



**Clarendon County Special Called Meeting  
Monday, January 29, 2018, 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.  
Councilman, Benton Blakely  
County Administrator, David W. Epperson  
Acting Clerk, Meesha Witherspoon

Absent: Dorothy M. Levy – Clerk to Council

Media: None

**Others in attendance included:**

Lynden Anthony

Lori Salley

Joe Witt

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 2016/2017. 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, 2017, by \$9.2 million (net position).

Ms. Salley stated that County's governmental fund balance sheet reported a combined ending fund balance of \$11.9 million which is good and healthy.

Ms. Salley continued by stating that the General Fund reported a fund balance of \$2.5 million, reflecting a \$1.1 million increase from last fiscal year.

Ms. Sally further stated that there was a change in Net Position on the Statement of Activities of (\$2,122,938) this was because of OPED and Pension Increases.

Ms. Sally continued by stating that the County provided tax incentives under two programs: Fee in Lieu of Tax Agreements (FILO) and Special Source Revenue Credits (SSRCs) for the retention of jobs and the County abated property taxes totaling \$6,232,456 under various fee in lieu of tax agreement and \$11,697 under special source revenue credits.

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, 2017, 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 29, 2018 and have found no Internal Weakness or Management Disagreement.

Ms. Salley further concluded that the Magistrates are to report any overages in their accounts of \$100 on an annual basis to the Court Administration. Overages for the Magistrate totaled \$2,212. We recommend that overages be investigated and reported periodically to the Court Administration.

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

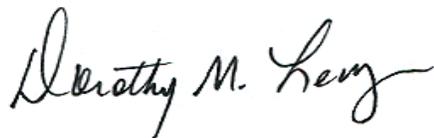
## **II. Adjourn**

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

On Motion by Councilman Richardson and Seconded by Vice Chairman Frierson, Council voted Unanimous Approval to adjourn the Special Called Council Meeting.

The Council Meeting adjourned at 9:32 am.

Respectfully Submitted,



Dorothy M. Levy  
Clerk to Clarendon County Council