes and fee in lieu of taxes	\$ 11,011,135	\$ 10,834,672	\$ (176,463)	\$ -	\$ -	\$ 10,834,672
County offices	1,200,000	1,367,636	167,636	-	-	1,367,636
Intergovernmental	32,157,060	14,849,141	(17,307,919)	-	-	14,849,141
Interest	14,000	1,021	(12,979)	-	-	1,021
Other	7,185,750	2,344,621	(4,841,129)	-	-	2,344,621
Total revenues	51,567,945	29,397,091	(22,170,854)	-	-	29,397,091
EXPENDITURES						
County government administration	4,883,320	2,653,053	2,230,267	-	-	2,653,053
Public safety	8,198,770	6,276,705	1,922,065	-	-	6,276,705
Highways and streets	14,007,575	2,065,961	11,941,614	-	-	2,065,961
Economic development	12,940,000	4,940,698	7,999,302	-	-	4,940,698
Health and welfare	2,631,910	1,355,427	1,276,483	10,145	-	1,365,572
Culture and recreation	4,266,385	560,298	3,706,087	-	-	560,298
Education and training	6,816,495	7,062,113	(245,618)	-	-	7,062,113
Capital outlay	1,142,105	2,784,965	(1,642,860)	-	-	2,784,965
Total expenditures	54,886,560	27,699,220	27,187,340	10,145	-	27,709,365
Excess (deficiency) of revenues over (under) expenditures	(3,318,615)	1,697,871	5,016,486	(10,145)	-	1,687,726
Other financing sources (uses):						
Transfers in	1,386,860	1,111,724	(275,136)	-	-	1,111,724
Transfers out	(3,355,675)	(2,287,085)	1,068,590	-	-	(2,287,085)
Total other financing sources (uses)	(1,968,815)	(1,175,361)	793,454	-	-	(1,175,361)
Net change in fund balances	\$ (5,287,430)	522,510	\$ 5,809,940	(10,145)	-	512,365
Fund balances (deficits), beginning of year		9,742,053		10,145	1,619	9,753,817
Fund balances (deficits), end of year		\$ 10,264,563		\$ -	\$ 1,619	\$ 10,266,182

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2013

	2008 General Obligation Bond	2005 General Obligation Bond	2007 General Obligation Bond	Lone Oak/ Broadview/ Johnson
ASSETS				
Cash and investment	\$ 443,844	\$ 133,898	\$ 294,325	\$ 9,089
Receivables:				
Taxes - Net	68,692	44,755	38,081	-
Other	1,457	1,166	1,068	-
Due from other funds	<u>7,456</u>	<u>6,577</u>	<u>7,385</u>	<u>859</u>
Total assets	<u>\$ 521,449</u>	<u>\$ 186,396</u>	<u>\$ 340,859</u>	<u>\$ 9,948</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 4,396	\$ 1,663	\$ 1,069	\$ -
Deferred revenue	<u>61,898</u>	<u>39,383</u>	<u>33,145</u>	<u>-</u>
Total liabilities	<u>66,294</u>	<u>41,046</u>	<u>34,214</u>	<u>-</u>
FUND BALANCES				
Restricted	<u>455,155</u>	<u>145,350</u>	<u>306,645</u>	<u>9,948</u>
Total fund balances	<u>455,155</u>	<u>145,350</u>	<u>306,645</u>	<u>9,948</u>
Total liabilities and fund balances	<u>\$ 521,449</u>	<u>\$ 186,396</u>	<u>\$ 340,859</u>	<u>\$ 9,948</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2013

	Library General Obligation Bond	Capital Lease	Plastic Omnium
ASSETS			
Cash and investment	\$ 103,779	\$ 1,984	\$ 85,250
Receivables:			
Taxes - Net	57,884	-	-
Other	1,846	-	-
Due from other funds	<u>9,039</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 172,548</u>	<u>\$ 1,984</u>	<u>\$ 85,250</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 2,495	\$ -	\$ -
Deferred revenue	<u>49,386</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>51,881</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted	<u>120,667</u>	<u>1,984</u>	<u>85,250</u>
Total fund balances	<u>120,667</u>	<u>1,984</u>	<u>85,250</u>
Total liabilities and fund balances	<u>\$ 172,548</u>	<u>\$ 1,984</u>	<u>\$ 85,250</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2013

	<u>Walgreen's</u>	<u>Glen Raven</u>	<u>Michelin</u>
ASSETS			
Cash and investment	\$ -	\$ 914	\$ -
Receivables:			
Taxes - Net	-	-	-
Other	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 914</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted	<u>-</u>	<u>914</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>914</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 914</u>	<u>\$ -</u>

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2013

	Combined SSRBs	LINWA	Total
ASSETS			
Cash and investment	\$ -	\$ 11,999	\$ 1,085,082
Receivables:			
Taxes - Net	-	-	209,412
Other	-	-	5,537
Due from other funds	-	-	31,316
	<u>-</u>	<u>-</u>	<u>31,316</u>
Total assets	<u>\$ -</u>	<u>\$ 11,999</u>	<u>\$ 1,331,347</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 9,623
Deferred revenue	-	-	183,812
Total liabilities	<u>-</u>	<u>-</u>	<u>193,435</u>
FUND BALANCES			
Restricted	-	11,999	1,137,912
Total fund balances	<u>-</u>	<u>11,999</u>	<u>1,137,912</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 11,999</u>	<u>\$ 1,331,347</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-9

	2008 General Obligation Bond			2005 General Obligation Bond		
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ 1,197,530	\$ 997,315	\$ (200,215)	\$ 813,665	\$ 740,198	\$ (73,467)
Intergovernmental	51,000	48,787	(2,213)	76,000	71,472	(4,528)
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>1,248,530</u>	<u>1,046,102</u>	<u>(202,428)</u>	<u>889,665</u>	<u>811,670</u>	<u>(77,995)</u>
EXPENDITURES						
Debt service:						
Principal retirement	600,000	600,000	-	800,000	800,000	-
Interest and fiscal charges	<u>406,000</u>	<u>406,000</u>	<u>-</u>	<u>86,950</u>	<u>86,750</u>	<u>200</u>
Total expenditures	<u>1,006,000</u>	<u>1,006,000</u>	<u>-</u>	<u>886,950</u>	<u>886,750</u>	<u>200</u>
Excess of revenues over (under) expenditures	<u>242,530</u>	<u>40,102</u>	<u>(202,428)</u>	<u>2,715</u>	<u>(75,080)</u>	<u>(77,795)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 242,530</u>	<u>40,102</u>	<u>\$ (202,428)</u>	<u>\$ 2,715</u>	<u>(75,080)</u>	<u>\$ (77,795)</u>
Fund balances, beginning of year		<u>415,053</u>			<u>220,430</u>	
Fund balances, end of year		<u>\$ 455,155</u>			<u>\$ 145,350</u>	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-9

	2007 General Obligation Bond			Lone Oak/Broadview/Johnson		
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ 673,305	\$ 684,210	\$ 10,905	\$ -	\$ -	\$ -
Intergovernmental	62,600	79,466	16,866	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>735,905</u>	<u>763,676</u>	<u>27,771</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Debt service:						
Principal retirement	575,000	575,000	-	-	-	-
Interest and fiscal charges	239,325	239,125	200	-	-	-
Total expenditures	<u>814,325</u>	<u>814,125</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(78,420)</u>	<u>(50,449)</u>	<u>27,971</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (78,420)</u>	<u>(50,449)</u>	<u>\$ 27,971</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances, beginning of year		<u>357,094</u>			<u>9,948</u>	
Fund balances, end of year		<u>\$ 306,645</u>			<u>\$ 9,948</u>	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-9

	Library General Obligation Bond			Capital Lease		
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ 1,134,845	\$ 1,161,987	\$ 27,142	\$ -	\$ -	\$ -
Intergovernmental	63,430	61,956	(1,474)	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	7,935	7,935
Total revenues	<u>1,198,275</u>	<u>1,223,943</u>	<u>25,668</u>	<u>-</u>	<u>7,935</u>	<u>7,935</u>
EXPENDITURES						
Debt service:						
Principal retirement	1,225,000	1,225,000	-	1,459,215	1,598,740	(139,525)
Interest and fiscal charges	46,940	46,273	667	365,960	485,034	(119,074)
Total expenditures	<u>1,271,940</u>	<u>1,271,273</u>	<u>667</u>	<u>1,825,175</u>	<u>2,083,774</u>	<u>(258,599)</u>
Excess of revenues over (under) expenditures	<u>(73,665)</u>	<u>(47,330)</u>	<u>26,335</u>	<u>(1,825,175)</u>	<u>(2,075,839)</u>	<u>(250,664)</u>
Other financing sources (uses):						
Transfers in	-	-	-	1,825,175	1,765,302	(59,873)
Capital lease proceeds	-	-	-	-	6,997,000	6,997,000
Principal retirement	-	-	-	-	(6,686,463)	(6,686,463)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,825,175</u>	<u>2,075,839</u>	<u>250,664</u>
Net change in fund balances	<u>\$ (73,665)</u>	<u>(47,330)</u>	<u>\$ 26,335</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances, beginning of year		<u>167,997</u>			<u>1,984</u>	
Fund balances, end of year		<u>\$ 120,667</u>			<u>\$ 1,984</u>	

