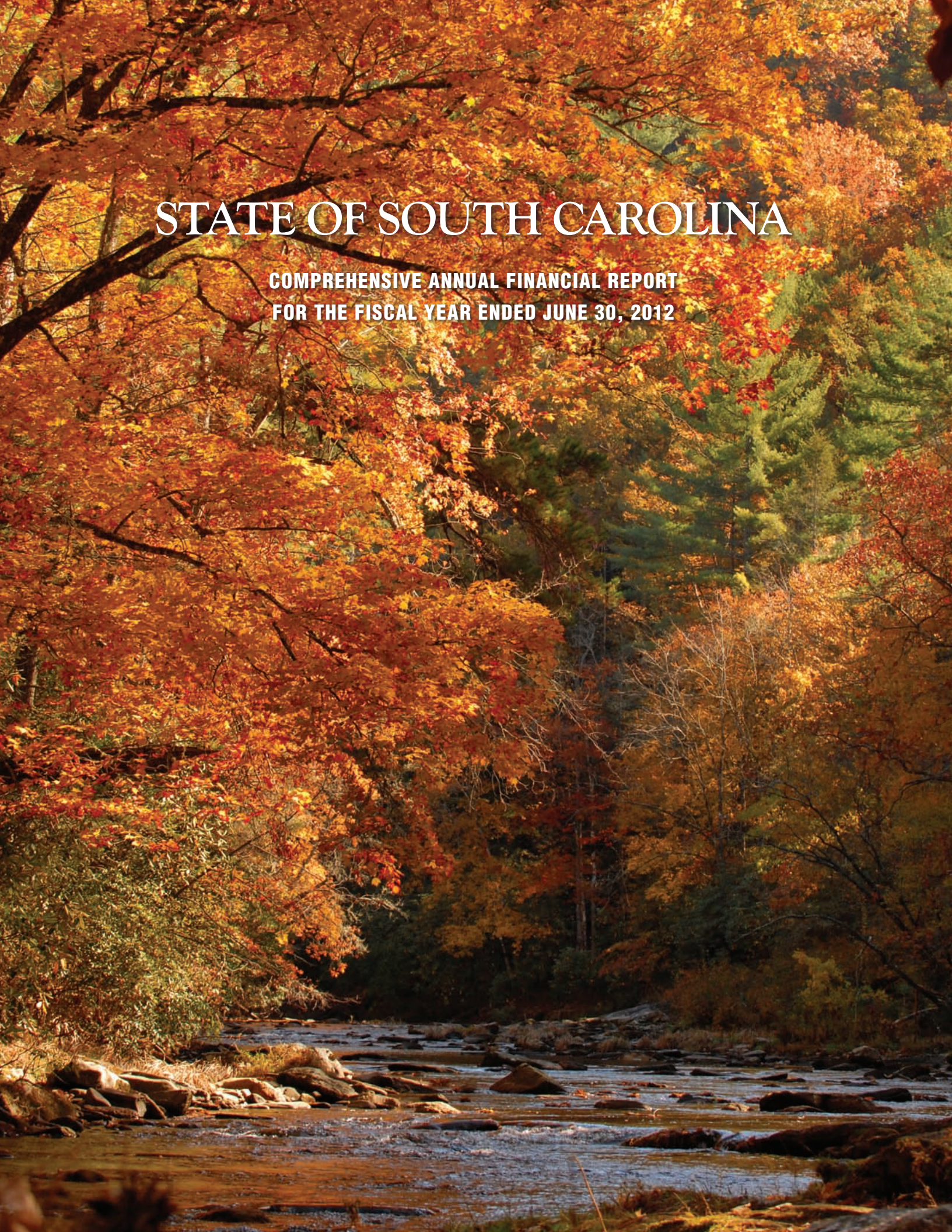


# STATE OF SOUTH CAROLINA

## COMPREHENSIVE ANNUAL FINANCIAL REPORT
## FOR THE FISCAL YEAR ENDED JUNE 30, 2012

FRONT COVER

*Fall colors and the Burrell' Ford area, located on the Chattooga River, which borders S.C. and Ga.*

*Cover photo by Patrick Wright; layout provided by the University of South Carolina Office of University Creative Services*

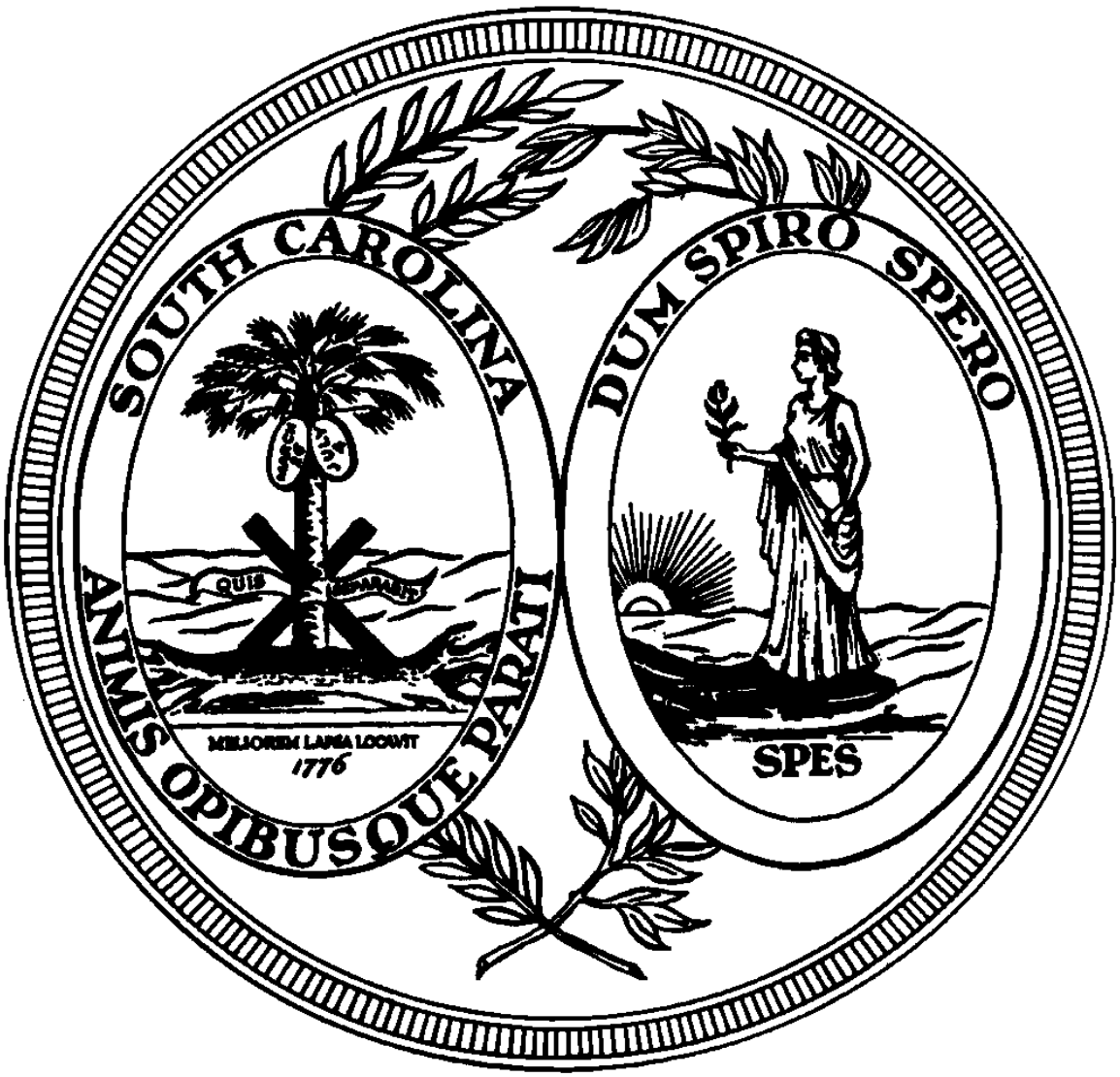
# STATE OF SOUTH CAROLINA

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED JUNE 30,**

# 2012

**Prepared by the Comptroller General's Office**


SOUTH CAROLINA
ANIMIS OPIBUSQUE PARATI
QUIS SEPARABIT
MELIOREM LATIAM LOCAVIT
1776
DUM SPIRO SPERO
SPES

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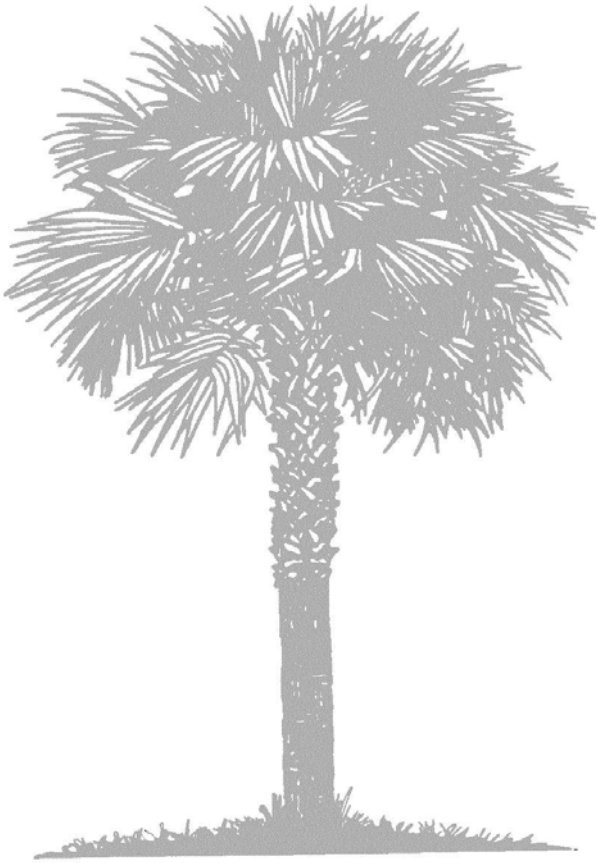
# *Introductory Section*



Letter of Transmittal
Certificate of Achievement
Principal State Officials
Organizational Chart

State of South Carolina
# Office of Comptroller General

1200 Senate Street
305 Wade Hampton Office Building
Columbia, South Carolina 29201

Telephone: (803) 734-2121
Fax: (803) 734-2064
E-Mail: cgoffice@cg.sc.gov

**RICHARD ECKSTROM, CPA**
COMPTROLLER GENERAL

**JAMES M. HOLLY**
CHIEF OF STAFF

June 7, 2013

## To the Citizens, Governor and Members of the South Carolina General Assembly

I am pleased to present to the citizens of South Carolina this Comprehensive Annual Financial Report for the State of South Carolina for the fiscal year ended June 30, 2012. The report provides financial information about the State's operations during the year and describes its financial position at the end of the year. Its presentation is designed for conformity with the Governmental Accounting Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program from which the June 30, 2011 report received the Award of Excellence.

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

The State Auditor and CliftonLarsonAllen LLP, an independent certified public accounting firm, jointly performed an independent audit of the State's basic financial statements for the fiscal year ended June 30, 2012. The auditors have issued an unqualified opinion, the most favorable outcome of the audit process.

This letter of transmittal is designed to complement management's discussion and analysis that immediately follows the report of the independent auditors.

### PROFILE OF THE GOVERNMENT

South Carolina extends from the Atlantic Ocean westward to the Blue Ridge Mountains, containing over 30,000 square miles. Fortieth in geographic area among the fifty states, South Carolina ranks twenty-fourth in population with approximately 4.6 million citizens. The State's rate of population growth is presently the fourteenth fastest in the nation.

As shown in the organizational chart on page 15, State government is divided into three separate branches: legislative, executive, and judicial. The State's citizens elect the legislative and executive branch officials. The General Assembly elects certain members of the judicial branch, including the Supreme Court. The principal State officials currently in office are listed on page 14.

State government provides a full range of services to South Carolina's citizens including educational, health, social/human, transportation, public safety, regulatory, and conservation/natural resources services. In addition, the State provides funds, grants, and loans to assist local governments, including school districts.

Certain legally separate entities are included in these financial statements because they function, in essence, as part of State government. The Governor appoints the governing boards for the Public Service Authority, a public utility company, and the State Ports Authority. The Connector 2000 Association, Inc. contracts with the State's Department of Transportation to operate a toll road project. The Lottery Commission

transfers its net proceeds to the State for educational programs. Other entities benefit and support institutions of higher education, provide medical malpractice insurance, and address medical and educational needs of South Carolina's children. Additional information on these legally separate entities can be found in the notes to the financial statements.

South Carolina's annual Appropriations Act includes legally adopted budgets for the Budgetary General Fund and for Total Funds. The initial budget appears in the annual Appropriations Act. After the budget year begins, the State Budget and Control Board, comprised of five key executive and legislative officials, may order spending cuts if revenue collections fail to reach predicted levels. Departments and agencies may request transfers of appropriations among programs if the transfer request does not exceed 20% of the program budget. The Budget and Control Board has the authority to approve additional transfers of appropriations between personal service and other operating expense accounts. For additional information, see the notes to the required supplementary information - budgetary.

## STATE ECONOMY

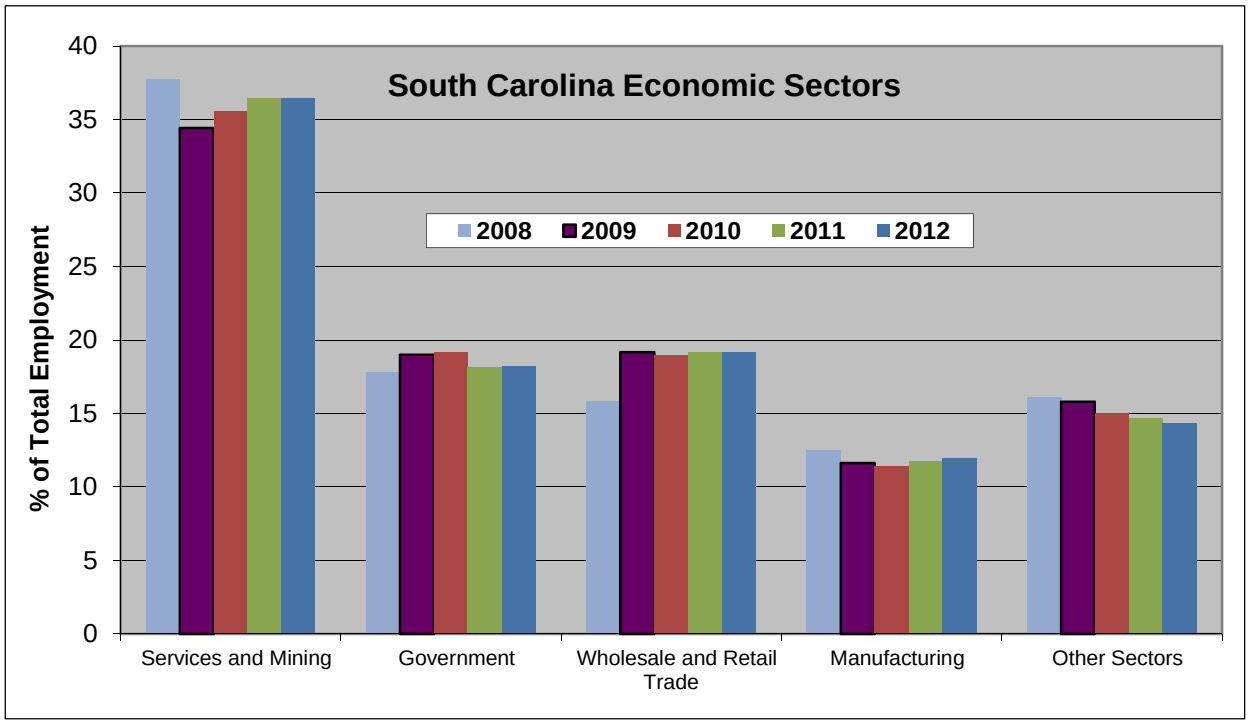
South Carolina has a diverse economic base, including manufacturing, trade, healthcare, services, and leisure/hospitality. Businesses have migrated here from all over the world to take advantage of the State's skilled labor force, competitive wages, lower-priced land, excellent port facilities and accessibility to markets, and, in recent years, substantial tax incentives.

Businesses continue to choose South Carolina as a place to locate or expand, and the State of South Carolina is committed to working with employers to meet their workforce needs.

In the last year, total non-farm employment saw an overall increase of 22,800 jobs. The strong Manufacturing sector grew 7,400 from June 2011 to June 2012, and Professional and Business Services also reported a large gain over the year (+7,200), with the Employment Services subsector adding 6,700 of that increase. In addition, large over-the-year gains were posted in Trade, Transportation, and Utilities (+5,800) and Education and Health Services (+3,400), mostly in Healthcare and Social Assistance. In the last year, both Construction and Financial Activities employment has dropped 1,200.

South Carolina's seasonally adjusted unemployment rate decreased to 9.4% in June 2012, well below the June 2011 rate of 10.5%. Nationally, the unemployment rate for June 2012 was 8.2%.

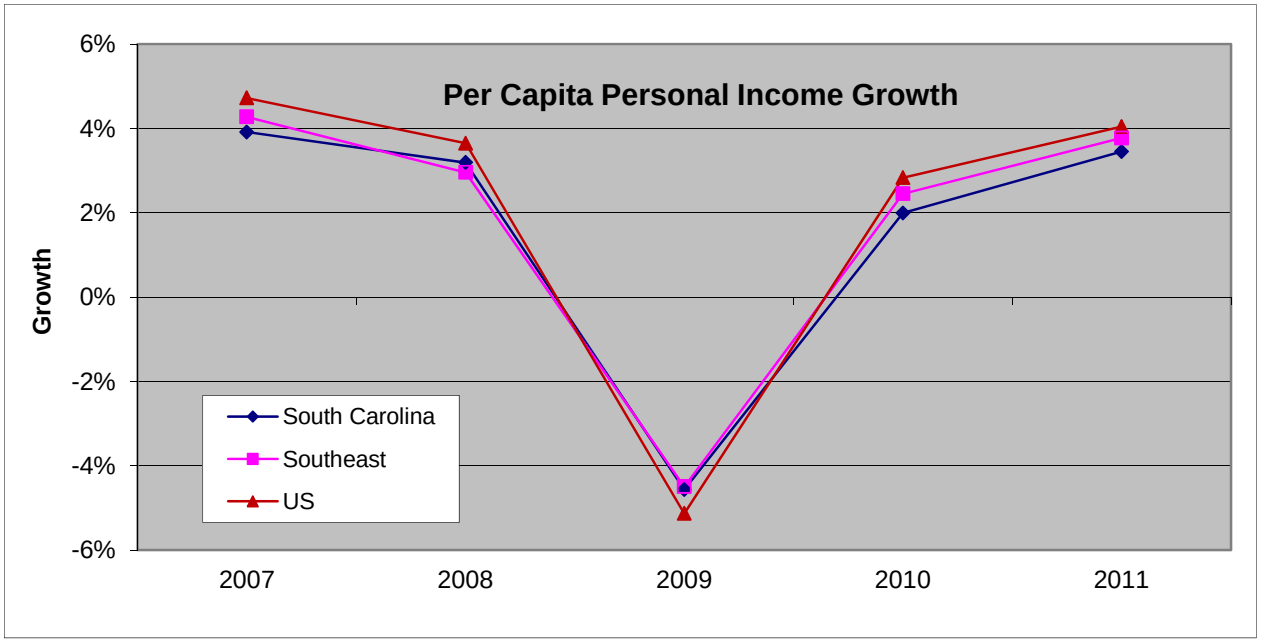
The weekly average number of initial claimants for Unemployment Insurance (UI) in South Carolina rose nearly 11.0% in June 2012, the third consecutive month of increased activity. June's initial UI claimant activity was approximately 9.0% lower than UI claimant activity one year ago.



Although the June 2012 building permit activity was higher than June 2010 and 2009, the month-to-month decline drove the South Carolina Leading Index, SCLI, down 0.13 points to 100.52 in June. June also saw an 11.0% increase in initial claims for Unemployment Insurance compared to the previous month, which also pushed the SCLI lower. Positive indicators for June include an increase in the average manufacturing workweek, up 0.5% to 41.8 hours, and improvements in the stock market. Because the SCLI is still above the 100 mark, June marks seven consecutive months of positive economic outlook for the state's economy. Meanwhile, the Conference Board's national Leading Economic Index declined 0.3% and is below the 100 mark at 95.6.

The number of homes sold in the state was up nearly 12.0% in June compared to one year ago. Likewise, the median sales price of South Carolina homes was up nearly 2.0% from this time last year.

The median South Carolina home sales price in June was $158,000, 1.9% higher than this time last year. The year-over-year comparison of the number of homes sold is also up, with 11.6% more homes sold in June 2012 compared to June 2011. Foreclosure activity was up through June with 29.3% more foreclosure filings compared to a year ago.




## LONG-TERM FINANCIAL PLANNING

State law requires agencies receiving 1.0% or more of the total annual General Fund appropriations to provide an estimate of their General Fund expenditures for the next three fiscal years. The State Budget Office combines these expenditure estimates with long-term revenue estimates made by the State's Board of Economic Advisors (BEA) to create a three-year financial plan. The three-year financial plan assists the State in strategically assessing its future financial commitments. The plan is updated annually and provided to the State's Budget and Control Board, the Speaker of the House of Representatives, and the President Pro Tempore of the Senate during the second quarter of each fiscal year.

Principal financial challenges facing state government include anticipated future spending increases for Medicaid, State retirement and health benefits (including post employment benefits), and elementary and secondary education.

The State's long-term financial management practices include a five–year capital improvement plan that requires funding to be in place before beginning construction on any capital improvement projects.

## RELEVANT FINANCIAL POLICIES

The State's legislature is required to adopt a balanced budget annually based on revenue projections provided by the BEA. State law requires the BEA to meet at least quarterly to review how actual revenue collections compare with its earlier projections and to adjust its projections if necessary. If the BEA reduces revenue projections significantly once the budget year begins, the State's Budget and Control Board (Board) is responsible for taking appropriate action to keep the State's budget in balance. If the Board anticipates a year-end operating deficit as a result of the BEA reducing its revenue projections, it must reduce most agency appropriations evenly across-the-board. The State also is required to maintain a 3.5% General Reserve Fund that can be used only for eliminating a year-end operating deficit. If the State's budgetary General Fund subsequently experiences a year-end operating deficit even after applying all the actions described above, the Board is required to meet within sixty days of August 31 to adopt a plan to eliminate the deficit and restore a balanced budget. Beginning with the fiscal year ending June 30, 2012, the amount required to be held in the General Reserve Fund will gradually increase 0.5% every year until the fund reaches 5%. The State is also required to fund a 2% Capital Reserve Fund that can be used only for capital appropriations. The foregoing percentages are multiplied against the General Fund revenue for the latest completed fiscal year.

Legislation also exists directing that in closing the books each year the Comptroller General shall suspend, to the extent necessary, any budgetary surplus appropriations in a general or supplemental act or Capital Reserve Fund appropriations if the State's Generally Accepted Accounting Principles-basis General Fund reports a negative unrestricted, unassigned fund balance.

The State ended the fiscal year with a positive General Fund balance of $956.356 million (*adjusted for fiscal year 2011-12 post-closing budgetary activity*) comprised of the unassigned surplus of $379.538 million, legislatively approved agency carryover appropriations of $166.180 million, the Contingency Reserve of $122.334 million, the Capital Reserve of $104.838 million, and the General Reserve Fund of $183.466 million. The $379.538 million surplus was subsequently reduced to zero to support the supplemental appropriations authorized for fiscal year 2012-13 in accordance with Proviso 90.20.

## MAJOR INITIATIVES

### State Retirement Systems

This year the General Assembly approved comprehensive retirement systems revisions as a means of securing long term financial health for South Carolina's employee pension plans. The legislation makes revisions to the South Carolina Retirement System (SCRS), which serves public school teachers and most state government employees, and the Police Officers Retirement System (PORS) by establishing eligibility criteria that require new employees to work longer in order to retire with full benefits. Existing employees retain their eligibility criteria for full retirement. The legislation increases the employee contribution rate by one percent for both SCRS and PORS, corresponding to a one percent increase in the employer contribution rate recently approved by the Budget and Control Board. The legislation eliminates the current provisions for awarding cost of living adjustments (COLAs) to SCRS retirees that tie COLAs to inflation and instead establishes benefit adjustment provisions that award SCRS and PORS retirees a guaranteed 1% annual increase in benefits up to a cap of $500. The legislation phases out the Teacher and Employee Retention Incentive (TERI) Program so that it is eliminated by July 1, 2018. New restrictions are placed on those who retire under SCRS or PORS and return to work in state government or in another position covered by the pension plans. Beginning in 2013, such employees would be subject to a yearly earning limitation of ten thousand dollars. Once this cap is exceeded, retirement allowances would be discontinued for the remainder of the year. Anti-spiking measures are applied to new employees to prevent eleventh hour raises and other steps taken at the end of service from distorting pension benefits. The legislation creates the Public Employee Benefit Authority to assume responsibility for the day-to-day administration and operation of the state's pension systems, the Employee Insurance Programs, and the Deferred Compensation Programs. PEBA is to be governed by an eleven-member board of directors composed of gubernatorial and legislative appointees, four of which are representative members participating in the pension systems as either active state employees or retirees and seven of which are unaffiliated with the retirement systems and must have expertise in such areas as accounting and financial management of pension or insurance plans. The legislation also revises the General Assembly Retirement System by increasing the employee contribution rate by one percent and closing the system to newly-elected legislators beginning in 2012.

## State Inspector General

The General Assembly approved legislation creating the office of the State Inspector General to address allegations of fraud, waste, abuse, mismanagement, misconduct, violations of law and wrongdoing in state agencies. The office is authorized to investigate any authority, board, branch, commission, committee, department, division, or other instrumentality of the executive branch of state government. The State Inspector General is appointed by the Governor with the advice and consent of the Senate for a term of four years.

## The State Budget

Lawmakers approved a $6.700 billion state government budget for fiscal year 2012-2013. The budget provides small business tax relief by initiating a gradual reduction of the tax rate for income derived from pass-through trade and business arrangements, such as sole proprietorships, partnerships, and "S" corporations. The first of three $20 million installments is included in order to reduce this income tax rate from 5% to 3% over the course of three years. Also, $77 million is devoted towards paying off the unemployment insurance loan that the state had to obtain from the federal government when South Carolina's jobless benefit fund became insolvent. This State Unemployment Tax Authority (SUTA) debt funding is provided to reduce the unemployment insurance taxes that all the state's businesses pay for their employees, amounting to an average savings of 12.3% or $51.11 for each worker. The Harbor Deepening Reserve Fund is created within the State Ports Authority and $300 million is provided to cover the full cost of deepening the Charleston Harbor so that South Carolina can remain competitive in maritime shipping with a port capable of accommodating the larger vessels that will pass through the newly-expanded Panama Canal.

An additional $30 million is included for the state's counties and municipalities through the Local Government Fund. An additional $152 million in Education Finance Act funding is included for K-12 education, allowing for an increase in the Base Student Cost to $2,012 per student. An additional $48 million is included in the Education Improvement Act salary supplement to guarantee a 2% state-funded pay raise for all teachers. Full funding is provided for the LIFE, HOPE, and Palmetto Fellows higher education scholarship programs. Over $19 million is devoted to worker training through the Ready SC Program at the state's technical colleges. An additional $15 million is provided for the Deal Closing Fund that the Department of Commerce uses to recruit new business to the state. The budget legislation also provides that this economic development fund is to receive $10 million from South Carolina's share of the multi-state mortgage settlement reached with the nation's major lending institutions.

The budget provides for the full funding of the General Reserve Fund and the Capital Reserve Fund, the financial reserve accounts that the state draws upon to cope with budget shortfalls. $549 million goes to the state's residential property tax relief fund. Funding is provided for additional Circuit Court and Family Court judges to cope with increased caseloads.

Full funding is provided for the Medicaid program's Maintenance of Effort which allows the program to continue to offer services at the current level. Full funding is provided for Medicaid express lane eligibility for children to allow the state's health insurance program for low-income residents to accommodate the inclusion of around 70,000 children who already qualify for participation in the program, but had not yet been enrolled. The Department of Health and Environmental Control is provided $1 million for the AIDS Drug Assistance Program, $1 million for child immunizations, $1.8 million for community health centers, an additional $800,000 for local health departments, and $500,000 for the Rural Physician Program. Funding is increased by $8 million for the destination-specific tourism advertising program at the Department of Parks, Recreation, and Tourism. The Department of Agriculture received $2 million for the marketing and branding of South Carolina produce.

## Election Process

The General Assembly approved a joint resolution that proposes to amend the South Carolina Constitution to provide for the joint election of the Governor and Lieutenant Governor beginning with the general election of 2018. Under the revised system, a gubernatorial candidate would select a running mate for the post of Lieutenant Governor in a manner comparable to the selection of the President and Vice President at the federal level. The legislation eliminates the Lieutenant Governor's legislative duties. Under this legislation, the Senate would every four years elect a President from among its members to preside over the Senate and perform other duties as provided by law. The legislation revises how vacancies in the office of Lieutenant Governor are filled. Under this legislation, the Governor would appoint, with the advice and

consent of the Senate, a successor to fulfill an unexpired term. The proposed amendments to the South Carolina Constitution will be submitted to the state's voters at the next general election.

## AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of South Carolina for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2011. This was the twenty-fourth consecutive year that the State of South Carolina achieved this recognition. In order to be awarded a Certificate of Achievement, a government must publish a timely, easily readable, and efficiently organized CAFR. The CAFR must comply with 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.

Production of the CAFR was made possible only by the support of all State agencies and component units that supplied financial data to our office on a timely basis. We extend special appreciation to the University of South Carolina for providing the attractive cover for this year's CAFR.

Sincerely,

Richard Eckstrom, CPA
Comptroller General

# CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## State of South Carolina

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

# Principal State Officials

## LEGISLATIVE—THE GENERAL ASSEMBLY

Glenn F. McConnell, President of the Senate and Lieutenant Governor
John Courson, President Pro Tempore of the Senate
Robert W. Harrell, Jr., Speaker, House of Representatives

## EXECUTIVE

STATE BUDGET AND CONTROL BOARD
Nikki R. Haley, Chairman, Governor
Curtis M. Loftis, State Treasurer
Richard Eckstrom, Comptroller General
Hugh K. Leatherman, Sr., Chairman, Senate Finance Committee
W. Brian White, Chairman, House Ways and Means Committee

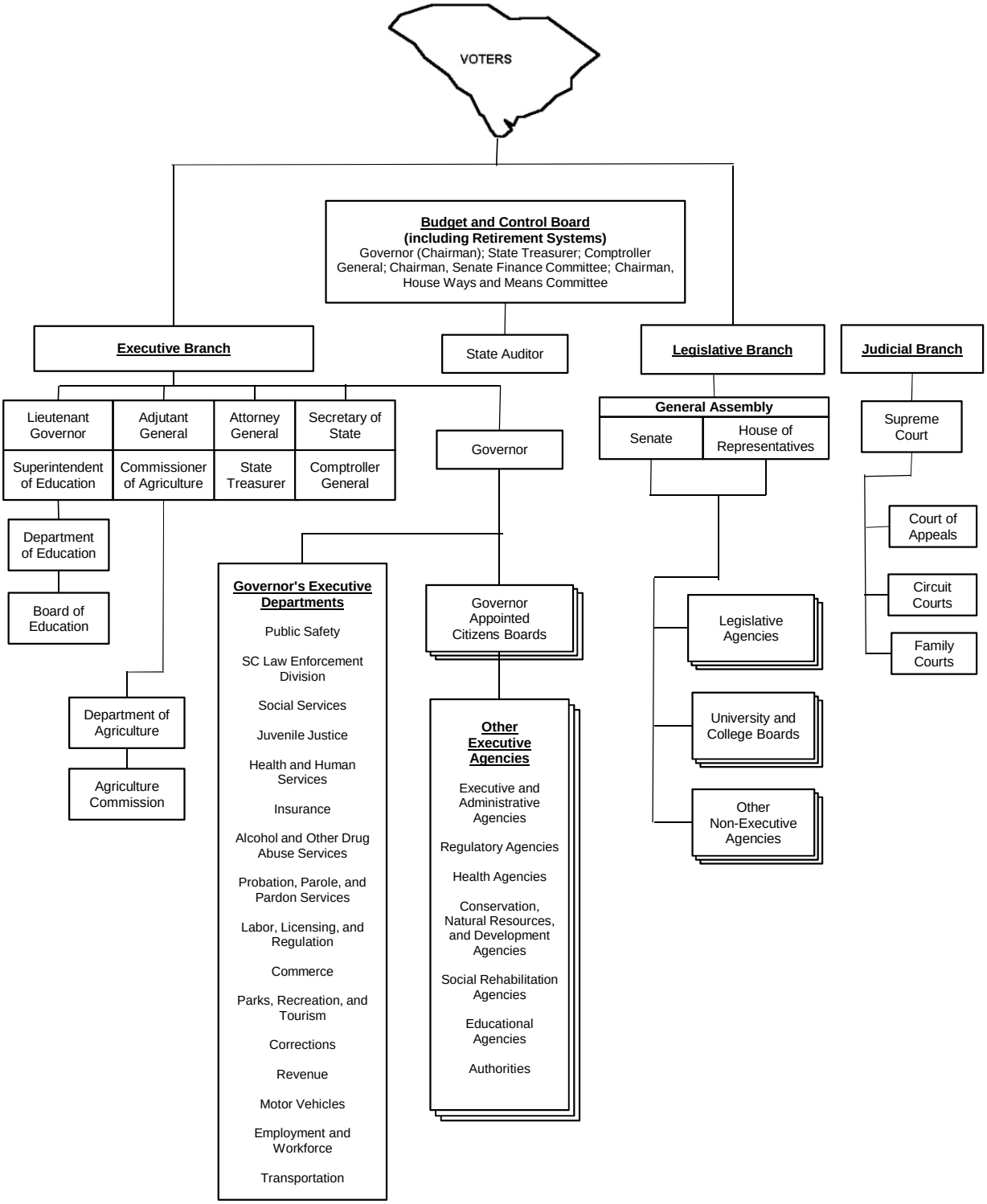
Glenn F. McConnell, President of the Senate and Lieutenant Governor
Mark Hammond, Secretary of State
Alan Wilson, Attorney General
Mitchell M. Zais, State Superintendent of Education
Major General Robert E. Livingston, Jr, Adjutant General
Hugh E. Weathers, Commissioner of Agriculture

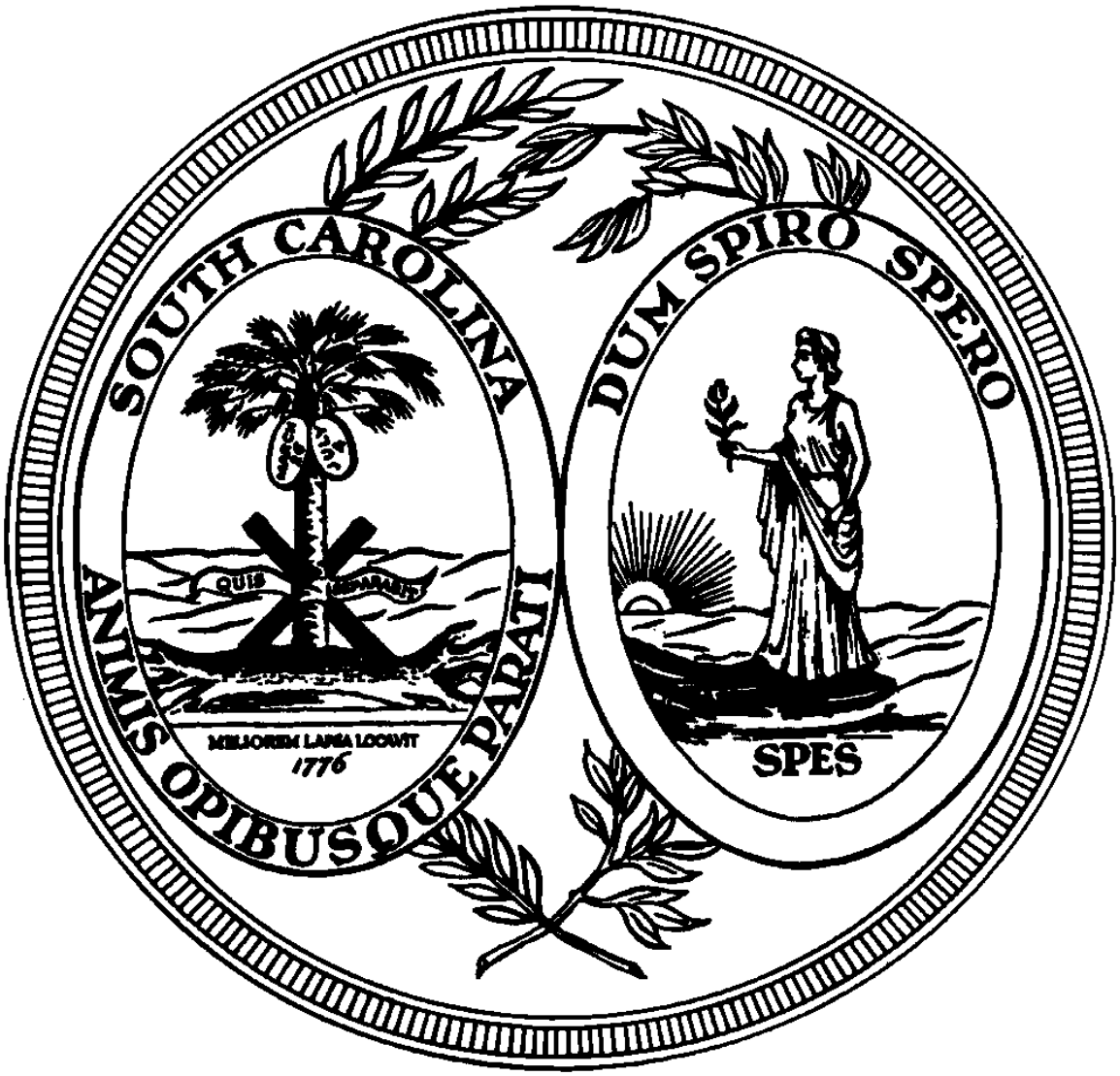
## JUDICIAL

Jean H. Toal, Chief Justice, Supreme Court

The State's citizens elect the legislative and executive branch officials named above. The General Assembly elects certain members of the judicial branch, including the Supreme Court.

# Organizational Chart




SOUTH CAROLINA
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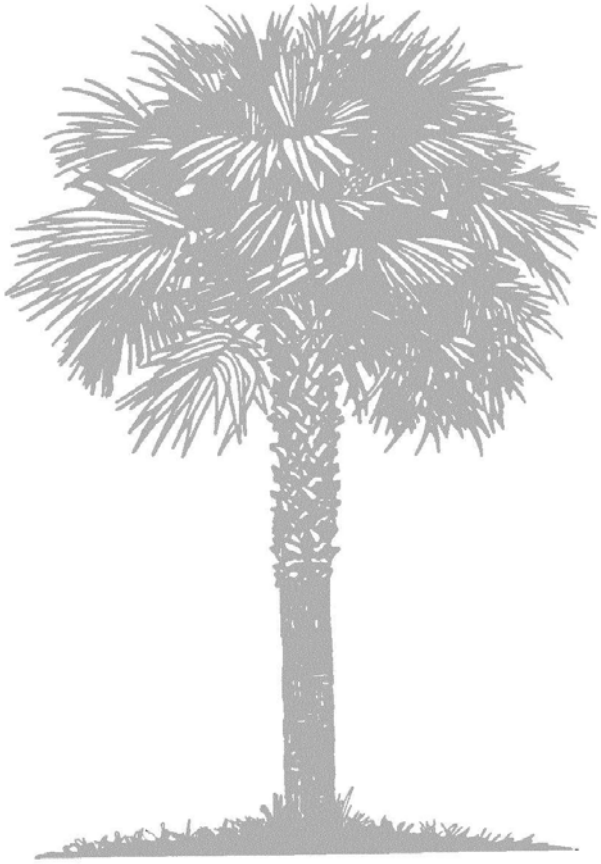
SPES

# *Financial Section*



Independent Auditors' Report
Management's Discussion and Analysis (Unaudited)
Basic Financial Statements
Required Supplementary Information (Unaudited)
Supplementary Information

*State of South Carolina*

*Office of the State Auditor*

CliftonLarsonAllen

**Independent Auditors' Report**

The Honorable Nikki R. Haley, Governor
and Members of the General Assembly
State of South Carolina
Columbia, South Carolina

We have jointly audited the accompanying 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 the State of South Carolina (the State), as of and for the year ended June 30, 2012, which collectively comprise the State's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the State's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not jointly audit the financial statements of certain agencies and component units of the State of South Carolina, which represent the indicated percent of total assets and total revenues as presented in the table below. Those financial statements were audited by other auditors, including CliftonLarsonAllen LLP acting separately, whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those agencies and component units, is based solely on the reports of the other auditors.

| | **Percentage Audited by CliftonLarsonAllen LLP Separately** | | **Percentage Audited by Other Auditors** | |
|---|---|---|---|---|
| | **Total Assets** | **Total Revenue** | **Total Assets** | **Total Revenue** |
| **Government-wide** | | | | |
| Governmental activities | - | - | 66 | 19 |
| Business-type activities | - | - | 98 | 100 |
| Component units | - | - | 100 | 100 |
| **Fund Statements** | | | | |
| Governmental Funds | - | - | 19 | 10 |
| Enterprise Funds | - | - | 98 | 100 |
| Internal Service Funds | - | - | 89 | 94 |
| Fiduciary Funds | 82 | 21 | 17 | 79 |

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the discretely presented component units identified in Note 1(a) were not audited in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to in paragraph one present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of South Carolina as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2013 on our consideration of the State's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management discussion and analysis on pages 21 through 31 and the budgetary comparison information on pages 148 through 153 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 appropriate operational, economic, or historical context. We and the other auditors 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 and the other auditors obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The introductory section, supplementary information to the financial statements and the statistical section as listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information to the financial statements is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information to the financial statements has been subjected to the auditing procedures applied 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion, the supplementary information to the financial statements is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Columbia, South Carolina
June 7, 2013

Baltimore, Maryland
June 7, 2013

# MANAGEMENT'S DISCUSSION AND ANALYSIS—

## Required Supplementary Information (Unaudited)

# Management's Discussion and Analysis

In this section of the State of South Carolina's annual report, we provide a narrative overview and analysis of the State's financial performance for its accounting year (*fiscal year*) that ended June 30, 2012. Please read it in conjunction with the Comptroller's *Letter of Transmittal* at the front of this report and the financial statements that follow this section.

## Overview of the Financial Statements

This discussion and analysis provides an introduction to the State of South Carolina's basic financial statements, which include the following parts: (1) *government-wide financial statements*, (2) *fund financial statements*, (3) *component unit financial statements*, and (4) *notes to the financial statements*. This annual report also contains certain *required supplementary information* and other *supplementary information* to aid in understanding the operations of the State.

### Government-wide Financial Statements

The government-wide statements present a long-term view of the State's finances *as a whole*, using *accrual-basis accounting*—the same accounting basis that most businesses use. The basic government-wide financial statements are presented on pages 34 through 39 of this report.

There are two government-wide financial statements:

*Statement of net assets*: This statement presents information on *all* of the State's assets and liabilities, both short-term (*current*) and long-term (*non-current*). In addition, the statement reports the difference between assets and liabilities as *net assets*. Over time, the comparison of net assets to liabilities may indicate whether the State's financial health is strengthening or weakening. However, the statement of net assets does not tell the whole story. To assess the State's overall financial health, other factors need to be considered such as the State's economy and the condition of its *capital assets* such as its buildings and infrastructure (roads and bridges).

*Statement of activities*: This statement presents information showing how the State's overall net assets changed during the year. The State reports a change in its net assets as soon as an underlying event occurs that causes a change. The statement of activities accounts for all current-year revenues and expenses, regardless of when the State received or paid cash. Although governments compile the statement of activities using accounting methods similar to businesses, the format of this statement is quite different from the format of a business's profit and loss statement. The statement of activities helps to show how much it costs for the State to provide various services. It also indicates the extent to which each government function covers its own costs through user fees, charges, or grants. The *net revenues (expenses)* column on the far right of this statement on page 38 shows how much a particular function relies on taxes and other general revenues as opposed to program revenues to support its programs.

The government-wide statements present three different kinds of *activities*:

*Governmental activities:* Most of the State's basic services are included here, such as general government, education, health and environment, social services, administration of justice, and transportation. Taxes (primarily income and sales taxes) and federal grants provide resources to support most of these services.

*Business-type activities:* These activities usually recover all, or a significant portion, of the costs of their services or goods by charging fees to customers. Higher education (State-supported colleges and universities), unemployment compensation benefits, and financing of housing facilities are the most significant of South Carolina's business-type activities.

*Component units:* Although component units are legally separate from the State, the State's elected officials are financially accountable for them. The Public Service Authority (Santee-Cooper, an electric utility company), the State Ports Authority, the Connector 2000 Association, Inc. (which operates the Southern Connector, a toll road), and the Lottery Commission are the State's major component units. Some financial information for these component units is included in this report. Complete financial statements for these component units can also be obtained from their respective administrative offices (see Note 1a of the notes to the financial statements on page 74).

### Fund Financial Statements

The fund financial statements on pages 40 through 63 of this report provide detailed information about the State's most significant funds—not the State as a whole. Funds are accounting designations that the State uses to track specific funding sources and spending for particular purposes. South Carolina, like other governments, uses fund accounting to ensure and demonstrate compliance with financial related legal requirements.

The State reports three types of *funds*:

*Governmental funds*: The State reports most of its basic services in governmental funds. Governmental funds account for activities that the State reports as *governmental activities* in its government-wide statements. These funds focus on *short-term* inflows and outflows of expendable resources. The balances remaining at the end of the year help determine whether a fund has more or less financial resources available to spend in the near future. Because the governmental fund statements lack the additional long-term focus of the government-wide statements, a reconciliation that explains the relationship (or differences) between the two kinds of statements is provided. By comparing the two kinds of statements and examining the reconciliation, a better understanding of the long-term impact of the State's near-term funding decisions is available.

The basic governmental fund statements are on pages 40 through 47 of this report.

*Proprietary funds:* Proprietary funds charge customers for the services they provide—whether they are provided to outside customers (*enterprise funds)* or other State agencies and other governments (*internal service funds)*. Proprietary funds use the *accrual basis of accounting* like businesses use. The State reports all of its enterprise funds as *business-type activities* in the government-wide statements. However, because the internal service fund operations primarily benefit other State agencies or other governments, these proprietary funds are included as *governmental activities* in the government-wide financial statements.

The basic proprietary fund statements are on pages 48 through 61 of this report.

*Fiduciary funds:* The State is the trustee, or *fiduciary*, for its employees' retirement and other post-employment benefit plans. The State also is responsible for other assets that, because of a trust agreement, it is to use only for trust beneficiaries such as an investment pool operated on behalf of local governments. These activities are *excluded* from the State's government-wide financial statements because the State is not to use these assets to benefit its operations. The State has an obligation to ensure that the net assets it reports in fiduciary funds are used for the intended purposes.

The basic fiduciary fund statements are on pages 62 and 63 of this report.

### Component Unit Financial Statements

The *Government-wide Financial Statements* section on the preceding page identifies the State's major component units under the *Component units* subheading. More detailed financial statements which include these component units are on pages 64 through 67 of this report.

### Notes to the Financial Statements

Immediately following the financial statements are *notes* that provide additional and pertinent information to the financial statement amounts. The notes on pages 68 through 145 are necessary to fully understand the financial statements.

### Required Supplementary Information

This section addresses budgetary matters and provides certain *required* reporting information that supplements the basic financial statements. Included in this section is a schedule that compares the State's legally adopted General Fund budget with actual revenues collected and expenditures paid for the year. Note 5 on page 153 to the required supplementary information is a reconciliation that provides and explains differences between the changes in fund balance of certain funds when presented on the budgetary-basis and the changes in fund balance of these funds when presented on the GAAP-basis as reported in the governmental fund statements. This required supplementary information is on pages 147 through 153 of this report.

## Government-wide Financial Analysis

*Exhibits 1* and *2* summarize the State's overall financial position and results of operations for the past two years based on information included in the government-wide financial statements.

*Exhibit 1*
**Government-wide Net Assets**
**As of June 30, 2012**
*(Expressed in Thousands)*

| | Governmental Activities | | Business-type Activities | | Totals—Primary Government | | Total Percent Change |
|---|---|---|---|---|---|---|---|
| | 2012 | 2011 (as restated) | 2012 | 2011 (as restated) | 2012 | 2011 (as restated) | 2011-2012 |
| **Assets** | | | | | | | |
| Current and other assets | $ 8,789,843 | $ 8,217,530 | $ 5,242,390 | $ 5,214,224 | $ 14,032,233 | $ 13,431,754 | 4.5% |
| Capital assets | 14,847,194 | 14,723,111 | 4,711,069 | 4,530,494 | 19,558,263 | 19,253,605 | 1.6% |
| **Total assets** | **23,637,037** | **22,940,641** | **9,953,459** | **9,744,718** | **33,590,496** | **32,685,359** | **2.8%** |
| **Liabilities** | | | | | | | |
| Long-term liabilities | 3,891,594 | 4,233,363 | 3,762,339 | 3,893,249 | 7,653,933 | 8,126,612 | (5.8%) |
| Other liabilities | 3,575,176 | 3,695,466 | 1,035,255 | 1,105,583 | 4,610,431 | 4,801,049 | (4.0%) |
| **Total liabilities** | **7,466,770** | **7,928,829** | **4,797,594** | **4,998,832** | **12,264,364** | **12,927,661** | **(5.1%)** |
| **Net Assets** | | | | | | | |
| Invested in capital assets, net of debt | 11,251,603 | 10,911,765 | 2,742,733 | 2,628,292 | 13,994,336 | 13,540,057 | 3.4% |
| Restricted | 3,158,419 | 3,328,016 | 1,438,402 | 1,423,426 | 4,596,821 | 4,751,442 | (3.3%) |
| Unrestricted | 1,760,245 | 772,031 | 974,730 | 694,168 | 2,734,975 | 1,466,199 | 86.5% |
| **Total net assets** | **$ 16,170,267** | **$15,011,812** | **$ 5,155,865** | **$ 4,745,886** | **$ 21,326,132** | **$ 19,757,698** | **7.9%** |

### Net Assets

As we noted earlier, the comparison of net assets to liabilities may serve, over time, as a useful indicator of the State's financial strength. At the end of the 2011-2012 accounting year, the State's net assets totaled $21.326 billion.

The largest portion of the State's net assets reflects its *investment in capital assets* (for example, buildings, roads, and bridges), less any related debt used to acquire those assets that is still outstanding. The State uses these capital assets to provide services to citizens; consequently, they are *not* available for future spending. Further, the State cannot sell the capital assets themselves to repay the related debt because it needs the assets for its operations; so it must find other resources to repay the debt.

*Restricted* net assets generally are available for future spending but are subject to external restrictions, such as bond covenants, federal government grant restrictions, or restrictions imposed by enabling State legislation or through State constitutional provisions. The State's largest restricted balances include capital improvement bond proceeds (restricted for various capital projects) and loan program funds (restricted primarily for local government water and sewer projects).

*Unrestricted* net assets—resources available for future spending without restrictions—reported a balance of $2.735 billion at June 30, 2012. This represents an increase of $1.269 billion over the prior year. Some of this increase resulted from a $988.214 million increase in the unrestricted net assets reported for the State's *governmental activities.*

The State's *business-type activities* reported a $974.730 million unrestricted net asset balance. This resulted from net positive balances of $1.554 billion associated with higher education and certain other business-type activities. However, that positive balance was partially offset by a $427.341 million accumulated deficit in the State-run unemployment compensation fund, a $98.810 million accumulated deficit in the State-run medical malpractice insurance program, and a $34.318 million accumulated deficit in the State-run college tuition prepayment program.

*Exhibit 2*
**Government-wide Changes in Net Assets**
**For the Fiscal Year Ended June 30, 2012**
*(Expressed in Thousands)*

| | Governmental Activities | | Business-type Activities | | Totals— Primary Government | | Total Percentage Change |
|---|---|---|---|---|---|---|---|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 | 2011-2012 |
| **Revenues** | | | | | | | |
| Program revenues: | | | | | | | |
| Charges for services | $ 2,624,381 | $ 2,463,209 | $ 4,638,311 | $ 4,621,652 | $ 7,262,692 | $ 7,084,861 | 2.5% |
| Operating grants and contributions | 7,366,197 | 8,118,411 | 1,553,432 | 2,869,753 | 8,919,629 | 10,988,164 | (18.8%) |
| Capital grants and contributions | 646,148 | 615,292 | 84,654 | 96,366 | 730,802 | 711,658 | 2.7% |
| General revenues: | | | | | | | |
| Individual income tax | 3,101,861 | 2,880,504 | — | — | 3,101,861 | 2,880,504 | 7.7% |
| Retail sales and use tax | 4,148,010 | 3,969,218 | — | — | 4,148,010 | 3,969,218 | 4.5% |
| Other taxes | 2,000,124 | 1,835,036 | — | — | 2,000,124 | 1,835,036 | 9.0% |
| Unrestricted grants and contributions | 93,970 | 223,959 | — | — | 93,970 | 223,959 | (58.0%) |
| Unrestricted investment income | 77,729 | 15,097 | 6,953 | — | 84,682 | 15,097 | 460.9% |
| Tobacco legal settlement | 74,122 | 69,808 | — | — | 74,122 | 69,808 | 6.2% |
| Other | 509,742 | 571,998 | 62 | — | 509,804 | 571,998 | (10.9%) |
| **Total revenues** | **20,642,284** | **20,762,532** | **6,283,412** | **7,587,771** | **26,925,696** | **28,350,303** | **(5.0%)** |
| **Expenses** | | | | | | | |
| Governmental activities: | | | | | | | |
| General government | 4,685,050 | 4,462,454 | — | — | 4,685,050 | 4,462,454 | 5.0% |
| Education | 4,163,313 | 4,004,703 | — | — | 4,163,313 | 4,004,703 | 4.0% |
| Health and environment | 5,778,883 | 6,584,487 | — | — | 5,778,883 | 6,584,487 | (12.2%) |
| Social services | 2,066,923 | 1,900,026 | — | — | 2,066,923 | 1,900,026 | 8.8% |
| Administration of justice | 658,925 | 746,462 | — | — | 658,925 | 746,462 | (11.7%) |
| Resources and economic development | 207,810 | 221,075 | — | — | 207,810 | 221,075 | (6.0%) |
| Transportation | 1,194,222 | 1,203,952 | — | — | 1,194,222 | 1,203,952 | (0.8%) |
| Other | 87,929 | 90,848 | — | — | 87,929 | 90,848 | (3.2%) |
| Business-type activities: | | | | | | | |
| Higher education | — | — | 3,844,159 | 3,684,769 | 3,844,159 | 3,684,769 | 4.3% |
| Higher education institution support [a] | — | — | 1,359,870 | 1,321,213 | 1,359,870 | 1,321,213 | 2.9% |
| Unemployment compensation benefits | — | — | 1,066,105 | 2,171,063 | 1,066,105 | 2,171,063 | (50.9%) |
| Financing of housing facilities | — | — | 197,555 | 272,880 | 197,555 | 272,880 | (27.6%) |
| Medical malpractice insurance | — | — | 9,705 | 2,591 | 9,705 | 2,591 | 274.6% |
| Financing of student loans | — | — | 15,336 | 21,847 | 15,336 | 21,847 | (29.8%) |
| Tuition prepayment program | — | — | 737 | 4,750 | 737 | 4,750 | (84.5%) |
| Other | — | — | 41,030 | 35,540 | 41,030 | 35,540 | 15.4% |
| **Total expenses** | **18,843,055** | **19,214,007** | **6,534,497** | **7,514,653** | **25,377,552** | **26,728,660** | **(5.1%)** |
| **Excess (deficiency) before additions to endowments and transfers** | **1,799,229** | **1,548,525** | **(251,085)** | **73,118** | **1,548,144** | **1,621,643** | **(4.5%)** |
| Additions to endowments | — | — | 20,171 | 36,945 | 20,171 | 36,945 | (45.4%) |
| Gain on early retirement of debt | — | — | 119 | 35,189 | 119 | 35,189 | (99.7%) |
| Net transfers | (640,774) | (546,892) | 640,774 | 546,892 | — | — | — |
| **Increase (decrease) in net assets** | **1,158,455** | **1,001,633** | **409,979** | **692,144** | **1,568,434** | **1,693,777** | **(7.4%)** |
| **Net assets, beginning of year** | **14,799,285** | **13,790,301** | **4,779,723** | **4,087,579** | **19,579,008** | **17,877,880** | **9.5%** |
| **Restatement of beginning net assets [b]** | **212,527** | **7,351** | (33,837) | **—** | **178,690** | **7,351** | |
| **Net assets, end of year** | **$ 16,170,267** | **$ 14,799,285** | **$ 5,155,865** | **$ 4,779,723** | **$ 21,326,132** | **$ 19,579,008** | **8.9%** |

[a] The higher education institution support activity represents certain associations, foundations, and authorities created for the benefit of the State's higher education institutions.
[b] 2012 restatement due to correction of an error. See Note 2, Accounting and Reporting Changes, on page 81 of the financial statements.

## Changes in Net Assets

The State's total net assets increased $1.568 billion or 7.9% over the prior year's net assets as a result of its governmental activities and its business-type activities. The overall improvement in the financial position of the State was experienced through an increase in current and other assets and a decrease in long-term debt. The State has taken advantage of lower interest rates to reduce long-term debt through refunding and early retirement. The use of refunding transactions has allowed a better position in the current and other assets as of June 30, 2012.

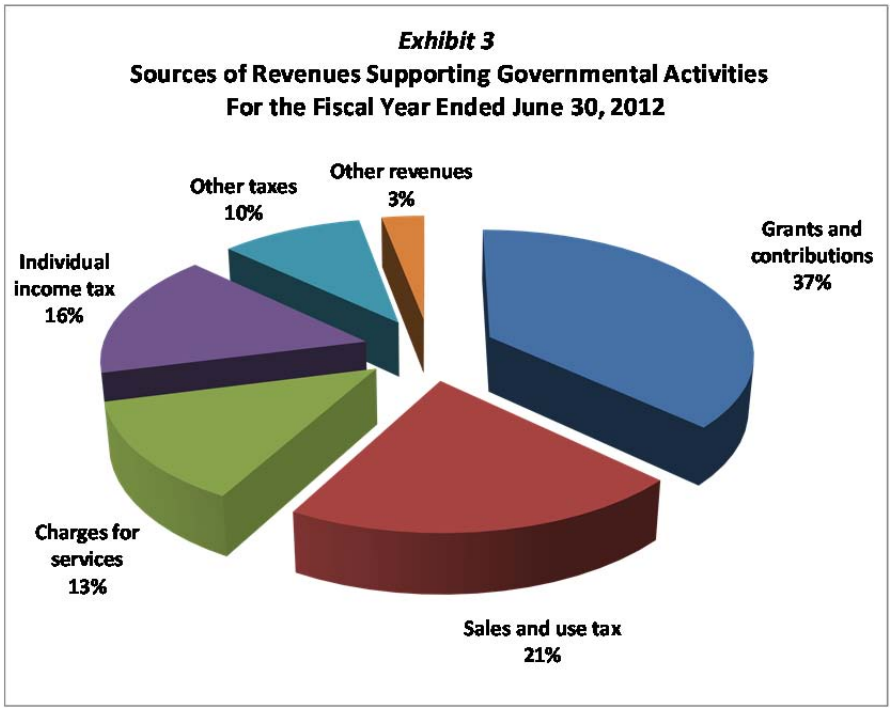
### Governmental Activities

Net assets of the State's governmental activities increased by $1.158 billion or 7.7%. Revenue decreased from last year by $120.248 million or .6%, which is an increase of $439.938 million or 4.6% in general revenue and a decrease of $560.186 million or 5.0% in program revenue. Revenues that support governmental activities are derived mostly from taxes; grants and contributions, including federal aid; and charges for goods and services. *Exhibit 3* illustrates the comparative sources of revenues that support governmental activities.

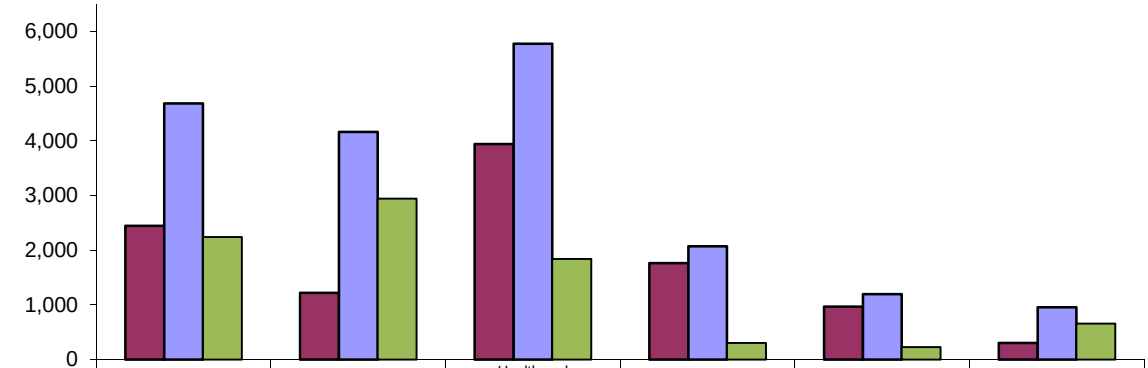
Expenses associated with governmental activities decreased by $370 million or 1.9% for the fiscal year ended June 30, 2012. These expenses were mostly associated with services provided for health and environment, education, general government, transportation, and social services. *Exhibit 4* compares the cost of these services with their *program revenues*—revenues derived directly from the program itself or from parties outside the State's taxpayers or citizenry. The difference between the two represents the *net cost* of these services that taxes and other general revenues financed. For the fiscal year ended June 30, 2012, the State used $8.206 billion in tax and other general revenues to offset the net cost of all services that the State's governmental activities provided. Governmental activities reported $640.774 million in net transfers to the State's business-type activities, most of which represents support provided to the State's public colleges and universities.

The following paragraphs highlight the most significant changes in revenues and expenses for governmental activities during the 2011-2012 fiscal year:

- Program revenues were $10.637 billion, a decrease of $560.186 million, or 5.0%. The decrease was primarily due to reductions in the amount available for public health programs through Federal Stimulus program funds.
- Individual income tax revenues increased $221.357 million or 7.7%, retail sales and use tax revenues increased by $178.792 million or 4.50%, and other taxes revenues increased by $165.088 million or 9.0%. Tax collections increased during fiscal year 2011-2012 due to increased enforcement and improvements in the state and national economies.
- General government expenses increased $222.596 million or 5.0%, which is attributable to improvements in the state's economy, availability of budgetary appropriations, and increased demand for government services.
- Education expenses increased $158.610 million or 4.0% from last year. The increase is primarily the result of general increases in the costs of providing public education. Secondarily, additional appropriations were available from improved economic conditions.
- Health and environmental expenses decreased $805.604 million or 12.2% resulting from a decline is Federal Stimulus program funds.
- Social Services expenses increased by $166.897 million, or 8.8% due to an increase in demand for services.



**For the Fiscal Year Ended June 30, 2012**
**(In Millions)**




| | General government | Education | Health and environment | Social services | Transportation | Other |
|---|---|---|---|---|---|---|
| Revenues | $2,446 | $1,217 | $3,939 | $1,767 | $965 | $303 |
| Expenses | $4,685 | $4,163 | $5,779 | $2,067 | $1,194 | $955 |
| Net Cost | $2,239 | $2,946 | $1,840 | $300 | $229 | $652 |

### Business-type Activities

Net assets of the State's business-type activities increased $409.979 million or 8.6%.

Most business-type activities are self-supporting. Tuition and student fees, research and other grants (both private and governmental), and other charges primarily pay for the services that the Higher Education Fund provides. However, the Higher Education Fund receives substantial resources (primarily transfers of annual appropriations) from the State's governmental activities. The $640.774 million reported as net transfers in Exhibit 2 consists primarily of the appropriations and other transfers to the Higher Education Fund, which totaled $582.723 million for the year ended June 30, 2012, and represent the cost of educational services supported with taxes and other general revenues of governmental activities.

Expenses for the payment of unemployment compensation benefits decreased $1.105 billion during the 2011-2012 fiscal year. This decrease resulted from declining unemployment rates in the state.

## Financial Analysis of the State's Funds

The State of South Carolina uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. Within the fund financial statements, the focus is on reporting major funds.

### Governmental Funds

*Exhibit 5* shows the components of fund balance for the State's various governmental funds as of June 30, 2012.

*Exhibit 5*
**Governmental Fund Balances**
**As of June 30, 2012**
*(Expressed in Thousands)*

| | General Fund | Departmental Program Services | Local Government Infrastructure | Department of Transportation Special Revenue | State Tobacco Settlement | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| Non-spendable | $ 67,842 | $ 9,029 | $ 745,212 | $ 9,422 | $ — | $ 32,098 | $ 863,603 |
| Restricted | 1,335 | 210,651 | 1,535,332 | 10,000 | 21,791 | 552,523 | 2,331,632 |
| Committed | 384,252 | 4,764 | — | 140,794 | — | 55 | 529,865 |
| Assigned | 495,878 | — | — | — | — | 132,045 | 627,923 |
| Unassigned | 944,742 | (15,654) | (329,463) | (290,769) | — | (54) | 308,802 |
| **Totals** | **$ 1,894,049** | **$ 208,790** | **$ 1,951,081** | **$ (130,553)** | **$ 21,791** | **$ 716,667** | **$ 4,661,825** |
| **Change from prior year** | **$ 350,368** | **$ 23,996** | **$ 34,278** | **$ 130,227** | **$ 1,718** | **$ 236,223** | **$ 776,810** |
| **Percentage change** | **22.7%** | **13.0%** | **1.8%** | **(49.9%)** | **8.6%** | **49.2%** | **20.0%** |

At June 30, 2012, total ending fund balance for the State's governmental funds was $4.662 billion, which represents an increase of $776.810 million or 20.0% from the prior year. Included in this total is a deficit in *unrestricted, unassigned* fund balance of $635.940 million. The General Fund reports $944.742 million as unrestricted, unassigned and available with no constraints for spending in the coming year. Approximately 50.0% of the total fund balance for governmental funds are *restricted* by external parties or enabling legislation which includes creation through state law or constitutional provision.

The majority of the remaining fund balance is *non-spendable, committed, or assigned* and is *not* available for future appropriation because it is not in a spendable form or is accessible only for specific purposes.

The *General Fund* is the State's operating fund. This fund includes resources, such as taxes, that pay for the services that the State traditionally has provided to its citizens. Activity is accounted for in the General Fund unless constraints established by State law or external parties require them to be accounted for in another fund. Increases in the current fiscal year were experienced in individual income taxes of $215.205 million, 7.5%, sales and use taxes of $146.711 million, 4.4%, and other taxes of $31.313 million, 2.7%, from prior year. The increase in expenditures of $474.284 million, 6.0%, is below the increase in revenue indicating a continued controlling of costs and spending reductions previously mandated by State officials.

The *Departmental Program Services* is a major special revenue fund in which agencies account for primarily restricted resources used to fund program services. These resources provide a supplement for the payment of the services that the State traditionally has provided to its citizens thus expanding services when possible. During the 2011-2012 fiscal year, the total fund balance increased by $23.996 million or 13.0% from the prior year. The primary source of revenue for the fund is Federal which accounts for $6.681 billion or 90.2% of the total revenue reported.

The *Department of Transportation (DOT) Special Revenue Fund* accounts for various gasoline taxes, fees, fines, and federal grant resources. The DOT uses these resources to pay for its general operations, which include maintenance, regulation, and construction of public highways and bridges. The fund balance increased $130.225 million or 49.9% during 2011-2012 leaving a deficit fund balance of $130.555 million at the end of the fiscal year. The increase in fund balance was caused by improvement in tax collections and an increase in funding from the Federal government.

### Proprietary Funds

*Exhibit 6* shows the components of net assets for the State's various proprietary funds at June 30, 2012.

*Exhibit 6*
**Proprietary Fund Net Assets**
**As of June 30, 2012**
*(Expressed in Thousands)*

| | Enterprise Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Fund Net Assets** | **Higher Education** | **Unemployment Compensation** | **Housing Authority** | **Medical University Hospital Authority** | **Education Assistance Authority** | **Nonmajor Enterprise** | **Total Enterprise** | **Internal Service Funds** |
| Invested in capital assets (net of related debt) | $ 2,519,835 | $ — | $ 639 | $ 92,402 | $ 40 | $ 129,817 | $ 2,742,733 | $ 83,783 |
| Restricted, expendable | 723,566 | — | 295,816 | 87,401 | 60,454 | 28,219 | 1,195,456 | 382,506 |
| Restricted, nonexpendable | 204,438 | — | — | — | — | 38,508 | 242,946 | — |
| Unrestricted | 1,059,734 | (427,341) | 42,528 | 147,778 | 80,894 | 89,410 | 993,003 | 18,154 |
| **Totals** | **$ 4,507,573** | **$ (427,341)** | **$ 338,983** | **$ 327,581** | **$ 141,388** | **$ 285,954** | **$ 5,174,138** | **$ 484,443** |
| **Change from prior year** | **$ 230,367** | **$ 155,618** | **$ 9,949** | **$ 7,372** | **$ 1,873** | **$ 20,776** | **$ 425,955** | **$ (12,443)** |
| **Percentage change** | **5.4%** | **26.7%** | **3.0%** | **2.3%** | **1.3%** | **7.8%** | **9.0%** | **(2.5%)** |

The State has two kinds of proprietary funds: enterprise funds and internal service funds.

*Enterprise funds* are reported as business-type activities in the government-wide financial statements. Enterprise funds sell goods or services primarily to parties outside of State government.

The net assets of the Unemployment Compensation Benefits Fund, a major enterprise fund, increased by $155.618 million or 26.7% over the prior year. As discussed in Note 22g on page 144, due to the increasing unemployment rate and resulting increased amount of unemployment benefits the Fund paid out, along with the increased length of time over which the benefits are paid out, the Fund was required to obtain advances from the Federal Unemployment Fund, the balance of which is $782.188 million at June 30, 2012. Increased tax collections, coupled with decreases in the number of individuals eligible for and claiming State unemployment insurance benefits and changes in the relevant state laws have resulted in the improved net asset position and enabled the Fund to operate without obtaining additional advances from the Federal government since April of 2011. Additional information on the advances and plans for repayment are included in Note 12i.

The net assets of the State's *nonmajor enterprise funds* increased by $20.776 million or 7.8%. This increase was due in part to positive operating results for the *Patients' Compensation Fund*, increased charges for services coupled with controlled costs in the *University of South Carolina Trust*, and increased charges for services for *University Medical Associates*.

South Carolina's *internal service funds* provide certain services (including maintenance, insurance, printing, information technology, and motor pool services) and some goods (such as office supplies) primarily to other State funds but sometimes to local governments as well. The decrease in net assets of $12.443 million or 2.5% over the prior year resulted from increases in claims expense in Insurance Reserve Fund and Employee Insurance Programs and a decrease in charges for services in the State Accident Fund. The objective of an internal service fund is to charge its customers for the costs of the services or goods that it provides. Because internal service funds primarily benefit State government, South Carolina reports them as governmental activities in the government-wide financial statements.

## Budgetary General Fund Highlights

Original estimated revenues for the 2011–2012 accounting year were $5.476 billion. Because of continual review of tax revenue collections and improvements in economic conditions, the Board of Economic Advisors (BEA) revised the revenue estimate during the course of the year to a total of $5.886 billion. Actual revenues at June 30, 2012, were $28.541 million or 0.5% under the BEA's adjusted revenue estimate which also represented an increase in collections over the prior year of $224.969 million or 4.0%. Individual income and sales tax collections, the fund's primary revenue sources, ended the year under the adjusted estimate by $36.368 million and $13.307 million, respectively.

Actual expenditures were $341.297 million less than actual revenues because economic conditions improved during the year allowing revenue estimations to be increased after the passing of the balanced budget. In addition, $5.812 million of unbudgeted spending was allowed through "open-ended" appropriations.

Based on the above results of operations, fiscal year 2011-2012 ended with a budgetary surplus. The State ended the year with a budgetary General Fund balance of $1.053 billion ($956.356 million after consideration of fiscal year 2011-12 post-closing budgetary activity).

See the *Required Supplementary Information* section on pages 148 through 153 of this report for a detailed budgetary comparison schedule.

## Capital Assets and Debt Administration

### Capital Assets

At the end of the 2011-2012 accounting year, the State had $19.558 billion invested in capital assets. This represented a net increase (including additions and deductions) of $304.658 million or 1.6%, over the previous accounting year (see *Exhibit 7*).

*Exhibit 7*
**Capital Assets, Net of Depreciation**
**As of June 30 for the Years Indicated**
*(Expressed in Thousands)*

| | Governmental Activities | | Business-type Activities | | Totals—Primary Government | | Total Percentage Change |
|---|---|---|---|---|---|---|---|
| | 2012 | 2011 (as restated) | 2012 | 2011 | 2012 | 2011 (as restated) | 2011-2012 |
| Land and improvements | $ 1,910,870 | $ 1,889,729 | $ 437,253 | $ 407,376 | $ 2,348,123 | $ 2,297,105 | 2.2% |
| Infrastructure | 9,194,881 | 8,455,457 | — | — | 9,194,881 | 8,455,457 | 8.7% |
| Buildings and improvements | 1,172,558 | 1,208,840 | 3,528,717 | 3,362,656 | 4,701,275 | 4,571,496 | 2.8% |
| Vehicles | 80,842 | 89,197 | 18,024 | 16,394 | 98,866 | 105,591 | (6.4%) |
| Machinery and equipment | 105,463 | 112,916 | 318,733 | 330,748 | 424,196 | 443,664 | (4.4%) |
| Works of art and historical treasures | 5,238 | 5,294 | 37,932 | 38,340 | 43,170 | 43,634 | (1.1%) |
| Construction in progress | 2,318,758 | 2,896,402 | 358,980 | 365,557 | 2,677,738 | 3,261,959 | (17.9%) |
| Intangible assets | 58,584 | 65,276 | 11,430 | 9,423 | 70,014 | 74,699 | (6.3%) |
| **Total** | **$ 14,847,194** | **$ 14,723,111** | **$ 4,711,069** | **$ 4,530,494** | **$ 19,558,263** | **$ 19,253,605** | **1.6%** |

Growth in capital asset investment occurred in the buildings and improvements primarily through replacement of aging structures and the expansion of campus facilities for the public colleges and universities. During the current year, vehicle fleets have continued to decrease due to general aging and irreparability, as reflected in the net book value through depreciation. In addition, machinery and equipment replacements have utilized improvements in technology to reduce the costs below the capitalization threshold.

See Note 7 in the notes to the financial statements on page 98 of this report for additional information on the State's capital assets.

### Debt Outstanding

At June 30, 2012, the State had $6.459 billion in bonds and notes outstanding—a decrease of $392.835 million, or a 5.7% decline from last year (see *Exhibit 8*).

*Exhibit 8*
**Outstanding Bonds and Notes**
**As of June 30 for the Years Indicated**
(Expressed in Thousands)

| | Governmental Activities | | Business-type Activities | | Totals—Primary Government | | Total Percentage Change |
|---|---|---|---|---|---|---|---|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 | 2011-2012 |
| Backed by the State: | | | | | | | |
| General obligation bonds | $ 1,571,957 | $ 1,756,397 | $ 461,607 | $ 484,500 | $ 2,033,564 | $ 2,240,897 | (9.3%) |
| Bond anticipation notes | — | — | 28,000 | 30,000 | 28,000 | 30,000 | (6.7%) |
| Backed by specific revenues: | | | | | | | |
| Revenue bonds and notes | 68,854 | 80,572 | 2,250,476 | 2,262,796 | 2,319,330 | 2,343,368 | (1.0%) |
| Infrastructure Bank bonds | 2,074,308 | 2,135,772 | — | — | 2,074,308 | 2,135,772 | (2.9%) |
| Tobacco Authority bonds | — | 63,161 | — | — | — | 63,161 | (100.0%) |
| Limited obligation bonds | 3,822 | 5,161 | — | — | 3,822 | 5,161 | (25.9%) |
| Bond anticipation notes | — | — | — | 33,500 | — | 33,500 | (100.0%) |
| **Total** | **$ 3,718,941** | **$ 4,041,063** | **$ 2,740,083** | **$ 2,810,796** | **$ 6,459,024** | **$ 6,851,859** | **(5.7%)** |

The reduction of principal on outstanding debt exceeded the issuance of debt resulting in a decrease in debt outstanding for governmental activities of $322.122 million. Activity in the debt reported by the governmental activities included issuance of general obligation bonds in the amount of $46.875 million of capital improvement bonds, $29.860 million of state school facilities bonds, $27.220 million of economic development bonds, and $28.745 million of state infrastructure bonds. Also, the Infrastructure Bank issued revenue bonds in the amount of $265.965 million. All of the proceeds from issuances of debt by governmental activities were used to refund earlier bond issues.

For business-type activities, the issuance of bonds and notes was less than principal reductions, resulting in an overall decrease in debt of $70.713 million. New debt reported in business-type activities included the issuance of general obligation state institution bonds by Clemson University, the University of South Carolina, Winthrop University, and the Medical University of South Carolina in the amounts of $21.135 million, $21.475 million, $13.140 million, and $12.645 million, respectively. Of the general obligation debt issued by business-type activities, $68.395 million was used to refund earlier bond issues. Clemson University, the University of South Carolina, College of Charleston, Coastal Carolina University, and Greenville Technical College, institutions within the Higher Education Fund, issued new revenue bonds of $33.535 million, $109.985 million, $59.375 million, $6.147 million, and $13.385 million, respectively. Of the revenue bonds issued by the Higher Education Fund, $141.287 million was used to refund earlier bond issues. In addition, the Housing Authority issued $34.000 million in Homeownership revenue bonds.

Three bond rating services assign ratings to bonds that the State backs with its own taxing authority (*general obligation bonds*). Fitch Ratings rated these bonds as “AAA” and Moody’s Investors Service rated them as “Aaa” during the fiscal year ended June 30, 2012, the highest rating that these services assign. The State’s bond rating from Standard & Poor’s was “AA+” during the same period.

The State limits the amount of annual payments for principal and interest on general obligation bonds and notes rather than directly limiting the amount of those bonds and notes that the State may have outstanding. At June 30, 2012, the State legally could issue additional bonds as long as the new debt would not increase the State’s annual principal and interest payments by more than the following amounts: $43.425 million for institution bonds (*Institution bonds* are general obligation bonds that benefit the State’s Higher Education Fund.), $37.135 million for highway bonds, $156.686 million for general obligation bonds (excluding institution and highway bonds), $3.568 million for economic development bonds, and $7.465 million for research university infrastructure bonds.

See Note 12 in the notes to the financial statements on page 116 of this report for additional information about the State’s long-term debt.

## Economic Factors and Next Year's Budget

### The "Rainy Day Account"

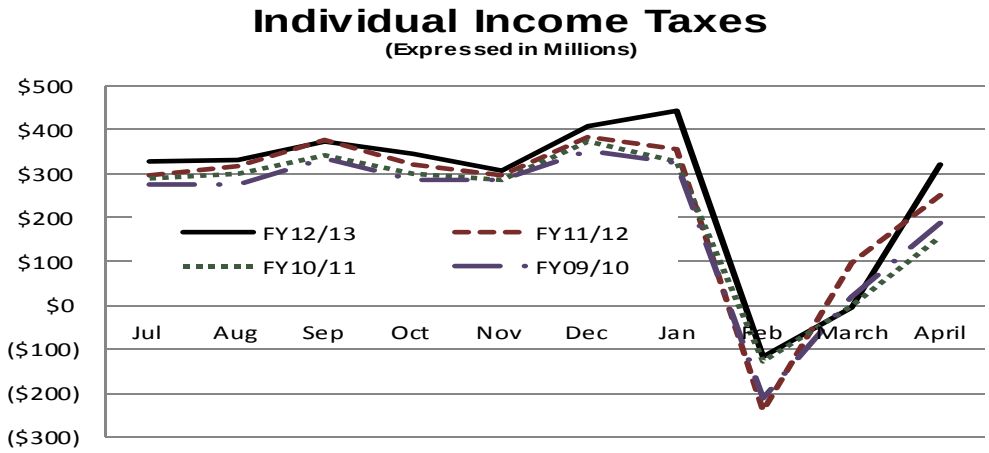
At June 30, 2012, the General Reserve Fund, sometimes called the *rainy day account*, had a balance of $183.466 million which increased from the prior year by $17.141 million appropriated by the 2011-2012 Appropriations Act. The balance is fully funded in accordance with the State's Constitution. The State's Constitution requires restoration of the reserve to full funding within three fiscal years after a withdrawal. For the fiscal year 2011-2012, State law defines full funding for the reserve as 3.5% of the Budgetary General Fund's revenues of the prior fiscal year. This requirement increases in increments of one-half of one percent annually until it reaches 5.0% in fiscal year 2014-15.

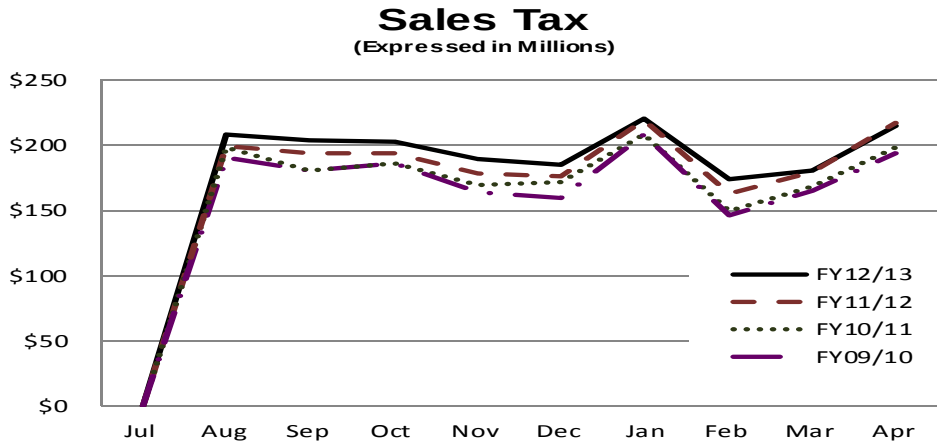
### Budgetary General Fund for the 2012-2013 Accounting Year

For fiscal year 2012-2013, the Appropriations Act reflected estimated General Fund cash basis revenue of $6.088 billion, which was $230.141 million or 3.9% greater than fiscal year 2011–2012 actual revenue collections. The State's Board of Economic Advisors February 2013 estimate reflects an additional increase of $163.082 million or 2.8% over the original revenue estimate for fiscal year 2012-2013.

### Economic Conditions

Budgetary General Fund revenues for the first ten months of fiscal year 2012-2013 were $5.391 billion, an increase of $465.040 million or 9.4% over the same period for fiscal year 2011-2012. Total individual income taxes collected have increased $278.065 million or 11.3% over the same period in the prior year. Sales taxes have also increased $60.183 million or 3.5% from fiscal year 2011-2012.

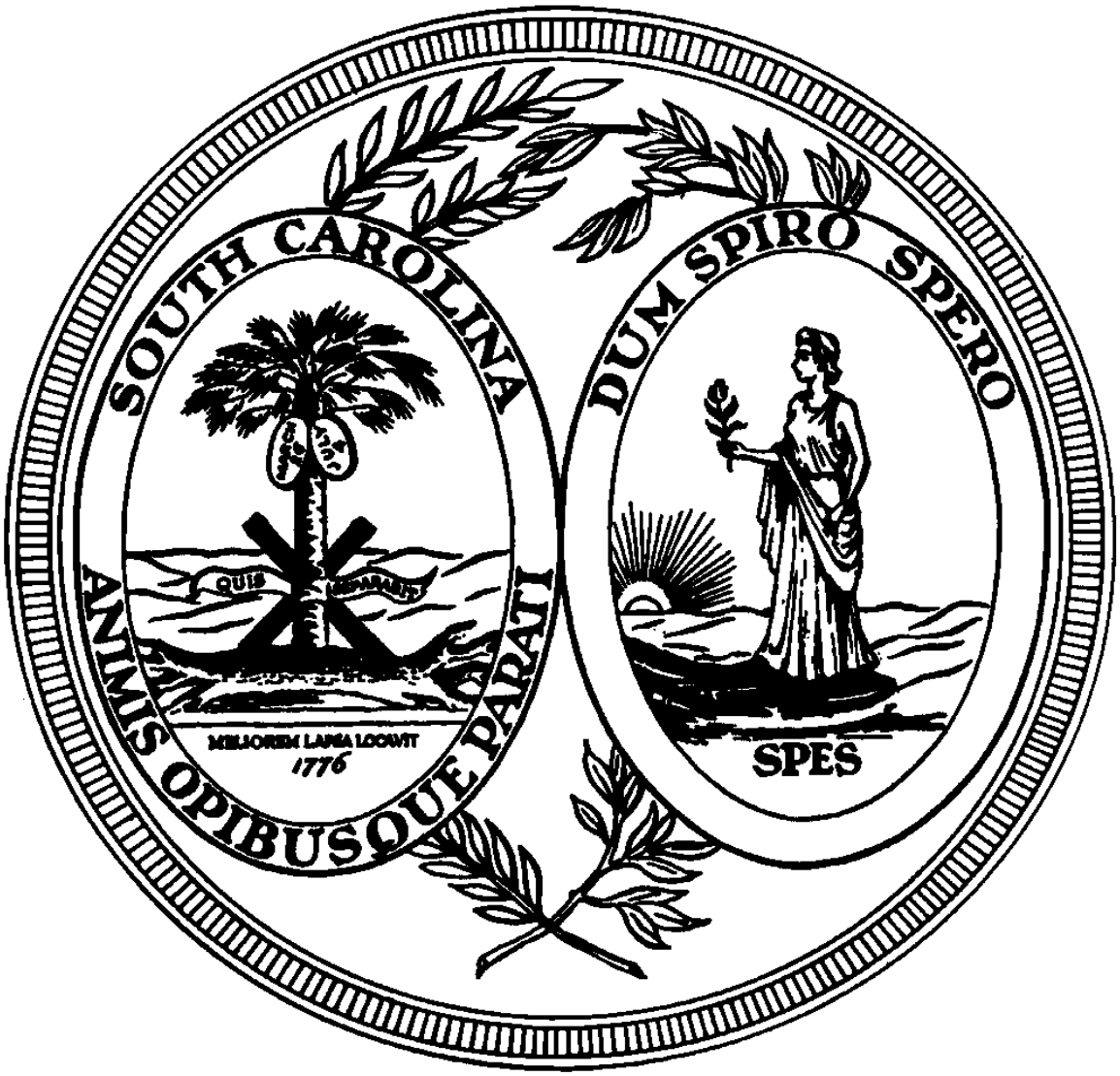


### Requests for Information

The primary purpose of this financial report is to provide South Carolina's citizens, taxpayers, customers, investors, and creditors with a general overview of the State's finances and to demonstrate the State's accountability for the money it receives. Please address any questions concerning information in this report to:

Office of the Comptroller General
ATTN: Chief of Staff
1200 Senate Street
305 Wade Hampton Office Building
Columbia, South Carolina 29201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# BASIC
# FINANCIAL STATEMENTS

# Statement of Net Assets

**June 30, 2012**
**(Expressed in Thousands)**

| | PRIMARY GOVERNMENT | | | |
|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Totals | COMPONENT UNITS |
| **ASSETS** | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | $ 4,574,644 | $ 1,754,479 | $ 6,329,123 | $ 346,075 |
| Investments | 2,261 | 178,016 | 180,277 | 228,931 |
| Invested securities lending collateral | 7,723 | 2,301 | 10,024 | 588 |
| Receivables, net: | | | | |
| Accounts | 213,416 | 86,800 | 300,216 | 266,317 |
| Contributions | 764 | 2,912 | 3,676 | 3,203 |
| Participants | — | 1,505 | 1,505 | — |
| Accrued interest | 19,602 | 6,972 | 26,574 | 2,607 |
| Income taxes | 332,574 | — | 332,574 | — |
| Sales and other taxes | 491,856 | — | 491,856 | — |
| Student accounts | 19 | 56,438 | 56,457 | — |
| Patient accounts | 13,305 | 190,583 | 203,888 | — |
| Loans and notes | 23,278 | 8,143 | 31,421 | — |
| Assessments | — | 126,132 | 126,132 | — |
| Due from Federal government and other grantors | 709,648 | 163,342 | 872,990 | 2,632 |
| Internal balances | 3,156 | (3,156) | — | — |
| Due from component units | 32,285 | 160,434 | 192,719 | — |
| Due from primary government | — | — | — | 186,846 |
| Inventories | 34,216 | 40,552 | 74,768 | 688,212 |
| Restricted assets: | | | | |
| Cash and cash equivalents | 92,912 | 677,972 | 770,884 | 165,414 |
| Investments | — | 96,911 | 96,911 | 171,452 |
| Loans receivable | — | 22,762 | 22,762 | — |
| Other | 72,434 | 11,659 | 84,093 | — |
| Prepaid items | 34,663 | 38,782 | 73,445 | 18,814 |
| Other current assets | — | 18,632 | 18,632 | 266,679 |
| Deferred charges | — | — | — | 1,292 |
| Total current assets | 6,658,756 | 3,642,171 | 10,300,927 | 2,349,062 |

The Notes to the Financial Statements are an integral part of this statement.

# Statement of Net Assets (Continued)

**June 30, 2012**
**(Expressed in Thousands)**

| | PRIMARY GOVERNMENT | | | |
|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Totals | COMPONENT UNITS |
| Long-term assets: | | | | |
| Investments | $ 504,149 | $ 51,191 | $ 555,340 | $ 879,556 |
| Receivables, net: | | | | |
| Accounts | 49,667 | 40,728 | 90,395 | 1,735 |
| Contributions | 629 | 3,264 | 3,893 | 55,353 |
| Participants | — | 3,939 | 3,939 | — |
| Income taxes | 3,985 | — | 3,985 | — |
| Sales and other taxes | 46,044 | — | 46,044 | — |
| Student accounts | — | 35 | 35 | — |
| Patient accounts | 649 | — | 649 | — |
| Loans and notes | 478,360 | 113,208 | 591,568 | 130 |
| Due from Federal government and other grantors | 3,271 | — | 3,271 | — |
| Restricted assets: | | | | |
| Cash and cash equivalents | 681,938 | 253,226 | 935,164 | 95,329 |
| Investments | — | 267,262 | 267,262 | 392,524 |
| Accounts receivable | 284,917 | — | 284,917 | — |
| Loans receivable | — | 733,065 | 733,065 | — |
| Other | 3,809 | 76,817 | 80,626 | — |
| Prepaid items | 1,535 | 13,677 | 15,212 | — |
| Other long-term assets | 1,178 | 16,653 | 17,831 | 214,986 |
| Deferred charges | 70,956 | 27,154 | 98,110 | 763,402 |
| Investment in joint venture | — | — | — | 9,540 |
| Non-depreciable capital assets | 4,164,570 | 688,764 | 4,853,334 | 1,713,643 |
| Depreciable capital assets, net | 10,682,624 | 4,022,305 | 14,704,929 | 4,026,971 |
| Total long-term assets | 16,978,281 | 6,311,288 | 23,289,569 | 8,153,169 |
| **Total assets** | 23,637,037 | 9,953,459 | 33,590,496 | 10,502,231 |

**Continued on Next Page**

# Statement of Net Assets (Continued)

**June 30, 2012**
**(Expressed in Thousands)**

| | PRIMARY GOVERNMENT | | | |
|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Totals | COMPONENT UNITS |
| **LIABILITIES** | | | | |
| Current liabilities: | | | | |
| Accounts payable | $ 621,332 | $ 192,625 | $ 813,957 | $ 235,277 |
| Accrued salaries and related expenses | 136,407 | 114,674 | 251,081 | 11,491 |
| Accrued interest payable | 37,174 | 20,982 | 58,156 | 123,196 |
| Retainages payable | 1,111 | 3,868 | 4,979 | 3,773 |
| Tax refunds payable | 715,200 | 20,432 | 735,632 | — |
| Payables-aid to individuals/families | 10,122 | — | 10,122 | — |
| Prizes payable | — | — | — | 24,624 |
| Unemployment benefits payable | — | 18,210 | 18,210 | — |
| Intergovernmental payables | 468,254 | 11,569 | 479,823 | 626 |
| Tuition benefits payable | — | 24,654 | 24,654 | — |
| Policy claims | 506,940 | 11,778 | 518,718 | 29,612 |
| Due to component units | 186,846 | — | 186,846 | — |
| Due to primary government | — | — | — | 192,739 |
| Unearned revenues and deferred credits | 433,449 | 166,087 | 599,536 | 12,518 |
| Deposits | — | 13,915 | 13,915 | 17 |
| Amounts held in custody for others | — | 4,086 | 4,086 | 7,915 |
| Securities lending collateral | 26,010 | 7,706 | 33,716 | 1,981 |
| Liabilities payable from restricted assets: | | | | |
| Accounts payable | — | 437 | 437 | 267 |
| Accrued interest payable | 22,292 | 18,333 | 40,625 | — |
| Bonds payable | 60,730 | 8,060 | 68,790 | — |
| Other | — | 46,358 | 46,358 | — |
| Advances from Federal government | — | 106,500 | 106,500 | — |
| Notes payable | 10,991 | 28,039 | 39,030 | 604 |
| General obligation bonds anticipation notes payable | — | 28,000 | 28,000 | — |
| General obligation bonds payable | 186,245 | 26,975 | 213,220 | — |
| Revenue bonds payable | 3,015 | 45,744 | 48,759 | 163,245 |
| Limited obligation bonds payable | 1,420 | — | 1,420 | — |
| Capital leases payable | 78 | 5,640 | 5,718 | 1,246 |
| Commercial paper notes | — | — | — | 306,566 |
| Compensated absences payable | 115,359 | 86,264 | 201,623 | 3,010 |
| Other current liabilities | 32,201 | 24,319 | 56,520 | 99,372 |
| Total current liabilities | 3,575,176 | 1,035,255 | 4,610,431 | 1,218,079 |

The Notes to the Financial Statements are an integral part of this statement.

