



## Clarendon County Special Called Meeting Thursday, January 28, 2016, 9:00 AM Council Chambers

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### **Those in attendance:**

Chairman, Dwight L. Stewart, Jr.  
Vice Chairman WJ Frierson, Sr.  
Councilman, Billy Richardson  
Councilman, AC English, Jr.  
County Administrator, David W. Epperson  
Clerk, Dorothy M. Levy

**Absent:** Councilman, Benton Blakely

Media: Robert J. Baker, The Manning Times

### **Others in attendance included:**

Lynden Anthony

Lori Salley

Linda Lemon

Chairman Stewart called the meeting to order at 9:00 am and led the Invocation. The Pledge of Allegiance was recited in unison.

### **I. Presentation**

Ms. Lori Salley, McGregor & Company, presented Council with the Audited Financial Statements for Fiscal Year 2014/2015. She began by giving Council an Unmodified Opinion of the Audit. Ms. Salley stated that an Unmodified Opinion is a clean opinion, which is very good. She continued by stating that Clarendon County's assets exceeds its liabilities as of June 30, 2015, by \$9.2 million (net position).

Ms. Salley stated that the total net position for Governmental Activities was \$7,899,670 and the Business Type Activities were \$1,282,694 as of June 30, 2015. She continued by stating that because of GASB 68, the Total Net Position was reduced by \$15,000,000. Ms. Salley continued by stating that the total Fund Balance for the year ending June 30, 2015 was \$14,288,450.

Ms. Salley concluded her presentation by stating the McGregor & Company performed this audit with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clarendon County, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Clarendon County's basic

financial statements and have issued our report thereon dated January 27, 2016 and have found no Internal Weakness or Management Disagreement.

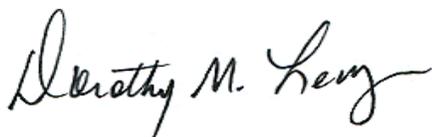
Chairman Stewart and Administrator Epperson thanked Ms. Salley, Mr. Anthony, the Finance Department, and all other employees that assisted during the Audit.

## **V. Adjourn**

Chairman Stewart stated that we have exhausted our agenda, and he asked for a motion to adjourn the Council Meeting.

On motion by Councilman Richardson and Seconded by Vice Chairman Frierson, Council voted Unanimous approval to adjourn the Council meeting. The Council Meeting ended at 9:35 am.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Dorothy M. Levy".

Dorothy M. Levy  
Clerk to Clarendon County Council