(Continued)

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE
FOR THE YEAR ENDED JUNE 30, 2013**

Exhibit B-9

	Plastic Omnium			Walgreens		
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ 100,810	\$ 170,822	\$ 70,012	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Interest	-	34	34	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>100,810</u>	<u>170,856</u>	<u>70,046</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Debt service:						
Principal retirement	89,525	89,524	1	565,000	565,000	-
Interest and fiscal charges	<u>11,285</u>	<u>81,298</u>	<u>(70,013)</u>	<u>229,580</u>	<u>231,579</u>	<u>(1,999)</u>
Total expenditures	<u>100,810</u>	<u>170,822</u>	<u>(70,012)</u>	<u>794,580</u>	<u>796,579</u>	<u>(1,999)</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>34</u>	<u>34</u>	<u>(794,580)</u>	<u>(796,579)</u>	<u>(1,999)</u>
Other financing sources (uses):						
Transfers in	-	-	-	794,580	796,579	1,999
Capital lease proceeds	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>794,580</u>	<u>796,579</u>	<u>1,999</u>
Net change in fund balances	<u>\$ -</u>	<u>34</u>	<u>\$ 34</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances, beginning of year		<u>85,216</u>			<u>-</u>	
Fund balances, end of year		<u>\$ 85,250</u>			<u>\$ -</u>	

(Continued)

**ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE
FOR THE YEAR ENDED JUNE 30, 2013**

Exhibit B-9

	Glen Raven			Michelin		
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-
EXPENDITURES						
Debt service:						
Principal retirement	-	-	-	600,000	600,000	-
Interest and fiscal charges	-	-	-	170,930	170,850	80
Total expenditures	-	-	-	770,930	770,850	80
Excess of revenues over (under) expenditures	-	-	-	(770,930)	(770,850)	80
Other financing sources (uses):						
Transfers in	-	-	-	770,930	770,850	(80)
Capital lease proceeds	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	770,930	770,850	(80)
Net change in fund balances	\$ -	-	\$ -	\$ -	-	\$ -
Fund balances, beginning of year		914			-	
Fund balances, end of year		\$ 914			\$ -	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-9

	Combined SSRBs			LINWA		
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -	\$ 142,210	\$ -	\$ (142,210)
Intergovernmental	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	141,342	141,342
Total revenues	-	-	-	142,210	141,342	(868)
EXPENDITURES						
Debt service:						
Principal retirement	160,000	160,000	-	130,000	130,000	-
Interest and fiscal charges	105,370	101,066	4,304	12,210	12,208	2
Total expenditures	265,370	261,066	4,304	142,210	142,208	2
Excess of revenues over (under) expenditures	(265,370)	(261,066)	4,304	-	(866)	(866)
Other financing sources (uses):						
Transfers in	265,370	261,066	(4,304)	-	-	-
Capital lease proceeds	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Total other financing sources (uses)	265,370	261,066	(4,304)	-	-	-
Net change in fund balances	\$ -	-	\$ -	\$ -	(866)	\$ (866)
Fund balances, beginning of year		-			12,865	
Fund balances, end of year		\$ -			\$ 11,999	

(Continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-9

	Total for Combining Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual		
	Original and and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes and fee in lieu of taxes	\$ 4,062,365	\$ 3,754,532	\$ (307,833)
Intergovernmental	253,030	261,681	8,651
Interest	-	34	34
Other	-	149,277	149,277
Total revenues	<u>4,315,395</u>	<u>4,165,524</u>	<u>(149,871)</u>
EXPENDITURES			
Debt service:			
Principal retirement	6,203,740	6,343,264	139,524
Interest and fiscal charges	<u>1,674,550</u>	<u>1,860,183</u>	<u>185,633</u>
Total expenditures	<u>7,878,290</u>	<u>8,203,447</u>	<u>325,157</u>
Excess of revenues over (under) expenditures	<u>(3,562,895)</u>	<u>(4,037,923)</u>	<u>(475,028)</u>
Other financing sources (uses):			
Transfers in	3,656,055	3,593,797	(62,258)
Capital lease proceeds	-	6,997,000	6,997,000
Principal retirement	-	<u>(6,686,463)</u>	<u>(6,686,463)</u>
Total other financing sources (uses)	<u>3,656,055</u>	<u>3,904,334</u>	<u>248,279</u>
Net change in fund balances	<u>\$ 93,160</u>	<u>(133,589)</u>	<u>\$ (226,749)</u>
Fund balances, beginning of year		<u>1,271,501</u>	
Fund balances, end of year		<u>\$ 1,137,912</u>	

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2013

	<u>Greenpond</u>	<u>Brown Road</u>	<u>2008 SSRB</u>
ASSETS			
Cash and investment	\$ -	\$ -	\$ -
Cash and investment, restricted	1,223,806	-	403,344
Receivables:			
Taxes - Net	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Total assets	<u>\$ 1,223,806</u>	<u>\$ -</u>	<u>\$ 403,344</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 134,068	\$ 2,664	\$ -
Deferred revenue	-	-	-
Total liabilities	<u>134,068</u>	<u>2,664</u>	<u>-</u>
FUND BALANCE:			
Restricted	1,089,738	-	403,344
Unassigned (deficit)	-	(2,664)	-
Total fund balances	<u>1,089,738</u>	<u>(2,664)</u>	<u>403,344</u>
Total liabilities and fund balances	<u>\$ 1,223,806</u>	<u>\$ -</u>	<u>\$ 403,344</u>

(continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2013

	<u>Capital Projects</u>	<u>Economic Development</u>	<u>Total</u>
ASSETS			
Cash and investment	\$ 796,746	\$ 1,498,651	\$ 2,295,397
Cash and investment, restricted	-	-	1,627,150
Receivables:			
Taxes - Net	17,287	26,371	43,658
Other	389	5,088	5,477
Due from other funds	<u>1,967</u>	<u>-</u>	<u>1,967</u>
 Total assets	 <u>\$ 816,389</u>	 <u>\$ 1,530,110</u>	 <u>\$ 3,973,649</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 3,853	\$ 70,386	\$ 210,971
Deferred revenue	<u>15,438</u>	<u>24,739</u>	<u>40,177</u>
Total liabilities	<u>19,291</u>	<u>95,125</u>	<u>251,148</u>
 FUND BALANCE:			
Restricted	797,098	1,434,985	3,725,165
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>(2,664)</u>
Total fund balances	<u>797,098</u>	<u>1,434,985</u>	<u>3,722,501</u>
 Total liabilities and fund balances	 <u>\$ 816,389</u>	 <u>\$ 1,530,110</u>	 <u>\$ 3,973,649</u>

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Greenpond</u>	<u>Brown Road Fishing Pier</u>	<u>2008 SSRB</u>
REVENUES			
Property taxes and fee in lieu of taxes	\$ -	\$ -	\$ -
Intergovernmental	1,350,000	-	-
Interest	-	-	340
Other	-	-	-
Total revenues	<u>1,350,000</u>	<u>-</u>	<u>340</u>
EXPENDITURES			
Economic development	-	-	-
Health and welfare	-	-	-
Capital Outlay	<u>307,926</u>	<u>2,664</u>	<u>-</u>
Total expenditures	<u>307,926</u>	<u>2,664</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,042,074</u>	<u>(2,664)</u>	<u>340</u>
Other financing sources (uses):			
Transfers in	47,664	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>47,664</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,089,738	(2,664)	340
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>403,004</u>
Fund balances, end of year	<u>\$ 1,089,738</u>	<u>\$ (2,664)</u>	<u>\$ 403,344</u>

(continued)

ANDERSON COUNTY, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Capital Projects</u>	<u>Economic Development</u>	<u>Total</u>
REVENUES			
Property taxes and fee in lieu of taxes	\$ 263,403	\$ 2,124,564	\$ 2,387,967
Intergovernmental	13,214	-	1,363,214
Interest	-	-	340
Other	5,000	-	5,000
Total revenues	<u>281,617</u>	<u>2,124,564</u>	<u>3,756,521</u>
EXPENDITURES			
Economic development	-	146,251	146,251
Health and welfare	(5,000)	-	(5,000)
Capital Outlay	12,630	-	323,220
Total expenditures	<u>7,630</u>	<u>146,251</u>	<u>464,471</u>
Excess (deficiency) of revenues over (under) expenditures	<u>273,987</u>	<u>1,978,313</u>	<u>3,292,050</u>
Other financing sources (uses):			
Transfers in	5,740	132,222	185,626
Transfers out	<u>(282,138)</u>	<u>(1,828,495)</u>	<u>(2,110,633)</u>
Total other financing sources (uses)	<u>(276,398)</u>	<u>(1,696,273)</u>	<u>(1,925,007)</u>
Net change in fund balances	(2,411)	282,040	1,367,043
Fund balances, beginning of year	<u>799,509</u>	<u>1,152,945</u>	<u>2,355,458</u>
Fund balances, end of year	<u>\$ 797,098</u>	<u>\$ 1,434,985</u>	<u>\$ 3,722,501</u>