# Statement of Net Assets (Continued)

**June 30, 2012**
**(Expressed in Thousands)**

| | PRIMARY GOVERNMENT | | | |
|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Totals | COMPONENT UNITS |
| Long-term liabilities: | | | | |
| Retainages payable | $ — | $ 1,517 | $ 1,517 | $ 6,634 |
| Tuition benefits payable | — | 133,597 | 133,597 | — |
| Policy claims | 193,056 | 100,431 | 293,487 | 96,891 |
| Unearned revenues and deferred credits | — | 4,112 | 4,112 | 347,476 |
| Amounts held in custody for others | — | — | — | 2,398 |
| Other liabilities payable from restricted assets | — | 6 | 6 | — |
| Advances from Federal government | — | 675,688 | 675,688 | — |
| Notes payable | 30,439 | 96,748 | 127,187 | — |
| General obligation bonds payable | 1,385,712 | 434,632 | 1,820,344 | — |
| Infrastructure Bank bonds payable | 2,013,578 | — | 2,013,578 | — |
| Revenue bonds payable | 24,409 | 2,071,885 | 2,096,294 | 5,318,487 |
| Limited obligation bonds payable | 2,402 | — | 2,402 | — |
| Capital leases payable | 240 | 95,353 | 95,593 | 1,226 |
| Compensated absences payable | 94,331 | 72,876 | 167,207 | 19,219 |
| Other long-term liabilities | 147,427 | 75,494 | 222,921 | 107,639 |
| Total long-term liabilities | 3,891,594 | 3,762,339 | 7,653,933 | 5,899,970 |
| **Total liabilities** | 7,466,770 | 4,797,594 | 12,264,364 | 7,118,049 |
| **NET ASSETS** | | | | |
| Invested in capital assets, net of related debt | 11,251,603 | 2,742,733 | 13,994,336 | 279,285 |
| Restricted: | | | | |
| Expendable: | | | | |
| Education | 112,443 | 266,335 | 378,778 | 238,031 |
| Health | 188,829 | — | 188,829 | — |
| Transportation | 576,964 | — | 576,964 | 219 |
| Capital projects | 169,404 | 434,377 | 603,781 | 1,000 |
| Debt service | 994,487 | 187,314 | 1,181,801 | 137,415 |
| Loan programs | 352,567 | 307,430 | 659,997 | — |
| Waste management | 202,697 | — | 202,697 | — |
| Insurance programs | 343,109 | — | 343,109 | — |
| Other | 208,862 | — | 208,862 | 209,447 |
| Nonexpendable: | | | | |
| Education | — | 242,946 | 242,946 | 398,968 |
| Other | 9,057 | — | 9,057 | — |
| Unrestricted | 1,760,245 | 974,730 | 2,734,975 | 2,119,817 |
| **Total net assets** | **$ 16,170,267** | **$ 5,155,865** | **$ 21,326,132** | **$ 3,384,182** |

# Statement of Activities

## For the Fiscal Year Ended June 30, 2012
## (Expressed in Thousands)

| | | Program Revenues | | | |
|---|---|---|---|---|---|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Net Revenues (Expenses) |
| **Functions** | | | | | |
| **Primary government:** | | | | | |
| Governmental activities: | | | | | |
| General government | $ 4,685,050 | $ 2,039,415 | $ 394,070 | $ 12,389 | $ (2,239,176) |
| Education | 4,163,313 | 52,467 | 1,164,507 | 356 | (2,945,983) |
| Health and environment | 5,778,883 | 199,683 | 3,738,754 | 303 | (1,840,143) |
| Social services | 2,066,923 | 4,708 | 1,762,022 | 4 | (300,189) |
| Administration of justice | 658,925 | 134,788 | 35,467 | 23 | (488,647) |
| Resources and economic development | 207,810 | 57,899 | 64,713 | 10,249 | (74,949) |
| Transportation | 1,194,222 | 135,421 | 206,664 | 622,824 | (229,313) |
| Unallocated interest expense | 87,929 | — | — | — | (87,929) |
| **Total governmental activities** | **18,843,055** | **2,624,381** | **7,366,197** | **646,148** | **(8,206,329)** |
| Business-type activities: | | | | | |
| Higher education | 3,844,159 | 2,688,543 | 699,147 | 83,722 | (372,747) |
| Higher education institution support | 1,359,870 | 1,376,960 | 58,507 | — | 75,597 |
| Unemployment compensation benefits | 1,066,105 | 438,115 | 643,756 | 40 | 15,806 |
| Financing of housing facilities | 197,555 | 51,104 | 155,858 | 142 | 9,549 |
| Medical malpractice insurance | 9,705 | 16,207 | 161 | 606 | 7,269 |
| Financing of student loans | 15,336 | 16,961 | 244 | 4 | 1,873 |
| Tuition prepayment program | 737 | 284 | (4,397) | 5 | (4,845) |
| State maritime museum | 9,883 | 9,406 | 65 | — | (412) |
| Insurance claims processing | 1,830 | 1,560 | — | 133 | (137) |
| Other enterprise activities | 29,317 | 39,171 | 91 | 2 | 9,947 |
| **Total business-type activities** | **6,534,497** | **4,638,311** | **1,553,432** | **84,654** | **(258,100)** |
| **Total primary government** | **$ 25,377,552** | **$ 7,262,692** | **$ 8,919,629** | **$ 730,802** | **$ (8,464,429)** |
| **Component units:** | | | | | |
| Public Service Authority | 1,785,899 | 1,914,689 | 3,477 | — | 132,267 |
| State Ports Authority | 135,364 | 131,344 | 5,433 | 35,521 | 36,934 |
| Connector 2000 Association, Inc. | 15,772 | 5,782 | 118 | — | (9,872) |
| Lottery Commission | 1,139,408 | 1,139,278 | 10 | — | (120) |
| Other | 98,326 | 22,856 | 109,707 | — | 34,237 |
| **Total component units** | **$ 3,174,769** | **$ 3,213,949** | **$ 118,745** | **$ 35,521** | **$ 193,446** |

The Notes to the Financial Statements are an integral part of this statement.

# Statement of Activities (Continued)

## For the Fiscal Year Ended June 30, 2012
## (Expressed in Thousands)

| | Primary Government | | | |
|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Total | Component Units |
| **Changes in net assets:** | | | | |
| Net revenues (expenses) | $ (8,206,329) | $ (258,100) | $ (8,464,429) | $ 193,446 |
| General revenues: | | | | |
| Taxes: | | | | |
| Individual income | 3,101,861 | — | 3,101,861 | — |
| Retail sales and use | 4,148,010 | — | 4,148,010 | — |
| Other | 2,000,124 | — | 2,000,124 | — |
| Total taxes | 9,249,995 | — | 9,249,995 | — |
| Unrestricted grants and contributions | 93,970 | — | 93,970 | — |
| Unrestricted investment income | 77,729 | 6,953 | 84,682 | — |
| Tobacco legal settlement | 74,122 | — | 74,122 | — |
| Other revenues | 509,742 | 62 | 509,804 | — |
| Additions to endowments | — | 20,171 | 20,171 | — |
| Extraordinary gain on early extinguishment of debt | — | 119 | 119 | — |
| Extraordinary gain on adjustment of debts from bankruptcy | — | — | — | 186,847 |
| Transfers–internal activities | (640,774) | 640,774 | — | — |
| **Total general revenues, additions to endowments, and transfers** | **9,364,784** | **668,079** | **10,032,863** | **186,847** |
| **Change in net assets** | **1,158,455** | **409,979** | **1,568,434** | **380,293** |
| Net assets, beginning, as previously presented | 14,799,285 | 4,779,723 | 19,579,008 | 3,010,456 |
| Correction of error restatement | 212,527 | (33,837) | 178,690 | (6,567) |
| **Net assets at beginning of year, restated** | **15,011,812** | **4,745,886** | **19,757,698** | **3,003,889** |
| **Net assets at end of year** | **$ 16,170,267** | **$ 5,155,865** | **$ 21,326,132** | **$ 3,384,182** |

# Balance Sheet

GOVERNMENTAL FUNDS

**June 30, 2012**
**(Expressed in Thousands)**

| | Department of Transportation Special Revenue | State Tobacco Settlement | Nonmajor Governmental Funds | Totals | Departmental Program Services | Local Government Infrastructure |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and cash equivalents | | | | $ 2,300,194 | $ 222,102 | $ 468,297 |
| Investments | | | | 34,329 | 16,867 | — |
| Invested securities lending collateral | | | | 387 | 182 | 2,796 |
| Receivables, net: | | | | | | |
| Accounts | | | | 55,097 | 76,644 | 14,144 |
| Contributions | | | | 1,392 | — | — |
| Accrued interest | | | | 8,411 | 494 | 3,225 |
| Income taxes | | | | 336,559 | — | — |
| Sales and other taxes | | | | 429,807 | 11,819 | — |
| Student accounts | | | | 19 | — | — |
| Patient accounts | | | | 9,637 | 4,317 | — |
| Loans and notes | | | | 39,600 | 459 | 443,929 |
| Due from Federal government and other grantors | | | | 8,256 | 607,026 | — |
| Due from other funds | | | | 47,643 | 20,395 | 685 |
| Due from component units | | | | 39 | 73 | — |
| Interfund receivables | | | | 4,046 | 870 | 316,227 |
| Inventories | | | | 21,476 | 3,231 | — |
| Restricted assets: | | | | | | |
| Cash and cash equivalents | | | | — | — | 753,582 |
| Accounts receivable | | | | — | — | 284,917 |
| Other | | | | — | — | 39,113 |
| Prepaid items | | | | 5,940 | 4,469 | 14 |
| Other assets | | | | — | — | — |
| **Total assets** | | | | **$ 3,302,832** | **$ 968,948** | **$ 2,326,929** |
| **LIABILITIES AND FUND BALANCES (DEFICIT)** | | | | | | |
| **Liabilities:** | | | | | | |
| Accounts payable | | | | $ 324,277 | $ 240,890 | $ 3,907 |
| Accrued salaries and related expenditures | | | | 88,051 | 23,969 | 44 |
| Retainages payable | | | | — | 322 | — |
| Tax refunds payable | | | | 715,091 | — | — |
| Payable–aid to individuals/families | | | | 1,022 | 9,100 | — |
| Intergovernmental payables | | | | 115,307 | 238,884 | — |
| Due to other funds | | | | 68,141 | 103,607 | 22 |
| Interfund payables | | | | 4,918 | 156 | — |
| Deferred revenues | | | | 40,665 | 142,612 | 362,460 |
| Securities lending collateral | | | | 1,301 | 613 | 9,415 |
| Other liabilities | | | | 50,010 | 5 | — |
| **Total liabilities** | | | | **1,408,783** | **760,158** | **375,848** |
| **Fund balances (deficit):** | | | | | | |
| Nonspendable | | | | 67,842 | 9,029 | 745,212 |
| Restricted | | | | 1,335 | 210,651 | 1,535,332 |
| Committed | | | | 384,252 | 4,764 | — |
| Assigned | | | | 495,878 | — | — |
| Unassigned | | | | 944,742 | (15,654) | (329,463) |
| **Total fund balances (deficit)** | | | | **1,894,049** | **208,790** | **1,951,081** |
| **Total liabilities and fund balances** | | | | **$ 3,302,832** | **$ 968,948** | **$ 2,326,929** |

The Notes to the Financial Statements are an integral part of this statement.

# Balance Sheet

GOVERNMENTAL FUNDS

**June 30, 2012**
**(Expressed in Thousands)**

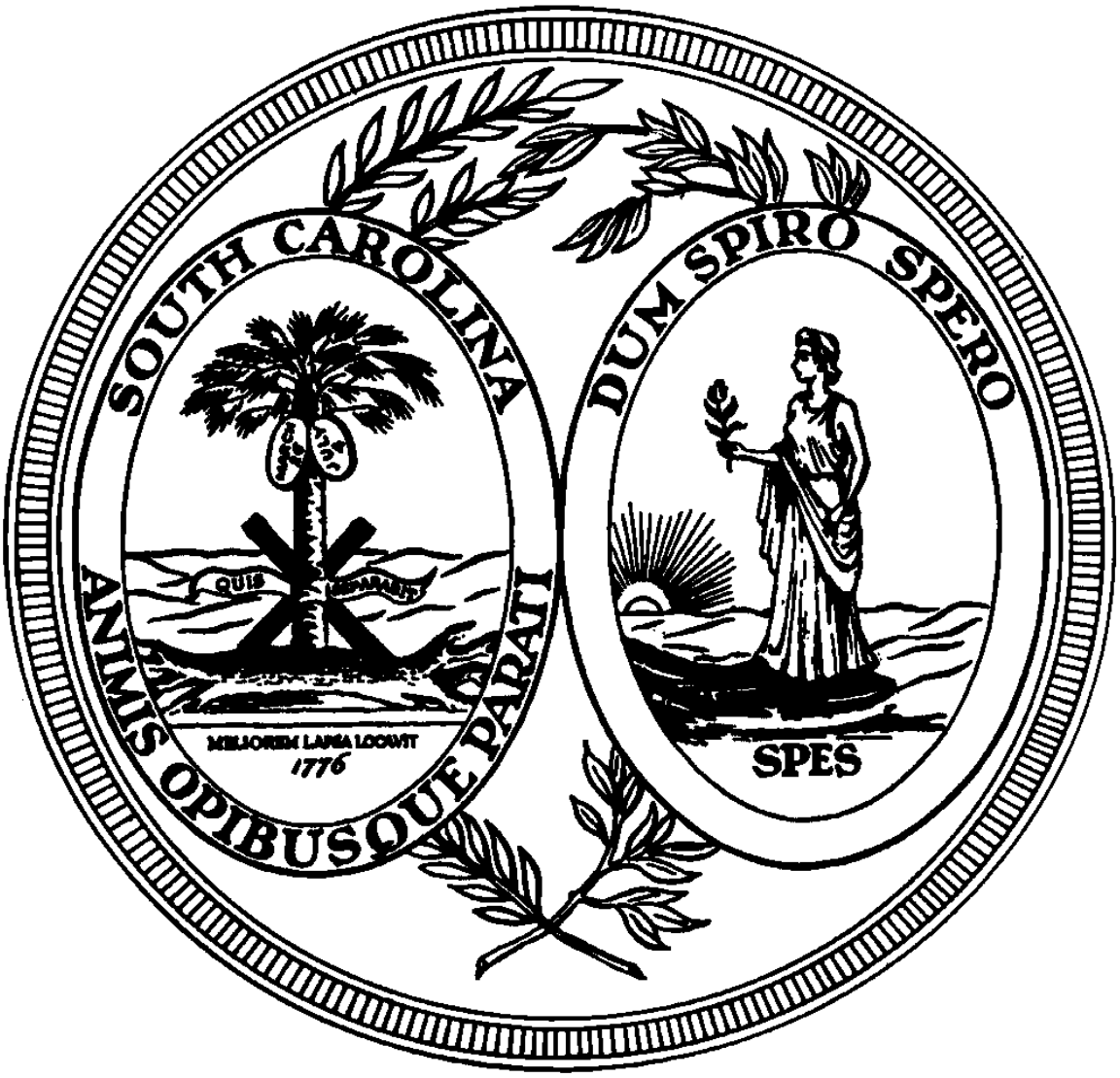
| Department of Transportation Special Revenue | State Tobacco Settlement | Nonmajor Governmental Funds | Totals |
|---|---|---|---|
| $ 254,382 | $ 21,785 | $ 687,921 | $ 3,954,681 |
| — | — | — | 51,196 |
| 275 | 30 | 614 | 4,284 |
| 4,359 | — | 1 | 150,245 |
| — | — | — | 1,392 |
| 420 | 78 | 1,732 | 14,360 |
| — | — | — | 336,559 |
| 8,603 | — | 87,672 | 537,901 |
| — | — | — | 19 |
| — | — | — | 13,954 |
| 5,459 | — | 12,191 | 501,638 |
| 95,330 | — | 2,306 | 712,918 |
| 1,245 | — | 21,772 | 91,740 |
| — | — | 32,074 | 32,186 |
| — | — | 13,634 | 334,777 |
| 3,376 | — | — | 28,083 |
| 10,564 | — | 10,704 | 774,850 |
| — | — | — | 284,917 |
| — | — | 37,130 | 76,243 |
| 2,121 | — | 11 | 12,555 |
| 771 | — | — | 771 |
| **$ 386,905** | **$ 21,893** | **$ 907,762** | **$ 7,915,269** |
| $ 124,884 | $ — | $ 53,229 | $ 747,187 |
| 20,100 | — | 158 | 132,322 |
| 578 | — | 211 | 1,111 |
| — | — | 108 | 715,199 |
| — | — | — | 10,122 |
| — | — | 109,326 | 463,517 |
| 12,645 | — | 10,016 | 194,431 |
| 316,275 | — | 12,095 | 333,444 |
| 42,048 | — | 3,179 | 590,964 |
| 928 | 102 | 2,069 | 14,428 |
| — | — | 704 | 50,719 |
| **517,458** | **102** | **191,095** | **3,253,444** |
| 9,422 | — | 32,098 | 863,603 |
| 10,000 | 21,791 | 552,523 | 2,331,632 |
| 140,794 | — | 55 | 529,865 |
| — | — | 132,045 | 627,923 |
| (290,769) | — | (54) | 308,802 |
| **(130,553)** | **21,791** | **716,667** | **4,661,825** |
| **$ 386,905** | **$ 21,893** | **$ 907,762** | **$ 7,915,269** |

# Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

## June 30, 2012
## (Expressed in Thousands)

| | | |
|---|---|---|
| **Total fund balances–governmental funds** | | **$ 4,661,825** |
| Amounts reported for governmental activities in the statement of net assets are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | | |
| Non-depreciable capital assets | $ 4,157,673 | |
| Depreciable capital assets | 15,232,926 | |
| Accumulated depreciation | (4,646,745) | |
| Total capital assets | | 14,743,854 |
| Bond issue costs are reported as current expenditures in the funds. However, issue costs are deferred and amortized over the life of the bonds and are included in governmental activities in the statement of net assets | | 24,003 |
| Certain State revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds | | 318,974 |
| Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets | | 484,443 |
| Eliminations relating to the consolidation of internal service funds resulted in an amount due from governmental activities to business-type activities in the statement of net assets | | 18,273 |
| Certain liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of: | | |
| Bonds payable | (3,661,100) | |
| Notes payable | (38,284) | |
| Accrued interest on bonds | (59,110) | |
| Capital leases | (318) | |
| Compensated absences | (203,985) | |
| Policy claims | (43,225) | |
| Other | (75,083) | |
| Total long-term liabilities | | (4,081,105) |
| **Net assets of governmental activities** | | **$ 16,170,267** |

The Notes to the Financial Statements are an integral part of this statement.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# Statement of Revenues, Expenditures, and Changes in Fund Balances

GOVERNMENTAL FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | General Fund | Departmental Program Services |
|---|---|---|
| **Revenues:** | | |
| Taxes: | | |
| Individual income | $ 3,101,593 | $ — |
| Retail sales and use | 3,490,637 | 2,554 |
| Other | 1,202,158 | 235,574 |
| Licenses, fees, and permits | 259,397 | 27,749 |
| Interest and other investment income | 53,820 | 7,133 |
| Federal | 77,451 | 6,680,587 |
| Local and private grants | 15,883 | 38,215 |
| Departmental services | 763,652 | 151,003 |
| Contributions | 36,474 | 12,254 |
| Fines and penalties | 100,149 | 6,543 |
| Tobacco legal settlement | — | — |
| Other | 407,684 | 241,821 |
| **Total revenues** | **9,508,898** | **7,403,433** |
| **Expenditures:** | | |
| Current: | | |
| General government | 444,753 | 97,274 |
| Education | 564,973 | 171,038 |
| Health and environment | 2,153,646 | 4,241,990 |
| Social services | 281,405 | 1,731,390 |
| Administration of justice | 689,442 | 31,327 |
| Resources and economic development | 133,813 | 54,447 |
| Transportation | 2,135 | 2,122 |
| Capital outlay | 32,334 | 20,054 |
| Debt service: | | |
| Principal retirement | 145,416 | 2,884 |
| Interest and fiscal charges | 52,419 | 636 |
| Intergovernmental | 3,897,405 | 1,045,780 |
| **Total expenditures** | **8,397,741** | **7,398,942** |
| **Excess of revenues over expenditures** | **1,111,157** | **4,491** |
| **Other financing sources (uses):** | | |
| Bonds and notes issued | — | — |
| Refunding bonds issued | 103,955 | — |
| Premiums on bonds issued | 17,152 | — |
| Capital Leases | — | — |
| Payment to refunded bond escrow agent | (100,596) | — |
| Redemption of refunded bonds | (19,834) | — |
| Transfers in | 18,445 | 22,614 |
| Transfers out | (779,911) | (3,109) |
| **Total other financing sources (uses)** | **(760,789)** | **19,505** |
| **Net change in fund balances** | **350,368** | **23,996** |
| Fund balances (deficit), beginning, as previously presented | 1,498,530 | 180,573 |
| Correction of error restatement | 45,151 | 4,221 |
| **Fund balances (deficit) at beginning of year, restated** | **1,543,681** | **184,794** |
| **Fund balances (deficit) at end of year** | **$ 1,894,049** | **$ 208,790** |

The Notes to the Financial Statements are an integral part of this statement.

| Local Government Infrastructure | Department of Transportation Special Revenue | State Tobacco Settlement | Nonmajor Governmental Funds | Totals |
|---|---|---|---|---|
| $ 13,295 | $ — | $ — | $ — | $ 3,114,888 |
| — | — | — | 654,818 | 4,148,009 |
| — | 568,632 | — | 39,856 | 2,046,220 |
| 102,622 | — | — | 85,058 | 474,826 |
| 62,559 | 6,434 | 2,726 | 7,712 | 140,384 |
| 19,821 | 801,233 | — | 36,295 | 7,615,387 |
| — | — | — | — | 54,098 |
| 12,318 | 39,033 | — | 23,671 | 989,677 |
| 51,661 | — | — | 271,600 | 371,989 |
| — | — | — | 8,469 | 115,161 |
| — | — | — | 74,122 | 74,122 |
| 193 | 11,870 | — | 10,830 | 672,398 |
| **262,469** | **1,427,202** | **2,726** | **1,212,431** | **19,817,159** |
| | | | | |
| 586 | — | — | 157,566 | 700,179 |
| — | — | — | 210,043 | 946,054 |
| — | — | 8 | 2,025 | 6,397,669 |
| — | — | — | 43,987 | 2,056,782 |
| — | — | — | — | 720,769 |
| 664 | — | — | 442 | 189,366 |
| 3,529 | 827,278 | — | — | 835,064 |
| — | 321,114 | — | 26,852 | 400,354 |
| 62,183 | 41,082 | — | 72,891 | 324,456 |
| 107,514 | 29,561 | — | 27,760 | 217,890 |
| 55,245 | 78,233 | — | 526,089 | 5,602,752 |
| **229,721** | **1,297,268** | **8** | **1,067,655** | **18,391,335** |
| **32,748** | **129,934** | **2,718** | **144,776** | **1,425,824** |
| | | | | |
| — | — | — | 810 | 810 |
| 294,710 | — | — | — | 398,665 |
| 30,246 | — | — | — | 47,398 |
| — | 230 | — | — | 230 |
| (321,860) | — | — | — | (422,456) |
| — | — | — | — | (19,834) |
| — | 63 | — | 126,011 | 167,133 |
| (1,566) | — | (1,000) | (35,374) | (820,960) |
| **1,530** | **293** | **(1,000)** | **91,447** | **(649,014)** |
| **34,278** | **130,227** | **1,718** | **236,223** | **776,810** |
| 1,907,193 | (260,780) | 22,804 | 469,195 | 3,817,515 |
| 9,610 | — | (2,731) | 11,249 | 67,500 |
| **1,916,803** | **(260,780)** | **20,073** | **480,444** | **3,885,015** |
| **$ 1,951,081** | **$ (130,553)** | **$ 21,791** | **$ 716,667** | **$ 4,661,825** |

# Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | | |
|---|---|---|
| **Net change in fund balances–total governmental funds** | | **$ 776,810** |
| 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 useful lives as depreciation expense. In the current period, these amounts are: | | |
| Capital outlay | $ 400,354 | |
| Depreciation expense | (291,880) | |
| Excess of capital outlay over depreciation expense | | 108,474 |
| Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources | | 43,573 |
| Gain on disposals of capital assets are reported as a revenue in the statement of activities | | 3,749 |
| Bond and note proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the statement of net assets. In the current period, proceeds were received from: | | |
| Bonds and notes issued | (399,475) | |
| Net bond premiums and discounts | (47,398) | |
| Net bond and note proceeds | | (446,873) |
| Bond issuance costs are expenditures in governmental funds, but are deferred assets in the statement of net assets | | 828 |
| Certain capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net assets, the lease obligation is reported as a liability | | (230) |
| 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 consist of: | | |
| Bond principal retirement | 316,074 | |
| Bonds repurchased | 442,290 | |
| Note principal retirement | 8,231 | |
| Capital lease payments | 151 | |
| Total long-term debt repayment | | 766,746 |
| Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of the internal service funds is included in governmental activities in the statement of activities | | (12,443) |
| Because certain receivables will not be collected soon enough after the State's fiscal year ends, the related revenues are not considered "available" and are deferred in the governmental funds. | | |
| Decrease in deferred revenues | | (118,600) |

# Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities (Continued)

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | | |
|---|---|---|
| Eliminations relating to the consolidation of internal service funds resulted in a net decrease in expenses for the business-type activities in the statement of activities | | 15,976 |
| Certain items 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. These consist of changes in the following assets and liabilities: | | |
| Accrued interest payable | $ 8,279 | |
| Unamortized bond issuance costs | (3,601) | |
| Unamortized bond premiums and discounts | (12,764) | |
| Unamortized deferred losses on refunding of debt | (4,113) | |
| Compensated absences payable | 1,240 | |
| Policy claims payable | (7,138) | |
| Other long-term liabilities | 38,542 | |
| Total additional expenses | | 20,445 |
| **Change in net assets of governmental activities** | | **$ 1,158,455** |

# Statement of Net Assets

PROPRIETARY FUNDS

**June 30, 2012**
**(Expressed in Thousands)**

| | ENTERPRISE | | |
|---|---|---|---|
| | **Higher Education** | **Unemployment Compensation** | **Housing Authority** |
| **ASSETS** | | | |
| Current assets: | | | |
| Cash and cash equivalents | $ 1,100,896 | $ 267,582 | $ 24,092 |
| Investments | 87,053 | — | — |
| Invested securities lending collateral | 2,064 | 17 | 116 |
| Receivables, net: | | | |
| Accounts | 53,882 | 17,687 | 1,184 |
| Contributions | 2,859 | — | — |
| Participants | — | — | — |
| Accrued interest | 5,723 | 52 | 74 |
| Student accounts | 56,438 | — | — |
| Patient accounts | — | — | — |
| Loans and notes | 204 | — | 285 |
| Assessments | — | 126,132 | — |
| Due from Federal government and other grantors | 133,936 | 12,434 | 1,507 |
| Due from other funds | 38,487 | — | 386 |
| Due from component units | 160,434 | — | — |
| Inventories | 18,386 | — | — |
| Restricted assets: | | | |
| Cash and cash equivalents | 536,883 | — | 87,618 |
| Investments | 5 | — | 87,481 |
| Loans receivable | 1,578 | — | 21,114 |
| Other | 4,162 | — | 7,028 |
| Prepaid items | 30,211 | — | — |
| Other current assets | 10,298 | — | 610 |
| Total current assets | 2,243,499 | 423,904 | 231,495 |
| Long-term assets: | | | |
| Investments | 36,266 | — | — |
| Receivables, net: | | | |
| Accounts | — | — | — |
| Contributions | 3,108 | — | — |
| Participants | — | — | — |
| Student accounts | 35 | — | — |
| Loans and notes | 5,061 | — | 17,660 |
| Interfund receivables | — | — | — |
| Restricted assets: | | | |
| Cash and cash equivalents | 201,802 | — | — |
| Investments | 5,100 | — | 168,828 |
| Loans receivable | 47,926 | — | 680,757 |
| Other | 76,593 | — | — |
| Prepaid items | 3,197 | — | — |
| Other long-term assets | 3,764 | — | — |
| Deferred charges | 3,179 | — | 6,495 |
| Non-depreciable capital assets | 564,983 | — | — |
| Depreciable capital assets, net | 3,444,894 | — | 639 |
| Total long-term assets | 4,395,908 | — | 874,379 |
| **Total assets** | **6,639,407** | **423,904** | **1,105,874** |

The Notes to the Financial Statements are an integral part of this statement.

| FUNDS | | | | |
|---|---|---|---|---|
| Medical University Hospital Authority | Education Assistance Authority | Nonmajor Enterprise | Totals | INTERNAL SERVICE FUNDS |
| $ 33,154 | $ 91,506 | $ 237,249 | $ 1,754,479 | $ 619,964 |
| — | — | 90,963 | 178,016 | — |
| — | 2 | 102 | 2,301 | 3,439 |
| — | 4,545 | 9,502 | 86,800 | 110,264 |
| — | — | 53 | 2,912 | — |
| — | — | 1,505 | 1,505 | — |
| — | 464 | 659 | 6,972 | 5,243 |
| — | — | — | 56,438 | — |
| 153,830 | — | 36,753 | 190,583 | — |
| — | 7,654 | — | 8,143 | — |
| — | — | — | 126,132 | — |
| 15,361 | — | 104 | 163,342 | — |
| 20,703 | — | 24,200 | 83,776 | 20,383 |
| — | — | — | 160,434 | 49 |
| 18,908 | — | 3,258 | 40,552 | 6,133 |
| — | 8,305 | 45,166 | 677,972 | — |
| — | — | 9,425 | 96,911 | — |
| — | — | 70 | 22,762 | — |
| — | — | 5,565 | 16,755 | — |
| 7,705 | 5 | 861 | 38,782 | 23,253 |
| 2,319 | — | 5,405 | 18,632 | — |
| 251,980 | 112,481 | 470,840 | 3,734,199 | 788,728 |
| — | — | 14,925 | 51,191 | 455,214 |
| — | 40,686 | 42 | 40,728 | 1,271 |
| — | — | 156 | 3,264 | — |
| — | — | 3,939 | 3,939 | — |
| — | — | — | 35 | — |
| — | 90,400 | 87 | 113,208 | — |
| — | — | 703 | 703 | 16,467 |
| 47,274 | — | 4,150 | 253,226 | — |
| 40,131 | — | 53,203 | 267,262 | — |
| — | — | 4,382 | 733,065 | — |
| — | — | 20,914 | 97,507 | — |
| — | — | 10,480 | 13,677 | 391 |
| 3,862 | — | 9,027 | 16,653 | 407 |
| 14,731 | 1,535 | 1,214 | 27,154 | 66 |
| 35,262 | — | 88,519 | 688,764 | 6,897 |
| 486,653 | 40 | 90,079 | 4,022,305 | 96,443 |
| 627,913 | 132,661 | 301,820 | 6,332,681 | 577,156 |
| **879,893** | **245,142** | **772,660** | **10,066,880** | **1,365,884** |

**Continued on Next Page**

# Statement of Net Assets

PROPRIETARY FUNDS (Continued)

**June 30, 2012**
**(Expressed in Thousands)**

| | ENTERPRISE | | |
|---|---|---|---|
| | **Higher Education** | **Unemployment Compensation** | **Housing Authority** |
| **LIABILITIES** | | | |
| Current liabilities: | | | |
| Accounts payable | $ 102,979 | $ 77 | $ — |
| Accrued salaries and related expenses | 73,548 | — | 765 |
| Accrued interest payable | 12,632 | — | — |
| Retainages payable | 3,836 | — | — |
| Tax refunds payable | — | 20,432 | — |
| Unemployment benefits payable | — | 18,210 | — |
| Intergovernmental payables | — | 11,569 | — |
| Tuition benefits payable | — | — | — |
| Policy claims | — | — | — |
| Due to other funds | 33,743 | 18,713 | — |
| Unearned revenues | 160,556 | — | 286 |
| Deposits | 13,915 | — | — |
| Amounts held in custody for others | 4,086 | — | — |
| Securities lending collateral | 6,950 | 56 | 391 |
| Liabilities payable from restricted assets: | | | |
| Accounts payable | 437 | — | — |
| Accrued interest payable | — | — | 17,409 |
| Bonds payable | — | — | 8,060 |
| Other | — | — | 5,272 |
| Advances from Federal government | — | 106,500 | — |
| Notes payable | 8,739 | — | — |
| General obligation bond anticipation notes payable | 28,000 | — | — |
| General obligation bonds payable | 26,975 | — | — |
| Revenue bonds payable | 33,031 | — | — |
| Limited obligation bonds payable | — | — | — |
| Capital leases payable | 5,238 | — | — |
| Compensated absences payable | 54,240 | — | 500 |
| Other current liabilities | 20,049 | — | 1,646 |
| Total current liabilities | 588,954 | 175,557 | 34,329 |
| Long-term liabilities: | | | |
| Retainage payable | 1,517 | — | — |
| Tuition benefits payable | — | — | — |
| Policy claims | — | — | — |
| Interfund payables | 23,275 | — | — |
| Unearned revenues | 3,737 | — | — |
| Other liabilities payable from restricted assets | — | — | — |
| Advances from Federal government | — | 675,688 | — |
| Notes payable | 57,787 | — | — |
| General obligation bonds payable | 434,632 | — | — |
| Revenue bonds payable | 801,182 | — | 732,303 |
| Limited obligation bonds payable | — | — | — |
| Capital leases payable | 94,456 | — | — |
| Compensated absences payable | 69,779 | — | 205 |
| Other long-term liabilities | 56,515 | — | 54 |
| Total long-term liabilities | 1,542,880 | 675,688 | 732,562 |
| **Total liabilities** | **2,131,834** | **851,245** | **766,891** |

The Notes to the Financial Statements are an integral part of this statement.

| FUNDS | | | | |
|---|---|---|---|---|
| Medical University Hospital Authority | Education Assistance Authority | Nonmajor Enterprise | Totals | INTERNAL SERVICE FUNDS |
| $ 42,309 | $ 30,775 | $ 16,380 | $ 192,520 | $ 5,891 |
| 23,063 | — | 17,298 | 114,674 | 4,085 |
| 7,452 | — | 898 | 20,982 | 356 |
| 32 | — | — | 3,868 | — |
| — | — | — | 20,432 | — |
| — | — | — | 18,210 | — |
| — | — | — | 11,569 | 4,737 |
| — | — | 24,654 | 24,654 | — |
| — | — | 11,778 | 11,778 | 498,839 |
| 94 | 270 | 254 | 53,074 | 2,890 |
| — | — | 5,245 | 166,087 | 161,459 |
| — | — | — | 13,915 | — |
| — | — | — | 4,086 | — |
| — | 6 | 303 | 7,706 | 11,582 |
| — | — | — | 437 | — |
| — | 851 | 73 | 18,333 | — |
| — | — | — | 8,060 | — |
| — | — | 41,086 | 46,358 | — |
| — | — | — | 106,500 | — |
| 10,968 | — | 8,332 | 28,039 | 2,083 |
| — | — | — | 28,000 | — |
| — | — | — | 26,975 | — |
| 11,365 | — | 1,348 | 45,744 | 1,780 |
| — | — | — | — | 1,420 |
| 258 | — | 144 | 5,640 | — |
| 27,856 | — | 3,668 | 86,264 | 3,014 |
| 5,114 | 704 | 1,902 | 29,415 | 6,298 |
| 128,511 | 32,606 | 133,363 | 1,093,320 | 704,434 |
| — | — | — | 1,517 | — |
| — | — | 133,597 | 133,597 | — |
| — | — | 100,431 | 100,431 | 157,932 |
| 703 | — | 13,105 | 37,083 | 2,110 |
| — | — | 375 | 4,112 | — |
| — | — | 6 | 6 | — |
| — | — | — | 675,688 | — |
| 607 | — | 38,354 | 96,748 | 1,063 |
| — | — | — | 434,632 | — |
| 411,700 | 69,825 | 56,875 | 2,071,885 | 10,809 |
| — | — | — | — | 2,402 |
| 615 | — | 282 | 95,353 | — |
| — | — | 2,892 | 72,876 | 2,691 |
| 10,176 | 1,323 | 7,426 | 75,494 | — |
| 423,801 | 71,148 | 353,343 | 3,799,422 | 177,007 |
| **552,312** | **103,754** | **486,706** | **4,892,742** | **881,441** |

**Continued on Next Page**

# Statement of Net Assets

PROPRIETARY FUNDS (Continued)

**June 30, 2012**
**(Expressed in Thousands)**

| | ENTERPRISE | | |
|---|---|---|---|
| | **Higher Education** | **Unemployment Compensation** | **Housing Authority** |
| **NET ASSETS (DEFICIT)** | | | |
| Invested in capital assets, net of related debt | $ 2,519,835 | $ — | $ 639 |
| Restricted: | | | |
| Expendable: | | | |
| Education | 240,725 | — | — |
| Capital projects | 434,269 | — | — |
| Debt service | 48,572 | — | 40,884 |
| Loan programs | — | — | 254,932 |
| Insurance programs | — | — | — |
| Nonexpendable: | | | |
| Education | 204,438 | — | — |
| Unrestricted | 1,059,734 | (427,341) | 42,528 |
| **Total net assets (deficit)** | **4,507,573** | **(427,341)** | **338,983** |
| Elimination of internal service funds transactions | (18,273) | — | — |
| Elimination of internal lease transactions | 20,690 | — | — |
| **Net assets (deficit) after eliminations** | **$ 4,509,990** | **$ (427,341)** | **$ 338,983** |

The Notes to the Financial Statements are an integral part of this statement.

| FUNDS | | | | |
|---|---|---|---|---|
| Medical University Hospital Authority | Education Assistance Authority | Nonmajor Enterprise | Totals | INTERNAL SERVICE FUNDS |
| $ 92,402 | $ 40 | $ 129,817 | $ 2,742,733 | $ 83,783 |
| — | — | 25,610 | 266,335 | — |
| — | — | 108 | 434,377 | — |
| 87,401 | 7,956 | 2,501 | 187,314 | — |
| — | 52,498 | — | 307,430 | 20,000 |
| — | — | — | — | 362,506 |
| — | — | 38,508 | 242,946 | — |
| 147,778 | 80,894 | 89,410 | 993,003 | 18,154 |
| **327,581** | **141,388** | **285,954** | **5,174,138** | **$ 484,443** |
| — | — | — | (18,273) | |
| — | — | (20,690) | — | |
| **$ 327,581** | **$ 141,388** | **$ 265,264** | **$ 5,155,865** | |

# Statement of Revenues, Expenses, and Changes in Fund Net Assets

PROPRIETARY FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | ENTERPRISE | | |
|---|---|---|---|
| | **Higher Education** | **Unemployment Compensation** | **Housing Authority** |
| **Operating revenues:** | | | |
| Assessments | $ — | $ 401,708 | $ — |
| Charges for services | 1,663,921 | — | 11,024 |
| Interest and other investment income | — | 359 | 50,979 |
| Licenses, fees, and permits | — | — | — |
| Operating revenues pledged for revenue bonds | 229,322 | — | — |
| Federal operating grants and contracts | 430,563 | 643,583 | — |
| State operating grants and contracts | 276,628 | — | — |
| Local/private operating grants and contracts | 87,759 | — | — |
| Other operating revenues | 84,648 | 37,653 | — |
| **Total operating revenues** | **2,772,841** | **1,083,303** | **62,003** |
| **Operating expenses:** | | | |
| General operations and administration | 3,290,203 | — | 11,913 |
| Benefits and claims | — | 1,066,026 | — |
| Tuition plan disbursements | — | — | — |
| Interest | — | — | 35,965 |
| Depreciation and amortization | 202,468 | — | 831 |
| Scholarships and fellowships | 269,460 | — | — |
| Other operating expenses | 19,941 | — | 5,084 |
| **Total operating expenses** | **3,782,072** | **1,066,026** | **53,793** |
| **Operating income (loss)** | **(1,009,231)** | **17,277** | **8,210** |
| **Nonoperating revenues (expenses):** | | | |
| Federal and local government appropriations | 73,633 | — | — |
| Interest income | 23,390 | — | — |
| Contributions | 119,101 | — | — |
| Federal grants and contracts | 362,779 | — | 144,817 |
| State grants and contracts | 11,782 | — | — |
| Local/private grants and contracts | 13,921 | — | — |
| Interest expense | (57,887) | — | — |
| Net other nonoperating revenues (expenses) | 6,224 | — | (143,478) |
| **Total nonoperating revenues (expenses)** | **552,943** | **—** | **1,339** |
| **Income (loss) before other revenues, expenses, losses, and transfers** | **(456,288)** | **17,277** | **9,549** |
| Federal capital grants and contracts | 12,876 | — | — |
| Local/private capital grants and contracts | 72,354 | — | — |
| Additions to endowments | 19,392 | — | — |
| Gain on early extinguishment of debt | — | 119 | — |
| Transfers in | 582,723 | 138,222 | 400 |
| Transfers out | (690) | — | — |
| **Change in net assets** | **230,367** | **155,618** | **9,949** |
| Net assets (deficit), beginning, as previously presented | 4,277,206 | (583,425) | 329,034 |
| Correction of error restatement | — | 466 | — |
| **Net assets (deficit) at beginning of year, restated** | **4,277,206** | **(582,959)** | **329,034** |
| **Net assets (deficit) at end of year** | **4,507,573** | **(427,341)** | **338,983** |
| Elimination of internal lease transactions | 1,421 | — | — |
| **Net assets (deficit) after eliminations** | **$ 4,508,994** | **$ (427,341)** | **$ 338,983** |
| Elimination of internal service funds transactions | | | |

| FUNDS | | | | |
|---|---|---|---|---|
| Medical University Hospital Authority | Education Assistance Authority | Nonmajor Enterprise | Totals | INTERNAL SERVICE FUNDS |
| $ — | $ — | $ — | $ 401,708 | $ — |
| 1,030,333 | 16,961 | 404,602 | 3,126,841 | 2,195,662 |
| — | 66 | 3,797 | 55,201 | 138 |
| — | — | — | — | 70 |
| — | — | 1,578 | 230,900 | — |
| — | — | 5,995 | 1,080,141 | — |
| — | — | 1,755 | 278,383 | — |
| — | — | — | 87,759 | — |
| 17,187 | — | 40,963 | 180,451 | 117,057 |
| **1,047,520** | **17,027** | **458,690** | **5,441,384** | **2,312,927** |
| 960,837 | 7,025 | 346,933 | 4,616,911 | 354,113 |
| — | — | 7,730 | 1,073,756 | 1,985,987 |
| — | — | 726 | 726 | — |
| — | 3,513 | — | 39,478 | 5 |
| 56,218 | 182 | 6,626 | 266,325 | 9,295 |
| — | — | — | 269,460 | — |
| — | 4,608 | 4,532 | 34,165 | 4,946 |
| **1,017,055** | **15,328** | **366,547** | **6,300,821** | **2,354,346** |
| **30,465** | **1,699** | **92,143** | **(859,437)** | **(41,419)** |
| — | — | — | 73,633 | — |
| 1,684 | — | 1,091 | 26,165 | 33,354 |
| — | — | 2,596 | 121,697 | 503 |
| — | — | (80) | 507,516 | — |
| — | — | — | 11,782 | — |
| — | — | 493 | 14,414 | — |
| (24,777) | — | (4,625) | (87,289) | (820) |
| — | 174 | (11,484) | (148,564) | 2,630 |
| **(23,093)** | **174** | **(12,009)** | **519,354** | **35,667** |
| **7,372** | **1,873** | **80,134** | **(340,083)** | **(5,752)** |
| — | — | — | 12,876 | — |
| — | — | — | 72,354 | — |
| — | — | 779 | 20,171 | — |
| — | — | — | 119 | — |
| — | — | 1,139 | 722,484 | 504 |
| — | — | (61,276) | (61,966) | (7,195) |
| **7,372** | **1,873** | **20,776** | **425,955** | **(12,443)** |
| 320,209 | 139,515 | 299,481 | | 496,769 |
| — | — | (34,303) | | 117 |
| **320,209** | **139,515** | **265,178** | | **496,886** |
| **327,581** | **141,388** | **285,954** | | **$ 484,443** |
| — | — | (1,421) | | |
| **$ 327,581** | **$ 141,388** | **$ 284,533** | | |
| | | | (15,976) | |
| | | | **$ 409,979** | |

# Statement of Cash Flows

PROPRIETARY FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | ENTERPRISE | | |
|---|---|---|---|
| | **Higher Education** | **Unemployment Compensation** | **Housing Authority** |
| **Cash flows from operating activities:** | | | |
| Receipts from customers, patients, and third-party payers | $ 1,779,679 | $ 13,795 | $ 9,692 |
| Assessments received | — | 412,427 | — |
| Grants received | 769,736 | 663,508 | — |
| Receipts from collection of loans and notes | 721,246 | — | 129,930 |
| Receipts of funds held for others | 166,563 | — | — |
| Tuition plan contributions received | — | — | — |
| Other operating cash receipts | 43,029 | — | — |
| Claims and benefits paid | — | (1,042,073) | — |
| Payments to suppliers for goods and services | (1,251,923) | — | (7,510) |
| Payments to employees | (2,151,424) | — | (7,582) |
| Payments for scholarships and fellowships | (137,725) | — | — |
| Loans issued to students | (717,790) | — | — |
| Program loans issued | — | — | (16,117) |
| Payments of funds held for others | (112,314) | — | — |
| Internal activity–payments from other funds | 79,241 | — | — |
| Internal activity–payments to other funds | — | — | — |
| Other operating cash payments | (973) | — | — |
| **Net cash provided by (used in) operating activities** | **(812,655)** | **47,657** | **108,413** |
| **Cash flows from noncapital financing activities:** | | | |
| State, county, and local appropriations | 61,508 | — | — |
| Federal appropriations | 10,863 | — | — |
| Funds held for others | 21 | — | — |
| Principal payments received from other funds | — | — | — |
| Advances received from other funds | — | — | — |
| Principal payments made to other funds | — | — | (166) |
| Receipt of interest from other funds | — | — | — |
| Repayment of Advances from Federal government | — | (184,761) | — |
| Proceeds from sale of noncapital debt | 14,725 | — | 34,700 |
| Principal payments on noncapital debt | (14,720) | — | (83,970) |
| Interest payments on noncapital debt | (102) | — | (37,038) |
| Payment of bond issuance costs | — | — | (548) |
| Gifts and grants for other than capital purposes | 530,516 | — | — |
| Proceeds from Federal grants | — | — | 144,818 |
| Other noncapital financing cash receipts | 28,741 | — | — |
| Other noncapital financing cash payments | (134) | — | (143,469) |
| Transfers in | 582,723 | 138,222 | 400 |
| Transfers out | (690) | — | — |
| **Net cash provided by (used in) noncapital financing activities** | **1,213,451** | **(46,539)** | **(85,273)** |

The Notes to the Financial Statements are an integral part of this statement.

| FUNDS | | | | |
|---|---|---|---|---|
| Medical University Hospital Authority | Education Assistance Authority | Nonmajor Enterprise | Totals | INTERNAL SERVICE FUNDS |
| $ 1,023,665 | $ 28,232 | $ 390,013 | $ 3,245,076 | $ 1,521,632 |
| — | — | 101,990 | 514,417 | — |
| — | — | 7,750 | 1,440,994 | — |
| — | 7,183 | — | 858,359 | — |
| — | — | — | 166,563 | — |
| — | — | 519 | 519 | — |
| 16,631 | — | 91,408 | 151,068 | 149,645 |
| — | — | (118,400) | (1,160,473) | (1,839,685) |
| (412,025) | (4,729) | (148,714) | (1,824,901) | (415,302) |
| (455,494) | (3,234) | (244,582) | (2,862,316) | (69,670) |
| — | — | — | (137,725) | — |
| — | — | — | (717,790) | — |
| — | (19,581) | — | (35,698) | — |
| — | — | — | (112,314) | (7,170) |
| — | — | 700 | 79,941 | 702,407 |
| (79,241) | — | (2,488) | (81,729) | — |
| — | — | (13,289) | (14,262) | (187) |
| **93,536** | **7,871** | **64,907** | **(490,271)** | **41,670** |
| — | — | — | 61,508 | — |
| — | — | — | 10,863 | — |
| — | — | — | 21 | — |
| — | — | — | — | 3,104 |
| — | — | — | — | 1,524 |
| — | — | (10) | (176) | (800) |
| — | — | — | — | 232 |
| — | — | — | (184,761) | — |
| — | — | — | 49,425 | 417 |
| — | (3,270) | (1,849) | (103,809) | — |
| — | (3,552) | (1,405) | (42,097) | (2) |
| — | — | — | (548) | — |
| — | — | (3,881) | 526,635 | — |
| — | — | — | 144,818 | — |
| — | 174 | 1,692 | 30,607 | 970 |
| — | — | (8,104) | (151,707) | — |
| — | — | 1,139 | 722,484 | 504 |
| — | — | (61,276) | (61,966) | (7,195) |
| **—** | **(6,648)** | **(73,694)** | **1,001,297** | **(1,246)** |

**Continued on Next Page**

# Statement of Cash Flows

PROPRIETARY FUNDS (Continued)

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | ENTERPRISE | | |
|---|---|---|---|
| | **Higher Education** | **Unemployment Compensation** | **Housing Authority** |
| **Cash flows from capital and related financing activities:** | | | |
| Capital appropriations | $ 2,001 | $ — | $ — |
| Acquisition of capital assets | (348,373) | — | (18) |
| Principal payments on limited obligation bonds | — | — | — |
| Proceeds from issuance of capital debt | 322,026 | — | — |
| Principal payments on capital debt | (304,683) | — | — |
| Interest payments on capital debt | (66,013) | — | — |
| Payment of agent and broker fees | (729) | — | — |
| Payment of licensing fee obligations | — | — | — |
| Proceeds from sale or disposal of capital assets | 1,430 | — | — |
| Capital grants and gifts received | 64,757 | — | — |
| **Net cash used in capital and related financing activities** | **(329,584)** | **—** | **(18)** |
| **Cash flows from investing activities:** | | | |
| Proceeds from sales and maturities of investments | 90,491 | — | 4,946 |
| Purchase of investments | (125,917) | — | (94,599) |
| Collection of interfund receivables | — | — | — |
| Collection of interest on interfund receivables | — | — | — |
| Interest and dividends on investments | 29,881 | 345 | 10,844 |
| Transfer of endowment funds | (9,748) | — | — |
| Net settlement of investment derivative | — | 16 | — |
| Other | (21) | — | — |
| **Net cash provided by (used in) investing activities** | **(15,314)** | **361** | **(78,809)** |
| **Net increase (decrease) in cash and cash equivalents** | **55,898** | **1,479** | **(55,687)** |
| Cash and cash equivalents, beginning, as previously presented | 1,783,683 | 265,638 | 167,397 |
| Correction of an error restatement | — | 465 | — |
| **Cash and cash equivalents at beginning of year, restated** | **1,783,683** | **266,103** | **167,397** |
| **Cash and cash equivalents at end of year** | **$ 1,839,581** | **$ 267,582** | **$ 111,710** |
| **Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:** | | | |
| Operating income (loss) | $ (1,009,231) | $ 17,277 | $ 8,210 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | |
| Depreciation and amortization | 202,468 | — | 831 |
| Provision for bad debts | 2,111 | — | — |
| Realized gains and losses on sale of assets | — | — | — |
| Net increase in the fair value of investments | — | 465 | — |
| Issuance of loans and notes | — | — | (16,117) |
| Collection of loans and notes | — | — | 89,447 |
| Interest payments reclassified as noncapital financing activities | — | — | 35,965 |
| Interest and dividends on investments and interfund loans | — | — | (11,041) |
| Other nonoperating revenues | 1,549 | — | — |
| Other nonoperating expenses | — | (824) | — |

The Notes to the Financial Statements are an integral part of this statement.

| FUNDS | | | | |
|---|---|---|---|---|
| Medical University Hospital Authority | Education Assistance Authority | Nonmajor Enterprise | Totals | INTERNAL SERVICE FUNDS |
| $ — | $ — | $ — | $ 2,001 | $ — |
| (40,018) | (7) | (30,935) | (419,351) | (2,221) |
| — | — | — | — | (1,339) |
| — | — | — | 322,026 | 1,317 |
| (32,490) | — | (6,131) | (343,304) | (3,983) |
| (24,227) | — | (3,509) | (93,749) | (1,013) |
| (1,504) | — | — | (2,233) | — |
| (5,086) | — | — | (5,086) | — |
| 51 | — | 31 | 1,512 | 187 |
| — | — | — | 64,757 | — |
| **(103,274)** | **(7)** | **(40,544)** | **(473,427)** | **(7,052)** |
| 115,101 | — | 51,203 | 261,741 | 66,431 |
| (114,926) | — | (64,009) | (399,451) | (101,831) |
| — | — | 3,219 | 3,219 | — |
| — | — | 1,417 | 1,417 | — |
| 1,593 | 69 | 7,675 | 50,407 | 44,101 |
| — | — | — | (9,748) | — |
| — | — | — | 16 | — |
| — | — | — | (21) | — |
| **1,768** | **69** | **(495)** | **(92,420)** | **8,701** |
| **(7,970)** | **1,285** | **(49,826)** | **(54,821)** | **42,073** |
| 88,398 | 98,526 | 370,694 | 2,774,336 | 577,774 |
| — | — | (34,303) | (33,838) | 117 |
| **88,398** | **98,526** | **336,391** | **2,740,498** | **577,891** |
| **$ 80,428** | **$ 99,811** | **$ 286,565** | **$ 2,685,677** | **$ 619,964** |
| $ 30,465 | $ 1,699 | $ 92,143 | $ (859,437) | $ (41,419) |
| 56,218 | 182 | 6,626 | 266,325 | 9,295 |
| 80,789 | 40 | 28,004 | 110,944 | — |
| — | — | (359) | (359) | — |
| — | — | — | 465 | — |
| — | — | — | (16,117) | — |
| — | — | — | 89,447 | — |
| — | 3,512 | 1,956 | 41,433 | — |
| — | (70) | (6,366) | (17,477) | — |
| — | — | 4,832 | 6,381 | 2,195 |
| 1,673 | — | (1) | 848 | (178) |

**Continued on Next Page**

# Statement of Cash Flows

PROPRIETARY FUNDS (Continued)

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | ENTERPRISE | | |
|---|---|---|---|
| | **Higher Education** | **Unemployment Compensation** | **Housing Authority** |
| **Effect of changes in operating assets and liabilities:** | | | |
| Accounts receivable, net | $ (24,049) | $ 438 | $ (231) |
| Accrued interest | 7 | — | — |
| Loans receivable | 1,104 | — | — |
| Assessments receivable, net | — | 2,313 | — |
| Due from Federal government and other grantors | 7,636 | (8,840) | — |
| Due from other funds | (3,238) | — | (166) |
| Inventories | (414) | — | — |
| Other assets | (6,765) | — | 278 |
| Accounts payable | 6,239 | 35 | — |
| Accrued salaries and related expenses | 1,531 | — | (6) |
| Retainages payable | (62) | — | — |
| Tax refunds payable | — | 11,452 | — |
| Unemployment benefits payable | — | 14,432 | — |
| Tuition benefits payable | — | — | — |
| Policy claims | — | — | — |
| Due to other funds | 2,331 | 10,909 | (269) |
| Unearned revenues | 2,406 | — | 174 |
| Deposits | 1,588 | — | — |
| Compensated absences payable | 5,075 | — | (3) |
| Other liabilities | (2,941) | — | 1,341 |
| **Net cash provided by (used in) operating activities** | **$ (812,655)** | **$ 47,657** | **$ 108,413** |
| **Noncash capital, investing, and financing activities:** | | | |
| Acquisition of capital assets through donations | $ 3,312 | $ — | $ — |
| Disposal of capital assets | (508) | — | — |
| Borrowing under capital leases | 2,329 | — | — |
| Reduction in advances other than payments | — | 120 | — |
| Increase (decrease) in fair value of investments | 9,232 | 465 | 1,251 |
| Capital grants receivable | 7,808 | — | — |
| Prorata income from joint ventures | — | — | — |
| Other noncash activity | 4 | — | 36,000 |
| **Total noncash capital, investing, and financing activities** | **$ 22,177** | **$ 585** | **$ 37,251** |

The Notes to the Financial Statements are an integral part of this statement.

| FUNDS | | | | |
|---|---|---|---|---|
| Medical University Hospital Authority | Education Assistance Authority | Nonmajor Enterprise | Totals | INTERNAL SERVICE FUNDS |
| $ (85,953) | $ 1,738 | $ (28,179) | $ (136,236) | $ (22,424) |
| — | — | — | 7 | — |
| — | (9,885) | — | (8,781) | — |
| — | — | — | 2,313 | — |
| — | — | — | (1,204) | — |
| 7,972 | — | (4,019) | 549 | 39,020 |
| (683) | — | 403 | (694) | 295 |
| (1,229) | 7 | (3,020) | (10,729) | (5,893) |
| 5,611 | 10,393 | (771) | 21,507 | (168) |
| — | — | 180 | 1,705 | 383 |
| — | — | — | (62) | — |
| — | — | — | 11,452 | — |
| — | — | — | 14,432 | — |
| — | — | (12,820) | (12,820) | — |
| — | — | (9,884) | (9,884) | 36,229 |
| (1,327) | 270 | (2,336) | 9,578 | 1,565 |
| — | — | (233) | 2,347 | 22,707 |
| — | — | — | 1,588 | — |
| — | — | 205 | 5,277 | 63 |
| — | (15) | (1,454) | (3,069) | — |
| **$ 93,536** | **$ 7,871** | **$ 64,907** | **$ (490,271)** | **$ 41,670** |
| | | | | |
| $ — | $ — | $ — | $ 3,312 | $ — |
| — | 11 | — | (497) | 6,999 |
| — | — | — | 2,329 | — |
| — | — | — | 120 | — |
| 652 | — | (4,517) | 7,083 | 524 |
| — | — | — | 7,808 | — |
| — | — | 369 | 369 | — |
| — | — | 56 | 36,060 | — |
| **$ 652** | **$ 11** | **$ (4,092)** | **$ 56,584** | **$ 7,523** |

# Statement of Fiduciary Net Assets

FIDUCIARY FUNDS

**June 30, 2012**
**(Expressed in Thousands)**

| | Pension and Other Post-Employment Benefit Trust | Investment Trust Local Government Investment Pool | Private-Purpose Trust | Agency |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and cash equivalents | $ 2,188,751 | $ 2,252,460 | $ 12,575 | $ 228,671 |
| Receivables, net: | | | | |
| Accounts | — | — | — | 10,237 |
| Contributions | 207,732 | — | — | — |
| Accrued interest | 64,854 | 4,724 | 1,382 | 561 |
| Unsettled investment sales | 681,720 | — | 2,149 | — |
| Other investment receivables | 5,328 | — | — | — |
| Taxes | — | — | — | 548 |
| Total receivables | 959,634 | 4,724 | 3,531 | 11,346 |
| Due from other funds | 43,887 | — | — | 55,213 |
| Investments, at fair value: | | | | |
| Short term securities | — | — | — | 481 |
| Debt-domestic | 4,334,428 | 1,139,895 | — | — |
| Debt-international | 1,518,902 | — | — | — |
| Equity-domestic | 1,864,566 | — | — | — |
| Equity-international | 1,738,518 | — | — | — |
| Alternatives | 14,475,741 | — | — | — |
| Financial and other | 90,871 | 80,778 | 1,491,679 | — |
| Total investments | 24,023,026 | 1,220,673 | 1,491,679 | 481 |
| Invested securities lending collateral | 187,557 | — | 62 | 27 |
| Capital assets, net | 2,984 | — | — | — |
| Prepaid items | 691 | — | — | 265 |
| Other assets | — | — | 4,875 | — |
| **Total assets** | **27,406,530** | **3,477,857** | **1,512,722** | **296,003** |
| **LIABILITIES** | | | | |
| Accounts payable | 9,498 | — | 2,145 | 14,562 |
| Accounts payable–unsettled investment purchases | 907,738 | — | 1,670 | — |
| Policy claims | 239 | — | — | — |
| Due to other funds | 44,004 | — | — | 600 |
| Intergovernmental payables | — | — | — | 27,621 |
| Deposits | — | — | — | 4,640 |
| Amounts held in custody for others | — | — | — | 248,489 |
| Deferred retirement benefits | 386,302 | — | — | — |
| Securities lending collateral | 287,791 | — | 209 | 91 |
| Due to participants | — | 29 | — | — |
| Other liabilities | 158,699 | — | — | — |
| **Total liabilities** | **1,794,271** | **29** | **4,024** | **296,003** |
| **NET ASSETS** | | | | |
| Held in trust for: | | | | |
| Pension and other post-employment benefits | 25,612,259 | — | — | — |
| External investment pool participants | — | 3,477,828 | — | — |
| Other purposes | — | — | 1,508,698 | — |
| **Total net assets** | **$ 25,612,259** | **$ 3,477,828** | **$ 1,508,698** | **$ —** |

The Notes to the Financial Statements are an integral part of this statement.

# Statement of Changes in Fiduciary Net Assets

FIDUCIARY FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Pension and Other Post-Employment Benefit Trust | Investment Trust Local Government Investment Pool | Private-Purpose Trust |
|---|---|---|---|
| **Additions:** | | | |
| Licenses, fees, and permits | $ — | $ — | $ 46 |
| Contributions: | | | |
| Employer | 1,400,359 | — | — |
| Employee | 674,311 | — | — |
| Deposits from pool participants | — | 6,013,316 | — |
| Tuition plan deposits | — | — | 62,312 |
| Other | — | — | 6 |
| Total contributions | 2,074,670 | 6,013,316 | 62,318 |
| Investment income: | | | |
| Interest income and net appreciation in investments | 204,442 | 12,437 | 1,266 |
| Securities lending income | 1,406 | 24 | — |
| Total investment income | 205,848 | 12,461 | 1,266 |
| Less investment expense: | | | |
| Investment expense | 55,130 | — | — |
| Securities lending expense | 3 | — | — |
| Net investment income | 150,715 | 12,461 | 1,266 |
| Assets moved between pension trust funds | 2,184 | — | — |
| **Total additions** | **2,227,569** | **6,025,777** | **63,630** |
| **Deductions:** | | | |
| Regular retirement benefits | 2,374,301 | — | — |
| Supplemental retirement benefits | 767 | — | — |
| Deferred retirement benefits | 171,288 | — | — |
| Refunds of retirement contributions to members | 98,461 | — | — |
| Death benefit claims | 20,315 | — | — |
| Accidental death benefits | 1,551 | — | — |
| Other post-employment benefits | 326,103 | — | — |
| Withdrawals, pool participants | — | 5,368,834 | — |
| Distributions to pool participants | — | 9,530 | — |
| Depreciation | 118 | — | — |
| Administrative expense | 22,478 | 294 | 11,997 |
| Other expenses | — | — | 464 |
| Assets moved between pension trust funds | 2,184 | — | — |
| **Total deductions** | **3,017,566** | **5,378,658** | **12,461** |
| **Change in net assets** | **(789,997)** | **647,119** | **51,169** |
| Net assets at beginning of year, as previously presented | 26,402,256 | 2,830,709 | 1,456,947 |
| Correction of error restatement | — | — | 582 |
| **Net assets at beginning of year, restated** | **26,402,256** | **2,830,709** | **1,457,529** |
| **Net assets at end of year** | **$ 25,612,259** | **$ 3,477,828** | **$ 1,508,698** |

The Notes to the Financial Statements are an integral part of this statement.

# Statement of Net Assets

DISCRETELY PRESENTED COMPONENT UNITS

**June 30, 2012**
**(Expressed in Thousands)**

| | Public Service Authority | State Ports Authority | Connector 2000 Association, Inc. | Lottery Commission | Nonmajor Component Units | Totals |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Current assets: | | | | | | |
| Cash and cash equivalents | $ 84,282 | $ 227,989 | $ 617 | $ 17,161 | $ 16,026 | $ 346,075 |
| Investments | 168,675 | — | — | — | 60,256 | 228,931 |
| Invested securities lending collateral | — | 586 | — | — | 2 | 588 |
| Receivables, net | | | | | | |
| Accounts | 208,610 | 18,546 | — | 34,423 | 4,738 | 266,317 |
| Contributions | — | — | — | — | 3,203 | 3,203 |
| Accrued interest | 2,150 | — | — | — | 457 | 2,607 |
| Due from Federal government and other grantors | — | — | — | — | 2,632 | 2,632 |
| Due from primary government | — | 186,846 | — | — | — | 186,846 |
| Inventories | 680,198 | 6,243 | 250 | 1,521 | — | 688,212 |
| Restricted assets: | | | | | | |
| Cash and cash equivalents | 137,680 | — | — | 458 | 27,276 | 165,414 |
| Investments | 171,452 | — | — | — | — | 171,452 |
| Prepaid items | 14,639 | 4,104 | 56 | — | 15 | 18,814 |
| Other current assets | 265,322 | 314 | — | 718 | 325 | 266,679 |
| Deferred charges | — | — | — | — | 1,292 | 1,292 |
| Total current assets | 1,733,008 | 444,628 | 923 | 54,281 | 116,222 | 2,349,062 |
| Long-term assets: | | | | | | |
| Investments | 107,234 | 16,451 | — | — | 755,871 | 879,556 |
| Receivables, net: | | | | | | |
| Accounts | — | — | — | — | 1,735 | 1,735 |
| Contributions | — | — | — | — | 55,353 | 55,353 |
| Loans and notes | — | — | — | — | 130 | 130 |
| Restricted assets: | | | | | | |
| Cash and cash equivalents | 91,648 | — | 3,681 | — | — | 95,329 |
| Investments | 391,199 | — | 1,325 | — | — | 392,524 |
| Other long-term assets | 64,926 | 2,674 | 141,359 | 6,015 | 12 | 214,986 |
| Deferred charges | 761,741 | 1,422 | 239 | — | — | 763,402 |
| Investment in joint venture | 9,540 | — | — | — | — | 9,540 |
| Non-depreciable capital assets | 1,348,302 | 356,370 | — | — | 8,971 | 1,713,643 |
| Depreciable capital assets, net | 3,744,447 | 281,002 | 446 | 462 | 614 | 4,026,971 |
| Total long-term assets | 6,519,037 | 657,919 | 147,050 | 6,477 | 822,686 | 8,153,169 |
| **Total assets** | **8,252,045** | **1,102,547** | **147,973** | **60,758** | **938,908** | **10,502,231** |

The Notes to the Financial Statements are an integral part of this statement.

# Statement of Net Assets

DISCRETELY PRESENTED COMPONENT UNITS (Continued)

**June 30, 2012**
**(Expressed in Thousands)**

| | Public Service Authority | State Ports Authority | Connector 2000 Association, Inc. | Lottery Commission | Nonmajor Component Units | Totals |
|---|---|---|---|---|---|---|
| **LIABILITIES** | | | | | | |
| Current liabilities: | | | | | | |
| Accounts payable | $ 222,935 | $ 8,685 | $ 535 | $ 816 | $ 2,306 | $ 235,277 |
| Accrued salaries and related expenses | 8,850 | 1,600 | — | 910 | 131 | 11,491 |
| Accrued interest payable | 115,735 | 7,461 | — | — | — | 123,196 |
| Retainages payable | — | 3,773 | — | — | — | 3,773 |
| Prizes payable | — | — | — | 24,624 | — | 24,624 |
| Intergovernmental payables | — | 10 | — | — | 616 | 626 |
| Policy claims | 1,612 | — | — | — | 28,000 | 29,612 |
| Due to primary government | — | — | 20 | 32,104 | 160,615 | 192,739 |
| Unearned revenues and deferred credits | — | — | 252 | 389 | 11,877 | 12,518 |
| Deposits | — | — | 17 | — | — | 17 |
| Amounts held in custody for others | — | — | — | — | 7,915 | 7,915 |
| Securities lending collateral | — | 1,973 | — | — | 8 | 1,981 |
| Accounts payable from restricted assets | — | — | — | — | 267 | 267 |
| Notes payable | — | 604 | — | — | — | 604 |
| Revenue bonds payable | 156,781 | 4,350 | 2,114 | — | — | 163,245 |
| Capital leases payable | 1,243 | 3 | — | — | — | 1,246 |
| Commercial paper notes | 306,566 | — | — | — | — | 306,566 |
| Compensated absences payable | — | 2,389 | — | 506 | 115 | 3,010 |
| Other current liabilities | 88,697 | 9,794 | — | 352 | 529 | 99,372 |
| Total current liabilities | 902,419 | 40,642 | 2,938 | 59,701 | 212,379 | 1,218,079 |
| Long-term liabilities: | | | | | | |
| Retainages payable | 6,634 | — | — | — | — | 6,634 |
| Policy claims | — | — | — | — | 96,891 | 96,891 |
| Unearned revenues and deferred credits | 347,476 | — | — | — | — | 347,476 |
| Amounts held in custody for others | — | — | — | — | 2,398 | 2,398 |
| Revenue bonds payable | 4,990,517 | 172,407 | 155,563 | — | — | 5,318,487 |
| Capital leases payable | 1,226 | — | — | — | — | 1,226 |
| Compensated absences payable | 18,926 | — | — | 168 | 125 | 19,219 |
| Other long-term liabilities | 95,116 | 4,767 | — | — | 7,756 | 107,639 |
| Total long-term liabilities | 5,459,895 | 177,174 | 155,563 | 168 | 107,170 | 5,899,970 |
| **Total liabilities** | **6,362,314** | **217,816** | **158,501** | **59,869** | **319,549** | **7,118,049** |
| **NET ASSETS (DEFICIT)** | | | | | | |
| Invested in capital assets, net of related debt | (202,568) | 471,360 | 446 | 462 | 9,585 | 279,285 |
| Restricted: | | | | | | |
| Expendable: | | | | | | |
| Education | — | — | — | — | 238,031 | 238,031 |
| Transportation | — | — | 219 | — | — | 219 |
| Capital projects | — | 1,000 | — | — | — | 1,000 |
| Debt service | 128,338 | 8,818 | 259 | — | — | 137,415 |
| Other | 206,764 | — | — | 458 | 2,225 | 209,447 |
| Nonexpendable, education | — | — | — | — | 398,968 | 398,968 |
| Unrestricted | 1,757,197 | 403,553 | (11,452) | (31) | (29,450) | 2,119,817 |
| **Total net assets (deficit)** | **$ 1,889,731** | **$ 884,731** | **$ (10,528)** | **$ 889** | **$ 619,359** | **$ 3,384,182** |

# Statement of Activities

DISCRETELY PRESENTED COMPONENT UNITS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | | Program Revenues | | | |
|---|---|---|---|---|---|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Net Revenue (Expenses) |
| Public Service Authority | $ 1,785,899 | $ 1,914,689 | $ 3,477 | $ — | $ 132,267 |
| State Ports Authority | 135,364 | 131,344 | 5,433 | 35,521 | 36,934 |
| Connector 2000 Association, Inc. | 15,772 | 5,782 | 118 | — | (9,872) |
| Lottery Commission | 1,139,408 | 1,139,278 | 10 | — | (120) |
| Nonmajor component units | 98,326 | 22,856 | 109,707 | — | 34,237 |
| **Totals** | **$ 3,174,769** | **$ 3,213,949** | **$ 118,745** | **$ 35,521** | **$ 193,446** |

The Notes to the Financial Statements are an integral part of this statement.

| Extraordinary Gain on Adjustment of Debts from Bankruptcy | Net Assets (Deficit) Beginning of Year (Previously Presented) | Correction of Error Restatement | Net Assets (Deficit) Beginning of Year (Restated) | Net Assets (Deficit) End of Year |
|---|---|---|---|---|
| $ — | $ 1,757,464 | $ — | $ 1,757,464 | $ 1,889,731 |
| — | 847,797 | — | 847,797 | $ 884,731 |
| 186,847 | (187,503) | — | (187,503) | $ (10,528) |
| — | 1,009 | — | 1,009 | $ 889 |
| — | 591,689 | (6,567) | 585,122 | $ 619,359 |
| **$ 186,847** | **$ 3,010,456** | **$ (6,567)** | **$ 3,003,889** | **$ 3,384,182** |

# Notes to the Financial Statements—Contents


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# Notes to the Financial Statements

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### a. Scope of Reporting Entity

The South Carolina General Assembly (an elected legislative body) and several elected executives govern the State of South Carolina. The accompanying financial statements present the activities of the State of South Carolina's primary government and its component units.

Component units are legally separate organizations for which the State is accountable for purposes of financial reporting. Blended component units, although legally separate from the State, are part of the State's operations in substance. Accordingly, the State presents them as funds in its fund financial statements and as activities in its government-wide financial statements. In contrast, the State excludes its discretely presented component units from the fund financial statements included within its basic financial statements and it reports the discretely presented component units separately in its government-wide financial statements.

As explained more fully below, the State's primary government and its component units include various State funds, agencies, departments, institutions, authorities, and other organizations.

#### Primary Government

The State's primary government includes all constitutional offices, departments, agencies, commissions, and authorities unless otherwise noted below. Most of these have executives or boards appointed by the Governor, the General Assembly, or both. These entities are financially accountable to and fiscally dependent on the State.

Although they operate somewhat autonomously, the entities listed below are included in the State's primary government because they lack full corporate powers.

Fiscal year ended June 30, 2012:
- State Housing Finance and Development Authority
- South Carolina Education Assistance Authority
- Jobs-Economic Development Authority
- Patriots Point Development Authority

Fiscal year ended December 31, 2011:
- The Public Railways Division of the Department of Commerce

The State's five retirement systems and two post-employment benefit trust funds are part of the State's primary government. The State Budget and Control Board, which consists of five elected officials, serves as trustee of the systems and the trust funds. The State Treasurer is custodian of the funds.

The State reports ten State-supported universities and sixteen area technical colleges within its Higher Education Fund as part of the primary government. Although the universities and colleges operate somewhat autonomously, they lack full corporate powers. In addition, the Governor and the General Assembly appoint most of their boards and budget a significant portion of their funds.

The accompanying financial statements exclude the related foundations listed in Note 20 because, based on the criteria provided by GASB Statement No. 39, the economic resources received or held by the related foundations to which the State, or its component units, is entitled or has the ability to otherwise access, are not significant to the State.

#### Blended Component Units

Unless otherwise indicated below, the blended component units have fiscal years ended June 30, and the accompanying financial statements include component unit financial information for the fiscal year ended June 30, 2012.

##### *Tobacco Settlement Revenue Management Authority*

The Tobacco Settlement Revenue Management Authority, a blended component unit accounted for as a governmental fund, was created in accordance with an act of the General Assembly that resulted from South Carolina's participation in a settlement (the Master Settlement Agreement or MSA) that arose out of litigation that a group of state governments brought against the tobacco industry. The legally separate Authority's primary purposes are (a) to receive all receipts due to South Carolina under the MSA after June 30, 2001, and (b) to issue the Authority's revenue bonds payable solely from, and secured solely by, those receipts. The Authority's governing board is composed of the Governor or her designee, the State Treasurer, the Comptroller General, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee. The State receives the funding from the bond issuances, except in the event that the Authority issues bonds expressly to refund its outstanding bonds.

*Blended Component Units Associated with the Higher Education Fund*

The State's enterprise funds include the following blended component units, all of which are associated with the Higher Education Fund, a major enterprise fund:

The *Medical University Hospital Authority (the Authority)* was created to manage and operate the Medical University of South Carolina's hospitals and clinics. The legislation establishing the Authority requires that the members of the Medical University's Board of Trustees also constitute the Authority's Board of Trustees. The Authority also is a major enterprise fund.

The *Citadel Trust, Inc.*, was formed to provide scholarship and other financial assistance or support to The Citadel.

The *University of South Carolina Trust (the Trust)* operates exclusively for the benefit of the University's School of Medicine to augment and aid education, research, and service in the field of health sciences. The financial information presented in the accompanying financial statements is for the Trust's fiscal year ended December 31, 2011.

*University Medical Associates (UMA)* was established to promote and support educational, medical, scientific, and research purposes of the Medical University of South Carolina (MUSC). UMA promotes the recruitment and retention of superior faculty at MUSC. UMA is a blended component unit because it almost exclusively benefits MUSC even though UMA does not provide all of its services directly to MUSC.

The *Medical University Facilities Corporation* was established to obtain financing for the Medical University of South Carolina to purchase land, an office building, and a parking garage.

The *CHS Development Company* was established to provide financing services for the Medical University of South Carolina by developing and leasing property.

The *Enterprise Campus Authority* was established to provide for the management, development, and operation of the Enterprise Campus of Midlands Technical College.

*Obtaining More Information about Blended Component Units*

One may obtain complete financial statements for the above blended component units from the following administrative offices:

South Carolina Tobacco Settlement
Revenue Management Authority
122 Wade Hampton Office Building
Capitol Complex
Columbia, South Carolina 29201
www.treasurer.sc.gov

Medical University Hospital Authority
Chief Financial Officer
Post Office Box 250332
Charleston, South Carolina 29425
www.musc.edu

The Citadel Trust
c/o The Citadel
171 Moultrie Street
Charleston, South Carolina 29409

University of South Carolina Trust
Post Office Box 413
Columbia, South Carolina 29202

University Medical Associates
1180 Sam Rittenberg Boulevard, Suite 355
Charleston, South Carolina 29407
www.musc.edu

Medical University Facilities Corporation
c/o Medical University of South Carolina
Controller's Office
19 Hagood Avenue
Suite 505, MSC 817
Charleston, South Carolina 29425
www.musc.edu

CHS Development Company
c/o Medical University of South Carolina
Controller's Office
19 Hagood Avenue
Suite 505, MSC 817
Charleston, South Carolina 29425
www.musc.edu

Enterprise Campus Authority
c/o Midlands Technical College
Vice President for Business Affairs
Post Office Box 2408
Columbia, South Carolina 29202
www.midlandstech.edu

### Discretely Presented Component Units

Unless otherwise indicated below, the discretely presented component units have fiscal years ended June 30, and the accompanying financial statements include component unit financial information for the fiscal year ended June 30, 2012. In determining which discretely presented component units are major, the State considered each component unit's significance relative to the other discretely presented component units and the nature and significance of its relationship to the primary government. The following have been identified as the State's major discretely presented component units:

#### *Public Service Authority*

The State General Assembly created the South Carolina Public Service Authority (Santee Cooper), a public utility company. Its primary purpose is to provide electric power and wholesale water to the people of South Carolina. The Governor appoints its Board of Directors and has the ability to remove the appointed members at will. By law, the Authority must annually transfer to the State's General Fund any net earnings not necessary for prudent business operations. The financial information presented is for the Authority's fiscal year ended December 31, 2011.

#### *State Ports Authority*

The State General Assembly created the South Carolina State Ports Authority to develop and improve the State's harbors and seaports. The State Ports Authority owns and operates eight ocean terminals that handle import and export cargo. The Governor appoints the members of the Authority's governing board, except for the Secretary of Transportation and the Secretary of Commerce. Removal of the Governor's appointed members requires a breach of duty or entering into a conflict of interest transaction. The State's primary government has provided financial support to the Authority in the past, and State law grants the primary government access to the Authority's surplus net revenues.

#### *Connector 2000 Association, Inc.*

Connector 2000 Association, Inc. was created to contract with the State Department of Transportation (DOT) in financing, acquiring, constructing, and operating turnpikes and other transportation projects, primarily the project known as the Southern Connector in Greenville County. The leasing and operational agreements with the DOT provide the DOT with certain managerial oversight authority. The toll rates established by the Association must be in compliance with revenue covenants of the Association's financing agreements. The financial information presented in the accompanying financial statements is for the Association's fiscal year ended December 31, 2011.

#### *Lottery Commission*

The South Carolina Lottery Commission was created through an act of the General Assembly to generate entertainment for citizens and visitors of the state while providing revenue for educational purposes. The Commission is governed by a nine-member board with three members appointed by the Governor, three appointed by the President Pro Tempore of the Senate, and three appointed by the Speaker of the House of Representatives. State law requires, as nearly practical, that at least 45% of sales must be returned to the public in the form of prizes to achieve its entertainment value and that the Commission must transfer its net proceeds to the State to support improvements and enhancements for educational purposes and programs.

#### *Other Discretely Presented Component Units*

The State's government-wide financial statements also include the following non-major discretely presented component units in the aggregate:

The *Clemson University Foundation* is a non-profit, tax-exempt public charity that was established to raise and manage private gifts for the advancement and benefit of Clemson University. The Foundation is governed by an independent, forty-three member volunteer board of directors, with additional honorary and ex-officio directors.

The *University of South Carolina Educational Foundation* is an eleemosynary corporation operating for the benefit and support of the University of South Carolina. The Foundation establishes and implements long-range fund raising programs to assist in the expansion and improvement of the educational functions of the University. The Foundation is governed by a self-perpetuating board of directors consisting of at least twenty-four members, including four ex-officio directors.

The *South Carolina Medical Malpractice Liability Joint Underwriting Association* was established to provide medical malpractice insurance on a self-supporting basis. The Association is governed by a board of thirteen directors, all of whom are appointed by the Governor. The Governor has the ability to remove the appointed members at will. The financial information presented is for the Association's fiscal year ended December 31, 2011.

The *South Carolina First Steps to School Readiness* is a non-profit, tax-exempt public charity created specifically to carry out the objectives of The South Carolina First Steps to School Readiness Act and to lessen the burdens on government by overseeing the initiative for improving early childhood development of the Act. The corporation's governing board is composed of two classes of members, voting and nonvoting. The Board's voting members include the Governor, State Superintendent of Education, ten Governor appointees, four members appointed by the President Pro Tempore of the Senate, four members appointed by the Speaker of the House of Representatives, the Chairman of the Senate Education Committee, and the Chairman of the House Education and Public Works Committee.

The *Children's Trust Fund of South Carolina, Inc.* is a non-profit, tax-exempt public charity with a purpose to stimulate innovative prevention and treatment programming to meet critical needs of South Carolina's children by awarding grants to private non-profit organizations. The Governor appoints the Board of Directors' seventeen members and has the ability to remove the appointed members at will. The financial information presented is for the Fund's fiscal year ended September 30, 2011.

*Obtaining More Information about Discretely Presented Component Units*

One may obtain complete financial statements for the discretely presented component units from the following administrative offices:

South Carolina Public Service Authority
(Santee Cooper)
One Riverwood Drive
Post Office Box 2946101
Moncks Corner, South Carolina 29461
www.santeecooper.com

South Carolina State Ports Authority
Post Office Box 22287
Charleston, South Carolina 29413
www.port-of-charleston.com

Connector 2000 Association, Inc.
Post Office Box 408
Piedmont, South Carolina 29673
www.southernconnector.com

The South Carolina Lottery Commission
Post Office Box 11949
Columbia, South Carolina 29211
www.sceducationlottery.com

Clemson University Foundation
110 Daniel Drive
Clemson, South Carolina 29634
www.clemson.edu

University of South Carolina Educational
Foundation
208 Osborne Building
University of South Carolina
Columbia, South Carolina 29208
www.sc.edu

The South Carolina Medical Malpractice
Liability Joint Underwriting Association
c/o Patient's Compensation Fund
121 Executive Center Drive
Suite 110
Columbia, South Carolina 29210
www.scjua.com

The Children's Trust Fund
1205 Pendleton Street, Suite 506
Columbia, South Carolina 29201
www.scchildren.org

Fund financial statements for the South Carolina First Steps to School Readiness are included in the Supplementary Information section of the State's Comprehensive Annual Financial Report. This entity does not issue separate financial statements.

Related Organizations

A related organization is one for which the primary government is accountable but not *financially accountable.* The South Carolina Reinsurance Facility, the Associated Auto Insurers Plan, regional housing authorities, and the Rural Crossroads Institute are related organizations because the State is not financially accountable for them despite the fact that the Governor appoints a voting majority of their governing boards. County boards of mental retardation and redevelopment authorities are related organizations if the Governor appoints a voting majority of the members.

Jointly Governed Organizations

The Governor, in conjunction with officials of certain local governments, appoints the board members of three military-defense facility redevelopment authorities. The three authorities include the Charleston Naval Complex Redevelopment Authority, the Myrtle Beach Air Force Base Redevelopment Authority and the Savannah River Site Redevelopment Authority. The State does not have an ongoing financial interest in these authorities.

The State of South Carolina is a member state within the Atlantic Low-Level Radioactive Waste Compact, a voluntary association of states that, by federal law, is legally separate from each of the member states. South Carolina does not have an ongoing financial interest in the Compact.

**b. Basis of Presentation**

Government-wide Financial Statements

The statement of net assets and the statement of activities report information about all activities of the primary government and its component units, except for fiduciary activities. These statements distinguish between the State's *governmental* and *business-type activities*. Taxes, federal revenues, and other nonexchange transactions primarily finance the governmental activities whereas fees charged to external parties finance, in whole or in part, the business-type activities. All of the State's governmental and internal service funds are reported in the government-wide financial statements as governmental activities and all of its enterprise funds are reported as business-type activities. (See the *Fund Financial Statements* subsection for more information about fund types.)

*Statement of Activities and Eliminations*

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the State and for each function of the State's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The State does not eliminate direct expenses and does not allocate indirect expenses to functions in the statement of activities. In the statement of activities, reimbursements under indirect cost plans for federal reimbursement purposes are reported as program revenues of the function that includes the reimbursed expenses.

Eliminations have been made to minimize the double-counting of internal activities. For example, the State eliminates payments the Department of Health and Human Services makes to the Department of Mental Health for providing Medicaid services because it reports both departments in its health and environment function. An exception to this general rule is that interfund services provided or used between functions have not been eliminated in the statement of activities because to do so would distort the net cost for functional activities as reported in the total column of that statement. The State treats these internal payments as program revenues and treats interfund reimbursements in the statement of activities in the same manner as described below for fund financial statements. For example, when the Department of Health and Human Services purchases computer services from one of the State's higher education institutions, the health and environment governmental function reports an expense, and the higher education business-type activity reports program revenue (charges for services).

*Program revenues* include: (a) fees, fines, and charges paid by the recipients of goods, services, or privileges offered by the programs; (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program; and (c) investment earnings that are legally restricted for a specific program. The State classifies as *general revenues* all revenues that are not program revenues, including all taxes.

Fund Financial Statements

The fund financial statements provide information about the State's funds, including its fiduciary funds and blended component units. The State presents separate statements for each fund category—governmental, proprietary, and fiduciary. The emphasis of fund financial statements is on major governmental and enterprise funds, with each displayed in a separate column. The State aggregates and reports as nonmajor funds all remaining governmental and enterprise funds.

The State eliminates material intrafund activity. It also treats interfund reimbursements (repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them) as reductions of expenditure/expense in the initial fund. For example, the Department of Motor Vehicles (reported within the general government function) used office supplies and postage provided by the Department of Public Safety (reported within the administration of justice function). The Department of Public Safety initially recorded expenditures for the office supplies and postage in the General Fund. The Department of Motor Vehicles later reimbursed the Department of Public Safety with monies from a Special Revenue Fund. That is, the Department of Motor Vehicles recorded Special Revenue Fund expenditures while the Department of Public Safety reduced its General Fund expenditures by the same amount.

*Governmental Funds*

*Governmental funds* focus primarily on the sources, uses, and balances of current financial resources. The governmental fund category includes the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, and Permanent Funds. The State reports the following major governmental funds:

The *General Fund* is the State's general operating fund. It accounts for resources that fund the services South Carolina's State government traditionally has provided to its citizens, except those required to be accounted for in another fund.

The *Departmental Program Services Fund* accounts for restricted resources that State agencies use for continued programmatic accomplishments. These resources include significant amounts of federal grant receipts.

The *Local Governmental Infrastructure Fund* accounts for grants, loans, and other financial assistance to local governments for infrastructure purposes. Certain motor fuel taxes, federal funds, and transfers from other funds are the fund's primary resources. This fund includes operations of the South Carolina Transportation Infrastructure Bank.

The *Department of Transportation Special Revenue Fund* accounts for the various gasoline taxes, fees, fines, and federal grant resources that the Department of Transportation uses in its general operations. Those operations include highway maintenance and repair as well as most of the Department's administrative activities.

The *State Tobacco Settlement Fund* accounts for revenues received from the General Fund and from the Tobacco Settlement Revenue Management Authority, a blended component unit and nonmajor governmental fund designated to receive and manage South Carolina's share of the multi-state legal settlement with the tobacco industry. Various healthcare and local government programs use these funds and the related interest.

The State aggregates other nonmajor governmental funds in a single column in its fund financial statements.

### *Enterprise Funds*

*Enterprise funds* (which are reported as business-type activities in the government-wide financial statements) report activities that charge fees to external users for goods or services. The State reports the following major enterprise funds:

The *Higher Education Fund* accounts for the general operations of ten four-year higher education institutions and sixteen area technical colleges, all of which are part of the State's primary government.

The *Unemployment Compensation Fund* accounts for the State's unemployment compensation benefits. Revenues consist of federal grants and assessments on employers to pay benefits to qualified unemployed persons.

The *Housing Authority Fund* facilitates medium-income and low-income housing opportunities by providing reasonable financing to the State's citizens. To provide such financing, the Fund issues bonds and notes and administers federal grants and contracts. Mortgage interest is a primary resource for the Fund.

The *Medical University Hospital Authority* manages and operates the Medical University of South Carolina's hospitals and clinics. Revenues consist of payments from patients and third-party payers including Medicare and Medicaid.

The *Education Assistance Authority Fund* issues bonds to make loans to individuals to enable students to attend higher education institutions. Resources include interest charges, subsidies from the United States Department of Education, loan repayments, and investment earnings.

The State aggregates other nonmajor enterprise funds in a single column in its fund financial statements.

### *Other Fund Types*

The State reports the following fund types in addition to governmental and enterprise funds:

*Internal service funds* account for various goods and services provided to other State departments or agencies (primarily to governmental funds), or to other governments, on a cost-reimbursement basis. Services provided by these funds include several risk management activities for which the State is the primary participant, including underwriting related to the following risks: public buildings and their contents, torts, medical malpractice, automobile use by public employees in the performance of their official duties, employee health and disability, and workers' compensation benefits. Other services include those relating to telecommunications, computer operations, office rental, janitorial, building maintenance, lease and repair of fleet vehicles, procurement, employee training, and management of public employee retirement systems. The internal service funds also sell goods produced with prison inmate labor. In addition, the internal service funds purchase selected supplies and equipment in bulk and sell these items to other State funds (primarily governmental funds) and to local governmental units. The State's internal service funds are considered to be governmental activities because they primarily serve governmental funds.

*Pension and post-employment benefit trust funds* account for the pension benefits of the South Carolina Retirement System, the Police Officers' Retirement System, the General Assembly Retirement System, the Judges' and Solicitors' Retirement System, and the National Guard Retirement System, and the post-employment health, dental, and long-term disability insurance benefits provided by the State to its retirees.

The State's *investment trust fund* acts as a local government investment pool that the State Treasurer operates.

*Private-purpose trust funds* include a tuition savings plan benefiting college students and miscellaneous other trust agreements holding assets that benefit non-State parties.

*Agency funds* account for assets that the State holds as an agent. These assets include employee and employer payroll deductions and contributions for the short period of time between the issuance of payroll checks and payment to the recipients; and various other assets held for prisoners, patients of State institutions, and other external parties.

### *Operating and Nonoperating Revenues and Expenses in Proprietary Fund Financial Statements*

Enterprise and internal service funds distinguish *operating* revenues and expenses from *nonoperating* revenues and expenses. Operating revenues and expenses are items resulting from the provision of services and goods in connection with the fund's principal ongoing operations. The State classifies revenues and expenses as operating if the substance of the transaction is an exchange transaction. Accordingly, grants and grant-like transactions are reportable as operating revenues only if they are essentially contracts for services whereby they finance programs that the proprietary fund would not otherwise undertake (i.e., the activity of the grant is inherently part of the operations of the grantor). Conversely, the State classifies nonexchange transactions as nonoperating. This includes all grant revenues except those reportable as operating revenue as described above and those restricted by the grantor for use exclusively for capital purposes. The State reports as operating expenses those paid from operating revenues except financing related expenses such as interest expense, which is reported as nonoperating.

In accordance with the general policy stated in the preceding paragraph, the *Higher Education Fund's* principal operating revenues include tuition; student fees; student loans; scholarships and grants where the provider has identified the student recipients; sales of miscellaneous goods and services; and certain research grants that, in substance, are contracts for services rather than nonexchange revenues. However, the *Higher Education Fund* generally does not report as revenue third-party loan amounts that it receives and disburses. State appropriations to the *Higher Education Fund* are recorded as transfers.

For the *Unemployment Compensation Fund*, principal operating revenues include amounts received from covered employers and from federal agencies. The amounts received from federal agencies are classified as operating revenues because they are provided to the State primarily to provide unemployment benefits, although amounts not needed for that purpose may be used for other purposes. This fund's operating expenses consist primarily of unemployment compensation benefits paid. Interest income is classified as nonoperating revenue.

For the *Housing Authority Fund* and the *Education Assistance Authority Fund*, principal operating items include revenues and expenses associated with program loans that provide direct benefits to individuals.

For the *Medical University Hospital Authority*, principal operating items include revenues and expenses associated with managing and operating the Medical University of South Carolina's hospitals and clinics.

#### Component Unit Financial Statements

The State presents a statement of net assets and a statement of activities for each of its major discretely presented component units and for the aggregate of its nonmajor discretely presented component units.

#### Use of Private-Sector Accounting and Financial Reporting Principles

The government-wide and proprietary fund financial statements reflect the State's compliance with private-sector standards of accounting and financial reporting issued prior to November 30, 1989, to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also may opt to follow private-sector guidance issued after November 30, 1989, for their business-type activities (enterprise funds) and for their discretely presented component units that follow enterprise fund accounting, subject to the same limitation. Only the Public Service Authority and the State Ports Authority, major discretely presented component units, have selected this option.

The Financial Accounting Standard Board ("FASB") Accounting Standards Codification ("ASC") is the source of authoritative U.S. Generally Accepted Accounting Principles recognized to be applied by the private-sector. The State adopted ASC in certain cases where the FASB does not conflict with or contradict guidance of the GASB as noted in the above paragraph.

### c. Measurement Focus and Basis of Accounting

A particular measurement focus determines *what* resources are measured. The State reports its government-wide, proprietary, and fiduciary fund (other than agency fund) financial statements using the *economic resources* measurement focus. Agency funds report only assets and liabilities; and therefore cannot be said to have a measurement focus. Private –sector business enterprises also use the economic resources measurement focus. The State reports its governmental funds using the *current financial resources* measurement focus.

The basis of accounting determines *when* the State recognizes revenues and expenditures/expenses as well as the related assets and liabilities, regardless of measurement focus. Generally accepted accounting principles for governments require the use of the accrual and the modified accrual basis of accounting as described below.

#### Accrual Basis

The State uses the accrual basis of accounting in reporting its government-wide financial statements, as well as its proprietary and fiduciary fund financial statements and its major component unit financial statements. Under the accrual basis, the State generally records revenues when earned and reasonably measurable and records expenses when a liability is incurred, regardless of the timing of related cash flows. Revenues collected in advance are deferred until the period in which they are earned.

Significant nonexchange transactions, in which the State gives (or receives) value without directly receiving (or giving) equal value in exchange, include taxes, grants, and donations. On the accrual basis, the State recognizes taxes (income, sales, and similar) in the period when the underlying income or sales transactions occur, net of estimated overpayments or refunds. Grants, donations, and similar items are recognized as revenue as soon as the State meets all eligibility requirements. Pledges are recognized as receivables and revenues, net of estimated uncollectible amounts, if all eligibility requirements are met, the promise is verifiable, and the resources are measurable and probable of collection. Note 17b provides additional details regarding pledges that were not measurable at June 30, 2012.

