



Fiscal Year 2026 Supplemental Budget #2

December 1, 2025 Board Meeting

OPERATIONS & MAINTENANCE FUND		Current (\$)	Incr/ Decr (\$)	Amended (\$)	Note
O&M FUND REVENUES	Dept Total	6,759,426	0	NO CHANGE	
401/501/801/1201 Departments					
O&M FUND EXPENSES		6,759,426	0	NO CHANGE	
101/201/501 Administration (not including depreciation)	Dept Total	3,775,898	0	NO CHANGE	
601 Conveyance System	Dept Total	964,406	0	NO CHANGE	
701 WRF Operations	Dept Total	1,702,295	0	NO CHANGE	
801 Pretreatment	Dept Total	158,565	0	NO CHANGE	
901 Laboratory	Dept Total	58,830	0	NO CHANGE	
1201 Contract Operations (I-85 Sewer)	Dept Total	19,432	0	NO CHANGE	
1401 O&M Capital Improvement Projects	Dept Total	80,000	0	NO CHANGE	

RESTRICTED AND OTHER FUNDS		Current (\$)	Incr/ Decr (\$)	Amended (\$)	Note
FUND REVENUES					
1001 RETAIL IMPACT FUND (RESTRICTED USE)		5,000	0	NO CHANGE	
1101 WHOLESALE IMPACT FUND (RESTRICTED USE)		976,000	0	NO CHANGE	
1301/1401 RETAIL OPERATIONS & MAINTENANCE FUND (UNRESTRICTED USE)		105,802	0	NO CHANGE	
1501 PROJECTS & CONTINGENCY FUND (RESTRICTED USE)		8,715,158	0	NO CHANGE	
FUND EXPENSES					
1001 RETAIL IMPACT FUND (RESTRICTED USE)		0	0	NO CHANGE	
1101 WHOLESALE IMPACT FUND (RESTRICTED USE)		0	0	NO CHANGE	
1301/1401 RETAIL OPERATIONS & MAINTENANCE FUND (UNRESTRICTED USE)		1,889,178	198,664	2,087,842	
1401-06050 Sewer South Phase II			198,664		[A]
1501 PROJECTS & CONTINGENCY FUND (RESTRICTED USE)		8,715,158	0	NO CHANGE	

NOTES

[A] Return of remaining funds to Oconee County following closeout of construction project. Revenues from county payments accounted for during previous fiscal years.



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Oconee Joint Regional Sewer Authority
Seneca, South Carolina

We have performed the procedures enumerated below on the accounting records for South Carolina Rural Infrastructure Authority Grant S-23-2067 for the grant period beginning February 23, 2023, and ending February 5, 2025. The management of Oconee Joint Regional Sewer Authority is responsible for the accounting records for South Carolina Rural Infrastructure Authority Grant S-23-2067 for the grant period beginning February 23, 2023, and ending February 5, 2025.

The Board of Directors of Oconee Joint Regional Sewer Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding Oconee Joint Regional Sewer accounting records for South Carolina Rural Infrastructure Authority Grant S-23-2067 for the grant period beginning February 23, 2023 and ending February 5, 2025. Additionally, the boards of directors of the Oconee Joint Regional Sewer Authority have agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We matched amounts in the spreadsheet (final—RO&M check Register) to receipts and invoices for the grant period beginning February 23, 2023, and ending February 5, 2025.
2. We traced the balances from the final spreadsheet to the general ledger during the grant period beginning February 23, 2023, and ending February 5, 2025.
3. **We recalculated the amount to be returned to Oconee County (\$1,982,039.70) by calculating the net of deposits and reimbursements for the period in the spreadsheet and subtracting the interest earned on the OJRSA investment and the late fee charged the county.**

**- Refund of \$1,783,375.70
approved with Supplemental
Budget #1.
- Refund of additional
\$198,664.00 to be considered
with Supplemental Budget #2.
- Total refund = \$1,982,039.70**

No exceptions were found as a result of these procedures.

We were engaged by the Board of Directors of Oconee Joint Regional Sewer Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records for South Carolina Rural Infrastructure Authority Grant S-23-2067 for the grant period beginning February 23, 2023 and ending February 5, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Oconee Joint Regional Sewer Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the board of directors of the Oconee Joint Regional Sewer Authority and is not intended to be and should not be used by anyone other than these specified parties.

Stancil Cooley Estep & Stamey, LLP

Seneca, South Carolina
October 31, 2025