ANDERSON COUNTY, SOUTH CAROLINA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-12

	<u>Balance June 30, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2013</u>
<u>SCHOOLS</u>				
ASSETS				
Cash and cash equivalents	\$ 23,144,859	\$ 161,917,409	\$ 170,813,676	\$ 14,248,592
Taxes receivable - Net	<u>7,819,365</u>	<u>114,153,947</u>	<u>114,687,488</u>	<u>7,285,824</u>
Total assets	<u>\$ 30,964,224</u>	<u>\$ 276,071,356</u>	<u>\$ 285,501,164</u>	<u>\$ 21,534,416</u>
LIABILITIES				
Due to taxing units	\$ 7,680,104	\$ 124,540,035	\$ 124,098,688	\$ 7,238,757
Funds held for others	<u>23,284,120</u>	<u>36,935,947</u>	<u>27,947,486</u>	<u>14,295,659</u>
Total liabilities	<u>\$ 30,964,224</u>	<u>\$ 161,475,982</u>	<u>\$ 152,046,174</u>	<u>\$ 21,534,416</u>
<u>OTHER ENTITIES</u>				
ASSETS				
Cash and cash equivalents	\$ 11,608,380	\$ 48,476,856	\$ 50,373,670	\$ 9,711,566
Taxes receivable - Net	<u>518,478</u>	<u>24,709,034</u>	<u>24,713,013</u>	<u>514,499</u>
Total assets	<u>\$ 12,126,858</u>	<u>\$ 73,185,890</u>	<u>\$ 75,086,683</u>	<u>\$ 10,226,065</u>
LIABILITIES				
Due to taxing units	\$ 1,049,972	\$ 20,464,049	\$ 20,246,678	\$ 832,601
Due to other governments	398,998	6,999,859	7,037,140	436,279
Funds held for others	<u>10,677,888</u>	<u>15,130,877</u>	<u>13,410,174</u>	<u>8,957,185</u>
Total liabilities	<u>\$ 12,126,858</u>	<u>\$ 42,594,785</u>	<u>\$ 40,693,992</u>	<u>\$ 10,226,065</u>
<u>TOTAL</u>				
ASSETS				
Cash and cash equivalents	\$ 34,753,239	\$ 210,394,265	\$ 221,187,346	\$ 23,960,158
Taxes receivable - Net	<u>8,337,843</u>	<u>138,862,981</u>	<u>139,400,501</u>	<u>7,800,323</u>
Total assets	<u>\$ 43,091,082</u>	<u>\$ 349,257,246</u>	<u>\$ 360,587,847</u>	<u>\$ 31,760,481</u>
LIABILITIES				
Due to taxing units	\$ 8,730,076	\$ 145,004,084	\$ 144,345,366	\$ 8,071,358
Due to other governments	398,998	6,999,859	7,037,140	436,279
Funds held for others	<u>33,962,008</u>	<u>52,066,824</u>	<u>41,357,660</u>	<u>23,252,844</u>
Total liabilities	<u>\$ 43,091,082</u>	<u>\$ 204,070,767</u>	<u>\$ 192,740,166</u>	<u>\$ 31,760,481</u>

**ANDERSON COUNTY, SOUTH CAROLINA
SUPPLEMENTARY INFORMATION
SCHEDULE OF CLERK OF COURT FEES AND FINES
FOR THE YEAR ENDED JUNE 30, 2013**

Revenue Due to State	
Fines, Fees and Filing Fee/Assessment	
Public Defender Application Fee	\$ 35,984
Bond Estreatment to State	13,248
Circuit/Family Motion Fee	64,567
Circuit/Family Fines, Fees and Other Revenue	24,295
Circuit/Family Filing Fee	103,345
Circuit/Family Filing Fee	92,227
General Sessions Conditional Discharge Fee	9,215
DUI/DUS/BUI - Assessments/Surcharges/Pullout	
General Sessions DUS DPS Pullout	532
General Sessions DUI Assessment	669
General Sessions DUI Surcharge	5,369
General Sessions DUI DPS Pullout	4,758
General Sessions DUI SLED Pullout	95
DUI/DUAC Breathalyzer Test Conviction Fee	1,277
Surcharges	
General Sessions Drug Surcharge	15,244
General Sessions Law Enforcement Surcharge	14,081
General Sessions Criminal Justice Academy Surcharge	2,581
Other Assessments - State Share	
General Sessions	42,158
Total Revenue Due to State Treasurer	\$ 429,645
Victim Money Retained by Local Government	
Assessments - County Share	
General Sessions Victim Assessment	\$ 22,801
Surcharges - County Share	
General Sessions Victim Surcharge	53,573
Total Victim Money Retained by Local Gov.	\$ 76,374
To County General Fund	
General Fund fines	\$ 31,629
General Fund Collection Fee	6,909
General Fund Bond Estreatments	26,497
General Fund Civil Filing Fees	92,501
General Fund Miscellaneous Fees	35,354
General Fund Fee for expunging criminal records	8,680
Total to General Fund	\$ 201,570
Distributed by County Treasurer	
Office of Indigent Defense	\$ 71,496
Public Defender Fund	100
County Solicitor for Bond Estreatments	13,248
Total Distribution by County Treasurer	\$ 84,844
Distributed by Clerk	
Court Ordered Distribution	\$ 2,846
Refund Disbursements	174,552
Bond Post Distribution	3,000
Total Distribution by Clerk	\$ 180,398
Retained by Clerk of Court	
Surety Relieved on Bond Fee	\$ 440
Total Retained by Clerk of Court	\$ 440

**ANDERSON COUNTY, SOUTH CAROLINA
SUPPLEMENTARY INFORMATION
SCHEDULE OF MAGISTRATE FEES AND FINES
FOR THE YEAR ENDED JUNE 30, 2013**

Revenue Due to State	
Fines, Fees and Filing Fee/Assessment	
Summary Filing Assessment	\$ 34,125
Summary Filing Assessment	57,637
Magistrate Conditional Discharge Fee	750
DUI/DUS/BUI - Assessments/Surcharges/Pullout	
Boating Under the Influence	53
Summary DUS DPS Pullout	38,799
Summary DUI Assessment	2,566
Summary DUI Surcharge	21,382
Summary DUI DPS Pullout	19,966
DUI/DUAC Breathalyzer Test Conviction Fee	3,593
Surcharges	
Summary Drug Surcharge	17,761
Summary Law Enforcement Surcharge	292,560
Magistrates Criminal Justice Academy Surcharge	56,884
Other Assessments - State Share	
General Sessions	623,215
Total Revenue Due to State Treasurer	\$ 1,169,291

Victim Money Retained by Local Government	
Assessments - County Share	
General Sessions Victim Assessment	\$ 78,240
Surcharges - County Share	
General Sessions Victim Surcharge	41,058
Total Victim Money Retained by Local Gov.	\$ 119,298

To County General Fund	
General Fund fines	\$ 746,524
General Fund DNR Fines	947
General Fund Fraudulent Check Court	9,678
General Fund Collection Fee	9,908
General Fund Civil Filing Fees	279,282
General Fund Miscellaneous Fees	32
Animal Cruelty County	10
Total to General Fund	\$ 1,046,381

Distributed by County Treasurer	
DNR Fish and Game Fines	12,965
DNR Boating Fines	1,447
State Transport Police	26,658
Humane/Non-Profit Organization for Animal Cruelty	21
Total Distribution by County Treasurer	\$ 41,091

Distributed by Clerk	
Refund Disbursements	\$ 15,431
Total Distribution by Clerk	\$ 15,431

STATISTICAL SECTION

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

Contents	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	123
Revenue Capacity <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	129
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	133
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	137
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	139