Modified Accrual Basis

Governmental fund financial statements are reported using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the State considers revenues to be available if they are collected within one month of the end of the current fiscal period with the following exceptions: tax and grant revenues are considered available if collected within one year; interest on investments is recorded as earned because it is deemed available when earned. Receivables not expected to be collected within the established availability periods are offset by deferred revenues.

Recognition of Specific Grant and Shared Revenue Transactions

The State reports the receipt of food commodities as revenue and the distribution of commodities as expenditure or expense. The fair value of the donated commodities is recognized as revenues when all eligibility requirements are met.

The State recognizes the face value of food stamp benefits distributed as revenue and expenditure or expense under both the accrual and modified accrual bases of accounting.

The State shares certain of its revenues with municipalities, counties, and districts within its borders, recognizing expenditure or expense when the recipient government has met all eligibility requirements.

### d. Cash and Cash Equivalents

The amounts shown in the accompanying financial statements as *cash and cash equivalents* represent cash on hand, cash on deposit in banks and savings associations, and cash invested in various instruments as a part of the State's cash management pool, an internal investment pool. Because the cash management pool operates as a demand deposit account, amounts invested in the pool are classified as cash and cash equivalents. The State Treasurer administers the cash management pool. The pool includes some long-term investments such as obligations of the United States, government sponsored entities, and domestic corporations, certificates of deposit, and collateralized repurchase agreements. *Restricted cash and cash equivalents* represents cash on deposit with external parties held for compliance with laws, regulations, and contractual obligations.

Most entities in the primary government and the discretely presented governmental component units participate in the cash management pool. Significant exceptions include: retirement plans, the Local Government Investment Pool (an external investment pool), the Tobacco Settlement Revenue Management Authority (a blended component unit and a nonmajor governmental fund), the Housing Authority (a major enterprise fund), and certain activities of the Higher Education Fund (a major enterprise fund). Of the discretely presented component units, the State Ports Authority and the South Carolina First Steps to School Readiness Board of Trustees participate in the pool. For activities excluded from the pool, cash equivalents include investments in short-term, highly liquid securities having a maturity at the time of purchase of three months or less.

### e. Cash Management Pool–Allocation of Interest

The State's cash management pool consists of a general deposit account and several special deposit accounts. The State records each fund's equity interest in the general deposit account. All earnings on that account are recorded in the General Fund. In contrast, each special deposit account retains its own earnings.

### f. Investments

The State Treasurer is authorized by statute to invest all State funds. The State Treasurer's investment objectives are preservation of capital, maintenance of adequate liquidity, and obtaining the best yield possible within prescribed parameters. To meet those objectives, the State Treasurer uses various resources including an investment advisory service, electronic financial quotation and information services, various economic reports, and daily communication with brokers and financial institution investment officers.

To insure safety of principal, the State Treasurer's policy is to limit liquid investments (i.e., those with maturities not exceeding one year) to cash, repurchase agreements (when collateralized by United States Treasury or federal agency obligations with a market value in excess of 100.0% of funds advanced), United States Treasury bills, federal agency discount notes, and commercial paper. The State Treasurer further preserves principal by investing in only the highest investment grade securities (i.e., those rated at least A by two leading national rating services). In order to diversify investment holdings, asset allocation policies are utilized for investments having more than one year to maturity. Overall credit exposure is managed by asset allocation policies and by additional constraints controlling risk exposure to individual corporate issuers.

Certain agencies and component units have specific authority to manage deposits and investments under their control. The investment policies of these entities may differ from those of the State Treasurer.

State law has established a six-member Investment Commission with fiduciary responsibility for investment of all of the State Retirement Systems' investments. The chief investment officer may invest no more than 70.0% of the Systems' investment portfolio in equity securities.

Substantially all of the State's investments are presented at fair value; securities are valued at the last reported sales price as provided by an independent pricing service.

The State sponsors the Local Government Investment Pool (LGIP), an external investment pool reported as an investment trust fund. The LGIP's complete financial statements may be obtained by writing to the following address:

The State Treasurer's Office
Local Government Investment Pool
Post Office Box 11778
Columbia, South Carolina 29211

### g. Receivables and Payables

The State records amounts receivable from parties outside the primary government net of allowances for uncollectible amounts and contractual adjustments. It estimates uncollectible amounts based on past collection experience. The State discloses the gross amounts of these receivables and the amounts of related allowances and adjustments, as well as any significant receivable balances not expected to be collected within one year, in Note 5. Further, the State disaggregates its receivable balances in Note 5 if any significant components thereof have been obscured in the financial statements by aggregation or if different components of receivables have significantly different liquidity characteristics.

The State presents balances outstanding at the end of the fiscal year that relate to lending/borrowing arrangements between funds as interfund receivables and payables and reports all other outstanding balances between funds as due to/from other funds. The government-wide statement of net assets displays internal balances that involve fiduciary funds as accounts receivable and accounts payable. The State reports as internal balances any residual balances outstanding between the governmental and business-type activities in the government-wide financial statements.

### h. Inventories

The State values its inventories at the lower of cost or market, predominantly using the first-in, first-out methodology for its proprietary funds and its business-type activities and predominantly using the average cost methodology for its other funds and activities and its discretely presented component units. The State records expenditures in governmental funds when it consumes inventory items rather than when it purchases them.

### i. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods. The State records these payments as prepaid items in both the government-wide and fund financial statements. The state's policy is to reflect consumption of the future benefit under the consumption method.

### j. Capital Assets

The State reports its capital assets in the following categories in the applicable governmental or business-type activities in the government-wide financial statements: land and land improvements, infrastructure (i.e., highways and bridges), buildings and improvements, construction in progress, vehicles, machinery and equipment, works of art and historical treasures, and intangible assets.

Capital assets are valued at historical cost or at estimated historical cost if actual historical cost data is not available. Donated capital assets are recorded at estimated fair value on the donation date. Infrastructure assets acquired prior to fiscal years ended after June 30, 1980, are reported at cost beginning in the year 1917. The costs of normal maintenance and repairs that do not significantly add to the value of an asset or materially extend an asset's useful life are not capitalized. Cumulative costs incurred on major capital assets under construction but not yet placed in service are capitalized and reported as construction in progress. Net interest incurred by a proprietary fund during the construction phase of a major capital asset is included as part of the capitalized value of such asset.

An individual asset is capitalized and reported if it has an estimated useful life of at least two years and a historical cost as follows: more than $5 thousand for vehicles, machinery and equipment, and works of art and historical treasures; more than $100 thousand for buildings and improvements, depreciable land improvements, and intangible assets; and more than $500 thousand for roads and bridges. All land and non-depreciable land improvements are capitalized and reported, regardless of cost. The Lottery Commission, a major discretely presented component unit, capitalizes all property and equipment purchases of $1 thousand or more.

Once the State or one of its discretely presented component units places a depreciable capital asset in service, depreciation is recorded using the straight-line method over the following estimated useful lives:

| Asset Category | Years |
|---|---|
| Land Improvements | 3 - 60 |
| Infrastructure--highways | 75 |
| Infrastructure--bridges | 50 |
| Buildings and Improvements | 5 - 55 |
| Vehicles | 3 - 20 |
| Machinery and equipment | 2 - 25 |
| Works of art; historical treasures | 10 - 25 |
| Intangible assets | 3 - 38 |

The State does not depreciate land, non-depreciable land improvements, and construction in progress. The State does not depreciate capitalized individual works of art and historical treasures determined to have inexhaustible useful lives and does not capitalize collections of works of art and historical treasures that are held for public use, are protected and preserved, and are subject to a policy that requires the proceeds from sales of collection items to be used to acquire other items for collections. These non-capitalized collections include historical relics, antiques, fossils, and other South Carolina artifacts.

In the government-wide statement of activities, the State reports losses on disposal of capital assets as expense of its General Government function and gains on such disposal as general revenue.

### k. Deferred Charges

Deferred costs to be recovered from future revenues of the South Carolina Public Service Authority (a regulated utility reported as a major discretely presented component unit) are recorded as deferred charges. The Authority's rates are based upon debt service and operating fund requirements. The Authority recognizes differences between debt principal maturities and straight-line depreciation as costs to be recovered from future revenue. The recovery of outstanding amounts recorded as costs to be recovered from future revenue will coincide with the repayment of the outstanding long-term debt of the Authority.

The South Carolina Medical Malpractice Liability Joint Underwriting Association, a non-major discretely presented component unit, defers certain policy acquisition costs for new and renewal business. The Association amortizes these costs based on the related written and unearned premiums.

Unamortized bond issuance costs are reported as deferred charges and are amortized as described in Note 1m.

### l. Tax Refunds Payable

Most of the tax refunds payable balance in the General Fund relates to individual income tax. During the calendar year, the State collects employee withholdings and taxpayers' payments. Taxpayers file returns by April 15 for the preceding calendar year. At June 30, the State estimates the amount it owes taxpayers for overpayments during the preceding six months. The State records this estimated payable as tax refunds payable and a reduction of tax revenues.

### m. Long-Term Obligations

The State records general long-term debt and other long-term obligations of the primary government's governmental funds in the governmental activities reported in its government-wide financial statements. Long-term debt and other obligations financed by proprietary funds are recorded as liabilities in the appropriate funds.

The State defers and amortizes bond premiums and discounts, as well as issuance costs, over the life of the bonds predominantly using the effective interest method. For current refundings and advance refundings resulting in defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is also deferred and amortized over the shorter of the remaining life of the old debt or the life of the new debt. The State reports bonds payable net of the applicable bond premium or discount and deferred amount on refunding. Unamortized issuance costs are reported as deferred charges.

### n. Compensated Absences

During their first ten years of service, most full-time permanent State employees annually earn 15 days of vacation leave and 15 days of sick leave. After ten years, most employees earn an additional 1.25 days of vacation leave for each year of service over ten until they reach the maximum of 30 days per year. Sick leave earnings remain at 15 days per year. Employees may carry forward up to 45 days of vacation leave and 180 days of sick leave from one calendar year to the next. Upon termination of employment, the State pays employees for accumulated vacation leave at the pay rate then in effect. Employees do not receive pay for accumulated sick leave when they terminate. However, at retirement, employees participating in the South Carolina Retirement System and the South Carolina Police Officers' Retirement System may receive additional service credit for up to 90 days of accumulated unused sick leave.

The government-wide and proprietary fund statements record an expense and a liability when employees earn compensated absence credits. Governmental fund financial statements record a liability for compensated absences payable at June 30 only if the liability for accumulated vacation leave has matured but has not yet been paid at that date (for example, as a result of employee resignations and retirements). The State does not record a liability for unpaid accumulated sick leave.

### o. Perkins Loan Liability

The Higher Education Fund, a major enterprise fund, records a liability related to the Perkins Student Loan Program and certain other federal student loan programs to reflect the amount of capital contributions received to date from the federal government plus any other amounts that ultimately are refundable to the federal government under the programs. The State has recorded this liability as part of its other non-current liabilities account.

### p. Net Assets and Fund Balance

The State reports a portion of its net assets or fund balance in its government-wide and fund financial statements as restricted. Net assets or fund balance, for enterprise or governmental fund types respectively, are reported as restricted when constraints placed on resource use are either (a) externally imposed by creditors (such as debt covenants), grantors, contributors, laws or regulation of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Enabling legislation authorizes the State to assess, levy, charge, or otherwise mandate payments of resources (from resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. A legally enforceable requirement is one that an outside party (such as citizens, public interest groups, or the judiciary) can compel the government to honor. At June 30, 2012, $1.707 billion was reported as restricted net assets because of restrictions imposed by enabling legislation.

The State reports other constraints in its fund balance in the governmental funds as committed or assigned. Fund balance is reported as committed if a state statute or constitutional provision constrains the use of resources of the state. Assigned fund balance is constrained through appropriation actions of the legislature. Committed constraints can be removed only through similar action that created the constraint, either legislation amending or repealing the statute or ratification of a constitutional change by the electorate. The removal of constraints for assigned funds occurs through the budgetary process.

Non-spendable fund balance in the governmental funds reflects the lack of availability in form or substance of the assets and liabilities reported in the fund to meet obligations of the fund in the near future.

### q. Flow Assumption, Net Assets or Fund Balance

The State's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets or fund balance are available. Within the unrestricted fund balance, committed resources would be first applied, when available, followed by assigned resources before unassigned resources are used.

### r. Escheat Property

The State accounts for its escheat property in the General Fund, the fund to which the property ultimately escheats. To the extent it is probable and estimable that such property will be reclaimed and paid to claimants, the State records a liability and reduces revenue in the General Fund.

## NOTE 2: ACCOUNTING AND REPORTING CHANGES

### a. Adoption of New Accounting Standards

Effective for the fiscal year 2011-2012, the State adopted the following Governmental Accounting Standards Board (GASB) Statements.

Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53*, modifies the guidance relating to derivative instrument accounting and reporting. Specifically it expands guidance for differences in accounting between changes allowed by established agreements and events which would constitute termination of the agreement. The requirements, where applicable, have been incorporated in these note disclosures.

### b. Correction of Errors

During fiscal year 2011-2012, an error was discovered in the reporting of the market value of investments held in the Pooled Cash Management portfolio. The portfolio is the primary source of cash and equivalents for the reporting units of the State of South Carolina. The cash and equivalents as of June 30, 2011 were understated by $34.117 million in total. A restatement in the year ended June 30, 2012 has been reflected in the Governmental Activities, Business-Type Activities, Discretely Presented Component Units, Other Private-Purpose Trust Funds and the Agency Funds.

During the fiscal year 2011-2012, an evaluation of the accounting and presentation of the License Agreement between the Connector 2000 Association, a Discretely Presented Component Unit, and the Department of Transportation, a Special Revenue Fund, was performed as a result of the modifications required during the Connector 2000 bankruptcy procedures. This evaluation determined that prior reporting of an infrastructure asset by the component unit was not consistent with the transaction. Beginning net assets were restated by $144.910 million in the Governmental Activities of the Government-wide presentation to reflect the infrastructure asset in the primary government. The asset reported by the component unit is more accurately reflected as an other long-term asset.

The University of South Carolina Educational Foundation, a nonmajor discretely presented component unit, identified an error in the processing of a deposit. A transaction in the amount of $5.775 million was previously reported as a contribution. Subsequent information available indicated that the receipt was intended to be a contribution to another organization supporting the University of South Carolina requiring the recognition of a liability by this foundation. A restatement in the year ended June 30, 2012 has been reflected.

## NOTE 3: DEFICITS OF INDIVIDUAL FUNDS

The accompanying fund financial statements display deficit fund balances and deficit net asset balances for individual major funds, if applicable. Nonmajor funds had the following deficit net asset balances (expressed in thousands) at June 30, 2012:

| | |
|---|---|
| **Nonmajor Enterprise Funds:** | |
| Patients' Compensation | $ 98,438 |
| Second Injury | 130 |
| Tuition Prepayment Program | 34,262 |
| **Internal Service Funds:** | |
| State Accident Fund | 40,416 |
| Pension Administration | 294 |

Actions taken to eliminate deficits include increase of existing fees, assessment of additional fees, purchase of excess loss reinsurance, and implementation of cost containment programs.

## NOTE 4: DEPOSITS AND INVESTMENTS

By law, all deposits and investments are under the control of the State Treasurer except for those that, by specific authority, are under the control of other agencies or component units. The deposit and investment policies of those entities may differ from those of the State Treasurer. Typically, those agencies follow the deposit and investment policies of the State Treasurer in an effort to minimize deposit and investment risks.

### a. Deposits

The following deposits disclosure excludes the primary government's Pension Trust Funds of the South Carolina Retirement Systems (the Systems) which are described in subsection e and the primary government's Other Post-Employment Benefit Trust Funds which are described in subsection f.

#### Policy

The State's policy, by law, requires all banks or savings and loan associations that receive State funds deposited by the State Treasurer, to secure the deposits by deposit insurance, surety bonds, collateral securities, or letters of credit to protect the State against any loss. Agencies, with specific authority to manage their deposits outside of the State Treasurer, may have custodial credit risk policies that differ from the State Treasurer. Therefore, some deposits presented below have custodial credit risk. Note 1, subsections d and e explain other policies concerning deposits.

### Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a depository financial institution's failure, the State will not be able to recover the value of the deposits with the collateral securities that are in the possession of an outside party. Deposits include cash and cash equivalents on deposit in banks and non-negotiable certificates of deposit. All deposits under the control of the State Treasurer are fully insured or collateralized. The reported amount of the State Treasurer's deposits as of June 30, 2012 was $466.018 million and the bank balance was $959.223 million. As of June 30, 2012, the reported amount of the primary government's deposits outside of the State Treasurer was $547.693 million and the bank balance was $568.739 million. Of the $241.279 million bank balance exposed to custodial credit risk, $70.552 million was uninsured and uncollateralized, $163.016 million was uninsured and collateralized with securities held by the pledging financial institution, and $7.711 million was uninsured and collateralized with securities held by the counterparty's trust department or agent but not in the State's name.

As of June 30, 2012, the reported amount of the major discretely presented component units' deposits was $146.421 million and the bank balance was $150.585 million, of which $500 thousand was exposed to custodial credit risk as uninsured and collateralized with securities held by the counterparty's trust department or agent, but not in the State's name.

## b. Investments

The investment disclosures exclude the primary government's Pension Trust Funds of the South Carolina Retirement Systems which are described in subsection e and the primary government's Other Post-Employment Benefit Trust Funds which are described in subsection f.

### Investment Policy

The State's investment policy by law authorizes investments that vary by fund, but generally include obligations of the United States and government sponsored entities, obligations of the State of South Carolina and certain of its political subdivisions, certificates of deposit, collateralized repurchase agreements, certain corporate bonds, and commercial paper. Substantially all of the State's investments are presented at fair value. Securities are valued at the last reported sales price as provided by an independent pricing service. Investment income consists of realized and unrealized appreciation (depreciation) in the fair value of investments and interest income earned. Other investment policies for the State and its component units are explained in Note 1, subsection f.

### Custodial Credit Risk

Custodial credit risk for investments is the risk that in the event of a failure of the counterparty to a transaction, the State will not be able to recover the value of investments or collateral securities that are in possession of an outside party. All of the State Treasurer's investments are fully insured or collateralized. Certain agencies, with specific authority, manage their own investments and may have custodial credit risk policies that differ from the State Treasurer. The primary government's investments and the major discretely presented component unit's investments that are exposed to custodial credit risk have been classified into two categories of custodial credit risk. Category A includes investment securities that are uninsured, not registered in the name of the State, and are held by a counterparty. Category B includes investment securities that are uninsured, not registered in the name of the State, and are held by a counterparty's trust department or agent but not in a State entity's name. The portion of the primary government's investments with custodial credit risk is classified by risk category (expressed in thousands) at June 30, 2012, as follows:

| Primary Government | Category | | Reported |
|---|---|---|---|
| Investment Type | A | B | Amount |
| U.S. Treasuries | $ — | $ 2,660 | $ 2,660 |
| U.S. agencies | 61,962 | 39,666 | 101,628 |
| Limited partnership | 30,379 | — | 30,379 |
| Mortgage backed obligations | — | 4,396 | 4,396 |
| Corporate bonds | 1,336 | — | 1,336 |
| Muncipal bonds | — | 2,024 | 2,024 |
| Repurchase agreements | — | 10,009 | 10,009 |
| Common stock | 2,156 | — | 2,156 |
| Other equity securities | 3,010 | — | 3,010 |
| Commercial paper | — | 33,118 | 33,118 |
| Money market mutual funds | 153 | 19,916 | 20,069 |
| Guaranteed investment contracts | — | 529 | 529 |
| Other | — | 2,032 | 2,032 |
| **Totals** | **$ 98,996** | **$ 114,350** | **$ 213,346** |

The State's major discretely presented component units hold investments in U.S. Treasuries and U.S. agencies, repurchase agreements, and mutual bond funds that are not exposed to custodial credit risk.

### Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the State. Credit risk exposure is primarily limited to debt instruments and other hybrid equity securities. The State Treasurer's credit risk policy mitigates potential for loss of principal by purchasing only high investment grade debt securities. In the event that the rating of a security falls below investment grade, that security may continue to be held contingent upon an evaluation of the longer term investment merits of the security. Certain agencies, with specific authority to manage their own investments outside of the State Treasurer, have credit risk policies that differ from that of the State Treasurer. Debt instruments held for investment for the primary government were rated as of June 30, 2012 using the Standard and Poor's rating scale or Moody's, when no other rating was available, as follows (expressed in thousands):

| Investment Type and Fair Value | AAA | AA | A / A1 | BBB | BB | B | below | Not Rated |
|---|---|---|---|---|---|---|---|---|
| U.S. agencies | $ 14,993 | $ 1,233,162 | $ 61,962 | $ — | $ — | $ — | $ — | $ 26,626 |
| Mortgage backed obligations | 4,395 | 717,634 | — | — | — | — | — | 186,011 |
| Asset backed securities | — | — | — | — | — | — | — | 4,177 |
| Corporate bonds | 20,078 | 471,729 | 1,850,379 | 1,177,372 | — | — | — | 119,038 |
| Municipal bonds | 30,951 | 61,546 | 45,162 | 102 | — | — | — | 610 |
| Repurchase agreements | — | — | 2,753,579 | — | — | — | — | 121,183 |
| Commercial paper | — | — | 2,171,067 | — | — | — | — | 116 |
| Money market mutual funds | 17,982 | — | — | — | — | — | — | 8,871 |
| Mutual bond funds | 92 | — | 30 | 195 | 287 | 720 | 456 | 133,412 |
| Guaranteed investment contracts | — | — | — | — | — | — | — | 529 |
| Other | — | — | — | — | — | — | — | 673 |
| **Totals** | **$ 88,491** | **$ 2,484,071** | **$ 6,882,179** | **$ 1,177,669** | **$ 287** | **$ 720** | **$ 456** | **$ 601,246** |

At fiscal year end, the State Ports Authority (June 30, 2012), the Public Service Authority (December 31, 2011), and the Connector 2000 Association, Inc. (December 31, 2011), all major discretely presented component units, held investments in U.S. government securities which do not require disclosure of credit quality. In addition to U.S. Government securities, the State Ports Authority, Public Service Authority, and the Connector 2000 Association, Inc. held investments as listed below with Standard and Poor's rating scale (expressed in thousands):

| Investment Type and Fair Value | AAA | Not Rated |
|---|---|---|
| U.S. agencies | $ 821,676 | $ 16,776 |
| Repurchase agreements | — | 149,029 |
| Mutual bond funds | 3,681 | — |
| **Totals** | **$ 825,357** | **$ 165,805** |

### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The State Treasurer's policy does not specifically address interest rate risk. Its objectives for preservation of capital and maintenance of adequate liquidity focus the management of interest rate sensitivity on investing in securities with a range of maturities from one day to thirty years. At June 30, 2012, the maturities of the securities that will mature were limited according to the following segmented time distribution (expressed in thousands):

| | | Investment Maturities (in years) | | | |
|---|---|---|---|---|---|
| **Investment Type** | **Fair Value** | **Less than 1** | **1 - 5** | **6 - 10** | **More than 10** |
| U.S. Treasuries | $ 238,272 | $ — | $ 545 | $ — | $ 237,727 |
| U.S. agencies | 947,700 | 114,986 | 46,857 | 85,942 | 699,915 |
| Mortgage backed obligations | 734,817 | — | 185 | 169,786 | 564,846 |
| Asset backed securities | 4,177 | — | — | — | 4,177 |
| Corporate bonds | 2,704,659 | 760,710 | 1,419,515 | 500,806 | 23,628 |
| Municipal bonds | 97,422 | 25,096 | 33,743 | 29,012 | 9,571 |
| Repurchase agreements | 1,543,925 | 1,543,925 | — | — | — |
| Commercial paper | 1,112,572 | 1,112,572 | — | — | — |
| **Totals** | **$ 7,383,544** | **$ 3,557,289** | **$ 1,500,845** | **$ 785,546** | **$ 1,539,864** |

Agencies that manage their own investments have interest rate risk policies that differ from the State Treasurer. Some of these agencies do not have a formal investment policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. At June 30, 2012, agencies within the State's primary government that manage their own investments limited the maturities of their interest-earning securities according to the following segmented time distribution (expressed in thousands):

| | | Investment Maturities (in years) | | | |
|---|---|---|---|---|---|
| **Investment Type** | **Fair Value** | **Less than 1** | **1 - 5** | **6 - 10** | **More than 10** |
| U.S. Treasuries | $ 33,111 | $ 23,095 | $ 5,187 | $ 4,029 | $ 800 |
| U.S. agencies | 389,043 | 266,922 | 65,301 | 3,391 | 53,429 |
| Mortgage backed obligations | 173,223 | 225 | 1,245 | 1,201 | 170,552 |
| Corporate bonds | 933,937 | 899,076 | 17,938 | 2,872 | 14,051 |
| Municipal bonds | 40,949 | 38,356 | 336 | 995 | 1,262 |
| Repurchase agreements | 1,330,837 | 1,330,837 | — | — | — |
| Commercial paper | 1,058,611 | 1,058,495 | — | — | 116 |
| Mutual funds | 139,848 | 4,657 | 720 | 1,444 | 133,027 |
| Other | 673 | — | — | — | 673 |
| **Totals** | **$ 4,100,232** | **$ 3,621,663** | **$ 90,727** | **$ 13,932** | **$ 373,910** |

The State's major discretely presented component units also had interest rate risk policies that varied from the State Treasurer. At June 30, 2012, these major discretely presented component units had the following fixed income investments with maturities disclosed by investment category and segmented time distribution stated with fair value (expressed in thousands):

| | | Investment Maturities (in years) | | | |
|---|---|---|---|---|---|
| **Investment Type** | **Fair Value** | **Less than 1** | **1 - 5** | **6 - 10** | **More than 10** |
| U.S. Treasuries | $ 65,363 | $ — | $ — | $ 65,363 | $ — |
| U.S. agencies | 838,452 | 232,184 | 589,492 | — | 16,776 |
| Repurchase agreements | 149,029 | 149,029 | — | — | — |
| Mutual bond funds | 3,681 | 3,681 | — | — | — |
| **Totals** | **$ 1,056,525** | **$ 384,894** | **$ 589,492** | **$ 65,363** | **$ 16,776** |

### Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investments in a single issuer. The State's policy for reducing this risk is to diversify and limit exposure to any single issuer to no more than 5%, except for United States Treasury and agency obligations. The State sponsors the Local Government Investment Pool (LGIP), an external investment pool reported as an investment trust fund. As of June 30, 2012, the State Treasurer had approximately 13.13% of the State's General investment portfolio and 33.45% of the LGIP investment portfolio in an overnight repurchase agreement with Bank of America that was fully collateralized by U.S. Treasury and agency obligations. Approximately 7.09% of the State's general investment portfolio at June 30, 2012 was in an overnight repurchase agreement with Wells Fargo that was fully collateralized by U.S. Treasury and agency obligations.

### c. Securities Lending Program

The following securities lending disclosures exclude the primary government's Pension Trust Funds of the South Carolina Retirement Systems which are described in subsection e. The following disclosures, with the exception of the amounts reported in the table below, also apply to the primary government's Other Post-Employment Benefit Trust Funds reported in subsection f.

By law, the State Treasurer may lend securities from its investment portfolios on a collateralized basis to third parties, primarily financial institutions, with a simultaneous agreement to return the collateral for the same securities in the future. The State may lend United States government securities, corporate bonds, other securities and equities for collateral in the form of cash or other securities. The contracts with the State's custodians require them to indemnify the State if the borrowers fail to return the securities (and if the collateral is inadequate to replace the securities lent) or fail to pay the State for income distributions by the securities' issuers while the securities are on loan.

The weighted average maturity of the State's collateral investments generally matched the maturity of the securities loaned during the fiscal year and at June 30, 2012. At June 30, 2012, the State had no credit risk exposure to borrowers because the amounts the State owed the borrowers exceeded the amounts the borrowers owed the State. Either the State or the borrower can terminate all securities loans on demand. There are no restrictions on the amount of the loans that can be made. For the fiscal year ended June 30, 2012, the State experienced no losses on its securities lending transactions because of borrower defaults.

The State receives primarily cash as collateral for its loaned securities. The market value of the required collateral must meet or exceed 102% of the market value of the securities loaned, providing a margin against a decline in the market value of the collateral. During the fiscal year ended June 30, 2012, the State met the 102% requirement. The State cannot pledge or sell collateral securities unless the borrower defaults. The lending agent, on behalf of the State, invests cash collateral received. Accordingly, at June 30, 2012, the State recorded these investments of cash collateral as assets in the accompanying financial statements. Corresponding liability amounts also have been recorded because the State must return the cash collateral to the borrower upon expiration of the loan. The following table presents the fair value (expressed in thousands) of the underlying securities and the total collateral received for securities on loan at June 30, 2012:

| | | Amount |
|---|---|---|
| **Securities lent for cash collateral:** | | |
| Corporate bonds | $ | 35,103 |
| **Total for cash collateral** | **$** | **35,103** |
| **Cash collateral invested:** | | |
| Repurchase agreements | $ | 924 |
| Asset backed securities | | 5,870 |
| Floating Rate Notes | | 3,907 |
| **Total collateral invested** | **$** | **10,701** |

### d. Investment Market Uncertainty

The diversification of the State's investment portfolio exposes it to various risks as discussed in previous sections of this note. These risks result in market fluctuations. It is at least reasonably possible that these market fluctuations may result in material changes to the values of the investments reported in the State's financial statements.

### e. South Carolina Retirement Systems

Custodial Credit Risk

*Deposits*

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Systems' deposits may not be recovered. As prescribed by South Carolina state statute, the State Treasurer is the custodian of all deposits and is responsible for securing all deposits held by banks. These deposits are secured by deposit insurance, surety bonds, collateral securities, or letters of credit to protect the state against loss in the event of insolvency or liquidation of the institution or for any other cause. Deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250 thousand or collateralized with securities held by the state or its agent in the State Treasurer's name as custodian.

As of June 30, 2012, the carrying amount of the Systems' deposits was $38.739 million and the bank balance was $54.375 million.

*Investments*

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty, the Systems will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. Investing for the Systems is governed by Section 16, Article X of the South Carolina Constitution and Section 9-1-1310(B) and Title 9 Section 16 of the South Carolina Code of Laws. Funds held in trust for the Retirement Systems may be invested and reinvested in a variety of instruments including, but not limited to, fixed income instruments of the United States, foreign fixed income obligations, swaps, forward contracts, futures and options, domestic and international equity securities, private equity, real estate, and fund of funds.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. While the Systems' have no formal interest rate risk policy, interest rate risk is managed within the portfolio using effective duration, which is a measure of the price sensitivity of a bond or a portfolio of bonds to interest rate movements given a 100 basis point change in interest rates. Effective duration takes into account that expected cash flows will fluctuate as interest rates change and provides a measure of risk that changes proportionately with market rates. Within the investment policy, operational guidelines specify the degree of interest rate risk taken versus the benchmark within each fixed income portfolio.

The Systems invest in mortgage-backed securities which are reported at fair value in the Statement of Plan Net Assets and are based on cash flows from principal and interest payments of the underlying mortgages. These securities are sensitive to prepayments, which are likely in an environment of declining interest rates, and thereby reduce the value of the security.

The Systems invest in these securities to diversify the fixed income portfolio and minimize risk. Disclosures for interest rate risk at June 30, 2012, are noted below (dollar amounts expressed in thousands):

| Investment Type | Fair Value | Effective Duration |
|---|---|---|
| **Short Term Investments** | | |
| Short Term Investment Funds (U.S. Regulated) | $ 782,489 | 0.08 |
| Repurchase Agreements | 630,699 | 0.06 |
| Commercial Paper | 819,707 | 0.06 |
| **Equity Allocation** | | |
| Preferred | 1,585 | 1.58 |
| Convertible Preferred | 3,022 | 8.39 |
| **Fixed Income Allocation** | | |
| **U.S. Government:** | | |
| U.S. Government Treasuries | 604,922 | 7.75 |
| U.S. Government Agencies | 497,883 | 1.35 |
| **Mortgage Backed:** | | |
| Government National Mortgage Association | 161,909 | 2.52 |
| Federal National Mortgage Assocation | 200,481 | 2.53 |
| Federal Home Loan Mortgage Association | 33,087 | 2.90 |
| Federal Home Loan Mortgage Association (multiclass) | 5,994 | 0.23 |
| Collateralized Mortgage Obligations | 15,528 | 2.01 |
| **Municipals** | 89,780 | 7.20 |
| **Corporate:** | | |
| Corporate Bonds | 1,316,299 | 3.13 |
| Convertible Bonds | 27,467 | 0.81 |
| Asset Backed Securities | 250,461 | 0.13 |
| **Yankee Bonds** | 9,578 | 2.78 |
| **Private Placements** | 437,651 | 3.24 |
| **Global Fixed Income:** | | |
| International Asset Backed Securities | 1,996 | 0.35 |
| International Corporate Bonds | 135,559 | 3.42 |
| International Government Bonds | 43,602 | 7.58 |
| **Alternatives** | | |
| Credit Default Swaps | 9,310 | -1.20 |
| Interest Rate Swaps | (6,249) | -4.30 |
| Eurodollar Futures | (53) | 66.44 |
| Treasury Note Futures | 101 | 3,012.54 |
| Treasury Bond Futures | (63) | 2,536.71 |
| **Total Invested Assets** | **$ 6,072,745** | |
| **Total Portfolio Effective Duration (option adjusted duration)** | | **2.27** |

## Credit Risk of Debt Securities

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the Systems. As a matter of practice, there are no overarching limitations for credit risk exposures within the overall fixed income portfolio. Each individual portfolio within fixed income is managed in accordance with operational guidelines that are specific as to permissible credit quality ranges, exposure levels within individual quality tiers, and average credit quality. Within high yield portfolios, a quality rating of lower than C is not permissible in any of the fixed income guidelines except in those circumstances of downgrades subsequent to purchase, in which case the investment manager is responsible for communicating the downgrade to the Retirement System Investment Commission's consultant and staff. The Systems' fixed income investments were rated by Moody's and are presented below (expressed in thousands):

| Investment Type and Fair Value | AAA | AA | A | BAA | BA | B | CAA | CA | NR[1] |
|---|---|---|---|---|---|---|---|---|---|
| **Short Term Investments** | | | | | | | | | |
| Short Term Investment Funds (U.S. Regulated) | $ 782,489 | $ — | $ — | $ — | $ — | $ — | $ — | $ — | $ — |
| Repurchase Agreements | — | — | — | — | — | — | — | — | 630,698 |
| Commercial Paper | — | 144,965 | — | 651,750 | — | — | — | — | 22,992 |
| **Equity Investments** | | | | | | | | | |
| Preferred | — | — | — | — | — | 1,651 | — | — | 1,449 |
| Convertible Preferred | — | — | — | 2,228 | — | 644 | — | — | 150 |
| **Fixed Income Allocation** | | | | | | | | | |
| U.S. Government | 604,922 | — | — | — | — | — | — | — | — |
| U.S. Government Agency | 646,392 | 10,426 | — | — | — | — | — | — | 2,974 |
| Mortgage Backed: | | | | | | | | | |
| Federal National Mortgage Association | 210,550 | — | — | — | — | — | — | — | — |
| Federal Home Loan Mortgage Association (multiclass) | 6,476 | — | — | — | — | — | — | — | — |
| Federal Home Loan Mortgage Association | 33,087 | — | — | — | — | — | — | — | — |
| Collateralized Mortgage Association | 15,528 | — | — | — | — | — | — | — | — |
| Municipals | 5,753 | 39,808 | 43,784 | — | — | — | — | — | 435 |
| Corporate: | | | | | | | | | |
| Corporate Bonds | 38,466 | 32,558 | 98,334 | 344,927 | 165,103 | 209,767 | 35,535 | 265 | 601,539 |
| Convertible Bonds | — | — | — | 5,771 | 1,634 | 3,273 | 4,782 | — | 12,007 |
| Asset Backed Securities | 58,864 | 108,853 | 57,412 | 11,559 | 4,455 | 4,823 | — | — | 24,465 |
| Yankee Bonds | — | — | 2,156 | 2,308 | 5,114 | — | — | — | — |
| Private Placements | 117,042 | 49,241 | 40,626 | 35,841 | 28,273 | 82,849 | 26,715 | — | 76,478 |
| Global Fixed Income: | | | | | | | | | |
| International Asset Backed | 1,050 | 946 | — | — | — | — | — | — | — |
| International Commingled Funds | — | — | — | — | — | — | — | — | 896,880 |
| International Corporate Bonds | 45,106 | 7,801 | 25,898 | 36,613 | 16,641 | 9,608 | 547 | — | 2,441 |
| International Emerging Debt | — | — | — | — | — | — | — | — | 331,409 |
| International Government Bonds | 7,730 | 6,824 | 2,186 | 22,066 | — | — | — | — | 4,796 |
| **Alternatives** | | | | | | | | | |
| Credit Default Swaps | — | — | — | — | — | — | — | — | 9,737 |
| Interest Rate Swaps | — | — | — | — | — | — | — | — | (6,144) |
| Total Return Swaps | — | — | — | — | — | — | — | — | (29) |
| Futures Contracts | — | — | — | — | — | — | — | — | 19,706 |
| Options | — | — | — | — | — | — | — | — | 352 |
| **Totals** | **$ 2,573,455** | **$ 401,422** | **$ 270,396** | **$ 1,113,063** | **$ 221,220** | **$ 312,615** | **$ 67,579** | **$ 265** | **$ 2,632,335** |

[1] *Not Rated represents securities that were either not rated or had a withdrawn rating.*

## Concentration of Credit Risk –Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Systems' policy for reducing this risk is to comply with the Statement of Investment Objectives and Policies as amended and adopted by the Commission which states that "except that no limitations on issues and issuers shall apply to obligations of the U.S. Government and Federal Agencies, the domestic fixed income portfolio shall contain no more than 6 percent exposure to any single issuer." As of June 30, 2012 there is no single issuer exposure within the portfolio that comprises 5 percent or more of the overall portfolio. Therefore, there is no concentration of credit risk.

## Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Systems participate in foreign markets to diversify assets, reduce risk and enhance returns. Exposure to foreign investments has, to date, been achieved synthetically using financial futures, forwards and swaps. Currency forwards are used to manage currency fluctuations and are permitted by investment policy. Policy forbids speculating in forwards and other derivatives.

The table below presents the Systems' exposure to foreign currency risk in U.S. dollars as of June 30, 2012 (expressed in thousands):

| Currency | Cash & Cash Equivalents | Forward Contracts | Futures Contracts | Private Equity | Alternative Investments | Fixed Income |
|---|---|---|---|---|---|---|
| Australian Dollar | $ 324 | $ 34,239 | $ (293) | $ — | $ — | $ 7,730 |
| Brazil Real | — | 263 | — | — | — | 847 |
| British Pound Sterling | 8,969 | 117,221 | 1,166 | — | — | 3,209 |
| Canadian Dollar | 790 | 60,614 | 670 | — | — | 8,773 |
| Chinese Yuan Renminbi | — | 46,669 | — | — | — | — |
| Euro Currency | 2,983 | 166,549 | 5,523 | 150,792 | 23,834 | 33,720 |
| Hong Kong Dollar | 1,197 | 20,309 | 240 | — | — | — |
| Japanese Yen | (387) | 109,212 | 4,455 | — | — | (4) |
| New Mexico Peso | 534 | (13,359) | — | — | — | 14,767 |
| Norwegien Krone | — | 2,713 | — | — | — | — |
| Philippines Peso | — | 3,239 | — | — | — | — |
| Singapore Dollar | — | 4,652 | — | — | — | — |
| South Korean Won | — | 2,696 | — | — | — | — |
| Swedish Krona | (328) | 15,665 | 353 | — | — | — |
| **Totals** | **$ 14,082** | **$ 570,682** | **$ 12,114** | **$ 150,792** | **$ 23,834** | **$ 69,042** |

## Derivatives

Derivatives are financial instruments whose value is derived from underlying assets or data. All of the Systems' derivatives are considered investments. Excluding futures, derivatives generally take the form of contracts in which two parties agree to make payments at a later date based on the value of specific assets or indices. Through certain collective trust funds, the Systems may invest in various derivative financial instruments such as futures and options thereon; forward foreign currency contracts; options; interest rate, currency, equity, index, and total return swaps; interest-only strips; and CMOs to enhance the performance and reduce volatility.

To date, the primary reasons for the Retirement Investment Commission's use of derivative contracts have pertained to their ability to facilitate changes to the asset allocation of the total plan and for their low cost of implementation. The Commission uses derivatives for several reasons:

- Asset Allocation: In many cases, synthetic exposures (using derivatives) are placeholders until managers are hired and funded. In time, the Commission may substitute traditional managers for much of the synthetic exposure currently in the portfolio. Efficient markets dictate that in some asset classes, synthetics are the best way to achieve exposure.
- Risk Management: Derivatives allow investors the ability to swiftly and efficiently increase or decrease exposures in order to manage portfolio risk.
- Cost: A synthetic (derivative) solution is often the least expensive way to gain exposure to an asset class or to manage portfolio risk. Derivatives are more beneficial in each of the three major measures of cost: commission costs, market impact of trading, and opportunity costs.

Futures are contractual obligations that require the buyer (seller) to buy (sell) assets at a predetermined date at a predetermined price. These contracts are standardized and traded on an organized exchange with gains and losses settled daily thereby significantly reducing credit and default risk. Gains and losses are included in the net appreciation/(depreciation) in the fair value of investments total of the Statement of Changes in Plan Net Assets. To comply with the requirements of multiple exchanges, securities in the amount of $120.214 million of various GNMA's were held in trust by the clearing brokers on June 30, 2012, to satisfy the required margin amount to establish the Systems' futures exposure.

The table below presents the classification of the Systems' derivatives at June 30, 2012 (expressed in thousands):

| | *Changes in Fair Value* | | *Fair Value at June 30, 2012* | |
|---|---|---|---|---|
| | *Classification* | *Gain/(Loss)* | *Classification* | *Amount* |
| ***Investment derivatives:*** | | | | |
| *Futures Contracts* | *Net appreciation/(depreciation)* | *$ (55,387)* | *Alternative Investments* | *$ 19,735* |
| *Forward Contracts* | *Net appreciation/(depreciation)* | *11,193* | *Cash & Cash Equivalents* | *905* |
| *Swaps* | *Net appreciation/(depreciation)* | *93,592* | *Alternative Investments* | *21,975* |
| *Options* | *Net appreciation/(depreciation)* | *62,398* | *Alternative Investments* | *52,572* |

As of June 30, 2012, the Systems had the following exposure via futures contracts (dollar amounts expressed in thousands):

| Futures Contracts | Expiration | Long/Short | Quantity | Notional Value* |
|---|---|---|---|---|
| MTF CAC40 10EU | July 2012 | Long | 1,284 | $ 52,012 |
| EURX DAX INDEX | September 2012 | Long | 226 | 45,971 |
| EURX ER STX 50 | September 2012 | Long | 2,043 | 58,465 |
| NEW FTSE 100 | September 2012 | Long | 1,408 | 121,969 |
| HKFE - HSI | July 2012 | Long | 164 | 20,560 |
| IBEX 35 PLUS | July 2012 | Long | 166 | 14,716 |
| FTSE MIB INDEX | September 2012 | Long | 142 | 12,881 |
| TSE TOPIX | September 2012 | Long | 1,230 | 118,545 |
| SFE SPI 200 | September 2012 | Long | 446 | 46,369 |
| AMSTERDAM INDEX | July 2012 | Long | 193 | 15,051 |
| S&P TSE 60 INDEX | September 2012 | Long | 480 | 62,283 |
| OMXS30 INDEX | July 2012 | Long | 1,106 | 16,484 |
| **Total International Equity** | | | | 585,306 |
| EMINI S&P 500 | September 2012 | Long | 18,189 | 1,233,578 |
| **Total Large Cap Equity** | | | | 1,233,578 |
| EMINI RUSSELL 2000 | September 2012 | Short | (2,254) | (179,283) |
| **Total Small Cap Equity** | | | | (179,283) |
| GOLD 100 OZ FUT | August 2012 | Long | 309 | 49,570 |
| **Total Commodities** | | | | 49,570 |
| **Totals** | | | | **$ 1,689,171** |

* *Notional value is the nominal or face amount that is used to calculate payments made on derivative instruments (futures, forwards, swaps, etc.). This amount generally does not change hands and is thus referred to as notional. The notional amount represents the economic equivalent to an investment in the physical securities represented by the derivative contract.*

Forwards are contractual obligations that require the delivery of assets at a fixed price on a predetermined date. These contracts are "over-the-counter" (OTC) instruments, meaning they are not traded on an organized exchange. Currency forwards gains and losses are included in the net appreciation/(depreciation) in the fair value of investments total of the Statement of Changes in Plan Net Assets. As of June 30, 2012, the Systems had the following forward exposures, listed by counterparty (dollar amounts expressed in thousands):

| Broker | Notional Value | Base Gain/(Loss) | Base Exposure |
|---|---|---|---|
| HSBC Bank | $ 284,847 | $ 787 | 13.70% |
| Commonwealth Bank of Australia | 284,779 | 858 | 13.70% |
| Barclays Bank | 277,398 | 814 | 13.34% |
| Deutshe Bank | 275,744 | 803 | 13.26% |
| JP Morgan Chase | 275,682 | 818 | 13.26% |
| Royal Bank of Canada | 131,805 | (648) | 6.34% |
| Royal Bank of Scotland | 130,899 | (636) | 6.30% |
| Citibank NA | 126,757 | (639) | 6.10% |
| UBS | 122,736 | (623) | 5.90% |
| Credit Suisse | 122,735 | (627) | 5.90% |
| Brown Brothers Harriman | 45,675 | (2) | 2.20% |
| **Totals** | **$ 2,079,057** | **$ 905** | **100.00%** |

The Systems has entered into various swap agreements to manage risk exposure. Swaps are OTC agreements to exchange a series of cash flows according to specified terms. The underlying asset can be an interest rate, an exchange rate, a commodity price or any other index.

Total return swaps are primarily used to efficiently achieve a target asset allocation. Exposures to an asset class are typically gained by paying a reference rate such as LIBOR, plus or minus a spread, in exchange for the risk and returns of a desired market index. Similarly, exposures can be reduced by receiving a reference rate in exchange for the economic risks and returns of an index.

Counterparty risk, or default risk, is the risk that a party will not honor its contractual obligations. The Systems seeks to actively manage its counterparty risk by thorough analysis and evaluation of all potential counterparties by investment staff and the independent overlay manager. Risk is further minimized through diversification among counterparties with high credit ratings and collateralizing unrealized gains and losses. The Systems currently does not participate in a master netting agreement. Unrealized gains and losses are not netted across instrument types.

The table below reflects the counterparty credit ratings at June 30, 2012, for currency forwards and swap agreements (expressed in thousands):

| Quality Rating | Forwards | Swaps | Options | Total |
|---|---|---|---|---|
| Aaa | $ (636) | $ — | $ — | $ (636) |
| Aa1 | 210 | — | — | 210 |
| Aa3 | 1,785 | — | — | 1,785 |
| A1 | 814 | — | 27,477 | 28,291 |
| A2 | (627) | 21,975 | — | 21,348 |
| A3 | — | — | 21,152 | 21,152 |
| Baa2 | (639) | — | 3,943 | 3,304 |
| NR | (2) | — | — | (2) |
| Total subject to credit risk | $ 905 | $ 21,975 | $ 52,572 | $ 75,452 |

Swap market value (or notional value) is calculated based on the actual index value of the benchmark index multiplied by the number of index units. The index value is the level or price of the benchmark index. The index units were determined at commencement of the swap and are detailed in the term sheet. At June 30, 2012, the Systems held swaps as shown in the table below (amounts expressed in thousands):

| Counterparty | Total Return Swaps | SCRS Pays | SCRS Receives | Maturity Date | Current Notional | Gain (Loss) Since Trade |
|---|---|---|---|---|---|---|
| Societe Generale | DJ-UBS Commodities TR | 3 month T Bill plus 9 bps | DJ-UBS Commodities TR | 8/31/12 | $ 279,892 | $ (59,814) |
| Societe Generale | DJ-UBS Commodities TR | 3 month T Bill plus 10 bps | DJ-UBS Commodities TR | 2/28/13 | 142,698 | (13,247) |
| | **Total Swap Exposures** | | | | **$ 422,590** | **$ (73,061)** |

Options are exchange traded agreements between two parties for a future transaction on an underlying asset at a reference or strike price. The buyer of an option has the right, but not the obligation, to transact. The seller of an option has the obligation to transact if forced by the buyer. The price of an option is derived by taking the difference in the underlying asset and the strike price plus a premium for the remaining time until expiration. At June 30, 2012, the Systems held swaps as shown in the table below (amounts expressed in thousands):

| Option Stategy | Expiration | Index | Counterparty | Gain (Loss) Since Trade |
|---|---|---|---|---|
| BRAVE Position #1 | 11/29/2012 | MSCI Emerging Markets Index | Goldman Sachs | $ 8,979 |
| BRAVE Position #2 | 11/29/2012 | MSCI Emerging Markets Index | Goldman Sachs | 12,173 |
| BRAVE Position #3 | 11/30/2012 | MSCI Emerging Markets Index | Credit Suisse | 15,407 |
| BRAVE Position #4 | 11/30/2012 | MSCI Emerging Markets Index | Merrill Lynch | 3,943 |
| BRAVE Position #5 | 11/30/2012 | DJ US Real Estate Index | Credit Suisse | 12,070 |
| | **Total Options Value** | | | **$ 52,572** |

The Buffered Return Accelerated Value Equity (BRAVE) option position consists of three parts: a long call, a short call and a short put. By employing this strategy, the Systems gain immediate market exposure to the underlying asset class. These positions also offer sizeable downside protection in exchange for limiting the maximum upside return. These positions allow the Systems to have exposure to various markets at little or no underlying cost, offering a return stream that is based on the performance of an underlying index.

### Alternative Investments

The Alternatives category includes exposure to private equity, global tactical asset allocation, absolute return, opportunistic credit, real estate, derivatives and strategic partnerships. Private equity investments are normally structured as limited partnerships. In this structure, the Systems is one of several limited partners, while the investment manager serves as the general partner. Investing in limited partnerships legally obligates the Systems to invest the committed amount until the investment is fully funded or contractual investment period has expired. All other asset classes within the Alternatives category may be housed in a variety of legal structures. The Systems established several strategic partnerships to gain access to the best ideas of the investment manager, to receive favorable economics, and to efficiently take advantage of market opportunities. Investments within the strategic partnership accounts include allocations to private equity, opportunistic

credit, real estate, absolute return strategies and cash. The Systems' allocation to opportunistic credit is designed to take advantage of the dislocations that have occurred in the credit markets. The Systems' intent is to access superior risk-adjusted returns through a variety of different credit strategies.

### Investment Commitments

The Systems entered into contractual agreements with numerous alternative investment managers and is committed for future funding of private equity, real estate, and opportunistic credit limited partnerships. As of June 30, 2012, the Systems had committed to fund various limited partnerships in the amount of $3.482 billion (US dollars) and €278.000 million (Euros). The total unfunded commitment as of June 30, 2012, was $1.469 billion (US dollars) and €84.000 million (Euros). The total remaining commitment adjusted for cash flows as of September 21, 2012 is $1.402 billion (US dollars) and €81.000 million (Euros). In addition, although legal contractual agreements in place do not necessarily dictate authorized commitment amounts, various other alternative investment fundings will be deployed at the full discretion of the Retirement System Investment Commission through the use of the strategic partnership accounts. These underlying investments include hedge funds, private equity, real estate, opportunistic credit, short duration fixed income, commodities, and high yield fixed income.

### Securities Lending

Through a custodial agent, the Systems participate in a securities lending program whereby securities are loaned for the purpose of generating additional income. The Systems lends securities from its investment portfolios on a collateralized basis to third parties, primarily financial institutions. The market value of the required collateral must initially meet or exceed 102 percent of the market value of the securities loaned, providing a margin against a decline in the market value of the collateral, and requires additional collateral if the collateral value falls below 100 percent.

There are no restrictions on the amount of securities that may be loaned. The types of securities available for loan during the year ended June 30, 2012, included U.S. Government securities, U.S. Government agencies, corporate bonds and equities. The contractual agreement with the Systems' custodial bank provides indemnification in the event the borrower fails to return the securities lent or fails to pay the Systems income distribution by the securities' issuers while the securities are on loan. Cash and U.S. Government securities were received as collateral for these loans. The Systems cannot pledge or sell collateral securities without a borrower default. The Systems invests cash collateral received; accordingly, investments made with cash collateral appear as an asset. A corresponding liability is recorded as the Systems must return the cash collateral to the borrower upon the expiration of the loan.

At June 30, 2012, the fair value of securities on loan was $270.836 million. The fair value of the invested cash collateral was $184.025 million. Securities lending obligations at June 30, 2012, were $275.896 million with the unrealized loss in invested cash collateral of $91.871 million reported as investment income and net appreciation in investments in the Statement of Changes in Plan Net Assets. This unrealized loss is due to certain Lehman bonds held by the securities lending program. During the fiscal year, the Systems received a $7.800 million settlement distribution in relation to a Lehman creditor-payment plan approved by the U.S. Bankruptcy Court. This distribution was applied to the amortized costs of the Lehman bonds. The custodial bank's Securities Lending group sold approximately $44.000 million of these bonds with proceeds of $10.700 million which resulted in a realized loss of $30.770 million. This loss is being held in the securities lending collateral pool as an undistributed loss. Subsequent to June 30, 2012, the custodian banks' Securities Lending group sold the remaining Lehman bonds. The Retirement System Investment Commission continues to evaluate the securities lending program in order to minimize risk, enhance performance and ensure a cost effective fee structure is in place.

With regard to custodial credit risk, the Systems' cash collateral invested is held by the counterparty and is uninsured. All securities loaned can be terminated on demand by either the Systems or the borrower. At year end the average number of days the loans were outstanding was three days. Except as explained in the preceding paragraph, at June 30, 2012, there had been no losses resulting from borrower defaults and the Systems had no credit risk exposure to borrowers because the amounts the Systems owed the borrowers exceeded the amounts the borrowers owed the Systems.

The following table presents the fair value (expressed in thousands) of the underlying securities and the total collateral received for securities on loan at June 30, 2012:

| | SCRS | PORS | GARS | JSRS | NGPS | TOTALS |
|---|---|---|---|---|---|---|
| **Securities lent for cash collateral:** | | | | | | |
| U.S. Government securities | $ 123,398 | $ 18,367 | $ 170 | $ 692 | $ 93 | $ 142,720 |
| Corporate bonds | 42,884 | 6,383 | 59 | 241 | 32 | 49,599 |
| Common Stock | 67,887 | 10,105 | 93 | 381 | 51 | 78,517 |
| **Total securities lent for cash collateral** | **$ 234,169** | **$ 34,855** | **$ 322** | **$ 1,314** | **$ 176** | **$ 270,836** |
| **Securities lent for non-cash collateral:** | | | | | | |
| Common Stock | $ 10,232 | $ 1,523 | $ 14 | $ 57 | $ 8 | $ 11,834 |
| | **$ 10,232** | **$ 1,523** | **$ 14** | **$ 57** | **$ 8** | **$ 11,834** |
| **Cash collateral invested as follows:** | | | | | | |
| Repurchase agreements | $ 142,452 | $ 21,204 | $ 196 | $ 798 | $ 107 | $ 164,757 |
| Floating Rate Notes | 16,660 | 2,479 | 23 | 94 | 12 | 19,268 |
| **Total for cash collateral invested** | **$ 159,112** | **$ 23,683** | **$ 219** | **$ 892** | **$ 119** | **$ 184,025** |
| **Securities received as collateral:** | | | | | | |
| U.S. Government securities | $ 10,399 | $ 1,548 | $ 14 | $ 58 | $ 8 | $ 12,027 |
| | **$ 10,399** | **$ 1,548** | **$ 14** | **$ 58** | **$ 8** | **$ 12,027** |

### f. Other Post-Employment Benefit Trust Funds

The State Treasurer is the custodian and investment manager of all deposits and investments of the South Carolina Retiree Health Insurance Trust Fund and the Long-term Disability Insurance Trust Fund (the Trusts).

#### Custodial Credit Risk

*Deposits*

Custodial credit risk for deposits is the risk that in the event of a depository financial institution's failure, the Trusts' deposits may not be recovered. As prescribed by law, the State Treasurer is the custodian of all deposits and is responsible for securing all deposits held by banks or savings and loan associations. These deposits must be secured by deposit insurance, surety bonds, collateral securities, or letters of credit to protect the State against loss in the event of insolvency or liquidation of the institution, or for any other cause. As of June 30, 2012, the Trusts' had no cash on deposit with banks. All cash reported was held in the cash management pool by the State Treasurer's Office.

*Investments*

Custodial credit risk for investments is the risk that in the event of a failure of the counterparty to a transaction, the State will not be able to recover the value of investments or collateral securities that are in possession of an outside party. All of the State Treasurer's investments are fully insured or collateralized.

In accordance with State Law, the Trusts may invest in a variety of instruments including obligations of the United States and its agencies and securities fully guaranteed by the United States, certain corporate obligations, certain shares of Federal savings and loan associations and State chartered savings and loan associations, and collateralized repurchase agreements. All investments are required to be insured or registered, or held by the State or its agent in the name of the State Treasurer, as custodian.

With respect to investments in the State internal cash management pool, all of the State Treasurer's investments are insured or registered or are investments for which the securities are held by the State or its agents in the State's name.

#### Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the State. The State Treasurer's credit risk policy mitigates potential for loss of principal by purchasing only high investment grade fixed-income securities. In the event that the rating of a security falls below investment grade, that security may continue to be held contingent upon an evaluation of the longer term investment merits of the security. As of June 30, 2012, the Trusts' debt investments were rated by Standard & Poor's as follows (expressed in thousands):

| Investment Type and Fair Value | AAA | AA | A / A1 | BBB |
|---|---|---|---|---|
| U.S. agencies | $ — | $ 107,129 | $ — | $ — |
| Mortgage backed obligations | — | 17,478 | — | — |
| Corporate bonds | 5,015 | 9,224 | 105,123 | 194,568 |
| Municipal bonds | — | 2,177 | — | — |
| Repurchase agreements | — | — | 53,075 | — |
| Commercial paper | — | — | 95,328 | — |
| **Totals** | **$ 5,015** | **$ 136,008** | **$ 253,526** | **$ 194,568** |

### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The State Treasurer's policy does not specifically address interest rate risk. Its objectives for preservation of capital and maintenance of adequate liquidity focus the management of interest rate sensitivity on investing in securities with a range of maturities from one day to thirty years. At June 30, 2012, the maturities of the securities that will mature were limited according to the following segmented time distribution (expressed in thousands):

| | | Investment Maturities (in years) | | | |
|---|---|---|---|---|---|
| **Investment Type** | **Fair Value** | **Less than 1** | **1 - 5** | **6 - 10** | **More than 10** |
| U.S. Agencies | $ 107,129 | $ — | $ 2,853 | $ 19,653 | $ 84,623 |
| Collateralized mortgage obligations | 17,478 | — | — | 814 | 16,664 |
| Corporate bonds | 313,930 | 46,134 | 99,775 | 161,216 | 6,805 |
| Municipal bonds | 2,177 | — | 2,177 | — | — |
| Repurchase agreements | 53,075 | 53,075 | — | — | — |
| Commercial paper | 95,328 | 95,328 | — | — | — |
| **Totals** | **$ 589,117** | **$ 194,537** | **$ 104,805** | **$ 181,683** | **$ 108,092** |

### Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investments in a single issuer. The State's policy for reducing the risk is to diversify and limit exposure to any single issuer to no more than 5%, except for United States Treasury and agency obligations.

### Securities Lending

The Trusts participate in the Securities Lending Program as described in subsection c. The following table presents the fair value (expressed in thousands) of the underlying securities and the total collateral received for securities on loan at June 30, 2012:

| | **Amount** |
|---|---|
| **Securities lent for cash collateral:** | |
| Corporate bonds | $ 11,593 |
| **Total for cash collateral** | **$ 11,593** |
| **Cash collateral invested:** | |
| Repurchase agreements | $ 302 |
| Asset backed securities | 1,939 |
| Floating rate notes | 1,291 |
| **Total collateral invested** | **$ 3,532** |

## NOTE 5: RECEIVABLES

Receivable balances are disaggregated by type according to their liquidity characteristics and are presented separately in the financial statements, net of applicable allowances. Allowances for uncollectible receivables (expressed in thousands) at June 30, 2012, for the primary government were as follows:

| | Governmental Activities | | | | | |
|---|---|---|---|---|---|---|
| | Governmental Funds | | | | | |
| Allowances for Uncollectibles | General | Departmental Program Services | Department of Transportation Special Revenue | Nonmajor Governmental Funds | Internal Service Funds | Total Governmental Activities |
| Income taxes receivable | $ 314,145 | $ — | $ — | $ — | $ — | $ 314,145 |
| Sales and other taxes receivable | 90,190 | 7 | — | 14,612 | — | 104,809 |
| Patient accounts receivable | 68,225 | — | — | — | — | 68,225 |
| Other receivables | 13,533 | 28,399 | 941 | — | 161 | 43,034 |
| **Total allowances for uncollectibles** | **$ 486,093** | **$ 28,406** | **$ 941** | **$ 14,612** | **$ 161** | **$ 530,213** |

| | Business-type Activities (Enterprise Funds) | | | | | | |
|---|---|---|---|---|---|---|---|
| Allowances for Uncollectibles | Higher Education | Unemployment Compensation Benefits | Housing Authority | Medical University Hospital Authority | Education Assistance Authority | Nonmajor Enterprise Funds | Total Business-type Activities |
| Contributions receivable | $ 1,214 | $ — | $ — | $ — | $ — | $ 47 | $ 1,261 |
| Student accounts receivable | 24,108 | — | — | — | — | — | 24,108 |
| Patient accounts receivable | — | — | — | 53,400 | — | 92,373 | 145,773 |
| Loans and notes receivable | — | — | — | — | 12 | — | 12 |
| Assessments receivable | — | 9,411 | — | — | — | — | 9,411 |
| Other receivables | 2,499 | 14,220 | 439 | — | — | 19 | 17,177 |
| Loans and notes receivable—restricted | 25 | — | 5,640 | — | — | 289 | 5,954 |
| **Total allowances for uncollectibles** | **$ 27,846** | **$ 23,631** | **$ 6,079** | **$ 53,400** | **$ 12** | **$ 92,728** | **$ 203,696** |

The enterprise fund financial statements separately present long-term receivables (net receivable balances not expected to be collected within one year). Net receivables not expected to be collected within one year in governmental and internal service funds (expressed in thousands) at June 30, 2012, were as follows:

| | Governmental Activities | | | | | | |
|---|---|---|---|---|---|---|---|
| | Governmental Funds | | | | | | |
| Net Long-term Receivables | General | Departmental Program Services | Local Government Infrastructure | Department of Transportation Special Revenue | Nonmajor Governmental Funds | Internal Service Funds | Total Governmental Activities |
| Accounts receivable | $ 23,618 | $ 18,980 | $ 5,797 | $ — | $ 1 | $ 1,271 | $ 49,667 |
| Contributions | 629 | — | — | — | — | — | 629 |
| Income taxes receivable | 3,985 | — | — | — | — | — | 3,985 |
| Sales and other taxes receivable | 45,535 | — | — | — | 509 | — | 46,044 |
| Patient accounts receivable | 649 | — | — | — | — | — | 649 |
| Loans and notes receivable | 36,380 | 459 | 428,971 | 3,154 | 9,396 | — | 478,360 |
| Accounts receivable—restricted | — | — | 284,917 | — | — | — | 284,917 |
| **Total long-term receivables, net** | **$ 110,796** | **$ 19,439** | **$ 719,685** | **$ 3,154** | **$ 9,906** | **$ 1,271** | **$ 864,251** |

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. The components of deferred revenue and unearned revenue in the governmental funds (expressed in thousands) at June 30, 2012, were as follows:

| | Unavailable | Unearned | Total Governmental Funds |
|---|---|---|---|
| Taxes | $ 1,125 | $ 22,210 | $ 23,335 |
| Federal grants | 20,764 | 105,405 | 126,169 |
| Contributions | 281,752 | 123,460 | 405,212 |
| Departmental services | 15,333 | 20,915 | 36,248 |
| **Total deferred revenues** | $ 318,974 | 271,990 | $ 590,964 |
| Internal service funds | | 161,459 | |
| **Total governmental activities** | | $ 433,449 | |

## NOTE 6: DETAILS OF RESTRICTED ASSETS

The purposes and amounts of the State's restricted assets (including the major discretely presented component units) at June 30, 2012 (expressed in thousands) were as follows:

| Asset/Restricted For | Governmental Activities | Business-type Activities | Major Component Units |
|---|---|---|---|
| **Current:** | | | |
| **Cash and cash equivalents** | | | |
| Debt service | $ 92,912 | $ 122,155 | $ 111,183 |
| Capital projects | — | 407,408 | — |
| Student loan programs | — | 1,397 | — |
| Donor/sponsor specified | — | 60,093 | — |
| Endowments | — | — | 27,276 |
| Second Injury Fund claims | — | 40,888 | — |
| Other | — | 46,031 | 26,955 |
| **Total cash and cash equivalents** | **$ 92,912** | **$ 677,972** | **$ 165,414** |
| **Investments** | | | |
| Debt service | $ — | $ 88,527 | $ 132,890 |
| Donor/sponsor specified | — | 8,379 | — |
| Endowments | — | 5 | — |
| Other | — | — | 38,562 |
| **Total investments** | **$ —** | **$ 96,911** | **$ 171,452** |
| **Loans receivable** | | | |
| Debt service | $ — | $ 18,764 | $ — |
| Student loan programs | — | 1,648 | — |
| Other | — | 2,350 | — |
| **Total loans receivable** | **$ —** | **$ 22,762** | **$ —** |
| **Other** | | | |
| Debt service | $ 72,434 | $ 6,714 | $ — |
| Donor/sponsor specified | — | 4,433 | — |
| Second Injury Fund claims | — | 198 | — |
| Other | — | 314 | — |
| **Total other** | **$ 72,434** | **$ 11,659** | **$ —** |

| Asset/Restricted For | Governmental Activities | Business-type Activities | Major Component Units |
|---|---|---|---|
| **Long-term:** | | | |
| **Cash and cash equivalents** | | | |
| Debt service | $ 671,374 | $ 29,317 | $ 3,681 |
| Capital projects | — | 108,020 | 63,961 |
| Student loan programs | — | 13,133 | — |
| Endowments | — | 99,254 | — |
| Other | 10,564 | 3,502 | 27,687 |
| **Total cash and cash equivalents** | **$ 681,938** | **$ 253,226** | **$ 95,329** |
| **Investments** | | | |
| Debt service | $ — | $ 209,172 | $ 1,325 |
| Capital projects | — | — | 277,181 |
| Student loan programs | — | 1,037 | — |
| Endowments | — | 56,945 | — |
| Other | — | 108 | 114,018 |
| **Total investments** | **$ —** | **$ 267,262** | **$ 392,524** |
| **Receivables** | | | |
| Debt service | $ 284,917 | $ — | $ — |
| **Total receivables** | **$ 284,917** | **$ —** | **$ —** |
| **Loans receivable** | | | |
| Debt service | $ — | $ 618,276 | $ — |
| Student loan programs | — | 47,926 | — |
| Other | — | 66,863 | — |
| **Total loans receivable** | **$ —** | **$ 733,065** | **$ —** |
| **Other** | | | |
| Debt service | $ 3,809 | $ — | $ — |
| Donor/sponsor specified | — | 220 | — |
| Endowments | — | 76,597 | — |
| **Total other** | **$ 3,809** | **$ 76,817** | **$ —** |

## NOTE 7: CAPITAL ASSETS

Capital asset activity (expressed in thousands) for the fiscal year ended June 30, 2012, for the primary government was as follows:

| | Beginning Balances July 1, 2011 Restated | Increases | Decreases | Ending Balances June 30, 2012 |
|---|---|---|---|---|
| **Governmental activities:** | | | | |
| *Capital assets not being depreciated:* | | | | |
| Land and improvements | $ 1,818,443 | $ 25,047 | $ (1,877) | $ 1,841,613 |
| Construction in progress | 2,896,402 | 349,063 | (926,707) | 2,318,758 |
| Works of art and historical treasures | 3,976 | 5 | (2) | 3,979 |
| Intangibles | 303 | 86 | (169) | 220 |
| *Total capital assets not being depreciated* | 4,719,124 | 374,201 | (928,755) | 4,164,570 |
| *Capital assets being depreciated:* | | | | |
| Land improvements | 117,382 | 1,386 | (408) | 118,360 |
| Infrastructure (road and bridge network) | 11,260,749 | 903,157 | (2,658) | 12,161,248 |
| Buildings and improvements | 1,974,203 | 24,004 | (7,892) | 1,990,315 |
| Vehicles | 609,739 | 31,746 | (12,445) | 629,040 |
| Machinery and equipment | 482,244 | 28,680 | (25,322) | 485,602 |
| Works of art and historical treasures | 1,500 | — | — | 1,500 |
| Intangibles | 132,140 | 2,648 | (106) | 134,682 |
| Total capital assets being depreciated | 14,577,957 | 991,621 | (48,831) | 15,520,747 |
| Less accumulated depreciation for: | | | | |
| Land improvements | (46,096) | (3,034) | 27 | (49,103) |
| Infrastructure (road and bridge network) | (2,805,292) | (163,641) | 2,566 | (2,966,367) |
| Buildings and improvements | (765,363) | (55,909) | 3,515 | (817,757) |
| Vehicles | (520,542) | (39,796) | 12,140 | (548,198) |
| Machinery and equipment | (369,328) | (29,527) | 18,716 | (380,139) |
| Works of art and historical treasures | (182) | (59) | — | (241) |
| Intangibles | (67,167) | (9,209) | 58 | (76,318) |
| Total accumulated depreciation | (4,573,970) | (301,175) | 37,022 | (4,838,123) |
| *Total capital assets being depreciated, net* | 10,003,987 | 690,446 | (11,809) | 10,682,624 |
| **Capital assets for governmental activities, net** | **$ 14,723,111** | **$ 1,064,647** | **$ (940,564)** | **$ 14,847,194** |

As disclosed in Note 2, the infrastructure assets and related accumulated depreciation beginning balances were restated.

| | Beginning Balances July 1, 2011 | Increases | Decreases | Ending Balances June 30, 2012 |
|---|---|---|---|---|
| **Business-type activities:** | | | | |
| *Capital assets not being depreciated:* | | | | |
| Land and improvements | $ 294,864 | $ 14,946 | $ (582) | $ 309,228 |
| Construction in progress | 365,557 | 330,744 | (337,321) | 358,980 |
| Works of art and historical treasures | 20,111 | 445 | — | 20,556 |
| *Total capital assets not being depreciated* | 680,532 | 346,135 | (337,903) | 688,764 |
| *Capital assets being depreciated:* | | | | |
| Land improvements | 189,967 | 24,467 | (290) | 214,144 |
| Buildings and improvements | 5,268,939 | 333,435 | (2,205) | 5,600,169 |
| Vehicles | 49,199 | 4,467 | (1,470) | 52,196 |
| Machinery and equipment | 997,877 | 76,691 | (33,157) | 1,041,411 |
| Works of art and historical treasures | 26,071 | — | — | 26,071 |
| Intangibles | 28,048 | 5,896 | (13) | 33,931 |
| Total capital assets being depreciated | 6,560,101 | 444,956 | (37,135) | 6,967,922 |
| Less accumulated depreciation for: | | | | |
| Land improvements | (77,455) | (8,676) | 12 | (86,119) |
| Buildings and improvements | (1,906,283) | (166,644) | 1,475 | (2,071,452) |
| Vehicles | (32,805) | (2,821) | 1,454 | (34,172) |
| Machinery and equipment | (667,129) | (82,191) | 26,642 | (722,678) |
| Works of art and historical treasures | (7,842) | (853) | — | (8,695) |
| Intangibles | (18,625) | (3,880) | 4 | (22,501) |
| Total accumulated depreciation | (2,710,139) | (265,065) | 29,587 | (2,945,617) |
| *Total capital assets being depreciated, net* | 3,849,962 | 179,891 | (7,548) | 4,022,305 |
| **Capital assets for business-type activities, net** | **$ 4,530,494** | **$ 526,026** | **$ (345,451)** | **$ 4,711,069** |

Capital assets for the State's fiduciary funds were comprised of land totaling $582 thousand and a building totaling $4.749 million with accumulated depreciation of $2.347 million. Depreciation expense on the building for fiscal year 2011-2012 was $118 thousand. There were no additions or dispositions of capital assets during the year.

Capital asset activity (expressed in thousands) for the State's major discretely presented component units was as follows:

| | Beginning Balances January 1, 2011 | Increases | Decreases | Ending Balances December 31, 2011 |
|---|---|---|---|---|
| **Public Service Authority:** | | | | |
| *Capital assets not being depreciated:* | | | | |
| Land and improvements | $ 110,473 | $ 7,064 | $ (6) | $ 117,531 |
| Construction in progress | 938,254 | 414,407 | (121,890) | 1,230,771 |
| *Total capital assets not being depreciated* | 1,048,727 | 421,471 | (121,896) | 1,348,302 |
| *Capital assets being depreciated:* | | | | |
| Buildings and improvements (utility plant) | 6,412,891 | 105,328 | (7,321) | 6,510,898 |
| Vehicles | 46,215 | — | (187) | 46,028 |
| Machinery and equipment | 25,931 | — | (66) | 25,865 |
| Intangibles | 62,699 | 5,539 | — | 68,238 |
| Total capital assets being depreciated | 6,547,736 | 110,867 | (7,574) | 6,651,029 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements (utility plant) | (2,639,612) | (176,335) | 848 | (2,815,099) |
| Vehicles | (23,286) | (3,110) | 580 | (25,816) |
| Machinery and equipment | (12,485) | (1,627) | 63 | (14,049) |
| Intangibles | (47,652) | (3,966) | — | (51,618) |
| Total accumulated depreciation | (2,723,035) | (185,038) | 1,491 | (2,906,582) |
| *Total capital assets being depreciated, net* | 3,824,701 | (74,171) | (6,083) | 3,744,447 |
| **Public Service Authority, net** | **$ 4,873,428** | **$ 347,300** | **$ (127,979)** | **$ 5,092,749** |

| | Beginning Balances January 1, 2011 Restated | Increases | Decreases | Ending Balances December 31, 2011 |
|---|---|---|---|---|
| **Connector 2000 Association:** | | | | |
| *Capital assets being depreciated:* | | | | |
| Machinery and equipment | $ 902 | $ 291 | $ (53) | $ 1,140 |
| Total capital assets being depreciated | 902 | 291 | (53) | 1,140 |
| Less accumulated depreciation for: | | | | |
| Machinery and equipment | (656) | (91) | 53 | (694) |
| Total accumulated depreciation | (656) | (91) | 53 | (694) |
| *Total capital assets being depreciated, net* | 246 | 200 | — | 446 |
| **Connector 2000 Association, net** | **$ 246** | **$ 200** | **$ —** | **$ 446** |

As disclosed in Note 2, the infrastructure assets (toll road) and related accumulated depreciation beginning balances were restated.

| | Beginning Balances July 1, 2011 | Increases | Decreases | Ending Balances June 30, 2012 |
|---|---|---|---|---|
| **State Ports Authority:** | | | | |
| *Capital assets not being depreciated:* | | | | |
| Land and improvements | $ 199,630 | $ — | $ (2,666) | $ 196,964 |
| Construction in progress | 141,907 | 53,948 | (38,639) | 157,216 |
| Intangibles | 2,190 | — | — | 2,190 |
| *Total capital assets not being depreciated* | 343,727 | 53,948 | (41,305) | 356,370 |
| *Capital assets being depreciated:* | | | | |
| Land improvements | 238,086 | 26,915 | — | 265,001 |
| Buildings and improvements | 324,356 | 2,939 | (118) | 327,177 |
| Machinery and equipment | 149,672 | 8,082 | (549) | 157,205 |
| Intangibles | 876 | — | — | 876 |
| Total capital assets being depreciated | 712,990 | 37,936 | (667) | 750,259 |
| Less accumulated depreciation for: | | | | |
| Land improvements | (142,988) | (10,998) | — | (153,986) |
| Buildings and improvements | (194,819) | (11,354) | 119 | (206,054) |
| Machinery and equipment | (100,571) | (8,615) | 547 | (108,639) |
| Intangibles | (543) | (35) | — | (578) |
| Total accumulated depreciation | (438,921) | (31,002) | 666 | (469,257) |
| *Total capital assets being depreciated, net* | 274,069 | 6,934 | (1) | 281,002 |
| **State Ports Authority, net** | **$ 617,796** | **$ 60,882** | **$ (41,306)** | **$ 637,372** |

| | Beginning Balances July 1, 2011 | Increases | Decreases | Ending Balances June 30, 2012 |
|---|---|---|---|---|
| **Lottery Commission:** | | | | |
| *Capital assets being depreciated:* | | | | |
| Buildings and improvements | $ 1,316 | $ — | $ — | $ 1,316 |
| Vehicles | 48 | — | — | 48 |
| Machinery and equipment | 2,637 | 184 | — | 2,821 |
| Total capital assets being depreciated | 4,001 | 184 | — | 4,185 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (1,160) | (108) | — | (1,268) |
| Vehicles | (48) | — | — | (48) |
| Machinery and equipment | (2,253) | (154) | — | (2,407) |
| Total accumulated depreciation | (3,461) | (262) | — | (3,723) |
| *Total capital assets being depreciated, net* | 540 | (78) | — | 462 |
| **Lottery Commission, net** | **$ 540** | **$ (78)** | **$ —** | **$ 462** |

During the fiscal year ended June 30, 2012, depreciation expense was charged to functions of the primary government and its major discretely presented component units (expressed in thousands):

| | Governmental Funds | Internal Service Funds | Total Governmental Activities |
|---|---|---|---|
| General government | $ 24,235 | $ 8,999 | $ 33,234 |
| Education | 26,350 | — | 26,350 |
| Health and environment | 12,178 | — | 12,178 |
| Social services | 704 | — | 704 |
| Administration of justice | 25,294 | 296 | 25,590 |
| Resources and economic development | 24,910 | — | 24,910 |
| Transportation | 178,209 | — | 178,209 |
| **Total depreciation expense, governmental activities** | **$ 291,880** | **$ 9,295** | **$ 301,175** |

| | Business-type Activities |
|---|---|
| Higher Education | $ 202,350 |
| Housing Authority | 259 |
| Medical University Hospital Authority | 56,218 |
| Education Assistance Authority | 64 |
| Other | 6,174 |
| **Total depreciation expense, business-type activities** | **$ 265,065** |

Included in the $202.350 million for higher education and the $6.174 million for other business-type activities is depreciation expense of $31 thousand and $1.055 million, respectively, that is reported in nonoperating revenues (expenses) in the Statement of Revenues, Expenses, and Changes in Net Assets – Proprietary Funds.

| | Major Component Units |
|---|---|
| Public Service Authority | $ 185,038 |
| Connector 2000 Association, Inc. | 91 |
| State Ports Authority | 31,002 |
| Lottery Commission | 262 |

At June 30, 2012, the primary government had outstanding construction commitments totaling $731.944 million for capital projects in progress. In addition, outstanding construction commitments at that date totaled $85.670 million for significant permanent improvement projects that will not increase State assets. Projects that will not be capitalized as State assets upon completion include projects for replacements, repairs, and renovations to existing facilities. In addition, the primary government had outstanding commitments totaling $3.475 million at June 30, 2012, related to information technology projects.

Outstanding construction commitments for major discretely presented component units were $3.972 billion for the Public Service Authority at December 31, 2011 and $63.525 million for the State Ports Authority at June 30, 2012.

The total interest expense incurred by the State's enterprise funds during the current fiscal year was $136.078 million, of which $9.311 million was included as part of the cost of capital assets under construction, net of interest earnings. The State Ports Authority, a major discretely presented component unit, incurred total interest costs of $9.750 million during its fiscal year ended June 30, 2012, of which $8.299 million was included as part of the cost of capital assets under construction.

## NOTE 8: RETIREMENT PLANS

### a. Plan Descriptions

The South Carolina Retirement Systems (the Systems), a division of the State Budget and Control Board, administers five defined benefit retirement plans: the South Carolina Retirement System (SCRS), the South Carolina Police Officers' Retirement System (PORS), the Retirement System for Members of the General Assembly of the State of South Carolina (GARS), the Retirement System for Judges and Solicitors of the State of South Carolina (JSRS), and the National Guard Retirement System (NGPS). The Systems issues a publicly available Comprehensive Annual Financial Report that includes required supplementary information for all five plans. The report may be obtained by writing to:

South Carolina Retirement Systems
PO Box 11960
Columbia, South Carolina 29211-1960
www.retirement.sc.gov

SCRS, established by Section 9-1-20 of the South Carolina Code of Laws, is a cost-sharing multiple-employer defined benefit pension plan that benefits employees of public schools, the State, and its political subdivisions. Membership is required as a condition of employment, unless exempted by State law. Both employers and employees must contribute. Benefits vest after five years of service. Vested members, who retire at age sixty-five or with twenty-eight years of service at any age, receive an annual benefit, payable monthly, for life. The benefit is based on length of service and average final compensation, an annualized average of the employee's highest twelve consecutive quarters' compensation. The annual benefit amount is 1.82% of average final compensation times years of service. Reduced benefits are payable at

age 55 with 25 years of service credit. A member is eligible to receive a reduced deferred annuity at age 60 with 5 years of earned service.

PORS, established by Section 9-11-20 of the South Carolina Code of Laws, is a cost-sharing multiple-employer defined benefit pension plan that benefits police officers and fire fighters employed by the State or its political subdivisions. Membership is required as a condition of employment, unless exempted by State law. Both employers and employees must contribute. Benefits vest after five years of service. A monthly pension is payable at age fifty-five for members who retire with five years earned service or with 25 years of service regardless of age. The benefit is based on length of service and average final compensation, an annualized average of the employee's highest twelve consecutive quarters' compensation. The annual benefit amount is 2.14% of average final compensation times years of service.

GARS, established by Section 9-9-20 of the South Carolina Code of Laws, is a single-employer defined benefit pension plan that benefits members of the South Carolina General Assembly. Membership is required as a condition of taking office as a member of the General Assembly, unless exempted by State law. Both the members of the General Assembly and the State must contribute. Benefits vest after eight years of service. Vested members, who retire at age sixty or at any age with thirty years of service, receive an annual benefit, payable monthly, for life. In addition, a member at age seventy or with thirty years of service is eligible to retire and draw an annuity while continuing to serve in the General Assembly. The annual benefit amount is 4.82% of earnable compensation times years of service. Earnable compensation is defined as forty days' pay at the rate currently paid to members of the General Assembly plus $12 thousand.

JSRS, established by Section 9-8-20 of the South Carolina Code of Laws, is a single-employer defined benefit pension plan that benefits the judges, solicitors, and circuit public defenders of the State. Membership is required as a condition of taking office, unless exempted by State law. Both judges and the State must contribute. Benefits vest after ten years of service in a position as a judge and eight years in a position as a solicitor or circuit public defender. Members may retire at age seventy with fifteen years of service, at age sixty-five with twenty years of service, at age sixty-five with four years in a JSRS position and twenty-five years other service with the State, twenty-five years of service regardless of age for a judge or twenty-four years of service for a solicitor or circuit public defender regardless of age. Members are allowed to retire and draw an annuity while continuing to serve. Members receive a retirement benefit equal to 71.3% of the current active salary of the position occupied at retirement.

The National Guard Retirement System, established by Section 9-10-30 of the South Carolina Code of Laws, is a single employer defined benefit pension plan that provides benefits to National Guard members who served in South Carolina. National Guard members are considered to be federal government employees. The federal government pays Guard members' drill pay and summer camp pay. In accordance with State law, the State's General Fund pays Guard members' salaries only if the Governor activates the National Guard for service to the State. The pension benefit that the State provides is intended only to supplement the retirement benefit that Guard members receive from the federal government. Members who retire at age sixty with twenty years of military service, including at least fifteen years of South Carolina National Guard duty, ten of which immediately precede retirement, and who have received an honorable discharge, are entitled to monthly pension benefits. The pension amount is equal to $50 per month for twenty years of creditable service with an additional $5 per month for each additional year of service, provided that the total pension shall not exceed $100 per month.

Information regarding the number of participating employers and active members as of June 30, 2012, is as follows (dollars expressed in thousands):

| | SCRS | PORS | GARS | JSRS | NGPS |
|---|---|---|---|---|---|
| **State and school districts** | | | | | |
| Number of employers | 227 | 112 | 2 | 3 | 1 |
| Annual covered payroll | $ 5,400,748 | $ 353,523 | $ 3,162 | $ 16,422 | N/A [a] |
| Average number of contributing members | 132,699 | 9,496 | 170 | 144 | N/A [b] |
| **Other participating employers** | | | | | |
| Number of employers | 579 | 327 | — | — | — |
| Annual covered payroll | $ 1,981,636 | $ 692,950 | $ — | $ — | $ — |
| Average number of contributing members | 53,118 | 16,688 | — | — | — |

[a] Annual covered payroll is not applicable for NGPS because benefits are based on years of service.

[b] Members do not contribute; average number of members is 12,097.

The plans provide retirement, death, and disability benefits to State employees; public school employees; and employees of counties, municipalities, and certain other State political subdivisions. The NGPS provides retirement benefits to members that served in the South Carolina National Guard. Each plan is independent. Assets of each plan may be used only to benefit participants of that plan.

### b. Summary of Significant Accounting Policies—Basis of Accounting and Valuation of Investments

The financial statements of the previously-described plans are prepared using the accrual basis of accounting. Employee contributions are recognized in the period in which the contributions are due. Employer contributions to each plan are recognized when due and the employer has made a formal commitment to provide the contributions. Retirement benefits and refunded expenses are recognized when due and payable in accordance with the terms of each plan.

Note 1f specifies the method used to value pension trust fund investments.

### c. Funding Policies

Article X, Section 16 of the South Carolina Constitution requires that all State-operated retirement plans be funded on a sound actuarial basis. Title 9 of the South Carolina Code of Laws prescribes requirements relating to membership, benefits, and employee/employer contributions for each plan. The following paragraphs summarize those requirements.

By law, employee contribution requirements for the fiscal year ended June 30, 2012, were as follows:

| Plan | Rate |
|---|---|
| SCRS | 6.5% of earnable compensation |
| PORS | 6.5% of earnable compensation |
| GARS | 10.0% of earnable compensation |
| JSRS | 10.0% of earnable compensation |
| NGPS | Non-contributory |

Actuarially determined employer contribution rates, expressed as percentages of compensation, for the fiscal year ended June 30, 2012, were as follows:

| Plan | Rate |
|---|---|
| SCRS | 9.39% |
| PORS | 11.53% |
| GARS | 76.06% |
| JSRS | 45.09% |

The State appropriated $3.937 million to fund the NGPS actuarially determined employer contribution for the fiscal year ended June 30, 2012.

Under certain conditions, new employers entering the plans are allowed up to ten years to remit matching employer contributions resulting from their employees' purchase of prior service credits. Interest is assessed annually on the unpaid balance. There were no amounts outstanding at June 30, 2012 under this type of agreement.

### d. Annual Pension Cost

Annual pension cost (dollars expressed in thousands) and related actuarial data for the State's single-employer defined benefit pension plans were as follows:

| | GARS | JSRS | NGPS |
|---|---|---|---|
| Annual pension cost | $ 2,532 | $ 8,414 | $ 4,352 |
| Employer contributions made | $ 2,532 | $ 8,414 | $ 3,937 |
| Actuarial valuation date | July 1, 2011 | July 1, 2011 | July 1, 2011 |
| Actuarial cost method | Entry age | Entry age | Entry age |
| Amortization method | Level dollar, closed | Level percent, open | Level dollar, open |
| Remaining amortization period | 16 years | 30 years | 21 years |
| Asset valuation method | 5-year smoothed market | 5-year smoothed market | 5-year smoothed market |
| Actuarial assumptions: | | | |
| Investment rate of return | 7.50% | 7.50% | 7.50% |
| Projected salary increases | None | 3.00% | None |
| Assumed inflation rate | 2.75% | 2.75% | 2.75% |
| Assumed cost-of-living adjustments | None | 3.00% | None |

The following represents the components of the net pension obligation (NPO) for the NGPS, at June 30, 2012 (expressed in thousands):

| | NGPS |
|---|---|
| Actuarially required contribution (ARC) | $ 4,539 |
| Interest on the NPO | 689 |
| Adjustment to the ARC | (876) |
| Annual pension cost | 4,352 |
| Contributions made | (3,937) |
| Increase in NPO | 415 |
| NPO beginning of year | 9,192 |
| **NPO end of year** | **$ 9,607** |

### e. Trend Information

Trend information indicates the progress made in accumulating sufficient assets to pay benefits when due.

For the cost-sharing multiple-employer defined benefit pension plans in which the State participates, the State's required contributions in dollars (expressed in thousands) and the percentages of those amounts contributed for the three latest available years were as follows. Also see Note 8f for funding status and progress.

| | Fiscal Year Ended | | | | | |
|---|---|---|---|---|---|---|
| | June 30, 2012 | | June 30, 2011 | | June 30, 2010 | |
| | Required | % Contributed | Required | % Contributed | Required | % Contributed |
| SCRS–State: | | | | | | |
| Primary government | $ 270,327 | 100.0% | $ 252,814 | 100.0% | $ 255,653 | 100.0% |
| Component units | 15,050 | 100.0% | 14,231 | 100.0% | 13,986 | 100.0% |
| PORS–State: | | | | | | |
| Primary government | 43,776 | 100.0% | 42,699 | 100.0% | 42,268 | 100.0% |
| Component units | 85 | 100.0% | 78 | 100.0% | 70 | 100.0% |

The following table presents (dollars expressed in thousands) the annual pension cost, percentage of annual pension cost contributed, and the net pension obligation for the three latest available years for the State's single-employer defined benefit plans. Also see Note 8f for funding status and progress:

| Plan | Fiscal Year Ended June 30 | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|---|---|---|---|---|
| GARS | 2010 | $ 2,598 | 100.00% | $ — |
| | 2011 | 2,414 | 100.00% | — |
| | 2012 | 2,532 | 100.00% | — |
| JSRS | 2010 | 8,414 | 100.00% | — |
| | 2011 | 8,414 | 100.00% | — |
| | 2012 | 8,414 | 100.00% | — |
| NGPS | 2010 | 3,800 | 106.60% | 9,348 |
| | 2011 | 3,748 | 104.20% | 9,192 |
| | 2012 | 4,352 | 90.50% | 9,607 |

### f. Funding Status and Progress (Unaudited)

The following schedule (dollars expressed in thousands) describes the funding progress for the SCRS and the PORS, cost-sharing multiple-employer defined benefit plans, for the three latest available years:

| Plan | Actuarial Valuation Date July 1 | Actuarial Value of Assets *(a)* | Actuarial Accrued Liability (AAL) Entry Age *(b)* | Unfunded AAL (UAAL) *(b-a)* | Funded Ratio *(a/b)* | Covered Payroll *(c)* | UAAL as a Percentage of Covered Payroll *((b-a)/c)* |
|---|---|---|---|---|---|---|---|
| SCRS | 2009 | $ 25,183,062 | $ 37,150,315 | $ 11,967,253 | 67.8% | $ 7,761,808 | 154.2% |
| | 2010 | 25,400,331 | 38,774,029 | 13,373,698 | 65.5% | 7,769,820 | 172.1% |
| | 2011 | 25,604,823 | 38,011,610 | 12,406,787 | 67.4% | 7,687,558 | 161.4% |
| PORS | 2009 | 3,482,220 | 4,564,111 | 1,081,891 | 76.3% | 1,084,154 | 99.8% |
| | 2010 | 3,612,700 | 4,850,457 | 1,237,757 | 74.5% | 1,076,467 | 115.0% |
| | 2011 | 3,728,241 | 5,122,501 | 1,394,260 | 72.8% | 1,087,587 | 128.2% |

The following schedule (dollars expressed in thousands) describes the funding progress for the State's single-employer defined benefit plans for the three latest available years:

| Plan | Actuarial Valuation Date July 1 | Actuarial Value of Assets *(a)* | Actuarial Accrued Liability (AAL) Entry Age *(b)* | Unfunded AAL (UAAL) *(b-a)* | Funded Ratio *(a/b)* | Covered Payroll *(c)* | UAAL as a Percentage of Covered Payroll *((b-a)/c)* |
|---|---|---|---|---|---|---|---|
| GARS | 2009 | $ 45,891 | $ 68,491 | $ 22,600 | 67.0% | $ 3,854 | 586.4% |
| | 2010 | 43,712 | 68,671 | 24,959 | 63.7% | 3,854 | 647.6% |
| | 2011 | 41,484 | 74,604 | 33,120 | 55.6% | 3,854 | 859.4% |
| JSRS | 2009 | 141,797 | 214,363 | 72,566 | 66.1% | 18,661 | 388.9% |
| | 2010 | 142,871 | 215,823 | 72,952 | 66.2% | 18,661 | 390.9% |
| | 2011 | 144,927 | 243,514 | 98,587 | 59.5% | 18,661 | 528.3% |

| Plan | Actuarial Valuation Date July 1 | Actuarial Value of Assets *(a)* | Actuarial Accrued Liability (AAL) Entry Age *(b)* | Unfunded AAL (UAAL) *(b-a)* | Funded Ratio *(a/b)* | Covered Payroll *(c)* | UAAL as a Percentage of Covered Payroll *((b-a)/c)* |
|---|---|---|---|---|---|---|---|
| NGPS | 2009 | $ 18,600 | $ 53,421 | $ 34,821 | 34.8% | N/A | N/A |
| | 2010 | 19,458 | 54,153 | 34,695 | 35.9% | N/A | N/A |
| | 2011 | 20,138 | 60,388 | 40,250 | 33.3% | N/A | N/A |

Included among the measurements of long-term funding progress for defined benefit pension plans are whether a plan's funding ratio is increasing, whether a plan's unfunded liability (UAAL) as a percentage of covered payroll is decreasing, and whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities (AAL's) for benefits. The tables above present the results of those measurements.

South Carolina statute allows for retiree cost-of-living allowances (COLAs). Each July 1, eligible retired members of the SCRS and PORS will receive an automatic COLA of up to 2.0% as long as the Consumer Price Index (CPI) as of the previous December 31 was at least 2.0%. If the CPI is less than 2.0%, the COLA will equal the actual CPI. If the CPI is negative, no COLA will be granted. The Budget and Control Board, as trustees of the State's pension trust funds, may approve ad hoc COLAs of up to 2.0% in addition to the automatic COLA if certain guidelines are met.

### g. Receivables and Investments

The principal components of receivables and investments (expressed in thousands) at June 30, 2012, for the plans administered by the South Carolina Retirement Systems were as follows:

| | SCRS | PORS | GARS | JSRS | NGPS | Totals |
|---|---|---|---|---|---|---|
| **Receivables:** | | | | | | |
| Contributions | $ 186,801 | $ 20,266 | $ 24 | $ 626 | $ 15 | $ 207,732 |
| Accrued interest | 51,879 | 7,378 | 82 | 291 | 38 | 59,668 |
| Unsettled investment sales | 589,428 | 87,735 | 811 | 3,304 | 442 | 681,720 |
| Other investment receivables | 4,627 | 664 | 7 | 26 | 4 | 5,328 |
| **Total receivables** | **$ 832,735** | **$ 116,043** | **$ 924** | **$ 4,247** | **$ 499** | **$ 954,448** |
| **Due from other funds** | **$ 59** | **$ 507** | **$ —** | **$ —** | **$ —** | **$ 566** |
| **Investments and invested securities lending collateral:** | | | | | | |
| Debt-domestic | $ 3,362,727 | $ 500,532 | $ 4,626 | $ 18,850 | $ 2,522 | $ 3,889,257 |
| Debt-international | 1,313,272 | 195,477 | 1,806 | 7,362 | 985 | 1,518,902 |
| Equity-domestic | 1,612,140 | 239,962 | 2,218 | 9,037 | 1,209 | 1,864,566 |
| Equity-international | 1,503,156 | 223,741 | 2,068 | 8,426 | 1,127 | 1,738,518 |
| Alternatives | 12,516,005 | 1,862,972 | 17,220 | 70,159 | 9,385 | 14,475,741 |
| Invested securities lending collateral | 159,112 | 23,683 | 219 | 892 | 119 | 184,025 |
| **Total investments** | **$ 20,466,412** | **$ 3,046,367** | **$ 28,157** | **$ 114,726** | **$ 15,347** | **$ 23,671,009** |

### h. Teacher and Employee Retention Incentive Program

The Teacher and Employee Retention Incentive (TERI) program, established by State law, became effective January 1, 2001. The program is a deferred retirement option available to SCRS members eligible for service retirement. Upon entering the TERI program, a member's status changes from active to retired. A TERI participant agrees to continue employment with an employer participating in the system for a specified period, not to exceed five years.

TERI participants retain the same status and employment rights they held upon entering the program but are not considered active employees for purposes of the group life insurance and disability retirement programs. A TERI retiree's monthly benefits are accrued and remain in the SCRS trust account during the TERI participation period, but no interest is accrued or paid thereon. Upon termination of employment or at the end of the TERI participation period (whichever is earlier), a retiree may roll over some or all of the accumulated TERI balance into a qualified, tax-sheltered retirement plan and/or receive a lump-sum distribution.

A total of 6,986, members were participating in the TERI program at June 30, 2012. The financial activity of the program (expressed in thousands) during the fiscal year ended June 30, 2012, was as follows:

| | |
|---|---|
| Beginning balance of TERI trust accounts | $ 363,373 |
| Additions | 171,096 |
| TERI distributions at termination | (148,753) |
| **Ending balance of TERI trust accounts** | **$ 385,716** |

### i. Defined Contribution Plan

As an alternative to membership in SCRS, certain State, public school, and higher education employees and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election have the option to participate in the State Optional Retirement Program (State ORP). Participants in the State ORP direct the investment of their funds into a plan administered by one of four investment providers. The State assumes no liability for State ORP benefits. Rather, the benefits are the liability of the investment providers and are governed by the terms of the contracts that those providers issue. Accordingly, balances of the State ORP are not reported in the accompanying financial statements.

Under State law, contributions to the State ORP are at the same rates as for the SCRS (see Subsection c, Funding Policies). A direct remittance is required from the employers to the investment providers for the employee contribution (6.500%) and a portion of the employer contribution (5.000%). A direct remittance is also required to the SCRS for a portion of the employer contribution (4.385%) and a group life contribution (0.150%), which is retained by the SCRS. The activity for the State ORP is as follows (expressed in thousands):

| | |
|---|---|
| Covered payroll | $ 997,607 |
| Employee contributions | 64,844 |
| Employer contributions | 49,880 |

## NOTE 9: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

### a. Plan Description

In accordance with the South Carolina Code of Laws and the annual Appropriations Act, the State provides post-employment health and dental and long-term disability benefits (OPEB plans) to retired State and school district employees and their covered dependents. The OPEB plans have been determined to be cost-sharing multiple-employer defined benefit plans and are administered by the Employee Insurance Program (EIP), a part of the State Budget and Control Board (SBCB). Generally, retirees are eligible for the health and dental benefits if they have established at least ten years of retirement service credit. For new hires on May 2, 2008 and after, retirees are eligible for benefits if they have established twenty-five years of service for 100% employer funding and fifteen through twenty-four years of service for 50% employer funding. Benefits become effective when the former employee retires under a State retirement system. Basic long-term disability (BLTD) benefits are provided to active state, public school district and participating local government employees approved for disability.

### b. Funding Policies

Sections 1-11-705 through 1-11-710 of the South Carolina Code of Laws of 1976, as amended, requires these post-employment healthcare and long-term disability benefits be funded though annual appropriations by the General Assembly for active employees to the EIP and participating retirees to the SBCB except the portion funded through the pension surcharge and provided from other applicable sources of the EIP for its active employees who are not funded by State General Fund appropriations. Employers participating in the healthcare plan are mandated by State statute to contribute at a rate assessed each year by the Office of the State Budget, 4.30% of annual covered payroll for fiscal year 2011-2012. The EIP sets the employer contribution rate based on a pay-as-you-go basis. The State paid $312.641 million applicable to the surcharge included with the employer contribution for retirement benefits for the fiscal year ended June 30, 2012. The net estimated OPEB obligation at June 30, 2012 was $417.156 million. This OPEB obligation is not recorded in the State's financial statements because the State met its contractually required contributions for the fiscal year. BLTD benefits are funded through a per person premium charged to State agencies, public school districts, and other participating local governments. The monthly premium per active employee paid to EIP was $3.22 for the fiscal year ended June 30, 2012.

Effective May 1, 2008, the State established two trust funds through Act 195 for the purpose of funding and accounting for the employer costs of retiree health and dental insurance benefits and long-term disability insurance benefits. The South Carolina Retiree Health Insurance Trust Fund (SCRHITF) is primarily funded through the payroll surcharge. Other sources of funding include additional State appropriated dollars ($2.375 million), accumulated EIP reserves ($103.993 million), and income generated from investments. The Long Term Disability Insurance Trust Fund (LTDITF) is primarily funded through investment income and employer contributions.

### c. Trend Information

The State's required contributions for the OPEB plans in dollars (expressed in thousands) and the percentages of those amounts contributed for the three latest available years were as follows:

| | Fiscal Year Ended | | | | | |
|---|---|---|---|---|---|---|
| | June 30, 2012 | | June 30, 2011 | | June 30, 2010 | |
| | Actuarially Required | % Contributed | Actuarially Required | % Contributed | Actuarially Required | % Contributed |
| SCRHI | $ 787,293 | 53.22% | $ 815,825 | 36.78% | $ 785,250 | 37.76% |
| LTDI | 9,231 | 73.11% | 9,456 | 71.25% | 9,590 | 71.43% |

### d. Funding Progress

The schedule of funding progress for the OPEB plans based on the most recent actuarial valuation date is as follows (dollar amounts expressed in thousands):

| OPEB Plan | Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (b) | Unfunded Actuarial Accrued Liability (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of covered Payroll ([b-a] / c) |
|---|---|---|---|---|---|---|---|
| SCRHITF | June 30, 2009 | $ 439,903 | $ 9,643,577 | $ 9,203,674 | 5% | $ 7,736,161 | 119% |
| SCRHITF | June 30, 2010 | $ 487,496 | $ 9,632,092 | $ 9,144,596 | 5% | $ 8,045,607 | 114% |
| SCRHITF | June 30, 2011 | $ 477,124 | $ 10,625,914 | $ 10,148,790 | 4% | $ 7,127,657 | 142% |
| LTDITF | June 30, 2009 | $ 29,440 | $ 23,610 | $ (5,830) | 125% | $ 8,418,750 | <1% |
| LTDITF | June 30, 2010 | $ 32,690 | $ 25,855 | $ (6,835) | 126% | $ 8,295,065 | <1% |
| LTDITF | June 30, 2011 | $ 33,283 | $ 24,957 | $ (8,326) | 133% | $ 7,837,796 | <1% |

Complete financial statements for the OPEB plans and the trust funds may be obtained by writing to:

Employee Insurance Program
1201 Main Street, Suite 360
Columbia, SC 29201.

### e. Receivables and Investments

The principal components of receivables and investments (expressed in thousands) at June 30, 2012, for the OPEB plans administered by the Employee Insurance Program were as follows:

| | SCRHI | LTDI | Totals |
|---|---|---|---|
| **Receivables:** | | | |
| Accrued interest | **$ 4,855** | **$ 331** | **$ 5,186** |
| **Due from other funds** | **$ 43,321** | **$ —** | **$ 43,321** |
| **Investments and invested securities lending collateral:** | | | |
| Domestic Debt Instruments | $ 418,871 | $ 26,300 | $ 445,171 |
| Financial Paper | 84,414 | 6,457 | 90,871 |
| Invested securities lending collateral | 3,532 | — | 3,532 |
| **Total investments** | **$ 506,817** | **$ 32,757** | **$ 539,574** |

## NOTE 10: INSURANCE ACTIVITIES

### a. Insurance Reserve Fund

The State generally does not purchase commercial insurance for the risks of losses for property damage, including theft of, damage to, and destruction of assets; automobile liability; tort liability; and medical professional liability. Instead, State management believes it is more economical to manage its risks internally and set aside assets for claim settlement in its Insurance Reserve Fund (IRF), within the internal service funds. The IRF services claims for risk of loss to which the State is exposed, including the following: property insurance on government owned buildings, the contents of such buildings, equipment, and automobiles; automobile liability insurance on government owned vehicles and school buses; tort liability insurance for government premises and operations; and medical professional liability for hospitals. Although the State is the predominant participant in the IRF, county and municipal governments, school districts and special purpose political subdivisions also participate. The IRF allocates the cost of providing claims servicing and claims payment by charging each participant an actuarially determined premium for the coverage provided.

The IRF reports liabilities when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Amounts for allocated and unallocated claims adjustment expenses have been included in the calculation of the unpaid claims liability. The liability is reported net of receivables for salvage, subrogation, and reinsurance. The unpaid policy claims liability of $244.520 million at June 30, 2012, includes a provision for reported claims and claims incurred but not reported. The liability for claims incurred but not reported is an actuarial estimate based on the most current historical claims experience. This process does not necessarily result in an exact amount. The IRF continually reviews estimates of

liabilities for incurred claims and revises those estimates as changes occur. The current year's operating statement reflects the revisions.

Changes in the balances of claims liabilities during the past two years were as follows (expressed in thousands):

| Fiscal Year Ended June 30 | Beginning of Fiscal Year Liability | Current Year Claims and Changes in Estimates | Claim Payments | Balance at Fiscal Year-End |
|---|---|---|---|---|
| 2011 | $ 230,011 | $ 49,436 | $ (41,573) | $ 237,874 |
| 2012 | 237,874 | 58,639 | (51,993) | 244,520 |

The IRF purchases aircraft and ocean marine insurance, areas in which the IRF has limited expertise. The IRF also purchases reinsurance to limit losses in the areas of property, boiler and machinery, and automobile liability. The IRF purchases reinsurance for catastrophic losses in the area of property insurance for losses above $10.000 million per occurrence. Reinsurance permits partial recovery of losses from reinsurers; however, the IRF, as the direct insurer of the risks, remains primarily liable.

### b. Employee Insurance Programs Fund

State law established the Employee Insurance Programs Fund, part of the State's internal service funds, to provide health and dental insurance coverage for eligible employees and retirees of State agencies and school districts and to provide group life and long-term disability insurance coverage to eligible active State and public school employees. The State, the predominant participant, retains the risk of loss. Under the health insurance program, participants elect coverage through either self-insured health maintenance organizations (HMO) or State self-insured plans. All dental, group life, and long-term disability coverages are provided through the State's self-insured plans. State funds and payroll deductions pay health and dental premiums for eligible State and public school employees. Agencies and school districts pay the employer share of premiums for retirees. Retirees directly pay their own share of premiums. Agencies and school districts pay the premiums for group life and long-term disability for their employees.

The Employee Insurance Programs Fund serves as the third party administrator for the Long-Term Disability Insurance Trust and the South Carolina Retiree Health Insurance Trust Fund collecting monthly premiums, processing claims, and providing other managerial and administrative responsibilities. Transfers to the LTDITF occur monthly for the Basic Long-Term Disability premiums. Likewise monthly transfers are made from the Trust to cover the cost of claims. Refer to Note 9 for more information on the outstanding liability for Basic Long-Term Disability. Similar transactions occur monthly for the SCRHITF for which claims liability information is also available in Note 9.

The Employee Insurance Programs Fund establishes claims liabilities when information before the issuance of the financial statements indicates that a liability is probable and estimable at the date of the financial statements. The calculation of the unpaid claims liability includes amounts for allocated and unallocated claims adjustment expenses. The unpaid policy claims liability of $176.801 million at June 30, 2012, includes a provision for reported claims and for claims incurred but not reported. The Fund actuarially estimates the liability for claims incurred but not reported based on the most current historical claims experience including factors for changes in number of members and participants, inflation, award trends, and estimates of health care trend changes (cost, utilization, and intensity of services). This process does not necessarily result in an exact amount. The Fund continually reviews estimates of liabilities for incurred claims and revises those estimates as changes occur. The current year's operating statement reflects the revisions.

Of the total claims liability reported for the Employee Insurance Programs Fund at June 30, 2012, $6.031 million relates to the HMO self-insured managed care plan liability. The State does not discount its claims liabilities for health and dental insurance coverage to present value.

Changes in the balances of claims liabilities during the past two years were as follows (expressed in thousands):

| Fiscal Year Ended June 30 | Beginning of Fiscal Year Liability | Current Year Claims and Changes in Estimates | Claim Payments | Balance at Fiscal Year-End |
|---|---|---|---|---|
| 2011 | $ 156,969 | $ 1,615,143 | $ (1,627,233) | $ 144,879 |
| 2012 | 144,879 | 1,771,543 | (1,739,621) | 176,801 |

### c. State Accident Fund

State law established the State Accident Fund, an internal service fund, to provide workers' compensation insurance coverage to State entities. Although the State is the Fund's predominant participant, counties, municipalities, and other political subdivisions of the State may also elect to participate. The State assumes the full risk for workers' compensation claims.

The Fund investigates, adjusts, and pays workers' compensation claims as awarded by the Workers' Compensation Commission for job-related accidental injury, disease, or death to covered individuals. The Fund annually bills participating entities for estimated premiums based on the entity's estimated payroll modified for claims experience. After the policy period ends, policyholders submit the details of the actual salaries paid. The Fund then adjusts the premium using the actual payroll data.

The Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled, and of claims that have been incurred but not reported. The claims liabilities include specific incremental claims adjustment expenses but not administrative expenses. The Fund deducts reasonably estimable amounts of salvage and subrogation and reinsurance recoverable, if any, on both settled and unsettled claims from the liability for unpaid claims. The Fund periodically recomputes claims liabilities using a variety of actuarial and statistical techniques to produce current estimates. The Fund charges or credits expense in the period when it adjusts claims liabilities. At June 30, 2012, the Fund's policy claims liability was $235.450 million. Policy claims in the financial statements include the liabilities for claims reported but not yet paid and for claims incurred but not reported. Because actual claims costs depend on such complex factors as inflation, changes in legal doctrines, and damage awards, computation of the claims liability does not necessarily result in an exact amount.

Changes in the balances of claims liabilities during the past two years were as follows (expressed in thousands):

| Fiscal Year Ended June 30 | Beginning of Fiscal Year Liability | Current Year Claims and Changes in Estimates | Claim Payments | Balance at Fiscal Year-End |
|---|---|---|---|---|
| 2011 | $ 228,145 | $ 56,251 | $ (46,606) | $ 237,790 |
| 2012 | 237,790 | 45,688 | (48,028) | 235,450 |

The Fund has entered into a reinsurance agreement to reduce its exposure to catastrophic losses on insured events. Losses in excess of $1.000 million are covered up to limits of statutory liability; the Fund retains the risk for the first $1.000 million of loss. Reinsurance reduces the Fund's exposure to losses on insured events related to State-owned aircraft in excess of $1.000 million per occurrence up to a limit of $9.000 million. Reinsurance permits partial recovery of losses from reinsurers; however, the Fund, as the direct insurer of the risks, remains primarily liable.

#### d. Patients' Compensation Fund and Medical Malpractice Liability Insurance Joint Underwriting Association

The South Carolina Medical Malpractice Patients' Compensation Fund (PCF) and the South Carolina Medical Malpractice Liability Insurance Joint Underwriting Association (JUA) were created by State law. The PCF is accounted for as a nonmajor enterprise fund, and the JUA is a nonmajor discretely presented component unit of the State. The State accounts for the PCF and the JUA as insurance enterprises because they primarily cover non-governmental entities. Accordingly, the PCF and JUA follow the guidance of FASB ASC 944, *Financial Services - Insurance*, and collectively are referred to below as "the insurance enterprises."

The JUA is responsible for payment of that portion of any covered entity's medical malpractice claim, settlement, or judgment up to $200 thousand per incident or $600 thousand in the aggregate for one year. The PCF is responsible for payments exceeding these thresholds. In the event that the JUA incurs a liability exceeding $200 thousand to any person under a single occurrence, the JUA may ultimately pay the claim in full, but it generally may not pay more than $200 thousand per year on such claim unless agreed to by the PCF's Board of Governors.

Licensed health care providers include physicians and surgeons, directors, officers and trustees of hospitals, nurses, oral surgeons, dentists, pharmacists, chiropractors, hospitals, nursing homes, and any similar category of health care providers required to obtain a license to practice in the state. All providers licensed in South Carolina are eligible to participate upon remittance of the annual assessment fees.

The State actuarially establishes claims liabilities for the insurance enterprises based on estimates of the ultimate cost of claims that have been reported but not settled, and of claims that have been incurred but not reported. The policy claims liabilities were $112.209 million for the PCF at June 30, 2012, and $124.891 million, for the JUA at December 31, 2011, and these amounts include a provision for claims reported but not settled and for claims incurred but not reported. Amounts for claims adjustment expenses, when applicable, have been included in the calculation of the unpaid claims liabilities of the insurance enterprises. The enterprises charge or credit expense, as appropriate, in the period when they adjust claims liabilities. The length of time for which claims costs must be estimated varies depending on the coverage involved. Because actual claims costs depend on such complex factors as medical technology, changes in doctrines of legal liability, and damage awards, the process for computing claims liabilities does not necessarily result in an exact amount. The insurance enterprises and their actuaries recompute claims liabilities annually, using a variety of actuarial and statistical techniques, to produce current estimates that reflect recent settlements, claims frequency, and other economic and social factors. A provision for inflation in the calculation of estimated future claims costs is implicit because the insurance enterprises and

their actuaries rely both on actual historical data that reflect past inflation and on other factors that are considered to be appropriate modifiers of past experience.

Changes in the balances of claims liabilities for the PCF during the past two years were as follows (expressed in thousands):

| Fiscal Year Ended June 30 | Beginning of Fiscal Year Liability | Current Year Claims and Changes in Estimates | Claim Payments | Balance at Fiscal Year-End |
|---|---|---|---|---|
| 2011 | $ 138,654 | $ 956 | $ (17,517) | $ 122,093 |
| 2012 | 122,093 | 7,730 | (17,614) | 112,209 |

Changes in the balances of claims liabilities for the JUA during the past two years were as follows (expressed in thousands):

| Fiscal Year Ended Dec 31 | Beginning of Fiscal Year Liability | Current Year Claims and Changes in Estimates | Claim Payments | Balance at Fiscal Year-End |
|---|---|---|---|---|
| 2010 | $ 157,664 | $ 10,220 | $ (27,450) | $ 140,434 |
| 2011 | 140,434 | 10,859 | (26,402) | 124,891 |

### e. Second Injury Fund

The State accounts for the South Carolina Second Injury Fund, a nonmajor enterprise fund, as a public benefit program rather than an insurance program primarily because its participants—workers' compensation insurance carriers and self-insured employers—do not transfer their risk to the Fund. The Fund services claims in cases where an individual with a preexisting permanent physical impairment incurs a subsequent disability from injury or accident arising out of and in the course of employment. Participants of the Fund, rather than the State, are ultimately responsible for these liabilities.

The Fund collects and invests assessments received from its participants and pays claims on behalf of its participants to the extent that Fund resources are available to pay such claims. The Fund reports these activities in its statement of cash flows. In accordance with accounting principles used by claims processors, the Fund reports as revenue only that portion of assessments and interest earnings intended to cover the Fund's administrative costs, including capital costs. Likewise, the Fund records no claims expense, and it records claims liabilities only to the extent that Fund assets are available to pay such claims.

Per Section 42-7-200(a) of the South Carolina Code of Laws of 1976, as amended, the Second Injury Fund is responsible for administering the Workers' Compensation Uninsured Employers' Fund. The State reports the Workers' Compensation Uninsured Employers' Fund in its Other Special Revenue Fund. The Fund issues payment of awards of workers' compensation benefits, which are unpaid because of employers who fail to acquire necessary coverage for employees. Funding for payment of awards is provided from collections of the tax on insurance carriers and self-insured persons in an amount sufficient to maintain the fund. The policy claims liability reported on the government-wide statement of net assets at June 30, 2012, was $43.224 million.

Changes in the balances of claims liabilities during the past two years were as follows (expressed in thousands):

| Fiscal Year Ended June 30 | Beginning of Fiscal Year Liability | Current Year Claims and Changes in Estimates | Claim Payments | Balance at Fiscal Year-End |
|---|---|---|---|---|
| 2011 | $ 35,710 | $ 8,140 | $ (7,764) | $ 36,086 |
| 2012 | 36,086 | 14,505 | (7,367) | 43,224 |

With the ratification of the Workers' Compensation Reform Act the Second Injury Fund has been placed in "run-off" and will be terminated effective July 1, 2013. The Act provides for an orderly termination of the Fund through decreasing the assessment calculation factor, closing the acceptance of new claims, and transferring any remaining claims as of July 1, 2013 to the State Accident Fund and any remaining assets or operational liabilities to the Budget and Control Board.

### f. Discretely Presented Component Unit—Public Service Authority (Santee Cooper)

The Public Service Authority (Santee Cooper), a major discretely presented component unit with a fiscal year ended December 31, is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; and errors and omissions. The Authority purchases commercial insurance to cover these risks. Settled claims

resulting from these risks have not exceeded commercial insurance except in 2010 when settled claims resulting from the Santee River Flooding Case exceeded coverage limits and were paid by the Authority (See Note 22 for further details). Policies are subject to deductibles ranging from $250 to $1.000 million with the exception of named storm losses, which carry deductibles from $1.000 million up to $5.000 million. In addition, a $1.400 million general liability self-insured layer exists between the Authority's primary and excess liability policies. During 2011, there were no losses incurred or reserves recorded for general liability. The Authority is exposed to additional risks specific to the utilities industry including nuclear incidents at the V.C. Summer Nuclear Station and environmental contaminations from operations of other sources of electric generation. The Authority purchases insurance coverage for these risks. During 2011, there were no losses incurred or reserves recorded for these industry specific risks.

The Authority self-insures its risks related to auto, dental, and environmental incidents that do not arise out of an insured event. Automotive exposure is up to $2.000 million per incident. Risk exposure for the dental plan is limited by plan provisions. There have not been any third-party claims for environmental damages for calendar year 2011.

The State reports all of the Authority's risk management activities within the Public Service Authority's accounts. The State reports the Authority's claims expenses and liabilities when it is probable that a loss has occurred and the amount of the loss is reasonably estimable.

At December 31, 2011, the policy claims liabilities were $1.612 million. Changes in the reported liability in each of the past two years were as follows (expressed in thousands):

| Fiscal Year Ended December 31 | Beginning of Fiscal Year Liability | Current Year Claims and Changes in Estimates | Claim Payments | Balance at Fiscal Year-End |
|---|---|---|---|---|
| 2010 | $ 1,753 | $ 3,548 | $ (3,038) | $ 2,263 |
| 2011 | 2,263 | 1,985 | (2,636) | 1,612 |

## NOTE 11: LEASES

### a. Capital Leases

The State leases land, office facilities, equipment, and other assets under both capital and operating leases. The present value of future minimum capital lease payments and total minimum annual lease payments for capital leases recorded in the government-wide statement of net assets at June 30, 2012 for the primary government and the State's discretely presented component units were as follows (expressed in thousands):

| Fiscal Year Ending June 30 | Governmental Activities | Business-type Activities | Totals |
|---|---|---|---|
| 2013 | $ 105 | $ 11,601 | $ 11,706 |
| 2014 | 95 | 11,315 | 11,410 |
| 2015 | 95 | 10,843 | 10,938 |
| 2016 | 62 | 9,928 | 9,990 |
| 2017 | 25 | 13,467 | 13,492 |
| 2018-2022 | — | 38,146 | 38,146 |
| 2023-2027 | — | 31,083 | 31,083 |
| 2028-2032 | — | 26,692 | 26,692 |
| 2033-2037 | — | 22,997 | 22,997 |
| Thereafter | — | 8,734 | 8,734 |
| **Total minimum payments.....** | **382** | **184,806** | **185,188** |
| Less: interest and executory costs..... | (64) | (83,813) | (83,877) |
| **Present value of net minimum payments.....** | **$ 318** | **$ 100,993** | **$ 101,311** |

| Fiscal Year Ending December 31 | Component Unit Public Service Authority |
|---|---|
| 2012 | $ 1,343 |
| 2013 | 1,023 |
| 2014 | 251 |
| **Total minimum payments.....** | **2,617** |
| Less: interest and executory costs..... | (148) |
| **Present value of net minimum payments.....** | **$ 2,469** |

Assets under capital leases recorded in the accompanying government-wide statement of net assets at June 30, 2012, were as follows (expressed in thousands):

| Assets Acquired Under Capital Leases | Primary Government Governmental Activities | Primary Government Business-type Activities | Primary Government Totals | Component Unit Public Service Authority |
|---|---|---|---|---|
| Land and non-depreciable improvements..... | $ — | $ 29,233 | $ 29,233 | $ — |
| Buildings and improvements..... | — | 135,144 | 135,144 | 20,500 |
| Machinery and equipment..... | 922 | 8,594 | 9,516 | — |
| **Assets acquired under capital leases before accumulated amortization.....** | **922** | **172,971** | **173,893** | **20,500** |
| Less: accumulated amortization..... | (560) | (45,825) | (46,385) | (17,700) |
| **Assets acquired under capital leases, net.....** | **$ 362** | **$ 127,146** | **$ 127,508** | **$ 2,800** |

Excluded from the amounts presented above are capital leases between the Medical University of South Carolina (MUSC), an institution included in the Higher Education Fund of the primary government, the Medical University Facilities Corporation, a non-major Enterprise Fund, and the CHS Development Company, a non-major Enterprise Fund. The outstanding balance of the capital lease obligation and its corresponding receivable are presented in the Fund statement presentation but have been eliminated in the Government-wide presentation because the Corporation and Company are identified by MUSC as blended component units. The amount of the elimination is reported on the Reconciliation of Government-wide to Fund Statements. The future minimum lease payments are to be paid through 2023 with interest approximating $6.588 million.

Included in the Assets under capital leases is land, buildings, and equipment for which no future minimum lease payments are reported because the lease payments have been prepaid. The prepaid asset reported in the Higher Education Fund as other assets which includes prepayments for capital and operating leases has a balance of $8.988 million as of June 30, 2012 and is being amortized over the life of the leases. Rent expense of $346 thousand was reported for amortization in the current fiscal year.

### b. Operating Leases

For the primary government's fiscal year ended June 30, 2012, minimum rental payments under operating leases were $93.713 million and contingent rental payments were $8.832 million. The State's contingent rental payments are primarily for copiers, with expense being determined on a cost-per-copy basis.

For the Public Service Authority, a major discretely presented component unit, minimum rental payments under operating leases for the fiscal year totaled $4.500 million. For the State Ports Authority, a major discretely presented component unit, minimum rental payments under operating leases with terms of less than twelve months totaled $1.238 million for the fiscal year. For the Lottery Commission, a major discretely presented component unit, minimum rental payments under operating leases for the fiscal year totaled $760 thousand.

At June 30, 2012, future minimum payments under noncancelable operating leases with remaining terms in excess of one year were as follows (expressed in thousands):

| Fiscal Year Ending June 30 | Primary Government | Component Unit Lottery Commission |
|---|---|---|
| 2013 | $ 54,391 | $ 636 |
| 2014 | 38,302 | 655 |
| 2015 | 28,807 | 674 |
| 2016 | 19,634 | 502 |
| 2017 | 14,966 | 4 |
| 2018-2022 | 40,973 | — |
| 2023-2027 | 17,256 | — |
| 2028-2032 | 7,375 | — |
| 2033-2037 | 1,250 | — |
| Thereafter | 3,664 | — |
| **Total minimum payments.....** | **$ 226,618** | **$ 2,471** |

| Fiscal Year Ending December 31 | Component Unit Public Service Authority |
|---|---|
| 2012 | $ 1,045 |
| 2013 | 674 |
| 2014 | 600 |
| 2015 | 600 |
| 2016 | 600 |
| **Total minimum payments.....** | **$ 3,519** |

### c. Facilities and Equipment Leased to Others

At June 30, 2012, the State agencies within the primary government had leased to non-State parties certain land, facilities, or equipment having a cost of approximately $53.256 million and related accumulated depreciation of $13.676 million. In addition at June 30, 2012, the State Ports Authority, a major discretely presented component unit, had leased to non-State parties certain land and facilities having a cost of approximately $11.415 million and related accumulated depreciation of $7.837 million. Future minimum rental payments to be received at June 30, 2012, under these operating leases were as follows (expressed in thousands):

| Fiscal Year Ending June 30 | Primary Government | Component Unit State Ports Authority |
|---|---|---|
| 2013 | $ 4,143 | $ 1,201 |
| 2014 | 3,578 | 1,093 |
| 2015 | 2,638 | 921 |
| 2016 | 1,387 | 496 |
| 2017 | 1,433 | 295 |
| 2018-2022 | 3,937 | 3,150 |
| 2023-2027 | 2,938 | — |
| 2028-2032 | 3,007 | — |
| 2033-2037 | 3,225 | — |
| Thereafter | 2,166 | — |
| **Total.....** | **$ 28,452** | **$ 7,156** |

## NOTE 12: BONDS AND NOTES PAYABLE

### a. General Obligation Bonds

General obligation bonds are backed by the full faith, credit, and taxing power of the State. General obligation bonds (expressed in thousands) outstanding at June 30, 2012, were:

| | |
|---|---|
| **Governmental Activities** | |
| Capital improvement bonds, 3.50% to 5.50%, maturing serially through 2019 | $ 243,248 |
| State highway bonds, 2.00% to 5.00%, maturing serially through 2023 | 433,266 |
| State school facilities bonds, 4.00% to 5.00%, maturing serially through 2018 | 264,245 |
| Infrastructure Bank bonds, 3.00% to 5.00%, maturing serially through 2029 | 45,953 |
| State economic development bonds, 1.00% to 6.50%, maturing serially through 2031 | 377,809 |
| Research university infrastructure bonds, 3.00% to 5.00%, maturing serially through 2025 | 162,626 |
| Air carrier hub terminal facilities bonds, 1.00% to 4.00%, maturing serially through 2025 | 44,810 |
| **Subtotal—governmental activities** | **1,571,957** |
| **Business-type Activities, Higher Education Fund** | |
| State institution bonds, 2.50% to 6.50%, maturing serially through 2031 | 461,607 |
| **Total—general obligation bonds payable** | **$ 2,033,564** |

At June 30, 2012, $6.344 million of capital improvement bonds, $106.000 million of State highway bonds, $42.185 million of State economic development bonds, and $10.565 million of State research university infrastructure bonds were authorized but unissued.

At June 30, 2012, future debt service requirements (expressed in thousands) for general obligation bonds were:

| | Governmental Activities | | Business-type Activities (Higher Education Fund) | |
|---|---|---|---|---|
| **Year Ending June 30** | **Principal** | **Interest** | **Principal** | **Interest** |
| 2013 | $ 186,245 | $ 63,426 | $ 26,975 | $ 19,091 |
| 2014 | 185,255 | 56,127 | 27,495 | 18,344 |
| 2015 | 194,150 | 47,641 | 28,275 | 17,352 |
| 2016 | 170,045 | 38,604 | 29,395 | 16,165 |
| 2017 | 135,435 | 30,857 | 28,210 | 14,998 |
| 2018-2022 | 454,980 | 73,968 | 141,225 | 57,378 |
| 2023-2027 | 160,305 | 11,011 | 120,270 | 29,061 |
| 2028-2031 | 17,435 | 1,066 | 50,755 | 8,438 |
| **Total debt service requirements** | **1,503,850** | **$ 322,700** | **452,600** | **$ 180,827** |
| Unamortized premiums | 93,678 | | 12,021 | |
| Deferred amount on refunding | (25,571) | | (3,014) | |
| **Total principal outstanding** | **$ 1,571,957** | | **$ 461,607** | |

The Department of Transportation Special Revenue Fund, a major governmental fund, pays the debt service for the State highway bonds. The Local Government Infrastructure Fund, a major governmental fund, pays the debt service for the Infrastructure Bank bonds. The General Fund pays the debt service for the other general obligation bonds recorded for governmental activities. The Higher Education Fund, a major enterprise fund, pays the debt service for general obligation bonds recorded in that fund.

Rather than directly limiting the amount of outstanding general obligation debt, State law imposes a limitation on annual debt service expenditures. The legal annual debt service margin at June 30, 2012, was $43.425 million in total for all institution bonds, $37.135 million for highway bonds, $156.686 million for general obligation bonds excluding institution and highway bonds, $3.568 million for economic development bonds, and $7.465 million for research university infrastructure bonds. Excluded from the debt service limit calculations are a $170.000 million 2010 issue of economic development bonds and a $50.000 million 2010 issue of air carrier hub terminal facilities bonds which by State Law are not subject to the limitation on maximum annual debt service. South Carolina State University exceeded its legal debt service limit on its State institution bonds by approximately $30 thousand at June 30, 2012. The University is adjusting tuition fees and making other corrections to cover the debt requirement

### b. Limited Obligation Bonds

Limited obligation bonds are not backed by the full faith, credit, and taxing power of the State. Limited obligation bonds outstanding at June 30, 2012, which are reported in the internal service funds, totaled $3.822 million and mature serially through 2016. Interest rates on these bonds ranged from 4.50% to 6.10%.

At June 30, 2012, there were no limited obligation bonds authorized but unissued.

The State issued limited obligation lease revenue bonds to finance the cost of capital facilities for use by certain State agencies. Pledges of lease rental payments that the agencies will pay from their governmental funds secure the bonds.

At June 30, 2012, future debt service requirements (expressed in thousands) for limited obligation bonds were:

| | Governmental Activities (Internal Service Funds) | |
|---|---|---|
| **Year Ending June 30** | **Principal** | **Interest** |
| 2013 | $ 1,420 | $ 186 |
| 2014 | 1,495 | 110 |
| 2015 | 735 | 32 |
| 2016 | 185 | 8 |
| **Total debt service requirements.....** | **3,835** | **$ 336** |
| Unamortized discounts..... | (13) | |
| **Total principal outstanding.....** | **$ 3,822** | |

The internal service funds pay all debt service for the lease revenue bonds.

### c. Revenue, Infrastructure Bank, and Other Bonds and Notes

Revenue debt is not backed by the full faith, credit, and taxing power of the State. Revenue, Infrastructure Bank, and other bonds and notes (expressed in thousands) outstanding at June 30, 2012, were:

| | Bonds | Notes |
|---|---|---|
| **Primary Government:** | | |
| ***Governmental Activities:*** | | |
| Infrastructure Bank bonds, 3.00% to 5.75%, maturing serially through 2041 | $ 2,074,308 | $ — |
| Heritage Trust Revenue bonds, 4.00% to 4.25%, maturing in 2022 | 14,835 | — |
| Judicial Department note, 1.92%, maturing in 2016 | — | 1,556 |
| Educational Television Commission note, 2.96%, maturing in 2014 | — | 117 |
| Corrections Department notes, 1.81% to 5.97%, maturing through 2020 | — | 17,047 |
| Criminal Justice Academy note, 3.41%, maturing through 2016 | — | 6,530 |
| Department of Revenue note, 1.43%, maturing through 2015 | — | 677 |
| Budget and Control Board bond and notes, 3.20% to 5.00%, maturing through 2018 | 12,589 | 15,503 |
| ***Totals—governmental activities*** | **2,101,732** | **41,430** |
| ***Business-type Activities:*** | | |
| Higher Education Fund bonds and notes, 2.00% to 6.94%, maturing serially through 2042 | 834,213 | 66,526 |
| Housing Authority Fund bonds and note, 0.60% to 8.30%, maturing serially through 2041 | 740,363 | — |
| Medical University Hospital Authority bonds and notes, 3.92% to 5.38%, maturing through 2035 | 423,065 | 11,575 |
| Education Assistance Authority Fund bonds, 3.40% to 5.10%, maturing serially through 2030 | 69,825 | — |
| Nonmajor enterprise funds: | | |
| Nonmajor enterprise fund bonds and notes, 0.19% to 7.50%, maturing through 2038 | 58,223 | 46,686 |
| ***Totals—business-type activities*** | **2,125,689** | **124,787** |
| **Totals—primary government** | **$ 4,227,421** | **$ 166,217** |
| **Major Discretely Presented Component Units:** | | |
| Public Service Authority bonds, 1.35% to 8.37%, maturing serially through 2051 | $ 5,147,298 | $ — |
| State Ports Authority bonds and notes, 3.80% to 5.50%, maturing serially through 2041 | $ 176,757 | $ 604 |
| Connector 2000 Association, Inc. bonds, 3.25% to 10.00%, maturing serially through 2052 | $ 157,677 | $ — |

#### Debt Derivatives

*Transportation Infrastructure Bank*

The Transportation Infrastructure Bank, reported in the Local Government Infrastructure Fund, a major governmental fund, is a party to interest rate exchange agreements with a termination date of October 1, 2031, to enhance the interest cost savings and offset changes in tax-exempt variable interest rates on certain revenue bonds. Under these variable-to-fixed interest rate exchanges, for the 2003B-1 and 2003B-3 agreements, the Bank pays a 3.859% fixed rate on a notional amount, having an amortization schedule equal to that of the revenue bonds. For the 2003B-2 agreement, the Bank pays a 3.932% fixed rate on a notional amount, having an amortization schedule equal to that of the revenue bond. In return, the counterparties of the agreement pay the Bank a variable rate equal to 67.0% of the one-month London Interbank Offered Rate (LIBOR), plus 0.75%, or 75.0% of the one-month LIBOR plus 0.885%, depending on the participating bank, on such notional amount. For the fiscal year ended June 30, 2012, the Bank made variable bond interest payments of $3.464 million and fixed rate payments on the exchange agreement of $13.958 million. The Bank received variable swap payments on the exchange agreement of $581 thousand. The June 30, 2012, mark to market value of this swap was negative $47.527 million, representing an increase in fair value of $15.564 million from prior year. The deferred outflow of the interest rate swap and the derivative instrument liability are shown on the statement of net assets.

*University Medical Associates*

University Medical Associates of the Medical University of South Carolina (UMA) is a blended component unit and nonmajor enterprise fund. UMA entered into an interest rate swap agreement with a financial institution to modify interest rates on certain bonds by converting the variable interest rate into a rate equal to 2.98% plus 8% of the one-month LIBOR rate. The interest rate swap agreement matures on July 1, 2037. The notional amount as of June 30, 2012 is $62.085 million, which equals the principal outstanding. Under the swap agreement, UMA pays the financial institution a fixed interest payment of 2.10% and receives a variable payment equal to 67.0% of the one-month LIBOR rate. The variable rate in effect at June 30, 2012 was 0.16%. The fair value of this swap, estimated using the zero-coupon method, was negative $5.871 million as of June 30, 2012. The negative fair value of the cash flow hedge swap has been recorded on the Statement of Net Assets as an asset and offset by an identical amount for the deferred inflows from this swap since the swap is considered an effective hedging instrument. The decrease in the fair value of the cash flow hedge swap from June 30, 2011 of $8.786 million is not recognized in these financial statements.

In addition, UMA has entered into an interest rate swap agreement with a financial institution to modify interest rates on an outstanding term loan in an effort to convert its variable rate to a synthetic fixed rate of 3.87%. The swap agreement related to the term loan matures January 2, 2019. The notional amount as of June 30, 2012 was $24.961 million, which equaled the principal outstanding on the term loan. Under this swap agreement, UMA pays the financial institution a fixed interest payment of 3.87% on the term loan. UMA receives a variable payment equal to the one-month LIBOR rate plus 1.30% on the swap associated with the taxable term loan. The variable rate for the term loan in effect at June 30, 2012 was 1.54%. The fair value of the term loan swap, estimated using the zero-coupon method, was negative $1.486 million as of June 30, 2012. The negative fair value of the term loan cash flow hedge swap has been recorded on the Statement of Net Assets as an asset and offset by an identical amount for the deferred outflows from this swap since the swap is considered an effective hedging instrument. The decrease in the fair value of the term loan cash flow hedge swap from June 30, 2011 of $744 thousand is not recognized in these financial statements.

As of June 30, 2012, debt service requirements of the UMA variable rate debt and net swap payments (expressed in thousands), assuming current interest rates remain the same for their term, were as follows:

| Year Ending | Variable Rate Debt | | Interest Rate | |
|---|---|---|---|---|
| June 30 | Principal | Interest | Swaps, Net | Totals |
| 2013 | $ 3,792 | $ 1,012 | $ 1,749 | $ 6,553 |
| 2014 | 3,792 | 954 | 1,659 | 6,405 |
| 2015 | 3,792 | 896 | 1,570 | 6,258 |
| 2016 | 3,791 | 838 | 1,480 | 6,109 |
| 2017 | 3,791 | 779 | 1,391 | 5,961 |
| 2018-2022 | 16,653 | 3,096 | 5,648 | 25,397 |
| 2023-2027 | 13,730 | 2,296 | 4,208 | 20,234 |
| 2028-2032 | 15,715 | 1,507 | 2,761 | 19,983 |
| 2033-2037 | 18,065 | 601 | 1,101 | 19,767 |
| 2038 | 3,925 | — | — | 3,925 |
| **Totals.....** | **$ 87,046** | **$ 11,979** | **$ 21,567** | **$ 120,592** |

*State Ports Authority*

The State Ports Authority, a major discretely presented component unit, is a party in two interest swap contracts intended to manage interest expense of fixed-rate debt. The contracts provide that the Authority will pay the swap provider interest on a notional amount at a fixed rate of 3.67%, and the swap provider will pay the Authority at a rate based on 70.0% of the one-month LIBOR on such notional amount. The notional amounts at June 30, 2012 were $60.113 million and $25.913 million. The swap contracts expire on July 1, 2026.

In addition, the Authority entered into a third interest swap contract intended to manage interest expense and offset the effects of its other interest rate swaps previously executed. This agreement provides that the Authority will pay the swap provider interest on a notional amount at a variable rate equal to the SIFMA Municipal Swap Index rate on the first day of each month through expiration on July 1, 2026. The swap provider will pay the Authority at a fixed rate of 3.51%. The notional amount under this swap agreement is $88.875 million at June 30, 2012.

As of June 30, 2012, the swaps had a negative fair value of approximately $2.916 million. The unrealized loss related to these agreements recorded at June 30, 2012 is $688 thousand and is included in interest expense on the Statement of Activities.

### Pledged Revenues for Payment of Debt

Certain revenue bonds require the individual business-type activities to provide sufficient revenue to pay debt service and to fund all necessary expenses of the activities. The funds that receive the proceeds of revenue, Infrastructure Bank, and other bonds and notes have pledged revenues for payment of debt service as follows:

**Primary Government:**

***Governmental Activities:***

Infrastructure Bank bonds: fees and interest revenues recorded in the Local Government Infrastructure Fund, a major governmental fund

Heritage Trust bonds: revenues derived from a portion of State Deed Recording Fee dedicated to the Heritage Land Trust Fund

Corrections Department note: farm facility revenues

Budget and Control Board bonds: loan repayments

***Business-type Activities:***

Higher education bonds and notes: various specific higher education revenues

State Housing Authority bonds and note: revenues of the Housing Authority Fund, a major enterprise fund

Education Assistance Authority bonds: loan repayments and United States Commissioner of Education funds in the Education Assistance Authority Fund, a major enterprise fund

**Major Discretely Presented Component Units:**

Public Service Authority bonds: Public Service Authority revenues

State Ports Authority bonds: State Ports Authority revenues

Connector 2000 Association, Inc. bonds: toll revenues

For its business-type activities, the State separately identifies amounts of pledged revenues available at June 30, 2012, in the statement of revenues, expenses, and changes in fund net assets for proprietary funds.

### Debt Service Requirements

At June 30, 2012, future debt service requirements (expressed in thousands) for revenue, Infrastructure Bank, and other bonds and notes of the primary government were as follows:

| | Primary Government | | | |
|---|---|---|---|---|
| | Governmental Activities | | Business-type Activities | |
| **Year Ending June 30** | **Principal** | **Interest** | **Principal** | **Interest** |
| 2013 | $ 74,736 | $ 98,524 | $ 81,843 | $ 100,674 |
| 2014 | 80,923 | 95,003 | 74,612 | 97,605 |
| 2015 | 78,896 | 91,237 | 79,107 | 94,175 |
| 2016 | 82,450 | 87,251 | 79,253 | 90,831 |
| 2017 | 60,865 | 83,682 | 82,153 | 87,662 |
| 2018-2022 | 394,785 | 362,367 | 421,768 | 385,395 |
| 2023-2027 | 385,145 | 268,707 | 463,117 | 281,942 |
| 2028-2032 | 479,930 | 175,851 | 469,847 | 174,950 |
| 2033-2037 | 328,215 | 71,129 | 395,993 | 68,125 |
| 2038-2042 | 164,624 | 17,763 | 95,845 | 6,912 |
| **Total debt service requirements.....** | **2,130,569** | **$ 1,351,514** | **2,243,538** | **$ 1,388,271** |
| Net unamortized premiums..... | 93,722 | | 49,770 | |
| Deferred amount on refunding..... | (81,129) | | (42,832) | |
| **Total principal outstanding.....** | **$ 2,143,162** | | **$ 2,250,476** | |

The fiscal year for the Public Service Authority ends December 31 while the fiscal year for the State Ports Authority ends June 30. Both entities are major discretely presented component units. At December 31, 2011, the carrying value of the Public Service Authority's debt was $5.161 billion while the fair value was approximately $5.700 billion. At June 30, 2012, the carrying value of the State Ports Authority debt was $174.957 million while the fair value was approximately $197.266 million. The fair values were estimated using current rates available to the entities for similar borrowing arrangements and on the market rate of comparable traded debt.

During the fiscal year ended December 31, 2011, Connector 2000 Association issued capital appreciation bonds with an ultimate maturity value of $754.185 million. These bonds are recorded in the Statement of Net Assets in the amount of $157.677 million, which is the accreted value at December 31, 2011. Because all of the 2011 bonds are capital appreciation bonds, accretions are accounted for as interest expense and additions to principal. For purposes of the following debt service schedule, all accretions are included as principal, and no interest is shown.

As of the last reporting date of the Component Units, future debt service requirements (expressed in thousands) for bonds and notes of the State's major discretely presented component units were as follows:

| | Public Service Authority | | Connector 2000 Assoc. | |
|---|---|---|---|---|
| **Year Ending December 31** | **Principal** | **Interest** | **Principal** | **Interest** |
| 2012 | $ 156,781 | $ 250,266 | $ 2,114 | $ — |
| 2013 | 324,681 | 242,291 | 3,626 | — |
| 2014 | 587,277 | 222,443 | 3,793 | — |
| 2015 | 227,420 | 202,908 | 4,101 | — |
| 2016 | 254,794 | 194,083 | 4,572 | — |
| 2017-2021 | 1,149,992 | 796,480 | 38,155 | — |
| 2022-2026 | 595,463 | 575,347 | 58,823 | — |
| 2027-2031 | 643,705 | 432,383 | 77,995 | — |
| 2032-2036 | 574,090 | 270,416 | 98,818 | — |
| 2037-2041 | 289,680 | 140,544 | 125,426 | — |
| 2042-2046 | 123,120 | 122,059 | 148,035 | — |
| 2047-2051 | 231,478 | 17,425 | 188,727 | — |
| **Total debt service requirements** | **5,158,481** | **$ 3,466,645** | **754,185** | **$ —** |
| Unamortized accretion | — | | **(596,508)** | |
| Unamortized premiums | 158,108 | | — | |
| Deferred amount on refunding | (169,291) | | — | |
| **Total principal outstanding** | **$ 5,147,298** | | **$ 157,677** | |

| | State Ports Authority | |
|---|---|---|
| **Year Ending June 30** | **Principal** | **Interest** |
| 2013 | $ 4,350 | $ 8,697 |
| 2014 | 4,660 | 8,511 |
| 2015 | 4,845 | 8,317 |
| 2016 | 5,035 | 8,116 |
| 2017 | 5,270 | 7,852 |
| 2018-2022 | 30,550 | 34,810 |
| 2023-2027 | 34,585 | 25,800 |
| 2028-2032 | 23,510 | 18,761 |
| 2033-2037 | 30,590 | 11,506 |
| 2038-2041 | 30,955 | 2,544 |
| **Total debt service requirements** | **174,350** | **$ 134,914** |
| Unamortized premiums | 2,407 | |
| **Total principal outstanding** | **$ 176,757** | |

### Interest Expense

Borrowing is essential to the continuation of programs associated with certain entities reported within the primary government's governmental activities. The primary government reported interest expense during the fiscal year ended June 30, 2012, in governmental functions for these entities as follows (expressed in thousands):

| | Amount |
|---|---|
| General government | $ 11,826 |
| Transportation | 127,032 |
| **Total allocated interest expense** | **$ 138,858** |

The amount shown above in the general government function relates to bonds that a blended component unit issued.

### d. Bond Anticipation Notes

At June 30, 2012, $28.000 million in short-term general obligation bond anticipation notes were outstanding in the Higher Education Fund, a major enterprise fund. These notes are due on or before June 30, 2013.

**e. Defeased Bonds**

During May 2012, the State issued $46.875 million in general obligation State capital improvement refunding bonds with an average interest rate of 4.97% to refund $51.965 million of general obligation State capital improvement bonds ($19.755 million of Series 1999A and $32.210 million of Series 2004A) with an average interest rate of 3.23%. The net proceeds of $53.931 million (after payment of $230 thousand in issuance costs), were used for a current refunding of the Series 1999A issue, and the remainder was used to purchase United States government securities to advance refund the Series 2004A issue. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $1.673 million. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2019 on a straight-line basis. The bonds were refunded to reduce total debt service payments over the next seven years by approximately $2.320 million and to obtain an economic gain (difference between the present values of the old and new debt service payments) of approximately $2.397 million.

During May 2012, the State issued $29.860 million in general obligation State school facilities refunding bonds with an average interest rate of 5.0% to refund $33.780 million of general obligation State school facilities bonds, Series 2002B, with an average interest rate of 3.14%. The net proceeds of $34.696 million (after payment of $153 thousand in issuance costs), were used to purchase United States government securities to advance refund the Series 2002B issue. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $916 thousand. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2017 on a straight-line basis. The bonds were refunded to reduce total debt service payments over the next six years by approximately $1.640 million and to obtain an economic gain of approximately $1.888 million.

During May 2012, the State issued $27.220 million in general obligation State economic development refunding bonds with an average interest rate of 4.23% to refund $28.605 million of general obligation State economic development bonds ($14.815 million of Series 2004A and $13.790 million of Series 2005C) with an average interest rate of 4.42%. The net proceeds of $31.803 million (after payment of $142 thousand in issuance costs), were used to purchase United States government securities to advance refund the Series 2004A and Series 2005C issues. The advance refundings resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $3.272 million. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2029 on a straight-line basis. The bonds were refunded to reduce total debt service payments over the next seventeen years by approximately $2.231 million and to obtain an economic gain of approximately $2.118 million.

During May 2012, the State issued $28.745 million in general obligation State Transportation Infrastructure Bank refunding bonds with an average interest rate of 4.57% to refund $31.220 million of general obligation State Transportation Infrastructure Bank bonds, Series 2004A, with an average interest rate of 4.89%. The net proceeds of $34.143 million (after payment of $154 thousand in issuance costs), were used to purchase United States government securities to advance refund the Series 2004A issue. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $2.928 million. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2025 on a straight-line basis. The bonds were refunded to reduce total debt service payments over the next thirteen years by approximately $4.389 million and to obtain an economic gain of approximately $3.846 million.

During April 2012, the State Transportation Infrastructure Bank issued $265.965 million in revenue refunding bonds with a 3.00% to 5.00% coupon rate over the life of the issue. The net proceeds after payment of $2.800 million in issuance costs were used to refund $34.635 million of the Series 2001A bonds and $253.625 million of the Series 2002A bonds. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $6.036 million. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations on a straight-line basis over the life of the bonds. The bonds were refunded to reduce total debt service payments by approximately $55.335 million and to obtain an economic gain of approximately $29.323 million.

During May 2012, the University of South Carolina issued $21.475 million in general obligation State institution refunding bonds to partially advance refund $23.940 million of general obligation State institution bonds ($9.020 million of Series 1996B, $10.585 million of Series 2002E, and $4.335 million of Series 2003I), with an average interest rate of 4.54%. The refunding transactions resulted in a deferred loss on refunding of $639 thousand, an aggregate debt payment reduction of $2.878 million over the next twelve years, and an economic gain of $2.796 million.

During May 2012, the Clemson University issued $21.135 million in general obligation State institution refunding bonds to partially advance refund $22.980 million of general obligation State institution bonds ($13.000 million of Series 2002B, $4.940 million of Series 2003B, and $5.040 million of Series 2003F), with an average interest rate of 4.14%. The refunding transactions resulted in a deferred loss on refunding of $872 thousand, an aggregate debt payment reduction of $2.124 million over the next six years, and an economic gain of $1.995 million.

During May 2012, the Medical University of South Carolina issued $12.645 million in general obligation State institution refunding bonds to partially advance refund $13.670 million of general obligation State institution bonds ($2.995 million of Series 2001C, $3.335 million of Series 2003D, and $7.340 million of Series 2003J), with an average interest rate of 4.43%. The refunding transactions resulted in a deferred loss on refunding of $650 thousand, an aggregate debt payment reduction of $1.354 million over the next twelve years, and an economic gain of $1.325 million.

During May 2012, Winthrop University issued $13.140 million in general obligation State institution refunding bonds to affect current refundings of $5.010 million of Series 2001A2, Series 2001B5, and 2003C issues. Remaining proceeds of $10.747 million were used to advance refund $9.710 million of general obligation State institution bonds ($3.040 million of Series 2004A1 and $6.670 million of Series 2005B), with an average interest rate of 4.18%. The refunding transactions resulted in a deferred loss on refunding of $1.036 million, an aggregate debt payment reduction of $1.580 million over the next ten years, and an economic gain of $1.203 million.

During June 2012, the University of South Carolina issued $6.350 million in Athletics Facilities revenue refunding bonds to fully advance refund Series 2002A revenue bonds. The refunding transaction resulted in a loss on refunding of $61 thousand, an aggregate debt payment reduction of $1.072 million over the next twenty years, and an economic gain of $851 thousand.

During May 2012, the University of South Carolina issued $28.110 million in 2012A revenue refunding bonds advance refund $30.925 million of revenue bonds ($2.275 million of Series 1999A, $3.175 million of Series 2003B, and $25.475 million of Series 2004A). revenue bonds. The refunding transaction resulted in a deferred loss on refunding of $1.380 million, an aggregate debt payment reduction of $4.667 million, and an economic gain of $3.631 million.

During February 2012, Clemson University issued $21.200 million in Series 2012 revenue refunding bonds to advance refund $20.350 million of Series 2003 revenue bonds. The refunding transaction resulted in a loss on refunding of $1.410 million, an aggregate debt payment reduction of $2.343 million over the next seven years, and an economic gain of $2.268 million.

During February 2012, Clemson University issued $12.335 million in Series 2012 Athletics Facilities revenue refunding bonds for a current refunding of $8.885 million outstanding on the Series 2001 bonds and the advance refund $6.920 million of the Series 2003 bonds. The refunding transaction resulted in a loss on refunding of $809 thousand, an aggregate debt payment reduction of $4.777 million over the next twelve years, and an economic gain of $1.424 million.

During February 2012, the College of Charleston issued $25.630 million in 2012A revenue bonds to refund the outstanding 2002A and 2002C revenue bonds. The refunding transactions resulted in a loss on refunding of $439 thousand, an aggregate debt payment reduction of $6.651 million over the next twenty years, and an economic gain of $5.033 million.

During its fiscal year ended December 31, 2011, the Public Service Authority, a major discretely presented component unit, issued $288.515 million in 2011 Refunding Series B Bonds, with an aggregate all-in true interest cost of 2.27% to refund $8.990 million of the 2002 Refunding Series D bonds and $291.825 million of the 2004 Series A bonds with an average interest rate of 5.0%. The difference between the bonds issued and the outstanding balance is reported in the accompanying financial statements as a deduction from bonds payable and is being charged to operations through the year 2021 using the effective-interest method. The bonds were refunded to reduce total debt service payments over the next eleven years by approximately $23.800 million and to obtain an economic gain of approximately $22.600 million.

Also in its fiscal year ended December 31, 2011, the Public Service Authority issued $135.855 million in 2011 Refunding Series C Bonds, with an aggregate all-in true interest cost of 4.63% to refund $134.715 million of the 2002 Series B bonds and $5.160 million of the 2011 Series A bonds with an average interest rate of 5.12%. The difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2036 using the effective-interest method. The bonds were refunded to reduce total debt service payments over the next twenty-six years by approximately $9.400 million and to obtain an economic gain of approximately $7.700 million.

For all defeasances involving advance refundings in the current and prior years, the securities purchased were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the State has not recorded the defeased bonds in the accompanying financial statements. At June 30, 2012, the following outstanding bonds of the primary government (expressed in thousands) were considered defeased:

| | Governmental Activities | Business-type Activities | Totals Primary Government |
|---|---|---|---|
| Capital improvement bonds | $ 32,210 | $ — | $ 32,210 |
| School Facilities bonds | 41,710 | — | 41,710 |
| Economic Development bonds | 28,605 | — | 28,605 |
| Infrastructure Bank bonds | 308,595 | — | 308,595 |
| Department of Transportation bonds | 359,450 | — | 359,450 |
| Tobacco Authority bonds | 64,890 | — | 64,890 |
| Higher Education Fund bonds | — | 214,345 | 214,345 |
| **Totals** | **$ 835,460** | **$ 214,345** | **$ 1,049,805** |

In addition, at December 31, 2011, $684.500 million of bonds associated with the Public Service Authority were considered defeased.

#### f. Arbitrage Rebate Payable

The Internal Revenue Code and arbitrage regulations issued by the Internal Revenue Service require rebate to the federal government of excess investment earnings on bond proceeds if the yield on those earnings exceeds the effective yield on the related tax-exempt bonds issued. At June 30, 2012, reported as other liabilities for governmental activities is an arbitrage rebate liability of $651 thousand associated with the State's General Obligation Debt and a $910 thousand arbitrage rebate liability associated with revenue bonds of the Local Government Infrastructure Fund (a major governmental fund).

#### g. Conduit Debt

State law authorizes issuance of certain bonds for which the State assumes no responsibility for repayment. These bonds do not appear as liabilities in the accompanying financial statements.

The Educational Facilities Authority, reported in the General Fund, issues bonds to assist nonprofit educational institutions that do not receive State appropriations in the acquisition, construction, and financing of facilities for educational programs. The bonds are payable solely from, and secured by, a lease agreement on the facilities between the Authority and the institution. When the bonds have been fully paid, the Authority conveys the title for the facility to the institution. At June 30, 2012, the outstanding balance of bonds issued was $302.288 million.

The Jobs-Economic Development Authority, a nonmajor enterprise fund, issues industrial revenue bonds to develop and benefit business enterprises. The bonds are payable solely by revenues of the business enterprise and generally are secured by an irrevocable letter of credit. At June 30, 2012, the outstanding balance of bonds issued after June 30, 1995, was $3.543 billion. The original amount of bonds issued prior to that date is not available.

The Housing Authority Fund, a major enterprise fund, issues certain mortgage loan notes and housing revenue bonds for developers to construct moderate to low income housing projects. The bonds are payable solely from housing rental payments received by the developer and generally are secured by an irrevocable letter of credit or bond insurance. At June 30, 2012, the outstanding balance of bonds issued was $216.550 million.

#### h. Commercial Paper Notes and Letters of Credit

Note 13 Changes in Liabilities, displays the activity of commercial paper notes and lines of credit during the fiscal year ended June 30, 2012, including beginning and ending balances (if any) as well as all draws and repayments. The Public Service Authority presents its outstanding amounts as commercial paper notes, but all other amounts outstanding on lines of credit at June 30, 2012 are reported as notes payable. Other relevant information regarding these accounts is provided below.

The University Medical Associates of the Medical University of South Carolina (UMA), a blended component unit and nonmajor enterprise fund, has a line of credit with a maximum borrowing limit of $10.000 million, on which UMA could draw for working capital. The loan bears interest at the 30-day LIBOR rate plus 1.15% and is secured by all unrestricted accounts receivable. During fiscal year ended June 30, 2012, there were no advances under this line of credit. The line of credit expired during July 2012 and was renewed with basically the same terms through July 31, 2013.

The Public Service Authority, a discretely presented component unit, has recorded a $306.566 million liability for commercial paper notes at its fiscal year ended December 31, 2011. The paper is issued for valid corporate purposes with terms not to exceed 270 days. The Authority has a $500.000 million revolving credit agreement to support the issuance of commercial paper. There were no borrowings under the agreement during 2011.

#### i. Advances from Federal Government

On December 26, 2008, the Unemployment Compensation Fund, a major enterprise fund, began to obtain advances from the Federal government in order to pay unemployment benefits due to the exhaustion of all other funds to pay benefits. These advances were obtained due to the significant increase in unemployment benefits resulting from a significant increase in the unemployment rate in the State and the extension of the period by the Federal government that benefits were paid to claimants. Section 1201 of Title XII of the Social Security Act provides that an advance from the Federal Unemployment Fund to the account of a state's unemployment trust fund is allowed if the governor of a state applies for payment for any 3-month period. Only amounts actually drawn down for benefit payments must be repaid.

At June 30, 2012, the outstanding balance of these advances was $782.188 million. Principal payments began on September 30, 2011, with interest accruing at an interest rate of approximately 4.00% beginning on January 1, 2011. Of the balance reported, $675.688 million is considered non-current with $106.500 million reported as due within one year.

Under Section 1201 of Title XII of the Social Security Act, if a balance of advances to a state is outstanding on January 1, in two consecutive years and not fully repaid prior to November 10 of the second year, employers subject to contributions under such state's unemployment compensation law will be subject to additional Federal unemployment taxes

determined by a formula of reductions in credit against the tax. Such credit reduction will apply beginning with the second consecutive January 1 as of the beginning of which there is a balance of such advances. The credit reductions, pursuant to Section 3302(c)(2) of FUTA, increase employers' Federal tax liability each year. The amount equal to the reduced credits, excluding penalty and interest, will be applied to reduce the State's balance of advances. For the fiscal year ended June 30, 2012, a total of $119 thousand was applied to reduce the balance of federal unemployment account advances to the Fund as a result of the reduced FUTA credits. Non-recurring revenues appropriated to the Department of Employment Workforce by the General Assembly will be utilized to make principal payments on the federal advances in amounts sufficient to avoid the FUTA credit reductions for state employers for the 2012 tax year.

The comprehensive changes to the Unemployment Insurance (UI) tax structure implemented to assist in putting the Fund back on the path to solvency are structured to raise revenues that more accurately address the demands on the Fund and the changing economic environment in which the Fund operates. While the Fund remains in Federal loan status, required tax revenues will consist of estimated benefit payouts for the subsequent year, an amount required to repay the principal on all outstanding federal advances over five years, and an additional surcharge designated to pay accrued interest on outstanding advances. As the expected level of state UI benefits continues to decrease, a greater proportion of state UI tax revenues will be available to repay the advanced funds.

Increased tax collections coupled with decreases in the number of individuals eligible for and claiming state UI benefits have enabled the Fund to operate without obtaining additional advances from the federal government since May 2011. Management plans to continue to borrow from the Federal government, if needed, to fund its deficits for the foreseeable future; however, it is estimated that no additional advances will be required under the new tax structure. The Federal government has not established a maximum amount that the Fund can borrow.

Federal regulations specify that interest on Federal Unemployment Account Advances may not be paid, either directly or indirectly, from the Fund; therefore, no accrued interest is reported in the Unemployment Compensation Benefits Fund. Interest of $25.242 million was paid in September 2012 from the State's Debt Service Fund, with the portion due at June 30, 2012 of $19.835 million reported as accrued interest in the government-wide Statement of Net Assets for governmental activities.

## NOTE 13: CHANGES IN LIABILITIES

### a. Long-Term Liabilities

Changes in major classes of long-term liabilities (expressed in thousands) for the fiscal year ended June 30, 2012, were:

| | Balances at July 1, 2011 | Increases | Decreases | Balances at June 30, 2012 | Amounts Due Within One Year |
|---|---|---|---|---|---|
| **Primary Government:** | | | | | |
| ***Governmental Activities*** | | | | | |
| Policy claims | $ 656,629 | $ 1,890,376 | $ (1,847,009) | $ 699,996 | $ 506,940 |
| Notes payable | 50,172 | 2,127 | (10,869) | 41,430 | 10,991 |
| General obligation bonds payable | 1,699,040 | 132,700 | (327,890) | 1,503,850 | 186,245 |
| Unamortized discounts and premiums | 77,719 | 24,088 | (8,129) | 93,678 | — |
| Deferred amount on refunding | (20,362) | (8,826) | 3,617 | (25,571) | — |
| Total general obligation bonds payable | 1,756,397 | 147,962 | (332,402) | 1,571,957 | 186,245 |
| Tobacco Authority bonds payable | 71,700 | — | (71,700) | — | — |
| Unamortized discount | (2,145) | — | 2,145 | — | — |
| Deferred amount on refunding | (6,394) | — | 6,394 | — | — |
| Total Tobacco Authority bonds | 63,161 | — | (63,161) | — | — |
| Infrastructure Bank bonds payable | 2,137,720 | 265,965 | (341,471) | 2,062,214 | 60,730 |
| Unamortized discounts and premiums | 77,777 | 24,667 | (9,221) | 93,223 | — |
| Deferred amount on refunding | (79,725) | (6,163) | 4,759 | (81,129) | — |
| Total Infrastructure Bank bonds | 2,135,772 | 284,469 | (345,933) | 2,074,308 | 60,730 |
| Revenue bonds payable | 29,810 | — | (2,885) | 26,925 | 3,015 |
| Unamortized discounts and premiums | 590 | — | (91) | 499 | — |
| Total revenue bonds payable | 30,400 | — | (2,976) | 27,424 | 3,015 |
| Limited obligation bonds payable | 5,180 | — | (1,345) | 3,835 | 1,420 |
| Unamortized discounts | (19) | — | 6 | (13) | — |
| Total limited obligation bonds payable | 5,161 | — | (1,339) | 3,822 | 1,420 |
| Capital leases payable | 261 | 237 | (180) | 318 | 78 |
| Compensated absences payable | 210,753 | 91,024 | (92,087) | 209,690 | 115,359 |
| National Guard Retirement System net pension obligation payable | 9,192 | 415 | — | 9,607 | — |
| Judgments and contingencies payable | 36,618 | — | (12,254) | 24,364 | 6,771 |
| Arbitrage payable | 1,857 | — | (296) | 1,561 | 34 |
| Total amounts included in other liabilities | 47,667 | 415 | (12,550) | 35,532 | 6,805 |
| Total long-term liabilities | $ 4,956,373 | $ 2,416,610 | $ (2,708,506) | $ 4,664,477 | $ 891,583 |

The National Guard Retirement System net pension obligation payable, judgments and contingencies payable, and arbitrage payable are included in *other liabilities* in the accompanying financial statements.

The governmental fund that pays an employee's salary is responsible for liquidating the employee's related compensated absence liability. The General Fund is responsible for liquidating the National Guard Retirement System liability. Historically, the State has paid most judgments related to governmental funds from its General Fund unless an identifiable amount was directly attributable to another specific fund.

| | Balances at July 1, 2011 | Increases | Decreases | Balances at June 30, 2012 | Amounts Due Within One Year |
|---|---|---|---|---|---|
| **Primary Government:** | | | | | |
| ***Business-type Activities*** | | | | | |
| Policy claims | $ 122,093 | $ 7,730 | $ (17,614) | $ 112,209 | $ 11,778 |
| Advances from Federal government | 967,068 | — | (184,880) | 782,188 | 106,500 |
| Notes payable | 162,436 | 2,227 | (34,000) | 130,663 | 28,039 |
| Unamortized discounts and premiums | 67 | — | (6) | 61 | — |
| Deferred amount on refunding | (7,073) | — | 1,136 | (5,937) | — |
| Total notes payable | 155,430 | 2,227 | (32,870) | 124,787 | 28,039 |
| General obligation bonds payable | 483,720 | 70,640 | (101,760) | 452,600 | 26,975 |
| Unamortized discounts and premiums | 1,483 | 11,375 | (837) | 12,021 | — |
| Deferred amount on refunding | (703) | (2,513) | 202 | (3,014) | — |
| Total general obligation bonds payable | 484,500 | 79,502 | (102,395) | 461,607 | 26,975 |
| Revenue bonds payable | 2,107,249 | 256,427 | (250,801) | 2,112,875 | 53,804 |
| Unamortized discounts and premiums | 34,674 | 17,407 | (2,372) | 49,709 | — |
| Deferred amount on refunding | (34,557) | (4,700) | 2,362 | (36,895) | — |
| Total revenue bonds payable | 2,107,366 | 269,134 | (250,811) | 2,125,689 | 53,804 |
| Capital leases payable | 104,369 | 3,310 | (6,686) | 100,993 | 5,640 |
| Compensated absences payable | 151,689 | 103,831 | (96,380) | 159,140 | 86,264 |
| Arbitrage payable | 39 | — | (39) | — | — |
| Total long-term liabilities | $ 4,092,554 | $ 465,734 | $ (691,675) | $ 3,866,613 | $ 319,000 |

| | Balances at January 1, 2011 | Increases | Decreases | Balances at December 31, 2011 | Amounts Due Within One Year |
|---|---|---|---|---|---|
| **Major Component Units:** | | | | | |
| ***Public Service Authority*** | | | | | |
| Policy claims | $ 2,263 | $ 1,985 | $ (2,636) | $ 1,612 | $ 1,612 |
| Revenue bonds payable | 5,150,706 | 810,745 | (802,970) | 5,158,481 | 156,781 |
| Unamortized discounts and premiums | 133,888 | 56,009 | (31,789) | 158,108 | — |
| Deferred amount on refunding | (164,054) | (27,757) | 22,520 | (169,291) | — |
| Total revenue bonds payable | 5,120,540 | 838,997 | (812,239) | 5,147,298 | 156,781 |
| Capital leases payable | 3,914 | — | (1,445) | 2,469 | 1,243 |
| Compensated absences payable | 18,525 | 2,234 | (1,833) | 18,926 | — |
| Total long-term liabilities | $ 5,145,242 | $ 843,216 | $ (818,153) | $ 5,170,305 | $ 159,636 |
| ***Connector 2000 Association, Inc.*** | | | | | |
| Revenue bonds payable | $ 733,200 | $ 157,677 | $ (733,200) | $ 157,677 | $ 2,114 |
| Unamortized discounts and premiums | (406,861) | — | 406,861 | — | — |
| Total revenue bonds payable | $ 326,339 | $ 157,677 | $ (326,339) | $ 157,677 | $ 2,114 |

| | Balances at July 1, 2011 | Increases | Decreases | Balances at June 30, 2012 | Amounts Due Within One Year |
|---|---|---|---|---|---|
| ***State Ports Authority*** | | | | | |
| Notes payable | $ 949 | $ — | $ (345) | $ 604 | $ 604 |
| Revenue bonds payable | 178,475 | — | (4,125) | 174,350 | 4,350 |
| Unamortized discounts and premiums | 2,559 | — | (152) | 2,407 | — |
| Total revenue bonds payable | 181,034 | — | (4,277) | 176,757 | 4,350 |
| Capital leases payable | 11 | — | (8) | 3 | 3 |
| Compensated absences payable | 2,348 | 2,066 | (2,025) | 2,389 | 2,389 |
| Total long-term liabilities | $ 184,342 | $ 2,066 | $ (6,655) | $ 179,753 | $ 7,346 |
| ***Lottery Commission*** | | | | | |
| Compensated absences payable | $ 646 | $ 483 | $ (455) | $ 674 | $ 506 |

### b. Short-Term Debt

The State's Higher Education Fund may issue Bond Anticipation Notes (BANS) to provide interim financing for capital projects while in the process of issuing bonds. The Public Service Authority, a major discretely presented component unit, may issue commercial paper as short-term financing for valid corporate purposes as allowed by the Authority's Board of Directors. Short-term debt for the fiscal year ended June 30, 2012 included: BANS in the Higher Education Fund, a major enterprise fund and commercial paper notes in the Public Service Authority. Short-term debt activity during the fiscal year (expressed in thousands) was as follows:

| | Balances at July 1, 2011 | Increases | Decreases | Balances at June 30, 2012 |
|---|---|---|---|---|
| **Primary Government:** | | | | |
| ***Business-type Activities*** | | | | |
| General obligation bond anticipation notes payable | $ 30,000 | $ 28,000 | $ (30,000) | $ 28,000 |
| Revenue bond anticipation notes payable | $ 33,500 | $ — | $ (33,500) | $ — |

| | Balances at January 1, 2011 | Increases | Decreases | Balances at December 3, 2011 |
|---|---|---|---|---|
| **Major Component Unit:** | | | | |
| ***Public Service Authority*** | | | | |
| Commercial paper notes | $ 159,338 | $ 222,717 | $ (75,489) | $ 306,566 |

## NOTE 14: FUND BALANCES IN GOVERNMENTAL FUNDS

Fund balance classifications in governmental funds represent levels of constraints on the use of the resources received and reported in each fund. At June 30, 2012, the amounts constrained within the unrestricted fund balance in governmental funds (expressed in thousands) were as follows:

| | General | Departmental Program Services | Local Government Infrastructure | Department of Transportation Special Revenue | State Tobacco Settlement | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **Non-spendable:** | | | | | | | |
| Interfund receivables | $ 4,046 | $ 870 | $ 316,227 | $ — | $ — | $ 13,634 | $ 334,777 |
| Inventories | 21,476 | 3,231 | — | 3,376 | — | — | 28,083 |
| Prepaid items | 5,940 | 4,469 | 14 | 2,121 | — | 11 | 12,555 |
| Long-term loans and notes receivable | 36,380 | 459 | 428,971 | 3,154 | — | 9,396 | 478,360 |
| Other | — | — | — | 771 | — | — | 771 |
| Endowments | — | — | — | — | — | 9,057 | 9,057 |
| Total Non-spendable | 67,842 | 9,029 | 745,212 | 9,422 | — | 32,098 | 863,603 |
| **Restricted:** | | | | | | | |
| Education | 171 | 2,143 | — | — | — | 110,129 | 112,443 |
| Health | 173 | 160,621 | — | — | 21,791 | 6,303 | 188,888 |
| Transportation | — | 4,055 | 433,848 | 10,000 | — | — | 447,903 |
| Capital Projects | — | 1,028 | 168,376 | — | — | — | 169,404 |
| Debt Service | — | 1,964 | 933,108 | — | — | 59,415 | 994,487 |
| Loan programs | — | — | — | — | — | 6,944 | 6,944 |
| Waste management | — | 31,040 | — | — | — | 171,656 | 202,696 |
| Other | 991 | 9,800 | — | — | — | 198,076 | 208,867 |
| Total Restricted | 1,335 | 210,651 | 1,535,332 | 10,000 | 21,791 | 552,523 | 2,331,632 |
| **Committed:** | | | | | | | |
| Capital reserve fund | 104,838 | — | — | — | — | — | 104,838 |
| Contingency reserve fund | 122,334 | — | — | — | — | — | 122,334 |
| Transportation | — | — | — | 140,794 | — | — | 140,794 |
| Health | 73,696 | — | — | — | — | — | 73,696 |
| Other | 83,384 | 4,764 | — | — | — | 55 | 88,203 |
| Total Committed | 384,252 | 4,764 | — | 140,794 | — | 55 | 529,865 |
| **Assigned:** | | | | | | | |
| Appropriations to be carried forward | 166,180 | — | — | — | — | — | 166,180 |
| Capital expenditures | 8,830 | — | — | — | — | 116,834 | 125,664 |
| Education | 95,662 | — | — | — | — | — | 95,662 |
| Health and Safety | 104,226 | — | — | — | — | 4,073 | 108,299 |
| Local Infrastructure | 22,916 | — | — | — | — | 326 | 23,242 |
| Social Programs | 5,556 | — | — | — | — | — | 5,556 |
| Other | 92,508 | — | — | — | — | 10,812 | 103,320 |
| Total Assigned | 495,878 | — | — | — | — | 132,045 | 627,923 |
| Total Unrestricted, unassigned | 944,742 | (15,654) | (329,463) | (290,769) | — | (54) | 308,802 |
| **Total Fund Balance** | **$ 1,894,049** | **$ 208,790** | **$ 1,951,081** | **$ (130,553)** | **$ 21,791** | **$ 716,667** | **$ 4,661,825** |

The following subsections contain further descriptive information regarding the constraints of fund balance.

### a. Non-spendable

This portion of fund balance is not available for appropriation because it is either in a form that cannot be spent or is legally or contractually required to be maintained intact (Endowments).

Health

This is restricted resources for the continuation and enhancement of programs to improve the health and safety of the citizens and visitors of the State of South Carolina. Programs promote environment, physical, and mental health of the State, its resources, citizens, and travelers.

Transportation

Restricted resources for transportation are imposed by external parties or enabling legislation for use in the maintenance and improvement highway systems and access to commercial markets through rail, air, and transoceanic.

Capital Projects

The balance represents resources received from external parties or through enabling legislation which requires the use of the resources for the construction or acquisition and installation of a capitalizable asset. The resources will be expended over the life of the construction.

Debt Service

The balance represents resources received from external parties or through enabling legislation which requires the use of the resources for the repayment of outstanding debt, including principal and interest.

Other

Other restricted fund balance includes resources restricted to individual programs undertaken by the agencies to provide services and resources to the constituents of the State of South Carolina and visitors to it.

**c. Committed**

Capital Reserve Fund

The South Carolina Constitution requires that two percent of the General Fund revenue of the latest completed fiscal year be used to fund this reserve for future appropriations for capital acquisitions, retirement of capital improvement bonds, or other nonrecurring purposes. This reserve is reduced to cover year-end operating deficits prior to withdrawal of funds from the General Reserve Fund.

Contingency Reserve Fund

This reserve fund was created by State law requiring the accumulation of General Fund revenues in excess of general appropriations. Any balance in this fund must be utilized to replenish any deficit of the General Reserve Fund below its fully funded amount. Upon determination by the Comptroller General of the amount deposited to this reserve, notification is provided to the Board of Economic Advisors for determination of the amount available for appropriation by the State's legislative process.

Education

This portion of fund balance has been committed through various sections of the State's Code of Law which stipulate the utilization of resources for the continuation and improvement of educational programs in the State. The programs include formative education, higher education, and skills training for job creation.

Health

This represents the portion of the fund balance, which has been committed through various sections of the State's Code of Law, for purposes of promoting and safeguarding the health of the citizens and visitors of the State. The programs include enforcement of regulations, access to services, and education in the risks faced by the citizens of the State.

Other

The remaining committed fund balance is constrained through enabling legislation for programs within the established missions of the agencies in its directives for service to the citizens of the State of South Carolina.

**d. Assigned**

Appropriations to be Carried Forward

The General Fund does not use encumbrance accounting. Appropriations to be carried forward are used if the General Assembly has authorized the carry-forward of General Fund appropriations to the next fiscal year.

Capital Expenditures

Amounts identified and budgeted for capital projects under construction in the State's Capital Projects Fund, a nonmajor governmental fund, or for acquisition of capital assets are reported as assigned fund balance.

Education

Amounts reported in this category arise from programmatic requirements for use in educational purposes. The assignment may be by contract with other state agencies or through budgetary action of the legislation in the form of a proviso.

Health and Safety

The fund balance reported in this category arises primarily from contracts between state agencies for services provided in connection with public health and the safety of the citizens and visitors to the State.

Local Infrastructure

The fund balance reported in this category arises primarily from budgetary proviso actions which provide a certain level of funding to local governments for improvements in infrastructure to ensure the health and welfare of its citizens and visitors.

Social Programs

Amounts reported in this category primarily arise through contractual agreements between state agencies that cooperate in the provision of social programs to the citizens of the State.

Other

The remaining balance in the assigned fund balance classification is created through budgetary proviso actions and agency contractual obligations between parties within the reporting entity relating to a variety of other services provided to the citizens of the State and its visitors.

### e. Unrestricted, unassigned

Included in the unrestricted, unassigned fund balance classification is the General Reserve Fund. The South Carolina Constitution requires that the State maintain a reserve to prevent deficits in the Budgetary General Fund. The Reserve is fully funded for the June 30, 2012 fiscal year if it equals three percent of the Budgetary General Fund's revenue (budgetary basis) of the previous fiscal year.

If the State withdraws funds from the Reserve to cover a year-end deficit, it must replace the funds within three years. The Constitution requires that at least one percent of the Budgetary General Fund revenue (budgetary basis) of the latest completed fiscal year, if so much is necessary, be restored each year following the deficit until full funding is achieved.

At June 30, 2012, the Reserve was $183.466 million, which was the required fully funded amount.

## NOTE 15: INTERFUND BALANCES AND TRANSFERS

The following tables summarize interfund balances at June 30, 2012 (expressed in thousands):

| Funds | Due From | Due To |
|---|---|---|
| General | | |
| Departmental Program Services | $ 46,163 | $ 20,395 |
| Department of Transportation Special Revenue | — | 1,245 |
| Nonmajor governmental funds | 115 | 1,009 |
| Higher Education | — | 872 |
| Education Assistance Authority | 270 | — |
| Internal service | 495 | 10,824 |
| Fiduciary | 600 | 33,796 |
| | 47,643 | 68,141 |
| Departmental Program Services | | |
| General | 20,395 | 46,163 |
| Nonmajor governmental funds | — | 1,320 |
| Higher Education | — | 28,557 |
| Hospital Authority | — | 15,897 |
| Internal service | — | 3,607 |
| Fiduciary | — | 8,063 |
| | 20,395 | 103,607 |
| Local Government Infrastructure | | |
| Department of Transportation Special Revenue | 685 | — |
| Internal service | — | 5 |
| Fiduciary | — | 17 |
| | 685 | 22 |

| Funds | Due From | Due To |
|---|---|---|
| Department of Transportation Special Revenue Fund | | |
| General | $ 1,245 | $ — |
| Local Government Infrastructure | — | 685 |
| Internal service | — | 35 |
| Fiduciary | — | 11,925 |
| | 1,245 | 12,645 |
| Nonmajor Governmental Funds | | |
| General | 1,009 | 115 |
| Departmental Program Services | 1,320 | — |
| Higher Education | — | 9,058 |
| Unemployment Compensation | 18,713 | — |
| Housing Authority | — | 386 |
| Internal service | 730 | 398 |
| Fiduciary | — | 59 |
| | 21,772 | 10,016 |
| Higher Education | | |
| General | 872 | — |
| Departmental Program Services | 28,557 | — |
| Nonmajor governmental funds | 9,058 | — |
| Hospital Authority | — | 4,806 |
| Nonmajor enterprise funds | — | 24,106 |
| Internal service | — | 4,831 |
| | 38,487 | 33,743 |
| Unemployment Compensation Benefits | | |
| Nonmajor governmental funds | — | 18,713 |
| Housing Authority | | |
| Nonmajor governmental funds | 386 | — |
| Medical University Hospital Authority | | |
| Departmental Program Services | 15,897 | — |
| Higher Education | 4,806 | — |
| Nonmajor enterprise funds | — | 94 |
| | 20,703 | 94 |
| Education Assistance Authority | | |
| General | — | 270 |
| Nonmajor Enterprise Funds | | |
| Higher Education | 24,106 | — |
| Hospital Authority | 94 | — |
| Internal service | — | 150 |
| Fiduciary | — | 104 |
| | 24,200 | 254 |

| Funds | Due From | Due To |
|---|---|---|
| Internal Service | | |
| General | $ 10,824 | $ 495 |
| Departmental Program Services | 3,607 | — |
| Local Government Infrastructure | 5 | — |
| Department of Transportation Special Revenue | 35 | — |
| Nonmajor governmental funds | 398 | 730 |
| Higher Education | 4,831 | — |
| Nonmajor enterprise funds | 150 | — |
| Internal service | 416 | 416 |
| Fiduciary | 117 | 1,249 |
| | 20,383 | 2,890 |
| Fiduciary | | |
| General | 33,796 | 600 |
| Departmental Program Services | 8,063 | — |
| Local Government Infrastructure | 17 | — |
| Department of Transportation Special Revenue | 11,925 | — |
| Nonmajor governmental funds | 59 | — |
| Nonmajor enterprise funds | 104 | — |
| Internal service | 1,249 | 117 |
| Fiduciary | 43,887 | 43,887 |
| | 99,100 | 44,604 |
| **Totals** | **$ 294,999** | **$ 294,999** |

Amounts due from/to funds resulting from interfund goods and services provided or reimbursable expenditures/expenses incurred on or before June 30 for which payment was received/made after June 30 are summarized (expressed in thousands):

| Funds | Interfund Receivables | Interfund Payables | Receivables Long-term Portion |
|---|---|---|---|
| General | | | |
| Departmental Program Services | $ 156 | $ 870 | $ 146 |
| Nonmajor governmental funds | 10 | 4,048 | — |
| Higher Education | 1,288 | — | 468 |
| Nonmajor enterprise funds | 2,370 | — | — |
| Internal service | 222 | — | 157 |
| | 4,046 | 4,918 | 771 |
| Departmental Program Services | | | |
| General | 870 | 156 | — |
| Local Government Infrastructure | | | |
| Department of Transportation Special Revenue | 316,227 | — | 293,648 |
| Department of Transportation Special Revenue Fund | | | |
| Local Government Infrastructure | — | 316,227 | — |
| Nonmajor governmental funds | — | 48 | — |
| | — | 316,275 | — |
| Nonmajor Governmental Funds | | | |
| General | 4,048 | 10 | 355 |
| Department of Transportation Special Revenue | 48 | — | 24 |
| Higher Education | 1,297 | — | 650 |
| Nonmajor enterprise funds | 6,353 | — | — |
| Internal service | 1,888 | 12,085 | — |
| | 13,634 | 12,095 | 1,029 |

| Funds | Interfund Receivables | Interfund Payables | Receivables Long-term Portion |
|---|---|---|---|
| Higher Education | | | |
| General | $ — | $ 1,288 | $ — |
| Nonmajor governmental funds | — | 1,297 | — |
| | — | 2,585 | — |
| Medical University Hospital Authority | | | |
| Nonmajor enterprise funds | — | 703 | — |
| Nonmajor Enterprise Funds | | | |
| General | — | 2,370 | — |
| Nonmajor governmental funds | — | 6,353 | — |
| Hospital Authority | 703 | — | 703 |
| Internal service | — | 4,382 | — |
| | 703 | 13,105 | 703 |
| Internal Service | | | |
| General | — | 222 | — |
| Nonmajor governmental funds | 12,085 | 1,888 | 12,085 |
| Nonmajor enterprise funds | 4,382 | — | 4,382 |
| | 16,467 | 2,110 | 16,467 |
| **Totals** | **$ 351,947** | **$ 351,947** | **$ 312,618** |

The preceding interfund receivables and payables generally include loans for building improvements, economic development initiatives, and initial funding for new programs. Also included are the following:

- $316.227 million owed by the Department of Transportation Special Revenue Fund, a major governmental fund, to the Local Government Infrastructure Fund, a major governmental fund. The Department of Transportation has entered into various agreements to provide assistance for highway and transportation facilities projects being constructed by the Local Government Infrastructure Fund.
- $12.085 million owed by the nonmajor governmental funds to the internal service funds. The nonmajor governmental funds borrowed the money to purchase and renovate new headquarters facilities for the State Department of Public Safety.
- $8.723 million owed by the nonmajor enterprise funds to the General Fund and nonmajor governmental funds. This amount includes funds borrowed by the Patriots Point Development Authority for the purpose of funding repairs to the destroyer *USS Laffey* and funds borrowed under a loan program for energy conservation improvements administered by the Office of Energy in the Budget and Control Board.
- $4.382 million owed by the nonmajor enterprise funds to the internal service funds. The nonmajor enterprise funds lent the money received to a county for infrastructure within a residential development.

Excluded from the preceding interfund receivables and payables because of elimination in the government-wide presentation are internal leasing arrangements between the Medical University of South Carolina, an institution in the Higher Education Fund, and its blended component units, nonmajor enterprise funds. The following details the eliminations and the resulting interfund payables balance (expressed in thousands):

| | Presentation | | |
|---|---|---|---|
| | Fund | Eliminations | Government-wide |
| Higher Education Fund | | | |
| Other current liabilities | $ 20,049 | $ (5,096) | $ 14,953 |
| Interfund payables | 23,275 | (20,690) | 2,585 |
| | $ 43,324 | $ (25,786) | $ 17,538 |
| Nonmajor Enterprise Funds | | | |
| Restricted asset: other, current | $ 5,565 | $ (5,096) | $ 469 |
| Restricted asset: other, long-term | 20,914 | (20,690) | 224 |
| | $ 26,479 | $ (25,786) | $ 693 |

The following table summarizes interfund transfers during the fiscal year ended June 30, 2012 (expressed in thousands):

| Funds | Transfers In | Transfers Out |
|---|---|---|
| General Fund | | |
| Departmental Program Services | $ — | $ 20,601 |
| Local Government Infrastructure | 968 | — |
| Department of Transportation Special Revenue | — | 63 |
| State Tobacco Settlement | 750 | — |
| Nonmajor governmental funds | 11,837 | 116,533 |
| Higher Education | — | 504,043 |
| Unemployment Compensation Benefits | — | 138,222 |
| Nonmajor enterprise funds | 719 | 449 |
| Internal service | 4,171 | — |
| | 18,445 | 779,911 |
| Departmental Program Services | | |
| General | 20,601 | — |
| Local Government Infrastructure | 598 | — |
| Nonmajor governmental funds | 707 | 3,009 |
| Nonmajor enterprise funds | 629 | — |
| Internal service | 79 | 100 |
| | 22,614 | 3,109 |
| Local Government Infrastructure | | |
| General | — | 968 |
| Departmental Program Services | — | 598 |
| | — | 1,566 |
| Department of Transportation Special Revenue Fund | | |
| General | 63 | — |
| State Tobacco Settlement | | |
| General | — | 750 |
| Internal service | — | 250 |
| | — | 1,000 |
| Nonmajor Governmental Funds | | |
| General | 116,533 | 11,837 |
| Departmental Program Services | 3,009 | 707 |
| Nonmajor governmental funds | 3,372 | 3,372 |
| Higher Education | — | 18,904 |
| Housing Authority | — | 400 |
| Nonmajor enterprise funds | 152 | — |
| Internal service | 2,945 | 154 |
| | 126,011 | 35,374 |
| Higher Education | | |
| General | 504,043 | — |
| Nonmajor governmental funds | 18,904 | — |
| Nonmajor enterprise funds | 59,776 | 690 |
| | 582,723 | 690 |
| Unemployment Compensation Benefits | | |
| General | 138,222 | — |

| Funds | Transfers In | Transfers Out |
|---|---|---|
| Housing Authority | | |
| Nonmajor governmental funds | $ 400 | $ — |
| Nonmajor Enterprise Funds | | |
| General | 449 | 719 |
| Departmental Program Services | — | 629 |
| Nonmajor governmental funds | — | 152 |
| Higher Education | 690 | 59,776 |
| | 1,139 | 61,276 |
| Internal Service | | |
| General | — | 4,171 |
| Departmental Program Services | 100 | 79 |
| State Tobacco Settlement | 250 | — |
| Nonmajor governmental funds | 154 | 2,945 |
| | 504 | 7,195 |
| **Totals** | **$ 890,121** | **$ 890,121** |

The State routinely uses transfers to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move State grant monies from grantor funds to grantee funds, and (3) transfer bond proceeds from the original fund to other funds authorized to receive portions of the proceeds.

## NOTE 16: PROPRIETARY FUND REVENUES–ALLOWANCES AND DISCOUNTS

In the financial statements, the State presents its revenues net of allowances for uncollectible accounts receivable and contractual adjustments. Note 5 reports these allowances.

*Scholarship allowances* in the Higher Education Fund represent the sum of differences between stated charges for goods and services provided to students and amounts billed to students and/or third parties making payments on behalf of students. For the fiscal year ended June 30, 2012, scholarship allowances reduced the following revenues of the Higher Education Fund by the indicated amounts (expressed in thousands):

| | Scholarship Allowances |
|---|---|
| Charges for Services | $ 592,025 |
| Operating revenues pledged for revenue bonds | 29,272 |
| **Total** | **$ 621,297** |

For the fiscal year ended June 30, 2012, the State's enterprise funds presented $1.372 billion included in net charges for services after provisions for contractual and other adjustments in the amount of $2.112 billion and uncollectible accounts in the amount of $110.077 million.

## NOTE 17: DONOR-RESTRICTED ENDOWMENTS AND PLEDGES

### a. Donor-Restricted Endowments

The State's permanent funds (nonmajor governmental funds) and the Higher Education Fund, a major enterprise fund, maintain donor-restricted endowments. Net appreciation consists of realized and unrealized increases in the fair value of an endowment's assets over the historic dollar value of the contributions.

At June 30, 2012, $25.159 million of the amount reported as *restricted net assets, expendable for education*, represented net appreciation on investments of donor-restricted endowments available for authorization for expenditure by governing boards of the higher education institutions. In addition, $565 thousand of the amount reported as *restricted net assets, expendable for other*, $163 thousand of the amount reported as *restricted net assets expendable for health*, and $2.534 million of the amount reported as *restricted net assets, expendable for education* represented net appreciation on investments of donor-restricted endowments of permanent funds.

The South Carolina Uniform Prudent Management of Institutional Funds Act (Title 34, Chapter 6, of the South Carolina Code of Laws, which is referred to below as "the Act") permits an agency's/institution's governing board to authorize for expenditure all of an endowment's net appreciation, unless the applicable gift instrument indicates the donor's intention that net appreciation not be expended. The Act requires that the authorized expenditure be limited to the uses, benefits, purposes,

and duration for which the endowment was established and that the institution's governing board exercise ordinary business care and prudence in authorizing the expenditure of net appreciation.