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

Table 1

ANDERSON COUNTY, SOUTH CAROLINA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
Net investment in capital assets	\$ 121,883,838	\$ 125,216,210	\$ 138,521,187	\$ 140,173,805	\$ 150,157,063	\$ 125,819,771	\$ 132,290,595	\$ 125,998,573	\$ 123,896,285	\$ 121,365,495
Restricted	17,675,146	17,988,093	20,067,100	23,222,576	24,464,749	33,326,959	23,388,207	14,867,953	14,103,039	15,455,472
Unrestricted (Deficit)	10,197,268	11,765,272	(9,643,874)	(10,157,560)	(15,897,869)	(8,565,184)	(1,621,179)	12,541,249	14,266,568	15,416,253
Total governmental activities net position	\$ 149,756,252	\$ 154,969,575	\$ 148,944,413	\$ 153,238,821	\$ 158,723,943	\$ 150,581,546	\$ 154,057,623	\$ 153,407,775	\$ 152,265,892	\$ 152,237,220
Business-type activities										
Net investment in capital assets	\$ 40,759,855	\$ 25,769,372	\$ 47,400,365	\$ 58,944,530	\$ 54,055,484	\$ 69,434,003	\$ 52,499,350	\$ 54,897,470	\$ 51,320,713	\$ 49,519,055
Restricted	1,156,612	2,972,124	1,422,408	1,856,505	1,160,598	1,828,173	1,162,844	2,170,379	2,953,984	3,092,441
Unrestricted (Deficit)	(1,503,060)	7,928,734	(627,155)	(8,696,203)	(2,912,877)	(19,258,000)	(1,667,993)	(1,265,676)	879,293	1,700,809
Total business-type activities net position	\$ 40,413,407	\$ 36,670,230	\$ 48,195,618	\$ 52,104,832	\$ 52,303,205	\$ 52,004,176	\$ 51,994,201	\$ 55,802,173	\$ 55,153,990	\$ 54,312,305
Primary government										
Net investment in capital assets	\$ 162,643,693	\$ 150,985,582	\$ 185,921,552	\$ 199,118,335	\$ 204,212,547	\$ 195,253,774	\$ 184,789,945	\$ 180,896,043	\$ 175,216,998	\$ 170,884,550
Restricted	18,831,758	20,960,217	21,489,508	25,079,081	25,625,347	35,155,132	24,551,051	17,038,332	17,057,023	18,547,913
Unrestricted (Deficit)	8,694,208	19,694,006	(10,271,029)	(18,853,763)	(18,810,746)	(27,823,184)	(3,289,172)	11,275,573	15,145,861	17,117,062
Total primary government net position	\$ 190,169,659	\$ 191,639,805	\$ 197,140,031	\$ 205,343,653	\$ 211,027,148	\$ 202,585,722	\$ 206,051,824	\$ 209,209,948	\$ 207,419,882	\$ 206,549,525

Source: Statement of Net Position, Exhibit A-1 for FY 2013 and prior CAFRs for FY 2004 - FY 2012.

Table 2

ANDERSON COUNTY, SOUTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
General government	\$ 18,635,842	\$ 20,730,305	\$ 23,526,900	\$ 25,862,339	\$ 20,131,647	\$ 26,444,039	\$ 22,770,876	\$ 20,279,121	\$ 20,210,110	\$ 20,865,378
Public safety	20,620,110	25,022,543	28,677,999	29,749,280	30,148,450	33,285,082	34,119,816	34,838,563	35,386,722	36,026,976
Highways and streets	7,564,585	16,151,168	15,207,313	12,481,315	15,215,994	17,236,602	19,301,434	18,193,649	16,606,363	16,086,540
Economic Development	727,081	6,829,005	9,474,485	927,362	3,321,252	1,940,451	946,065	9,444,085	2,468,975	5,533,596
Health and welfare	4,848,851	3,034,691	2,996,508	4,505,714	2,981,107	3,427,470	3,221,958	2,972,588	3,339,326	4,015,350
Culture and recreation	1,246,706	2,479,809	666,425	997,990	3,761,446	2,950,239	3,365,724	3,873,062	3,467,223	3,660,753
Education and training	5,401,999	6,030,152	5,754,420	5,919,634	5,666,321	6,875,241	6,625,785	6,900,802	6,120,605	7,062,113
Interest and fiscal charges on long-term debt	1,426,391	1,231,099	1,766,827	1,862,179	2,243,991	2,666,357	2,689,410	2,331,580	1,985,700	1,800,626
Total governmental activities expenses	60,471,565	81,508,772	88,070,877	82,305,813	83,470,208	94,825,481	93,041,068	98,833,450	89,585,024	95,051,332
Business-type activities										
Sewer	4,553,638	4,702,831	4,594,765	5,213,908	6,187,197	6,597,026	6,735,237	5,710,973	7,500,794	7,840,645
Solid Waste	3,998,173	4,487,553	3,705,412	4,504,071	4,629,527	4,863,606	5,225,178	5,503,027	5,439,792	5,762,815
Anderson Sports & Entertainment Center	1,792,414	-	-	-	-	-	-	-	-	-
Airport	1,160,024	1,248,522	1,272,708	1,318,927	1,637,219	1,504,764	1,595,338	1,779,103	1,934,873	2,149,437
Total business-type activities expense	11,504,249	10,438,906	9,572,885	11,036,906	12,453,943	12,965,396	13,555,753	12,993,103	14,875,459	15,752,897
Total primary government expenses	\$ 71,975,814	\$ 91,947,678	\$ 97,643,762	\$ 93,342,719	\$ 95,924,151	\$ 107,790,877	\$ 106,596,821	\$ 111,826,553	\$ 104,460,483	\$ 110,804,229
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 6,397,840	\$ 6,678,040	\$ 8,318,345	\$ 8,992,421	\$ 6,520,398	\$ 5,128,331	\$ 5,061,562	\$ 4,924,718	\$ 5,001,157	\$ 5,153,251
Public safety	1,739,059	2,713,814	2,548,469	2,616,832	2,880,472	2,154,898	1,979,650	2,231,716	2,435,825	2,364,591
Highways and streets	-	-	1,936	-	-	-	-	-	-	-
Economic development	-	-	-	-	3,500	3,300	3,600	-	600	-
Health and welfare	213,142	149,086	171,523	157,141	181,271	206,580	229,980	194,282	160,506	232,278
Culture and recreation	466,983	532,841	1,222,959	1,354,481	1,116,078	996,216	802,509	845,934	957,498	936,753
Operating grants and contributions	3,745,595	2,862,181	5,028,814	3,953,236	5,652,531	6,051,015	5,323,722	5,121,573	4,865,320	11,693,510
Capital grants and contributions	3,112,801	6,234,420	5,963,494	8,812,250	4,941,125	3,084,578	3,989,344	16,170,038	4,849,699	5,070,524
Total governmental activities program revenues	15,675,420	19,170,382	23,255,540	25,886,361	21,295,375	17,624,918	17,390,367	29,488,261	18,270,605	25,450,907

Table 2

ANDERSON COUNTY, SOUTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Program Revenues, Continued										
Business-type activities										
Charges for services:										
Sewer	\$ 2,120,211	\$ 3,063,254	\$ 4,128,002	4,311,158	3,399,171	3,439,790	3,492,473	3,266,298	3,416,977	3,806,705
Solid Waste	3,424,463	3,558,098	3,695,860	3,868,082	5,144,417	5,210,393	5,435,281	5,736,956	5,803,632	5,745,011
Anderson Sports & Entertainment Center	549,770	-	-	-	-	-	-	-	-	-
Airport	812,758	885,137	1,042,986	1,070,499	1,307,788	1,230,481	1,315,332	1,602,189	1,811,836	1,844,104
Operating grants and contributions	89,432	-	-	-	-	-	-	-	-	-
Capital grants and contributions	<u>3,362,052</u>	<u>7,678,080</u>	<u>10,246,916</u>	<u>4,182,492</u>	<u>1,130,817</u>	<u>869,891</u>	<u>1,352,348</u>	<u>3,624,387</u>	<u>840,028</u>	<u>252,204</u>
Total business-type activities and program revenues	<u>10,358,686</u>	<u>15,184,569</u>	<u>19,113,764</u>	<u>13,432,231</u>	<u>10,982,193</u>	<u>10,750,555</u>	<u>11,595,434</u>	<u>14,229,830</u>	<u>11,872,473</u>	<u>11,648,024</u>
Total primary government program revenues	<u>\$ 26,034,106</u>	<u>\$ 34,354,951</u>	<u>\$ 42,369,304</u>	<u>\$ 39,318,592</u>	<u>\$ 32,277,568</u>	<u>\$ 28,375,473</u>	<u>\$ 28,985,801</u>	<u>\$ 43,718,091</u>	<u>\$ 30,143,078</u>	<u>\$ 37,098,931</u>
Net (Expense)/Revenue										
Governmental activities	\$ (44,796,145)	\$ (62,338,390)	\$ (64,815,337)	\$ (56,419,452)	\$ (62,174,833)	\$ (77,200,563)	\$ (75,650,701)	\$ (69,345,189)	\$ (71,314,419)	\$ (69,600,425)
Business-type activities	<u>(1,145,563)</u>	<u>4,745,663</u>	<u>9,540,879</u>	<u>2,395,325</u>	<u>(1,471,750)</u>	<u>(2,214,841)</u>	<u>(1,960,319)</u>	<u>1,236,727</u>	<u>(3,002,986)</u>	<u>(4,104,873)</u>
Total primary government net expense	<u>\$ (45,941,708)</u>	<u>\$ (57,592,727)</u>	<u>\$ (55,274,458)</u>	<u>\$ (54,024,127)</u>	<u>\$ (63,646,583)</u>	<u>\$ (79,415,404)</u>	<u>\$ (77,611,020)</u>	<u>\$ (68,108,462)</u>	<u>\$ (74,317,405)</u>	<u>\$ (73,705,298)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	\$ 37,203,140	\$ 42,421,153	\$ 46,216,740	\$ 46,721,239	52,576,458	55,485,413	58,459,346	58,504,017	57,009,227	57,529,037
Intergovernmental	9,996,924	10,150,155	10,660,863	11,523,296	12,768,013	12,269,194	10,984,418	9,927,204	9,249,452	10,402,405
Contributions and donations	-	-	229,616	-	-	-	8,873,328	-	117,953	2,042,942
Franchise fees	643,226	827,953	777,936	868,505	932,238	975,143	995,031	1,054,781	1,155,107	1,185,617
Interest and investment income	387,655	617,334	1,181,035	1,483,841	1,665,719	392,416	149,475	131,870	67,830	35,790
Net gain (loss) on sale of capital assets	44,142	-	-	(25,911)	12,223	-	-	-	3,282,967	-
Transfers	<u>(445,935)</u>	<u>-</u>	<u>(276,015)</u>	<u>142,890</u>	<u>(268,213)</u>	<u>(64,000)</u>	<u>(334,820)</u>	<u>(922,531)</u>	<u>(710,000)</u>	<u>(1,624,038)</u>
Total governmental activities	<u>47,829,152</u>	<u>54,016,595</u>	<u>58,790,175</u>	<u>60,713,860</u>	<u>67,686,438</u>	<u>69,058,166</u>	<u>79,126,778</u>	<u>68,695,341</u>	<u>70,172,536</u>	<u>69,571,753</u>