Specific policies for authorizing and spending endowment investment income vary among the agencies and institutions that hold endowments. Generally, the governing boards establish these policies. Among those agencies and institutions that recorded investment income in donor-restricted endowments during the fiscal year ended June 30, 2012, the predominant policy was to authorize the spending of 4.0% to 5.0% of the fair value of total endowment assets annually.

### b. Pledges

The State's Higher Education Fund, a major enterprise fund, and related blended component units reported as nonmajor enterprise funds, recognize receivables and revenues for pledges or promises of cash or other assets from nongovernmental entities when all eligibility requirements are met, provided that the promise is verifiable and the resources are measurable and probable of collection. The financial statements report these amounts as accounts receivable. However, various benefactors have established split interest agreements with The Citadel Trust, Inc., a nonmajor enterprise fund. Among these agreements are a charitable remainder unitrust and a charitable remainder trust. The Citadel, a higher education institution reported in the Higher Education Fund, will receive a specified portion of the assets remaining under these agreements at the benefactors' deaths. The parties who manage the assets associated with these agreements are not included within the State of South Carolina's financial reporting entity. The State's financial statements do not report these trust assets because the ultimate amounts that the State will receive were not deemed to be measurable at June 30, 2012, and the eligibility requirements for the gifts have not been met.

## NOTE 18: SEGMENT INFORMATION

The Housing Authority provides low-cost housing to the State's citizens by issuing bonds and notes and by administering federal contracts and grants. The State issues various separate revenue bonds to finance activities within the Single Family Finance program of its Housing Authority Fund, a major enterprise fund. Covenants of the following revenue bonds within the Single Family Finance program require separate accounting and financial reporting: (a) Single Family, (b) Mortgage Revenue, (c) Homeownership Bond and (d) Revenue Reserve. Investors in these bonds rely solely on the revenue generated by the individual activities for repayment. Accordingly, condensed financial statements (expressed in thousands) for these segments for the fiscal year ended June 30, 2012, are presented on the following pages:

**CONDENSED STATEMENT OF NET ASSETS**

| | Single Family | Mortgage Revenue | Homeownership Bond | Revenue Reserve |
|---|---|---|---|---|
| Assets | | | | |
| Current restricted assets | $ 49,043 | $ 68,852 | $ 37,450 | $ 38,685 |
| Other current assets | 1,955 | 306 | 122 | 12 |
| Noncurrent restricted assets | 147,058 | 462,215 | 168,827 | 4,622 |
| Other noncurrent assets | 563 | 4,055 | 1,433 | — |
| Total assets | 198,619 | 535,428 | 207,832 | 43,319 |
| Liabilities | | | | |
| Current liabilities payable from restricted assets | 2,363 | 16,902 | 6,676 | — |
| Other current liabilities | 40 | 2,105 | — | 185 |
| Noncurrent liabilities | 88,815 | 444,234 | 198,836 | — |
| Total liabilities | 91,218 | 463,241 | 205,512 | 185 |
| Net assets | | | | |
| Restricted and expendable for: | | | | |
| Debt service | 2,309 | 30,051 | — | — |
| Bond reserves | 3,209 | 5,314 | — | — |
| Special programs | 101,883 | 36,822 | 2,320 | 43,134 |
| **Total net assets** | **$ 107,401** | **$ 72,187** | **$ 2,320** | **$ 43,134** |

**CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**

| | Single Family | Mortgage Revenue | Homeownership Bond | Revenue Reserve |
|---|---|---|---|---|
| Operating revenues: | | | | |
| Pledged revenues: | | | | |
| Interest on loans | $ 6,952 | $ 30,494 | $ — | $ 395 |
| Income on deposit | 1,066 | 1,204 | 6,816 | 1,943 |
| Other revenues: | | | | |
| Administrative fees and other | 52 | 514 | 125 | 16 |
| Total operating revenues | 8,070 | 32,212 | 6,941 | 2,354 |
| Operating expenses: | | | | |
| Bond issuance cost amortization | 37 | 367 | 167 | — |
| Other operating expenses | 5,471 | 30,055 | 6,423 | 466 |
| Total operating expenses | 5,508 | 30,422 | 6,590 | 466 |
| Operating income | 2,562 | 1,790 | 351 | 1,888 |
| Transfers: | | | | |
| Transfers in | 2,221 | 402 | 2,888 | 1,895 |
| Transfers out | (352) | (2,277) | (1,838) | (51) |
| Increase (decrease) in net assets | 4,431 | (85) | 1,401 | 3,732 |
| Beginning net assets | 102,970 | 72,272 | 919 | 39,402 |
| **Ending net assets** | **$ 107,401** | **$ 72,187** | **$ 2,320** | **$ 43,134** |

**CONDENSED STATEMENT OF CASH FLOWS**

| | Single Family | Mortgage Revenue | Homeownership Bond | Revenue Reserve |
|---|---|---|---|---|
| Net cash provided (used) by: | | | | |
| Operating activities | $ 21,048 | $ 83,521 | $ (43) | $ 2,695 |
| Noncapital financing activities | (4,664) | (101,693) | 19,367 | 1,965 |
| Investing activities | (15,729) | 6,292 | (35,253) | (34,120) |
| Net increase (decrease) | 655 | (11,880) | (15,929) | (29,460) |
| Beginning cash and cash equivalents | 2,890 | 50,454 | 52,776 | 31,566 |
| **Ending cash and cash equivalents** | **$ 3,545** | **$ 38,574** | **$ 36,847** | **$ 2,106** |

Because the above separately identifiable activities provide essentially similar services to the Authority's customers, they are not considered to be different activities for financial reporting purposes. Accordingly, all of the Housing Authority's activities are reported as a single fund and as a single business-type activity in the accompanying financial statements.

## NOTE 19: JOINT VENTURE AND JOINT OPERATION

### a. Joint Venture

The Public Service Authority (the Authority), a major discretely presented component unit, along with six unrelated publicly owned electric utilities own a wholesale power marketing joint venture called The Energy Authority (TEA). The Authority engages in gas hedging activities through TEA to reduce the cost of fuel inventories. The Authority now has a 20.8% ownership interest, which it records as an equity investment. TEA provides services to its member organizations, as well as to certain non-member organizations, and allocates transaction savings and operating expenses to its member organizations pursuant to an agreement.

During its fiscal year ended December 31, 2011, the Authority received distributions of $17.659 million from TEA and recognized $16.426 million in reductions to power costs and increases in electric revenues.

The Authority has provided certain guarantees and has pledged certain collateral to support TEA's transactions. The Authority's Board of Directors has approved the use of up to $82.100 million to support TEA's activities.

At December 31, 2011, the Authority had a payable to TEA of $17.856 million for power and gas purchases. In addition, the Authority had a receivable due from TEA of approximately $1.008 million for power sales and sales of excess gas capacity.

Interested parties may obtain a copy of TEA's financial statements by writing to:

The Energy Authority
301 West Bay Street, Suite 2600
Jacksonville, Florida 32202
www.teainc.org

#### b. Joint Operation

The Summer Nuclear Station is a joint operation owned by the Public Service Authority (the Authority), a major discretely presented component unit and regulated electric utility, and the South Carolina Electric and Gas Company (SCE&G), a non-governmental electric utility. The Authority owns an undivided one-third interest in the Station while SCE&G owns an undivided two-thirds interest. SCE&G is solely responsible for the Station's design, construction, management, budgeting, operation, maintenance, and decommissioning; and the Authority is obligated to pay its ownership share of all costs relating thereto. The Authority receives one-third of the net electricity generated.

In accordance with regulatory accounting practices, the Authority reported capital assets of $529.300 million, accumulated depreciation of $314.700 million, and expenses of $76.100 million, which represent its interest in this joint operation. The Summer Nuclear Station is not a separate legal entity and does not prepare separate financial statements.

The Nuclear Regulatory Commission (NRC) requires a licensee of a nuclear reactor to provide minimum financial assurance of its ability to decommission its nuclear facilities. A site-specific decommissioning study completed in 2006 estimated the Authority's share of decommissioning costs for the Summer Nuclear Station as $178.900 million in 2006 dollars. The Authority accrues its share of the estimated decommissioning costs over the remaining life of the facility. These costs are being recovered through the Authority's rates.

To comply with the NRC regulations, the Authority established an external trust fund and has been making deposits into this fund since September 1990. In addition, the Authority established an internal decommissioning account. The Authority makes deposits into this fund in the amount necessary to fund the difference between the 2006 site-specific study and the NRC's imposed minimum requirement. Based on current decommissioning cost estimates developed by SCE&G, these funds, which totaled $186.700 million (adjusted to market) at December 31, 2011, along with future deposits into both the external and internal decommissioning accounts and investment earnings, are estimated to provide sufficient funds for the Authority's share of the estimated decommissioning costs.

On October 20, 2011, the Authority and SCE&G entered into an agreement for the design and construction of two 1,100 megawatt nuclear generating units at the existing Summer Nuclear Station site. The Authority's Board of Directors approved spending up to $1.900 billion on this project through December 31, 2012.

## NOTE 20: RELATED PARTY TRANSACTIONS

These financial statements exclude certain related foundations and other organizations, including those discussed below. (See also Note 1a, Scope of Reporting Entity.)

During the fiscal year ended June 30, 2012, the Educational Television Endowment of South Carolina, Inc., disbursed $5.009 million on behalf of the Departmental Program Services Fund, a major governmental fund, for programs, development, advertising, and other costs.

The following organizations are related to the Higher Education Fund, a major enterprise fund: the University of South Carolina Development Foundation; the University of South Carolina Business Partnership Foundation; the University of South Carolina Research Foundation; the Greater University of South Carolina Alumni Association; the Carolina Piedmont Foundation, Inc.; the Lancaster County Educational Foundation, Inc.; the Clemson University Research Foundation; the Clemson University Real Estate Foundation; the Clemson University Continuing Education and Conference Complex Corporation; the Clemson Advancement Foundation for Design and Building; the Medical University of South Carolina Foundation; the Medical University of South Carolina Foundation for Research Development; the Coastal Educational Foundation, Inc.; the Coastal Carolina University Student Housing Foundation; Coastal Carolina Booster/Athletic Foundation; the Horry County Higher Education Commission; the College of Charleston Foundation; the Cougar Club; the Winthrop University Foundation; the Winthrop University Real Estate Foundation; the Francis Marion University Foundation; the Francis Marion University Student Housing LLC; The Citadel Foundation; The Citadel Alumni Association; The Citadel's Brigadier Foundation; South Carolina State Educational Foundation; South Carolina State Real Estate Foundation; the S.T.A.T.E. Club; the South Carolina State Alumni Association; the Lander Foundation; Aiken Technical College Foundation, Inc.; Florence-Darlington Technical College Foundation; Horry-Georgetown Technical College Foundation; Greenville Tech Foundation, Inc.; Midlands Technical College Foundation; Orangeburg-Calhoun Technical

College Foundation; Piedmont Technical College Foundation; Spartanburg Community College Foundation; Tri-County Technical College Foundation; Trident Technical College Foundation; and York Technical College Foundation. During the fiscal year ended June 30, 2012, the State entered into various transactions with these organizations. Approximate amounts within the State's Higher Education Fund that represent transactions with these related parties include: receivable from foundations–$119.917 million; donations of cash and other assets from foundations–$201.406 million; expenditures paid to foundations–$10.496 million; and reimbursements to the State for expenses/expenditures the State incurred on behalf of foundations–$5.383 million.

The Education Assistance Authority Fund, a major enterprise fund, has designated the South Carolina Student Loan Corporation (SLC) as the entity to administer the enterprise fund's student loan program. During the fiscal year ended June 30, 2012, the enterprise fund entered into various transactions with SLC. Approximate amounts within the enterprise fund that represent these transactions include: accounts receivable from SLC–$138.741 million; program revenue from SLC–$4.996 million; reimbursements to SLC for administrative costs–$643 thousand; and payable to SLC–$25.654 million.

## NOTE 21: MAJOR DISCRETELY PRESENTED COMPONENT UNITS

### a. Significant Transactions of Major Component Units with the Primary Government

The Public Service Authority makes payments to the General Fund in lieu of taxes each year based on requirements under bond indentures. These payments totaled $18.656 million during the Authority's fiscal year ended December 31, 2011.

During the fiscal year ended June 30, 2002, the State Ports Authority resolved to contribute a total of $45.0 million over twenty-six years to the Local Government Infrastructure Fund, a major governmental fund, for the Cooper River Bridge project in Charleston. The Authority made a payment of $1.000 million during the fiscal year ended June 30, 2012.

The South Carolina Lottery for Education Act requires the Lottery Commission to transfer all proceeds from lottery ticket sales and other revenues net of expenses to the Education Lottery Fund, a nonmajor governmental fund. The Commission transferred $302.756 million during the fiscal year ended June 30, 2012; the Commission owed an additional $32.074 million to the Fund at June 30, 2012.

### b. Concentrations of Customer Credit Risk

The Public Service Authority and State Ports Authority have chosen to present their statements in accordance with applicable pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989. Accordingly, these component units present disclosures regarding concentrations of customer credit risk.

#### Public Service Authority

Concentrations of credit risk with respect to the Public Service Authority's receivables are limited due to its large number of customers and their dispersion across different industries. The Authority maintains an allowance for uncollectible accounts based on the expected collectability of all accounts receivable. The Authority's sales to its two major customers for its fiscal year ended December 31, 2011, were as follows (expressed in thousands):

| Customer | Revenue | % of Total Sales Revenue |
|---|---|---|
| Central Electric Power Cooperative, Inc..... | $ 1,089,000 | 57% |
| Alumax of South Carolina, Inc..... | 189,000 | 10% |

No other customer accounted for more than 10% of the Authority's sales.

#### State Ports Authority

During the fiscal year ended June 30, 2012, of the State Ports Authority's total revenues, three customers accounted for approximately 15%, 11%, and 9% each. The Authority performs ongoing credit evaluations of its customers and generally operates under international laws, which may provide for a maritime lien on vessels in the event of default on credit terms. The Authority maintains reserves for potential credit losses.

### c. Inequality of Due from Component Units and Due to Primary Government

The Due to Primary Government of $20 thousand is reported without an offsetting amount Due from Component Units as a result of differences in the reporting period between the Connector 2000 Association with a fiscal year ending December 31 and the primary government with a fiscal year ending June 30. At December 31, 2011, the Connector 2000 Association, Inc. owed the Department of Transportation Special Revenue Fund $20 thousand for maintenance costs, which is reported as Due to Primary Government.

## NOTE 22: CONTINGENCIES AND COMMITMENTS

### a. Litigation

Primary Government

Among the unresolved legal actions in which the State was involved at June 30, 2012, are three cases that challenge the legality of certain taxes. In the event of unfavorable outcomes for these cases, the State estimates the potential loss of $290.031 million. Although State losses in these cases could reduce future revenues, the preceding estimates do not include any impact on future revenues or future accruals of interest on disputed refunds.

The South Carolina Retirement Systems (the Systems) is involved in a putative class action lawsuit involving legislation (Act No. 153, 2005 S.C. Acts and Joint Resolutions) requiring that employees who return to work after retirement (including employees participating in the Teacher and Employee Retention Incentive [TERI] Program) resume making contributions into the retirement system. The action was filed in federal court in August 2010 alleging the provisions of Act 153 are unconstitutional and illegal. The plaintiffs all retired after Act 153 was enacted and thus were on notice that they would pay retirement contributions if they chose to return to work. As of June 30, 2012, the Systems had collected approximately $121.000 million in the form of retirement contributions from members who are retired and returned to work on or after July 1, 2005. The Systems and the State filed a motion to dismiss this matter on a number of grounds. By Order and Decision dated September 27, 2012, the federal district court granted the Systems' motion and dismissed the Plaintiff's suit. Plaintiffs have filed a motion to reconsider that decision within the federal court.

The State is involved in a number of cases in which the amounts of potential losses, if any, are not presently determinable. These cases include one contending that the funding of public education in South Carolina is inequitable and inadequate. The State moved to dismiss the case, and the Circuit Court granted that motion. The plaintiffs appealed, and the State Supreme Court affirmed part of the Circuit Court's order, but remanded the case to the Circuit Court for further proceedings as to the issue of alleged inadequate educational opportunity. The Court denied the plaintiffs' request to add a damage claim. The Court issued an order during December 2005 in which the Court found in favor of the State on most issues, but ruled that the State is failing to fund early childhood intervention programs adequately. Motions to alter or amend the Circuit Judge's Order were filed in July 2007, but the Court denied the motions. The plaintiffs, the House and the Senate, appealed to the Supreme Court and the case was argued in June 2008. The Court heard re-argument in September 2012 and has not yet issued an Opinion. In a second unrelated case, the plaintiffs allege that a State Dentistry Board's actions interfered with their businesses. The State has filed a motion for summary judgment. The case was dismissed, a motion to reconsider has been denied, and an appeal has been filed. In the event the State loses this case, the loss amount may not be limited by the State Tort Claims Act and may exceed the allowable reimbursement from the State's self-insurance fund. In a third unrelated case, the plaintiffs contend that a lack of funding has resulted in the unconstitutional treatment of prison inmates with mental illnesses. A non-jury trial was held during the current fiscal year but the judge has not issued a decision.

Due to the uncertainty involving the ultimate outcome of the several previously discussed unresolved lawsuits; no provision for potential liability has been made for them in the accompanying financial statements.

The State is involved in other legal proceedings pertaining to matters incidental to the performance of routine governmental operations. Such litigation includes cases involving claims asserted against the State arising from alleged torts, breach of contract, and possible violations of State laws. In the event of unfavorable outcomes in all of these matters, the State's estimated liability would be approximately $115.500 million. While the State is uncertain as to the ultimate outcome of any of the individual lawsuits, it believes its positions are meritorious and it is vigorously defending its position in each case.

Generally, liabilities recorded by the State's Insurance Reserve Fund (see Note 10a), an internal service fund, are sufficient to cover claims arising from alleged torts, up to the liability limits established by the South Carolina Tort Claims Act. Currently, except as described above, no tort claims are pending that are expected to result in any significant liability in excess of the provision for policy claims recorded by the Insurance Reserve Fund.

Major Discretely Presented Component Unit—Public Service Authority

The Public Service Authority, a major discretely presented component unit and electric utility company, is a party to or has an indirect interest in several lawsuits in which the amounts of potential losses, if any, are not presently determinable. The following paragraph discusses the most significant of these cases.

Landowners located along the Santee River contend that the Authority is liable for damage to their real estate because of flooding that has occurred since the U. S. Army Corps of Engineers completed its Cooper River Rediversion Project in 1985. A 1997 trial returned a jury verdict against the Authority on certain causes of action. The Authority has entered into a settlement agreement with the plaintiffs. Pursuant to this agreement, the Authority has made payments of all claims amounting to $221.600 million. In addition the Authority has paid the court ordered attorney fees and costs of $10.400 million. The contract between the Corps and the Authority requires that the Corps indemnify the Authority for certain claims arising out of the construction and operation of the project. The Authority has entered a claim seeking indemnification from the Corps. No estimate of the amount or timing of the recovery from the Corps can be made at this time.

**b. Federal Grants**

The State receives significant federal grant and entitlement revenues. Compliance audits of federal programs may identify disallowed expenditures. Disallowances by federal program officials as a result of these audits may become liabilities of the State. The State records a liability for pending disallowances if settlement is probable and the settlement amount is reasonably estimable. Otherwise, the liability is recorded only when the State and the federal government agree on reimbursement terms. Based on an analysis of historical data, the State believes that any disallowances without an established agreement of reimbursement terms relating to the fiscal year ended June 30, 2012, or earlier years will not have a material impact on the State's financial statements.

**c. Other Loan Guarantees**

The South Carolina Education Assistance Authority, a major enterprise fund, guarantees student loans. At June 30, 2012, these loans totaled $2.735 billion. The United States Department of Education reinsures 100.0% of losses under these guarantees for loans made prior to October 1, 1993; 98.0% of losses for loans made between October 1, 1993 and October 1, 1998; and 95.0% for loans made on or after October 1, 1998. If the loan default rate exceeds 5.0% of the loans in repayment status, the United States Department of Education decreases the reinsurance rate. The State's default rate during the fiscal year ended June 30, 2012, was 1.3%.

A nonmajor enterprise fund guarantees a portion of a mortgage debt up to a maximum of $1.531 million.

**d. Purchase Commitments**

Major Discretely Presented Component Unit—Public Service Authority

At December 31, 2011, the Public Service Authority, a major discretely presented component unit and electric utility company, had outstanding minimum obligations under existing purchase contracts totaling $3.670 billion for coal. In addition, minimum obligations under two purchased power contracts as of December 31, 2011, were approximately $59.900 million with a remaining term of twenty-three years and $29.100 million with a term of three years. Also at December 31, 2011, the Authority had commitments for nuclear fuel and nuclear fuel conversion contracts of $750.000 million over the next twenty-three years. The enrichment and fabrication component of these commitments from 2012 through 2013 totaling $19.100 million is contingent upon the operating requirements of the nuclear unit.

The Authority amended a service agreement to an approximate amount of $103.500 million. The agreement provides a contract performance manager, initial spare parts, parts and services for specified planned maintenance outages, remote monitoring and diagnostics of the turbine generators, and combustion tuning for the gas turbines. The contract term extends through 2024, but can be terminated at the end of 2015. Also, the Authority has entered into network integration transmission service agreements with an initial payment of $10.600 million due in calendar year 2012 and annual payments totaling $69.400 million through 2023.

Major Discretely Presented Component Unit—Lottery Commission

At June 30, 2012, the Lottery Commission had remaining commitments of $42.983 million under service contracts expiring in 2019. The contracts provide, among other things, services and equipment to operate the on-line lottery.

**e. Commitments to Provide Grants and Other Financial Assistance**

As of June 30, 2012, the following agencies had outstanding commitments for the identified programs:

- The South Carolina Transportation Infrastructure Bank, reported within the Local Government Infrastructure Fund (a major governmental fund), has $994.700 million remaining on agreements with various counties to provide financial assistance for highway and transportation facilities projects.
- The Department of Commerce has $135.296 million to provide funds to local governmental entities including grants for water and wastewater infrastructure projects, airport construction projects, and rural infrastructure projects. Of the outstanding commitment, $35.653 million will be funded by federal grants and $99.643 million will be funded with private aid.

- The Budget and Control Board has $78.690 million to provide loans and grants for water and wastewater projects and energy efficiency improvement projects. Federal grants will fund $29.608 million of this commitment.
- The Division of Aeronautics has $2.487 million for grants made to municipal and county airports for capital improvements. Federal grants will fund $1.558 million of this commitment.
- The State Board for Technical and Comprehensive Education has $26.292 million to provide training for new and expanding business and industry in the State.
- The Department of Public Safety has $40.524 million for pass-through grants to various State agencies, local governments, and not-for-profit entities, of which $40.229 million will be funded by federal grants.
- The South Carolina Law Enforcement Division has $41.130 million for grant program activities and pass-through grants to subrecipients, all of which will be funded by federal grants.
- The South Carolina Judicial Department has $1.242 million outstanding commitments related to vendor service contracts.
- The State Housing Finance and Development Authority has $120 thousand for special initiatives under the Program Fund and $4.500 million from the Housing Trust Fund, reported within the nonmajor governmental funds, for affordable housing projects and developments.

**f. Connector 2000 Association, Inc.—Going Concern**

Since 2001, when the Southern Connector toll road was opened to public traffic and the Connector 2000 Association, Inc., a major discretely presented component unit, began collecting tolls, both traffic on the highway and the resulting toll revenues generated have been substantially less than projected during the planning of the project and issuance of related debt. Factors such as the weak economy, lack of development along the Southern Connector's corridor and patron resistance to the payment of tolls, all contributed to the less-than-forecasted traffic demands.

Because the Association pledged these toll collections for debt service payments on its toll road revenue bonds, the Association's debt service capability also is affected. Debt service on the bonds increased sharply beginning in January 2008 as principal began to mature. The Association was forced to withdrawal from the Debt Service Reserve Accounts maintained by the Trustee under the indenture in order to meet the debt service obligations. Remaining balances were not sufficient to meet the debt service obligations in January 2010 resulting in the Association's first payment default on the 1988 Bonds.

A Revenue Covenant in the Original Trust Indenture for which the Association was unable to comply since January 2005 resulted in a technical default under the bond indenture on January 1, 2008. A lack of compliance with the Revenue Covenant required the conduct of a toll rate study. The studies performed for each of 2005, 2006, and 2007 indicated that even if the recommended maximization of toll revenue was implemented the projected toll revenue would be insufficient to pay principal and interest on the 1998 Bond in full.

The Association was also unable to pay its contractual obligations to the SCDOT for license fees, highway maintenance costs and related interest, and was unable to make deposits into the 1998 R&R Fund to cover any future costs of renewal and replacement of the Southern Connector.

Because of the previously mentioned factors, the Association hired a special financial consultant in early 2008 to explore alternatives related to its existing capital structure. Based on the findings of the financial analysis, the consultant advised the Association that any restructuring of its obligations within the remaining term of the License Agreement with the South Carolina Department of Transportation (SCDOT) would require a substantial reduction in the principal amount of the bond indenture and that restructuring the bonds outside of bankruptcy would be extremely difficult. To move forward with the recommendations of the special financial consultant, the Association also hired an engineering consultant to perform an investment grade traffic and revenue study to provide additional information regarding concession agreements or other restructuring options. In response to the study's findings, the Association requested and received approval from SCDOT for a toll rate increase that was implemented in November 2009.

The Association presented three optional debt adjustment plans to the Senior Bond Trustee, the Subordinate Trustee, SCDOT and certain bondholders owning a majority of outstanding principal of the 1998 Senior Bonds (the Restricted Owners). All of these plans were rejected by one or all of the parties. On January 20, 2010, the Association's Board of Directors adopted a resolution authorizing the Association's management, when management so deemed it appropriate, to file a petition for bankruptcy protection under the United States Bankruptcy Code and to take related actions in connection with the bankruptcy. On June 24, 2010, following the failure of negotiations for debt adjustment plans, the Association filed its Chapter 9 bankruptcy petition in the U.S. Bankruptcy Court at the direction of its Executive Vice President and General Manager.

GASB Statement No. 58, *Accounting and Financial Reporting for Chapter 9 Bankruptcies* (GASB 58) requires that liabilities subject to adjustment in a Chapter 9 bankruptcy proceeding be frozen as of the date of the bankruptcy petition. As of June 24, 2010, and through the effective date of the Association's Plan, the Association's liabilities subject to adjustment in bankruptcy (the 1998 Bonds payable liabilities, all amounts owed to SCDOT and the excess collateral liability) were frozen by the U.S. Bankruptcy Law. Accordingly, no additional amounts were accrued after June 24, 2010 pertaining to these liabilities.

During the remainder of 2010 and during the pendency of the bankruptcy proceeding, the Association continued to operate the Southern Connector as usual and paid its non-Bondholder and non-SCDOT creditors in the ordinary course of business. As mentioned previously, payments were no longer made to the bondholders, although the 1998 Senior Bonds Trustee, the Subordinate Bonds Trustee, their respective counsel and advisors were paid their fees and expenses from the toll revenues collected. The Association continued its negotiations with the 1998 Senior Bonds Trustee, the Subordinate Bonds Trustee, the Restricted Owners and SCDOT, and filed a First Amended Plan for Adjustment of Debts in November 2010. That document, along with the Addendum to First Amended Plan for Adjustment of Debts filed in January 2011 and Debtor's Modification to the First Amended Plan for Adjustment of Debts filed in March 2011, form the Plan that was later confirmed by the U.S. Bankruptcy Court on April 1, 2011 and became effective on April 21, 2011.

Full details of the plan are available on the Association's website, www.SouthernConnector.com under the *News & Filings* tab. The plan includes an amendment to the License Agreement between the Association and SCDOT under which (1) SCDOT assumes the obligation of future highway maintenance, repair, renewal, and replacement and related costs and (2) toll rates and future rate changes will be determined by independent traffic engineering studies. Under the Plan, Amended and Restated Bonds (the "2011 Bonds") were issued in exchange for the 1998 Bonds. The 2011 Bonds consist of Series 2011A Bonds and Series 2011B Bonds (exchanged for the 1998 Senior Bonds) and Series 2011C Bonds (exchanged for the 1998 Subordinate Bonds). These were issued in three series. In accordance with GASB 58, an extraordinary gain from the adjustment of debts of $186.847 million was recognized for the fiscal year ended December 31, 2011.

#### g. Unemployment Compensation Benefits Fund—Liquidity

In recent years, the Unemployment Compensation Fund, a major enterprise fund, has generated substantial operating losses and has been required to use all of its cash resources to fund its operations. Due to the increasing unemployment rate and the resulting increased amount of unemployment benefits paid, and the increased length of time over which benefits are paid, the Fund has been required to obtain advances from the Federal Unemployment Compensation Fund resulting in a balance owed of $782.188 million as of June 30, 2012.

Increased tax collections, coupled with decreases in the number of individuals eligible for and claiming State unemployment insurance benefits and changes in the relevant state laws have enabled the Fund to operate without obtaining additional advances from the Federal government since April of 2011.

## NOTE 23: SUBSEQUENT EVENTS

#### a. Contingencies

A breach of taxpayer information was identified subsequent to year end. Approximately 3.5 million taxpayers, individuals, dependents, and businesses, may be affected by the breach. The Department of Revenue has arranged for a national firm to provide free protective monitoring for all potential taxpayers affected who sign up for their service. The Department has provided notifications to identified individuals who may be affected. Several state agencies and elected officials have been named in litigation arising from the breach. Currently the estimated costs approximate $20.170 million. The State Budget and Control Board has authorized an inter-agency loan from the Insurance Reserve Fund, an internal service fund, to the Department of Revenue's General Fund to provide temporary funding for the immediate costs until other funding can be authorized through the legislative process.

#### b. Retirement Reform Legislation

Legislation was enacted during the year to facilitate longer term financial sustainability while attaining fairness for governmental employees. A provision of Act 278 effective July 1, 2012 is the creation of the South Carolina Public Employee Benefit Authority (PEBA) as the new governing body and administrative agency for the Retirement Division and the Employee Insurance Program. An oversight board was established providing for appointment of the members by the executive branch and the legislative branches. Annual benefit adjustments for South Carolina Retirement System (SCRS) and the Police Officers' Retirement System (PORS) annuitants will be equal to the lesser of one percent or $500. A new tier (Class III) of membership was created with different eligibility and benefit provisions. The eligibility criteria and calculation of disability benefits were changed. Modifications were made to the cost for purchased service credit so that it can be actuarially neutral. Additional provisions include requiring increases to both member and employer contribution rates for SCRS and PORS and disallowing contribution decreases until the Systems are at least 90 percent funded. Act 278 closes the TERI program after June 30, 2018, implements an earnings limitation of $10 thousand for certain members who retire after January 1, 2013 and return to work in a position covered by any state retirement system, and discontinues interest accruals on inactive member account balances. The Act further closes the General Assembly Retirement System (GARS) to individuals first elected to serve in the General Assembly at or after the general election of 2012. These individuals may elect to participate in SCRS or State Optional Retirement Plan (ORP) or they may elect to be a nonmember. Additionally, the

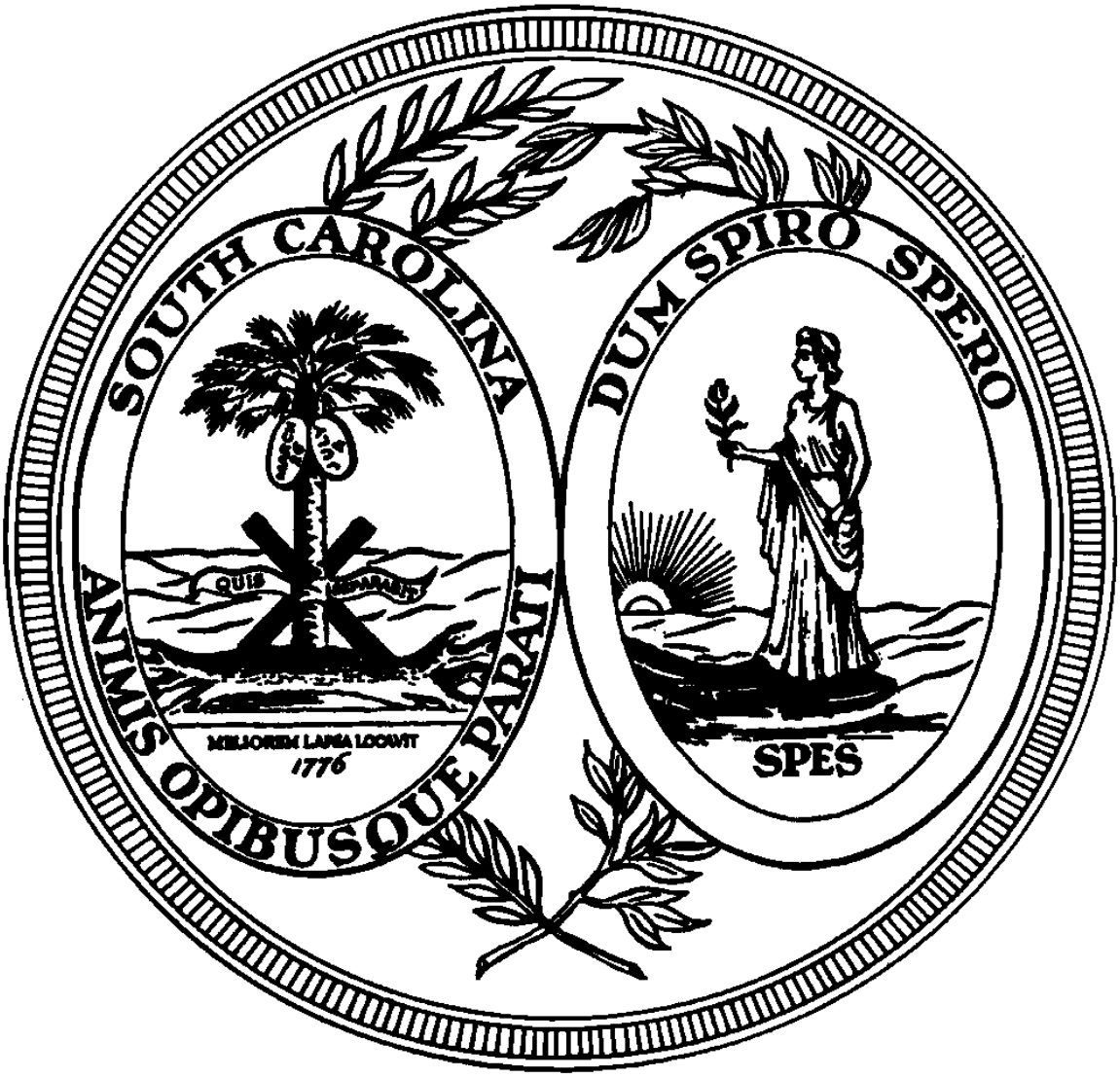
General Assembly is authorized to set and change the assumed rate of return on the System's investments for actuarial valuation purposes.

#### c. Debt Issuances

Subsequent to the fiscal year end, the State of South Carolina issued the following debt:

- The State Housing Finance and Development Authority, a major enterprise fund, issued $65.710 million in Refunding Mortgage Revenue Bonds, Series 2012A, on September 26, 2012.
- The South Carolina Transportation Infrastructure Bank, a major governmental fund, issued $424.910 million in Revenue Refunding bonds, Series 2012B, on November 8, 2012.
- The State issued a Series 2012 General Obligation State institution Bond Anticipation Note in the amount of $28.000 million on behalf of the Medical University of South Carolina, reported in the State's Higher Education Fund, a major enterprise fund, on December 11, 2012.
- The FHA Insured Mortgage Refunding Obligations, Series 2012A, of the Medical University Hospital Authority of the Medical University of South Carolina, a blended component unit and major enterprise fund, were issued on December 19, 2012 in the amount of $361.427 million.
- Subsequent to its fiscal year end, the Public Service Authority, a major discretely presented component unit, has issued $262.830 million in taxable revenue obligations, $312.160 million in tax-exempt revenue obligations, $250.875 million in revenue refunding obligations, and $39.326 million in tax-exempt revenue mini-bonds.

As of May 31, 2013, the balance of advances from the Federal Government for Unemployment Compensation was $675.561 million.


SOUTH CAROLINA
ANIMIS OPIBUSQUE PARATI
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1776
DUM SPIRO SPERO
SPES

# REQUIRED SUPPLEMENTARY INFORMATION—

## Other than Management's Discussion and Analysis (Unaudited)

# REQUIRED SUPPLEMENTARY INFORMATION
## Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)
BUDGETARY GENERAL FUND

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance from Final Budget— Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **Revenues:** | | | | |
| **Regular sources** | | | | |
| Retail sales tax | $ 2,250,803 | $ 2,367,783 | $ 2,354,476 | $ (13,307) |
| Income tax, individual | 2,322,282 | 2,628,177 | 2,591,809 | (36,368) |
| Income tax, corporation | 186,908 | 206,353 | 212,256 | 5,903 |
| Total income and sales tax | 4,759,993 | 5,202,313 | 5,158,541 | (43,772) |
| Admissions tax | 28,732 | 27,242 | 28,621 | 1,379 |
| Aircraft tax | 5,639 | 3,913 | 3,999 | 86 |
| Alcoholic liquor tax | 58,618 | 60,623 | 61,177 | 554 |
| Bank tax | 15,985 | 13,921 | 15,083 | 1,162 |
| Beer and wine tax | 104,253 | 103,478 | 100,650 | (2,828) |
| Tobacco tax | 29,763 | 24,248 | 26,248 | 2,000 |
| Coin-operated device tax | 1,637 | 1,637 | 1,556 | (81) |
| Corporation license tax | 91,736 | 91,551 | 101,707 | 10,156 |
| Departmental revenue (primarily fees for services) | 36,650 | 37,678 | 43,672 | 5,994 |
| Documentary tax | 31,550 | 29,333 | 29,942 | 609 |
| Earned on investments | 36,000 | 28,815 | 29,422 | 607 |
| Estate tax | 50 | 5 | (141) | (146) |
| Insurance tax | 177,938 | 168,540 | 171,197 | 2,657 |
| Motor transport fees | 3 | 3 | — | (3) |
| Motor vehicle licenses | 12,862 | 15,567 | 10,396 | (5,171) |
| Private car lines tax | 4,272 | 4,008 | 3,821 | (187) |
| Public Service Authority | 21,316 | 19,216 | 19,695 | 479 |
| Retailers' license tax | 828 | 920 | 859 | (61) |
| Savings and loan association tax | 3,630 | 1,759 | 1,305 | (454) |
| Workers' compensation insurance tax | 13,402 | 11,762 | 10,096 | (1,666) |
| Total regular sources | 5,434,857 | 5,846,532 | 5,817,846 | (28,686) |
| **Miscellaneous sources** | | | | |
| Circuit and family court fines | 9,920 | 9,772 | 9,158 | (614) |
| Debt service reimbursement | 188 | 135 | 469 | 334 |
| Indirect cost recoveries | 11,061 | 10,261 | 11,252 | 991 |
| Parole and probation supervision fees | 3,393 | 3,393 | 3,393 | — |
| Unclaimed property fund transfer | 15,000 | 15,000 | 15,000 | — |
| Nonrecurring revenue | 1,244 | 1,244 | 678 | (566) |
| Total miscellaneous sources | 40,806 | 39,805 | 39,950 | 145 |
| **Total revenues** | **5,475,663** | **5,886,337** | **5,857,796** | **(28,541)** |

# REQUIRED SUPPLEMENTARY INFORMATION
## Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)

BUDGETARY GENERAL FUND (Continued)

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance from Final Budget—Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **Expenditures:** | | | | |
| Legislative | $ 37,983 | $ 48,341 | $ 32,687 | $ 15,654 |
| Judicial | 37,632 | 37,910 | 37,507 | 403 |
| Executive and administrative | 169,372 | 126,697 | 105,638 | 21,059 |
| Educational | 2,569,723 | 2,713,112 | 2,694,310 | 18,802 |
| Health | 1,311,495 | 1,349,705 | 1,278,874 | 70,831 |
| Social rehabilitation services | 127,314 | 129,016 | 127,940 | 1,076 |
| Correctional and public safety | 530,701 | 541,180 | 525,587 | 15,593 |
| Conservation, natural resources, and development | 48,689 | 57,538 | 51,372 | 6,166 |
| Regulatory | 47,423 | 194,923 | 191,556 | 3,367 |
| Transportation | 593 | 5,411 | 4,130 | 1,281 |
| Debt service | 199,211 | 204,202 | 192,079 | 12,123 |
| Aid to subdivisions | 269,067 | 274,971 | 274,819 | 152 |
| **Total expenditures** | **5,349,203** | **5,683,006** | **5,516,499** | **166,507** |
| **Excess of revenues over expenditures—budgetary basis** | **126,460** | **203,331** | **341,297** | **137,966** |
| **Fund balance at beginning of year—budgetary basis** | **711,742** | **711,742** | **711,742** | **—** |
| **Fund balance at end of year—budgetary basis** | **$ 838,202** | **$ 915,073** | **$ 1,053,039** | **$ 137,966** |

# REQUIRED SUPPLEMENTARY INFORMATION
## Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)
OTHER BUDGETED FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance from Final Budget—Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **Revenues:** | | | | |
| Federal | $ 8,436,044 | $ 8,776,515 | $ 7,719,068 | $ (1,057,447) |
| Earmarked | 5,141,649 | 5,533,304 | 3,910,173 | (1,623,131) |
| Restricted | 2,809,583 | 3,277,479 | 4,239,068 | 961,589 |
| **Total revenues** | **16,387,276** | **17,587,298** | **15,868,309** | **(1,718,989)** |
| **Expenditures:** | | | | |
| Legislative | 1,866 | 4,835 | 3,174 | 1,661 |
| Judicial | 25,576 | 33,270 | 22,960 | 10,310 |
| Executive and administrative | 502,420 | 594,996 | 536,304 | 58,692 |
| Educational | 5,490,489 | 6,164,502 | 5,172,576 | 991,926 |
| Health | 6,092,778 | 6,110,134 | 5,311,635 | 798,499 |
| Social rehabilitation services | 2,635,836 | 2,636,162 | 2,114,340 | 521,822 |
| Correctional and public safety | 214,830 | 249,516 | 196,756 | 52,760 |
| Conservation, natural resources, and development | 229,702 | 280,432 | 226,968 | 53,464 |
| Regulatory | 468,875 | 502,495 | 406,267 | 96,228 |
| Transportation | 1,286,133 | 1,813,267 | 1,482,214 | 331,053 |
| **Total expenditures** | **16,948,505** | **18,389,609** | **15,473,194** | **2,916,415** |
| **Net increase (decrease) in fund balance—budgetary basis** | **(561,229)** | **(802,311)** | **395,115** | **1,197,426** |
| **Fund balance at beginning of year—budgetary basis** | **1,897,978** | **1,897,978** | **1,897,978** | **—** |
| **Fund balance at end of year—budgetary basis** | **$ 1,336,749** | **$ 1,095,667** | **$ 2,293,093** | **$ 1,197,426** |

# Notes to the Required Supplementary Information--Budgetary

## NOTE 1: BUDGETARY FUNDS AND PERSPECTIVE DIFFERENCES

### a. Budgetary Funds

South Carolina's Annual Appropriations Act, the State's legally adopted budget, does not present budgets by GAAP fund. Instead, it presents program-level budgets for the following two funds:

*General Funds*. These funds are general operating funds. The resources in these funds are primarily taxes. The State expends General Funds to provide traditional State government services. The General Funds column in the Appropriations Act differs somewhat from the GAAP General Fund and is referred to within these notes and in the accompanying schedule as the *Budgetary General Fund*.

*Total Funds*. The Total Funds column in the Appropriations Act includes all budgeted resources. Amounts in this column include General Funds as well as most, but not all, federal and department-generated resources. Total funds include portions of certain proprietary and capital project fund activities as well as most special revenue activities but, exclude the pension trust funds and some other fiduciary fund activities.

Amounts obtained by subtracting the General Funds column in the Appropriations Act from the Total Funds column in the Appropriation Act are referred to within these notes and in the accompanying schedules as *Other Budgeted Funds*.

### b. Perspective Differences

*Perspective differences* exist when the structure of financial information for budgetary purposes differs from the fund structure that is defined by GAAP. Although there are some perspective differences between the Budgetary General Fund and the GAAP General Fund, those differences are *not* significant enough to prevent the State from preparing a budgetary comparison schedule for the Budgetary General Fund.

In contrast, however, there are *significant* perspective differences between the Other Budgeted Funds and the State's GAAP funds, including its major special revenue funds. These perspective differences are so significant that the State is unable to present separate budgetary comparison schedules for its major special revenue funds. Accordingly, the State instead has presented a budgetary comparison schedule for its Other Budgeted Funds in accordance with GASB Statement No. 41, *Budgetary Comparison Schedules—Perspective Differences*.

## NOTE 2: ORIGINAL AND FINAL BUDGETED AMOUNTS; BASIS OF PRESENTATION

### a. Budgetary General Fund

Each year, the General Assembly enacts an Appropriations Act that includes initial estimated revenue and appropriation figures for the Budgetary General Fund. The *original appropriations* presented in the accompanying schedule for the Budgetary General Fund include the amounts displayed in the Appropriations Act as well as any appropriations authorized to carry forward from the preceding fiscal year. *Original estimated revenues* in the accompanying schedule for the Budgetary General Fund include amounts displayed in Section 88 (*Revenue*) of the Appropriations Act and nonrecurring transfers from other funds that were legislatively required by various provisos within the Appropriations Act.

The accompanying schedule for the Budgetary General Fund presents a fund balance section whereas the budget document does not present fund balances; in other respects, however, the format of the accompanying schedule is substantively the same as for the legally enacted budget.

After the beginning of the fiscal year, departments and agencies may request transfers of appropriations among programs. No such transfer request may exceed 20.0% of the program budget. In addition, the Budget and Control Board, composed of five key executive and legislative officials, has the authority to approve transfers of appropriations between personal service and other operating accounts.

The authority to reduce enacted appropriations is provided to the Budget and Control Board if it is deemed necessary to prevent a deficit. Likewise, the State Board of Economic Advisors may approve revisions of estimated revenues for the Budgetary General Fund during the year.

b. Other Budgeted Funds

The *original appropriations* presented in the accompanying schedule for Other Budgeted Funds include the amounts displayed in the Appropriations Act as well as any appropriation reductions specifically authorized by law to prevent duplicate appropriations. The terminology, classifications, and format of the appropriations section of the accompanying schedule for Other Budgeted Funds is substantively the same as for the legally enacted budget.

The State's General Assembly does not approve estimated revenue or fund balance amounts for Other Budgeted Funds (or for Total Funds). However, Section 87 (*Recapitulation*) of the Appropriations Act includes net *source of funds* amounts (i.e., estimated cash brought forward from the previous fiscal year plus estimated revenue for the current fiscal year minus estimated cash to be carried forward to the following fiscal year) for three categories of Other Budgeted Funds: Federal, Earmarked, and Restricted. The *original estimated revenue* amounts in the accompanying schedule for Other Budgeted Funds were obtained from the State Budget Office's breakdown of the source of funds amounts.

As operating conditions change, departments and agencies may request revisions of budgeted amounts in Other Budgeted Funds. Such changes require the Budget and Control Board's approval. Departments and agencies also may request revisions of estimated revenues and appropriations for permanent improvement projects. The Budget and Control Board and the Joint Bond Review Committee must approve and review those changes.

## NOTE 3: LEGAL LEVEL OF BUDGETARY CONTROL

The State maintains budgetary control at the level of summary object category of expenditure within each program of each department or agency. The State's Appropriation Acts for the 2011-2012 fiscal year has approximately 2,500 appropriated line items. These line items constitute the level of legal control over expenditures. The level of legal control for all agencies is reported in a publication of the State Comptroller General's Office titled "A Detailed Report of Appropriations and Expenditures," not included herein.

## NOTE 4: BASIS OF BUDGETING

Current legislation states that the General Assembly intends to appropriate all monies to operate State government for the current fiscal year. Unexpended appropriations lapse on July 31 unless the department or agency is given specific authorization to carry them forward to the next fiscal year. Cash-basis accounting for payroll expenditures is required.

State law does not precisely define the State's basis of budgeting. In practice, however, it is the cash basis with the following exceptions:

(i) Departments and agencies charge certain vendor and interfund payments against the preceding fiscal year's appropriations through July 13.

(ii) Certain revenues collected in advance are recorded as liabilities (deferred revenues) rather than as revenues.

(iii) The following taxes are recorded on the modified accrual basis in accordance with State law: admissions tax, alcoholic liquors tax, beer and wine tax, business license tax, documentary tax, electric power tax, gasoline and motor fuel taxes, and sales, use, and casual excise taxes.

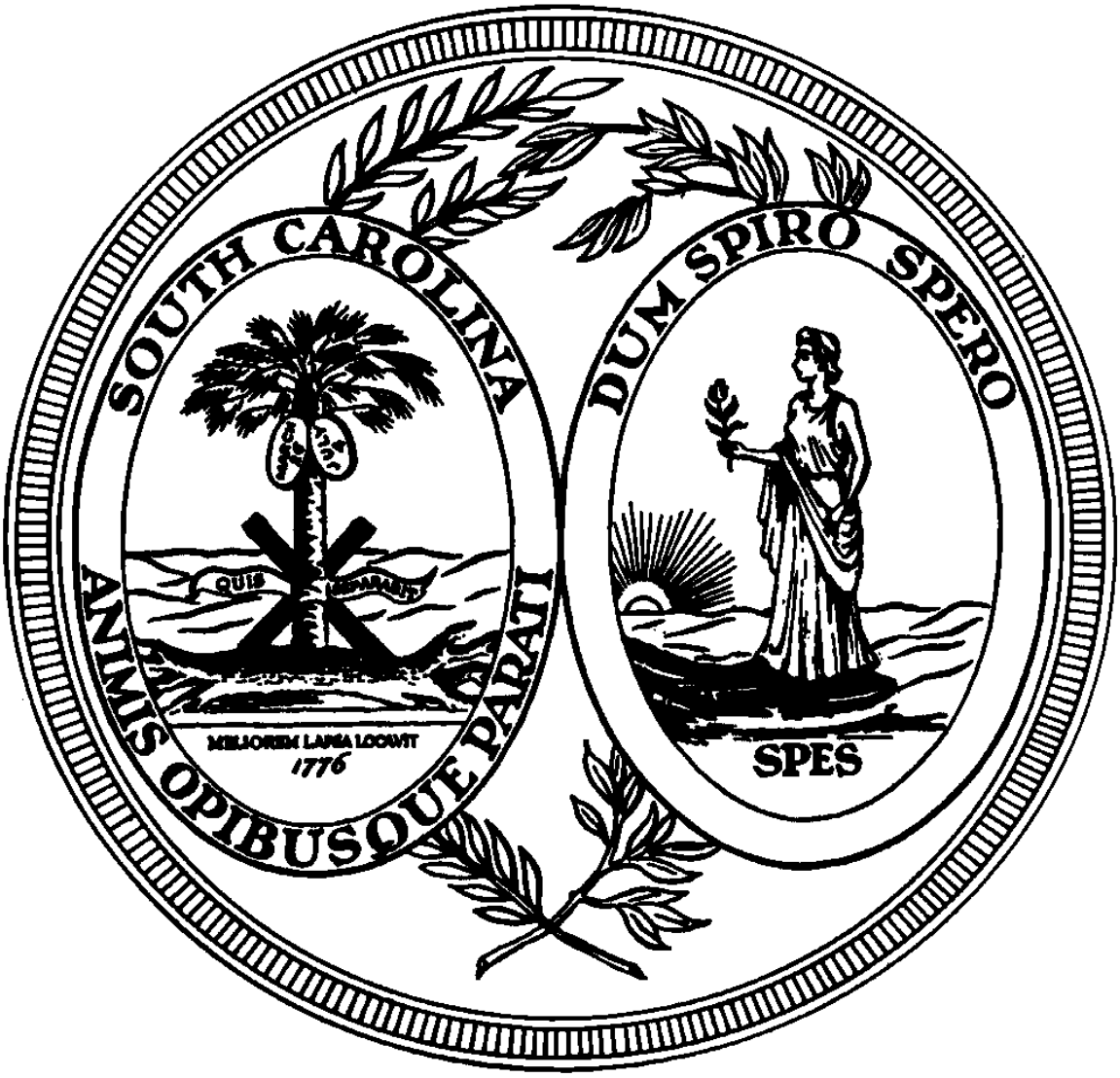
(iv) Certain non-cash activity, such as food stamp benefits, is recorded as revenue and expenditure in the fiscal year in which the resources are distributed to the beneficiaries.

(v) All other revenues are recorded only when the State receives the related cash.

## NOTE 5: RECONCILIATION OF BUDGET TO GAAP REPORTING DIFFERENCES

The accompanying budgetary comparison schedules compare the State's legally adopted budget with actual data in accordance with the State's basis of budgeting. Budgetary accounting principles differ significantly from GAAP accounting principles. These different accounting principles result in basis, perspective, and entity differences in the net increase in fund balance—budgetary basis. *Basis differences* arise because the basis of budgeting differs from the GAAP basis used to prepare the statement of revenues, expenditures, and changes in fund balances—governmental funds. *Perspective differences* result because the Appropriations Act's program-oriented structure differs from the fund structure required for GAAP. *Entity differences* arise because certain activity reported within the State's financial reporting entity for GAAP purposes is excluded from the Appropriations Act. These differences (expressed in thousands) for the fiscal year ended June 30, 2012, were as follows:

| *Budgetary funds* | *Budgetary General Fund* | *Other Budgeted Funds* | Major Special Revenue Funds | | | |
|---|---|---|---|---|---|---|
| **GAAP funds** | **General Fund** | **Not Applicable** | **Departmental Program Services** | **Local Government Infrastructure** | **Department of Transportation Special Revenue** | **State Tobacco Settlement** |
| Net increase in fund balance—budgetary basis | $ 341,297 | $ 395,115 | $ — | $ — | $ — | $ — |
| Perspective differences: | | | | | | |
| Other Budgeted Funds attributable to nonmajor governmental and other GAAP funds | — | (425,951) | — | — | — | — |
| Other Budgeted Funds net increase (decrease) allocated among the State's major governmental GAAP funds | 1,245,623 | 30,836 | 22,671 | 51,098 | (1,351,985) | 1,757 |
| Basis of accounting differences | (1,255,616) | — | 71,907 | (16,820) | 1,482,212 | (39) |
| Entity differences | 19,064 | — | (70,582) | — | — | — |
| **Net increase in fund balance—GAAP basis** | **$ 350,368** | **$ —** | **$ 23,996** | **$ 34,278** | **$ 130,227** | **$ 1,718** |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# SUPPLEMENTARY INFORMATION

# Governmental Funds

Governmental funds include the General Fund, several special revenue funds, a Capital Projects Fund, a Debt Service Fund, and three permanent funds.

This subsection of the Comprehensive Annual Financial Report provides the following supplementary information for the State's governmental funds:

- Combining Balance Sheet—Nonmajor Governmental Funds
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Governmental Funds
- General Reserve Fund Activity—Budgetary General Fund

Generally accepted accounting principles (GAAP) for governments require that a Comprehensive Annual Financial Report (CAFR) include budgetary comparison schedules for "individual nonmajor special revenue funds and other governmental funds of the primary government (including its blended component units)." Such schedules would be included as supplementary information in this subsection of the CAFR if they were applicable. The State of South Carolina, however, does not prepare separate budgets for its individual special revenue funds or for its other governmental funds. Accordingly, this subsection includes no budgetary comparison schedules. (Also see the budgetary comparison schedules within the Required Supplementary Information section of this report.)

Note 1b in the notes to the financial statements describes the State's major governmental funds. The paragraphs below describe all other individual governmental funds that the State uses.

### a. Nonmajor Special Revenue Funds

Special revenue funds account for specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specified purposes. The State uses the nonmajor special revenue funds described below:

*Waste Management Fund.* This fund accounts for fees collected from consumers, generators of solid and hazardous wastes, and owners and operators of solid waste and hazardous waste storage facilities. These fees must be used for the purposes set forth in the State's Solid Waste Policy and Management Act of 1991 and to cover the State's costs in governmental actions involving uncontrolled hazardous waste sites.

*Accommodations and Local Option Sales Tax Fund.* This fund accounts for: (1) a special additional 2% sales tax on the gross proceeds on the rental of transient accommodations and (2) a special 1% sales tax applicable in some localities within the State. The State allocates these revenues to counties and municipalities in accordance with State law.

*Tobacco Settlement Revenue Management Authority Fund.* The Tobacco Settlement Revenue Management Authority was created to issue bonds that securitized future payments received under the multi-state legal settlement with the tobacco industry. The State transferred to the Authority, from its General Fund, all of its rights to the future tobacco settlement revenues. In return, the Authority transferred part of the bond proceeds to the State Tobacco Settlement Fund.

*Education Lottery Fund***.** State law requires the Lottery Commission, a major discretely presented component unit, to transfer all proceeds from lottery ticket sales and other revenues net of expenses to the Education Lottery Fund. The Fund distributes these monies for education purposes and programs as stipulated in State law. These programs include tuition assistance, needs-based grants, scholarships for the State's universities and technical colleges and acquisition or improvement of physical resources for education.

*Public Telecommunications Fund.* The Public Telecommunications Fund of the State's Office of Regulatory Staff accounts for revenues collected from telephone companies within the State and redistributed to certain telephone companies in an effort to align prices and cost recovery with costs. This program also is intended to ensure basic telephone service at affordable rates is available to all citizens. Other revenues of the Fund include telephone customer surcharges for the 911 emergency system mandated by the FCC. These monies are collected from the telephone companies and distributed to local governments for their 911 emergency telephone systems.

*Other Special Revenue Funds.* These funds, aggregated for reporting purposes, account for various other revenues that must be used for specific purposes. These funds include operations of various employment services, water recreation, agricultural boards, forest renewal programs, certain housing programs, medical and dental scholarships, energy-related programs, and certain programs administered by the Department of Probation, Parole, and Pardon Services.

### b. Capital Projects Fund

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). Capital outlays financed from general obligation bond proceeds are accounted for through the Capital Projects Fund.

# Governmental Funds

### c. Debt Service Fund

The Debt Service Fund accounts for financial resources to be used for the repayment of debt service where the document executed to acquire the debt requires that the funds be segregated from the uses of the proceeds and other operational activities.

### d. Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the State's programs—that is, for the benefit of the State or its citizenry.

*Bequests Fund*. Sometimes private citizens make bequests of specific assets within their wills to the State. Typically, these gifts provide that the State may expend the earnings, but not the principal, to support certain State agencies or certain programs within a specific State agency. The Bequests Fund accounts for these funds.

*Children's Education Endowment Fund***.** This fund accounts for low-level radioactive waste fees collected from the Barnwell waste facility that are not required to be deposited to the General Fund or remitted to Barnwell County. These funds are to be used for public school facilities assistance and higher education scholarship grants.

*Wildlife Endowment Fund*. The Wildlife Endowment Fund accounts for funds received from private citizens as gifts and contributions, as well as fees for certain lifetime hunting and fishing licenses. The State may expend the earnings, but not the principal, in furthering the conservation of wildlife resources and the efficient operation of the State's Department of Natural Resources.

# Combining Balance Sheet

NONMAJOR GOVERNMENTAL FUNDS

**June 30, 2012**
**(Expressed in Thousands)**

| | SPECIAL | | | | |
|---|---|---|---|---|---|
| | Waste Management | Accommodations and Local Option Sales Tax | Tobacco Settlement Revenue Management Authority | Education Lottery | Public Tele-commun-ications |
| **ASSETS** | | | | | |
| Cash and cash equivalents | $ 172,111 | $ 153,968 | $ 5,870 | $ 69,586 | $ 5,667 |
| Invested securities lending collateral | 229 | 49 | — | 133 | 1 |
| Receivables, net: | | | | | |
| Accounts | — | — | — | 1 | — |
| Accrued interest | 656 | 92 | — | 413 | 3 |
| Sales and other taxes | 40 | 78,882 | — | — | — |
| Loans and notes | — | — | — | — | — |
| Due from Federal government and other grantors | — | — | — | — | — |
| Due from other funds | — | — | — | — | — |
| Due from component units | — | — | — | 32,074 | — |
| Interfund receivables | — | — | — | — | — |
| Restricted assets: | | | | | |
| Cash and cash equivalents | — | — | 10,704 | — | — |
| Other | — | — | 37,130 | — | — |
| Prepaid items | — | — | — | 10 | — |
| **Total assets** | **$ 173,036** | **$ 232,991** | **$ 53,704** | **$ 102,217** | **$ 5,671** |
| **LIABILITIES AND FUND BALANCES** | | | | | |
| **Liabilities:** | | | | | |
| Accounts payable | $ 57 | $ 45,754 | $ 240 | $ 234 | $ 260 |
| Accrued salaries and related expenditures | 9 | — | — | 23 | — |
| Retainages payable | — | — | — | — | — |
| Tax refunds payable | — | 108 | — | — | — |
| Intergovernmental payables | 538 | 107,545 | — | 197 | — |
| Due to other funds | 4 | — | — | 9 | 115 |
| Interfund payables | — | — | — | — | — |
| Deferred revenues | — | — | — | — | — |
| Securities lending collateral | 772 | 166 | — | 449 | 2 |
| Other liabilities | — | — | — | — | — |
| **Total liabilities** | **1,380** | **153,573** | **240** | **912** | **377** |
| **Fund balances:** | | | | | |
| Nonspendable | — | — | — | 10 | — |
| Restricted | 171,656 | 79,418 | 47,834 | 101,295 | 5,294 |
| Committed | — | — | — | — | — |
| Assigned | — | — | 5,630 | — | — |
| Unassigned | — | — | — | — | — |
| **Total fund balances** | **171,656** | **79,418** | **53,464** | **101,305** | **5,294** |
| **Total liabilities and fund balances** | **$ 173,036** | **$ 232,991** | **$ 53,704** | **$ 102,217** | **$ 5,671** |

| REVENUE | | | | PERMANENT | | | | |
|---|---|---|---|---|---|---|---|---|
| Other Special Revenue | Totals | CAPITAL PROJECTS | DEBT SERVICE | Bequests | Children's Education Endowment | Wildlife Endowment | Totals | TOTALS |
| $ 96,473 | $ 503,675 | $ 138,987 | $ 32,571 | $ 1,388 | $ 7,503 | $ 3,797 | $ 12,688 | $ 687,921 |
| 106 | 518 | 53 | — | 7 | 11 | 25 | 43 | 614 |
| — | 1 | — | — | — | — | — | — | 1 |
| 306 | 1,470 | 201 | — | 11 | 17 | 33 | 61 | 1,732 |
| 619 | 79,541 | — | 8,131 | — | — | — | — | 87,672 |
| 12,191 | 12,191 | — | — | — | — | — | — | 12,191 |
| — | — | 2,306 | — | — | — | — | — | 2,306 |
| 1,009 | 1,009 | 2,050 | 18,713 | — | — | — | — | 21,772 |
| — | 32,074 | — | — | — | — | — | — | 32,074 |
| 4,921 | 4,921 | 8,713 | — | — | — | — | — | 13,634 |
| — | 10,704 | — | — | — | — | — | — | 10,704 |
| — | 37,130 | — | — | — | — | — | — | 37,130 |
| 1 | 11 | — | — | — | — | — | — | 11 |
| **$ 115,626** | **$ 683,245** | **$ 152,310** | **$ 59,415** | **$ 1,406** | **$ 7,531** | **$ 3,855** | **$ 12,792** | **$ 907,762** |
| $ 5,986 | $ 52,531 | $ 698 | $ — | $ — | $ — | $ — | $ — | $ 53,229 |
| 107 | 139 | — | — | — | — | 19 | 19 | 158 |
| — | — | 211 | — | — | — | — | — | 211 |
| — | 108 | — | — | — | — | — | — | 108 |
| 690 | 108,970 | — | — | — | 356 | — | 356 | 109,326 |
| 803 | 931 | 9,078 | — | — | — | 7 | 7 | 10,016 |
| — | — | 12,095 | — | — | — | — | — | 12,095 |
| 3,076 | 3,076 | 103 | — | — | — | — | — | 3,179 |
| 356 | 1,745 | 179 | — | 23 | 37 | 85 | 145 | 2,069 |
| 704 | 704 | — | — | — | — | — | — | 704 |
| **11,722** | **168,204** | **22,364** | **—** | **23** | **393** | **111** | **527** | **191,095** |
| 14,318 | 14,328 | 8,713 | — | 689 | 5,189 | 3,179 | 9,057 | 32,098 |
| 84,349 | 489,846 | — | 59,415 | 694 | 2,003 | 565 | 3,262 | 552,523 |
| 55 | 55 | — | — | — | — | — | — | 55 |
| 5,182 | 10,812 | 121,233 | — | — | — | — | — | 132,045 |
| — | — | — | — | — | (54) | — | (54) | (54) |
| **103,904** | **515,041** | **129,946** | **59,415** | **1,383** | **7,138** | **3,744** | **12,265** | **716,667** |
| **$ 115,626** | **$ 683,245** | **$ 152,310** | **$ 59,415** | **$ 1,406** | **$ 7,531** | **$ 3,855** | **$ 12,792** | **$ 907,762** |

# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

NONMAJOR GOVERNMENTAL FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | SPECIAL | | | | |
|---|---|---|---|---|---|
| | Waste Management | Accommodations and Local Option Sales Tax | Tobacco Settlement Revenue Management Authority | Education Lottery | Public Tele-commun-ications |
| **Revenues:** | | | | | |
| Taxes: | | | | | |
| Retail sales and use | $ 1,766 | $ 653,052 | $ — | $ — | $ — |
| Other | 2 | — | — | — | — |
| Licenses, fees, and permits | 1,208 | — | — | — | 71,228 |
| Interest and other investment income | 5,226 | 427 | 10 | 2,833 | (5) |
| Federal | — | — | — | — | — |
| Departmental services | — | — | — | — | — |
| Contributions | — | — | — | 271,122 | — |
| Fines and penalties | — | — | — | — | — |
| Tobacco legal settlement | — | — | 74,122 | — | — |
| Other | 360 | — | — | 164 | — |
| **Total revenues** | **8,562** | **653,479** | **74,132** | **274,119** | **71,223** |
| **Expenditures:** | | | | | |
| Current: | | | | | |
| General government | 1 | 45,885 | 6,302 | — | 69,493 |
| Education | — | — | — | 206,107 | — |
| Health and environment | 1,534 | — | — | 43 | — |
| Social services | — | — | — | — | — |
| Resources and economic development | — | — | — | — | — |
| Capital outlay | — | — | — | — | — |
| Debt service: | | | | | |
| Principal retirement | — | — | 71,700 | 1 | — |
| Interest and fiscal charges | — | — | — | — | — |
| Intergovernmental | 1,766 | 481,261 | — | 33,176 | — |
| **Total expenditures** | **3,301** | **527,146** | **78,002** | **239,327** | **69,493** |
| **Excess of revenues over (under) expenditures** | **5,261** | **126,333** | **(3,870)** | **34,792** | **1,730** |
| **Other financing sources (uses):** | | | | | |
| Bonds and notes issued | — | — | — | — | — |
| Transfers in | 18 | — | — | 7,557 | — |
| Transfers out | (1) | (4,456) | — | — | (230) |
| **Total other financing sources (uses)** | **17** | **(4,456)** | **—** | **7,557** | **(230)** |
| **Net change in fund balances** | **5,278** | **121,877** | **(3,870)** | **42,349** | **1,500** |
| Fund balances (deficit), beginning, as previously presented | 163,768 | (43,723) | 57,334 | 53,557 | 3,572 |
| Correction of error restatement | 2,610 | 1,264 | — | 5,399 | 222 |
| **Fund balances (deficit) at beginning of year, restated** | **166,378** | **(42,459)** | **57,334** | **58,956** | **3,794** |
| **Fund balances at end of year** | **$ 171,656** | **$ 79,418** | **$ 53,464** | **$ 101,305** | **$ 5,294** |

| REVENUE | | | | PERMANENT | | | | |
|---|---|---|---|---|---|---|---|---|
| Other Special Revenue | Totals | CAPITAL PROJECTS | DEBT SERVICE | Bequests | Children's Education Endowment | Wildlife Endowment | Totals | TOTALS |
| $ — | $ 654,818 | $ — | $ — | $ — | $ — | $ — | $ — | $ 654,818 |
| 15,482 | 15,484 | — | 24,372 | — | — | — | — | 39,856 |
| 12,335 | 84,771 | — | — | — | — | 287 | 287 | 85,058 |
| (929) | 7,562 | (188) | — | 64 | 62 | 212 | 338 | 7,712 |
| 34,584 | 34,584 | 1,711 | — | — | — | — | — | 36,295 |
| 20,414 | 20,414 | 3,257 | — | — | — | — | — | 23,671 |
| 83 | 271,205 | 395 | — | — | — | — | — | 271,600 |
| 8,469 | 8,469 | — | — | — | — | — | — | 8,469 |
| — | 74,122 | — | — | — | — | — | — | 74,122 |
| 9 | 533 | 6,359 | — | — | 3,938 | — | 3,938 | 10,830 |
| **90,447** | **1,171,962** | **11,534** | **24,372** | **64** | **4,000** | **499** | **4,563** | **1,212,431** |
| 35,885 | 157,566 | — | — | — | — | — | — | 157,566 |
| 3 | 206,110 | — | — | — | 3,933 | — | 3,933 | 210,043 |
| 431 | 2,008 | — | — | 17 | — | — | 17 | 2,025 |
| 43,987 | 43,987 | — | — | — | — | — | — | 43,987 |
| 97 | 97 | — | — | — | — | 345 | 345 | 442 |
| 51 | 51 | 26,801 | — | — | — | — | — | 26,852 |
| — | 71,701 | 1,190 | — | — | — | — | — | 72,891 |
| — | — | 1,279 | 26,481 | — | — | — | — | 27,760 |
| 7,292 | 523,495 | — | — | — | 2,594 | — | 2,594 | 526,089 |
| **87,746** | **1,005,015** | **29,270** | **26,481** | **17** | **6,527** | **345** | **6,889** | **1,067,655** |
| **2,701** | **166,947** | **(17,736)** | **(2,109)** | **47** | **(2,527)** | **154** | **(2,326)** | **144,776** |
| — | — | 810 | — | — | — | — | — | 810 |
| 9,669 | 17,244 | 67,842 | 40,925 | — | — | — | — | 126,011 |
| (825) | (5,512) | (29,862) | — | — | — | — | — | (35,374) |
| **8,844** | **11,732** | **38,790** | **40,925** | **—** | **—** | **—** | **—** | **91,447** |
| **11,545** | **178,679** | **21,054** | **38,816** | **47** | **(2,527)** | **154** | **(2,326)** | **236,223** |
| 91,292 | 325,800 | 107,676 | 20,599 | 1,345 | 10,426 | 3,349 | 15,120 | 469,195 |
| 1,067 | 10,562 | 1,216 | — | (9) | (761) | 241 | (529) | 11,249 |
| **92,359** | **336,362** | **108,892** | **20,599** | **1,336** | **9,665** | **3,590** | **14,591** | **480,444** |
| **$ 103,904** | **$ 515,041** | **$ 129,946** | **$ 59,415** | **$ 1,383** | **$ 7,138** | **$ 3,744** | **$ 12,265** | **$ 716,667** |

# General Reserve Fund Activity

BUDGETARY GENERAL FUND

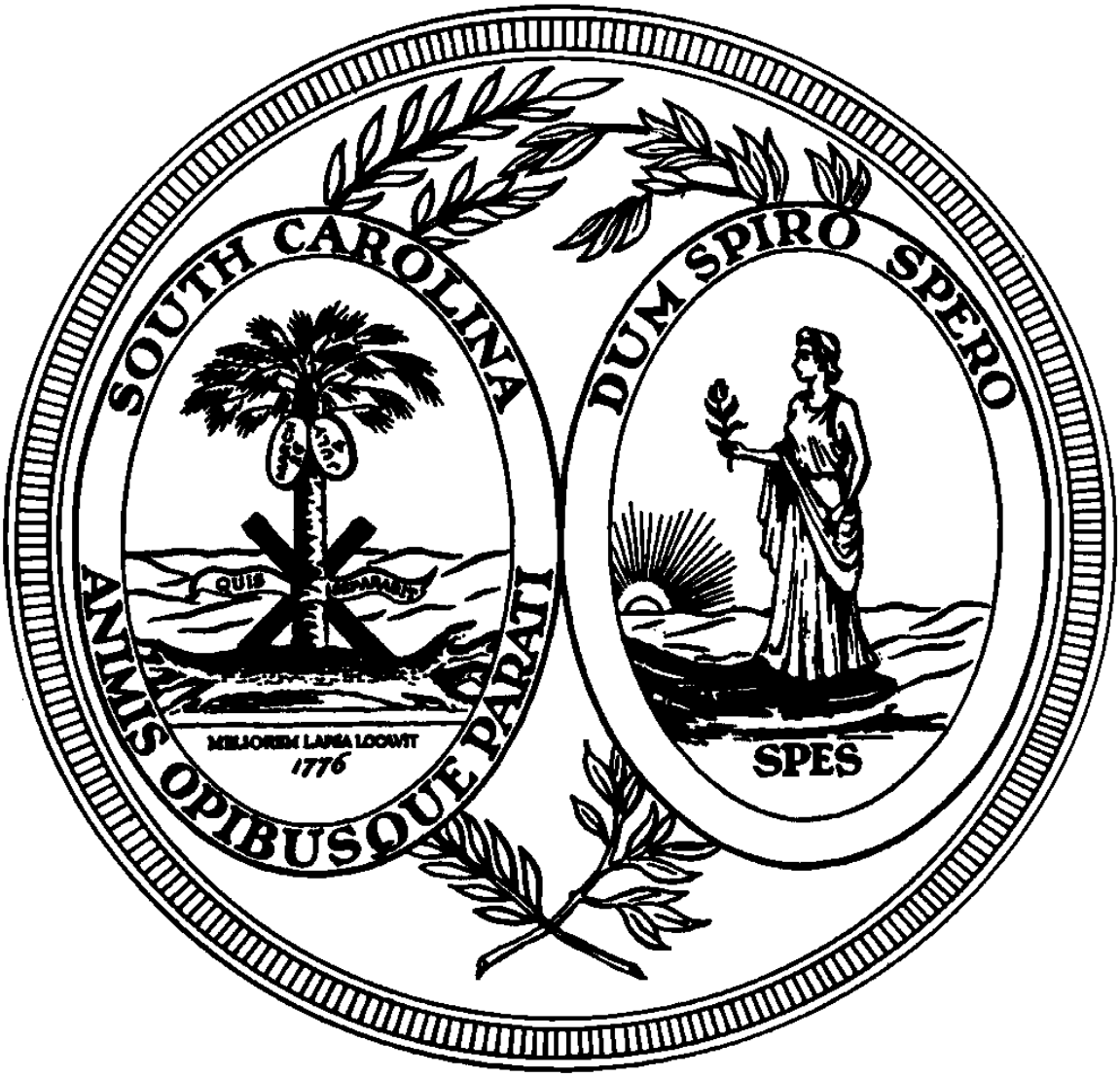
**Last Ten Fiscal Years**

Article III, Section 36, of the South Carolina Constitution establishes requirements relating to the General Reserve Fund (Reserve). The reserve primarily is designed to prevent Budgetary General Fund deficits. On November 4, 1988, a Constitutional amendment was passed, which permanently changed the funding requirement for the Reserve to three percent of the Budgetary General Fund revenue of the previous fiscal year. An additional Constitutional amendment was passed to be effective for the fiscal year 2011-2012, that requires the amount in the Reserve to be gradually increased one-half of one percent annually until the Reserve is five percent of the Budgetary General Fund revenue of the previous fiscal year.

If amounts are withdrawn from the Reserve, the State Constitution requires restoration of the Reserve to full funding within three years.

Key amounts (dollars in thousands) for the General Reserve Fund for the last ten fiscal years are:

| Fiscal Year Ended June 30 | Start-of-Year Balance | Deposits | Withdrawals | End-of-Year Balance | Full-Funding Amount | End-of-Year % Funded |
|---|---|---|---|---|---|---|
| 2002 | 60,523 | 2,286 | (62,809) | — | 150,202 | — |
| 2003 | — | 38,797 | (38,797) | — | 152,410 | — |
| 2004 | — | 74,455 | (49,300) | 25,155 | 147,708 | 17% |
| 2005 | 25,155 | 50,000 | — | 75,155 | 149,034 | 50% |
| 2006 | 75,155 | 78,333 | — | 153,488 | 153,488 | 100% |
| 2007 | 153,488 | 14,244 | — | 167,732 | 167,732 | 100% |
| 2008 | 167,732 | 19,049 | (91,658) | 95,123 | 186,781 | 51% |
| 2009 | 95,123 | 12,974 | (108,097) | — | 199,755 | — |
| 2010 | — | 110,883 | — | 110,883 | 191,772 | 58% |
| 2011 | 110,883 | 55,442 | — | 166,325 | 166,325 | 100% |
| 2012 | 166,325 | 17,141 | — | 183,466 | 183,466 | 100% |


SOUTH CAROLINA
ANIMIS OPIBUSQUE PARATI
QUIS SEPARABIT
MELIOREM LAPSA LOCAVIT
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DUM SPIRO SPERO
SPES

# Proprietary Funds

Proprietary funds include enterprise and internal service funds. This subsection of the Comprehensive Annual Financial Report provides the following supplementary information for the State's proprietary funds:

- Combining Statement of Net Assets—Nonmajor Enterprise Funds
- Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets—Nonmajor Enterprise Funds
- Combining Statement of Cash Flows—Nonmajor Enterprise Funds
- Combining Statement of Net Assets—Internal Service Funds
- Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets—Internal Service Funds
- Combining Statement of Cash Flows—Internal Service Funds

Note 1b in the notes to the financial statements describes the State's major enterprise funds. The paragraphs below describe all nonmajor enterprise funds and the internal service funds that the State uses.

### a. Nonmajor Enterprise Funds

The State uses enterprise funds to report activities for which it charges fees to external users for goods or services if *any* of the following situations applies:

- The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity.
- Laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges rather than with taxes or similar revenues.
- The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

The State uses the nonmajor enterprise funds described below.

*Patients' Compensation Fund.* This fund provides medical malpractice insurance to any public or private health care provider within the State. This fund is reported as an insurance enterprise.

*Patriots Point Development Authority Fund.* The Patriots Point Development Authority is responsible for developing and operating the Patriots Point area near Charleston, including a naval museum. The Authority is supported by user fees.

*Second Injury Fund.* This fund serves as a claims processor for insurance carriers, self-insurers, and the State Accident Fund. The fund processes claims of employees with existing permanent physical impairment who are further injured in the course of their subsequent employment.

*Tuition Prepayment Program Fund.* This fund, previously known as the PACE program, allows contributors to make payments, under the terms of a tuition prepayment contract, to cover future undergraduate tuition expenses of a designated beneficiary at a South Carolina public higher education institution. Alternatively, the benefits of this contract can be applied toward the cost of tuition, up to the weighted average tuition at South Carolina public institutions, at any accredited college or university to which the designated beneficiary has been admitted.

*The Citadel Trust, Inc., Fund.* The Citadel Trust was formed for the purpose of investing funds in order to provide scholarship and other financial assistance or support to The Citadel, a higher education institution reported in the Higher Education Fund, a major enterprise fund.

*University of South Carolina Trust Fund (the Trust).* The Trust operates exclusively for the benefit of the University of South Carolina's School of Medicine to augment and aid education, research, and service in the field of health sciences. The University of South Carolina is a higher education institution reported in the Higher Education Fund, a major enterprise fund.

*University Medical Associates Fund (UMA).* UMA was established to promote and support educational, medical, scientific, and research purposes of the Medical University of South Carolina (MUSC), a higher education institution reported in the Higher Education Fund, a major enterprise fund. UMA promotes the recruitment and retention of superior faculty at MUSC.

# Proprietary Funds

*Medical University Facilities Corporation Fund (MUFC)*. MUFC was established to obtain financing for the Medical University of South Carolina to purchase land, an office building, and a parking garage.

*CHS Development Company Fund.* The Company was established to provide financing for the Medical University of South Carolina by developing and leasing property.

*Enterprise Campus Authority*. The Authority was established to provide for the management, development, and operation of the Enterprise Campus of Midlands Technical College. Midlands Technical College is a higher education institution reported in the Higher Education Fund, a major enterprise fund.

*Other Enterprise Funds*. Other enterprise activities of the State include: the Savannah Valley Development and the Public Railways Divisions of the South Carolina Department of Commerce, the Jobs-Economic Development Authority, the Canteens Fund, operation of the Columbia Farmers' Market, and enterprise operations of the Adjutant General's Office and the State Board for Technical and Comprehensive Education.

### b. Internal Service Funds

The State uses the internal service funds described below to report activities that provide goods or services to other State funds, departments, agencies, component units, and/or to other governments, on a cost-reimbursement basis if the State is the predominant participant in the activity. If the State is *not* the predominant participant, it reports the activity as an enterprise fund.

*Insurance Reserve Fund*. This is a risk management/reinsurance fund. It underwrites insurance risks on public buildings and their contents and tort liability, medical malpractice, and automobile liability for public employees. State law limits the Fund's customers to certain governmental persons/entities within the State and certain associated parties.

*Employee Insurance Programs Fund*. This is a risk management fund that underwrites the group health, dental, life, accidental death and dismemberment, disability, and long-term care benefits provided to State and public school employees and retirees.

*State Accident Fund*. This is a risk management fund that provides workers' compensation benefits predominantly to State employees. Premiums are collected from State agencies.

*General Services Fund*. This fund accounts for various services provided to State and local governmental units for which user fees are charged. These services include telecommunication and computer services, rental of office buildings, janitorial services, building maintenance, and procurement services.

*Central Supplies and Equipment Fund*. This fund sells office supplies and equipment, food, and paper products to other governmental units. It also stores food and paper products for State agencies.

*Motor Pool Fund*. This fund provides daily and permanent lease assignments of vehicles to State agencies. It also maintains an inventory of automotive parts to provide maintenance of these vehicles.

*Pension Administration Fund*. This fund administers the public employee retirement systems. Revenues of the fund primarily consist of assessments charged to the pension trust funds.

*Prison Industries Fund*. This fund accounts for goods produced by inmate labor. These goods are sold primarily to State agencies.

*Other Internal Service Funds*. These funds, aggregated for reporting purposes, account for other miscellaneous activities that meet the definition of internal service funds. Such activities include provision of training programs for State employees and work activity centers of the Vocational Rehabilitation Department.

# Combining Statement of Net Assets

NONMAJOR ENTERPRISE FUNDS

**June 30, 2012**
**(Expressed in Thousands)**

| | Patients' Compensation | Patriots Point Development Authority | Second Injury | Tuition Prepayment Program |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | $ 86 | $ 4,117 | $ 204 | $ 118,310 |
| Investments | 18,145 | — | — | — |
| Invested securities lending collateral | — | 4 | 56 | 20 |
| Receivables, net: | | | | |
| Accounts | — | 453 | — | — |
| Contributions | — | — | — | — |
| Participants | — | — | — | 1,505 |
| Accrued interest | 179 | — | — | 240 |
| Patient accounts | — | — | — | — |
| Due from Federal government and other grantors | — | — | — | — |
| Due from other funds | — | — | — | — |
| Inventories | — | 272 | — | — |
| Restricted assets: | | | | |
| Cash and cash equivalents | — | — | 40,888 | — |
| Investments | — | — | — | — |
| Loans receivable | — | — | — | — |
| Other | — | — | 198 | — |
| Prepaid items | 229 | 9 | — | — |
| Other current assets | — | — | — | — |
| Total current assets | 18,639 | 4,855 | 41,346 | 120,075 |
| Long-term assets: | | | | |
| Investments | — | — | — | — |
| Receivables, net: | | | | |
| Accounts | — | — | — | — |
| Contributions | — | — | — | — |
| Participants | — | — | — | 3,939 |
| Loans and notes | — | — | — | — |
| Interfund receivables | — | — | — | — |
| Restricted assets: | | | | |
| Cash and cash equivalents | — | — | — | — |
| Investments | — | — | — | — |
| Loans receivable | — | — | — | — |
| Other | — | — | — | — |
| Prepaid items | — | — | — | — |
| Other long-term assets | — | — | — | — |
| Deferred charges | — | — | — | — |
| Non-depreciable capital assets | — | 4,589 | — | — |
| Depreciable capital assets, net | 372 | 17,933 | 4 | — |
| Total long-term assets | 372 | 22,522 | 4 | 3,939 |
| **Total assets** | **19,011** | **27,377** | **41,350** | **124,014** |

| The Citadel Trust, Inc. | University of South Carolina Trust | University Medical Associates | Medical University Facilities Corporation | CHS Development Company | Enterprise Campus Authority | Other Enterprise | Totals |
|---|---|---|---|---|---|---|---|
| $ 208 | $ 13,942 | $ 79,926 | $ — | $ — | $ — | $ 20,456 | $ 237,249 |
| 1,679 | 6,979 | 63,610 | — | — | — | 550 | 90,963 |
| — | — | — | — | — | — | 22 | 102 |
| 56 | 5,792 | 1,231 | — | — | — | 1,970 | 9,502 |
| 53 | — | — | — | — | — | — | 53 |
| — | — | — | — | — | — | — | 1,505 |
| 81 | — | — | 8 | — | — | 151 | 659 |
| — | 3,543 | 33,210 | — | — | — | — | 36,753 |
| 104 | — | — | — | — | — | — | 104 |
| — | — | 22,791 | — | — | 1,409 | — | 24,200 |
| — | — | — | — | — | — | 2,986 | 3,258 |
| 1,598 | 142 | — | 1,370 | 964 | — | 204 | 45,166 |
| 8,379 | — | — | 316 | 730 | — | — | 9,425 |
| 70 | — | — | — | — | — | — | 70 |
| 270 | — | — | 3,994 | 1,103 | — | — | 5,565 |
| 5 | — | 338 | — | 156 | — | 124 | 861 |
| — | — | 1,516 | 64 | 61 | — | 3,764 | 5,405 |
| 12,503 | 30,398 | 202,622 | 5,752 | 3,014 | 1,409 | 30,227 | 470,840 |
| 4,104 | — | 10,521 | — | — | — | 300 | 14,925 |
| — | — | — | — | — | — | 42 | 42 |
| 156 | — | — | — | — | — | — | 156 |
| — | — | — | — | — | — | — | 3,939 |
| 87 | — | — | — | — | — | — | 87 |
| — | — | 703 | — | — | — | — | 703 |
| 480 | — | — | — | 3,670 | — | — | 4,150 |
| 52,990 | — | — | 213 | — | — | — | 53,203 |
| — | — | — | — | — | — | 4,382 | 4,382 |
| 224 | — | — | 3,549 | 17,141 | — | — | 20,914 |
| — | — | 8,834 | — | 1,646 | — | — | 10,480 |
| 12 | — | 8,961 | 54 | — | — | — | 9,027 |
| — | — | 547 | 28 | 639 | — | — | 1,214 |
| 2,182 | — | 36,778 | — | — | 2,532 | 42,438 | 88,519 |
| — | 11,986 | 42,998 | — | — | 5,150 | 11,636 | 90,079 |
| 60,235 | 11,986 | 109,342 | 3,844 | 23,096 | 7,682 | 58,798 | 301,820 |
| **72,738** | **42,384** | **311,964** | **9,596** | **26,110** | **9,091** | **89,025** | **772,660** |

**Continued on Next Page**

# Combining Statement of Net Assets

NONMAJOR ENTERPRISE FUNDS (Continued)

**June 30, 2012**
**(Expressed in Thousands)**

| | Patients' Compensation | Patriots Point Development Authority | Second Injury | Tuition Prepayment Program |
|---|---|---|---|---|
| **LIABILITIES** | | | | |
| Current liabilities: | | | | |
| Accounts payable | $ 260 | $ 33 | $ — | $ — |
| Accrued salaries and related expenses | 29 | 330 | 90 | — |
| Accrued interest payable | — | — | — | — |
| Tuition benefits payable | — | — | — | 24,654 |
| Policy claims | 11,778 | — | — | — |
| Due to other funds | 8 | 136 | 1 | — |
| Unearned revenues | 4,819 | 186 | — | — |
| Securities lending collateral | — | 15 | 189 | 25 |
| Liabilities payable from restricted assets: | | | | |
| Accrued interest payable | — | — | — | — |
| Other | — | — | 41,086 | — |
| Notes payable | — | — | — | — |
| Revenue bonds payable | — | — | — | — |
| Capital leases payable | — | — | — | — |
| Compensated absences payable | 18 | 22 | 80 | — |
| Other current liabilities | 106 | — | — | — |
| Total current liabilities | 17,018 | 722 | 41,446 | 24,679 |
| Long-term liabilities: | | | | |
| Tuition benefits payable | — | — | — | 133,597 |
| Policy claims | 100,431 | — | — | — |
| Interfund payables | — | 8,723 | — | — |
| Unearned revenues | — | 375 | — | — |
| Other liabilities payable from restricted assets | — | — | — | — |
| Notes payable | — | — | — | — |
| Revenue bonds payable | — | — | — | — |
| Capital leases payable | — | — | — | — |
| Compensated absences payable | — | 315 | 34 | — |
| Other long-term liabilities | — | — | — | — |
| Total long-term liabilities | 100,431 | 9,413 | 34 | 133,597 |
| **Total liabilities** | **117,449** | **10,135** | **41,480** | **158,276** |
| **NET ASSETS (DEFICITS)** | | | | |
| Invested in capital assets, net of related debt | 372 | 13,822 | 4 | — |
| Restricted: | | | | |
| Expendable: | | | | |
| Education | — | — | — | 56 |
| Capital projects | — | — | — | — |
| Debt service | — | — | — | — |
| Nonexpendable: | | | | |
| Education | — | — | — | — |
| Unrestricted | (98,810) | 3,420 | (134) | (34,318) |
| **Total net assets (deficits)** | **$ (98,438)** | **$ 17,242** | **$ (130)** | **$ (34,262)** |

| The Citadel Trust, Inc. | University of South Carolina Trust | University Medical Associates | Medical University Facilities Corporation | CHS Development Company | Enterprise Campus Authority | Other Enterprise | Totals |
|---|---|---|---|---|---|---|---|
| $ 27 | $ 7,083 | $ 8,234 | $ — | $ — | $ 6 | $ 737 | $ 16,380 |
| 16 | 197 | 16,215 | — | — | — | 421 | 17,298 |
| — | — | 229 | 101 | 568 | — | — | 898 |
| — | — | — | — | — | — | — | 24,654 |
| — | — | — | — | — | — | — | 11,778 |
| — | — | — | — | — | — | 109 | 254 |
| — | — | — | 9 | — | 3 | 228 | 5,245 |
| — | — | — | — | — | — | 74 | 303 |
| — | — | — | — | — | — | 73 | 73 |
| — | — | — | — | — | — | — | 41,086 |
| — | — | 3,792 | 3,110 | 1,430 | — | — | 8,332 |
| — | 425 | — | 923 | — | — | — | 1,348 |
| — | 144 | — | — | — | — | — | 144 |
| 98 | 658 | 2,336 | — | — | — | 456 | 3,668 |
| 8 | — | 1,788 | — | — | — | — | 1,902 |
| 149 | 8,507 | 32,594 | 4,143 | 1,998 | 9 | 2,098 | 133,363 |
| — | — | — | — | — | — | — | 133,597 |
| — | — | — | — | — | — | — | 100,431 |
| — | — | — | — | — | — | 4,382 | 13,105 |
| — | — | — | — | — | — | — | 375 |
| — | — | — | — | — | — | 6 | 6 |
| — | — | 15,233 | — | 23,121 | — | — | 38,354 |
| — | 5,525 | 47,319 | 4,031 | — | — | — | 56,875 |
| — | 282 | — | — | — | — | — | 282 |
| 5 | 742 | 1,557 | — | — | — | 239 | 2,892 |
| 16 | — | 7,356 | 54 | — | — | — | 7,426 |
| 21 | 6,549 | 71,465 | 4,085 | 23,121 | — | 4,627 | 353,343 |
| **170** | **15,056** | **104,059** | **8,228** | **25,119** | **9** | **6,725** | **486,706** |
| 2,182 | 5,610 | 46,071 | — | — | 7,682 | 54,074 | 129,817 |
| 25,554 | — | — | — | — | — | — | 25,610 |
| 108 | — | — | — | — | — | — | 108 |
| — | 142 | — | 1,368 | 991 | — | — | 2,501 |
| 38,508 | — | — | — | — | — | — | 38,508 |
| 6,216 | 21,576 | 161,834 | — | — | 1,400 | 28,226 | 89,410 |
| **$ 72,568** | **$ 27,328** | **$ 207,905** | **$ 1,368** | **$ 991** | **$ 9,082** | **$ 82,300** | **$ 285,954** |

# Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

NONMAJOR ENTERPRISE FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Patients' Compensation | Patriots Point Development Authority | Second Injury | Tuition Prepayment Program |
|---|---|---|---|---|
| **Operating revenues:** | | | | |
| Charges for services | $ 16,207 | $ 9,406 | $ 1,560 | $ 284 |
| Interest and other investment income | 1 | — | — | 4,739 |
| Operating revenues pledged for revenue bonds | — | — | — | — |
| Federal operating grants and contracts | — | — | — | — |
| State operating grants and contracts | — | — | — | — |
| Other operating revenues | — | — | — | — |
| **Total operating revenues** | **16,208** | **9,406** | **1,560** | **5,023** |
| **Operating expenses:** | | | | |
| General operations and administration | 1,794 | 8,536 | 1,544 | — |
| Benefits and claims | 7,730 | — | — | — |
| Tuition plan disbursements | — | — | — | 726 |
| Depreciation and amortization | 93 | 1,007 | 3 | — |
| Other operating expenses | — | 340 | 17 | 2,423 |
| **Total operating expenses** | **9,617** | **9,883** | **1,564** | **3,149** |
| **Operating income (loss)** | **6,591** | **(477)** | **(4)** | **1,874** |
| **Nonoperating revenues (expenses):** | | | | |
| Interest income (loss) | 678 | 63 | (133) | — |
| Contributions | — | 2 | — | — |
| Federal grants and contracts | — | — | — | — |
| Local/private grants and contracts | — | — | — | — |
| Interest expense | — | — | — | — |
| Net other nonoperating revenues (expenses) | — | — | — | — |
| **Total nonoperating revenues (expenses)** | **678** | **65** | **(133)** | **—** |
| **Income (loss) before other revenues, expenses, and transfers** | **7,269** | **(412)** | **(137)** | **1,874** |
| Additions to endowments | — | — | — | — |
| Transfers in | — | — | — | — |
| Transfers out | — | (152) | — | (661) |
| **Change in net assets** | **7,269** | **(564)** | **(137)** | **1,213** |
| Net assets (deficits), beginning, as previously presented | (105,707) | 17,806 | 7 | (1,157) |
| Correction of error restatement | — | — | — | (34,318) |
| **Net assets (deficits) at beginning of year, restated** | **(105,707)** | **17,806** | **7** | **(35,475)** |
| **Net assets (deficits) at end of year** | **$ (98,438)** | **$ 17,242** | **$ (130)** | **$ (34,262)** |

| The Citadel Trust, Inc. | University of South Carolina Trust | University Medical Associates | Medical University Facilities Corporation | CHS Development Company | Enterprise Campus Authority | Other Enterprise | Totals |
|---|---|---|---|---|---|---|---|
| $ — | $ 39,220 | $ 307,217 | $ — | $ — | $ — | $ 30,708 | $ 404,602 |
| (992) | — | — | 33 | — | — | 16 | 3,797 |
| — | — | — | 600 | 978 | — | — | 1,578 |
| — | — | — | — | — | — | 5,995 | 5,995 |
| — | — | — | — | — | — | 1,755 | 1,755 |
| 1,352 | 26,178 | 13,256 | — | — | 50 | 127 | 40,963 |
| **360** | **65,398** | **320,473** | **633** | **978** | **50** | **38,601** | **458,690** |
| 139 | 61,843 | 245,104 | — | — | 186 | 27,787 | 346,933 |
| — | — | — | — | — | — | — | 7,730 |
| — | — | — | — | — | — | — | 726 |
| — | 1,020 | 3,097 | 64 | 217 | 180 | 945 | 6,626 |
| — | — | — | 530 | 1,164 | — | 58 | 4,532 |
| **139** | **62,863** | **248,201** | **594** | **1,381** | **366** | **28,790** | **366,547** |
| **221** | **2,535** | **72,272** | **39** | **(403)** | **(316)** | **9,811** | **92,143** |
| — | 229 | (130) | — | — | — | 384 | 1,091 |
| 2,594 | — | — | — | — | — | — | 2,596 |
| — | — | — | — | — | — | (80) | (80) |
| 493 | — | — | — | — | — | — | 493 |
| — | (259) | (4,168) | — | — | — | (198) | (4,625) |
| 203 | — | (3,663) | — | — | — | (8,024) | (11,484) |
| **3,290** | **(30)** | **(7,961)** | **—** | **—** | **—** | **(7,918)** | **(12,009)** |
| **3,511** | **2,505** | **64,311** | **39** | **(403)** | **(316)** | **1,893** | **80,134** |
| 779 | — | — | — | — | — | — | 779 |
| — | — | — | — | 690 | — | 449 | 1,139 |
| (5,170) | — | (54,570) | (36) | — | — | (687) | (61,276) |
| **(880)** | **2,505** | **9,741** | **3** | **287** | **(316)** | **1,655** | **20,776** |
| 73,448 | 24,823 | 198,164 | 1,365 | 704 | 9,398 | 80,630 | 299,481 |
| — | — | — | — | — | — | 15 | (34,303) |
| **73,448** | **24,823** | **198,164** | **1,365** | **704** | **9,398** | **80,645** | **265,178** |
| **$ 72,568** | **$ 27,328** | **$ 207,905** | **$ 1,368** | **$ 991** | **$ 9,082** | **$ 82,300** | **$ 285,954** |

# Combining Statement of Cash Flows

NONMAJOR ENTERPRISE FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Patients' Compensation | Patriots Point Development Authority | Second Injury | Tuition Prepayment Program |
|---|---|---|---|---|
| **Cash flows from operating activities:** | | | | |
| Receipts from customers, patients, and third-party payers | $ 15,776 | $ 9,256 | $ — | $ 284 |
| Assessments received | — | — | 101,990 | — |
| Grants received | — | — | — | — |
| Internal activity–payments from other funds | — | — | — | — |
| Tuition plan contributions received | — | — | — | 519 |
| Other operating cash receipts | — | 192 | 754 | — |
| Claims and benefits paid | (17,508) | — | (100,892) | — |
| Payments to suppliers for goods and services | (1,256) | (4,403) | (331) | — |
| Payments to employees | (370) | (4,073) | (1,228) | — |
| Internal activity–payments to other funds | — | — | — | — |
| Other operating cash payments | — | — | — | (13,546) |
| **Net cash provided by (used in) operating activities** | **(3,358)** | **972** | **293** | **(12,743)** |
| **Cash flows from noncapital financing activities:** | | | | |
| Principal payments made to other funds | — | (10) | — | — |
| Principal paid on noncapital debt | — | — | — | — |
| Interest payments on noncapital debt | — | — | — | — |
| Gifts and grants for other than capital purposes | — | — | — | — |
| Other cash receipts | — | — | — | — |
| Other cash payments | — | — | — | — |
| Transfers in | — | — | — | — |
| Transfers out | — | (152) | — | (661) |
| **Net cash provided by (used in) noncapital financing activities** | **—** | **(162)** | **—** | **(661)** |
| **Cash flows from capital and related financing activities:** | | | | |
| Acquisition of capital assets | — | (248) | (3) | — |
| Principal payments on capital debt | — | — | — | — |
| Interest payments on capital debt | — | (252) | — | — |
| Proceeds from sale or disposal of capital assets | — | — | 3 | — |
| **Net cash used in capital and related financing activities** | **—** | **(500)** | **—** | **—** |
| **Cash flows from investing activities:** | | | | |
| Proceeds from sales and maturities of investments | 14,335 | — | — | — |
| Purchase of investments | (15,493) | — | — | — |
| Collection of interfund receivables | — | — | — | — |
| Collection of interest on interfund receivables | — | — | — | — |
| Interest and dividends on investments | 452 | 64 | 946 | 3,011 |
| **Net cash provided by (used in) investing activities** | **(706)** | **64** | **946** | **3,011** |
| **Net increase (decrease) in cash and cash equivalents** | **(4,064)** | **374** | **1,239** | **(10,393)** |
| Cash and cash equivalents, beginning, as previously presented | 4,150 | 3,743 | 39,853 | 163,021 |
| Correction of an error restatement | — | — | — | (34,318) |
| **Cash and cash equivalents at beginning of year, restated** | **4,150** | **3,743** | **39,853** | **128,703** |
| **Cash and cash equivalents at end of year** | **$ 86** | **$ 4,117** | **$ 41,092** | **$ 118,310** |

| The Citadel Trust, Inc. | University of South Carolina Trust | University Medical Associates | Medical University Facilities Corporation | CHS Development Company | Enterprise Campus Authority | Other Enterprise | Totals |
|---|---|---|---|---|---|---|---|
| $ — | $ 39,017 | $ 295,639 | $ — | $ — | $ — | $ 30,041 | $ 390,013 |
| — | — | — | — | — | — | — | 101,990 |
| — | — | — | — | — | — | 7,750 | 7,750 |
| — | — | — | — | — | — | 700 | 700 |
| — | — | — | — | — | — | — | 519 |
| — | 25,763 | 64,573 | — | — | — | 126 | 91,408 |
| — | — | — | — | — | — | — | (118,400) |
| (71) | (23,131) | (92,644) | — | — | (316) | (26,562) | (148,714) |
| (67) | (38,279) | (195,892) | — | — | — | (4,673) | (244,582) |
| — | — | — | — | — | — | (2,488) | (2,488) |
| — | — | (1) | — | — | 316 | (58) | (13,289) |
| **(138)** | **3,370** | **71,675** | **—** | **—** | **—** | **4,836** | **64,907** |
| — | — | — | — | — | — | — | (10) |
| — | — | (1,849) | — | — | — | — | (1,849) |
| — | — | (1,173) | — | — | — | (232) | (1,405) |
| 3,492 | — | (7,373) | — | — | — | — | (3,881) |
| 284 | — | — | — | — | — | 1,408 | 1,692 |
| — | — | — | — | — | — | (8,104) | (8,104) |
| — | — | — | — | 690 | — | 449 | 1,139 |
| (5,170) | — | (54,570) | (36) | — | — | (687) | (61,276) |
| **(1,394)** | **—** | **(64,965)** | **(36)** | **690** | **—** | **(7,166)** | **(73,694)** |
| — | (525) | (26,325) | — | — | — | (3,834) | (30,935) |
| — | (557) | (1,991) | (2,218) | (1,365) | — | — | (6,131) |
| — | (259) | (1,244) | (550) | (1,204) | — | — | (3,509) |
| — | — | 28 | — | — | — | — | 31 |
| **—** | **(1,341)** | **(29,532)** | **(2,768)** | **(2,569)** | **—** | **(3,834)** | **(40,544)** |
| 13,387 | 2,104 | 11,728 | 1,278 | 8,157 | — | 214 | 51,203 |
| (13,330) | (2,187) | (23,535) | (1,278) | (8,186) | — | — | (64,009) |
| — | — | — | 2,163 | 1,056 | — | — | 3,219 |
| — | — | — | 596 | 821 | — | — | 1,417 |
| 743 | 77 | 2,175 | 33 | 158 | — | 16 | 7,675 |
| **800** | **(6)** | **(9,632)** | **2,792** | **2,006** | **—** | **230** | **(495)** |
| **(732)** | **2,023** | **(32,454)** | **(12)** | **127** | — | **(5,934)** | **(49,826)** |
| 3,018 | 12,061 | 112,380 | 1,382 | 4,507 | — | 26,579 | 370,694 |
| — | — | — | — | — | — | 15 | (34,303) |
| **3,018** | **12,061** | **112,380** | **1,382** | **4,507** | **—** | **26,594** | **336,391** |
| **$ 2,286** | **$ 14,084** | **$ 79,926** | **$ 1,370** | **$ 4,634** | **$ —** | **$ 20,660** | **$ 286,565** |

**Continued on Next Page**

# Combining Statement of Cash Flows

NONMAJOR ENTERPRISE FUNDS (Continued)

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Patients' Compensation | Patriots Point Development Authority | Second Injury | Tuition Prepayment Program |
|---|---|---|---|---|
| **Reconciliation of operating income(loss) to net cash provided by (used in) operating activities:** | | | | |
| Operating income (loss) | $ 6,591 | $ (477) | $ (4) | $ 1,874 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | | |
| Depreciation and amortization | 93 | 1,007 | 3 | — |
| Provision for bad debts | — | — | — | — |
| Realized gains and losses on sale of assets | — | — | — | — |
| Interest payments reclassified as noncapital financing activities | — | 262 | — | — |
| Interest and dividends on investments and interfund loans | — | — | — | (4,739) |
| Other nonoperating revenues | — | — | — | — |
| Other nonoperating expenses | — | — | — | — |
| **Effect of change in operating assets and liabilities:** | | | | |
| Accounts receivable, net | — | 6 | — | 2,942 |
| Due from other funds | — | 5 | — | — |
| Inventories | — | 24 | — | — |
| Other assets | 5 | — | 190 | — |
| Accounts payable | 248 | 40 | — | — |
| Accrued salaries and related expenses | 2 | 34 | (3) | — |
| Tuition benefits payable | — | — | — | (12,820) |
| Policy claims | (9,884) | — | — | — |
| Due to other funds | 8 | — | — | — |
| Unearned revenues | (431) | 29 | — | — |
| Compensated absences payable | — | 42 | 8 | — |
| Other liabilities | 10 | — | 99 | — |
| **Net cash provided by (used in) operating activities** | **$ (3,358)** | **$ 972** | **$ 293** | **$ (12,743)** |
| **Noncash capital, investing, and financing activities:** | | | | |
| Increase (decrease) in fair value of investments | $ 152 | $ — | $ — | $ — |
| Prorata income from joint ventures | — | — | — | — |
| Other noncash activity | — | — | — | 56 |
| | $ 152 | $ — | $ — | $ 56 |

| The Citadel Trust, Inc. | University of South Carolina Trust | University Medical Associates | Medical University Facilities Corporation | CHS Development Company | Enterprise Campus Authority | Other Enterprise | Totals |
|---|---|---|---|---|---|---|---|
| $ 221 | $ 2,535 | $ 72,272 | $ 39 | $ (403) | $ (316) | $ 9,811 | $ 92,143 |
| — | 1,020 | 3,097 | 64 | 217 | 180 | 945 | 6,626 |
| — | — | 28,004 | — | — | — | — | 28,004 |
| (359) | — | — | — | — | — | — | (359) |
| — | — | — | 530 | 1,164 | — | — | 1,956 |
| — | — | — | (633) | (978) | — | (16) | (6,366) |
| — | — | 4,832 | — | — | — | — | 4,832 |
| — | — | (1) | — | — | — | — | (1) |
| — | (619) | (29,675) | — | — | — | (833) | (28,179) |
| — | — | (4,024) | — | — | — | — | (4,019) |
| — | — | — | — | — | — | 379 | 403 |
| — | — | 612 | — | — | (59) | (3,768) | (3,020) |
| — | 297 | (1,425) | — | — | (53) | 122 | (771) |
| — | 68 | — | — | — | — | 79 | 180 |
| — | — | — | — | — | — | — | (12,820) |
| — | — | — | — | — | — | — | (9,884) |
| — | — | (801) | — | — | 245 | (1,788) | (2,336) |
| — | — | — | — | — | 3 | 166 | (233) |
| — | 69 | 59 | — | — | — | 27 | 205 |
| — | — | (1,275) | — | — | — | (288) | (1,454) |
| **$ (138)** | **$ 3,370** | **$ 71,675** | **$ —** | **$ —** | **$ —** | **$ 4,836** | **$ 64,907** |
| $ (2,504) | $ (119) | $ (2,046) | $ — | $ — | $ — | $ — | $ (4,517) |
| — | — | 369 | — | — | — | — | 369 |
| — | — | — | — | — | — | — | 56 |
| $ (2,504) | $ (119) | $ (1,677) | $ — | $ — | $ — | $ — | $ (4,092) |

# Combining Statement of Net Assets

INTERNAL SERVICE FUNDS

**June 30, 2012**
**(Expressed in Thousands)**

| | Insurance Reserve | Employee Insurance Programs | State Accident | General Services |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | $ 11,532 | $ 349,317 | $ 208,050 | $ 26,162 |
| Invested securities lending collateral | 2,701 | 447 | 286 | 2 |
| Receivables, net: | | | | |
| Accounts | 11,718 | 32,841 | 63,545 | 329 |
| Accrued interest | 4,321 | 62 | 835 | 6 |
| Due from other funds | 13,016 | 1,352 | — | 4,141 |
| Due from component units | 47 | — | — | — |
| Inventories | — | — | — | 624 |
| Prepaid items | 21,580 | — | 10 | 1,519 |
| Total current assets | 64,915 | 384,019 | 272,726 | 32,783 |
| Long-term assets: | | | | |
| Investments | 455,214 | — | — | — |
| Accounts receivable, net | — | — | 30 | — |
| Interfund receivables | 4,382 | — | — | 12,085 |
| Prepaid items | — | — | — | 391 |
| Other long-term assets | — | — | 407 | — |
| Deferred charges | — | — | — | 66 |
| Non-depreciable capital assets | — | — | — | 6,897 |
| Depreciable capital assets, net | 25 | 17 | 76 | 88,059 |
| Total long-term assets | 459,621 | 17 | 513 | 107,498 |
| **Total assets** | **524,536** | **384,036** | **273,239** | **140,281** |

| Central Supplies and Equipment | Motor Pool | Pension Adminis-tration | Prison Industries | Other Internal Service | Totals |
|---|---|---|---|---|---|
| $ 2,199 | $ 17,159 | $ 2,814 | $ 2,356 | $ 375 | $ 619,964 |
| — | — | 3 | — | — | 3,439 |
| — | 638 | 1 | 1,192 | — | 110,264 |
| — | — | 19 | — | — | 5,243 |
| 6 | 1,590 | — | 271 | 7 | 20,383 |
| — | 2 | — | — | — | 49 |
| 1,954 | 33 | — | 3,522 | — | 6,133 |
| — | — | 143 | 1 | — | 23,253 |
| 4,159 | 19,422 | 2,980 | 7,342 | 382 | 788,728 |
| — | — | — | — | — | 455,214 |
| — | — | — | 1,241 | — | 1,271 |
| — | — | — | — | — | 16,467 |
| — | — | — | — | — | 391 |
| — | — | — | — | — | 407 |
| — | — | — | — | — | 66 |
| — | — | — | — | — | 6,897 |
| — | 3,241 | 223 | 4,802 | — | 96,443 |
| — | 3,241 | 223 | 6,043 | — | 577,156 |
| **4,159** | **22,663** | **3,203** | **13,385** | **382** | **1,365,884** |

**Continued on Next Page**

# Combining Statement of Net Assets

INTERNAL SERVICE FUNDS (Continued)

**June 30, 2012**
**(Expressed in Thousands)**

| | Insurance Reserve | Employee Insurance Programs | State Accident | General Services |
|---|---|---|---|---|
| **LIABILITIES** | | | | |
| Current liabilities: | | | | |
| Accounts payable | $ 42 | $ 456 | $ 658 | $ 3,264 |
| Accrued salaries and related expenses | 291 | 396 | 259 | 1,317 |
| Accrued interest payable | — | — | — | 346 |
| Intergovernmental payables | — | — | — | 4,737 |
| Policy claims | 244,520 | 176,801 | 77,518 | — |
| Due to other funds | 310 | 1 | 1 | 1,403 |
| Unearned revenues | 65,138 | 26,650 | 69,671 | — |
| Securities lending collateral | 9,096 | 1,505 | 963 | 8 |
| Notes payable | — | — | — | — |
| Revenue bonds payable | — | — | — | 1,780 |
| Limited obligation bonds payable | — | — | — | 1,420 |
| Compensated absences payable | 159 | 176 | 284 | 1,211 |
| Other current liabilities | — | — | 6,298 | — |
| Total current liabilities | 319,556 | 205,985 | 155,652 | 15,486 |
| Long-term liabilities: | | | | |
| Policy claims | — | — | 157,932 | — |
| Interfund payables | — | — | — | 2,110 |
| Notes payable | — | — | — | — |
| Revenue bonds payable | — | — | — | 10,809 |
| Limited obligation bonds payable | — | — | — | 2,402 |
| Compensated absences payable | 236 | 247 | 71 | 1,081 |
| Total long-term liabilities | 236 | 247 | 158,003 | 16,402 |
| **Total liabilities** | **319,792** | **206,232** | **313,655** | **31,888** |
| **NET ASSETS (DEFICITS)** | | | | |
| Invested in capital assets, net of related debt | 25 | 17 | 76 | 78,545 |
| Restricted: | | | | |
| Expendable: | | | | |
| Loan programs | 20,000 | — | — | — |
| Insurance programs | 184,719 | 177,787 | — | — |
| Unrestricted | — | — | (40,492) | 29,848 |
| **Total net assets (deficits)** | **$ 204,744** | **$ 177,804** | **$ (40,416)** | **$ 108,393** |

| Central Supplies and Equipment | Motor Pool | Pension Adminis-tration | Prison Industries | Other Internal Service | Totals |
|---|---|---|---|---|---|
| $ 84 | $ 993 | $ 343 | $ 50 | $ 1 | $ 5,891 |
| — | 107 | 947 | 759 | 9 | 4,085 |
| — | 7 | — | 3 | — | 356 |
| — | — | — | — | — | 4,737 |
| — | — | — | — | — | 498,839 |
| 1 | 61 | 769 | 340 | 4 | 2,890 |
| — | — | — | — | — | 161,459 |
| — | — | 10 | — | — | 11,582 |
| — | 1,829 | — | 254 | — | 2,083 |
| — | — | — | — | — | 1,780 |
| — | — | — | — | — | 1,420 |
| — | 111 | 755 | 306 | 12 | 3,014 |
| — | — | — | — | — | 6,298 |
| 85 | 3,108 | 2,824 | 1,712 | 26 | 704,434 |
| — | — | — | — | — | 157,932 |
| — | — | — | — | — | 2,110 |
| — | — | — | 1,063 | — | 1,063 |
| — | — | — | — | — | 10,809 |
| — | — | — | — | — | 2,402 |
| — | 99 | 673 | 273 | 11 | 2,691 |
| — | 99 | 673 | 1,336 | 11 | 177,007 |
| **85** | **3,207** | **3,497** | **3,048** | **37** | **881,441** |
| — | 1,412 | 223 | 3,485 | — | 83,783 |
| — | — | — | — | — | 20,000 |
| — | — | — | — | — | 362,506 |
| 4,074 | 18,044 | (517) | 6,852 | 345 | 18,154 |
| **$ 4,074** | **$ 19,456** | **$ (294)** | **$ 10,337** | **$ 345** | **$ 484,443** |

# Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

INTERNAL SERVICE FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Insurance Reserve | Employee Insurance Programs | State Accident | General Services |
|---|---|---|---|---|
| **Operating revenues:** | | | | |
| Charges for services | $ 114,956 | $ 1,888,096 | $ 73,383 | $ 49,502 |
| Interest and other investment income | — | — | — | 31 |
| Licenses, fees, and permits | — | — | — | 1 |
| Other operating revenues | — | 116,980 | — | — |
| **Total operating revenues** | **114,956** | **2,005,076** | **73,383** | **49,534** |
| **Operating expenses:** | | | | |
| General operations and administration | 66,820 | 170,870 | 4,596 | 52,078 |
| Benefits and claims | 58,639 | 1,875,536 | 51,811 | 1 |
| Interest | — | — | — | 2 |
| Depreciation and amortization | 5 | 59 | 55 | 6,076 |
| Other operating expenses | — | — | 3,775 | 1,166 |
| **Total operating expenses** | **125,464** | **2,046,465** | **60,237** | **59,323** |
| **Operating income (loss)** | **(10,508)** | **(41,389)** | **13,146** | **(9,789)** |
| **Nonoperating revenues (expenses):** | | | | |
| Interest income | 20,565 | 8,191 | 3,951 | 647 |
| Contributions | — | — | — | 33 |
| Interest expense | — | — | — | (813) |
| Net other nonoperating revenues (expenses) | 171 | — | 42 | 1,442 |
| **Total nonoperating revenues (expenses)** | **20,736** | **8,191** | **3,993** | **1,309** |
| **Income (loss) before other revenues and transfers** | **10,228** | **(33,198)** | **17,139** | **(8,480)** |
| Transfers in | — | — | — | 404 |
| Transfers out | — | — | — | (2,884) |
| **Change in net assets** | **10,228** | **(33,198)** | **17,139** | **(10,960)** |
| Net assets (deficits), beginning, as previously presented | 194,516 | 211,002 | (57,555) | 119,298 |
| Correction of error restatement | — | — | — | 55 |
| **Net assets (deficits) at beginning of year, restated** | **194,516** | **211,002** | **(57,555)** | **119,353** |
| **Net assets (deficits) at end of year** | **$ 204,744** | **$ 177,804** | **$ (40,416)** | **$ 108,393** |

| Central Supplies and Equipment | Motor Pool | Pension Adminis-tration | Prison Industries | Other Internal Service | Totals |
|---|---|---|---|---|---|
| $ 163 | $ 26,479 | $ 22,014 | $ 20,753 | $ 316 | $ 2,195,662 |
| — | — | 107 | — | — | 138 |
| — | — | — | 69 | — | 70 |
| — | — | 63 | 12 | 2 | 117,057 |
| **163** | **26,479** | **22,184** | **20,834** | **318** | **2,312,927** |
| 150 | 15,745 | 22,152 | 21,470 | 232 | 354,113 |
| — | — | — | — | — | 1,985,987 |
| — | — | — | 3 | — | 5 |
| — | 2,583 | 221 | 296 | — | 9,295 |
| — | 5 | — | — | — | 4,946 |
| **150** | **18,333** | **22,373** | **21,769** | **232** | **2,354,346** |
| **13** | **8,146** | **(189)** | **(935)** | **86** | **(41,419)** |
| — | — | — | — | — | 33,354 |
| — | 468 | 2 | — | — | 503 |
| — | (7) | — | — | — | (820) |
| — | 196 | (150) | 970 | (41) | 2,630 |
| **—** | **657** | **(148)** | **970** | **(41)** | **35,667** |
| **13** | **8,803** | **(337)** | **35** | **45** | **(5,752)** |
| — | — | — | — | 100 | 504 |
| — | (3,000) | — | (1,311) | — | (7,195) |
| **13** | **5,803** | **(337)** | **(1,276)** | **145** | **(12,443)** |
| 4,061 | 13,653 | (19) | 11,613 | 200 | 496,769 |
| — | — | 62 | — | — | 117 |
| **4,061** | **13,653** | **43** | **11,613** | **200** | **496,886** |
| **$ 4,074** | **$ 19,456** | **$ (294)** | **$ 10,337** | **$ 345** | **$ 484,443** |

# Combining Statement of Cash Flows

INTERNAL SERVICE FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Insurance Reserve | Employee Insurance Programs | State Accident |
|---|---|---|---|
| **Cash flows from operating activities:** | | | |
| Receipts from customers | $ 60,532 | $ 1,420,186 | $ 20,161 |
| Internal activity–payments from other funds | 46,415 | 489,132 | 65,510 |
| Other operating cash receipts | — | 148,022 | 42 |
| Claims paid | (51,992) | (1,739,622) | (48,071) |
| Payments to suppliers for goods and services | (66,473) | (269,607) | (22,923) |
| Payments to employees | (3,314) | (5,167) | (3,695) |
| Payments of funds held for others | (13) | (556) | (6,601) |
| Other operating cash payments | — | — | (182) |
| **Net cash provided by (used in) operating activities** | **(14,845)** | **42,388** | **4,241** |
| **Cash flows from noncapital financing activities:** | | | |
| Principal payments received from other funds | 1,408 | — | — |
| Advances received from other funds | — | — | — |
| Principal payments made to other funds | — | — | — |
| Receipt of interest from other funds | 232 | — | — |
| Proceeds from sale of noncapital debt | — | — | 417 |
| Interest payments on noncapital debt | — | — | — |
| Other noncapital financing cash receipts | — | — | — |
| Transfers in | — | — | — |
| Transfers out | — | — | — |
| **Net cash provided by (used in) noncapital financing activities** | **1,640** | **—** | **417** |
| **Cash flows from capital and related financing activities:** | | | |
| Acquisition of capital assets | (14) | (60) | (64) |
| Principal payments on limited obligation bonds | — | — | — |
| Proceeds from issuance of capital debt | — | — | — |
| Principal payments on capital debt | — | — | — |
| Interest payments on capital debt | — | — | — |
| Proceeds from sale or disposal of capital assets | — | — | — |
| **Net cash provided by (used in) capital financing activities** | **(14)** | **(60)** | **(64)** |
| **Cash flows from investing activities:** | | | |
| Proceeds from sales and maturities of investments | 66,433 | — | — |
| Purchase of investments | (101,831) | — | — |
| Interest on investments | 31,027 | 8,290 | 4,016 |
| **Net cash provided by (used in) investing activities** | **(4,371)** | **8,290** | **4,016** |
| **Net increase (decrease) in cash and cash equivalents** | **(17,590)** | **50,618** | **8,610** |
| Cash and cash equivalents, beginning, as previously presented | 29,122 | 298,699 | 199,440 |
| Correction of error restatement | — | — | — |
| **Cash and cash equivalents at beginning of year, restated** | **29,122** | **298,699** | **199,440** |
| **Cash and cash equivalents at end of year** | **$ 11,532** | **$ 349,317** | **$ 208,050** |

| General Services | Central Supplies and Equipment | Motor Pool | Pension Adminis-tration | Prison Industries | Other Internal Service | Totals |
|---|---|---|---|---|---|---|
| $ — | $ — | $ — | $ — | $ 20,753 | $ — | $ 1,521,632 |
| 48,596 | 1,258 | 28,301 | 22,033 | 827 | 335 | 702,407 |
| 1,491 | 5 | — | 85 | — | — | 149,645 |
| — | — | — | — | — | — | (1,839,685) |
| (27,486) | (179) | (17,371) | (4,851) | (6,298) | (114) | (415,302) |
| (22,960) | — | (1,729) | (17,049) | (15,595) | (161) | (69,670) |
| — | — | — | — | — | — | (7,170) |
| — | — | (5) | — | — | — | (187) |
| **(359)** | **1,084** | **9,196** | **218** | **(313)** | **60** | **41,670** |
| 1,696 | — | — | — | — | — | 3,104 |
| 1,524 | — | — | — | — | — | 1,524 |
| (241) | (559) | — | — | — | — | (800) |
| — | — | — | — | — | — | 232 |
| — | — | — | — | — | — | 417 |
| (2) | — | — | — | — | — | (2) |
| — | — | — | — | 970 | — | 970 |
| 404 | — | — | — | — | 100 | 504 |
| (2,884) | — | (3,000) | — | (1,311) | — | (7,195) |
| **497** | **(559)** | **(3,000)** | **—** | **(341)** | **100** | **(1,246)** |
| (1,351) | — | (732) | — | — | — | (2,221) |
| (1,339) | — | — | — | — | — | (1,339) |
| — | — | — | — | 1,317 | — | 1,317 |
| (1,787) | — | (2,196) | — | — | — | (3,983) |
| (871) | — | (139) | — | (3) | — | (1,013) |
| — | — | — | — | 187 | — | 187 |
| **(5,348)** | **—** | **(3,067)** | **—** | **1,501** | **—** | **(7,052)** |
| — | — | — | (2) | — | — | 66,431 |
| — | — | — | — | — | — | (101,831) |
| 677 | — | — | 88 | 3 | — | 44,101 |
| **677** | **—** | **—** | **86** | **3** | **—** | **8,701** |
| **(4,533)** | **525** | **3,129** | **304** | **850** | **160** | **42,073** |
| 30,640 | 1,674 | 14,030 | 2,448 | 1,506 | 215 | 577,774 |
| 55 | — | — | 62 | — | — | 117 |
| **30,695** | **1,674** | **14,030** | **2,510** | **1,506** | **215** | **577,891** |
| **$ 26,162** | **$ 2,199** | **$ 17,159** | **$ 2,814** | **$ 2,356** | **$ 375** | **$ 619,964** |

**Continued on Next Page**

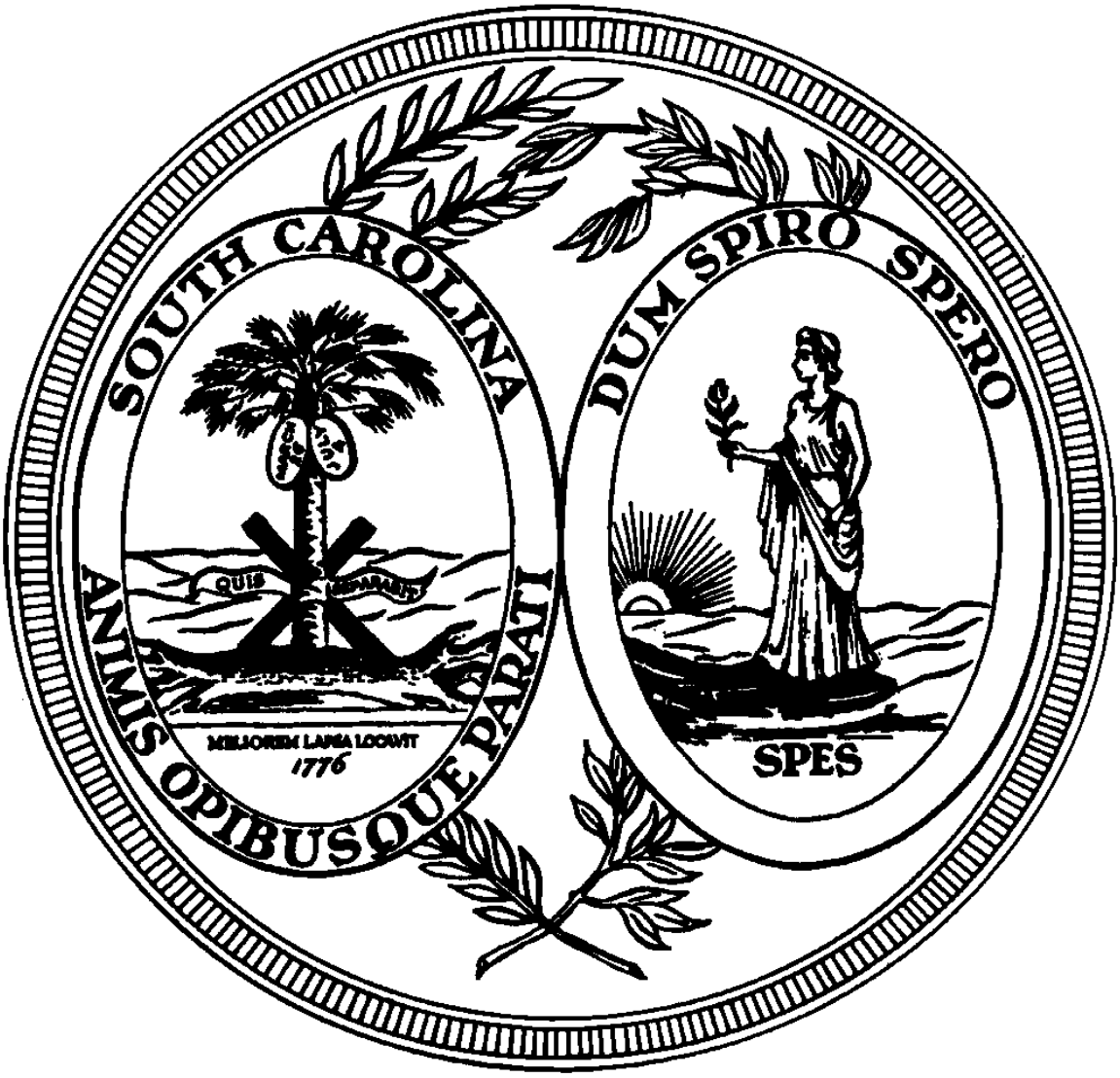
# Combining Statement of Cash Flows

INTERNAL SERVICE FUNDS (Continued)

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Insurance Reserve | Employee Insurance Programs | State Accident |
|---|---|---|---|
| **Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:** | | | |
| Operating income (loss) | $ (10,508) | $ (41,389) | $ 13,146 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | |
| Depreciation and amortization | 5 | 59 | 55 |
| Other nonoperating revenues | — | — | — |
| Other nonoperating expenses | — | — | — |
| **Effect of change in operating assets and liabilities:** | | | |
| Accounts receivable, net | (12,122) | (7,426) | (3,648) |
| Due from other funds | — | 39,177 | 83 |
| Inventories | — | — | — |
| Other assets | (3,839) | — | — |
| Accounts payable | (327) | (422) | (14) |
| Accrued salaries and related expenses | (16) | (3) | 176 |
| Policy claims | 6,647 | 31,922 | (2,340) |
| Due to other funds | — | — | — |
| Unearned revenues | 5,217 | 20,512 | (3,022) |
| Compensated absences payable | 98 | (42) | (195) |
| **Net cash provided by (used in) operating activities** | **$ (14,845)** | **$ 42,388** | **$ 4,241** |
| **Noncash capital, investing, and financing activities:** | | | |
| Disposal of capital assets | $ — | $ — | $ — |
| Increase (decrease) in fair value of investments | (545) | 1,058 | 11 |
| **Total noncash capital, investing, and financing activities** | **$ (545)** | **$ 1,058** | **$ 11** |

| General Services | Central Supplies and Equipment | Motor Pool | Pension Adminis-tration | Prison Industries | Other Internal Service | Totals |
|---|---|---|---|---|---|---|
| $ (9,789) | $ 13 | $ 8,146 | $ (189) | $ (935) | $ 86 | $ (41,419) |
| 6,076 | — | 2,583 | 221 | 296 | — | 9,295 |
| 1,494 | — | 677 | 21 | 3 | — | 2,195 |
| (31) | — | — | (107) | — | (40) | (178) |
| 275 | — | (141) | 18 | 620 | — | (22,424) |
| (1,183) | 800 | — | — | 126 | 17 | 39,020 |
| 190 | 297 | (3) | — | (189) | — | 295 |
| (1,910) | — | (1) | (142) | (1) | — | (5,893) |
| 4,320 | (26) | (3,510) | (44) | (142) | (3) | (168) |
| 145 | — | 14 | 133 | (67) | 1 | 383 |
| — | — | — | — | — | — | 36,229 |
| — | — | 1,309 | 318 | (62) | — | 1,565 |
| — | — | — | — | — | — | 22,707 |
| 54 | — | 122 | (11) | 38 | (1) | 63 |
| **$ (359)** | **$ 1,084** | **$ 9,196** | **$ 218** | **$ (313)** | **$ 60** | **$ 41,670** |
| $ 4,742 | $ 2 | $ 1,865 | $ 390 | $ — | $ — | $ 6,999 |
| — | — | — | — | — | — | 524 |
| **$ 4,742** | **$ 2** | **$ 1,865** | **$ 390** | **$ —** | **$ —** | **$ 7,523** |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# Fiduciary Funds

Fiduciary funds include pension and other post-employment benefit trust funds, investment trust funds, private-purpose trust funds, and agency funds. Note 1b in the notes to the financial statements provides definitions of each of these fund types.

This subsection of the Comprehensive Annual Financial Report provides the following supplementary information for the State's fiduciary funds:

- Combining Statement of Plan Net Assets—Pension and Other Post-Employment Benefit Trust Funds
- Combining Statement of Changes in Plan Net Assets—Pension and Other Post-Employment Benefit Trust Funds
- Combining Statement of Fiduciary Net Assets—Private-Purpose Trust Funds
- Combining Statement of Changes in Fiduciary Net Assets—Private-Purpose Trust Funds
- Combining Statement of Fiduciary Net Assets—Agency Funds
- Combining Statement of Changes in Assets and Liabilities—Agency Funds

The State maintains only one investment trust fund, so no combining statements are necessary for that fund type. The paragraphs below describe all other individual fiduciary funds that the State uses.

### a. Pension and Other Post-Employment Benefit Trust Funds

*South Carolina Retirement System*. This is a multiple-employer pension system that benefits employees of the State, public schools, and political subdivisions of the State.

*Police Officers' Retirement System*. This is a multiple-employer pension system that benefits police officers and fire fighters employed by the State or its political subdivisions.

*General Assembly Retirement System*. This is a single-employer pension system that benefits members of the South Carolina General Assembly.

*Judges' and Solicitors' Retirement System*. This is a single-employer pension system that benefits the judges of the State's Supreme Court, Court of Appeals, circuit courts, family courts, and the State's circuit solicitors.

*National Guard Retirement System*. The State administers this single-employer pension system that provides a supplemental retirement benefit to members of the South Carolina National Guard. The State is a nonemployer contributor to the system.

*South Carolina Retiree Health Insurance Trust Fund*. This trust was established to fund the State's cost-sharing multiple employer post-employment health and dental benefit plans.

*Long-term Disability Insurance Trust Fund*. This trust was established to fund the State's cost-sharing multiple employer long-term disability insurance plans.

### b. Private-Purpose Trust Funds

*College Savings Plan Fund*. The Future Scholar 529 College Savings Plan (the Plan), accounted for in this fund, provides participant families a tax-advantaged method of saving for future college costs. A primary objective of both the financial advisor program and the direct program within the Plan is to provide families with flexibility and professional investment management in meeting their college savings objectives.

*Other Private-Purpose Trust Funds*. This fund accounts for monies the State has received as trustee under various trust arrangements that specify how the principal and interest earnings must be used. In each case, all of the principal and income benefit individuals, private organizations, or governments outside the State reporting entity; none of the monies may be used for State purposes. The purposes to which the resources of these funds are dedicated include scholarships, the operation of the equestrian center and activities at the Springdale Race Course (for the exclusive benefit of the Carolina Cup Racing Association, Inc., a private nonprofit corporation), and the decommissioning of a low-level radioactive waste disposal facility on behalf of Chem-Nuclear Systems, Inc., a for-profit corporation.

### c. Agency Funds

*Payroll Clearing Fund*. This fund accounts for payroll activity for the short period of time between the issuance of payroll checks and payment to the proper recipient.

*Other Agency Funds*. Balances in these funds, aggregated for presentation purposes, represent amounts held for prisoners and patients of State institutions, cash bonds, miscellaneous clearing accounts, and other deposits.

# Combining Statement of Plan Net Assets

PENSION AND OTHER POST-EMPLOYMENT BENEFIT TRUST FUNDS

**June 30, 2012**
**(Expressed in Thousands)**

| | PENSION TRUST | | | | |
|---|---|---|---|---|---|
| | South Carolina Retirement System | Police Officers' Retirement System | General Assembly Retirement System | Judges' and Solicitors' Retirement System | National Guard Retirement System |
| **ASSETS** | | | | | |
| Cash and cash equivalents | $ 1,832,037 | $ 281,409 | $ 3,970 | $ 11,538 | $ 2,473 |
| Receivables: | | | | | |
| Contributions | 186,801 | 20,266 | 24 | 626 | 15 |
| Accrued interest | 51,879 | 7,378 | 82 | 291 | 38 |
| Unsettled investment sales | 589,428 | 87,735 | 811 | 3,304 | 442 |
| Other investment receivables | 4,627 | 664 | 7 | 26 | 4 |
| Total receivables | 832,735 | 116,043 | 924 | 4,247 | 499 |
| Due from other funds | 59 | 507 | — | — | — |
| Investments, at fair value: | | | | | |
| Debt-domestic | 3,362,727 | 500,532 | 4,626 | 18,850 | 2,522 |
| Debt-international | 1,313,272 | 195,477 | 1,806 | 7,362 | 985 |
| Equity-domestic | 1,612,140 | 239,962 | 2,218 | 9,037 | 1,209 |
| Equity-international | 1,503,156 | 223,741 | 2,068 | 8,426 | 1,127 |
| Alternatives | 12,516,005 | 1,862,972 | 17,220 | 70,159 | 9,385 |
| Financial and other | — | — | — | — | — |
| Total investments | 20,307,300 | 3,022,684 | 27,938 | 113,834 | 15,228 |
| Invested securities lending collateral | 159,112 | 23,683 | 219 | 892 | 119 |
| Capital assets, net | 2,688 | 275 | 8 | 13 | — |
| Prepaid items | 598 | 88 | 1 | 3 | 1 |
| **Total assets** | **23,134,529** | **3,444,689** | **33,060** | **130,527** | **18,320** |
| **LIABILITIES** | | | | | |
| Accounts payable | 8,212 | 1,222 | 12 | 46 | 6 |
| Accounts payable–unsettled investment purchases | 784,847 | 116,823 | 1,080 | 4,399 | 589 |
| Policy claims | — | — | — | — | — |
| Due to other funds | 42,976 | 852 | — | 59 | — |
| Deferred retirement benefits | 385,716 | — | — | 586 | — |
| Securities lending collateral | 238,545 | 35,507 | 328 | 1,337 | 179 |
| Other liabilities | 137,325 | 20,295 | 209 | 741 | 129 |
| **Total liabilities** | **1,597,621** | **174,699** | **1,629** | **7,168** | **903** |
| **NET ASSETS** | | | | | |
| **Held in trust for pension and other post-employment benefits** | **$ 21,536,908** | **$ 3,269,990** | **$ 31,431** | **$ 123,359** | **$ 17,417** |

| OPEB TRUST | | |
|---|---|---|
| South Carolina Retiree Health Insurance Trust Fund | Long-term Disability Insurance Trust Fund | Totals |
| $ 54,571 | $ 2,753 | $ 2,188,751 |
| — | — | 207,732 |
| 4,855 | 331 | 64,854 |
| — | — | 681,720 |
| — | — | 5,328 |
| 4,855 | 331 | 959,634 |
| 43,321 | — | 43,887 |
| 418,871 | 26,300 | 4,334,428 |
| — | — | 1,518,902 |
| — | — | 1,864,566 |
| — | — | 1,738,518 |
| — | — | 14,475,741 |
| 84,414 | 6,457 | 90,871 |
| 503,285 | 32,757 | 24,023,026 |
| 3,532 | — | 187,557 |
| — | — | 2,984 |
| — | — | 691 |
| **609,564** | **35,841** | **27,406,530** |
| — | — | 9,498 |
| — | — | 907,738 |
| — | 239 | 239 |
| 91 | 26 | 44,004 |
| — | — | 386,302 |
| 11,895 | — | 287,791 |
| — | — | 158,699 |
| **11,986** | **265** | **1,794,271** |
| **$ 597,578** | **$ 35,576** | **$ 25,612,259** |

# Combining Statement of Changes in Plan Net Assets

PENSION AND OTHER POST-EMPLOYMENT BENEFIT TRUST FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | PENSION TRUST | | | | |
|---|---|---|---|---|---|
| | South Carolina Retirement System | Police Officers' Retirement System | General Assembly Retirement System | Judges' and Solicitors' Retirement System | National Guard Retirement System |
| **Additions:** | | | | | |
| Contributions: | | | | | |
| Employer | $ 825,385 | $ 134,333 | $ 2,532 | $ 8,414 | $ 3,937 |
| Employee | 586,818 | 84,470 | 724 | 2,299 | — |
| Total contributions | 1,412,203 | 218,803 | 3,256 | 10,713 | 3,937 |
| Investment income: | | | | | |
| Interest income and net appreciation in investments | 155,820 | 24,065 | 241 | 1,045 | 126 |
| Securities lending income | 1,200 | 177 | 2 | 7 | 1 |
| Total investment income | 157,020 | 24,242 | 243 | 1,052 | 127 |
| Less investment expense: | | | | | |
| Investment expense | 47,713 | 7,044 | 71 | 269 | 33 |
| Securities lending expense | — | — | — | — | — |
| Net investment income | 109,307 | 17,198 | 172 | 783 | 94 |
| Assets moved between pension trust funds | — | 1,923 | — | 261 | — |
| **Total additions** | **1,521,510** | **237,924** | **3,428** | **11,757** | **4,031** |
| **Deductions:** | | | | | |
| Regular retirement benefits | 2,084,690 | 263,997 | 6,570 | 14,979 | 4,065 |
| Supplemental retirement benefits | 733 | 34 | — | — | — |
| Deferred retirement benefits | 171,096 | — | — | 192 | — |
| Refunds of retirement contributions to members | 83,134 | 15,162 | 31 | 134 | — |
| Death benefit claims | 18,295 | 1,851 | 35 | 134 | — |
| Accidental death benefits | — | 1,551 | — | — | — |
| Other post-employment benefits | — | — | — | — | — |
| Depreciation | 107 | 10 | — | 1 | — |
| Administrative expense | 19,392 | 2,862 | 30 | 110 | 15 |
| Assets moved between pension trust funds | 2,184 | — | — | — | — |
| **Total deductions** | **2,379,631** | **285,467** | **6,666** | **15,550** | **4,080** |
| **Change in net assets** | **(858,121)** | **(47,543)** | **(3,238)** | **(3,793)** | **(49)** |
| **Net assets at beginning of year** | **22,395,029** | **3,317,533** | **34,669** | **127,152** | **17,466** |
| **Net assets at end of year** | **$ 21,536,908** | **$ 3,269,990** | **$ 31,431** | **$ 123,359** | **$ 17,417** |

| OPEB TRUST | | |
|---|---|---|
| South Carolina Retiree Health Insurance Trust Fund | Long-term Disability Insurance Trust Fund | Totals |
| $ 419,009 | $ 6,749 | $ 1,400,359 |
| — | — | 674,311 |
| 419,009 | 6,749 | 2,074,670 |
| 20,521 | 2,624 | 204,442 |
| 19 | — | 1,406 |
| 20,540 | 2,624 | 205,848 |
| — | — | 55,130 |
| 3 | — | 3 |
| 20,537 | 2,624 | 150,715 |
| — | — | 2,184 |
| **439,546** | **9,373** | **2,227,569** |
| — | — | 2,374,301 |
| — | — | 767 |
| — | — | 171,288 |
| — | — | 98,461 |
| — | — | 20,315 |
| — | — | 1,551 |
| 319,028 | 7,075 | 326,103 |
| — | — | 118 |
| 64 | 5 | 22,478 |
| — | — | 2,184 |
| **319,092** | **7,080** | **3,017,566** |
| **120,454** | **2,293** | **(789,997)** |
| **477,124** | **33,283** | **26,402,256** |
| **$ 597,578** | **$ 35,576** | **$ 25,612,259** |

# Combining Statement of Fiduciary Net Assets

PRIVATE-PURPOSE TRUST FUNDS

**June 30, 2012**
**(Expressed in Thousands)**

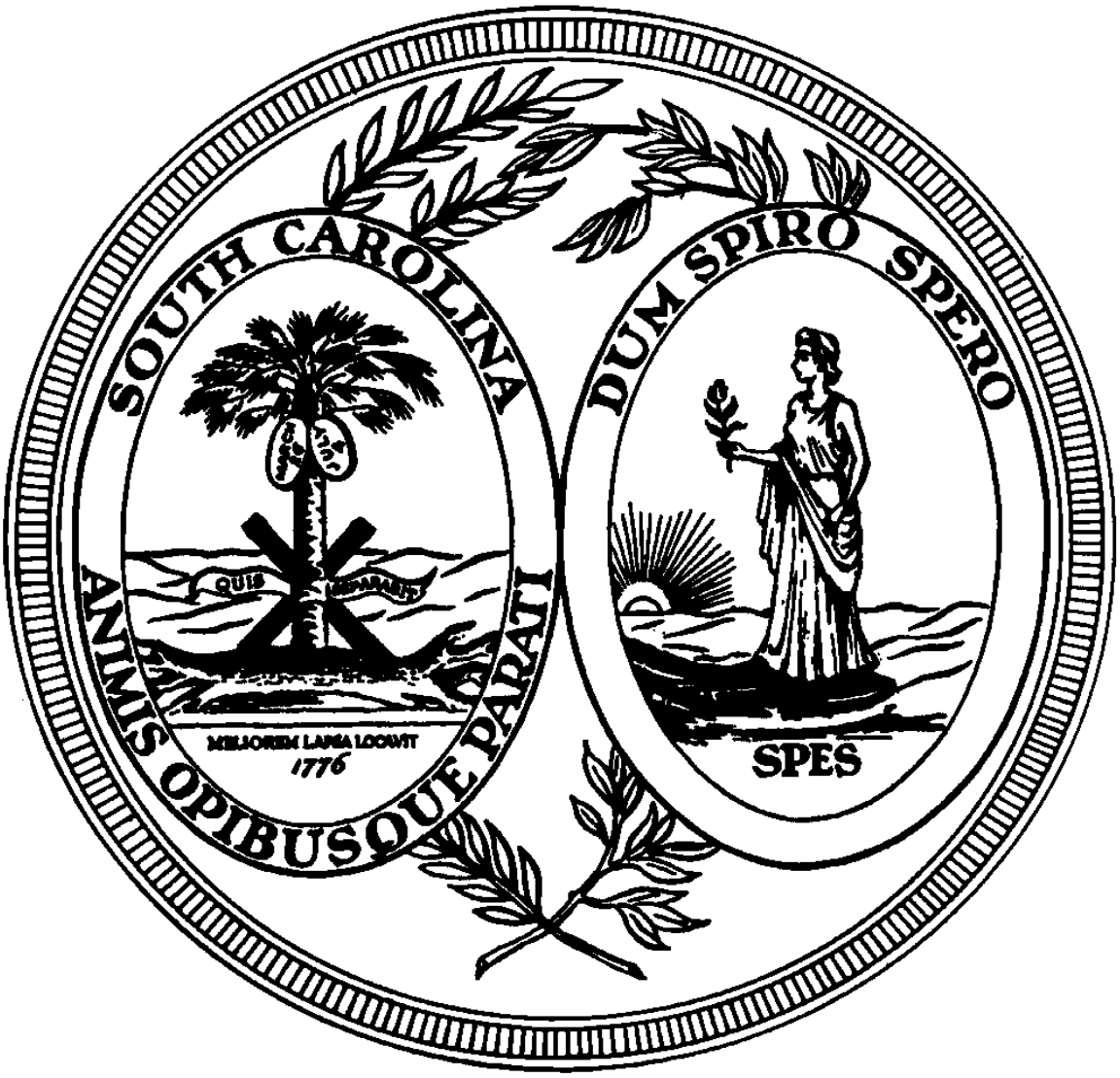
| | College Savings Plan | Other Private-Purpose Trust | Totals |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and cash equivalents | $ — | $ 12,575 | $ 12,575 |
| Receivables, net: | | | |
| Accrued interest | 1,279 | 103 | 1,382 |
| Unsettled investment sales | 2,149 | — | 2,149 |
| Investments | 1,491,679 | — | 1,491,679 |
| Invested securities lending collateral | — | 62 | 62 |
| Other assets | — | 4,875 | 4,875 |
| **Total assets** | **1,495,107** | **17,615** | **1,512,722** |
| **LIABILITIES** | | | |
| Accounts payable | 1,666 | 479 | 2,145 |
| Accounts payable–unsettled investment purchases | 1,670 | — | 1,670 |
| Securities lending collateral | — | 209 | 209 |
| **Total liabilities** | **3,336** | **688** | **4,024** |
| **NET ASSETS** | | | |
| **Held in trust for other purposes** | **$ 1,491,771** | **$ 16,927** | **$ 1,508,698** |

# Combining Statement of Changes in Fiduciary Net Assets

PRIVATE-PURPOSE TRUST FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | College Savings Plan | Other Private-Purpose Trust | Totals |
|---|---|---|---|
| **Additions:** | | | |
| Licenses, fees, and permits | $ — | $ 46 | $ 46 |
| Tuition plan deposits | 62,312 | — | 62,312 |
| Contributions | — | 6 | 6 |
| Interest income | 868 | 398 | 1,266 |
| **Total additions** | **63,180** | **450** | **63,630** |
| **Deductions:** | | | |
| Administrative expense | 9,313 | 2,684 | 11,997 |
| Other expenses | — | 464 | 464 |
| **Total deductions** | **9,313** | **3,148** | **12,461** |
| **Change in net assets** | **53,867** | **(2,698)** | **51,169** |
| Net assets, beginning, as previously presented | 1,437,904 | 19,043 | 1,456,947 |
| Correction of error restatement | — | 582 | 582 |
| **Net assets at beginning of year, restated** | **1,437,904** | **19,625** | **1,457,529** |
| **Net assets at end of year** | **$ 1,491,771** | **$ 16,927** | **$ 1,508,698** |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# Combining Statement of Assets and Liabilities

AGENCY FUNDS

**June 30, 2012**
**(Expressed in Thousands)**

| | Payroll Clearing | Other Agency | Totals |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and cash equivalents | $ 81 | $ 228,590 | $ 228,671 |
| Receivables, net: | | | |
| Accounts | 53 | 10,184 | 10,237 |
| Accrued interest | — | 561 | 561 |
| Taxes | — | 548 | 548 |
| Due from other funds | 43,283 | 11,930 | 55,213 |
| Investments | — | 481 | 481 |
| Invested securities lending collateral | — | 27 | 27 |
| Prepaid items | — | 265 | 265 |
| **Total assets** | **$ 43,417** | **$ 252,586** | **$ 296,003** |
| **LIABILITIES** | | | |
| Accounts payable | $ 135 | $ 14,427 | $ 14,562 |
| Due to other funds | — | 600 | 600 |
| Intergovernmental payables | — | 27,621 | 27,621 |
| Deposits | — | 4,640 | 4,640 |
| Amounts held in custody for others | 43,282 | 205,207 | 248,489 |
| Securities lending collateral | — | 91 | 91 |
| **Total liabilities** | **$ 43,417** | **$ 252,586** | **$ 296,003** |

# Combining Statement of Changes in Assets and Liabilities

AGENCY FUNDS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

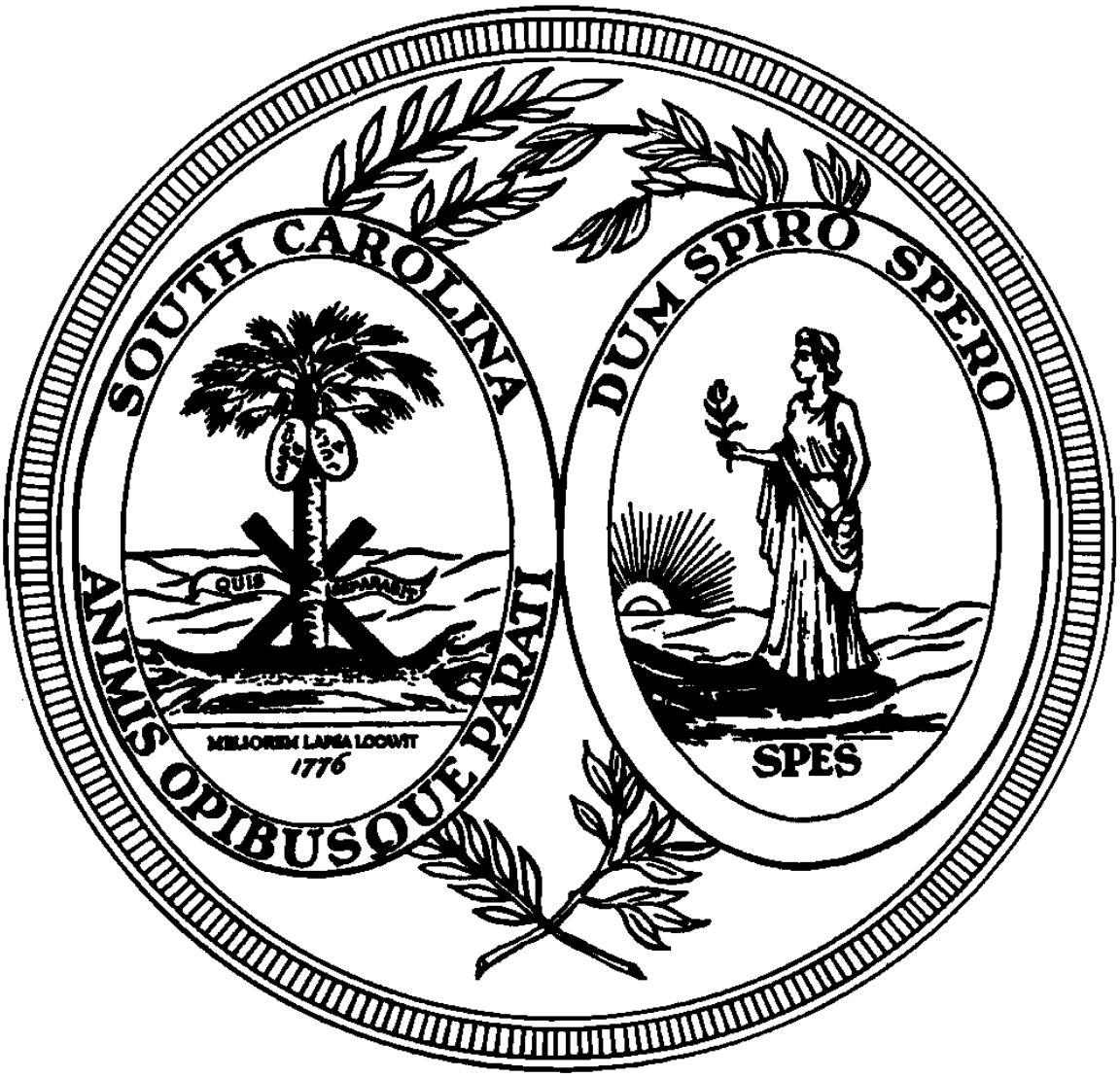
| | Balance July 1, 2011 (Restated) | Additions | Deductions | Balance June 30, 2012 |
|---|---|---|---|---|
| **PAYROLL CLEARING** | | | | |
| **Assets:** | | | | |
| Cash and cash equivalents | $ 1,572 | $ 2,025,914 | $ 2,027,405 | $ 81 |
| Accounts receivable | 22 | 53 | 22 | 53 |
| Due from other funds | 43,057 | 43,333 | 43,107 | 43,283 |
| **Total assets** | **$ 44,651** | **$ 2,069,300** | **$ 2,070,534** | **$ 43,417** |
| **Liabilities:** | | | | |
| Accounts payable | $ 1,623 | $ 434,410 | $ 435,898 | $ 135 |
| Due to other funds | — | 384,604 | 384,604 | — |
| Amounts held in custody for others | 43,028 | 888,430 | 888,176 | 43,282 |
| **Total liabilities** | **$ 44,651** | **$ 1,707,444** | **$ 1,708,678** | **$ 43,417** |
| **OTHER AGENCY** | | | | |
| **Assets:** | | | | |
| Cash and cash equivalents | $ 227,005 | $ 3,599,733 | $ 3,598,148 | $ 228,590 |
| Accounts receivable | 2,015 | 61,406 | 53,237 | 10,184 |
| Accrued interest receivable | 567 | 561 | 567 | 561 |
| Taxes receivable | 538 | 3,966 | 3,956 | 548 |
| Due from other funds | 11,738 | 24,045 | 23,853 | 11,930 |
| Investments | 22,097 | 500 | 22,116 | 481 |
| Invested securities lending collateral | 418 | 27 | 418 | 27 |
| Prepaid expenses | — | 265 | — | 265 |
| **Total assets** | **$ 264,378** | **$ 3,690,503** | **$ 3,702,295** | **$ 252,586** |
| **Liabilities:** | | | | |
| Accounts payable | $ 11,992 | $ 319,072 | $ 316,637 | $ 14,427 |
| Due to other funds | — | 45,967 | 45,367 | 600 |
| Tax refunds payable | 50 | 2 | 52 | — |
| Intergovernmental payables | 19,888 | 27,919 | 20,186 | 27,621 |
| Deposits | 3,000 | 4,864 | 3,224 | 4,640 |
| Amounts held in custody for others | 228,467 | 2,647,595 | 2,670,855 | 205,207 |
| Securities lending collateral | 981 | 91 | 981 | 91 |
| **Total liabilities** | **$ 264,378** | **$ 3,045,510** | **$ 3,057,302** | **$ 252,586** |

# Combining Statement of Changes in Assets and Liabilities

AGENCY FUNDS (Continued)

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | Balance July 1, 2011 (Restated) | Additions | Deductions | Balance June 30, 2012 |
|---|---|---|---|---|
| **TOTALS - ALL AGENCY FUNDS** | | | | |
| **Assets:** | | | | |
| Cash and cash equivalents | $ 228,577 | $ 5,625,647 | $ 5,625,553 | $ 228,671 |
| Accounts receivable | 2,037 | 61,459 | 53,259 | 10,237 |
| Accrued interest receivable | 567 | 561 | 567 | 561 |
| Taxes receivable | 538 | 3,966 | 3,956 | 548 |
| Due from other funds | 54,795 | 67,378 | 66,960 | 55,213 |
| Investments | 22,097 | 500 | 22,116 | 481 |
| Invested securities lending collateral | 418 | 27 | 418 | 27 |
| Prepaid items | — | 265 | — | 265 |
| **Total assets** | **$ 309,029** | **$ 5,759,803** | **$ 5,772,829** | **$ 296,003** |
| **Liabilities:** | | | | |
| Accounts payable | $ 13,615 | $ 753,482 | $ 752,535 | $ 14,562 |
| Due to other funds | — | 430,571 | 429,971 | 600 |
| Tax refunds payable | 50 | 2 | 52 | — |
| Intergovernmental payables | 19,888 | 27,919 | 20,186 | 27,621 |
| Deposits | 3,000 | 4,864 | 3,224 | 4,640 |
| Amounts held in custody for others | 271,495 | 3,536,025 | 3,559,031 | 248,489 |
| Securities lending collateral | 981 | 91 | 981 | 91 |
| **Total liabilities** | **$ 309,029** | **$ 4,752,954** | **$ 4,765,980** | **$ 296,003** |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# Discretely Presented Component Units

Note 1a in the notes to the financial statements explains the relationship of component units to the primary government and the differences between blended component units and discretely presented component units. Note 1b in the notes to the financial statements explains that the State has designated four of its discretely presented component units as major component units. Government-wide financial statements for each of the four major component units are included in the basic financial statements (immediately preceding the notes to the financial statements).

This subsection of the Comprehensive Annual Financial Report provides the following supplementary information for the State's nonmajor discretely presented component units:

- Combining Statement of Net Assets—Nonmajor Discretely Presented Component Units
- Combining Statement of Activities—Nonmajor Discretely Presented Component Units
- Balance Sheet—South Carolina First Steps to School Readiness Board of Trustees
- Statement of Revenues, Expenditures, and Changes in Fund Balances—South Carolina First Steps to School Readiness Board of Trustees

The paragraphs below describe the State's nonmajor discretely presented component units:

*The Clemson University Foundation* is a non-profit, tax-exempt public charity that was established to raise and manage private gifts for the advancement and benefit of Clemson University.

*The University of South Carolina Educational Foundation (the Foundation)* is an eleemosynary corporation operating for the benefit and support of the University of South Carolina. The Foundation establishes and implements long-range fund raising programs to assist in the expansion and improvement of the educational functions of the University.

*The South Carolina Medical Malpractice Liability Joint Underwriting Association (the Association*) was established to provide medical malpractice insurance on a self supporting basis.

*The South Carolina First Steps to School Readiness Board of Trustees (First Steps)* was established in 1999 as a non-profit, tax-exempt corporation under Section 501(c)(3) of the Internal Revenue Code. The corporation was created specifically to carry out the objectives of The South Carolina First Steps to School Readiness Act and to lessen the burdens on government by overseeing the South Carolina First Steps to School Readiness initiative for improving early childhood development.

The State presents fund financial statements for First Steps, a nonmajor discretely presented component unit, because that organization does not issue separately audited financial statements of its own. First Steps uses accounting principles that apply to special revenue funds. As such, it uses the current financial resources measurement focus and the modified accrual basis of accounting.

*The Children's Trust Fund of South Carolina, Inc. (the Fund)* is a non-profit, tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. The Fund's purpose is to stimulate innovative prevention and treatment programming to meet critical needs of South Carolina's children by awarding grants to private non-profit organizations.

# Combining Statement of Net Assets

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

**June 30, 2012**
**(Expressed in Thousands)**

| | Clemson University Foundation | University of South Carolina Educational Foundation | South Carolina Medical Malpractice Liability Joint Underwriting Association | South Carolina First Steps to School Readiness Board of Trustees | Children's Trust Fund of S.C., Inc. | Totals |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Current assets: | | | | | | |
| Cash and cash equivalents | $ 1,303 | $ 5,735 | $ 6,520 | $ 1,700 | $ 768 | $ 16,026 |
| Investments | — | 9,187 | 50,218 | — | 851 | 60,256 |
| Invested securities lending collateral | — | — | — | 2 | — | 2 |
| Receivables, net | | | | | | |
| Accounts | 402 | 2,231 | 2,102 | — | 3 | 4,738 |
| Contributions | 3,172 | 31 | — | — | — | 3,203 |
| Accrued interest | — | — | 442 | 15 | — | 457 |
| Due from Federal government and other grantors | — | — | — | 2,242 | 390 | 2,632 |
| Restricted assets: | | | | | | |
| Cash and cash equivalents | 27,276 | — | — | — | — | 27,276 |
| Prepaid items | — | — | — | — | 15 | 15 |
| Other current assets | 280 | — | 45 | — | — | 325 |
| Deferred charges | — | — | 1,292 | — | — | 1,292 |
| Total current assets | 32,433 | 17,184 | 60,619 | 3,959 | 2,027 | 116,222 |
| Long-term assets: | | | | | | |
| Investments | 455,139 | 300,732 | — | — | — | 755,871 |
| Receivables, net: | | | | | | |
| Accounts | 1,695 | 40 | — | — | — | 1,735 |
| Contributions | 33,217 | 22,136 | — | — | — | 55,353 |
| Loans and notes | — | 130 | — | — | — | 130 |
| Other long term assets | 12 | — | — | — | — | 12 |
| Non-depreciable capital assets | 8,971 | — | — | — | — | 8,971 |
| Depreciable capital assets, net | 598 | 5 | 2 | — | 9 | 614 |
| Total long-term assets | 499,632 | 323,043 | 2 | — | 9 | 822,686 |
| **Total assets** | **532,065** | **340,227** | **60,621** | **3,959** | **2,036** | **938,908** |

# Combining Statement of Net Assets

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS (Continued)

**June 30, 2012**
**(Expressed in Thousands)**

| | Clemson University Foundation | University of South Carolina Educational Foundation | South Carolina Medical Malpractice Liability Joint Underwriting Association | South Carolina First Steps to School Readiness Board of Trustees | Children's Trust Fund of S.C., Inc. | Totals |
|---|---|---|---|---|---|---|
| **LIABILITIES** | | | | | | |
| Current liabilities: | | | | | | |
| Accounts payable | $ 208 | $ 1,291 | $ 398 | $ 105 | $ 304 | $ 2,306 |
| Accrued salaries and related expenses | — | — | — | 131 | — | 131 |
| Intergovernmental payables | — | — | — | 373 | 243 | 616 |
| Policy claims | — | — | 28,000 | — | — | 28,000 |
| Due to primary government | 137,086 | 23,349 | — | 180 | — | 160,615 |
| Unearned revenues and deferred credits | — | — | 11,618 | 47 | 212 | 11,877 |
| Amounts held in custody for others | — | 7,915 | — | — | — | 7,915 |
| Securities lending collateral | — | — | — | 8 | — | 8 |
| Accounts payable from restricted assets | 267 | — | — | — | — | 267 |
| Compensated absences payable | — | — | — | 115 | — | 115 |
| Other current liabilities | — | 491 | — | — | 38 | 529 |
| Total current liabilities | 137,561 | 33,046 | 40,016 | 959 | 797 | 212,379 |
| Long-term liabilities: | | | | | | |
| Policy claims | — | — | 96,891 | — | — | 96,891 |
| Amounts held in custody for others | 2,325 | — | 73 | — | — | 2,398 |
| Compensated absences payable | — | — | — | 103 | 22 | 125 |
| Other long-term liabilities | 5,011 | 2,745 | — | — | — | 7,756 |
| Total long-term liabilities | 7,336 | 2,745 | 96,964 | 103 | 22 | 107,170 |
| **Total liabilities** | **144,897** | **35,791** | **136,980** | **1,062** | **819** | **319,549** |
| **NET ASSETS (DEFICIT)** | | | | | | |
| Invested in capital assets, net of related debt | 9,569 | 5 | 2 | — | 9 | 9,585 |
| Restricted: | | | | | | |
| Expendable: | | | | | | |
| Education | 133,381 | 104,650 | — | — | — | 238,031 |
| Other | — | — | 2,193 | — | 32 | 2,225 |
| Nonexpendable, education | 225,474 | 173,494 | — | — | — | 398,968 |
| Unrestricted | 18,744 | 26,287 | (78,554) | 2,897 | 1,176 | (29,450) |
| **Total net assets (deficit)** | **$ 387,168** | **$ 304,436** | **$ (76,359)** | **$ 2,897** | **$ 1,217** | **$ 619,359** |

# Combining Statement of Activities

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | | Program Revenues | | |
|---|---|---|---|---|
| | Expenses | Charges for Services | Operating Grants and Contributions | Net Revenue (Expenses) |
| Clemson University Foundation | $ 23,050 | $ — | $ 38,648 | $ 15,598 |
| University of South Carolina Educational Foundation | 25,429 | — | 33,146 | 7,717 |
| South Carolina Medical Malpractice Liability Joint Underwriting Association | 15,969 | 22,856 | 2,632 | 9,519 |
| South Carolina First Steps to School Readiness Board of Trustees | 30,534 | — | 31,875 | 1,341 |
| Children's Trust Fund of S.C., Inc. | 3,344 | — | 3,406 | 62 |
| **Totals** | **$ 98,326** | **$ 22,856** | **$ 109,707** | **$ 34,237** |

| Net Assets (Deficit) Beginning of Year (Previously Presented) | Correction of Error Restatement | Net Assets (Deficit) Beginning of Year (Restated) | Net Assets (Deficit) End of Year |
|---|---|---|---|
| $ 371,570 | $ — | $ 371,570 | $ 387,168 |
| 302,494 | (5,775) | 296,719 | 304,436 |
| (85,878) | — | (85,878) | (76,359) |
| 2,348 | (792) | 1,556 | 2,897 |
| 1,155 | — | 1,155 | 1,217 |
| **$ 591,689** | **$ (6,567)** | **$ 585,122** | **$ 619,359** |

# Balance Sheet

SOUTH CAROLINA FIRST STEPS TO SCHOOL READINESS
BOARD OF TRUSTEES

**June 30, 2012**
**(Expressed in Thousands)**

| | | |
|---|---|---|
| **ASSETS** | | |
| Cash and cash equivalents | $ | 1,700 |
| Invested securities lending collateral | | 2 |
| Accrued interest receivable | | 15 |
| Due from Federal government and other grantors | | 2,242 |
| **Total assets** | **$** | **3,959** |
| **LIABILITIES AND FUND BALANCE** | | |
| **Liabilities:** | | |
| Accounts payable | $ | 105 |
| Accrued salaries and related expenditures | | 131 |
| Intergovernmental payables | | 373 |
| Due to primary government | | 180 |
| Unearned revenues and deferred credits | | 47 |
| Securities lending collateral | | 8 |
| **Total liabilities** | | **844** |
| **Fund Balance:** | | |
| **Unrestricted, unassigned** | | **3,115** |
| **Total liabilities and fund balance** | **$** | **3,959** |

## Reconciliation of the Balance Sheet to the Combining Statement of Net Assets Nonmajor Discretely Presented Component Units

| | | |
|---|---|---|
| **Total fund balance** | **$** | **3,115** |
| Amounts reported for First Steps in the Combining Statement of Net Assets are different because: | | |
| Compensated absences payable are not due and payable in the current period and therefore are not reported in the Balance Sheet | | (218) |
| **Net assets** | **$** | **2,897** |

# Statement of Revenues, Expenditures, and Changes in Fund Balance

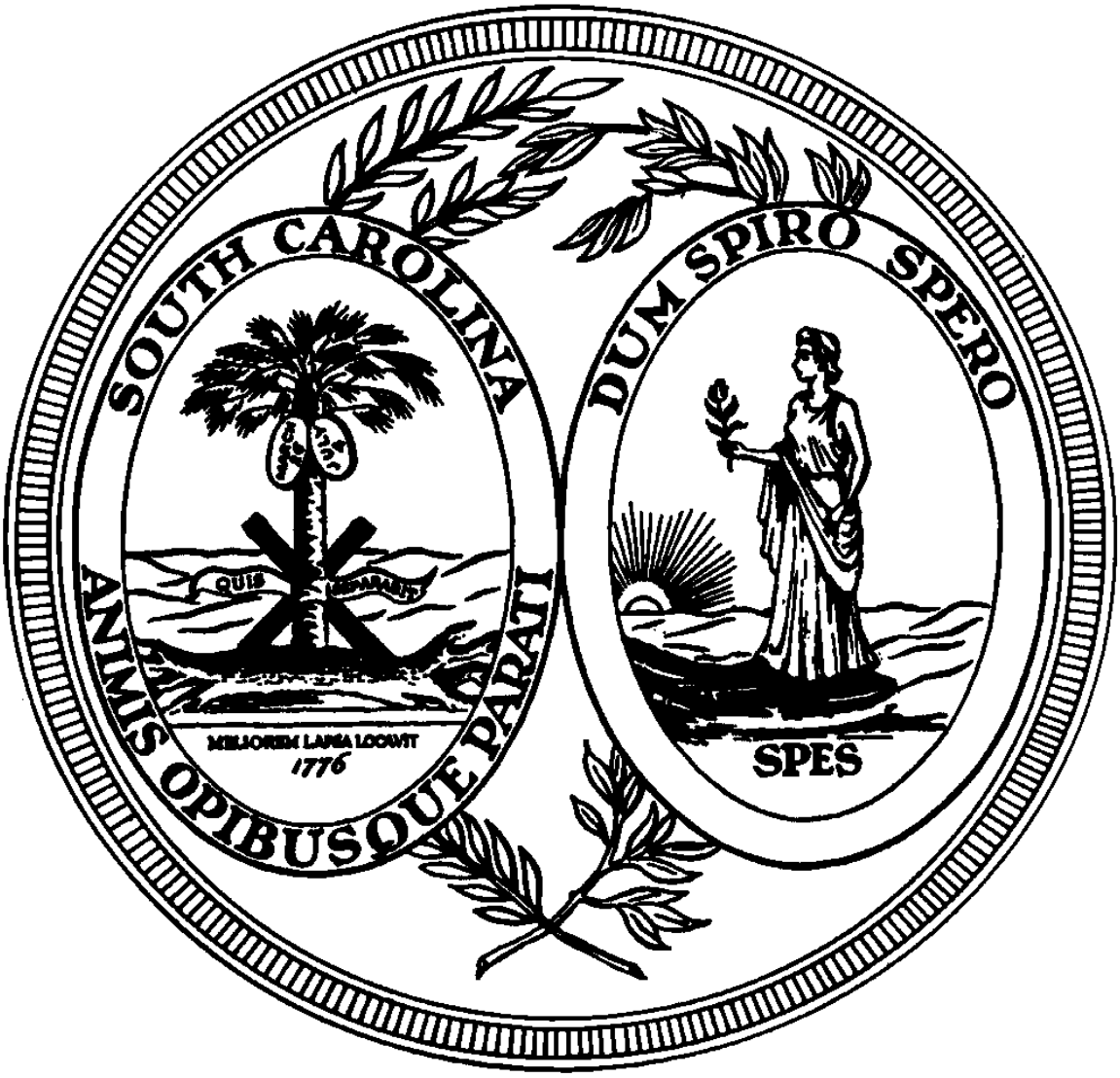
SOUTH CAROLINA FIRST STEPS TO SCHOOL READINESS
BOARD OF TRUSTEES

**For the Fiscal Year Ended June 30, 2012**
**(Expressed in Thousands)**

| | |
|---|---|
| **Revenues:** | |
| Interest and other investment income | $ 121 |
| Federal | 30,778 |
| Local and private grants | 38 |
| Departmental services | 4 |
| Contributions | 544 |
| Other | 390 |
| **Total revenues** | **31,875** |
| **Expenditures:** | |
| Current: Education | 15,142 |
| Intergovernmental | 15,290 |
| **Total expenditures** | **30,432** |
| **Excess of revenues over expenditures** | **1,443** |
| Fund balance, beginning, as previously presented | 2,464 |
| Correction of error restatement | (792) |
| **Fund balance at beginning of year, restated** | **1,672** |
| **Fund balance at end of year** | **$ 3,115** |

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Combining Statement of Activities Nonmajor Discretely Presented Component Units

| | |
|---|---|
| **Net change in fund balance** | **$ 1,443** |
| Amounts reported for First Steps in the Combining Statement of Activities are different because: | |
| Compensated absences expenses reported in the Combining Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental fund. | |
| Increase in compensated absences payable | (102) |
| **Change in net assets** | **$ 1,341** |


SOUTH CAROLINA
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DUM SPIRO SPERO
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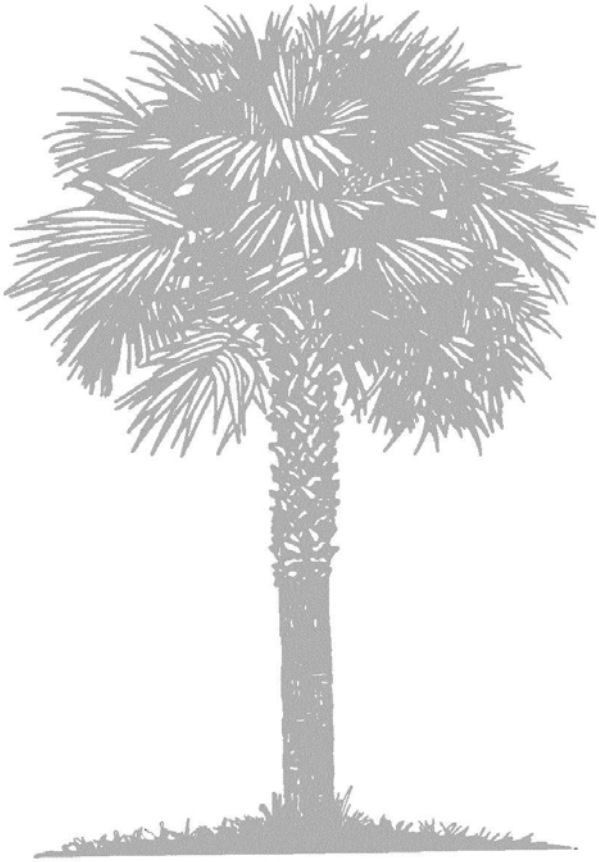
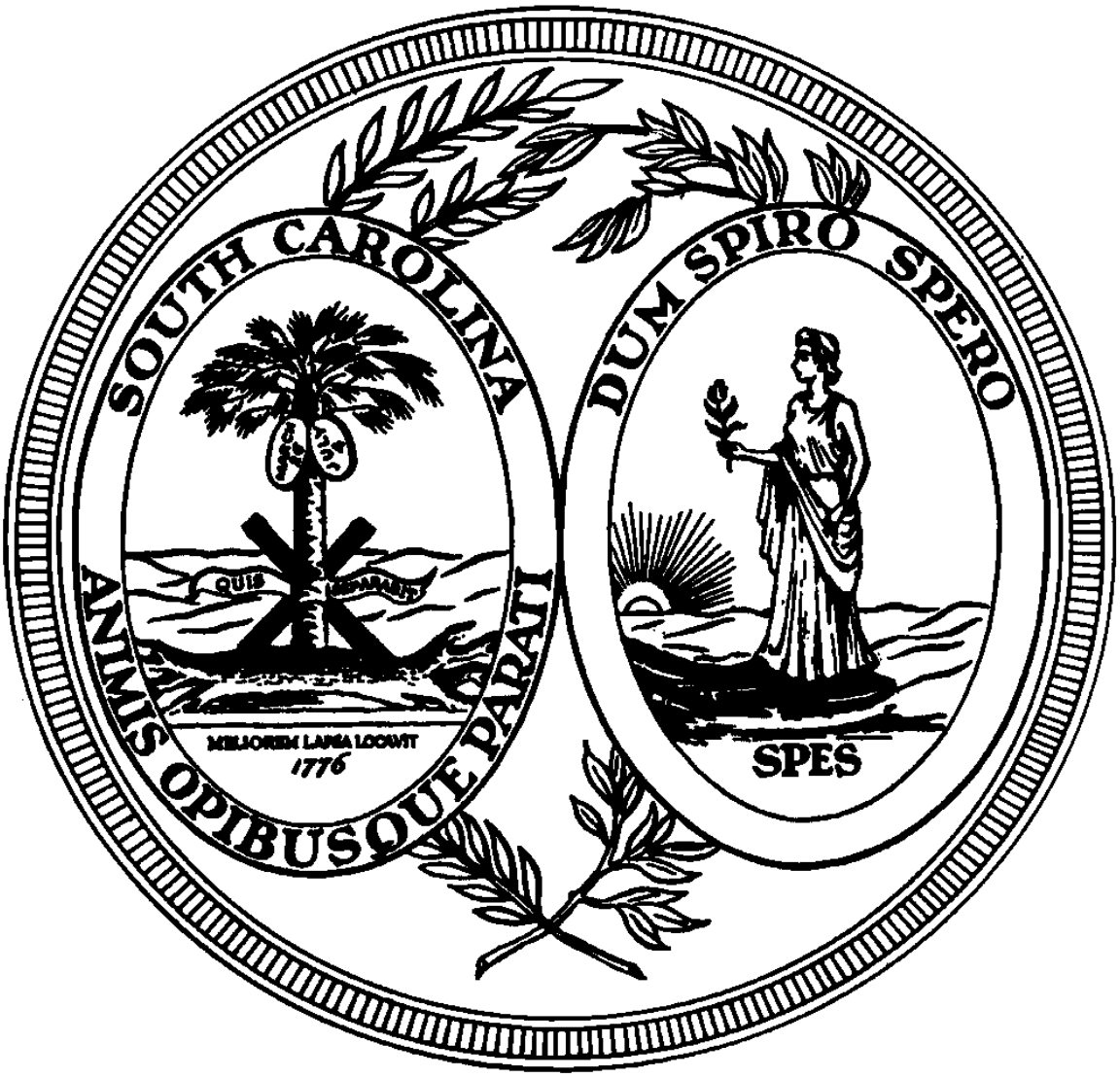
# *Statistical Section (Unaudited)*



This section presents certain economic and social data and financial trends over a ten-year period.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# Statistical Section

This section of the Comprehensive Annual Financial Report provides additional information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the State of South Carolina's overall financial health.

**CONTENTS**

Page

Financial Trends ..... 210

These schedules contain trend information to help the reader understand how the State's financial performance and well-being have changed over time.

Revenue Capacity ..... 224

These schedules contain information to help the reader assess the State's most significant revenue sources, the personal income tax and the retail sales tax.

Debt Capacity ..... 230

These schedules present information to help the reader assess the affordability of the State's current levels of outstanding debt and the State's ability to issue additional debt in the future.

Demographic and Economic Information ..... 249

These schedules offer demographic and economic indicators to help the reader understand the environment within which the State's financial activities take place.

Operating Information ..... 254

These schedules contain service and capital asset data to help the reader understand how the information in the State's financial report relates to the services the State provides and the activities it performs.

**SOURCES**

Unless otherwise noted, the information in these schedules is derived from the State's Comprehensive Annual Financial Report for the relevant fiscal year.

# Net Assets by Component

**Last Ten Fiscal Years**
**(Accrual basis of accounting, expressed in thousands)**

| | For the Fiscal Year | | | |
|---|---|---|---|---|
| | **2003** | **2004** | **2005** | **2006** |
| **Governmental activities** | | | | |
| Invested in capital assets, net of related debt | $ 8,077,945 | $ 8,534,931 | $ 8,880,082 | $ 9,386,248 |
| Restricted | 2,385,607 | 2,445,033 | 2,735,158 | 3,089,099 |
| Unrestricted | (1,103,579) | (960,949) | (172,175) | 445,362 |
| **Total governmental activities net assets** | **$ 9,359,973** | **$ 10,019,015** | **$ 11,443,065** | **$ 12,920,709** |
| **Business-type activities** | | | | |
| Invested in capital assets, net of related debt | $ 1,648,504 | $ 1,695,208 | $ 1,778,072 | $ 1,973,060 |
| Restricted | 1,187,558 | 1,186,958 | 1,232,819 | 1,253,359 |
| Unrestricted | 217,017 | 270,380 | 360,037 | 442,758 |
| **Total business-type activities net assets** | **$ 3,053,079** | **$ 3,152,546** | **$ 3,370,928** | **$ 3,669,177** |
| **Primary government** | | | | |
| Invested in capital assets, net of related debt | $ 9,726,449 | $ 10,230,139 | $ 10,658,154 | $ 11,359,308 |
| Restricted | 3,573,165 | 3,631,991 | 3,967,977 | 4,342,458 |
| Unrestricted | (886,562) | (690,569) | 187,862 | 888,120 |
| **Total primary government net assets** | **$ 12,413,052** | **$ 13,171,561** | **$ 14,813,993** | **$ 16,589,886** |

Note: Certain fiscal year data has been restated for consistency.

Source: South Carolina Comptroller General's Office

| Ended June 30 | | | | | |
|---|---|---|---|---|---|
| **2007** | **2008** | **2009** | **2010** | **2011** | **2012** |
| $ 9,728,397 | $ 10,044,439 | $ 10,276,019 | $ 10,966,666 | $ 10,766,855 | $ 11,251,603 |
| 3,498,173 | 3,597,084 | 3,351,317 | 3,202,747 | 3,273,224 | 3,158,419 |
| 603,503 | 46,185 | (161,946) | (371,761) | 759,206 | 1,760,245 |
| **$ 13,830,073** | **$ 13,687,708** | **$ 13,465,390** | **$ 13,797,652** | **$ 14,799,285** | **$ 16,170,267** |
| $ 2,133,862 | $ 2,315,357 | $ 2,429,521 | $ 2,539,652 | $ 2,628,292 | $ 2,742,733 |
| 1,406,468 | 1,381,777 | 1,123,060 | 1,225,352 | 1,443,470 | 1,438,402 |
| 594,033 | 646,266 | 399,730 | 322,575 | 707,961 | 974,730 |
| **$ 4,134,363** | **$ 4,343,400** | **$ 3,952,311** | **$ 4,087,579** | **$ 4,779,723** | **$ 5,155,865** |
| $ 11,862,259 | $ 12,359,796 | $ 12,705,540 | $ 13,506,318 | $ 13,395,147 | $ 13,994,336 |
| 4,904,641 | 4,978,861 | 4,474,377 | 4,428,099 | 4,716,694 | 4,596,821 |
| 1,197,536 | 692,451 | 237,784 | (49,186) | 1,467,167 | 2,734,975 |
| **$ 17,964,436** | **$ 18,031,108** | **$ 17,417,701** | **$ 17,885,231** | **$ 19,579,008** | **$ 21,326,132** |

# Changes in Net Assets

**Last Ten Fiscal Years**
**(Accrual basis of accounting, expressed in thousands)**

| | For the Fiscal Year | | | |
|---|---|---|---|---|
| | **2003** | **2004** | **2005** | **2006** |
| **Expenses** | | | | |
| **Governmental activities:** | | | | |
| General government | $ 1,485,190 | $ 1,587,442 | $ 1,725,343 | $ 2,642,678 |
| Education | 1,110,675 | 1,228,354 | 1,280,791 | 2,452,623 |
| Health and environment | 4,240,170 | 4,588,137 | 4,767,155 | 6,025,626 |
| Social services | 846,818 | 942,591 | 992,960 | 1,347,522 |
| Administration of justice | 676,157 | 628,227 | 629,185 | 873,911 |
| Resources and economic development | 202,982 | 192,000 | 197,351 | 272,777 |
| Transportation | 473,086 | 531,667 | 664,125 | 1,166,910 |
| Intergovernmental [a] | 3,686,361 | 3,813,383 | 3,848,454 | — |
| Unallocated interest expense | 76,130 | 67,614 | 67,705 | 100,109 |
| **Total governmental activities expenses** | **12,797,569** | **13,579,415** | **14,173,069** | **14,882,156** |
| **Business-type activities:** | | | | |
| Higher education | 2,460,589 | 2,527,649 | 2,679,238 | 2,871,493 |
| Higher education institution support | 728,103 | 757,252 | 800,151 | 881,583 |
| Unemployment compensation benefits | 546,389 | 493,619 | 366,820 | 365,091 |
| Financing of housing facilities | 133,632 | 137,671 | 147,021 | 150,626 |
| Medical malpractice insurance | 50,113 | 30,733 | 47,432 | 52,598 |
| Financing of student loans | 41,409 | 39,641 | 43,567 | 61,472 |
| Tuition prepayment program | 27,208 | 30,620 | 26,653 | 38,849 |
| State maritime museum | 6,986 | 6,976 | 6,638 | 6,911 |
| Insurance claims processing | 1,603 | 1,586 | 1,655 | 1,536 |
| Other | 25,452 | 22,659 | 29,055 | 24,172 |
| **Total business-type activities expenses** | **4,021,484** | **4,048,406** | **4,148,230** | **4,454,331** |
| **Total primary government expenses** | **16,819,053** | **17,627,821** | **18,321,299** | **19,336,487** |

| Ended June 30 | | | | | |
|---|---|---|---|---|---|
| **2007** | **2008** | **2009** | **2010** | **2011** | **2012** |
| $ 3,430,569 | $ 4,521,252 | $ 4,331,740 | $ 4,475,571 | $ 4,462,454 | $ 4,685,050 |
| 4,078,954 | 4,401,108 | 4,109,666 | 4,400,125 | 4,004,703 | 4,163,313 |
| 4,897,060 | 5,209,149 | 5,825,749 | 6,007,179 | 6,584,487 | 5,778,883 |
| 1,152,324 | 1,300,347 | 1,533,666 | 1,847,028 | 1,900,026 | 2,066,923 |
| 742,064 | 789,071 | 774,533 | 760,379 | 746,462 | 658,925 |
| 367,727 | 407,392 | 372,073 | 351,882 | 221,075 | 207,810 |
| 1,018,800 | 941,924 | 940,226 | 1,179,611 | 1,203,952 | 1,194,222 |
| — | — | — | — | — | — |
| 108,401 | 102,825 | 98,728 | 81,838 | 90,848 | 87,929 |
| **15,795,899** | **17,673,068** | **17,986,381** | **19,103,613** | **19,214,007** | **18,843,055** |
| 3,120,278 | 3,405,491 | 3,396,191 | 3,520,564 | 3,684,769 | 3,844,159 |
| 965,686 | 1,121,483 | 1,200,456 | 1,252,222 | 1,321,213 | 1,359,870 |
| 390,087 | 449,775 | 1,332,402 | 2,026,866 | 2,171,063 | 1,066,105 |
| 158,031 | 174,152 | 180,555 | 238,191 | 272,880 | 197,555 |
| 24,809 | 13,259 | (6,724) | 2,324 | 2,591 | 9,705 |
| 61,537 | 77,249 | 52,699 | 36,694 | 21,847 | 15,336 |
| 8,100 | (5,844) | 10,598 | 910 | 4,750 | 737 |
| 7,061 | 7,848 | 8,622 | 9,300 | 8,614 | 9,883 |
| 1,553 | 1,677 | 1,699 | 1,720 | 1,648 | 1,830 |
| 27,458 | 27,614 | 30,634 | 25,563 | 25,278 | 29,317 |
| **4,764,600** | **5,272,704** | **6,207,132** | **7,114,354** | **7,514,653** | **6,534,497** |
| **20,560,499** | **22,945,772** | **24,193,513** | **26,217,967** | **26,728,660** | **25,377,552** |

**Continued on Next Page**

# Changes in Net Assets (Continued)

**Last Ten Fiscal Years**
**(Accrual basis of accounting, expressed in thousands)**

| | For the Fiscal Year | | | |
|---|---|---|---|---|
| | **2003** | **2004** | **2005** | **2006** |
| **Program Revenues** | | | | |
| **Governmental activities:** | | | | |
| Charges for services: | | | | |
| General government | $ 1,020,219 | $ 1,231,619 | $ 1,390,695 | $ 1,530,670 |
| Other activities | 480,021 | 368,240 | 425,896 | 472,511 |
| Operating grants and contributions | 5,139,624 | 5,656,373 | 6,052,454 | 5,773,902 |
| Capital grants and contributions | 516,167 | 584,722 | 650,384 | 621,512 |
| **Total governmental activities program revenues** | **7,156,031** | **7,840,954** | **8,519,429** | **8,398,595** |
| **Business-type activities:** | | | | |
| Charges for services: | | | | |
| Higher education | 1,543,441 | 1,724,447 | 1,858,869 | 2,000,940 |
| Higher education institution support | 742,754 | 769,118 | 833,452 | 905,000 |
| Unemployment compensation benefits | 374,112 | 367,632 | 309,975 | 333,423 |
| Other activities | 153,085 | 148,827 | 171,522 | 176,324 |
| Operating grants and contributions | 429,283 | 422,971 | 419,672 | 478,462 |
| Capital grants and contributions | 47,381 | 47,136 | 55,166 | 74,224 |
| **Total business-type activities program revenues** | **3,290,056** | **3,480,131** | **3,648,656** | **3,968,373** |
| **Total primary government activities program revenues** | **10,446,087** | **11,321,085** | **12,168,085** | **12,366,968** |
| **Net Expenses** | | | | |
| Governmental activities | (5,641,538) | (5,738,461) | (5,653,640) | (6,483,561) |
| Business-type activities | (731,428) | (568,275) | (499,574) | (485,958) |
| **Total primary government net expense** | **(6,372,966)** | **(6,306,736)** | **(6,153,214)** | **(6,969,519)** |

| Ended June 30 | | | | | |
|---|---|---|---|---|---|
| **2007** | **2008** | **2009** | **2010** | **2011** | **2012** |
| $ 1,617,400 | $ 1,694,147 | $ 1,654,616 | $ 1,945,319 | $ 1,929,867 | $ 2,039,415 |
| 453,957 | 466,621 | 463,801 | 411,485 | 533,342 | 584,966 |
| 5,848,554 | 6,313,817 | 7,045,052 | 8,274,731 | 8,118,411 | 7,366,197 |
| 503,633 | 333,255 | 382,979 | 570,743 | 615,292 | 646,148 |
| **8,423,544** | **8,807,840** | **9,546,448** | **11,202,278** | **11,196,912** | **10,636,726** |
| 2,116,206 | 2,337,123 | 2,454,076 | 2,377,719 | 2,579,679 | 2,688,543 |
| 984,723 | 1,075,408 | 1,201,181 | 1,314,062 | 1,363,957 | 1,376,960 |
| 339,715 | 343,104 | 791,037 | 1,575,257 | 2,298,971 | 438,115 |
| 173,689 | 206,113 | 189,406 | 154,051 | 133,195 | 134,693 |
| 577,625 | 438,376 | 409,628 | 1,042,850 | 1,115,603 | 1,553,432 |
| 86,807 | 47,226 | 52,809 | 100,884 | 96,366 | 84,654 |
| **4,278,765** | **4,447,350** | **5,098,137** | **6,564,823** | **7,587,771** | **6,276,397** |
| **12,702,309** | **13,255,190** | **14,644,585** | **17,767,101** | **18,784,683** | **16,913,123** |
| (7,372,355) | (8,865,228) | (8,439,933) | (7,901,335) | (8,017,095) | (8,206,329) |
| (485,835) | (825,354) | (1,108,995) | (549,531) | 73,118 | (258,100) |
| **(7,858,190)** | **(9,690,582)** | **(9,548,928)** | **(8,450,866)** | **(7,943,977)** | **(8,464,429)** |

**Continued on Next Page**

# Changes in Net Assets (Continued)

**Last Ten Fiscal Years**
**(Accrual basis of accounting, expressed in thousands)**

| | For the Fiscal Year | | | |
|---|---|---|---|---|
| | **2003** | **2004** | **2005** | **2006** |
| **General Revenues and Other Changes in Net Assets** | | | | |
| **Governmental activities:** | | | | |
| Taxes: | | | | |
| Individual income tax | $ 2,282,464 | $ 2,416,437 | $ 2,762,538 | $ 3,156,028 |
| Retail sales and use tax | 2,820,520 | 3,009,485 | 3,221,466 | 3,613,754 |
| Other taxes | 1,323,521 | 1,390,893 | 1,469,701 | 1,753,214 |
| Unrestricted grants and contributions | 82,721 | 80,333 | 26,391 | 18,664 |
| Unrestricted investment income | 29,535 | 18,723 | 32,628 | 69,438 |
| Tobacco legal settlement | 80,042 | 74,180 | 73,231 | 67,841 |
| Other revenues | 71,621 | 75,967 | 71,090 | 67,012 |
| Special and extraordinary items | — | — | — | — |
| Transfers | (782,874) | (668,515) | (714,238) | (784,746) |
| **Total governmental activities** | **5,907,550** | **6,397,503** | **6,942,807** | **7,961,205** |
| **Business-type activities:** | | | | |
| Unrestricted investment income | — | — | — | — |
| Other revenues | — | — | — | — |
| Additions to endowments | — | — | — | — |
| Gain on early extinguishment of debt | — | — | — | — |
| Special and extraordinary items | (996) | (773) | (556) | (539) |
| Transfers | 782,874 | 668,515 | 714,238 | 784,746 |
| **Total business-type activities** | **781,878** | **667,742** | **713,682** | **784,207** |
| **Total primary government** | **6,689,428** | **7,065,245** | **7,656,489** | **8,745,412** |
| **Change in Net Assets** | | | | |
| Governmental activities | 266,012 | 659,042 | 1,289,167 | 1,477,644 |
| Business-type activities | 50,450 | 99,467 | 214,108 | 298,249 |
| **Total primary government** | **$ 316,462** | **$ 758,509** | **$ 1,503,275** | **$ 1,775,893** |

[a] Beginning with the fiscal year ended June 30, 2006, intergovernmental expenses are no longer reported as a function in the government-wide statements.