Table 2

ANDERSON COUNTY, SOUTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Revenues and Other Changes in in Net Position, Continued										
Business-type activities										
Property taxes	1,314,704	1,152,226	1,281,089	1,249,499	1,276,579	1,419,657	1,450,001	1,464,444	1,471,379	1,480,229
Intergovernmental	59,985	61,898	136,406	161,567	142,502	186,105	156,544	165,111	157,483	157,147
Interest and investment income	41,024	54,741	89,731	243,150	113,156	42,222	8,979	5,229	4,309	1,774
Net gain (loss) on sale of capital assets	-	-	201,268	2,563	(399)	203,828	-	13,930	11,632	-
Transfers	445,935	-	276,015	(142,890)	138,285	64,000	334,820	922,531	710,000	1,624,038
Total business-type activities	1,861,648	1,268,865	1,984,509	1,513,889	1,670,123	1,915,812	1,950,344	2,571,245	2,354,803	3,263,188
Total primary government	\$ 49,690,800	\$ 55,285,460	\$ 60,774,684	\$ 62,227,749	\$ 69,356,561	\$ 70,973,978	\$ 81,077,122	\$ 71,266,586	\$ 72,527,339	\$ 72,834,941
Changes in Net Position										
Governmental activities	\$ 3,033,007	\$ (8,321,795)	\$ (6,025,162)	\$ 4,294,408	\$ 5,511,605	\$ (8,142,397)	\$ 3,476,077	\$ (649,848)	\$ (1,141,883)	\$ (28,672)
Business activities	716,085	6,014,528	11,525,388	3,909,214	198,373	(299,029)	(9,975)	3,807,972	(648,183)	(841,685)
Total primary government	\$ 3,749,092	\$ (2,307,267)	\$ 5,500,226	\$ 8,203,622	\$ 5,709,978	\$ (8,441,426)	\$ 3,466,102	\$ 3,158,124	\$ (1,790,066)	\$ (870,357)

Source: Statement of Activities, Exhibit A-2 for FY 2013 and prior CAFRs for FY 2004 - FY 2012.

Table 3

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Nonspendable	\$ 132,693	\$ 172,262	\$ 29,876	\$ 94,200	\$ 517,281	\$ 464,891	\$ 908,465	\$ 536,642	\$ 444,879	\$ 484,864
Restricted	-	-	2,496,935	839,552	1,630,874	5,437,123	3,101,999	1,067,903	494,940	-
Committed	-	1,024,305	1,207,050	1,768,490	4,345,605	-	-	60,250	693,780	948,225
Assigned	706,500	500,292	445,153	21,751	377,261	406,219	432,140	663,048	380,484	333,365
Unassigned	<u>11,353,147</u>	<u>11,200,721</u>	<u>12,224,619</u>	<u>15,296,827</u>	<u>10,559,815</u>	<u>9,105,602</u>	<u>10,613,146</u>	<u>13,500,151</u>	<u>14,509,631</u>	<u>15,813,206</u>
Total general fund	<u>\$ 12,192,340</u>	<u>\$ 12,897,580</u>	<u>\$ 16,403,633</u>	<u>\$ 18,020,820</u>	<u>\$ 17,430,836</u>	<u>\$ 15,413,835</u>	<u>\$ 15,055,750</u>	<u>\$ 15,827,994</u>	<u>\$ 16,523,714</u>	<u>\$ 17,579,660</u>
All Other Governmental Funds										
Nonspendable										
Special revenue	\$ -	\$ -	\$ -	\$ -	\$ 136,555	\$ 15,468	\$ 15,120	\$ -	\$ -	\$ -
Capital projects	-	196,667	186,666	176,667	166,667	156,667	146,667	136,667	-	-
Restricted										
Special revenue	12,147,037	12,186,078	9,361,897	11,567,163	16,203,941	15,815,686	13,807,180	9,536,626	9,981,140	10,593,114
Debt service	2,725,371	2,794,437	3,264,627	2,090,853	1,074,245	881,227	1,142,090	1,196,215	1,271,501	1,137,912
Capital projects	2,802,738	3,007,578	4,943,641	8,725,008	5,555,689	11,192,923	5,336,938	3,067,209	2,355,458	3,725,165
Unassigned										
Special revenue	(4,106)	(335,081)	(359,611)	(604,824)	(208,908)	(14,993)	(180,149)	(130,665)	(227,323)	(329,297)
Debt service	-	(3,478)	(8,439)	(1,173)	(447)	(167,207)	(2,000)	-	-	-
Capital projects	-	(2,052,308)	(8,492)	(398,010)	(10,703)	(193,421)	(193,421)	-	-	-
Total all other governmental funds	<u>\$ 17,671,040</u>	<u>\$ 15,793,893</u>	<u>\$ 17,380,289</u>	<u>\$ 21,555,684</u>	<u>\$ 22,917,039</u>	<u>\$ 27,686,350</u>	<u>\$ 20,072,425</u>	<u>\$ 13,806,052</u>	<u>\$ 13,380,776</u>	<u>\$ 15,126,894</u>
Total all governmental funds	<u>\$ 29,863,380</u>	<u>\$ 28,691,473</u>	<u>\$ 33,783,922</u>	<u>\$ 39,576,504</u>	<u>\$ 40,347,875</u>	<u>\$ 43,100,185</u>	<u>\$ 35,128,175</u>	<u>\$ 29,634,046</u>	<u>\$ 29,904,490</u>	<u>\$ 32,706,554</u>

Source: Balance Sheet-Governmental Funds, Exhibit A-3 for FY 2013 and prior CAFRs for FY 2004 - FY 2012.

Note: The County implemented GASB 54 for the fiscal year ended June 30, 2011. The fund balances for fiscal years 2003-2010 have been restated for comparison purposes into nonspendable, restricted, committed, assigned, and unassigned classifications, as appropriate.