Note: Certain fiscal year data has been restated for consistency.

Source: South Carolina Comptroller General's Office

| Ended June 30 | | | | | |
|---|---|---|---|---|---|
| **2007** | **2008** | **2009** | **2010** | **2011** | **2012** |
| $ 3,349,358 | $ 3,341,265 | $ 2,805,998 | $ 2,659,728 | $ 2,880,504 | $ 3,101,861 |
| 3,803,732 | 4,236,156 | 3,908,318 | 3,855,095 | 3,969,218 | 4,148,010 |
| 1,787,974 | 1,838,101 | 1,682,300 | 1,616,347 | 1,835,036 | 2,000,124 |
| 15,642 | 19,279 | 23,896 | 205,965 | 223,959 | 93,970 |
| 134,196 | 156,974 | 86,639 | 41,555 | 15,097 | 77,729 |
| 79,912 | 83,494 | 95,115 | 68,709 | 69,808 | 74,122 |
| 61,926 | 57,256 | 301,321 | 433,166 | 571,998 | 509,742 |
| — | 5,611 | — | — | — | — |
| (951,021) | (1,015,273) | (685,972) | (653,389) | (546,892) | (640,774) |
| **8,281,719** | **8,722,863** | **8,217,615** | **8,227,176** | **9,018,728** | **9,364,784** |
| — | — | — | — | — | 6,953 |
| — | — | — | — | — | 62 |
| — | 19,118 | 31,934 | 30,480 | 36,945 | 20,171 |
| — | — | — | — | 35,189 | 119 |
| — | — | — | — | — | — |
| 951,021 | 1,015,273 | 685,972 | 653,389 | 546,892 | 640,774 |
| **951,021** | **1,034,391** | **717,906** | **683,869** | **619,026** | **668,079** |
| **9,232,740** | **9,757,254** | **8,935,521** | **8,911,045** | **9,637,754** | **10,032,863** |
| 909,364 | (142,365) | (222,318) | 325,841 | 1,001,633 | 1,158,455 |
| 465,186 | 209,037 | (391,089) | 134,338 | 692,144 | 409,979 |
| **$ 1,374,550** | **$ 66,672** | **$ (613,407)** | **$ 460,179** | **$ 1,693,777** | **$ 1,568,434** |

# Fund Balances

GOVERNMENTAL FUNDS

**Last Ten Fiscal Years**
**(Modified accrual basis of accounting, expressed in thousands)**

| | For the Fiscal Year | | | |
|---|---|---|---|---|
| | **2003** | **2004** | **2005** | **2006** |
| **General Fund** | | | | |
| Reserved [1] | $ 57,982 | $ 90,605 | $ 142,662 | $ 280,169 |
| Non-spendable | a | a | a | a |
| Restricted | a | a | a | a |
| Committed | a | a | a | a |
| Assigned | a | a | a | a |
| Unassigned, previously unreserved | (204,352) | (97,632) | 345,437 | 833,676 |
| **Total General Fund** | **(146,370)** | **(7,027)** | **488,099** | **1,113,845** |
| **All other governmental funds** | | | | |
| Reserved [1] | 1,644,870 | 1,902,990 | 1,942,261 | 2,027,383 |
| Non-spendable | a | a | a | a |
| Restricted | a | a | a | a |
| Committed | a | a | a | a |
| Assigned | a | a | a | a |
| Special revenue funds | 1,083,312 | 961,307 | 1,224,530 | 614,501 |
| Capital projects fund | 104,289 | 178,711 | 183,763 | 307,633 |
| Permanent funds | 839 | 970 | 983 | 496,290 |
| Unassigned, previously unreserved | 1,188,440 | 1,140,988 | 1,409,276 | 1,418,424 |
| **Total all other governmental funds** | **2,833,310** | **3,043,978** | **3,351,537** | **3,445,807** |
| **Total fund balances, governmental funds** | **$2,686,940** | **$3,036,951** | **$3,839,636** | **$4,559,652** |

Note: Certain fiscal year data has been restated for consistency.
Balances were not restated for GASB 54 effects in this presentation.

[1] Reserved Fund Balance is not reported after implementation of GASB Statement No. 54 in fiscal 2010-2011.

[a] Information detailed in presentation changed in fiscal 2010-2011 with the implementation of GASB 54.

Source: South Carolina Comptroller General's Office

| Ended June 30 | | | | | |
|---|---|---|---|---|---|
| **2007** | **2008** | **2009** | **2010** | **2011** | **2012** |
| $ 413,157 | $ 341,773 | $ 231,201 | $ 184,645 | $ — | $ — |
| a | a | a | a | 86,993 | 67,842 |
| a | a | a | a | 1,077 | 1,335 |
| a | a | a | a | 582,085 | 384,252 |
| a | a | a | a | 349,619 | 495,878 |
| 679,780 | (9,977) | (125,972) | (36,290) | 478,756 | 944,742 |
| **1,092,937** | **331,796** | **105,229** | **148,355** | **1,498,530** | **1,894,049** |
| 2,153,086 | 2,077,825 | 2,124,977 | 2,167,253 | — | — |
| a | a | a | a | 790,205 | 795,761 |
| a | a | a | a | 2,297,364 | 2,330,297 |
| a | a | a | a | 127,220 | 145,613 |
| a | a | a | a | 104,298 | 132,045 |
| 1,454,483 | 1,258,938 | 806,524 | 726,389 | a | a |
| 240,134 | 234,123 | 248,130 | 362,097 | a | a |
| 1,070 | 1,209 | 1,502 | 1,473 | a | a |
| 1,695,687 | 1,494,270 | 1,056,156 | 1,089,959 | (1,000,102) | (635,940) |
| **3,848,773** | **3,572,095** | **3,181,133** | **3,257,212** | **2,318,985** | **2,767,776** |
| **$4,941,710** | **$3,903,891** | **$3,286,362** | **$3,405,567** | **$3,817,515** | **$4,661,825** |

# Changes in Fund Balances

GOVERNMENTAL FUNDS

**Last Ten Fiscal Years**
**(Modified accrual basis of accounting, dollars in thousands)**

| | For the Fiscal Year | | |
|---|---|---|---|
| | **2003** | **2004** | **2005** |
| **Revenues** | | | |
| Taxes: | | | |
| Individual income | $ 2,287,989 | $ 2,408,756 | $ 2,765,012 |
| Retail sales and use | 2,817,138 | 2,996,073 | 3,225,931 |
| Other | 1,292,376 | 1,373,468 | 1,437,920 |
| Licenses, fees, and permits | 390,390 | 415,445 | 462,186 |
| Interest and other investment income | 157,858 | 75,349 | 122,958 |
| Federal | 5,014,039 | 5,659,928 | 5,975,208 |
| Local and private grants | 9,330 | 9,183 | 9,924 |
| State grants | — | — | 3,469 |
| Departmental services | 703,823 | 668,252 | 640,350 |
| Contributions | 335,846 | 534,455 | 681,174 |
| Fines and penalties | 81,532 | 105,601 | 107,197 |
| Tobacco legal settlement | 86,313 | 74,180 | 73,231 |
| Other | 124,038 | 86,796 | 84,203 |
| **Total revenues** | **13,300,672** | **14,407,486** | **15,588,763** |
| **Expenditures** | | | |
| Current: | | | |
| General government | 475,705 | 533,227 | 613,314 |
| Education | 632,906 | 652,102 | 680,676 |
| Health and environment | 4,512,620 | 4,931,105 | 5,129,240 |
| Social services | 844,927 | 874,703 | 999,624 |
| Administration of justice | 644,896 | 574,404 | 582,748 |
| Resources and economic development | 162,798 | 154,066 | 179,635 |
| Transportation | 559,466 | 614,220 | 629,430 |
| Capital outlay | 525,284 | 531,822 | 607,683 |
| Debt service: | | | |
| Principal retirement | 231,533 | 220,265 | 243,050 |
| Interest and fiscal charges | 236,281 | 239,553 | 252,889 |
| Intergovernmental | 4,469,022 | 4,594,739 | 4,678,620 |
| **Total expenditures** | **13,295,438** | **13,920,206** | **14,596,909** |

| Ended June 30 | | | | | | |
|---|---|---|---|---|---|---|
| **2006** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** |
| $ 3,127,734 | $ 3,337,312 | $ 3,360,054 | $ 2,828,668 | $ 2,658,700 | $ 2,898,388 | $ 3,114,888 |
| 3,631,350 | 3,805,628 | 4,254,318 | 3,908,318 | 3,855,095 | 3,969,218 | 4,148,009 |
| 1,740,273 | 1,762,708 | 1,810,088 | 1,653,678 | 1,586,023 | 1,753,388 | 2,046,220 |
| 493,527 | 519,707 | 522,131 | 502,811 | 468,758 | 511,818 | 474,826 |
| 157,015 | 273,949 | 315,962 | 225,837 | 172,561 | 81,772 | 140,384 |
| 5,949,905 | 5,770,911 | 6,015,003 | 6,801,787 | 8,475,813 | 8,404,416 | 7,615,387 |
| 11,448 | 9,715 | 52,347 | 50,523 | 40,287 | 55,466 | 54,098 |
| 65 | — | — | — | — | — | — |
| 727,251 | 638,441 | 747,419 | 746,106 | 232,079 | 625,124 | 989,677 |
| 406,031 | 373,238 | 331,689 | 379,042 | 434,832 | 437,570 | 371,989 |
| 111,480 | 113,340 | 121,359 | 120,705 | 163,389 | 122,790 | 115,161 |
| 67,841 | 79,912 | 83,493 | 95,115 | 68,709 | 69,808 | 74,122 |
| 98,457 | 126,857 | 129,096 | 376,747 | 446,384 | 572,361 | 672,398 |
| **16,522,377** | **16,811,718** | **17,742,959** | **17,689,337** | **18,602,630** | **19,502,119** | **19,817,159** |
| 633,822 | 857,359 | 824,171 | 752,983 | 711,761 | 690,566 | 700,179 |
| 752,980 | 811,465 | 872,898 | 811,215 | 820,352 | 809,161 | 946,054 |
| 5,143,590 | 5,243,672 | 5,564,099 | 6,219,832 | 5,963,035 | 6,867,229 | 6,397,669 |
| 1,048,720 | 1,143,967 | 1,271,986 | 1,529,925 | 1,831,650 | 1,878,099 | 2,056,782 |
| 637,444 | 698,429 | 751,182 | 716,476 | 686,975 | 681,808 | 720,769 |
| 198,445 | 231,468 | 256,526 | 205,489 | 163,858 | 173,047 | 189,366 |
| 779,985 | 742,299 | 715,538 | 655,964 | 902,784 | 867,372 | 835,064 |
| 623,365 | 342,857 | 220,744 | 384,197 | 470,201 | 568,225 | 400,354 |
| 250,785 | 264,967 | 789,639 | 353,204 | 713,643 | 313,261 | 324,456 |
| 257,609 | 254,938 | 341,027 | 220,309 | 200,409 | 205,811 | 217,890 |
| 4,985,632 | 5,113,092 | 6,178,735 | 5,869,496 | 6,109,264 | 5,705,721 | 5,602,752 |
| **15,312,377** | **15,704,513** | **17,786,545** | **17,719,090** | **18,573,932** | **18,760,300** | **18,391,335** |

**Continued on Next Page**

# Changes in Fund Balances

GOVERNMENTAL FUNDS (Continued)

**Last Ten Fiscal Years**
**(Modified accrual basis of accounting, dollars in thousands)**

| | For the Fiscal Year | | |
|---|---|---|---|
| | **2003** | **2004** | **2005** |
| **Excess of revenues over (under) expenditures** | **$ 5,234** | **$ 487,280** | **$ 991,854** |
| **Other financing sources (uses)** | | | |
| Bonds and notes issued | 492,895 | 467,795 | 303,820 |
| Refunding bonds issued | 105,415 | 524,860 | 448,160 |
| Accrued interest on refunding bonds issued | — | — | — |
| Premiums on bonds issued | 11,323 | 11,334 | 41,225 |
| Discounts on bonds issued | — | — | — |
| Capital leases | 1,088 | — | 700 |
| Receipts from swap counter-parties | — | — | — |
| Payment of termination fee to swap counter-party | — | — | — |
| Payments to refunded bond escrow agent | (106,267) | (524,606) | (332,801) |
| Redemption of refunded bonds | — | — | — |
| Transfers in | 408,663 | 552,574 | 205,963 |
| Transfers out | (1,160,730) | (1,206,111) | (915,263) |
| **Total other financing sources (uses)** | **(247,613)** | **(174,154)** | **(248,196)** |
| **Net change in fund balances** | **$ (242,379)** | **$ 313,126** | **$ 743,658** |
| **Debt service as a percentage of noncapital expenditures** | **3.7%** | **3.5%** | **3.6%** |

Note: Certain fiscal year data has been restated for consistency.

Source: South Carolina Comptroller General's Office

| Ended June 30 | | | | | | |
|---|---|---|---|---|---|---|
| **2006** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** |
| **$ 1,210,000** | **$ 1,107,205** | **$ (43,586)** | **$ (29,753)** | **$ 28,698** | **$ 741,819** | **$ 1,425,824** |
| 289,475 | 306,991 | — | 91,521 | 301,672 | 205,507 | 810 |
| 221,045 | 102,015 | 275,730 | — | 388,450 | 676,115 | 398,665 |
| — | — | 957 | — | — | — | — |
| 22,222 | 9,456 | — | 4,541 | 49,600 | 37,581 | 47,398 |
| — | (8) | (8,249) | — | (87) | (5,314) | — |
| 250 | — | 513 | 19 | — | 166 | 230 |
| — | — | 7,599 | — | — | — | — |
| — | — | (7,599) | — | — | — | — |
| (241,235) | (118,350) | (251,180) | — | — | (528,423) | (422,456) |
| — | — | — | — | — | (184,087) | (19,834) |
| 488,833 | 384,755 | 1,099,105 | 759,447 | 735,715 | 311,010 | 167,133 |
| (1,270,574) | (1,410,006) | (2,111,109) | (1,443,304) | (1,383,899) | (849,777) | (820,960) |
| **(489,984)** | **(725,147)** | **(994,233)** | **(587,776)** | **91,451** | **(337,222)** | **(649,014)** |
| **$ 720,016** | **$ 382,058** | **$(1,037,819)** | **$ (617,529)** | **$ 120,149** | **$ 404,597** | **$ 776,810** |
| **3.5%** | **3.4%** | **6.5%** | **3.3%** | **5.0%** | **2.9%** | **3.0%** |

# Personal Income by Industry

**Last Ten Calendar Years**
**(Dollars in millions)**

| Sources | 2002 | 2003 | 2004 | 2005 |
|---|---|---|---|---|
| Farm earnings | $ 226 | $ 540 | $ 639 | $ 649 |
| Agricultural services, forestry, fishing, and other | 299 | 307 | 333 | 320 |
| Mining | 86 | 91 | 97 | 99 |
| Construction | 5,824 | 6,153 | 6,527 | 6,980 |
| Manufacturing | 14,320 | 14,830 | 14,568 | 14,650 |
| Transportation and public utilities | 3,260 | 3,456 | 3,650 | 3,834 |
| Wholesale trade | 3,396 | 3,411 | 3,788 | 4,164 |
| Retail trade | 6,562 | 6,879 | 7,178 | 7,479 |
| Finance, insurance, and real estate | 5,319 | 5,568 | 5,743 | 6,235 |
| Services | 23,626 | 24,824 | 26,920 | 28,458 |
| Federal government, civilian | 1,984 | 2,023 | 2,221 | 2,327 |
| Military | 2,484 | 2,775 | 3,068 | 3,282 |
| State and local government | 11,557 | 12,064 | 12,550 | 13,378 |
| Other [a] | 28,059 | 27,739 | 29,966 | 32,537 |
| **Total personal income** | **$ 107,002** | **$ 110,660** | **$ 117,248** | **$ 124,392** |
| **Average effective rate [b]** | 2.1% | 2.1% | 2.1% | 2.2% |

[a] Includes dividends, interest, rental income, residence adjustment, government transfers to individuals, and deductions for social insurance.

[b] The total direct tax rate for personal income is not available. Average effective rate equals total personal income tax liability divided by total personal income.

[c] Information not yet available.

Information has been updated when modifications are provided by the Federal Government Sources.

Source: U.S. Department of Commerce, Bureau of Economic Analysis

| Calendar Year | | | | | |
|---|---|---|---|---|---|
| **2006** | **2007** | **2008** | **2009** | **2010** | **2011** |
| $ 461 | $ 287 | $ 496 | $ 506 | $ 434 | $ 292 |
| 345 | 347 | 323 | 319 | 359 | 375 |
| 107 | 102 | 107 | 78 | 83 | 88 |
| 7,814 | 7,744 | 7,106 | 5,854 | 5,742 | 5,737 |
| 15,016 | 15,087 | 15,027 | 13,556 | 13,753 | 14,871 |
| 4,124 | 4,125 | 4,141 | 3,962 | 4,069 | 4,189 |
| 4,521 | 4,922 | 4,939 | 4,427 | 4,458 | 4,705 |
| 7,823 | 8,043 | 7,799 | 7,560 | 7,715 | 7,897 |
| 6,711 | 6,767 | 7,235 | 6,761 | 7,074 | 7,411 |
| 30,572 | 32,608 | 33,854 | 33,130 | 35,016 | 36,843 |
| 2,470 | 2,615 | 2,777 | 2,899 | 3,094 | 3,158 |
| 3,432 | 3,693 | 4,026 | 4,370 | 4,433 | 4,556 |
| 14,086 | 15,077 | 16,131 | 16,502 | 16,472 | 16,627 |
| 36,715 | 40,750 | 45,364 | 44,418 | 46,581 | 49,482 |
| **$ 134,197** | **$ 142,167** | **$ 149,325** | **$ 144,342** | **$ 149,283** | **$ 156,231** |
| 2.2% | 2.1% | 1.9% | 1.8% | 1.9% | [c] |

# Taxable Sales by Industry

**Last Ten Fiscal Years**
**(Expressed in millions)**

| Sources | For the Fiscal Year 2003 | 2004 | 2005 | 2006 |
|---|---|---|---|---|
| Retail trade | $ 34,692 | $ 38,118 | $ 41,133 | $ 44,258 |
| Services | 4,222 | 4,552 | 4,747 | 5,172 |
| Transportation, communication, and utilities | 3,587 | 4,054 | 4,175 | 4,682 |
| Wholesale trade | 3,041 | 2,950 | 3,173 | 3,466 |
| Other | 863 | 1,073 | 1,390 | 1,781 |
| **Total taxable sales** | **$ 46,405** | **$ 50,747** | **$ 54,618** | **$ 59,359** |

# Percent Distribution of Taxable Sales by Industry

**Last Ten Fiscal Years**

| Sources | For the Fiscal Year 2003 | 2004 | 2005 | 2006 |
|---|---|---|---|---|
| Retail trade | 74.8% | 75.1% | 75.3% | 74.6% |
| Services | 9.1% | 9.0% | 8.7% | 8.7% |
| Transportation, communication, and utilities | 7.7% | 8.0% | 7.6% | 7.9% |
| Wholesale trade | 6.5% | 5.8% | 5.8% | 5.8% |
| Other | 1.9% | 2.1% | 2.6% | 3.0% |
| **Total taxable sales** | **100.0%** | **100.0%** | **100.0%** | **100.0%** |
| **Sales tax rate[a]** | **5.0%** | **5.0%** | **5.0%** | **5.0%** |

[a] Excludes the 2% accommodations tax and the local option sales tax; includes the 4% retail sales tax (5% beginning June 1, 2007) and 1% Education Improvement Act sales tax.

[b] Effective 2011 the Department of Revenue ceased collection of data using SIC with a change to NAICS coding.

Note: Due to confidentiality issues, the names of the ten largest sales tax revenue payers are not presented. The categories presented are intended to provide alternative information regarding the sources of the State's sales tax revenues.

Source: South Carolina Department of Revenue

| Ended June 30 | | | | | |
|---|---|---|---|---|---|
| **2007** | **2008** | **2009** | **2010** | **2011** [b] | **2012** [b] |
| $ 47,331 | $ 44,061 | $ 38,129 | $ 37,132 | $ 31,293 | $ 32,435 |
| 5,426 | 5,754 | 5,189 | 4,976 | 14,990 | 15,923 |
| 5,041 | 5,229 | 5,292 | 5,403 | 2,125 | 2,139 |
| 2,851 | 2,869 | 2,519 | 2,338 | 2,041 | 1,988 |
| 1,935 | 1,748 | 1,539 | 1,276 | 933 | 925 |
| **$ 62,584** | **$ 59,661** | **$ 52,668** | **$ 51,125** | **$ 51,382** | **$ 53,410** |

| Ended June 30 | | | | | |
|---|---|---|---|---|---|
| **2007** | **2008** | **2009** | **2010** | **2011** | **2012** |
| 75.6% | 73.9% | 72.4% | 72.6% | 60.9% | 60.8% |
| 8.7% | 9.6% | 9.9% | 9.7% | 29.2% | 29.8% |
| 8.1% | 8.8% | 10.0% | 10.6% | 4.1% | 4.0% |
| 4.5% | 4.8% | 4.8% | 4.6% | 4.0% | 3.7% |
| 3.1% | 2.9% | 2.9% | 2.5% | 1.8% | 1.7% |
| **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** |
| **6.0%** | **6.0%** | **6.0%** | **6.0%** | **6.0%** | **6.0%** |

# Personal Income Tax Rates

## Last Ten Calendar Years

| Tax Year | Tax Rates | Number of Brackets | Income Brackets Low | Income Brackets High | Average Effective Rate[a] |
|---|---|---|---|---|---|
| 2002 | 2.5% – 7.0% | 6 | 2,440 | 12,200 | 2.1% |
| 2003 | 2.5% – 7.0% | 6 | 2,460 | 12,300 | 2.1% |
| 2004 | 2.5% – 7.0% | 6 | 2,500 | 12,500 | 2.1% |
| 2005 | 2.5% – 7.0% | 6 | 2,530 | 12,650 | 2.2% |
| 2006 | 2.5% – 7.0% | 6 | 2,570 | 12,850 | 2.2% |
| 2007 | 0.0% – 7.0% | 6 | 2,630 | 13,150 | 2.1% |
| 2008 | 0.0% – 7.0% | 6 | 2,670 | 13,350 | 1.9% |
| 2009 | 0.0% – 7.0% | 6 | 2,740 | 13,700 | 1.8% |
| 2010 | 0.0% – 7.0% | 6 | 2,740 | 13,700 | 1.9% |
| 2011 | 0.0% – 7.0% | 6 | 2,760 | 13,800 | [b] |

[a] The total direct tax rate for personal income is not presented. Average effective rate equals total personal income tax liability divided by total personal income.

[b] Not yet available.

Note: The legislature can raise the sales or income tax rates by legislation; no vote of the populace is required. The State's personal income tax brackets are adjusted each year for inflation.

Source: South Carolina Department of Revenue

# Personal Income Tax Filers and Liability by Income Level

**Calendar Years 2010 and 2001**
**(Dollars, except Income Level, expressed in thousands)**

**2010 [a]**

| State Taxable Income Level | Number of Filers | Percentage of Total | Personal Income Tax Liability | Percentage of Total |
|---|---|---|---|---|
| $100,001 and higher | 81,324 | 4.0% | $ 1,065,853 | 38.5% |
| $75,001 - $100,000 | 64,915 | 3.2% | 338,127 | 12.2% |
| $50,001 - $75,000 | 137,088 | 6.7% | 488,302 | 17.6% |
| $25,001 - $50,000 | 292,440 | 14.3% | 566,430 | 20.4% |
| $10,001 - $25,000 | 347,018 | 16.8% | 242,107 | 8.7% |
| $10,000 and lower | 1,128,434 | 55.0% | 70,853 | 2.6% |
| **Total** | **2,051,219** | **100.0%** | **$ 2,771,672** | **100.0%** |

**2001**

| State Taxable Income Level | Number of Filers | Percentage of Total | Personal Income Tax Liability | Percentage of Total |
|---|---|---|---|---|
| $100,001 and higher | 47,152 | 2.6% | $ 684,901 | 30.8% |
| $75,001 - $100,000 | 40,587 | 2.2% | 212,807 | 9.6% |
| $50,001 - $75,000 | 112,754 | 6.2% | 403,680 | 18.1% |
| $25,001 - $50,000 | 290,005 | 15.9% | 579,398 | 26.0% |
| $10,001 - $25,000 | 373,443 | 20.6% | 291,648 | 13.1% |
| $10,000 and lower | 955,882 | 52.5% | 53,916 | 2.4% |
| **Total** | **1,819,823** | **100.0%** | **$ 2,226,350** | **100.0%** |

[a] Information for 2011 not yet available.

Note: Due to confidentiality issues, the names of the largest personal income tax payers are not available. The categories presented are intended to provide alternative information regarding the sources of the State's individual income tax revenues.

Source: South Carolina Department of Revenue

# Ratios of Outstanding Debt by Type

**Last Ten Fiscal Years**
**(Dollars in thousands unless otherwise indicated)**

| | 2003 | 2004 | 2005 | 2006 |
|---|---|---|---|---|
| **Governmental Activities** | | | | |
| General obligation bonds | $2,239,207 | $2,266,261 | $2,298,253 | $2,405,119 |
| Limited obligation bonds | 27,040 | 23,304 | 19,392 | 15,291 |
| Tobacco Authority bonds | 869,870 | 845,630 | 820,905 | 796,900 |
| Infrastructure Bank bonds | 1,463,582 | 1,725,514 | 1,947,393 | 1,917,706 |
| Revenue bonds | 26,034 | 24,802 | 23,521 | 22,169 |
| Notes payable | 7,395 | 8,884 | 10,311 | 21,021 |
| Capital leases | 4,106 | 3,256 | 2,856 | 1,894 |
| Total governmental activities | 4,637,234 | 4,897,651 | 5,122,631 | 5,180,100 |
| **Business-Type Activities** | | | | |
| General obligation bonds | 208,968 | 242,740 | 230,423 | 249,514 |
| General obligation bonds anticipation notes payable | — | — | — | — |
| Revenue bonds | 1,480,054 | 1,542,828 | 2,312,032 | 2,532,352 |
| Revenue bonds anticipation notes payable | 28,025 | 44,310 | 9,345 | 6,855 |
| Advances from Federal government | — | — | — | — |
| Notes payable | 163,134 | 207,276 | 224,080 | 249,674 |
| Certificates of participation payable | 13,525 | — | — | — |
| Capital leases | 65,445 | 54,585 | 52,555 | 44,987 |
| Total business-type activities | 1,959,151 | 2,091,739 | 2,828,435 | 3,083,382 |
| **Total primary government** | **$6,596,385** | **$6,989,390** | **$7,951,066** | **$8,263,482** |
| **Debt as a percentage of personal income** | 6.0% | 6.0% | 6.4% | 6.2% |
| **Debt per capita expressed in actual dollars** | $ 1,591 | $ 1,664 | $ 1,868 | $ 1,904 |

[a] Not yet available.

Source: South Carolina Comptroller General's Office

| For the Fiscal Year Ended June 30 | | | | | |
|---|---|---|---|---|---|
| **2007** | **2008** | **2009** | **2010** | **2011** | **2012** |
| $ 2,214,865 | $ 2,016,952 | $ 1,857,510 | $ 1,950,048 | $ 1,756,397 | $ 1,571,957 |
| 10,985 | 9,352 | 7,629 | 6,435 | 5,161 | 3,822 |
| 769,755 | 242,891 | 176,180 | 120,653 | 63,161 | — |
| 2,162,973 | 2,125,640 | 2,091,864 | 2,051,545 | 2,135,772 | 2,074,308 |
| 41,044 | 38,598 | 35,982 | 33,251 | 30,400 | 27,424 |
| 15,622 | 20,362 | 35,820 | 60,944 | 50,172 | 41,430 |
| 939 | 672 | 404 | 242 | 261 | 318 |
| 5,216,183 | 4,454,467 | 4,205,389 | 4,223,118 | 4,041,324 | 3,719,259 |
| 356,795 | 351,481 | 354,252 | 387,464 | 484,500 | 461,607 |
| — | 30,000 | 30,000 | 30,000 | 30,000 | 28,000 |
| 2,709,144 | 2,928,641 | 2,981,089 | 2,916,166 | 2,107,366 | 2,125,689 |
| 4,500 | — | 53,100 | 51,100 | 33,500 | — |
| — | — | 344,881 | 886,662 | 967,068 | 782,188 |
| 253,357 | 341,009 | 264,174 | 219,279 | 155,430 | 124,787 |
| — | — | — | — | — | — |
| 46,069 | 48,048 | 87,224 | 106,468 | 104,369 | 100,993 |
| 3,369,865 | 3,699,179 | 4,114,720 | 4,597,139 | 3,882,233 | 3,623,264 |
| **$ 8,586,048** | **$ 8,153,646** | **$ 8,320,109** | **$ 8,820,257** | **$ 7,923,557** | **$ 7,342,523** |
| 6.0% | 5.5% | 5.6% | 5.9% | 5.6% | a |
| $ 1,941 | $ 1,811 | $ 1,824 | $ 1,907 | $ 1,885 | a |

# Ratios of General Bonded Debt Outstanding

**Last Ten Fiscal Years**
**(Dollars in thousands unless otherwise indicated)**

| | 2003 | 2004 | 2005 | 2006 |
|---|---|---|---|---|
| **Governmental Activities** | | | | |
| Capital improvement bonds | $ 919,382 | $ 917,949 | $ 801,626 | $ 693,815 |
| State highway bonds | 630,730 | 609,939 | 725,434 | 699,669 |
| State school facilities bonds | 689,095 | 650,565 | 611,126 | 567,873 |
| Infrastructure Bank bonds | — | 60,333 | 58,785 | 57,171 |
| State economic development bonds | — | 27,475 | 101,282 | 238,109 |
| Research university infrastructure bonds | — | — | — | 148,482 |
| Air carrier hub terminal facilities bonds | — | — | — | — |
| Total governmental activities | 2,239,207 | 2,266,261 | 2,298,253 | 2,405,119 |
| **Business-Type Activities** | | | | |
| State institution bonds | 208,968 | 242,740 | 230,423 | 249,514 |
| **Total primary government** | **$ 2,448,175** | **$ 2,509,001** | **$ 2,528,676** | **$ 2,654,633** |
| **Debt as a percentage of personal income** | 2.2% | 2.1% | 2.0% | 2.0% |
| **Debt per capita expressed in actual dollars** | $ 590 | $ 597 | $ 594 | $ 612 |

[a] Not yet available.

Source: South Carolina Comptroller General's Office

| For the Fiscal Year Ended June 30 | | | | | |
|---|---|---|---|---|---|
| **2007** | **2008** | **2009** | **2010** | **2011** | **2012** |
| $ 603,762 | $ 514,410 | $ 424,080 | $ 355,264 | $ 294,497 | $ 243,248 |
| 663,582 | 622,145 | 548,278 | 510,365 | 470,125 | 433,266 |
| 523,305 | 476,498 | 427,355 | 375,742 | 321,243 | 264,245 |
| 55,491 | 53,742 | 51,921 | 50,026 | 48,055 | 45,953 |
| 227,992 | 217,449 | 206,371 | 417,633 | 398,026 | 377,809 |
| 140,733 | 132,708 | 199,505 | 190,594 | 176,817 | 162,626 |
| — | — | — | 50,424 | 47,634 | 44,810 |
| 2,214,865 | 2,016,952 | 1,857,510 | 1,950,048 | 1,756,397 | 1,571,957 |
| 356,795 | 351,481 | 354,252 | 387,464 | 484,500 | 461,607 |
| **$ 2,571,660** | **$ 2,368,433** | **$ 2,211,762** | **$ 2,337,512** | **$ 2,240,897** | **$ 2,033,564** |
| 1.8% | 1.6% | 1.5% | 1.6% | 1.6% | a |
| $ 581 | $ 526 | $ 485 | $ 505 | $ 500 | a |

# Computation of Legal Debt Margin

**June 30, 2012**
**(Expressed in Thousands)**

Section 59-107-90 of the South Carolina Code of Laws states that the maximum amount of annual debt service on institution bonds for each institution shall not exceed ninety percent of the sums received from tuition fees for the preceding fiscal year.

Section 57-11-240 of the South Carolina Code of Laws and Article X, Section 13 of the South Carolina Constitution state that highway bonds may be issued if such bonds are additionally secured by a pledge of revenues designated by the General Assembly for State highway purposes from taxes or licenses imposed for using the public highways of the State. The maximum annual debt service on all highway bonds shall not exceed fifteen percent of the proceeds received from the designated revenues for the fiscal year next preceding.

Section 11-51-50 of the South Carolina Code of Laws states that the issuance of general obligation bonds of the State must be limited so that the maximum annual debt service on all general obligation bonds of the State (excluding highway bonds, State institution bonds, tax anticipation notes, and bond anticipation notes) may not exceed six percent of the general revenues of the State for the fiscal year next preceding (excluding revenues which are authorized to be pledged for state highway bonds and state institution bonds).

Section 11-41-60 states that the maximum annual debt service on economic development bonds may not exceed one-half of one percent of the general revenues of the State for the fiscal year next preceding (excluding revenues which are authorized to be pledged for state highway bonds and state institution bonds).

Section 11-51-50 also states that the maximum annual debt service on research university infrastructure bonds may not exceed one-half of one percent of the general revenues of the State for the fiscal year next preceding (excluding revenues which are authorized to be pledged for state highway bonds and state institution bonds).

## INSTITUTION BONDS

| Institution | Prior Year Revenues | 90% Computation | Maximum Debt Service | Margin |
|---|---|---|---|---|
| The Citadel | $ 687 | $ 618 | $ 258 | $ 360 |
| Clemson University | 21,028 | 18,925 | 9,085 | 9,840 |
| Coastal Carolina University | 7,320 | 6,588 | 5,260 | 1,328 |
| College of Charleston | 701 | 631 | 573 | 58 |
| Lander University | 25,657 | 23,091 | 1,368 | 21,723 |
| Medical University of South Carolina | 8,502 | 7,652 | 6,143 | 1,509 |
| South Carolina State University [a] | 2,983 | 2,684 | 2,714 | (30) |
| University of South Carolina | 23,638 | 21,274 | 13,291 | 7,983 |
| Winthrop University | 6,203 | 5,583 | 4,989 | 594 |
| Midlands Technical College | 2,891 | 2,602 | 2,542 | 60 |
| **Totals** | **$ 99,610** | **$ 89,648** | **$ 46,223** | **$ 43,425** |

## HIGHWAY BONDS

| | |
|---|---|
| 2010-2011 Budgetary General Fund revenues pledged for highway bonds | $ 14,952 |
| 2010-2011 other revenues pledged for highway bonds | 621,881 |
| 2010-2011 revenues pledged for highway bonds | 636,833 |
| 15% of 2010-2011 revenues pledged for highway bonds | 95,525 |
| Less: maximum annual debt service for highway bonds [b] | 58,390 |
| **Legal debt service margin at June 30, 2012--highway bonds** | **$ 37,135** |

# Computation of Legal Debt Margin (Continued)

**June 30, 2012**
**(Expressed in Thousands)**

## GENERAL OBLIGATION BONDS (EXCLUDING INSTITUTION BONDS, HIGHWAY BONDS, AND ANTICIPATION NOTES)[e]

| | |
|---|---|
| 2010-2011 Budgetary General Fund revenues | $ 5,632,828 |
| Less: 2010-2011 Budgetary General Fund revenues pledged for highway bonds [c] | 14,952 |
| 2010-2011 net Budgetary General Fund revenues | 5,617,876 |
| 6% of 2010-2011 net Budgetary General Fund revenues | 337,073 |
| Less: maximum annual debt service for general obligation bonds excluding institution and highway bonds and bond anticipation notes [b] | 180,387 |
| **Legal debt service margin at June 30, 2012--general obligation bonds excluding institution and highway bonds and bond anticipation notes** | **$ 156,686** |

## ECONOMIC DEVELOPMENT BONDS[f]

| | |
|---|---|
| 2010-2011 Budgetary General Fund revenues | $ 5,632,828 |
| Less: 2010-2011 Budgetary General Fund revenues pledged for highway bonds [c] | 14,952 |
| 2010-2011 net Budgetary General Fund revenues | 5,617,876 |
| 0.5% of 2010-2011 net Budgetary General Fund revenues | 28,089 |
| Less: maximum annual debt service for economic development bonds [d] | 24,521 |
| **Legal debt service margin at June 30, 2012--economic development bonds** | **$ 3,568** |

## RESEARCH UNIVERSITY INFRASTRUCTURE BONDS

| | |
|---|---|
| 2010-2011 Budgetary General Fund revenues | $ 5,632,828 |
| Less: 2010-2011 Budgetary General Fund revenues pledged for highway bonds [c] | 14,952 |
| 2010-2011 net Budgetary General Fund revenues | 5,617,876 |
| 0.5% of 2010-2011 net Budgetary General Fund revenues | 28,089 |
| Less: maximum annual debt service for research university infrastructure bonds [d] | 20,624 |
| **Legal debt service margin at June 30, 2012--research university infrastructure bonds** | **$ 7,465** |

[a] South Carolina State University exceeded its legal debt service limit on its State institution bonds by approximately $30 thousand at June 30, 2012. The University will adjust tuition fees in subsequent years to cover the debt requirement.

[b] As of June 30, 2012, the maximum annual debt service will occur in the fiscal year ending June 30, 2013.

[c] For the fiscal year ended June 30, 2012, there were no net Budgetary General Fund revenues pledged for State institution bonds and anticipation notes.

[d] As of June 30, 2012, the maximum annual debt service will occur in the fiscal year ending June 30, 2014.

[e] During the fiscal year ended June 30, 2010, the State issued $50 million of Air Carrier Hub Terminal Facilities bonds under the provisions of Section 55-11-520 of the South Carolina Code of Laws. Section 55-11-520(A) states that no more than $50 million of Air Carrier Hub Terminal Facilities bonds may be outstanding at any time.

[f] During the fiscal year ended June 30, 2010, the State issued $170 million of Economic Development bonds which, based on the provisions of Section 11-41-60 of the South Carolina Code of Laws, are not subject to the limitation on maximum annual debt service. This $170 million bond issue has been excluded from the debt service limit calculations.

Source: South Carolina Comptroller General's Office

# Legal Debt Margin Information

**Last Ten Fiscal Years**
**(Dollars in Thousands)**

| | 2003 | 2004 | 2005 |
|---|---|---|---|
| **State Institution Bonds** | | | |
| **The Citadel** | | | |
| Debt service limitation | $ 505 | $ 503 | $ 506 |
| Debt service applicable to limit | 460 | 460 | 457 |
| **Legal debt margin at June 30** | **$ 45** | **$ 43** | **$ 49** |
| **Legal debt margin as a percentage of debt service limitation** | **8.9%** | **8.5%** | **9.7%** |
| **Clemson University** | | | |
| Debt service limitation | $ 4,359 | $ 6,188 | $ 6,193 |
| Debt service applicable to limit | 4,046 | 4,800 | 4,800 |
| **Legal debt margin at June 30** | **$ 313** | **$ 1,388** | **$ 1,393** |
| **Legal debt margin as a percentage of debt service limitation** | **7.2%** | **22.4%** | **22.5%** |
| **Coastal Carolina University** | | | |
| Debt service limitation | $ 757 | $ 778 | $ 871 |
| Debt service applicable to limit | 696 | 696 | 696 |
| **Legal debt margin at June 30** | **$ 61** | **$ 82** | **$ 175** |
| **Legal debt margin as a percentage of debt service limitation** | **8.1%** | **10.5%** | **20.1%** |
| **College of Charleston** | | | |
| Debt service limitation | $ 2,250 | $ 3,776 | $ 3,793 |
| Debt service applicable to limit | 573 | 573 | 573 |
| **Legal debt margin at June 30** | **$ 1,677** | **$ 3,203** | **$ 3,220** |
| **Legal debt margin as a percentage of debt service limitation** | **74.5%** | **84.8%** | **84.9%** |
| **Francis Marion University** | | | |
| Debt service limitation | $ — | $ — | $ — |
| Debt service applicable to limit | — | — | — |
| **Legal debt margin at June 30** | **$ —** | **$ —** | **$ —** |
| **Legal debt margin as a percentage of debt service limitation** | **—** | **—** | **—** |
| **Lander University** | | | |
| Debt service limitation | $ — | $ 10,771 | $ 11,107 |
| Debt service applicable to limit | — | 788 | 775 |
| **Legal debt margin at June 30** | **$ —** | **$ 9,983** | **$ 10,332** |
| **Legal debt margin as a percentage of debt service limitation** | **—** | **92.7%** | **93.0%** |

| 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|---|
| $ 515 | $ 527 | $ 527 | $ 584 | $ 604 | $ 621 | $ 618 |
| 457 | 258 | 258 | 258 | 258 | 258 | 258 |
| **$ 58** | **$ 269** | **$ 269** | **$ 326** | **$ 346** | **$ 363** | **$ 360** |
| **11.3%** | **51.0%** | **51.0%** | **55.8%** | **57.3%** | **58.5%** | **58.3%** |
| $ 6,408 | $ 7,860 | $ 10,747 | $ 13,981 | $ 17,646 | $ 18,444 | $ 18,925 |
| 4,800 | 6,025 | 6,025 | 6,025 | 6,025 | 9,189 | 9,085 |
| **$ 1,608** | **$ 1,835** | **$ 4,722** | **$ 7,956** | **$ 11,621** | **$ 9,255** | **$ 9,840** |
| **25.1%** | **23.3%** | **43.9%** | **56.9%** | **65.9%** | **50.2%** | **52.0%** |
| $ 1,210 | $ 1,519 | $ 1,818 | $ 5,754 | $ 6,135 | $ 6,384 | $ 6,588 |
| 696 | 1,435 | 1,425 | 1,420 | 5,404 | 5,317 | 5,260 |
| **$ 514** | **$ 84** | **$ 393** | **$ 4,334** | **$ 731** | **$ 1,067** | **$ 1,328** |
| **42.5%** | **5.5%** | **21.6%** | **75.3%** | **11.9%** | **16.7%** | **20.2%** |
| $ 1,186 | $ 1,107 | $ 1,310 | $ 1,343 | $ 1,488 | $ 608 | $ 631 |
| 573 | 573 | 573 | 573 | 573 | 573 | 573 |
| **$ 613** | **$ 534** | **$ 737** | **$ 770** | **$ 915** | **$ 35** | **$ 58** |
| **51.7%** | **48.2%** | **56.3%** | **57.3%** | **61.5%** | **5.8%** | **9.2%** |
| $ 185 | $ 191 | $ 191 | $ — | $ — | $ — | $ — |
| 156 | 156 | — | — | — | — | — |
| **$ 29** | **$ 35** | **$ 191** | **$ —** | **$ —** | **$ —** | **$ —** |
| **15.7%** | **18.3%** | **100.0%** | **—** | **—** | **—** | **—** |
| $ 12,342 | $ 13,588 | $ 14,425 | $ 17,105 | $ 19,855 | $ 22,024 | $ 23,091 |
| 1,388 | 1,383 | 1,379 | 1,368 | 1,368 | 1,368 | 1,368 |
| **$ 10,954** | **$ 12,205** | **$ 13,046** | **$ 15,737** | **$ 18,487** | **$ 20,656** | **$ 21,723** |
| **88.8%** | **89.8%** | **90.4%** | **92.0%** | **93.1%** | **93.8%** | **94.1%** |

**Continued on Next Page**

# Legal Debt Margin Information (Continued)

**Last Ten Fiscal Years**
**(Dollars in Thousands)**

| | 2003 | 2004 | 2005 |
|---|---|---|---|
| **State Institution Bonds** | | | |
| **Medical University of South Carolina** | | | |
| Debt service limitation | $ 5,894 | $ 6,098 | $ 6,480 |
| Debt service applicable to limit | 4,938 | 5,776 | 5,747 |
| **Legal debt margin at June 30** | **$ 956** | **$ 322** | **$ 733** |
| **Legal debt margin as a percentage of debt service limitation** | **16.2%** | **5.3%** | **11.3%** |
| **South Carolina State University** | | | |
| Debt service limitation | $ 611 | $ 610 | $ 656 |
| Debt service applicable to limit | 318 | 318 | 318 |
| **Legal debt margin at June 30** | **$ 293** | **$ 292** | **$ 338** |
| **Legal debt margin as a percentage of debt service limitation** | **48.0%** | **47.9%** | **51.5%** |
| **University of South Carolina** | | | |
| Debt service limitation | $ 8,794 | $ 9,009 | $ 10,316 |
| Debt service applicable to limit | 6,522 | 7,054 | 7,054 |
| **Legal debt margin at June 30** | **$ 2,272** | **$ 1,955** | **$ 3,262** |
| **Legal debt margin as a percentage of debt service limitation** | **25.8%** | **21.7%** | **31.6%** |
| **Winthrop University** | | | |
| Debt service limitation | $ 1,071 | $ 1,399 | $ 2,969 |
| Debt service applicable to limit | 910 | 1,318 | 1,318 |
| **Legal debt margin at June 30** | **$ 161** | **$ 81** | **$ 1,651** |
| **Legal debt margin as a percentage of debt service limitation** | **15.0%** | **5.8%** | **55.6%** |
| **Central Carolina Technical College** | | | |
| Debt service limitation | $ 655 | $ 763 | $ 743 |
| Debt service applicable to limit | 202 | 202 | 202 |
| **Legal debt margin at June 30** | **$ 453** | **$ 561** | **$ 541** |
| **Legal debt margin as a percentage of debt service limitation** | **69.2%** | **73.5%** | **72.8%** |

| 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|---|
| $ 7,560 | $ 7,560 | $ 7,560 | $ 7,560 | $ 7,751 | $ 9,590 | $ 7,652 |
| 5,657 | 5,128 | 5,128 | 5,107 | 5,073 | 6,271 | 6,143 |
| **$ 1,903** | **$ 2,432** | **$ 2,432** | **$ 2,453** | **$ 2,678** | **$ 3,319** | **$ 1,509** |
| **25.2%** | **32.2%** | **32.2%** | **32.4%** | **34.6%** | **34.6%** | **19.7%** |
| $ 963 | $ 940 | $ 2,201 | $ 2,491 | $ 2,075 | $ 2,690 | $ 2,684 |
| 318 | 2,731 | 2,731 | 2,724 | 2,719 | 2,715 | 2,714 |
| **$ 645** | **$ (1,791)** | **$ (530)** | **$ (233)** | **$ (644)** | **$ (25)** | **$ (30)** |
| **67.0%** | **-190.5%** | **-24.1%** | **-9.4%** | **-31.0%** | **-0.9%** | **-1.1%** |
| $ 12,704 | $ 14,136 | $ 16,726 | $ 17,209 | $ 19,519 | $ 20,767 | $ 21,274 |
| 7,054 | 11,287 | 11,287 | 11,946 | 11,946 | 13,685 | 13,291 |
| **$ 5,650** | **$ 2,849** | **$ 5,439** | **$ 5,263** | **$ 7,573** | **$ 7,082** | **$ 7,983** |
| **44.5%** | **20.2%** | **32.5%** | **30.6%** | **38.8%** | **34.1%** | **37.5%** |
| $ 4,244 | $ 5,074 | $ 5,432 | $ 5,701 | $ 5,817 | $ 5,730 | $ 5,583 |
| 3,077 | 3,059 | 3,879 | 4,873 | 4,873 | 4,873 | 4,989 |
| **$ 1,167** | **$ 2,015** | **$ 1,553** | **$ 828** | **$ 944** | **$ 857** | **$ 594** |
| **27.5%** | **39.7%** | **28.6%** | **14.5%** | **16.2%** | **15.0%** | **10.6%** |
| $ 759 | $ 689 | $ 689 | $ 780 | $ — | $ — | $ — |
| 202 | 202 | 200 | 200 | — | — | — |
| **$ 557** | **$ 487** | **$ 489** | **$ 580** | **$ —** | **$ —** | **$ —** |
| **73.4%** | **70.7%** | **71.0%** | **74.4%** | **—** | **—** | **—** |

**Continued on Next Page**

# Legal Debt Margin Information (Continued)

**Last Ten Fiscal Years**
**(Dollars in thousands)**

| | 2003 | 2004 | 2005 |
|---|---|---|---|
| **State Institution Bonds** | | | |
| **Midlands Technical College** | | | |
| Debt service limitation | $ 1,019 | $ 1,019 | $ 1,345 |
| Debt service applicable to limit | 827 | 827 | 827 |
| **Legal debt margin at June 30** | **$ 192** | **$ 192** | **$ 518** |
| **Legal debt margin as a percentage of debt service limitation** | **18.8%** | **18.8%** | **38.5%** |
| **Tri-County Technical College** | | | |
| Debt service limitation | $ 968 | $ 1,358 | $ 968 |
| Debt service applicable to limit | 735 | 735 | 735 |
| **Legal debt margin at June 30** | **$ 233** | **$ 623** | **$ 233** |
| **Legal debt margin as a percentage of debt service limitation** | **24.1%** | **45.9%** | **24.1%** |
| **State Highway Bonds** | | | |
| Debt service limitation | $ 82,238 | $ 83,574 | $ 87,988 |
| Debt service applicable to limit | 60,226 | 60,412 | 71,766 |
| **Legal debt margin at June 30** | **$ 22,012** | **$ 23,162** | **$ 16,222** |
| **Legal debt margin as a percentage of debt service limitation** | **26.8%** | **27.7%** | **18.4%** |
| **General Obligation Bonds excluding Institution and Highway Bonds and Bond Anticipation Notes** | | | |
| Debt service limitation | $ 243,631 | $ 270,334 | $ 278,531 |
| Debt service applicable to limit | 218,653 | 233,275 | 226,157 |
| **Legal debt margin at June 30** | **$ 24,978** | **$ 37,059** | **$ 52,374** |
| **Legal debt margin as a percentage of debt service limitation** | **10.3%** | **13.7%** | **18.8%** |
| **Economic Development Bonds** | | | |
| Debt service limitation | $ — | $ 24,576 | $ 25,321 |
| Debt service applicable to limit | — | 2,198 | 9,632 |
| **Legal debt margin at June 30** | **$ —** | **$ 22,378** | **$ 15,689** |
| **Legal debt margin as a percentage of debt service limitation** | **—** | **91.1%** | **62.0%** |
| **Research University Infrastructure Bonds** | | | |
| Debt service limitation | $ — | $ — | $ — |
| Debt service applicable to limit | — | — | — |
| **Legal debt margin at June 30** | **$ —** | **$ —** | **$ —** |
| **Legal debt margin as a percentage of debt service limitation** | **—** | **—** | **—** |

Source: South Carolina Comptroller General's Office

| 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|---|
| $ 1,620 | $ 1,620 | $ 1,620 | $ 1,369 | $ 2,880 | $ 1,665 | $ 2,602 |
| 827 | 1,395 | 1,395 | 1,395 | 1,395 | 2,553 | 2,542 |
| **$ 793** | **$ 225** | **$ 225** | **$ (26)** | **$ 1,485** | **$ (888)** | **$ 60** |
| **49.0%** | **13.9%** | **13.9%** | **-1.9%** | **51.6%** | **-53.3%** | **2.3%** |
| $ 939 | $ 970 | $ 1,046 | $ — | $ — | $ — | $ — |
| 735 | 735 | 735 | — | — | — | — |
| **$ 204** | **$ 235** | **$ 311** | **$ —** | **$ —** | **$ —** | **$ —** |
| **21.7%** | **24.2%** | **29.7%** | **—** | **—** | **—** | **—** |
| $ 90,101 | $ 96,128 | $ 101,853 | $ 98,037 | $ 93,382 | $ 93,729 | $ 95,525 |
| 71,766 | 71,766 | 71,766 | 64,078 | 60,997 | 58,831 | 58,390 |
| **$ 18,335** | **$ 24,362** | **$ 30,087** | **$ 33,959** | **$ 32,385** | **$ 34,898** | **$ 37,135** |
| **20.3%** | **25.3%** | **29.5%** | **34.6%** | **34.7%** | **37.2%** | **38.9%** |
| $ 332,122 | $ 370,495 | $ 397,558 | $ 382,086 | $ 331,738 | $ 313,772 | $ 337,073 |
| 230,124 | 225,409 | 221,525 | 198,074 | 199,556 | 183,438 | 180,387 |
| **$ 101,998** | **$ 145,086** | **$ 176,033** | **$ 184,012** | **$ 132,182** | **$ 130,334** | **$ 156,686** |
| **30.7%** | **39.2%** | **44.3%** | **48.2%** | **39.8%** | **41.5%** | **46.5%** |
| $ 27,677 | $ 30,875 | $ 33,130 | $ 31,841 | $ 27,645 | $ 26,148 | $ 28,089 |
| 21,342 | 21,284 | 21,229 | 21,229 | 24,655 | 24,655 | 24,521 |
| **$ 6,335** | **$ 9,591** | **$ 11,901** | **$ 10,612** | **$ 2,990** | **$ 1,493** | **$ 3,568** |
| **22.9%** | **31.1%** | **35.9%** | **33.3%** | **10.8%** | **5.7%** | **12.7%** |
| $ 27,677 | $ 30,875 | $ 33,130 | $ 31,841 | $ 27,645 | $ 26,148 | $ 28,089 |
| 13,980 | 13,882 | 13,777 | 21,019 | 21,019 | 20,820 | 20,624 |
| **$ 13,697** | **$ 16,993** | **$ 19,353** | **$ 10,822** | **$ 6,626** | **$ 5,328** | **$ 7,465** |
| **49.5%** | **55.0%** | **58.4%** | **34.0%** | **24.0%** | **20.4%** | **26.6%** |

# Pledged Revenue Coverage

## Last Ten Fiscal Years
## (Dollars in Thousands)

| Fiscal Year Ended June 30 | Revenue Available for Debt Service | Debt Service Requirements | | | Coverage Ratio |
|---|---|---|---|---|---|
| | | Principal | Interest | Total | |
| **Budget and Control Board—Revenue Bonds** | | | | | |
| 2004 | $ 2,226 | $ 1,140 | $ 1,086 | $ 2,226 | 1.00 |
| 2005 | 2,242 | 1,190 | 1,052 | 2,242 | 1.00 |
| 2006 | 2,276 | 1,260 | 1,016 | 2,276 | 1.00 |
| 2007 | 2,298 | 1,320 | 978 | 2,298 | 1.00 |
| 2008 | 2,324 | 1,385 | 939 | 2,324 | 1.00 |
| 2009 | 2,367 | 1,470 | 897 | 2,367 | 1.00 |
| 2010 | 2,371 | 1,540 | 831 | 2,371 | 1.00 |
| 2011 | 2,382 | 1,620 | 762 | 2,382 | 1.00 |
| 2012 | 2,384 | 1,695 | 689 | 2,384 | 1.00 |
| **The Citadel—Revenue Bonds** | | | | | |
| 2003 | $ 4,901 | $ 1,040 | $ 1,000 | $ 2,040 | 2.40 |
| 2004 | 5,025 | 1,080 | 949 | 2,029 | 2.48 |
| 2005 | 5,228 | 1,145 | 896 | 2,041 | 2.56 |
| 2006 | 5,507 | 1,725 | 1,339 | 3,064 | 1.80 |
| 2007 | 5,346 | 1,610 | 1,268 | 2,878 | 1.86 |
| 2008 | 6,056 | 1,680 | 1,202 | 2,882 | 2.10 |
| 2009 | 6,899 | 1,750 | 1,130 | 2,880 | 2.40 |
| 2010 | 7,790 | 1,820 | 1,063 | 2,883 | 2.70 |
| 2011 | 6,163 | 1,885 | 993 | 2,878 | 2.14 |
| 2012 | 6,915 | 1,965 | 913 | 2,878 | 2.40 |
| **The Citadel—Athletic Facilities Revenue Bonds** | | | | | |
| 2004 | $ 2,823 | $ 154 | $ 133 | $ 287 | 9.84 |
| 2005 | 2,897 | 162 | 126 | 288 | 10.06 |
| 2006 | 3,456 | 670 | 357 | 1,027 | 3.37 |
| 2007 | 3,833 | 690 | 708 | 1,398 | 2.74 |
| 2008 | 4,201 | 719 | 1,001 | 1,720 | 2.44 |
| 2009 | 5,886 | 1,255 | 1,308 | 2,563 | 2.30 |
| 2010 | 6,132 | 1,495 | 1,242 | 2,737 | 2.24 |
| 2011 | 6,738 | 1,054 | 1,635 | 2,689 | 2.51 |
| 2012 | 6,601 | 1,164 | 1,996 | 3,160 | 2.09 |
| **Clemson University—Plant Improvement Bonds** | | | | | |
| 2003 | $ 1,002 | $ 590 | $ 266 | $ 856 | 1.17 |
| 2004 | 1,003 | 615 | 242 | 857 | 1.17 |
| 2005 | 1,005 | 635 | 216 | 851 | 1.18 |
| 2006 | 1,003 | 665 | 190 | 855 | 1.17 |
| 2007 | 985 | 690 | 162 | 852 | 1.16 |
| 2008 | 1,061 | 720 | 132 | 852 | 1.25 |
| 2009 | 1,147 | 750 | 101 | 851 | 1.35 |
| 2010 | 1,117 | 790 | 67 | 857 | 1.30 |
| 2011 | 1,080 | 820 | 31 | 851 | 1.27 |
| 2012 | — | — | — | — | — |
| **Clemson University—Athletic Facilities Revenue Bonds** | | | | | |
| 2003 | $ 4,299 | $ 985 | $ 871 | $ 1,856 | 2.32 |
| 2004 | 3,726 | 1,040 | 1,105 | 2,145 | 1.74 |
| 2005 | 3,761 | 1,095 | 1,059 | 2,154 | 1.75 |
| 2006 | 5,875 | 1,155 | 1,404 | 2,559 | 2.30 |
| 2007 | 10,531 | 1,220 | 1,635 | 2,855 | 3.69 |
| 2008 | 8,747 | 1,490 | 1,585 | 3,075 | 2.84 |

| Fiscal Year Ended June 30 | Revenue Available for Debt Service | Debt Service Requirements | | | Coverage Ratio |
|---|---|---|---|---|---|
| | | Principal | Interest | Total | |
| **Clemson University—Athletic Facilities Revenue Bonds (Continued)** | | | | | |
| 2009 | 6,392 | 1,565 | 1,524 | 3,089 | 2.07 |
| 2010 | 3,584 | 1,640 | 1,460 | 3,100 | 1.16 |
| 2011 | 4,090 | 1,725 | 1,392 | 3,117 | 1.31 |
| 2012 | 8,178 | 975 | 1,054 | 2,029 | 4.03 |
| **Clemson University—Revenue Bonds** | | | | | |
| 2003 | $ 12,141 | $ 2,435 | $ 2,157 | $ 4,592 | 2.64 |
| 2004 | 11,865 | 2,555 | 3,048 | 5,603 | 2.12 |
| 2005 | 13,170 | 2,605 | 3,126 | 5,731 | 2.30 |
| 2006 | 13,149 | 3,505 | 3,233 | 6,738 | 1.95 |
| 2007 | 14,761 | 4,000 | 3,204 | 7,204 | 2.05 |
| 2008 | 16,130 | 4,185 | 3,016 | 7,201 | 2.24 |
| 2009 | 14,569 | 4,385 | 2,816 | 7,201 | 2.02 |
| 2010 | 17,557 | 4,590 | 2,293 | 6,883 | 2.55 |
| 2011 | 17,306 | 4,810 | 1,875 | 6,685 | 2.59 |
| 2012 | 18,830 | 5,320 | 1,968 | 7,288 | 2.58 |
| **Coastal Carolina University—Revenue Bonds** | | | | | |
| 2003 | $ 3,159 | $ 710 | $ 1,485 | $ 2,195 | 1.44 |
| 2004 | 2,832 | 640 | 1,445 | 2,085 | 1.36 |
| 2005 | 2,798 | 790 | 1,323 | 2,113 | 1.32 |
| 2006 | 6,184 | 825 | 1,272 | 2,097 | 2.95 |
| 2007 | 10,624 | 1,190 | 907 | 2,097 | 5.07 |
| 2008 | 8,383 | 970 | 1,076 | 2,046 | 4.10 |
| 2009 | 10,605 | 1,010 | 1,032 | 2,042 | 5.19 |
| 2010 | 6,243 | 1,060 | 985 | 2,045 | 3.05 |
| 2011 | 4,192 | 1,105 | 941 | 2,046 | 2.05 |
| 2012 | 14,993 | 1,155 | 896 | 2,051 | 7.31 |
| **College of Charleston—Revenue Bonds** | | | | | |
| 2003 | $ 4,177 | $ 1,160 | $ 2,147 | $ 3,307 | 1.26 |
| 2004 | 8,913 | 2,050 | 2,748 | 4,798 | 1.86 |
| 2005 | 13,522 | 2,815 | 4,193 | 7,008 | 1.93 |
| 2006 | 14,492 | 3,070 | 4,085 | 7,155 | 2.03 |
| 2007 | 17,683 | 3,180 | 4,008 | 7,188 | 2.46 |
| 2008 | 15,839 | 4,400 | 7,448 | 11,848 | 1.34 |
| 2009 | 19,594 | 5,015 | 8,134 | 13,149 | 1.49 |
| 2010 | 22,798 | 5,215 | 7,974 | 13,189 | 1.73 |
| 2011 | 25,375 | 5,415 | 7,763 | 13,178 | 1.93 |
| 2012 | 27,436 | 6,085 | 8,074 | 14,159 | 1.94 |
| **Infrastructure Bank Bonds** | | | | | |
| 2005 | $ 147,206 | $ 27,855 | $ 89,313 | $ 117,168 | 1.26 |
| 2006 | 166,443 | 37,940 | 93,409 | 131,349 | 1.27 |
| 2007 | 195,754 | 41,070 | 90,284 | 131,354 | 1.49 |
| 2008 | 194,969 | 44,355 | 103,541 | 147,896 | 1.32 |
| 2009 | 207,747 | 40,750 | 99,446 | 140,196 | 1.48 |
| 2010 | 213,689 | 46,275 | 99,624 | 145,899 | 1.46 |
| 2011 | 246,542 | 48,418 | 96,606 | 145,024 | 1.70 |
| 2012 | 217,883 | 54,410 | 103,703 | 158,113 | 1.38 |

**Continued on Next Page**

# Pledged Revenue Coverage (Continued)

## Last Ten Fiscal Years
## (Dollars in Thousands)

| Fiscal Year Ended June 30 | Revenue Available for Debt Service | Debt Service Requirements | | | Coverage Ratio |
|---|---|---|---|---|---|
| | | Principal | Interest | Total | |
| **Lander University—2002 Higher Education Facilities Revenue Bonds** | | | | | |
| 2003 | $ 1,352 | $ 165 | $ 94 | $ 259 | 5.22 |
| 2004 | 1,394 | 170 | 86 | 256 | 5.45 |
| 2005 | 1,507 | 180 | 78 | 258 | 5.84 |
| 2006 | 1,479 | 185 | 70 | 255 | 5.80 |
| 2007 | 1,759 | 195 | 61 | 256 | 6.87 |
| 2008 | 1,094 | 200 | 52 | 252 | 4.34 |
| 2009 | 2,225 | 210 | 43 | 253 | 8.80 |
| 2010 | 2,625 | 215 | 33 | 248 | 10.59 |
| 2011 | 2,568 | 225 | 23 | 248 | 10.36 |
| 2012 | 3,512 | 255 | 12 | 267 | 13.16 |
| **South Carolina State University—Revenue Bonds** | | | | | |
| 2003 | $ 1,505 | $ 385 | $ 306 | $ 691 | 2.18 |
| 2004 | 1,780 | 415 | 284 | 699 | 2.55 |
| 2005 | 1,888 | 430 | 267 | 697 | 2.71 |
| 2006 | 569 | 334 | 173 | 507 | 1.12 |
| 2007 | 1,785 | 552 | 821 | 1,373 | 1.30 |
| 2008 | 2,638 | 396 | 2,097 | 2,493 | 1.06 |
| 2009 | 3,015 | 759 | 2,048 | 2,807 | 1.07 |
| 2010 | 3,470 | 940 | 2,205 | 3,145 | 1.10 |
| 2011 | 5,673 | 1,488 | 2,367 | 3,855 | 1.47 |
| 2012 | 4,699 | 1,552 | 2,584 | 4,136 | 1.14 |
| **Spartanburg Community College—1999 Special Student Fee Capital Improvement Bonds** | | | | | |
| 2003 | $ 377 | $ 168 | $ 130 | $ 298 | 1.27 |
| 2004 | 365 | 177 | 121 | 298 | 1.22 |
| 2005 | 339 | 185 | 113 | 298 | 1.14 |
| 2006 | 355 | 195 | 103 | 298 | 1.19 |
| 2007 | 348 | 204 | 94 | 298 | 1.17 |
| 2008 | 382 | 215 | 83 | 298 | 1.28 |
| 2009 | 400 | 225 | 73 | 298 | 1.34 |
| 2010 | 341 | 236 | 62 | 298 | 1.14 |
| 2011 | 345 | 248 | 50 | 298 | 1.16 |
| 2012 | 343 | 261 | 37 | 298 | 1.15 |
| **Spartanburg Community College—2001 Special Student Fee Capital Improvement Bonds** | | | | | |
| 2003 | $ 312 | $ 127 | $ 117 | $ 244 | 1.28 |
| 2004 | 287 | 133 | 111 | 244 | 1.18 |
| 2005 | 282 | 139 | 105 | 244 | 1.16 |
| 2006 | 297 | 147 | 97 | 244 | 1.22 |
| 2007 | 291 | 154 | 90 | 244 | 1.19 |
| 2008 | 319 | 161 | 83 | 244 | 1.31 |
| 2009 | 334 | 169 | 75 | 244 | 1.37 |
| 2010 | 247 | 177 | 67 | 244 | 1.01 |
| 2011 | 289 | 186 | 58 | 244 | 1.18 |
| 2012 | 288 | 195 | 49 | 244 | 1.18 |

| Fiscal Year Ended June 30 | Revenue Available for Debt Service | Debt Service Requirements | | | Coverage Ratio |
|---|---|---|---|---|---|
| | | Principal | Interest | Total | |
| **Spartanburg Community College—2004 Special Student Fee Capital Improvement Bonds** | | | | | |
| 2005 | $ 447 | $ 200 | $ 165 | $ 365 | 1.22 |
| 2006 | 495 | 215 | 177 | 392 | 1.26 |
| 2007 | 454 | 235 | 169 | 404 | 1.12 |
| 2008 | 797 | 255 | 161 | 416 | 1.92 |
| 2009 | 520 | 275 | 151 | 426 | 1.22 |
| 2010 | 468 | 295 | 142 | 437 | 1.07 |
| 2011 | 486 | 320 | 131 | 451 | 1.08 |
| 2012 | 493 | 345 | 120 | 465 | 1.06 |
| **Spartanburg Community College—2005 Special Student Fee Capital Improvement Bonds** | | | | | |
| 2006 | $ 455 | $ 84 | $ 57 | $ 141 | 3.23 |
| 2007 | 308 | 165 | 116 | 281 | 1.10 |
| 2008 | 338 | 170 | 111 | 281 | 1.20 |
| 2009 | 355 | 177 | 104 | 281 | 1.26 |
| 2010 | 311 | 184 | 97 | 281 | 1.11 |
| 2011 | 313 | 192 | 90 | 282 | 1.11 |
| 2012 | 310 | 199 | 83 | 282 | 1.10 |
| **Tobacco Settlement Revenue Management Authority Bonds** | | | | | |
| 2003 | $ 86,313 | $ — | $ 58,888 | $ 58,888 | 1.47 |
| 2004 | 74,180 | — | 56,354 | 56,354 | 1.32 |
| 2005 | 73,232 | — | 54,496 | 54,496 | 1.34 |
| 2006 | 67,841 | — | 52,601 | 52,601 | 1.29 |
| 2007 | 79,912 | — | 50,761 | 50,761 | 1.57 |
| 2008 | 83,493 | 390,735 | 48,540 | 439,275 | 0.19 |
| 2009 | 95,115 | 75,730 | 13,787 | 89,517 | 1.06 |
| 2010 | 68,709 | 63,035 | 10,000 | 73,035 | 0.94 |
| 2011 | 69,808 | 65,265 | 3,585 | 68,850 | 1.01 |
| 2012 | 74,122 | 71,700 | 3,585 | 75,285 | 0.98 |
| **University of South Carolina Aiken Campus—1999 Auxiliary Revenue Bonds** | | | | | |
| 2003 | $ 387 | $ 180 | $ 207 | $ 387 | 1.00 |
| 2004 | 389 | 190 | 199 | 389 | 1.00 |
| 2005 | 392 | 200 | 192 | 392 | 1.00 |
| 2006 | 389 | 205 | 184 | 389 | 1.00 |
| 2007 | 390 | 215 | 175 | 390 | 1.00 |
| 2008 | 391 | 225 | 166 | 391 | 1.00 |
| 2009 | 391 | 235 | 156 | 391 | 1.00 |
| 2010 | 391 | 245 | 146 | 391 | 1.00 |
| 2011 | 390 | 255 | 135 | 390 | 1.00 |
| 2012 | 338 | 270 | 68 | 338 | 1.00 |
| **University of South Carolina Aiken Campus—2006 Auxiliary Revenue Bonds** | | | | | |
| 2006 | $ 121 | $ — | $ 142 | $ 142 | 0.85 |
| 2007 | 1,045 | 475 | 570 | 1,045 | 1.00 |
| 2008 | 1,042 | 490 | 552 | 1,042 | 1.00 |
| 2009 | 1,043 | 510 | 533 | 1,043 | 1.00 |
| 2010 | 1,044 | 530 | 514 | 1,044 | 1.00 |
| 2011 | 1,044 | 550 | 494 | 1,044 | 1.00 |
| 2012 | 1,042 | 570 | 472 | 1,042 | 1.00 |

**Continued on Next Page**

# Pledged Revenue Coverage (Continued)

## Last Ten Fiscal Years
## (Dollars in Thousands)

| Fiscal Year Ended June 30 | Revenue Available for Debt Service | Debt Service Requirements | | | Coverage Ratio |
|---|---|---|---|---|---|
| | | Principal | Interest | Total | |
| **University of South Carolina Columbia Campus—2000 Auxiliary Revenue Bonds** | | | | | |
| 2003 | $ 1,469 | $ 320 | $ 1,149 | $ 1,469 | 1.00 |
| 2004 | 1,473 | 340 | 1,133 | 1,473 | 1.00 |
| 2005 | 1,470 | 355 | 1,115 | 1,470 | 1.00 |
| 2006 | 485 | 375 | 110 | 485 | 1.00 |
| 2007 | 486 | 395 | 91 | 486 | 1.00 |
| 2008 | 486 | 415 | 71 | 486 | 1.00 |
| 2009 | 490 | 440 | 50 | 490 | 1.00 |
| 2010 | 485 | 460 | 25 | 485 | 1.00 |
| 2011 | — | — | — | — | — |
| 2012 | — | — | — | — | — |
| **University of South Carolina Columbia Campus—2003 Parking Facilities Revenue Bonds** | | | | | |
| 2004 | $ 399 | $ 235 | $ 178 | $ 413 | 0.97 |
| 2005 | 412 | 210 | 202 | 412 | 1.00 |
| 2006 | 406 | 215 | 191 | 406 | 1.00 |
| 2007 | 401 | 220 | 181 | 401 | 1.00 |
| 2008 | 395 | 225 | 170 | 395 | 1.00 |
| 2009 | 395 | 230 | 165 | 395 | 1.00 |
| 2010 | 393 | 235 | 158 | 393 | 1.00 |
| 2011 | 396 | 245 | 151 | 396 | 1.00 |
| 2012 | 3,568 | 250 | 143 | 393 | 9.08 |
| **University of South Carolina Columbia Campus—2004 Auxiliary Revenue Bonds** | | | | | |
| 2005 | $ 1,838 | $ 725 | $ 1,202 | $ 1,927 | 0.95 |
| 2006 | 1,919 | 505 | 1,414 | 1,919 | 1.00 |
| 2007 | 1,919 | 525 | 1,394 | 1,919 | 1.00 |
| 2008 | 1,923 | 550 | 1,373 | 1,923 | 1.00 |
| 2009 | 1,924 | 570 | 1,354 | 1,924 | 1.00 |
| 2010 | 1,930 | 595 | 1,335 | 1,930 | 1.00 |
| 2011 | 1,940 | 625 | 1,315 | 1,940 | 1.00 |
| 2012 | 27,418 | 650 | 1,293 | 1,943 | 14.11 |
| **University of South Carolina Columbia Campus—2005 Auxiliary Revenue Bonds** | | | | | |
| 2006 | $ 669 | $ 185 | $ 484 | $ 669 | 1.00 |
| 2007 | 744 | 225 | 519 | 744 | 1.00 |
| 2008 | 743 | 235 | 508 | 743 | 1.00 |
| 2009 | 745 | 245 | 500 | 745 | 1.00 |
| 2010 | 746 | 255 | 491 | 746 | 1.00 |
| 2011 | 747 | 265 | 482 | 747 | 1.00 |
| 2012 | 748 | 275 | 473 | 748 | 1.00 |
| **University of South Carolina Columbia Campus—2005 Auxiliary Refunding Revenue Bonds** | | | | | |
| 2006 | $ 2,606 | $ 1,330 | $ 1,566 | $ 2,896 | 0.90 |
| 2007 | 3,102 | 1,200 | 2,035 | 3,235 | 0.96 |
| 2008 | 3,461 | 1,465 | 1,996 | 3,461 | 1.00 |
| 2009 | 3,445 | 1,500 | 1,945 | 3,445 | 1.00 |
| 2010 | 3,458 | 1,565 | 1,893 | 3,458 | 1.00 |
| 2011 | 3,943 | 2,105 | 1,838 | 3,943 | 1.00 |
| 2012 | 3,953 | 2,220 | 1,733 | 3,953 | 1.00 |

| Fiscal Year Ended June 30 | Revenue Available for Debt Service | Debt Service Requirements | | | Coverage Ratio |
|---|---|---|---|---|---|
| | | Principal | Interest | Total | |
| **University of South Carolina Columbia Campus—2008 Auxiliary Revenue Bonds** | | | | | |
| 2008 | $ 274 | $ — | $ 531 | $ 531 | 0.52 |
| 2009 | 3,445 | 260 | 3,185 | 3,445 | 1.00 |
| 2010 | 4,247 | 1,070 | 3,177 | 4,247 | 1.00 |
| 2011 | 4,248 | 1,125 | 3,123 | 4,248 | 1.00 |
| 2012 | 4,247 | 1,180 | 3,067 | 4,247 | 1.00 |
| **University of South Carolina Columbia Campus—2010A Auxiliary Revenue Bonds** | | | | | |
| 2011 | $ 1,793 | $ 500 | $ 1,293 | $ 1,793 | 1.00 |
| 2012 | 1,803 | 525 | 1,278 | 1,803 | 1.00 |
| **University of South Carolina Spartanburg Campus—1997 Auxiliary Revenue Bonds** | | | | | |
| 2003 | $ 376 | $ 170 | $ 206 | $ 376 | 1.00 |
| 2004 | 372 | 175 | 197 | 372 | 1.00 |
| 2005 | 373 | 185 | 188 | 373 | 1.00 |
| 2006 | 216 | 195 | 21 | 216 | 1.00 |
| 2007 | 221 | 210 | 11 | 221 | 1.00 |
| 2008 | — | — | — | — | — |
| 2009 | — | — | — | — | — |
| 2010 | — | — | — | — | — |
| 2011 | — | — | — | — | — |
| 2012 | — | — | — | — | — |
| **University of South Carolina Spartanburg Campus—2009 Auxiliary Revenue Bonds** | | | | | |
| 2009 | $ 263 | $ — | $ 320 | $ 320 | 0.82 |
| 2010 | 1,813 | 535 | 1,278 | 1,813 | 1.00 |
| 2011 | 1,815 | 550 | 1,265 | 1,815 | 1.00 |
| 2012 | 1,816 | 565 | 1,251 | 1,816 | 1.00 |
| **Winthrop University—Facilities Revenue Bonds** | | | | | |
| 2003 | $ 883 | $ 401 | $ 237 | $ 638 | 1.38 |
| 2004 | 944 | 395 | 237 | 632 | 1.49 |
| 2005 | 2,211 | 413 | 219 | 632 | 3.50 |
| 2006 | 2,133 | 637 | 306 | 943 | 2.26 |
| 2007 | 2,882 | 670 | 274 | 944 | 3.05 |
| 2008 | 2,768 | 694 | 245 | 939 | 2.95 |
| 2009 | 3,109 | 729 | 215 | 944 | 3.29 |
| 2010 | 3,218 | 1,081 | 444 | 1,525 | 2.11 |
| 2011 | 2,576 | 1,030 | 454 | 1,484 | 1.74 |
| 2012 | 2,646 | 1,075 | 696 | 1,771 | 1.49 |
| **Winthrop University—2001 Athletic Facilities Revenue Bonds** | | | | | |
| 2003 | $ 486 | $ 120 | $ 105 | $ 225 | 2.16 |
| 2004 | 501 | 120 | 99 | 219 | 2.29 |
| 2005 | 498 | 120 | 94 | 214 | 2.33 |
| 2006 | 490 | 120 | 88 | 208 | 2.36 |
| 2007 | 496 | 120 | 83 | 203 | 2.44 |
| 2008 | 489 | 120 | 77 | 197 | 2.48 |
| 2009 | 492 | 120 | 72 | 192 | 2.56 |
| 2010 | 492 | 120 | 66 | 186 | 2.65 |
| 2011 | 482 | 120 | 61 | 181 | 2.66 |
| 2012 | 481 | 120 | 55 | 175 | 2.75 |

**Continued on Next Page**

# Pledged Revenue Coverage (Continued)

## Last Ten Fiscal Years
## (Dollars in Thousands)

| Fiscal Year Ended June 30 | Operating Revenues | Loan Payments | Less: Operating Expenses | Net Funds Available for Debt Service | Debt Service Requirements | | | Coverage Ratio |
|---|---|---|---|---|---|---|---|---|
| | | | | | Principal | Interest | Total | |
| **Education Assistance Authority** | | | | | | | | |
| 2005 | $ 39,372 | $ 398,326 | $ (19,165) | $ 418,533 | $ 20,995 | $ 13,443 | $ 34,438 | 12.15 |
| 2006 | 49,980 | 783,634 | (26,266) | 807,348 | 48,035 | 24,063 | 72,098 | 11.20 |
| 2007 | 56,178 | 634,371 | (15,216) | 675,333 | 51,770 | 35,936 | 87,706 | 7.70 |
| 2008 | 63,971 | 322,194 | (14,838) | 371,327 | 147,354 | 49,288 | 196,642 | 1.89 |
| 2009 | 36,814 | 112,191 | (12,737) | 136,268 | — | 39,007 | 39,007 | 3.49 |
| 2010 | 15,392 | 273,367 | (8,392) | 280,367 | 201,350 | 8,821 | 210,171 | 1.33 |
| 2011 | 5,353 | 800,456 | (6,688) | 799,121 | 821,605 | 7,304 | 828,909 | 0.96 |
| 2012 | 4,225 | 19,580 | (867) | 22,938 | 3,270 | 3,552 | 6,822 | 3.36 |
| **Housing Authority** | | | | | | | | |
| 2005 | $ 39,921 | $ 118,016 | $ (1,983) | $ 155,954 | $ 64,225 | $ 29,938 | $ 94,163 | 1.66 |
| 2006 | 41,202 | 99,633 | (2,775) | 138,060 | 70,715 | 30,892 | 101,607 | 1.36 |
| 2007 | 49,133 | 66,425 | (3,747) | 111,811 | 59,186 | 31,764 | 90,950 | 1.23 |
| 2008 | 53,607 | 70,133 | (3,882) | 119,858 | 41,720 | 38,182 | 79,902 | 1.50 |
| 2009 | 52,555 | 111,259 | (4,560) | 159,254 | 42,335 | 41,050 | 83,385 | 1.91 |
| 2010 | 49,243 | 103,980 | (3,545) | 149,678 | 65,075 | 39,245 | 104,320 | 1.43 |
| 2011 | 50,925 | 210,995 | (4,055) | 257,865 | 86,090 | 37,268 | 123,358 | 2.09 |
| 2012 | 49,578 | 83,935 | (7,021) | 126,492 | 83,970 | 37,038 | 121,008 | 1.05 |

Note: All prior fiscal year data that is available has been presented.

Source: South Carolina Comptroller General's Office

# Demographic Statistics

**Last Ten Calendar Years**

| Year | Population at July 1 [a] | Per Capita Income [b] | Average Annual Unemployment Rate [c] |
|---|---|---|---|
| 2002 | 4,103,934 | $ 26,073 | 6.0% |
| 2003 | 4,146,474 | 26,688 | 6.7% |
| 2004 | 4,201,306 | 27,908 | 6.8% |
| 2005 | 4,256,199 | 29,226 | 6.8% |
| 2006 | 4,339,399 | 30,925 | 6.4% |
| 2007 | 4,424,232 | 32,134 | 5.6% |
| 2008 | 4,503,280 | 33,159 | 6.9% |
| 2009 | 4,561,242 | 31,645 | 11.7% |
| 2010 | 4,625,364 | 32,275 | 11.2% |
| 2011 | 4,679,230 | 33,388 | 10.3% |

[a] Source: U.S. Census Bureau

[b] Per capita income is calculated by dividing total personal income by population.
Information has been updated when modifications are provided by the Federal Government Sources.

[c] Source: U.S. Department of Labor

# Employment by Industry

## Latest Completed Calendar Year and Nine Years Prior

| Sources | 2002 Number of Employees | 2002 Percent of Total | 2011 Number of Employees | 2011 Percent of Total |
|---|---|---|---|---|
| Contract construction | 111,800 | 6.2% | 76,300 | 4.2% |
| Manufacturing: | | | | |
| Durable goods | 139,700 | 7.7% | 122,400 | 6.7% |
| Nondurable goods | 149,000 | 8.3% | 93,800 | 5.1% |
| Transportation, communication, and public utilities | 61,200 | 3.4% | 61,100 | 3.3% |
| Wholesale and retail trade: | | | | |
| Wholesale | 63,100 | 3.5% | 65,000 | 3.6% |
| Retail | 223,000 | 12.3% | 224,300 | 12.2% |
| Finance, insurance and real estate | 89,000 | 4.9% | 96,100 | 5.2% |
| Services and mining | 642,800 | 35.6% | 753,000 | 41.1% |
| Government: | | | | |
| Federal | 28,400 | 1.6% | 32,700 | 1.8% |
| State and local | 298,500 | 16.5% | 307,400 | 16.8% |
| **Total wage and salary employment** | **1,806,500** | **100.0%** | **1,832,100** | **100.0%** |

**Note:** Due to confidentiality issues, the number of employees for individual companies within the State is not available. The categories presented are intended to provide alternative information regarding the principal employers within the State.

Source: South Carolina Department of Employment and Workforce

# Ten Largest Employers

**Latest Completed Calendar Year and Nine Years Prior**
**(Listed alphabetically)**

| 2002 | 2011 |
|---|---|
| Bi-Lo, Inc. | Bi-Lo, Inc. |
| Blue Cross/Blue Shield of South Carolina | Blue Cross/Blue Shield of South Carolina |
| Greenville County School District | Greenville County School District |
| Michelin North America, Inc. | Greenville Hospital System |
| Springs Industries, Inc. | Michelin North America, Inc. |
| U.S. Department of Defense | Palmetto Health Alliance, Inc. |
| U.S. Postal Service | U.S. Department of Defense |
| University of South Carolina | U.S. Postal Service |
| Wal-Mart Associates, Inc. | University of South Carolina |
| Westinghouse Savannah River | Wal-Mart Associates, Inc. |

Note: Due to confidentiality issues, the number of employees for each company is not available and the employers are listed alphabetically rather than in order of size.

Source: South Carolina Department of Employment and Workforce

# Government Employees By Function

**Last Ten Fiscal Years**

| Function | Permanent Employees 2003 | 2004 | 2005 | 2006 |
|---|---|---|---|---|
| Governmental activities: | | | | |
| General government | 5,115 | 6,136 | 6,195 | 6,267 |
| Education | 3,116 | 3,054 | 3,053 | 2,922 |
| Health and environment | 13,610 | 13,341 | 13,010 | 12,461 |
| Social services | 4,196 | 3,693 | 3,618 | 3,627 |
| Administration of justice | 10,966 | 9,620 | 9,417 | 9,747 |
| Resources and economic development | 1,892 | 1,727 | 1,746 | 1,776 |
| Transportation | 4,826 | 4,960 | 5,002 | 4,794 |
| Business-type activities: | | | | |
| Higher education | 20,420 | 20,523 | 20,893 | 21,195 |
| Higher education institutional support | 5,291 | 5,555 | 5,676 | 5,990 |
| Financing of housing facilities | 114 | 117 | 114 | 112 |
| Medical malpractice insurance | 3 | 4 | 5 | 5 |
| Financing of student loans | 66 | 63 | 67 | 69 |
| Tuition prepayment program | 2 | 2 | 2 | 2 |
| Patriots Point development | 66 | 69 | 68 | 67 |
| Insurance claims processing | 23 | 23 | 23 | 19 |
| Other | 35 | 32 | 34 | 32 |
| **Totals** | **69,741** | **68,919** | **68,923** | **69,085** |

Source: South Carolina Comptroller General's Office

**as of June 30**

| 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|
| 6,457 | 6,532 | 6,307 | 6,108 | 5,915 | 5,927 |
| 3,014 | 3,084 | 2,990 | 2,968 | 2,772 | 2,726 |
| 12,237 | 12,286 | 11,487 | 10,998 | 10,399 | 9,875 |
| 3,904 | 3,998 | 3,990 | 3,689 | 3,235 | 3,150 |
| 10,098 | 10,280 | 9,954 | 9,631 | 9,442 | 9,295 |
| 1,818 | 1,856 | 1,738 | 1,675 | 1,437 | 1,410 |
| 4,880 | 5,065 | 5,050 | 5,006 | 4,536 | 4,471 |
| 21,962 | 22,403 | 22,263 | 22,250 | 22,180 | 22,674 |
| 4,133 | 4,569 | 6,008 | 6,164 | 6,367 | 6,844 |
| 116 | 116 | 123 | 123 | 121 | 117 |
| 5 | 4 | 5 | 5 | 5 | 5 |
| 66 | 69 | 67 | 59 | 45 | 40 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 67 | 67 | 62 | 66 | 76 | 73 |
| 22 | 20 | 21 | 20 | 18 | 17 |
| 36 | 35 | 37 | 39 | 40 | 46 |
| **68,817** | **70,386** | **70,104** | **68,803** | **66,590** | **66,672** |

# Operating Indicators By Function

## Last Eight Fiscal Years [a]

| | 2005 | 2006 |
|---|---|---|
| **General government** | | |
| Individual income tax returns processed | 2,112,766 | 2,172,409 |
| Corporate income tax returns processed | 156,784 | 155,228 |
| Department of Motor Vehicles transactions | 12,670,522 | 13,474,463 |
| Workers' compensation cases reviewed | 111,869 | 127,848 |
| **Education** | | |
| Public school enrollment | 680,635 | 694,155 |
| Average operating miles per school bus | 15,600 | 15,685 |
| State Museum visitors | 148,752 | 145,845 |
| **Health and environment** | | |
| Medicaid eligible participants | 983,981 | 932,708 |
| Women, Infant and Children (WIC) participants | 108,341 | 107,413 |
| Community mental health center clients | 90,733 | 89,480 |
| **Social services** | | |
| Average food stamp households per month | 216,602 | 225,456 |
| Child Protective Services investigations | 17,186 | 16,898 |
| **Administration of justice** | | |
| Adult prison average daily population | 22,970 | 22,964 |
| Juvenile facility average daily population | 1,074 | 1,043 |
| **Resources and economic development** | | |
| Dept of Commerce capital investment projects | 105 | 137 |
| Welcome Center visitors | 2,525,294 | 2,454,311 |
| Hunting and fishing licenses processed | 704,882 | 781,882 |
| Watercraft registrations | 396,915 | 415,993 |
| **Transportation** | | |
| Miles of surface repair | 173,620 | 163,829 |
| Miles of roadway inspections | 270,024 | 313,530 |
| **Higher education and support** | | |
| Total headcount enrollment | 172,386 | 174,686 |
| Degrees awarded | 24,826 | 25,622 |
| **Unemployment compensation benefits** | | |
| Initial claims | 313,629 | 299,975 |
| Total benefit weeks claimed | 2,129,960 | 1,930,718 |
| **Financing of housing facilities** | | |
| Mortgage loans managed | 12,314 | 13,504 |
| Families receiving rental assistance | 20,478 | 20,872 |
| **Medical malpractice insurance** | | |
| Membership total | 7,166 | 7,050 |
| **Financing of student loans** | | |
| Number of student loans outstanding | 332,794 | 323,536 |
| **Tuition prepayment program** | | |
| Individual accounts | 6,262 | 6,452 |
| **State maritime museum** | | |
| Museum visitors and other area patrons | 240,811 | 260,827 |
| **Insurance claims processing** | | |
| Second Injury Fund claims paid | 4,520 | 3,860 |
| **Other** | | |
| Public railway carloads (calendar year) | 88,242 | 88,245 |

[a] Prior fiscal year data is not readily available.

[b] Processing changes resulted in evaluation differences for service monitoring.