Table 4

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Property taxes and fee in lieu of taxes	\$ 42,681,798	\$ 43,131,716	\$ 45,835,080	\$ 46,477,871	\$ 51,099,124	\$ 54,447,979	\$ 58,080,501	\$ 57,718,992	\$ 58,207,302	\$ 57,749,004
County offices	7,721,569	8,226,792	8,812,967	8,696,278	8,269,880	6,536,038	6,398,456	6,134,317	6,308,051	6,498,624
Intergovernmental	15,375,508	17,556,429	19,791,546	23,005,706	21,176,000	19,524,825	18,317,385	26,114,371	17,760,420	26,322,503
Interest	387,875	527,549	1,167,334	1,613,341	1,600,579	392,331	149,428	131,781	67,830	35,791
Other	3,218,272	4,427,247	5,416,582	4,972,628	5,344,408	4,960,709	4,755,284	5,118,528	4,280,630	4,359,145
Total revenues	69,385,022	73,869,733	81,023,509	84,765,824	87,489,991	85,861,882	87,701,054	95,217,989	86,624,233	94,965,067
Expenditures										
General government	17,832,777	20,030,742	21,664,192	26,064,937	20,974,016	29,110,816	20,281,851	18,950,177	18,792,878	19,607,005
Public Safety	20,929,598	24,784,322	31,597,334	27,698,874	37,574,320	31,155,553	31,296,005	31,885,232	32,643,407	32,990,914
Highways and streets	8,621,566	12,084,682	11,836,725	11,550,702	12,765,386	13,761,811	9,763,341	10,449,244	8,676,357	7,928,709
Economic development	730,335	6,818,504	9,474,419	912,894	3,306,964	1,923,165	941,645	9,435,731	2,456,974	5,534,324
Health and welfare	5,047,598	3,230,864	3,303,558	4,333,460	3,435,368	3,390,776	2,919,801	2,581,713	2,790,300	3,457,625
Culture and recreation	1,816,999	2,333,268	2,488,714	2,330,040	3,191,189	4,130,354	2,735,012	2,426,618	2,053,724	2,205,232
Education and training	5401999	6030152	5,754,420	5,919,634	5,666,321	6,875,241	6,625,785	6,900,802	6,120,605	7,062,113
Debt service										
Principal retirement	6,303,191	9,779,379	5,581,260	6,359,934	6,205,629	6,558,617	7,944,095	8,242,120	7,956,491	6,343,264
Interest and fiscal charges	1,537,223	1,373,626	1,528,715	1,830,395	2,249,462	2,628,674	2,773,361	2,414,119	2,069,455	1,860,183
Capital outlay	756,431	1,382,511	1,213,193	526,911	522,946	2,179,919	10,057,348	6,602,880	5,366,565	3,860,432
Total Expenditures	68,977,717	87,848,050	94,442,530	87,527,781	95,891,601	101,714,926	95,338,244	99,888,636	88,926,756	90,849,801
Excess of revenues over (under) expenditures	407,305	(13,978,317)	(13,419,021)	(2,761,957)	(8,401,610)	(15,853,044)	(7,637,190)	(4,670,647)	(2,302,523)	4,115,266
Other Financing Sources (Uses)										
General obligation bonds issued	-	9,011,000	13,825,800	7,300,000	-	12,800,000	-	-	-	-
Premium on general obligation bond issued	-	-	-	-	-	79,677	-	-	-	-
Issuance of capital lease	-	3,526,955	4,128,960	-	9,645,445	-	-	-	-	6,997,000
Issuance of note payable	-	-	-	-	-	5,433,230	-	-	-	-
Sale of capital assets	20,668	3,601	1,409	-	12,223	356,447	-	99,049	-	-
Insurance proceeds	-	-	-	-	-	-	-	-	3,282,967	-
Principal retirement-Refinancing	-	-	-	-	-	-	-	-	-	(6,686,463)
Transfers in	4,295,463	8,427,094	5,082,920	8,947,042	12,241,539	8,387,042	9,139,522	9,091,003	7,088,568	5,223,521
Transfers out	(4,741,398)	(8,427,094)	(4,527,619)	(7,669,711)	(12,726,226)	(8,451,042)	(9,474,342)	(10,013,534)	(7,798,568)	(6,847,559)
Total other financing sources (uses)	(425,267)	12,541,556	18,511,470	8,577,331	9,172,981	18,605,354	(334,820)	(823,482)	2,572,967	(1,313,501)
Net Change in fund balances	\$ (17,962)	\$ (1,436,761)	\$ 5,092,449	\$ 5,815,374	\$ 771,371	\$ 2,752,310	\$ (7,972,010)	\$ (5,494,129)	\$ 270,444	\$ 2,801,765
Debt service as a percentage of noncapital expenditures*	11%	13%	8%	9%	9%	9%	13%	11%	12%	9%

Source: Balance Sheet-Governmental Funds, Exhibit A-5 for FY 2013 and prior CAFRs for FY 2004 - FY 2012.

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

Table 5

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

Fiscal Year Ended June 30,	ASSESSED REAL PROPERTY		ASSESSED PERSONAL PROPERTY		Total Taxable Assessed Value*	Total Direct Tax Rate	Estimated Actual Taxable Value*	Assessed Value as a Percentage of Actual Value*
	Residential Property*	Commercial Property*	Motor Vehicles*	Other Personal Property*				
2004	\$ 319,616	\$ 113,552	\$ 84,640	\$ 6,460	\$ 524,268	75.0	\$ 9,415,135	5.57%
2005	330,370	112,015	80,474	6,541	529,400	75.0	9,568,206	5.53%
2006	349,153	111,862	73,747	6,745	541,507	77.0	9,868,451	5.49%
2007	360,310	113,610	77,114	7,438	558,472	76.6	10,249,007	5.45%
2008	359,595	113,779	74,772	7,287	555,433	84.7	10,568,637	5.26%
2009	426,766	113,285	69,760	6,633	616,444	81.4	11,968,320	5.15%
2010	440,566	111,178	61,907	7,919	621,570	83.9	12,224,041	5.08%
2011	452,006	111,612	60,758	7,704	632,080	83.9	12,480,464	5.06%
2012	448,707	110,659	65,136	8,035	632,537	84.9	12,530,076	5.05%
2013	449,507	111,434	71,368	8,251	640,560	84.4	12,701,277	5.04%

Source: Anderson County assessment property records.

Note: Property in the county is reassessed once every five years on the average. The county assesses property at approximately 10.5 percent of actual value for commercial and personal property, 6 percent for residential property, and 4 percent for agricultural property. The county does not compile actual and assessed values for tax exempt property.

Table 6

**ANDERSON COUNTY, SOUTH CAROLINA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

Fiscal Year	County Direct Rates			Overlapping Rates				
	Operating Millage	Debt Service Millage	Total County Millage	School District 1	School District 2	School District 3	School District 4	School District 5
2004	67.5	7.5	75.0	163.3	249.4	174.9	186.6	198.3
2005	66.2	8.8	75.0	170.3	246.4	160.9	179.6	200.3
2006	70.0	7.0	77.0	173.7	236.4	158.9	177.6	200.2
2007	72.0	4.6	76.6	179.8	230.0	179.0	193.7	203.3
2008	79.9	4.8	84.7	185.3	238.0	196.7	205.8	207.6
2009	75.4	6.0	81.4	182.4	237.8	194.8	191.1	201.6
2010	75.4	8.5	83.9	193.3	241.6	196.8	201.1	207.8
2011	76.2	7.7	83.9	195.2	240.9	196.7	201.1	206.9
2012	77.3	7.6	84.9	196.1	241.4	201.7	206.1	209.8
2013	78.7	5.7	84.4	206.8	253.6	214.6	210.6	215.8

Source: Millage sheets generated by the County Auditor's Office.

Table 7

**ANDERSON COUNTY, SOUTH CAROLINA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
*In thousands**

Taxpayer	2013			2004		
	Taxable Assessed Value* (in thousands)	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value (in thousands)	Rank	Percentage of Total County Taxable Assessed Value
Duke Energy Corporation	\$ 26,319	1	4.2%	\$ 21,298	1	4.1%
Owens Corning	4,056	2	0.6%	2,871	7	0.6%
Michelin North America, Inc.	4,029	3	0.7%	4,817	4	0.9%
Bellsouth Telecommunications	3,716	4	0.7%	6,660	3	1.3%
Colonial Pipeline Company	3,531	5	0.6%	2,485	9	0.5%
Robert Bosch Corporation	2,292	6	0.6%	7,927	2	1.5%
Piedmont Natural Gas Company	1,772	7	0.4%			
Associated Fuel Pump Systems	1,605	8	0.3%	2,914	6	0.6%
SPG Anderson Mall LLC	1,320	9	0.3%			
SCI Anderson Station Fund	1,137	10	0.2%			
BASF Corporation	-		0.2%	3,011	5	0.6%
Electrolux Home Products	-		0.0%	2,633	8	0.5%
Charter Communications	-		0.0%	2,340	10	0.4%
Total	<u>\$ 49,777</u>		<u>8.73%</u>	<u>\$ 56,956</u>		<u>11.00%</u>

Source: County Treasurer records.

Table 8

**ANDERSON COUNTY, SOUTH CAROLINA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
*In thousands**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year*	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years*	Total Collections to Date	
		Amount*	Percentage of Levy		Amount*	Percentage of Levy
2004	\$ 134,187	\$ 116,187	86.59%	\$ 14,580	\$ 130,767	97.45%
2005	134,069	116,795	87.12%	14,587	131,382	98.00%
2006	135,344	118,641	87.66%	14,116	132,757	98.09%
2007	142,123	124,261	87.43%	14,424	138,685	97.58%
2008	148,195	130,010	87.73%	13,494	143,504	96.83%
2009	160,006	140,393	87.74%	15,681	156,074	97.54%
2010	167,164	145,599	87.10%	15,737	161,336	96.51%
2011	165,440	145,744	88.09%	13,414	159,158	96.20%
2012	166,735	147,633	88.54%	13,245	160,878	96.49%
2013	171,204	151,398	88.43%	-	151,398	88.43%

Source: Anderson County Treasurer records.

Table 9

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

Fiscal Year	Governmental Activities					Business Type Activities			Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Special Source Bonds	Capital Leases	Revenue Bonds	Note Payable to Other Governments	Capital Leases			
2004	\$ 22,385,000	\$ 320,311	\$ 2,425,414	\$ 5,735,000	\$ -	\$ 400,000	\$ 23,566,271	\$ 46,200	\$ 54,878,196	1.23%	318
2005	18,405,000	269,249	4,464,259	10,485,793	-	200,000	24,964,833	33,600	58,822,734	1.25%	337
2006	22,640,000	216,252	7,149,944	15,911,605	-	-	25,188,907	21,000	71,127,708	1.44%	402
2007	26,715,000	161,669	5,352,509	17,531,888	-	-	25,430,218	8,400	75,199,684	1.42%	418
2008	23,680,000	125,183	4,746,507	16,203,746	8,445,445	-	24,662,409	-	77,863,290	1.41%	426
2009	30,485,000	86,649	8,583,786	17,630,780	8,089,278	3,200,000	39,701,427	-	107,776,920	1.91%	583
2010	26,705,000	45,966	6,347,287	16,195,601	7,637,543	2,876,428	38,885,868	-	98,693,693	1.76%	527
2011	22,715,000	3,005	4,090,955	14,710,193	7,170,125	2,608,059	37,710,105	-	89,007,442	1.57%	472
2012	18,550,000	-	2,348,211	13,148,112	6,686,463	2,328,123	35,929,408	-	78,990,317	1.36%	417
2013	15,350,000	-	1,389,471	11,603,587	6,357,000	2,036,122	34,599,841	-	71,336,021	1.20%	374

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

*See Table 13 for additional demographic and economic statistics.

Table 10

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

Fiscal Year	General Bonded Debt Outstanding			Accumulated Resources Restricted to Repaying Principal of General Bonded Debt	Net General Bonded Debt	Ratio of Net General Bonded Debt to Estimated Actual Value of Property	Net General Bonded Debt Per Capita
	General Obligation Bonds	Capital Leases	Total General Bonded Debt				
2004	\$ 22,385,000	\$ -	\$ 22,385,000	\$ 2,503,930	\$ 19,881,070	0.24%	115.11
2005	18,405,000	-	18,405,000	2,790,959	15,614,041	0.19%	89.54
2006	22,640,000	-	22,640,000	2,900,442	19,739,558	0.24%	111.47
2007	26,715,000	-	26,715,000	1,834,187	24,880,813	0.27%	138.24
2008	23,680,000	1,777,337	25,457,337	798,773	24,658,564	0.22%	134.88
2009	30,485,000	1,555,816	32,040,816	881,227	31,159,589	0.25%	168.52
2010	26,705,000	1,314,736	28,019,736	938,504	27,081,232	0.22%	144.72
2011	22,715,000	1,066,645	23,781,645	1,196,215	22,585,430	0.18%	119.82
2012	18,550,000	811,338	19,361,338	1,160,574	18,200,764	0.15%	96.00
2013	15,350,000	561,000	15,911,000	1,027,817	14,883,183	0.12%	77.99

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

*See Table 13 for additional demographic and economic statistics.

Source: 2013 Financial Report Table 9.

Table 11

ANDERSON COUNTY, SOUTH CAROLINA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of June 30, 2013

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt Repaid with Property Taxes			
Anderson School District #1	\$ 85,413,162	100.00%	\$ 85,413,162
Anderson School District #2	23,007,706	100.00%	23,007,706
Anderson School District #3	16,979,000	100.00%	16,979,000
Anderson School District #4	27,795,000	100.00%	27,795,000
Anderson School District #5	139,750,000	100.00%	139,750,000
City of Anderson	<u>3,175,000</u>	100.00%	<u>3,175,000</u>
Subtotal, overlapping debt	296,119,868		296,119,868
County Direct Debt	27,584,674	100.00%	<u>27,584,674</u>
Total direct and overlapping			<u>\$ 323,704,542</u>

Source: Debt outstanding data provided by the Finance Departments of the respective entities listed above.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Anderson County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

Table 12

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Limit	\$ 39,146,165	\$ 40,219,035	\$ 40,901,366	\$ 43,357,812	\$ 42,741,455	\$ 47,721,060	\$ 48,079,358	\$ 49,105,129	\$ 49,078,840	\$ 50,088,567
Total net Debt applicable to limit	18,306,070	15,614,041	19,739,558	24,880,813	24,478,773	29,603,773	25,766,496	21,518,785	17,389,426	15,162,183
Legal debt margin	<u>\$ 20,840,095</u>	<u>\$ 24,604,994</u>	<u>\$ 21,161,808</u>	<u>\$ 18,476,999</u>	<u>\$ 18,262,682</u>	<u>\$ 18,117,287</u>	<u>\$ 22,312,862</u>	<u>\$ 27,586,344</u>	<u>\$ 31,689,414</u>	<u>\$ 34,926,384</u>
Total net debt applicable to the limit as a percentage of debt limit	46.76%	38.82%	48.26%	57.38%	57.27%	62.04%	53.59%	43.82%	35.43%	30.27%

Legal Debt Margin Calculation for Fiscal Year 2012

	Assessed Value	\$ 640,560,157
	Less: Exempt manufacturing property	(14,453,069)
	Value subject to debt limit	<u>\$ 626,107,088</u>
Total debt applicable to limitation, after reduction for amount for repayment	\$ 15,162,183	
Debt limit - 8%	\$ 50,088,567	
Applicable debt as a percentage of debt limit	30%	
	Debt Limit (8% of assessed value)	50,088,567
	Debt applicable to limit:	
	General obligation bonds	15,350,000
	Notes payable-Real property	840,000
	Less: Amount set aside for repayment of general obligation debt	<u>(1,027,817)</u>
	Total net debt applicable to limit	<u>15,162,183</u>
	Legal debt margin	<u>\$ 34,926,384</u>

Source: County's assessment records per the County Auditor's Office. Additional information regarding debt may be found in the notes to the financial statements.

Note: Under state finance law, Anderson County's outstanding general obligation debt should not exceed 8 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Table 13

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

Year	Estimated Population(1)	Personal Income (in thousands)(2)	Per Capita Personal Income (3)	Unemployment Rate (4)
2004	172,718	\$ 4,476,678	\$ 25,919	7.1%
2005	174,387	4,704,089	26,975	7.4%
2006	177,086	4,950,439	27,955	6.7%
2007	179,981	5,308,720	29,496	6.0%
2008	182,825	5,530,822	30,252	7.0%
2009	184,901	5,638,741	30,496	12.6%
2010	187,126	5,616,400	30,014	11.9%
2011	188,488	5,686,117	30,167	11.6%
2012	189,596	5,823,631	30,716	9.7%
2013	190,831 **	5,927,247 **	31,418 **	7.6%

Sources: (1) Anderson County Planning Division.
 (2) Population times the Per Capita Personal Income
 (3) US Bureau of Economic Analysis
 (4) US Bureau of Labor Statistics.

**Estimated.

Table 14

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

Employer	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Anderson County School Districts	5,085	1	5.97%	4,038	1	4.39%
Anderson Area Medical Center	3,500	2	4.11%	3,500	2	3.80%
State of South Carolina	1,826	3	2.14%	1,344	5	1.46%
Electrolux Home Products, Inc.	1,400	4	1.64%	1,500	4	1.63%
Robert Bosch Corporation	1,380	5	1.62%	1,200	6	1.30%
Michelin Tire Corporation	1,200	6	1.41%	1,550	3	1.68%
Anderson County	960 *	7	1.13%	772	7	0.84%
Glen Raven	772	8	0.91%	600	9	0.65%
Wal-Mart Supercenters	725	9	0.85%	-		0.00%
Milliken & Compnay, Inc.	700	10	0.82%	-		0.00%
Kraven, Inc.	650	11	0.76%	-		0.00%
Honeywell Nylon	-		-	650	8	0.71%
Tri-County Technical College	-		-	600	10	0.65%
Total	18,198			15,754		

Source: County Economic Development Office and Anderson County Finance.

*Excludes 837 hourly poll workers in Registration & Elections.

Table 15

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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government	214	214	219	212	226	271	268	253	254	265
Public Safety	309	359	431	431	444	407	395	396	392	397
Highways and Streets	89	89	95	99	99	109	110	100	99	99
Economic Development	7	7	12	11	4	7	7	5	5	5
Health and Welfare	31	33	32	33	18	21	40	38	37	42
Culture and Recreation	20	22	24	23	23	19	19	21	17	17
Education and Training	0	0	0	0	0	0	0	0	0	0
Sewer	17	17	21	18	22	22	22	17	15	12
Stormwater	-	-	-	-	-	-	-	-	-	3
Solid Waste	29	29	29	30	29	31	30	31	34	31
Airport	6	6	8	5	5	5	5	8	7	7
TOTALS	722	776	871	862	870	892	896	869	860	878

Source: Anderson County Personnel records.

Table 16

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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Personnel										
New hires	103	239	143	146	95	104 *	310	75	50	50
Terminations	75	178	120	86	99	97	115	40	40	40
Training sessions offered	N/A	5	4	6	8	12	10	10	N/A	N/A
						* Poll Workers				
Building and Grounds										
Acres of land maintained	1,400	1,400	1,410	1,410	1,800	1,750	1,895	2,200	2,200	2,200
Contracts supervised	5	33	37	30	53	47	35	25	25	25
Auditor										
Appeals on personal property	310	350	400	386	301	350	120	150	150	160
Finance										
Accounts Payable disbursements	15,500	14,012	13,810	14,334	14,079	13,546	13,136	11,049	13,618	15,238
Payroll checks issued	20,400	21,031	22,300	23,154	23,886	25,389	24,231	27,772	27,000	25,412
Assessor										
Parcel count	113,500	114,813	116,000	117,565	125,000	120,000	120,000	120,000	120,250	120,500
Deeds processed	10,000	10,977	11,000	10,659	10,500	10,000	7,500	9,000	8,500	9,000
Field reviews	35,000	26,814	40,000	23,398	50,000	45,000	35,000	45,000	55,000	50,000
Clerk of Court										
Common pleas cases	5,500	3,624	3,900	4,144	4,800	4,500	4,350	5,000	3,960	4,125
General Sessions cases	12,000	11,100	13,000	15,000	19,000	20,000	10,000	23,000	31,550	33,250

Table 16

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Function/Program, Continued										
General Government, Continued										
Probate Court										
Estates probated	1,325	1,075	1,266	1,241	1,276	1,300	1,279	1,340	1,370	1,400
Marriage licenses issued	1,200	1,071	1,091	1,072	1,130	1,285	1,095	1,091	1,160	1,200
Master in Equity										
Cases referred	1,186	1,150	951	920	1,050	1,300	1,062	1,200	1,350	1,425
Magistrate										
Jury Trials	250	204	302	352	250	339	525	350	1,200	1,500
Civil Cases	7,000	5,368	5,537	6,398	5,500	5,000	4,700	5,500	5,000	5,250
Traffic Tickets	26,000	25,182	16,000	30,377	25,000	30,000	25,000	25,000	25,000	25,500
Register of Deeds										
Land records recorded and indexed	59,263	49,860	53,266	52,751	44,763	41,464	30,773	38,772	39,548	42,250
Mortgage satisfactions processed	13,882	9,929	10,344	9,891	10,731	8,291	7,239	7,329	7,619	8,008
Planning and Community Development										
Number of conceptual project designs	50	96	16	24	28	18	30	12	20	-
Number of rezoning applications processed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4	8	6
Number of special projects and/or studies	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	4	2
Registration and Election										
Total Registration	85,000	94,000	96,806	100,558	108,000	110,000	114,416	110,000	115,500	116,000
Number of Elections	15	10	17	9	11	8	16	14	14	14

Table 16

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Function/Program, Continued										
General Government, Continued										
Management Information Systems										
Projects completed	N/A	639	696	722	639	1,204	1,172	1,176	1,224	1,000
Equipment installed	96	183	212	243	192	405	186	228	122	80
Family Court										
Juvenile Cases	1,150	689	700	636	735	750	650	700	465	520
Domestic Cases	2,800	2,722	2,800	2,759	2,793	2,900	2,750	2,900	2,960	2,600
Public Safety										
Coroner										
Death investigations	1,123	1,225	1,350	1,414	1,585	1,680	1,508	1,540	1,650	1,700
Autopsies	121	126	135	124	195	205	135	150	130	135
Detention Center										
Admissions	8,200	8,014	8,300	7,806	7,574	7,740	7,899	7,547	7,641	5,565
Average Daily population	325	348	450	442	446	403	392	326	341	329
Communications										
Dispatched calls	138,097	115,450	199,000	216,635	222,400	262,395	262,829	265,000	263,408	228,756
Total Calls	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	586,884
Building and Codes										
Permits issued	14,013	14,842	14,500	13,677	12,900	8,270	6,208	5,819	6,130	6,436
Commercial plans reviewed	826	854	770	1,036	900	1,192	1,190	1,400	1,362	1,430

Table 16

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Function/Program, Continued										
Highways & Streets										
Engineering										
Percent of plans reviewed	N/A	63%	60%	100%	100%	100%	N/A	100%	100%	100%
Percent of roadway re-inventories	N/A	23%	38%	19%	30%	13%	7%	7%	2%	2%
Road Maintenance										
Accident free man hours	105,000	91,100	210,000	N/A	59,616	140,000	143,280	198,900	11,704	12,480
Accident free days	N/A	N/A	N/A	199	81	190	199	297	19	20
# of days for patching projects	4	4	4	8	14	10	6	4	3	6
# of days for pipe maintenance	10	7	7	3	8	11	13	7	8	8
Economic Development										
Economic Development										
New jobs created	N/A	361	375	150	500	-	1,155	600	1,000	800
New industries	4	2	-	3	5	-	3	5	4	4
Health and Welfare										
Animal Shelter										
Number of animals received	N/A	13,253	13,100	13,462	12,898	14,868	14,109	13,000	12,000	11,500
Number of Adoptions	N/A	14.50%	19%	22%	27%	25%	11%	15%	20%	30%
Health Department										
Home health visits	8,673	8,683	9,500	13,425	13,800	13,585	12,195	12,000	9,000	8,000
Immunizations visits	21,815	12,632	12,120	15,297	11,000	14,000	35,586	N/A	8,781	N/A
Veterans Affairs										
Nursing Home Request	50	35	51	29	40	40	61	54	75	75
Pension Requests	150	135	205	174	120	906	298	300	150	150

Table 16

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Function/Program, Continued										
Health and Welfare, Continued										
Environmental Enforcement										
Animal calls	N/A	6,459	7,850	8,414	7,900	8,700	6,283	6,406	7,130	7,554
Litter calls	N/A	1,333	1,500	3,400	3,700	3,047	2,312	1,490	1,351	1,289
Education and Training										
Library										
Circulation of Materials	575,000	577,661	570,767	590,135	600,000	650,000	720,505	724,000	700,000	725,000
Internet Users per Week	1,300	1,768	2,006	2,206	2,500	3,000	4,155	4,300	4,320	6,250
Sewer										
Number of plants	1	1	1	1	1	1	1	1	1	1
Plants with County capacity	5	4	4	4	4	4	4	4	4	4
Sewer capacity (including leased capacity)	5,250,000	9,400,000	9,400,000	9,400,000	9,400,000	9,400,000	9,400,000	9,400,000	9,400,000	9,400,000
Average daily influent	1,804,665	1,806,468	1,790,718	1,859,958	1,505,042	1,505,042	1,336,932	1,288,340	1,292,434	1,301,423
Number of customers	3,195	3,385	3,506	3,712	3,834	3,876	3,985	4,004	4,022	4,030
Solid Waste										
Tons of Municipal Solid Waste	63,087	65,098	63,837	64,392	66,010	63,330	62,441	63,225	62,357	61,600
Tons Construction & Demolition	* 24,454	12,282	8,490	11,250	10,760	12,013	11,985	13,472	10,574	12,905
Tons Land-Clearing Debris	*	12,424	11,051	8,801	9,910	16,311	22,284	18,571	15,167	15,234
Tons Recyclables	7,521	6,091	6,437	5,096	4,351	3,998	3,226	4,431	4,408	4,667
Tons tires	886	618	464	752	892	764	791	615	602	530
Airport										
Fuel volume sold	191,155	174,999	186,000	189,695	181,395	171,915	186,996	198,626	212,578	230,463
Number of tenant	72	75	75	76	79	79	94	93	92	82

Source: Respective department managers.

*2004 C&D figures include land clearing debris whereas 2005 - 2013 do not include these figures.

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

Table 17

	2004	2005	2006	Fiscal Year 2007	2008	2009	2010	2011	2012	2013
Culture and Recreation										
Parks - Number of Acres	194	301	301	377	377	377	377	514	514	514
Number of Parks	22	32	32	34	34	34	34	36	36	36
Other Facilities										
Baseball /softball fields	15	18	18	18	18	18	18	18	18	18
Soccer/football fields	6	8	8	8	8	8	8	8	8	8
Picnic Shelters	9	17	17	17	17	17	17	17	17	17
Walking tracks	28	13	13	13	13	13	13	13	13	13
Playgrounds	12	15	15	15	15	15	15	15	15	15
Lake parks	8	8	8	8	8	8	8	8	8	8
Boat ramps	13	10	10	10	10	10	10	10	10	10
Tennis courts	15	15	15	15	15	15	15	15	15	15
County Roads										
Total public roads	4,766	5,474	5,474	5,527	5,543	5,549	5,586	5,586	5,610	5,740

Source: Culture and Recreation statistics obtained from Anderson County Planning Division. County Road data obtained from Anderson County Transportation Division.