Source: South Carolina Comptroller General's Office

| 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|
| 2,273,202 | 2,421,786 | 2,393,919 | 2,379,693 | 2,482,647 | 2,406,252 |
| 164,855 | 166,237 | 185,200 | 183,224 | 197,608 | 194,680 |
| 13,331,078 | 13,234,198 | 12,430,183 | 11,989,686 | 9,898,064 [b] | 10,522,707 |
| 82,603 | 77,961 | 63,493 | 53,407 | 43,464 | 44,327 |
| | | | | | |
| 698,290 | 701,749 | 707,739 | 712,240 | 714,421 | 719,201 |
| 16,000 | 15,651 | 15,600 | 15,795 | 15,950 | 15,048 |
| 141,202 | 131,731 | 154,487 | 156,810 | 136,346 | 185,124 |
| | | | | | |
| 902,308 | 903,397 | 934,090 | 975,275 | 1,019,508 | 1,069,195 |
| 112,467 | 124,033 | 134,618 | 133,942 | 130,097 | 130,646 |
| 87,641 | 87,762 | 88,999 | 88,726 | 90,669 [b] | 90,231 |
| | | | | | |
| 231,053 | 248,314 | 287,867 | 346,807 | 384,936 | 444,268 |
| 18,168 | 18,560 | 17,621 | 18,805 | 17,763 | 15,803 |
| | | | | | |
| 23,437 | 23,958 | 24,081 | 24,105 | 23,358 | 22,776 |
| 985 | 910 | 858 | 739 | 635 | 532 |
| | | | | | |
| 139 | 179 | 190 | 161 | 172 | 149 |
| 2,378,630 | 2,281,295 | 2,123,161 | 2,323,877 | 2,023,488 | 2,158,943 |
| 811,025 | 839,696 | 840,956 | 958,014 | 996,890 | 965,598 |
| 433,158 | 430,377 | 429,532 | 429,233 | 442,057 | 450,935 |
| | | | | | |
| 167,551 | 158,512 | 162,938 | 178,084 | 150,590 | 137,479 |
| 332,559 | 342,981 | 401,426 | 448,492 | 361,226 | 325,930 |
| | | | | | |
| 176,415 | 180,479 | 187,253 | 200,204 | 205,080 | 208,302 |
| 26,063 | 26,237 | 26,835 | 27,705 | 35,958 | 38,545 |
| | | | | | |
| 304,464 | 292,661 | 545,137 | 386,818 | 310,528 | 278,714 |
| 1,998,836 | 1,964,982 | 4,206,476 | 4,331,564 | 2,992,594 | 2,402,387 |
| | | | | | |
| 15,815 | 17,734 | 17,518 | 16,831 | 16,207 | 16,707 |
| 20,129 | 20,100 | 19,955 | 19,931 | 19,918 | 19,886 |
| | | | | | |
| 6,320 | 5,466 | 4,568 | 4,230 | 3,570 | 3,374 |
| | | | | | |
| 351,024 | 189,292 | 386,748 | 371,205 | 537,090 | 482,691 |
| | | | | | |
| 6,388 | 6,315 | 6,239 | 6,135 | 6,052 | 5,935 |
| | | | | | |
| 259,425 | 264,326 | 264,244 | 268,965 | 270,802 | 273,283 |
| | | | | | |
| 3,951 | 3,661 | 3,404 | 3,118 | 3,224 | 3,312 |
| | | | | | |
| 82,036 | 95,521 | 92,136 | 64,554 | 66,618 | 88,746 |

# Capital Assets By Function

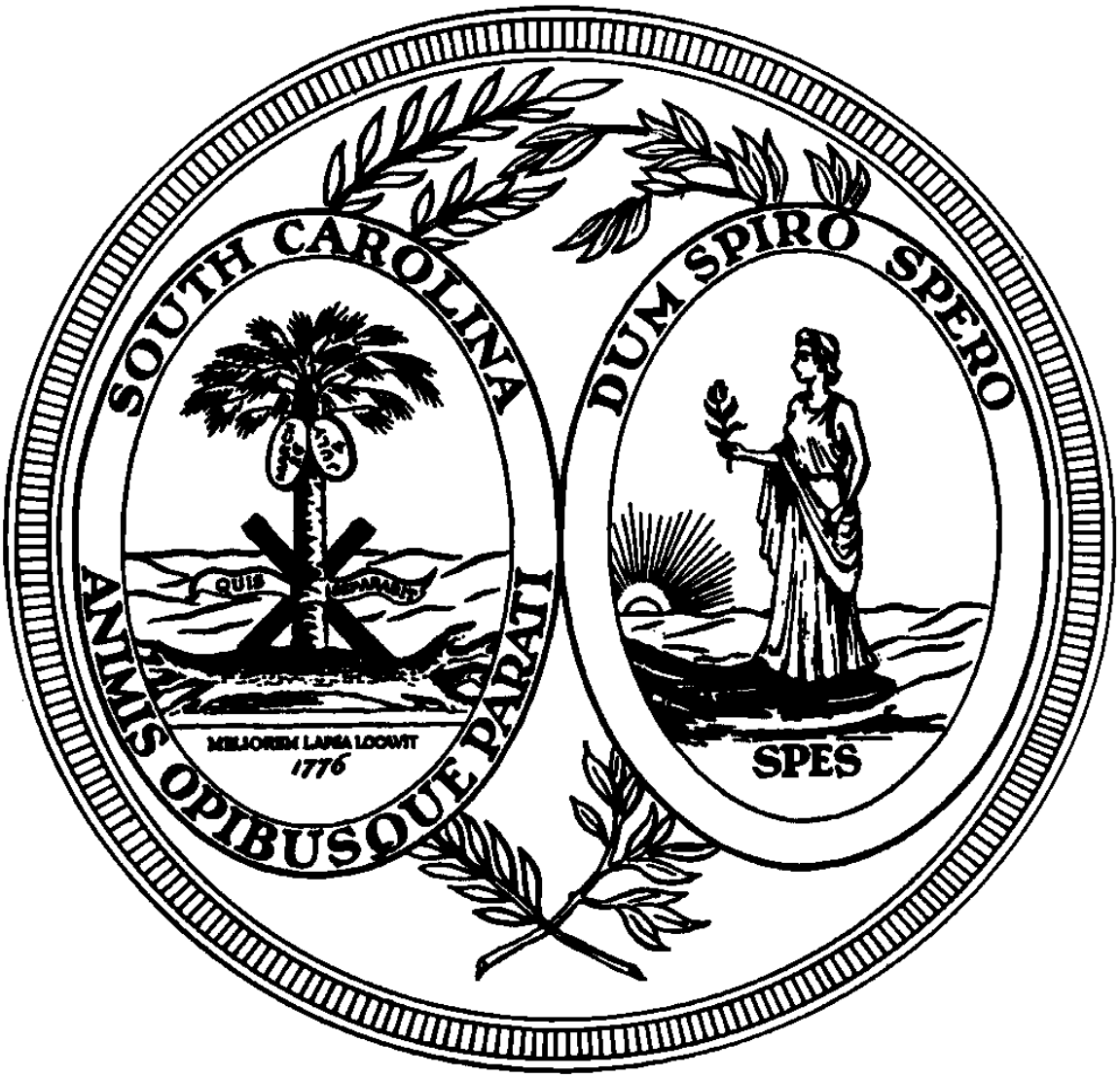
## Last Eight Fiscal Years [a]

| | 2005 | 2006 | 2007 |
|---|---|---|---|
| **General government** | | | |
| Buildings and facilities | 33 | 33 | 33 |
| State armories | 65 | 65 | 62 |
| Fleet vehicles | 2,357 | 2,687 | 3,515 |
| Motor vehicle district offices | 69 | 69 | 69 |
| **Education** | | | |
| School buses | 6,453 | 5,788 | 6,274 |
| Television transmitters | 11 | 11 | 11 |
| Vocational training/client centers | 35 | 35 | 35 |
| **Health and environment** | | | |
| Mental health hospitals | 111 | 111 | 137 |
| Community mental health centers | 60 | 60 | 59 |
| Regional special needs centers | 5 | 5 | 5 |
| **Social services** | | | |
| Buildings and facilities | 66 | 66 | 66 |
| **Administration of justice** | | | |
| Adult correctional institutions | 29 | 29 | 28 |
| Juvenile correctional facilities | 7 | 7 | 7 |
| Highway patrol district offices | 7 | 7 | 7 |
| Highway patrol vehicles | 1,222 | 1,055 | 1,004 |
| **Resources and economic development** | | | |
| Acres of State parks | 81,168 | 81,168 | 81,807 |
| Acres of State forests | 91,600 | 91,600 | 91,466 |
| State parks and historical sites | 53 | 53 | 53 |
| State farmers' markets | 3 | 3 | 3 |
| Vehicles and boats | 1,575 | 1,538 | 1,026 |
| **Transportation** | | | |
| Miles of State highways | 66,252 | 66,240 | 66,242 |
| Weigh stations | 9 | 9 | 9 |
| Traffic cameras | 179 | 250 | 300 |
| Miles of cable median barriers | 442 | 470 | 470 |
| **Higher education** | | | |
| Number of campuses | 33 | 33 | 33 |
| Buildings-universities | 815 | 810 | 787 |
| Buildings-technical colleges | 282 | 277 | 286 |
| Buildings-student residences | 335 | 340 | 373 |
| **State maritime museum** | | | |
| Vintage aircraft | 4 | 4 | 4 |
| Historical period exhibits | 3 | 15 | 15 |
| **Other** | | | |
| Rail yards | 3 | 3 | 3 |
| State-owned locomotives | 13 | 13 | 13 |

[a] Prior fiscal year data is not readily available.

Source: South Carolina Comptroller General's Office

| 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|
| 32 | 32 | 32 | 33 | 33 |
| 63 | 65 | 63 | 63 | 63 |
| 3,831 | 3,599 | 3,316 | 2,957 | 3,092 |
| 69 | 69 | 69 | 68 | 67 |
| | | | | |
| 6,420 | 6,117 | 5,677 | 5,636 | 5,630 |
| 11 | 11 | 11 | 11 | 11 |
| 35 | 35 | 35 | 35 | 35 |
| | | | | |
| 154 | 150 | 151 | 150 | 149 |
| 47 | 49 | 47 | 48 | 48 |
| 5 | 5 | 5 | 5 | 5 |
| | | | | |
| 66 | 66 | 66 | 66 | 66 |
| | | | | |
| 28 | 28 | 28 | 28 | 27 |
| 7 | 7 | 7 | 7 | 7 |
| 7 | 7 | 7 | 6 | 7 |
| 1,237 | 1,162 | 1,162 | 1,060 | 1,054 |
| | | | | |
| 81,824 | 82,813 | 83,118 | 83,118 | 84,604 |
| 91,466 | 92,552 | 92,552 | 94,215 | 94,215 |
| 53 | 53 | 53 | 53 | 53 |
| 3 | 3 | 3 | 3 | 3 |
| 1,280 | 1,203 | 1,121 | 841 | 1,223 |
| | | | | |
| 66,248 | 66,256 | 66,262 | 66,008 | 71,466 |
| 9 | 9 | 9 | 8 | 8 |
| 300 | 320 | 350 | 350 | 360 |
| 476 | 476 | 476 | 480 | 480 |
| | | | | |
| 33 | 33 | 33 | 33 | 33 |
| 773 | 792 | 833 | 857 | 852 |
| 297 | 302 | 303 | 308 | 310 |
| 388 | 327 | 300 | 297 | 319 |
| | | | | |
| 4 | 4 | 4 | 4 | 4 |
| 15 | 15 | 15 | 15 | 15 |
| | | | | |
| 3 | 3 | 3 | 3 | 3 |
| 10 | 10 | 10 | 10 | 10 |




Section 1-11-425 of the South Carolina Code of Laws requires inclusion of the following information:
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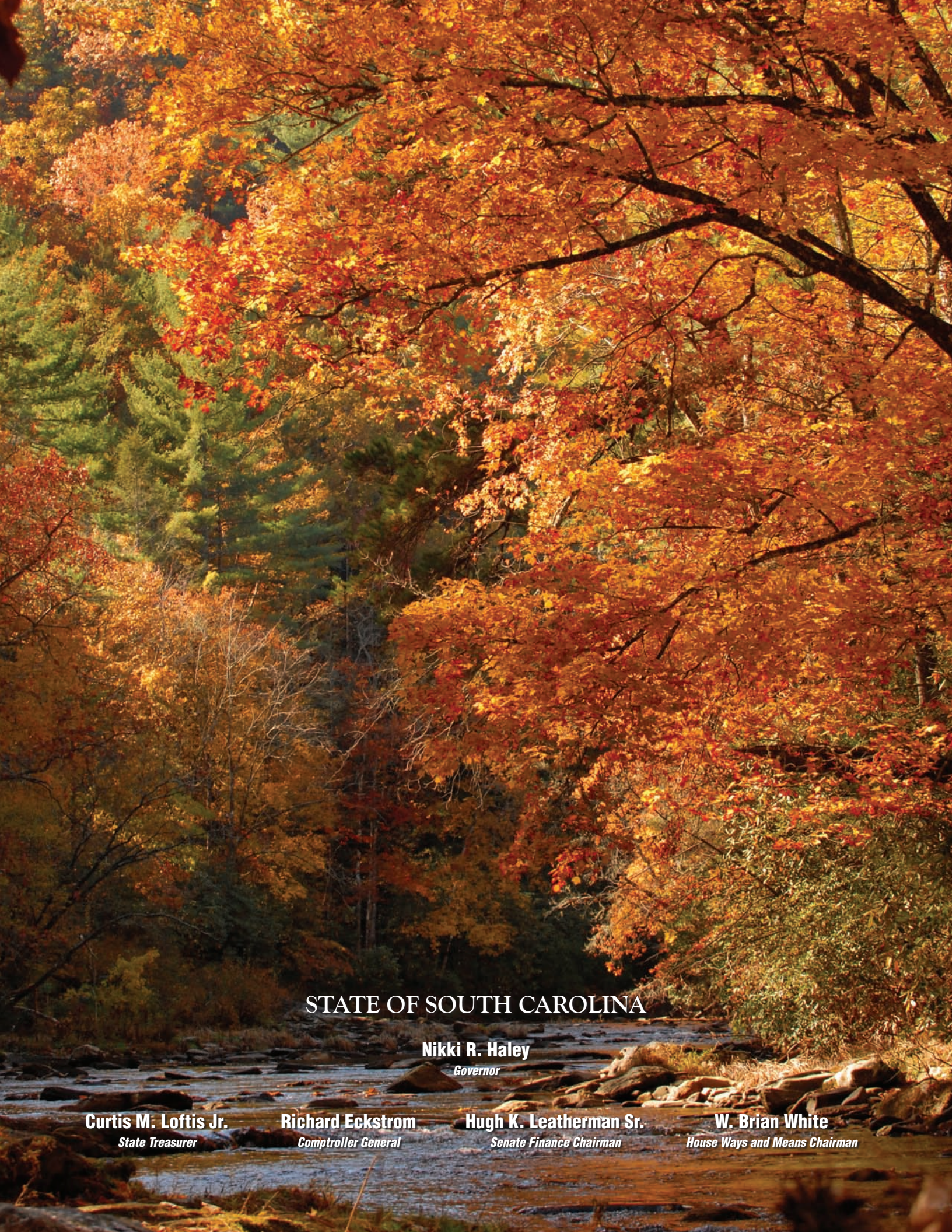

STATE OF SOUTH CAROLINA

**Nikki R. Haley**
*Governor*

**Curtis M. Loftis Jr.**
*State Treasurer*

**Richard Eckstrom**
*Comptroller General*

**Hugh K. Leatherman Sr.**
*Senate Finance Chairman*

**W. Brian White**
*House Ways and Means Chairman*

**STATE OF SOUTH CAROLINA**

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

**June 30, 2012**

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*State of South Carolina*

*Office of the State Auditor*

CliftonLarsonAllen

## ***Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements***
## **Performed in Accordance with *Government Auditing Standards***

The Honorable Nikki R. Haley, Governor
and Members of the General Assembly
State of South Carolina
Columbia, South Carolina

We have jointly audited 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 the State of South Carolina (the State) as of and for the year ended June 30, 2012, which collectively comprise the State's basic financial statements and have issued our report thereon dated June 7, 2013. We did not jointly audit the financial statements of certain agencies and component units of the State of South Carolina, which represent the indicated percent of total assets and total revenues as presented in the table below. Those financial statements were audited by other auditors, or were audited solely by CliftonLarsonAllen LLP, whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those agencies and component units, is based solely on the reports of the other auditors.

| | **Percentage Audited by CliftonLarsonAllen LLP Separately** | | **Percentage Audited by Other Auditors** | |
|---|---|---|---|---|
| | **Total Assets** | **Total Revenue** | **Total Assets** | **Total Revenue** |
| **Government-wide** | | | | |
| Governmental activities | - | - | 66 | 19 |
| Business-type activities | - | - | 98 | 100 |
| Component units | - | - | 100 | 100 |
| **Fund Statements** | | | | |
| Governmental Funds | - | - | 19 | 10 |
| Enterprise Funds | - | - | 98 | 100 |
| Internal Service Funds | - | - | 89 | 94 |
| Fiduciary Funds | 82 | 21 | 17 | 79 |

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.

For purposes of this report, our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants, and other matters did not include certain entities separately audited by CliftonLarsonAllen LLP separately or other auditors as noted in the preceding paragraph. The auditors of those entities have issued separate reports on their consideration of internal control over financial reporting and their tests of compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters for these entities. The findings, if any, included in those reports are not included herein.

**Internal Control Over Financial Reporting**

Management of the State of South Carolina is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the State's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected on a timely basis. We consider deficiencies 2012-01, 2012-02, and 2012-03 as described in the accompanying schedule of findings to be material weaknesses.

A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies 2012-04, 2012-05, and 2012-06 as described in the accompanying schedule of findings to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the State of South Carolina's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The State's responses to the findings identified in our audit are included in the section of this report titled "Management's Responses." We did not audit the State's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Governor, members of the General Assembly, the governing body and management of State agencies, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Columbia, South Carolina
June 7, 2013

Clifton Larson Allen LLP

Baltimore, Maryland
June 7, 2013

# SCHEDULE OF FINDINGS

# MATERIAL WEAKNESSES

## 2012-01 FINANCIAL REPORTING – PREPARATION OF STATEWIDE ACCOUNTING RECORDS AND COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – COMPTROLLER GENERAL'S OFFICE

### *Condition*

Internal controls over financial reporting were inadequate to prevent or detect multiple misstatements during the preparation of the State's CAFR and the supporting accounting records, which required the Comptroller General's Office to post adjustments to the State's CAFR. Some of the individual misstatements were material.

### *Context*

The Comptroller General's Office is responsible for the reporting of State financial accounting data in the CAFR. Upon receipt of State agencies' financial accounting data, the Comptroller General's Office is responsible for compiling the State's CAFR using the State agencies' data, and recording statewide accounting adjustments to that data to properly reflect the State's overall financial position at year end. During the preparation of the fiscal year 2012 CAFR, the Comptroller General's Office implemented new processes and procedures related to compilation of the CAFR using the South Carolina Enterprise Information System (SCEIS). Errors occurred in the CAFR and the related financial accounting data as a result of difficulties encountered by the Comptroller General's Office staff in using SCEIS to compile the statewide accounting data. The errors were not detected or corrected by the Comptroller General's Office supervisory staff during the review process, and as a result, material misstatements were identified during the audit of the financial statements and footnotes.

### *Cause*

The Comptroller General's Office staff did not accurately compile and report financial accounting data from SCEIS during preparation of the CAFR. There was lack of adequate and timely review by the Comptroller General's Office supervisory staff, as errors were not detected during review. The inadequate reviews were a result of the following:

- The Comptroller General's Office staff did not have adequate experience using the new SCEIS accounting system and its CAFR preparation module to prevent and detect all errors.
- The Comptroller General's Office staff did not take the time necessary to develop processes and procedures to capture all financial accounting data correctly and as a result, controls that were in place were not adequate to prevent or detect errors.

### *Effect*

Material adjustments were necessary as of June 30, 2012 to correct the errors.

### *Criteria*

Section 1.6, An Overview of the Year-End Reporting Process of the Comptroller General's GAAP Reporting Package Procedures Manual, states, "The Comptroller General's Office will use SCEIS functionality to compile the statewide financial statements. Specifically, they will evaluate the completeness of SCEIS and identify and post entries necessary for GAAP compliance in SCEIS." This policy acts as a control over financial reporting for the State's financial statements.

### *Recommendation*

We recommend that additional procedures and controls be developed and implemented to ensure that the State's financial accounting data is reported accurately in the CAFR in accordance with Section 1.6 of the procedures manual referenced above.

### *Response*

See managements' response on page 12.

## 2012-02 FINANCIAL REPORTING – CORRECTION OF ERRORS FROM A PRIOR PERIOD – COMPTROLLER GENERAL'S OFFICE

### *Condition*

Internal controls over financial reporting were inadequate to prevent or detect in a timely manner, misstatements of the prior period effecting statewide reported financial accounting data, resulting in the need for material prior period adjustments.

### *Context*

The Comptroller General's Office is responsible for the reporting of State financial accounting data in the CAFR. Upon receipt of State agencies' financial accounting data, the Comptroller General's Office is responsible for compiling the State's CAFR using the State agencies' data, and recording statewide accounting adjustments to that data to properly reflect the State's overall financial position at year end. Upon preparation of the fiscal year 2012 CAFR, errors were noted in the recording of statewide accounting adjustments, resulting in the following findings:

- The Comptroller General's Office receives cash and cash equivalent balances from the State Treasurer's Office, and records an adjustment to record all cash and cash equivalents at fair market value. This fair market value adjustment was not recorded using the correct values on a report from the State Treasurer's Office, resulting in a material misstatement of cash and cash equivalents and the related earnings on those accounts in the prior year. The error was identified by the Comptroller General's Office during fiscal year 2012, and as a result, a prior period adjustment was made to beginning net assets and fund balance in the fiscal year 2012 CAFR.

- The Comptroller General's Office is responsible for eliminating certain internal transactions between State agencies when preparing the CAFR. An elimination of an infrastructure asset from the Department of Transportation was made by the Comptroller General's Office which resulted in an understatement of capital assets and net assets at June 30, 2012. Additionally, this adjustment had been made in the prior year, and as a result, a prior period adjustment was made to beginning net assets in the fiscal year 2012 CAFR.

***Cause***

The Comptroller General's Office staff did not accurately compile and report financial accounting data as reported by the State agencies. There was a lack of adequate and timely review by the Comptroller General's Office supervisory staff, as the errors were not detected during review or on a timely basis.

***Effect***

Material adjustments were necessary as of June 30, 2011 and June 30, 2012 to correct the errors.

***Criteria***

Section 1.6, An Overview of the Year-End Reporting Process of the Comptroller General's GAAP Reporting Package Procedures Manual, states, "The Comptroller General's Office will use SCEIS functionality to compile the statewide financial statements. Specifically, they will evaluate the completeness of SCEIS and identify and post entries necessary for GAAP compliance in SCEIS." This policy acts as a control over financial reporting for the State's financial statements.

***Recommendation***

We recommend that additional procedures and controls be developed and implemented to ensure that the State's financial accounting data is reported accurately in the CAFR in accordance with Section 1.6 of the procedures manual referenced above.

***Response***

See managements' response on page 13.

## 2012-03 FINANCIAL REPORTING – REPORTING OF GRANT RECEIVABLES AND DEFERRED GRANT REVENUE – DEPARTMENT OF PUBLIC SAFETY

### *Condition*

The Department of Public Safety's (DPS) procedures and controls were inadequate to ensure proper reporting of grants receivable and deferred revenue balances on the agency's grant/contribution revenue reporting package. As a result the State recorded a material adjustment.

### *Context*

Grant receivables and deferred revenue should be calculated at the individual grant award level, as determined by the original award document from the grantor, in order to accurately capture the grant receivable and deferred grant revenue balances as of the fiscal year end. DPS reported their grant receivable and deferred revenue balances on their grant/contribution reporting package by separately reporting balances of discretionary subgrants to state and non-state agencies. Receipts and expenditures of subgrants that fell under the same original grant award should have been consolidated for purposes of calculating one receivable or deferred revenue balance of the original grant award. As a result, grant receivable and deferred grant revenue balances were overstated.

### *Cause*

There was a lack of adequate review by DPS supervisory staff.

### *Effect*

A material adjustment was necessary as of June 30, 2012 to correct the errors.

### *Criteria*

Internal control procedures affect an agency's ability to process financial transactions that are authorized and accurate. Section 1.7 of the Comptroller General's Reporting Package Procedures Manual states, "Each agency executive director and finance director are responsible for submitting to the Comptroller General's Office reporting packages that are accurate and prepared in accordance with instructions, complete, and timely." This requirement acts as a control over financial reporting for the State's financial statements.

### *Recommendation*

We recommend that additional procedures and controls be developed and implemented by the DPS to ensure that the grant receivables and deferred grant revenue provided in reporting packages are reported accurately in accordance with Section 1.7 of the procedure's manual referenced above.

### *Response*

See managements' response on page 15.

# SIGNIFICANT DEFICIENCIES

## 2012-04 FINANCIAL REPORTING – GRANT RECEIVABLES AND DEFERRED GRANT REVENUE - COMPTROLLER GENERAL'S OFFICE

### *Condition*

Internal controls over financial reporting were inadequate to prevent or detect misstatements of grant receivables and deferred grant revenue at June 30, 2012, resulting in the need for an adjustment.

### *Context*

The Comptroller General's Office provides guidance and instructions to assist State agencies with the preparation of financial accounting data that is used by the Comptroller General's Office for compilation and inclusion in the CAFR. During the accumulation of information reported to the Comptroller General's Office by State agencies, data entry errors occurred in the process of summarizing grant receivables and deferred grant revenue balances. The data entry errors were not detected by the Comptroller General's Office supervisory staff during the review process. As a result, the Comptroller General's Office did not record grant receivables and deferred grant revenue accurately.

### *Cause*

The Comptroller General's Office staff did not accurately compile and record grant receivables and deferred grant revenue data as reported by the State agencies. There was a lack of adequate review by the Comptroller General's Office supervisory staff, as the data entry errors were not detected during review.

### *Effect*

An adjustment was necessary as of June 30, 2012 to correct the errors.

### *Criteria*

Section 1.6, An Overview of the Year-End Reporting Process of the Comptroller General's GAAP Reporting Package Procedures Manual, states, "The Comptroller General's Office will use SCEIS functionality to compile the statewide financial statements. Specifically, they will evaluate the completeness of SCEIS and identify and post entries necessary for GAAP compliance in SCEIS." This policy acts as a control over financial reporting for the State's financial statements.

### *Recommendation*

We recommend that additional procedures and controls be developed and implemented to ensure that the grant receivables and deferred grant revenue provided in reporting packages by State agencies are reported accurately in accordance with Section 1.6 of the procedure's manual referenced above and the data compiled by the Comptroller General's Office staff is adequately reviewed by appropriate personnel.

### *Response*

See managements' response on page 14.

## 2012-05 FINANCIAL REPORTING – RECONCILIATION OF CASH AND CASH EQUIVALENTS – STATE TREASURER'S OFFICE

### *Condition*

Internal controls over financial reporting were inadequate to prevent or detect misstatements of cash and cash equivalents on the cash and investment reporting package submitted by the State Treasurer's Office (STO) at June 30, 2012, resulting in the need for an adjustment.

### *Context*

The STO did not properly reconcile the cash and investment balances reported in the year end reporting package to the bank activity at June 30, 2012. The year end reporting package submitted by the STO did not contain all cash and investments held by the State, because the STO did not properly reconcile their accounts. STO management has established internal control processes to review year end reconciliations and reporting packages, prior to submitting to the Comptroller General's Office. The review process failed to detect the error reported in the year end reporting package.

### *Cause*

There was a lack of adequate review by STO supervisory staff.

### *Effect*

An adjustment was necessary as of June 30, 2012 to correct the errors.

### *Criteria*

Internal control procedures affect an agency's ability to process financial transactions that are authorized and accurate. Section 1.7 of the Comptroller General's Reporting Package Procedures Manual states, "Each agency executive director and finance director are responsible for submitting to the Comptroller General's Office reporting packages that are accurate and prepared in accordance with instructions, complete, and timely." This requirement acts as a control over financial reporting for the State's financial statements.

### *Recommendation*

We recommend that additional procedures and controls be developed and implemented by the STO to ensure that the cash and cash equivalents provided in the reporting package is reported accurately in accordance with Section 1.7 of the procedure's manual referenced above.

### *Response*

See managements' response on page 16.

## 2012-06 FINANCIAL REPORTING – SOUTH CAROLINA ENTERPRISE INFORMATION SYSTEM – BUDGET AND CONTROL BOARD – DIVISION OF STATE INFORMATION TECHNOLOGY

### *Condition*

The Budget and Control Board – Division of State Information Technology (DSIT), which manages SCEIS, does not properly monitor and evaluate permissions and segregations of duties within the software. Additionally, SCEIS does not have a tool integrated to assist in the evaluation of segregation of duties and sensitive access within SCEIS.

### *Context*

The security structure within SCEIS is a complex system and is very difficult to review and manage through manual procedures. During our review of system access, we noted that user access rights were not reevaluated and redefined as user duties changed and some users' access rights contained conflicting duties within the system.

### *Cause*

There was a lack of established controls to review segregation of user duties and access rights.

### *Effect*

Lack of review over user rights and duty segregation could lead to users posting transactions without approval, or that should not be allowed under the user's permissions, affecting financial reporting.

### *Criteria*

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework states that control activities are a component of internal control. Control activities are policies and procedures established to ensure that management directives are carried out, and consist of two elements, a policy that establishes what should be done and the procedure that implements the policy. COSO Framework states that control activities must be in place for there to be adequate internal control procedures over financial reporting. Internal control procedures affect the State's ability to ensure financial transactions are authorized and accurate.

### *Recommendation*

We recommend that DSIT evaluate available tools including, *GRC* and *Approva*, to assist in monitoring of SCEIS system access, and develop policies and procedures to consistently monitor user access and segregation of duties in SCEIS.

### *Response*

See managements' response on page 17.

## SUMMARY OF PRIOR FINDINGS

During the current engagement, we reviewed the status of corrective action taken on the findings in the prior report on compliance and internal control over financial reporting at the basic financial statement level, dated December 8, 2011 to determine if the conditions still existed. Based on our audit procedures, we determined that the State has not taken adequate corrective action on the identified deficiency 2011-09. Therefore, we have repeated the comment at finding 2012-06. Comments 2011-01 through 2011-08 have not been repeated in this report.

# MANAGEMENTS' RESPONSES

State of South Carolina
# Office of Comptroller General

1200 Senate Street
305 Wade Hampton Office Building
Columbia, South Carolina 29201

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RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL

WILLIAM E. GUNN
CHIEF OF STAFF

## MEMORANDUM

TO: Richard H. Gilbert, Interim State Auditor

FROM: William E. Gunn, Chief of Staff

SUBJECT: Management's Response to Audit Findings

DATE: August 21, 2013

**2012-01 FINANCIAL REPORTING – PREPARATION OF STATEWIDE ACCOUNTING RECORDS AND COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**

We disagree with the premise of this finding, specifically that the Comptroller General's Office (CGO) staff failed to accurately compile financial accounting data from the South Carolina Enterprise Information System (SCEIS) in preparing the Comprehensive Annual Financial Report (CAFR) and that CGO supervisory staff did not adequately review the compilation and reporting process.

The causes of the finding, as they are stated, are incomplete and therefore misleading. The finding states that "the Comptroller General's Office staff did not have adequate experience with respect to using the SCEIS accounting system for CAFR preparation to prevent and detect errors" and "the Comptroller General's Office staff did not take the time necessary to develop processes and procedures to capture all financial accounting data correctly..." The finding, as stated, is misleading because it fails to recognize that it was the State's SCEIS project team -- rather than the CGO staff -- that was responsible for creating SCEIS's automated CAFR compilation capability. The intended objective of the automated capability was to capture financial accounting data from SCEIS, translate and compile that data, and summarize it in a reliable and systematic manner to prepare the CAFR.

When CGO staff was provided this automated compilation capability to use, it encountered significant problems with it. For context, as SCEIS personnel were working on this particular project phase to develop the CAFR compilation capability, the overall project's budget was cut unexpectedly by several million dollars for that year. As a result, this phase of the SCEIS project was unable to continue engaging independent consultants who until then had been advising and assisting, and SCEIS personnel were forced to complete the project without outside expertise. It eventually became evident that the work of the project team had been insufficient to meet the intended objective of developing a reliable automated CAFR compilation capability, although the team worked diligently to make the most of its very unfortunate budget circumstances.

In like manner, CGO staffing had been impacted by budget reductions and by the loss of experienced personnel. For example, between 2004 (when the SCEIS project effectively began) and the present (the

SCEIS implementation is in the process of wrapping up), the number of filled FTEs in the CGO has dropped from 68 to 30.

When the SCEIS team completed the CAFR compilation capability last year, CGO staff tried to test or validate that capability by using it to prepare portions of a "parallel" Fiscal Year (FY) 2011 CAFR to compare to the FY 2011 CAFR which had been prepared from the State's aging legacy systems (i.e., the systems that were being replaced by SCEIS). At that point CGO staff encountered significant unexpected differences between the two.

During the first half of calendar year 2012, the CGO staff worked to evaluate problems with SCEIS's CAFR compilation process. It was hoping to have a reliable SCEIS process available for compiling the FY 2012 CAFR. The CGO staff's extensive work in this area was eventually overtaken by the pressing need to close the State's books as of June 30, 2012 and prepare for the year-end audit.

In spite of these significant efforts to improve SCEIS's automated CAFR compilation process, the CGO staff encountered problems with it while trying to produce the FY 2012 CAFR. Unfortunately, the additional problems significantly delayed the completion of the FY 2012 CAFR and required significant additional effort to resolve.

We are confident that the day-to-day financial accounting data processed by SCEIS is reliable. The difficulty we encountered at year-end occurred in trying to use SCEIS's incomplete CAFR compilation capability to extract, sort, summarize, and report this data to produce the CAFR. Because the CAFR is a complex financial document containing nearly 300 pages of cross-tying financial statements, note disclosures, schedules, tables, and other financial information, the task of compiling and producing it is extensive even without the problems detailed above.

**2012-02 FINANCIAL REPORTING – CORRECTION OF ERRORS FROM A PRIOR PERIOD**

The Comptroller General's Office has experienced significantly depleted levels of staffing due to turnover and budget cuts. Throughout the SCEIS implementation period from 2004 to the present, the CG Office staff declined from 68 to 30 permanent filled positions. The Office received limited additional funding from the General Assembly in the FY2013-14 Appropriations Act for staffing assistance, and accordingly has already made progress in building its accounting and reporting staff resources and capabilities. With more adequate staffing, the Office will work to improve internal controls over financial reporting in fiscal year 2013 and beyond.

The 2012 CAFR was the first CAFR prepared using the State's SAP-based ERP software. In subsequent years, with improved and expanded staffing, we expect significant improvements in the process of preparing and reviewing the State's CAFR.

The particular elimination in question related to an internal transaction involving a high level of complexity due to the bankruptcy-related restructuring of a licensing agreement between the South Carolina Department of Transportation and Connector 2000, which was further complicated by the implementation of the new Governmental Accounting Standards Board (GASB) Statement No. 60, Accounting and Financial Reporting for Service Concession Arrangements. Interpretation of legal documents, detailed accounting analysis, and professional judgment are necessary in these circumstances, and the resulting application into the financial statements and note disclosures often is not clearly defined.

## 2012-04 FINANCIAL REPORTING – GRANT RECEIVABLES AND DEFERRED GRANT REVENUE

The Comptroller General's Office has experienced significantly depleted levels of staffing due to turnover and budget cuts. Throughout the SCEIS implementation period from 2004 to the present, the CG Office staff declined from 68 to 30 permanent filled positions. The Office received limited additional funding from the General Assembly in the FY2013-14 Appropriations Act for staffing assistance, and accordingly has already made progress in building its accounting and reporting staff resources and capabilities. With more adequate staffing, the Office will work to improve internal controls over financial reporting in fiscal year 2013 and beyond.

# South Carolina Department of Public Safety

August 15, 2013

Richard H. Gilbert, Jr., CPA
Interim State Auditor
State Auditor's Office
1401 Main Street, Suite 1200
Columbia, SC 29201

Please see our responses to your findings below:

**2012-03 FINANCIAL REPORTING – REPORTING OF GRANT RECEIVABLES AND DEFERRED GRANT REVENUE – DEPARTMENT OF PUBLIC SAFETY**

We concur with the recommendation. We met with staff at the Comptroller Generals office to clarify instructions for FY 2013. As a result of our discussion, management has a better understanding of how the information needs to be presented. This improved understanding has strengthened internal controls by allowing management to communicate clear instructions to staff, and perform more accurate reviews.

Sincerely,

Stephen B. Fulmer, CPA
SCDPS Director of Financial Information and Reporting

10311 Wilson Blvd. Blythewood, SC - US Mail: P.O. Box 1993 Blythewood, SC 29016

THE HONORABLE CURTIS M. LOFTIS, JR.
State Treasurer

August 22, 2013

Mr. Richard H. Gilbert, Jr., Deputy State Auditor
South Carolina Office of the State Auditor
1401 Main Street
Columbia, South Carolina 29201

Dear Mr. Gilbert:

Please see below regarding management's response to the 2012-05 financial reporting – reconciliation of cash and cash equivalents–State Treasurer's Office.

Response Management

The State Treasurer's Office agrees that there was a misclassification on the closing package provided to the Comptroller General Office relating to a bond that had been "called" on the last business day of the fiscal year of 2012 after the daily transaction cut off time. Cash as well as bond and all other investment activity are reconciled daily in the State Treasurer's Office. In regards to the filing of the closing package with the Comptroller General's Office, the State Treasurer's Office has reviewed its internal controls in this area and is enhancing their internal controls surrounding the review of the closing package.

Please feel free to contact me should you have any questions regarding this matter.

Sincerely,
Dinah M. Raven
Dinah M. Raven
Deputy Treasurer
State Treasurer's Office

(803) 734-2101 Fax (803) 734-2690
www.treasurer.sc.gov
Post Office Box 11778
Columbia, SC 29211
Wade Hampton Building, 1200 Senate Street
Columbia, SC 29201

NIKKI HALEY, CHAIRMAN
GOVERNOR

CURTIS M. LOFTIS, JR.
STATE TREASURER

RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL

B&CB

SC BUDGET AND CONTROL BOARD

Office of the Executive Director
Marcia S. Adams

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HUGH K. LEATHERMAN, SR.
CHAIRMAN, SENATE FINANCE
COMMITTEE

W. BRIAN WHITE
CHAIRMAN, HOUSE WAYS AND MEANS
COMMITTEE

August 8, 2013

Mr. Richard H. Gilbert, Jr.
Interim State Auditor
South Carolina Office of the State Auditor
1401 Main Street, Suite 1200
Columbia, South Carolina 29201

Dear Rich:

We have reviewed Finding 2012-06 in the State of South Carolina's Independent Auditors' Report on Internal Control Over Financial Reporting for the year ended June 30, 2012, and are including our response to your recommendation below.

RECOMMENDATION: We recommend that DSIT evaluate available tools including, *GRC* and *Approva,* to assist in the monitoring of SCEIS system access, and develop policies and procedures to consistently monitor user access and segregation of duties in SCEIS.
RESPONSE: The SCEIS team is responsible for the maintenance and operations of the SCEIS applications. In its role, the SCEIS team cannot independently develop and implement controls and procedures to ensure that agencies are properly assigning roles in the system. The SCEIS team does, however, provide procedures and tools to aid agencies in auditing the access assigned to their system users. The responsibility to ensure system users have proper segregation of duties remains with each State agency.

The SCEIS team drafted, with assistance from the Comptroller General's Office, State Human Resources Division and the Material's Management Office a "Segregation of Duties Policy" to aid agencies in ensuring that the appropriate segregation of roles and responsibilities is adhered to in the system. The policy and supporting procedures were developed as an aid for the agencies to follow when requesting security roles for staff that perform transactional tasks in SCEIS. This policy aims to guide agencies so that conflicting roles are not assigned to the same individual and duties are appropriately segregated. The policy is planned for release in FY14.

The response regarding the GRC and Approva tools remains unchanged as funding was not available for this purchase and implementation. The most recent price quote for the GRC module is $505,890 one-time license cost and $111,296 annual on-going support cost. These costs do not include any training or implementation costs.

Thank you for the opportunity to respond. If you have any questions or need additional information please do not hesitate to contact us.

Sincerely,

Marcia Adams

Marcia Adams

12 copies of this document were published at an estimated printing cost of $1.72 each, and a total printing cost of $20.64. Section 1-11-125 of the South Carolina Code of Laws, as amended requires this information on printing costs be added to the document.

# STATE OF SOUTH CAROLINA

# STATEWIDE SINGLE AUDIT

# FOR THE YEAR ENDED JUNE 30, 2012

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State of South Carolina

Office of the State Auditor

CliftonLarsonAllen

# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND ON THE SUPPLEMENTARY SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

December 6, 2013

The Honorable Nikki R. Haley, Governor
and
Members of the General Assembly
Columbia, South Carolina

## Compliance

We have jointly audited the State of South Carolina's (the State) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2012. The State's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the State's management. Our responsibility is to express an opinion on the State's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the State's compliance with those requirements.

In our opinion, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 12E16-1, 12E24-1, 12H63-1, 12H73-1 through 12H73-3, 12J02-1, 12J04-1 through 12J04-3, 12L04-1 through 12L04-8, 12L04-10, and 12L24-1 through 12L24-3.

Internal Control Over Compliance

Management of the State of South Carolina is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the State's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we considered to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 12H63-1 and 12J02-1 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questions costs as items 12E24-1, 12H73-2, 12H73-3, 12J04-1 through 12J04-3, 12L04-1 through 12L04-10, 12L24-2, and 12L24-3 to be significant deficiencies.

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

The Honorable Nikki R. Haley, Governor
and
Members of the General Assembly
December 6, 2013

Schedules of Expenditures of Federal Awards

We have jointly audited 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 the State of South Carolina as of and for the year ended June 30, 2012, and have issued our report thereon dated June 7, 2013. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The accompanying schedules of expenditures of federal awards are presented for purposes of additional analysis as required by OMB Circular A-133 and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The State's basic financial statements included the operations of certain agencies and component units that have been excluded from the schedules of expenditures of federal awards because each of the entities engaged other auditors to perform an audit in accordance with the Single Audit Act Amendments of 1996. As described in Note 1, these agencies and component units expended $3,629,552,463 in federal awards during the year ended June 30, 2012.

This report is intended solely for the information and use of the Governor and Members of the General Assembly, the governing body and management of State agencies, the cognizant federal agency, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Columbia, South Carolina
December 6, 2013

Baltimore, Maryland
December 6, 2013

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
## By Federal Grantor AND CFDA Number

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By Federal Grantor and CFDA Number**
**For the Year Ended June 30, 2012**

| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | | Expenditures |
|---|---|---|---|---|---|
| **SNAP CLUSTER** | | | | | |
| **DEPARTMENT OF AGRICULTURE** | | | | | |
| **Supplemental Nutrition Assistance Program** | | **10.551** | | | |
| Supplemental Nutrition Assistance Program | L04 | | NONE | $ | 1,367,626,551 |
| **Program Total** | | | | ** | **1,367,626,551** |
| **State Administrative Matching Grants for Supplemental Nutrition Assistance Program** | | **10.561** | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | L04 | | 5SC400407 | | 20,973,421 |
| **Program Total** | | | | ** | **20,973,421** |
| **Total Department of Agriculture** | | | | | **1,388,599,972** |
| **Total SNAP Cluster** | | | | | **1,388,599,972** |
| **CHILD NUTRITION CLUSTER** | | | | | |
| **DEPARTMENT OF AGRICULTURE** | | | | | |
| **National School Lunch Program** | | **10.555** | | | |
| National School Lunch Program | H63 | | 11115SC328N1099 | | 247,744,981 |
| National School Lunch Program | H63 | | 5SC300328 | | 79,315 |
| Food Donation [Non-Cash] | H63 | | N/A | | 21,203,217 |
| **Program Total** | | | | ** | **269,027,513** |
| **Summer Food Service Program for Children** | | **10.559** | | | |
| Summer Food Service Program for Children | L04 | | 5SC300329 | | 7,278,602 |
| **Program Total** | | | | ** | **7,278,602** |
| **Total Department of Agriculture** | | | | | **276,306,115** |
| **Total Child Nutrition Cluster** | | | | | **276,306,115** |
| **EMERGENCY FOOD ASSISTANCE CLUSTER** | | | | | |
| **DEPARTMENT OF AGRICULTURE** | | | | | |
| **Emergency Food Assistance Program (Administrative Costs)** | | **10.568** | | | |
| Emergency Food Assistance Program (Administrative Costs) | L04 | | 5SC810816 | | 943,350 |
| **Program Total** | | | | | **943,350** |
| **Emergency Food Assistance Program (Food Commodities)** | | **10.569** | | | |
| Emergency Food Assistance Program (Food Commodities) | L04 | | NONE | | 6,286,557 |
| **Program Total** | | | | | **6,286,557** |
| **Total Department of Agriculture** | | | | | **7,229,907** |
| **Total Emergency Food Assistance Cluster** | | | | | **7,229,907** |
| **CDBG - STATE-ADMINISTERED CDBG CLUSTER** | | | | | |
| **DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT** | | | | | |
| **Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii** | | **14.228** | | | |
| Community Development Block Grant Program | P32 | | B06DC450001 | | 1,363,325 |
| Community Development Block Grant Program | P32 | | B07DC450001 | | 1,596,851 |
| Community Development Block Grant Program | P32 | | B08DC450006 | | 3,327,528 |
| Community Development Block Grant Program | P32 | | B09DC450001 | | 6,844,064 |

See Index of State Agencies at Appendix A.

** Denotes major programs and programs in major clusters

See accompanying notes to the schedules of expenditures of federal awards.

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By Federal Grantor and CFDA Number**
**For the Year Ended June 30, 2012**

| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|---|
| **CDBG - STATE-ADMINISTERED CDBG CLUSTER, CONTINUED** | | | | |
| **DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT** | | | | |
| **Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii** | | **14.228** | | |
| Community Development Block Grant Program | P32 | | B10DC450001 | 9,055,283 |
| Community Development Block Grant Program | P32 | | B11DC450001 | 78,211 |
| **Program Total** | | | | **22,265,262** |
| **Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii-(Recovery Act Funded) (State-Administered Small Cities Program)** | | **14.255** | | |
| Community Development Block Grant Program - ARRA | P32 | | B09DY450001 | 82,836 |
| **Program Total** | | | | **82,836** |
| **Total Department of Housing and Urban Development** | | | | **22,348,098** |
| **Total CDBG - State-Administered CDBG Cluster** | | | | **22,348,098** |
| **FISH AND WILDLIFE CLUSTER** | | | | |
| **DEPARTMENT OF THE INTERIOR** | | | | |
| **Sport Fish Restoration Program** | | **15.605** | | |
| Highway 1/601 Courtesy Dock, Wateree River, Kershaw County | P24 | | F09AF00123 | 180,000 |
| Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources | P24 | | F-105-T-3 | 13,565 |
| Marine Resources Division D-J Coordination Project | P24 | | F10AF00301 | 10,489 |
| Browne's Ferry Landing Renovation Black River Georgetown County | P24 | | F10AF00312 | 20,199 |
| FERC Coordination | P24 | | F10AF00342 | 6,534 |
| Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System | P24 | | F10AF00343 | 3,971 |
| Fisheries Investigations in Lakes and Streams - Statewide | P24 | | F10AF00346 | 120,050 |
| Freshwater Fisheries Centralized Data Base Development | P24 | | F10AF00347 | 0 |
| Aquatic Education Program | P24 | | F10AF00353 | 5,387 |
| State Lakes Facilities and Boating Access Maintenance | P24 | | F10AF00416 | 2,356 |
| Highway 15 Landing, Lynches River Lee County | P24 | | F-111-B-1 | 8,818 |
| Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources | P24 | | F11AF00362 | 153,718 |
| Aquatic Education Program | P24 | | F11AF00405 | 114,920 |
| Aquaculture, Stock Enhancement and Genetic Evaluation of Spotted Sea Trout in South Carolina | P24 | | F11AF00486 | 178,471 |
| Aiken-Riverview Park Courtesy Dock Addition, Savannah River, Aiken County | P24 | | F11AF00490 | 0 |
| Wallace Danny Knight Landing Dock Addition Waccamaw River, Horry County | P24 | | F11AF00592 | 71,115 |
| Marine Artificial Reef Development and Management | P24 | | F11AF00630 | 240,485 |
| South Carolina Marine Recreational Fisheries Surveys | P24 | | F11AF00647 | 238,177 |
| State Lakes Facilities and Boating Access Maintenance | P24 | | F11AF00669 | 159,096 |
| Southeastern Cooperative Fish Disease Project | P24 | | F11AF00684 | 0 |
| Fisheries Investigations in Lakes and Streams - Statewide | P24 | | F11AF00694 | 1,450,633 |
| Cheraw Hatchery Operation and Maintenance | P24 | | F11AF00695 | 251,329 |
| Dennis Center Hatchery Operation and Maintenance | P24 | | F11AF00697 | 446,168 |
| Freshwater Fisheries Centralized Data Base Development | P24 | | F11AF00698 | 0 |
| Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System | P24 | | F11AF00699 | 53,012 |
| Walhalla Hatchery Operation and Maintenance | P24 | | F11AF00710 | 216,031 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By Federal Grantor and CFDA Number**
**For the Year Ended June 30, 2012**

| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|---|
| **FISH AND WILDLIFE CLUSTER, CONTINUED** | | | | |
| **DEPARTMENT OF THE INTERIOR** | | | | |
| **Sport Fish Restoration Program** | | **15.605** | | |
| South Saluda River In-Stream Habitat Improvement | P24 | | F11AF00762 | 0 |
| Assessment of Adult Red Drum in South Carolina Coastal Waters | P24 | | F11AF00830 | 76,057 |
| Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species | P24 | | F11AF00831 | 89,622 |
| FERC Coordination | P24 | | F11AF0696 | 90,766 |
| Horry County Boat Ramp in the ICWW at SC Highway 22, Horry County | P24 | | F12AF00179 | 0 |
| Rock Point Landing Acquisition, Black River, Georgetown County | P24 | | F12AF00223 | 0 |
| South Carolina Marine Recreational Fisheries Surveys | P24 | | F-29-24 | 21,737 |
| Marine Artificial Reef Development and Management | P24 | | F-54-19 | 44,130 |
| Walhalla Hatchery Operation and Maintenance | P24 | | F-74-11 | 19,417 |
| Cheraw Hatchery Operation and Maintenance | P24 | | F-76-10 | 13,290 |
| Assessment of Adult Red Drum in South Carolina Coastal Waters | P24 | | F-77-7 | 12,875 |
| Dennis Center Hatchery Operation and Maintenance | P24 | | F-83-9 | 67,864 |
| Utilization of Stocked Red Drum Larvae as a Tool to Evaluate Population Recruitment Bottlenecks | P24 | | F-85-8 | 13,916 |
| Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species | P24 | | F-95-R-4 | 0 |
| **Program Total** | | | | **4,394,198** |
| **Wildlife Restoration and Basic Hunter Education** | | **15.611** | | |
| Statewide Wildlife Management Technical Guidance, Research and Surveys and Coordination | P24 | | F10AF00310 | 308,105 |
| Hunter Education Program | P24 | | F10AF00320 | 83,198 |
| Council for the Advancement of Hunting and Shooting Sports | P24 | | F10AF00322 | 15,000 |
| Statewide Wildlife Management Technical Guidance, Research and Survey and Coordination | P24 | | F11AF00353 | 3,699,725 |
| Hunter Education Program | P24 | | F11AF00391 | 847,453 |
| Souteastern Cooperative Wildlife Disease Study | P24 | | F11AF00525 | 11,250 |
| **Program Total** | | | | **4,964,731** |
| **Total Department of the Interior** | | | | **9,358,929** |
| **Total Fish and Wildlife Cluster** | | | | **9,358,929** |
| **JAG PROGRAM CLUSTER** | | | | |
| **DEPARTMENT OF JUSTICE** | | | | |
| **Edward Byrne Memorial Justice Assistance Grant Program** | | **16.738** | | |
| FY 2007 State Fiscal Edward Byrne Memorial Justice Assistance Grant (JAG) Program | K05 | | 2007DJBX0070 | 27,829 |
| BJA FY 08 Edward Byrne Memorial Justice Assistance Grant Program: State Solicitation | K05 | | 2008DJBX0020 | 75,366 |
| BJA FY 08 Edward Byrne Memorial Justice Assistance Grant Program: State Solicitation | K05 | | 2008DJBX0746 | 3,524 |
| BJA FY 09 Edward Byrne Memorial Justice Assistance Grant Program: State Solicitation | K05 | | 2009DJBX0836 | 1,633,921 |
| Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2010 | K05 | | 2010DJBX0088 | 1,937,726 |
| Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2011 | K05 | | 2011DJBX2212 | 2,433,287 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By Federal Grantor and CFDA Number**
**For the Year Ended June 30, 2012**

| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|---|
| **JAG PROGRAM CLUSTER, CONTINUED** | | | | |
| **DEPARTMENT OF JUSTICE** | | | | |
| **Edward Byrne Memorial Justice Assistance Grant Program** | | **16.738** | | |
| **Program Total** | | | | **6,111,653** |
| **Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories** | | **16.803** | | |
| BJA FY 09 Recovery Act Edward Byrne Memorial Justice Assistance Grant Program State Solicitation- ARRA | K05 | | 2009SUB90024 | 3,000,739 |
| **Program Total** | | | | **3,000,739** |
| **Total Department of Justice** | | | | **9,112,392** |
| **Total JAG Program Cluster** | | | | **9,112,392** |
| **HIGHWAY PLANNING AND CONSTRUCTION CLUSTER** | | | | |
| **DEPARTMENT OF TRANSPORTATION** | | | | |
| **Highway Planning and Construction** | | **20.205** | | |
| National Highway Traffic Safety Administration 163 - 2005 | K05 | | 2005NHTSA163 | 20,877 |
| **Program Total** | | | | **20,877** |
| **Recreational Trails Program** | | **20.219** | | |
| Recreational Trails Program 2007 Grant | P28 | | RTP-2007(001) | 19,518 |
| Recreational Trails Program 2008 Grant | P28 | | RTP-2008(001) | 79,860 |
| Recreational Trails Program 2009 Grant | P28 | | RTP-2009(001) | 301,043 |
| Recreational Trails Program 2010 Grant | P28 | | RTP-2010(001) | 465,601 |
| Recreational Trails Program 2011 Grant | P28 | | RTP-2011(001) | 5,460 |
| **Program Total** | | | | **871,482** |
| **Total Department of Transportation** | | | | **892,359** |
| **Total Highway Planning and Construction Cluster** | | | | **892,359** |
| **TRANSIT SERVICES PROGRAMS CLUSTER** | | | | |
| **DEPARTMENT OF TRANSPORTATION** | | | | |
| **New Freedom Program** | | **20.521** | | |
| New Freedom | E04 | | MT-0R717-H6 | 24,957 |
| New Freedom | E04 | | MT-0R717-J2 | 25,825 |
| New Freedom | E04 | | PT-2R017-74 | 23,392 |
| New Freedom | E04 | | PT-2R717-71 | 19,384 |
| **Program Total** | | | | **93,558** |
| **Total Department of Transportation** | | | | **93,558** |
| **Total Transit Services Programs Cluster** | | | | **93,558** |
| **HIGHWAY SAFETY CLUSTER** | | | | |
| **DEPARTMENT OF TRANSPORTATION** | | | | |
| **State and Community Highway Safety** | | **20.600** | | |
| Crash Outcome Data Evaluation System (CODES) V | F03 | | DTNH2204H27021 | 0 |
| Crash Outcome Data Evaluation System (CODES) VI | F03 | | DTNH22-09-H-00408 | 39,829 |
| National Highway Traffic Safety Administration 402 - 2011 | K05 | | 2011NHTSA402 | 1,324,104 |
| National Highway Traffic Safety Administration 402 - 2012 | K05 | | 2012NHTSA402 | 1,859,795 |

**STATE OF SOUTH CAROLINA**
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| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|---|
| **HIGHWAY SAFETY CLUSTER, CONTINUED** | | | | |
| **DEPARTMENT OF TRANSPORTATION** | | | | |
| **State and Community Highway Safety** | | **20.600** | | |
| Fatality Accident Reporting System 1998 | K05 | | DTNH2207H00123 | 47,269 |
| **Program Total** | | | | **3,270,997** |
| **Alcohol Impaired Driving Countermeasures Incentive Grants I** | | **20.601** | | |
| National Highway Traffic Safety Administration 410 - 2006 | K05 | | 2006NHTSA410 | 4,176 |
| National Highway Traffic Safety Administration 410 - 2007 | K05 | | 2007NHTSA410 | 15,848 |
| National Highway Traffic Safety Administration 410 - 2008 | K05 | | 2008NHTSA410 | 158,691 |
| National Highway Traffic Safety Administration 410 - 2009 | K05 | | 2009NHTSA410 | 2,103,387 |
| National Highway Traffic Safety Administration 410 - 2010 | K05 | | 2010NHTSA410 | 2,297,834 |
| National Highway Traffic Safety Administration 410 - 2011 | K05 | | 2011NHTSA410 | 581,254 |
| **Program Total** | | | | **5,161,190** |
| **Occupant Protection Incentive Grants** | | **20.602** | | |
| National Highway Traffic Safety Administration 405- 2009 | K05 | | 2009NHTSA405 | 193,503 |
| National Highway Traffic Safety Administration 405- 2010 | K05 | | 2010NHTSA405 | 194,315 |
| **Program Total** | | | | **387,818** |
| **Safety Belt Performance Grants** | | **20.609** | | |
| National Highway Traffic Safety Administration 406- 2006 | K05 | | 2006NHTSA406 | 286,564 |
| National Highway Traffic Safety Administration 406- 2009 | K05 | | 2009NHTSA406 | 118,455 |
| **Program Total** | | | | **405,019** |
| **State Traffic Safety Information System Improvements Grants** | | **20.610** | | |
| National Highway Traffic Safety Administration 408- 2009 | K05 | | 2009NHTSA408 | 216,103 |
| **Program Total** | | | | **216,103** |
| **Incentive Grant Program to Prohibit Racial Profiling** | | **20.611** | | |
| Highway Safety 1906 Grant 2007 | K05 | | 2007NHTSA1906 | 328,151 |
| Highway Safety 1906 Grant 2008 | K05 | | 2008NHTSA1906 | 141,616 |
| **Program Total** | | | | **469,767** |
| **Incentive Grant Program to Increase Motorcyclist Safety** | | **20.612** | | |
| Highway Safety 2010 Grant 2009 | K05 | | 2009NHTSA2010 | 42,535 |
| **Program Total** | | | | **42,535** |
| **Total Department of Transportation** | | | | **9,953,429** |
| **Total Highway Safety Cluster** | | | | **9,953,429** |
| **TITLE I, PART A CLUSTER** | | | | |
| **DEPARTMENT OF EDUCATION** | | | | |
| **Title I Grants to Local Educational Agencies** | | **84.010** | | |
| Title I Grants to Local Educational Agencies | H63 | | S010A070040 | 0 |
| Title I Grants to Local Educational Agencies | H63 | | S010A080040 | 11,035 |
| Title I Grants to Local Educational Agencies | H63 | | S010A090040 | 6,618,208 |
| Title I Grants to Local Educational Agencies | H63 | | S010A100040 | 119,504,966 |
| Title I Grants to Local Educational Agencies | H63 | | S010A110040-11A | 86,569,280 |
| **Program Total** | | | ** | **212,703,489** |

**STATE OF SOUTH CAROLINA**
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| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | | Expenditures |
|---|---|---|---|---|---|
| **TITLE I, PART A CLUSTER, CONTINUED** | | | | | |
| **DEPARTMENT OF EDUCATION** | | | | | |
| **Title I Grants to Local Educational Agencies, Recovery Act** | | **84.389** | | | |
| Title I Grants to Local Educational agencies, Recovery Act-ARRA | H63 | | S389A090040 | | 38,670,466 |
| **Program Total** | | | | ** | **38,670,466** |
| **Total Department of Education** | | | | | **251,373,955** |
| **Total Title I, Part A Cluster** | | | | | **251,373,955** |
| **SPECIAL EDUCATION CLUSTER (IDEA)** | | | | | |
| **DEPARTMENT OF EDUCATION** | | | | | |
| **Special Education - Grants to States (IDEA, Part B)** | | **84.027** | | | |
| Special Education_Grants to States | H63 | | H027A070081 | | 0 |
| Special Education_Grants to States | H63 | | H027A080081 | | 0 |
| Special Education_Grants to States | H63 | | H027A090081 | | 413 |
| Special Education_Grants to States | H63 | | H027A100081 | | 123,783,163 |
| Special Education_Grants to States | H63 | | H027A110081 | | 22,721,441 |
| Individuals with Disabilities Education Act | H75 | | 09CA507 | | 0 |
| **Program Total** | | | | ** | **146,505,017** |
| **Special Education - Preschool Grants (IDEA Preschool)** | | **84.173** | | | |
| Special Education_Preschool Grants | H63 | | H173A090085 | | 0 |
| Special Education_Preschool Grants | H63 | | H173A100085 | | 3,048,564 |
| Special Education - Preschool Grants | H63 | | H173A110085 | | 2,754,203 |
| **Program Total** | | | | ** | **5,802,767** |
| **Special Education - Grants to States (Idea, Part B), Recovery Act** | | **84.391** | | | |
| Special Education Grants to States, Recovery Act-ARRA | H63 | | H391A090081 | | 48,183,817 |
| **Program Total** | | | | ** | **48,183,817** |
| **Special Education - Preschool Grants (Idea, Preschool), Recovery Act** | | **84.392** | | | |
| Special Education - Preschool Grants, Recovery Act-ARRA | H63 | | H392A090085 | | 3,618,667 |
| **Program Total** | | | | ** | **3,618,667** |
| **Total Department of Education** | | | | | **204,110,268** |
| **Total Special Education Cluster (IDEA)** | | | | | **204,110,268** |
| **VOCATIONAL REHABILITATION CLUSTER** | | | | | |
| **DEPARTMENT OF EDUCATION** | | | | | |
| **Rehabilitation Services - Vocational Rehabilitation Grants to States** | | **84.126** | | | |
| Basic Vocational Rehabilitation State Grants (VR) | H73 | | H126A090060 | | 294 |
| Basic Vocational Rehabilitation State Grants (VR) | H73 | | H126A100060 | | 214,095 |
| Basic Vocational Rehabilitation State Grants (VR) | H73 | | H126A110060 | | 36,218,446 |
| Basic Vocational Rehabilitation State Grants (VR) | H73 | | H126A120060 | | 2,752,758 |
| Basic Support | L24 | | H126A090061 | | 0 |
| Basic Support | L24 | | H126A100061 | | 1,155,073 |
| Basic Support | L24 | | H126A110061 | | 4,925,411 |
| **Program Total** | | | | ** | **45,266,077** |

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| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | | Expenditures |
|---|---|---|---|---|---|
| **VOCATIONAL REHABILITATION CLUSTER, CONTINUED** | | | | | |
| **DEPARTMENT OF EDUCATION** | | | | | |
| **Rehabilitation Services - Vocational Rehabilitation Grants to States. Recovery Act** | | **84.390** | | | |
| Basic Support - ARRA | H73 | | H390A090060 | | 35,387 |
| Basic Support - ARRA | L24 | | H390A090061 | | 162,007 |
| **Program Total** | | | | ** | **197,394** |
| **Total Department of Education** | | | | | **45,463,471** |
| **Total Vocational Rehabilitation Cluster** | | | | | **45,463,471** |
| **EARLY INTERVENTION SERVICES (IDEA) CLUSTER** | | | | | |
| **DEPARTMENT OF EDUCATION** | | | | | |
| **Special Education - Grants for Infants and Families** | | **84.181** | | | |
| Infants and Toddlers with Disabilities | H62 | | H181A090036 | | 170,359 |
| Infants and Toddlers with Disabilities | H62 | | H181A100036 | | 489,170 |
| Infants and Toddlers with Disabilities | H62 | | H181A110036 | | 5,775,146 |
| Special Education-Grants for Infants and Families | H63 | | H181A090036 | | 0 |
| Special Education-Grants for Infants and Families | H63 | | H181A100036 | | 0 |
| Special Education-Grants for Infants and Families | H63 | | H181A110036 | | 0 |
| **Program Total** | | | | | **6,434,675** |
| **Special Education - Grants for Infants and Families, Recovery Act** | | **84.393** | | | |
| Infants and Toddlers with Disabilities - ARRA | H62 | | H393A090036 | | 1,276,791 |
| Special Education - Grants for Infants and Families, Recovery Act-ARRA | H63 | | H393A090036 | | 0 |
| **Program Total** | | | | | **1,276,791** |
| **Total Department of Education** | | | | | **7,711,466** |
| **Total Early intervention Services (IDEA) Cluster** | | | | | **7,711,466** |
| **EDUCATIONAL TECHNOLOGY STATE GRANTS CLUSTER** | | | | | |
| **DEPARTMENT OF EDUCATION** | | | | | |
| **Education Technology State Grants** | | **84.318** | | | |
| Education Technology State Grants | H63 | | S318X090040 | | 1,035,682 |
| Education Technology State Grants | H63 | | S318X100040 | | 1,084,301 |
| **Program Total** | | | | | **2,119,983** |
| **Education Technology State Grants, Recovery Act** | | **84.386** | | | |
| Education Technology State Grants, Recovery Act-ARRA | H63 | | S386A090040 | | 666,966 |
| **Program Total** | | | | | **666,966** |
| **Total Department of Education** | | | | | **2,786,949** |
| **Total Educational Technology State Grants Cluster** | | | | | **2,786,949** |
| **SCHOOL IMPROVEMENT GRANTS CLUSTER** | | | | | |
| **DEPARTMENT OF EDUCATION** | | | | | |
| **School Improvement Grants** | | **84.377** | | | |
| School Improvement Grants | H63 | | S377A070041 | | 180 |
| School Improvement Grants | H63 | | S377A080042 | | 0 |
| School Improvement Grants | H63 | | S377A090041 | | 2,001,412 |
| School Improvement Grants | H63 | | S377A100041 | | 4,033,716 |

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| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | | Expenditures |
|---|---|---|---|---|---|
| **SCHOOL IMPROVEMENT GRANTS CLUSTER, CONTINUED** | | | | | |
| **DEPARTMENT OF EDUCATION** | | | | | |
| **School Improvement Grants** | | **84.377** | | | |
| **Program Total** | | | | | **6,035,308** |
| **School Improvement Grants, Recovery Act** | | **84.388** | | | |
| School Improvement Grants, Recovery Act-ARRA | H63 | | S388A090041A | | 12,620,582 |
| **Program Total** | | | | | **12,620,582** |
| **Total Department of Education** | | | | | **18,655,890** |
| **Total School Improvement Grants Cluster** | | | | | **18,655,890** |
| **STATE FISCAL STABILIZATION FUND CLUSTER** | | | | | |
| **DEPARTMENT OF EDUCATION** | | | | | |
| **State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act** | | **84.394** | | | |
| "State Fiscal Stabilization Fund (SFSF) Education State Grants, Recovery Act-ARRA" | H59 | | None | | 4,369,512 |
| State Fiscal Stabilization Fund (SFSF) - Education State Grant-ARRA | H63 | | S394A090052 | | 59,396,022 |
| **Program Total** | | | | ** | **63,765,534** |
| **State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act** | | **84.397** | | | |
| State Fiscal Stabilization Fund - Government Services - ARRA | C05 | | C0501ARRA011 | | 2,950 |
| ARRA Stimulus Funding | D10 | | None | | 10,000 |
| State Fiscal Stabilitation Fund (SFFS) - Government Services-ARRA | H87 | | S394A090052 | | 0 |
| "State Fiscal Stabilization Fund - Government Services, Recovery Act - ARRA" | N08 | | None | | 103,381 |
| **Program Total** | | | | ** | **116,331** |
| **Total Department of Education** | | | | | **63,881,865** |
| **Total State Fiscal Stabilization Fund Cluster** | | | | | **63,881,865** |
| **AGING CLUSTER** | | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers** | | **93.044** | | | |
| III B: Grants for Supportive Services and Senior Citizens | E04 | | 09AASCT3SP | | 11,962 |
| III B: Grants for Supportive Services and Senior Citizens | E04 | | 10AASCT3SP | | 426,018 |
| III B: Grants for Supportive Services and Senior Citizens | E04 | | 11AASCT3SP | | 6,653,759 |
| III B: Grants for Supportive Services and Senior Citizens | E04 | | 12AASCT3SP | | 314,936 |
| **Program Total** | | | | | **7,406,675** |
| **Special Programs for the Aging - Title III, Part C - Nutrition Services** | | **93.045** | | | |
| III-C2: Home Delivered Meals, Older Americans Act | E04 | | 09AASCT3SP | | 0 |
| III-C2: Home Delivered Meals, Older Americans Act | E04 | | 10AASCT3SP | | 40,733 |
| III-C1: Congregate Meals, Older Americans Act | E04 | | 10AASCT3SP | | 317,230 |
| III-C1: Congregate Meals, Older Americans Act | E04 | | 11AASCT3SP | | 4,113,343 |
| III-C2: Home Delivered Meals, Older Americans Act | E04 | | 11AASCT3SP | | 3,849,933 |
| III-C1: Congregate Meals, Older Americans Act | E04 | | 12AASCT3SP | | 212,213 |
| III-C2: Home Delivered Meals, Older Americans Act | E04 | | 12AASCT3SP | | 108,500 |
| **Program Total** | | | | | **8,641,952** |

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| **AGING CLUSTER, CONTINUED** | | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **Nutrition Services Incentive Program** | | **93.053** | | | |
| NSIP-Nutrition Services Incentive Program | E04 | | 11AASCNSIP | | 506,097 |
| NSIP-Nutrition Services Incentive Program | E04 | | 12AASCNSIP | | 1,181,970 |
| **Program Total** | | | | | **1,688,067** |
| **Total Department of Health and Human Services** | | | | | **17,736,694** |
| **Total Aging Cluster** | | | | | **17,736,694** |
| **IMMUNIZATION CLUSTER** | | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **Immunization Grants** | | **93.268** | | | |
| Immunization and Vaccines for Children Grants | J04 | | 5H23IP422544-08 REVISED | | 0 |
| Immunization and Vaccines for Children Grants | J04 | | 5H23IP422544-09 REVISED | | 2,818,478 |
| Immunization and Vaccines for Children Grants | J04 | | 5H23IP422544-10 REVISED | | 1,924,951 |
| **Program Total** | | | | | **4,743,429** |
| **ARRA - Immunization** | | **93.712** | | | |
| ARRA-317 Immunization and Vaccines For Children Grants-ARRA | J04 | | 3H23IP422544-07S1 | | 110,668 |
| ARRA-317 Immunization and Vaccines For Children Grants-ARRA | J04 | | 3H23IP422544-07S2 REVISED | | 517,948 |
| ELC ARRA 317 - MCV-ARRA | J04 | | 3U50CI000491-03S2 | | 38,578 |
| **Program Total** | | | | | **667,194** |
| **Total Department of Health and Human Services** | | | | | **5,410,623** |
| **Total Immunization Cluster** | | | | | **5,410,623** |
| **TANF CLUSTER** | | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **Temporary Assistance for Needy Families (TANF) State Programs** | | **93.558** | | | |
| Temporary Assistance for Needy Families | L04 | | G-0902SCTANF | | 0 |
| Temporary Assistance for Needy Families | L04 | | G-1002SCTANF | | 75,637,439 |
| Temporary Assistance for Needy Families | L04 | | G-1102SCTANF | | 17,931,083 |
| **Program Total** | | | | ** | **93,568,522** |
| **Total Department of Health and Human Services** | | | | | **93,568,522** |
| **Total TANF Cluster** | | | | | **93,568,522** |
| **CCDF CLUSTER** | | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **Child Care and Development Block Grant** | | **93.575** | | | |
| Technical Assistance and Development Project for an Electronic System of Data Collection and Authentic Assessment for Infants and Toddlers | F03 | | 12-2069 | | 15,222 |
| Child Care and Development Block Grant | L04 | | G-1101SCCCDF | | 2,761,665 |
| Child Care and Development Block Grant | L04 | | G-1201SCCCDF | | 24,820,952 |
| **Program Total** | | | | ** | **27,597,839** |

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| **CCDF CLUSTER, CONTINUED** | | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **Child Care Mandatory and Matching Funds of the Child Care and Development Fund** | | **93.596** | | | |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | L04 | | G-0901SCCCDF | | 1,184 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | L04 | | G-1001SCCCDF | | 6,363,775 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | L04 | | G-1101SCCCDF | | 29,155,062 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | L04 | | G-1201SCCCDF | | 4,482 |
| **Program Total** | | | | ** | **35,524,503** |
| **ARRA - Child Care and Development Block Grant** | | **93.713** | | | |
| ARRA - Child Care and Development Block Grant | L04 | | G0901SCCCD7 | | 1,271,517 |
| **Program Total** | | | | ** | **1,271,517** |
| **Total Department of Health and Human Services** | | | | | **64,393,859** |
| **Total CCDF Cluster** | | | | | **64,393,859** |
| **HEAD START CLUSTER** | | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **Head Start** | | **93.600** | | | |
| Head Start | L04 | | 04CD0029/01 | | 37,606 |
| Head Start | L04 | | 04CD0032/01 | | 131,613 |
| **Program Total** | | | | | **169,219** |
| **ARRA - Head Start** | | **93.708** | | | |
| Head Start-ARRA | H63 | | 90SC0042/01 | | 0 |
| **Program Total** | | | | | **0** |
| **Total Department of Health and Human Services** | | | | | **169,219** |
| **Total Head Start Cluster** | | | | | **169,219** |
| **MEDICAID CLUSTER** | | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative** | | **93.720** | | | |
| Healthcare Associated Infection (ASC-HAI) Initiative-ARRA | J04 | | 05-1005-SC-5ASC | | 74,507 |
| **Program Total** | | | | ** | **74,507** |
| **State Medicaid Fraud Control Units** | | **93.775** | | | |
| Medicaid Fraud Control Unit | E20 | | 01-1001-SC-5050 | | 1,562 |
| Medicaid Fraud Control Unit | E20 | | 01-1101-SC-5050 | | 247,561 |
| Medicaid Fraud Control Unit | E20 | | 01-1201-SC-5050 | | 730,521 |
| **Program Total** | | | | ** | **979,644** |
| **State Survey and Certification of Health Care Providers and Suppliers (Title XIII) Medicare** | | **93.777** | | | |
| State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare | J02 | | 05-1005-SC-5001 | | 0 |
| State Survey and Certification of Health Care Providers and Suppliers | J02 | | 05-1105-SC-5001 | | 84,456 |

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| **MEDICAID CLUSTER, CONTINUED** | | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **State Survey and Certification of Health Care Providers and Suppliers (Title XIII) Medicare** | | **93.777** | | | |
| State Survey and Certification of Health Care Providers and Suppliers | J02 | | 05-1205-SC-5001 | | 1,213,567 |
| Survey and Certification Services | J04 | | 05-1005-SC-5000 | | 0 |
| South Carolina CLIA | J04 | | 05-1005-SC-5002 | | 0 |
| Survey and Certification Services | J04 | | 05-1105-SC-5000 | | 575,686 |
| South Carolina CLIA | J04 | | 05-1105-SC-5002 | | 48,097 |
| Survey and Certification Services | J04 | | 05-1205-SC-5000 | | 1,825,568 |
| South Carolina CLIA | J04 | | 05-1205-SC-5002 | | 135,532 |
| **Program Total** | | | | ** | **3,882,906** |
| **Medical Assistance Program** | | **93.778** | | | |
| Medical Administration Payments | J02 | | 05-0705SC5048 | | 0 |
| Medical Assistance Payments | J02 | | 05-0805SC5028 | | 0 |
| Medical Administration Payments | J02 | | 05-0805SC5048 | | 0 |
| Medical Assistance Payments | J02 | | 05-0905SC5028 | | 0 |
| Medical Administration Payments | J02 | | 05-0905SC5048 | | 0 |
| Increased Medical Assistance Payments - ARRA | J02 | | 05-0905SCARRA | | 0 |
| Health Information Technology Administration Recovery Act-ARRA | J02 | | 05-0905SCHITA | | 0 |
| Medical Administration Payments | J02 | | 05-1005SC5ADM | | 0 |
| Medical Assistance Payments | J02 | | 05-1005SC5MAP | | 0 |
| Increased Medical Assistance Payments - ARRA | J02 | | 05-1005SCARRA | | 0 |
| Health Information Technology Administration Recovery Act-ARRA | J02 | | 05-1005SCHITA | | 377 |
| Disproportionate Share Hospital Payments - ARRA | J02 | | 05-1005SCMDSH | | 0 |
| Qualifying Individual Program Payment - ARRA | J02 | | 05-1005SCQUAL | | 0 |
| Medical Administration Payments | J02 | | 05-1105SC5ADM | | 14,787,579 |
| Medical Assistance Payments | J02 | | 05-1105SC5MAP | | 824,087,487 |
| Increased Medical Assistance Payments - ARRA | J02 | | 05-1105SCARRA | | 0 |
| Extension of Increased Medical Assistance Payments - ARRA | J02 | | 05-1105SCEXTN | | 0 |
| Health Information Technology Administration Recovery Act-ARRA | J02 | | 05-1105SCHIMP | | 134,381 |
| Health Information Technology Administration Recovery Act-ARRA | J02 | | 05-1105SCHITA | | 0 |
| Health Information Technology Administration Recovery Act-ARRA | J02 | | 05-1105SCINCT | | 2,684,586 |
| Qualifying Individual Program Payment - ARRA | J02 | | 05-1105SCQUAL | | 0 |
| Medical Administration Payments | J02 | | 05-1205SC5ADM | | 77,168,233 |
| Medical Assistance Payments | J02 | | 05-1205SC5MAP | | 2,581,724,837 |
| Health Information Technology Administration Recovery Act-ARRA | J02 | | 05-1205SCHIMP | | 1,270,345 |
| Health Information Technology Administration Recovery Act-ARRA | J02 | | 05-1205SCINCT | | 25,018,704 |
| **Program Total** | | | | ** | **3,526,876,529** |
| **Total Department of Health and Human Services** | | | | | **3,531,813,586** |
| **Total Medicaid Cluster** | | | | | **3,531,813,586** |
| **DISABILITY INSURANCE/SSI CLUSTER** | | | | | |
| **SOCIAL SECURITY ADMINISTRATION** | | | | | |
| **Social Security - Disability Insurance (DI)** | | **96.001** | | | |
| Social Security - Disability Insurance | H73 | | 04-07-04SCDI00 | | 89 |
| Social Security - Disability Insurance | H73 | | 04-10-04SCDI00 | | 114,934 |

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| **DISABILITY INSURANCE/SSI CLUSTER, CONTINUED** | | | | |
| **SOCIAL SECURITY ADMINISTRATION** | | | | |
| **Social Security - Disability Insurance (DI)** | | **96.001** | | |
| Social Security - Disability Insurance | H73 | | 04-11-04SCDI00 | 14,255,871 |
| Social Security - Disability Insurance | H73 | | 04-12-04SCDI00 | 28,609,214 |
| **Program Total** | | | | **42,980,108** |
| **Total Social Security Administration** | | | | **42,980,108** |
| **Total Disability Insurance/SSI Cluster** | | | | **42,980,108** |
| **INDEPENDENT LIVING STATE GRANTS CLUSTER** | | | | |
| **DEPARTMENT OF EDUCATION** | | | | |
| **Independent Living - State Grants** | | **84.169** | | |
| State Independent Living Services | H73 | | H169A100059 | 43,802 |
| State Independent Living Services | H73 | | H169A110059 | 72,672 |
| State Independent Living Services | H73 | | H169A120059 | 558 |
| State Independent Living Services | L24 | | H169A080060 | 0 |
| State Independent Living Services | L24 | | H169A090060 | 0 |
| State Independent Living Services | L24 | | H169A100060 | 0 |
| State Independent Living Services | L24 | | H169A110060 | 13,079 |
| State Independent Living Services | L24 | | H169A120060 | 35,328 |
| **Program Total** | | | | **165,439** |
| **Independent Living State Grants, Recovery Act** | | **84.398** | | |
| State Independent Living Services Recovery Act - ARRA | H73 | | H398A090059 | 152,418 |
| State Independent Living Services - ARRA | L24 | | H398A090060 | 10,183 |
| **Program Total** | | | | **162,601** |
| **Total Department of Education** | | | | **328,040** |
| **Total Independent Living State Grants Cluster** | | | | **328,040** |
| **INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND** | | | | |
| **DEPARTMENT OF EDUCATION** | | | | |
| **Independent Living Services for Older Individuals Who Are Blind** | | **84.177** | | |
| Independent Living/Older Blind | L24 | | H177B100040 | 0 |
| Independent Living Services for Older Individuals Who Are Blind (IL-OIB) | L24 | | H177B110040 | 138,868 |
| Independent Living Services for Older Individuals Who Are Blind (IL-OIB) | L24 | | H177B120040 | 390,704 |
| **Program Total** | | | | **529,572** |
| **Independent Living Services for Older Individuals Who Are Blind, Recovery Act** | | **84.399** | | |
| Independent Living/Older Blind - ARRA | L24 | | H399A090040 | 121,500 |
| **Program Total** | | | | **121,500** |
| **Total Department of Education** | | | | **651,072** |
| **Total Independent Living Services for Older Individuals Who Are Blind** | | | | **651,072** |
| **EDUCATION OF HOMELESS CHILDREN AND YOUTH CLUSTER** | | | | |
| **DEPARTMENT OF EDUCATION** | | | | |
| **Education of Homeless Children and Youth** | | **84.196** | | |
| Education for Homeless Children and Youth | H63 | | S196A060042 | 0 |

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| **EDUCATION OF HOMELESS CHILDREN AND YOUTH CLUSTER, CONTINUED** | | | | |
| **DEPARTMENT OF EDUCATION** | | | | |
| **Education of Homeless Children and Youth** | | **84.196** | | |
| Education for Homeless Children and Youth | H63 | | S196A070042 | 175 |
| Education for Homeless Children and Youth | H63 | | S196A080042 | 0 |
| Education for Homeless Children and Youth | H63 | | S196A090042 | 132,496 |
| Education for Homeless Children and Youth | H63 | | S196A100042 | 557,377 |
| Education for Homeless Children and Youth | H63 | | S196A110042 | 234,499 |
| **Program Total** | | | | **924,547** |
| **Education for Homeless Children and Youth, Recovery Act** | | **84.387** | | |
| Education for Homeless Children and Youth, Recovery Act-ARRA | H63 | | S387A090042 | 205,856 |
| **Program Total** | | | | **205,856** |
| **Total Department of Education** | | | | **1,130,403** |
| **Total Education of Homeless Children and Youth Cluster** | | | | **1,130,403** |
| **STATEWIDE DATA SYSTEMS CLUSTER** | | | | |
| **DEPARTMENT OF EDUCATION** | | | | |
| **Statewide Data Systems** | | **84.372** | | |
| Statewide Data Systems | H63 | | R372A060054 | 0 |
| **Program Total** | | | | **0** |
| **Statewide Data Systems, Recovery Act** | | **84.384** | | |
| Statewide Data Systems, Recovery Act-ARRA | H63 | | R384A100058 | 4,224,710 |
| **Program Total** | | | | **4,224,710** |
| **Total Department of Education** | | | | **4,224,710** |
| **Total Statewide Data Systems Cluster** | | | | **4,224,710** |
| **TEACHER INCENTIVE FUND CLUSTER** | | | | |
| **DEPARTMENT OF EDUCATION** | | | | |
| **Teacher Incentive Fund** | | **84.374** | | |
| Teacher Incentive Fund | H63 | | S374A070027 | 2,876,903 |
| Teacher Incentive Fund | H63 | | S374A100043 | 8,030,839 |
| **Program Total** | | | | **10,907,742** |
| **Teacher Incentive Fund, Recovery Act** | | **84.385** | | |
| Teacher Incentive Fund, Recovery Act-ARRA | H63 | | S385A100027 | 981,445 |
| **Program Total** | | | | **981,445** |
| **Total Department of Education** | | | | **11,889,187** |
| **Total Teacher Incentive Fund Cluster** | | | | **11,889,187** |
| **RESEARCH AND DEVELOPMENT CLUSTER** | | | | |
| **DEPARTMENT OF AGRICULTURE** | | | | |
| **Plant and Animal Disease, Pest Control, and Animal Care** | | **10.025** | | |
| Surveillance and Mangement of Chronic Wasting Disease | P24 | | 10-9645-0892 CA | 0 |
| Surveillance and Mangement of Chronic Wasting Disease | P24 | | 11-9645-0892 CA | 41,053 |
| **Program Total** | | | | **41,053** |

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| **RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED** | | | | |
| **DEPARTMENT OF AGRICULTURE** | | | | |
| **Grants for Agricultural Research, Special Research Grants** | | **10.200** | | |
| U.S. Marine Shrimp Farming Program FY09 | P24 | | USMSFP2009-19851-SCDNR | 1,532 |
| U.S. Marine Shrimp Farming Program FY10 | P24 | | USMSFP2010-21115-SCDNR | 164,638 |
| **Program Total** | | | | **166,170** |
| **Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)** | | **10.315** | | |
| 2010 Trade Adjustment Assistance for Farmers Training Coordination Program | P26 | | H001344214 | 0 |
| **Program Total** | | | | **0** |
| **Total Department of Agriculture** | | | | **207,223** |
| **DEPARTMENT OF COMMERCE** | | | | |
| **Integrated Ocean Observing System (IOOS)** | | **11.012** | | |
| Enabling Coastal and Marine Spatial Planning in the South Atlantic through User Engagement, Comprehensive Data Management, and Development of Spatial Decision Support Tools | P24 | | SAA.12 (007).SCDNR.RV.1 | 646 |
| **Program Total** | | | | **646** |
| **Interjurisdictional Fisheries Act of 1986** | | **11.407** | | |
| Fishery Independent Assessment of Adult Red Drum & Coastal Sharks in South Carolina | P24 | | NA06NMF4070049 | 22,520 |
| Fishery Independent Assessment of Adult Red Drum & Coastal Sharks in South Carolina | P24 | | NA11NMF4070039 | 157 |
| **Program Total** | | | | **22,677** |
| **Sea Grant Support** | | **11.417** | | |
| University of Georgia - Southeast Aquatic Resources Partnership | P26 | | NA060AR4170205 | 0 |
| A proposal for Sea Grant College Program Support. SC Sea Grant Consortium for 2006-2010 | P26 | | NA06OAR4170015 | 80,340 |
| Building the Regional Network: The National Federation of Regional Associations for Coastal Ocean Observing | P26 | | NA09OAR4170216 | 37,211 |
| Knauss Fellopship 2010 (South Carolina) (Johnston) | P26 | | NA100AR4170003 | 0 |
| A proposal for Sea Grant College Program Support. SC Sea Grant Consortium for 2010-2012 | P26 | | NA10OAR4170073 | 1,311,257 |
| Knauss Fellowship 2011 (South Carolina) (Jones) | P26 | | NA11OAR4170012 | 30,142 |
| Building the Regional Network: The National Federation of Regional Associations for Coastal Ocean Observing | P26 | | NA11OAR4170210 | 125,000 |
| Knauss Fellowship 2012 (Bennett) | P26 | | NA12OAR4170014 | 13,440 |
| Knauss Fellowship 2012 (Manyak) | P26 | | NA12OAR4170016 | 16,588 |
| MNER-South Carolina National Estuarine Research Reserve; 2011 Coastal Research Fellowship Program | P26 | | SUB-AWARD MNER | 9,952 |
| **Program Total** | | | | **1,623,930** |
| **Coastal Zone Management Estuarine Research Reserves** | | **11.420** | | |
| Observational and Modeling Studies to Benefit the Management and Selection of Sites for Beach Nourishment in South Carolina | P24 | | 2012.01 | 12,776 |
| Application for Federal Funds (FY10) to Operate the Programs of the ACE Basin National Estuarine Research Reserve (NERR) | P24 | | NA10NOS4200124 | 322,271 |

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| **DEPARTMENT OF COMMERCE** | | | | |
| **Coastal Zone Management Estuarine Research Reserves** | | **11.420** | | |
| Application for Federal Funds (FY10) to Operate the Programs of the ACE Basin National Estuarine Research Reserve (NERR) | P24 | | NA11NOS4200118 | 236,266 |
| **Program Total** | | | | **571,313** |
| **Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program** | | **11.427** | | |
| Evaluation of Habitat Utilization, Recruitment Bottlenecks and Movement of Coastal Striped Bass Population(s) Using Cultured Animals and Genetic-Based Identification Tools | P24 | | NA09NMF4270085 | 48,723 |
| Population Structure, Gene Flow and Genetic Demography of the Blacknose Shark (Carcharhinus Acronotus) in U.S. Waters and Genetic Marker Development for the Smooth Dogfish Shark (Mustelus Canus) | P24 | | S100080 | 3,467 |
| **Program Total** | | | | **52,190** |
| **Climate and Atmospheric Research** | | **11.431** | | |
| Guidance for South Carolina on Near-Term Coastal Adaptation Priorities | J04 | | NA09OAR4310158 Amendment # 2 | 0 |
| Integrating Climate Science and Water Management in the Carolinas | P24 | | 11-1924-13540-FA44 | 1,701 |
| Carolinas Integrated Sciences and Assessments | P24 | | 12-2018-13540-FA93 | 0 |
| Assessing the Impact of Salt-Water Intrusion in the Carolinas under Future Climatic and Sea-Level Conditions | P26 | | NA08OAR4310715 | 5,774 |
| Assessing the Impact of Salt-Water Intrusion in the Carolina under Future Climatic and Sea-Level Conditions | P26 | | NA090AR4310151 | 0 |
| Mobilizing the NOAA Sea Grant Network for Coastal Community Climate Resilience (RC30) | P26 | | NA09OAR4310152 | 247 |
| **Program Total** | | | | **7,722** |
| **Marine Fisheries Initiative** | | **11.433** | | |
| Genetic Evaluation of Population Bottlenecks in Gag (Mycteroperca Microlepis) | P24 | | NA09NMF4330154 | 59,051 |
| Genetic Risk Assessment Modeling for Offshore Marine Aquaculture Operations: Cobia | P24 | | NA11NMF4330125 | 17,265 |
| Gray Triggerfish Balistes Capriscus Life History in the South Atlantic Bright | P26 | | Sub-Award 12-2083 | 14,382 |
| **Program Total** | | | | **90,698** |
| **Cooperative Fishery Statistics** | | **11.434** | | |
| South Carolina/National Marine Fisheries Service Cooperative Fishery Statistics Program | P24 | | NA07NMF4340040 | 167,929 |
| **Program Total** | | | | **167,929** |
| **Southeast Area Monitoring and Assessment Program** | | **11.435** | | |
| South Carolina/National Marine Fisheries Service Southeast Area Monitoring and Assessment Program (SCEMAP) | P24 | | NA06NMF4350021 | 996,784 |
| SEAMAP-SA-Program: Coastal Survey, Reef Fish Survey, Red Drum Survey, Data Management, and Southeast Regional Taxonomic Center at the South Carolina Department of Natural Resources | P24 | | NA11NMF4350043 | 801,686 |
| **Program Total** | | | | **1,798,470** |
| **Unallied Management Projects** | | **11.454** | | |
| Re-Evaluation of Reproductive Biology and Population Structure of the Blacknose Shark, Carcharhinus Acronotus, in United States Waters | P24 | | 011-006 | 19,769 |

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| **RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED** | | | | |
| **DEPARTMENT OF COMMERCE** | | | | |
| **Unallied Management Projects** | | **11.454** | | |
| Batch Fecundity and Spawning Frequency as a Function of Size, Age and Season for Black Sea Bass and Red Porgy in the United States South Atlantic | P24 | | 508710-08-01 | 0 |
| Marine Resources Monitoring, Assessment and Predicition Program (MARMAP) Conducting Fishery-Independent Surveys and Research off the Atlantic Coast of the Southeastern United States | P24 | | NA06NMF4540093 | 85,631 |
| Marine Resources Monitoring, Assessment and Predicition Program (MARMAP) at South Carolina Department of Natural Resources | P24 | | NA11NMF4540174 | 763,286 |
| **Program Total** | | | | **868,686** |
| **Habitat Conservation** | | **11.463** | | |
| South Carolina Oyster Habitat Restoration and Shoreline Enhancement Project - ARRA | P24 | | 051224 | 4,791 |
| Community-Based and Large Scale Restoration in ACE Basin NERR, South Carolina | P24 | | 110 | 44,077 |
| Creating Oyster Niche Structures Through Restoration Using Crab Traps | P24 | | 1609 | 7,327 |
| Community-Based and Larger-Scale Oyster Restoration in ACE Basin NERR, South Carolina | P24 | | 2011 | 563 |
| Continuation and Expansion of Oyster Reef Enhancement Efforts Using Oyster Castles on Jeremy Island, South Carolina, USA | P24 | | 3823-SCDNRMRRI-01 | 3,540 |
| Oyster Habitat Restoration in the Cape Romain National Wildlife Refuge (South Carolina) | P24 | | SC 2011-0056-005 | 30,658 |
| Marine Debris and Abandoned Vessels: Identification, Reduction and Prevention through Community-based Education and Action | P26 | | NA09NMF4630059 | 11,811 |
| **Program Total** | | | | **102,767** |
| **Unallied Science Program** | | **11.472** | | |
| To Implement Portions of the ""Recovery Plan for United States Population of Loggerhead Turtle"" and for Other Species of Sea Turtles in South Carolina Waters | P24 | | NA07NMF4720207 | 47,611 |
| Relative Abundance, Distribution, and Health of Sea Turtles in Near-Shore Coastal Waters of the Southeastern United States | P24 | | NA08NMF4720502 | 245,880 |
| Contributions to the Biology of Red Drum, Sciaenops Ocellatus, in South Carolina: Continuation of Mark-Recapture Studies, Estimates of Subadult Abundance and Adult Abundance from Fishery Independent Studies | P24 | | NA08NMF4720514 | 208,700 |
| Cooperative Multi-State Management of the Northern Recovery Unit of the Loggerhead (Caretta caretta) Sea Turtle: Implementation of High Priority Recovery Actions | P24 | | NA10NMF4720035 | 804,094 |
| Research and Management of Endangerd and Threatened Species in the Southeast: Riverine Movements of Shortnose and Atlantic Sturgeon | P24 | | NA10NMF4720036 | 721,486 |
| Providing Oceans and Human Health Research, Education and Training to appropriate audiences | P26 | | MOA-2006-025/7182 | 4,826 |
| Providing Oceans and Human Health Research, Education and Training to appropriate audiences | P26 | | MOA-2010-049/8135 | 111,068 |
| **Program Total** | | | | **2,143,665** |
| **Coastal Services Center** | | **11.473** | | |
| Regional Hazard Vulnerability Assessment of Oceanfront and Estuarine Shorelines | P24 | | 93_392/0000020124 | 6,266 |
| Southeast Coastal Ocean Observations Regional Association (SECOORA): Building a Regional Framework for the Coastal Ocean Observing System in the Southeastern United States | P26 | | NA08NOS4730298 | 380,085 |

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| **RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED** | | | | |
| **DEPARTMENT OF COMMERCE** | | | | |
| **Coastal Services Center** | | **11.473** | | |
| Implementation of Regional Integrated Ocean Observing Systems: Support of RCOOS Development in SECOORA-South Carolina | P26 | | NA08NOS4730409 | 1,010,006 |
| Governors' South Atlantic Alliance - Research | P26 | | NA12NOS4730007 | 18,523 |
| Governors' South Atlantic Alliance - Administration | P26 | | NA12NOS4730008 | 7 |
| **Program Total** | | | | **1,414,887** |
| **Atlantic Coastal Fisheries Cooperative Management Act** | | **11.474** | | |
| 2013 Marine Recreational Information Program (MRIP) Access Point Angler Intercept Survey (APAIS) South Carolina Site Register | P24 | | 012-0501 | 594 |
| Characterization of Senior, Gratis, Three Year, and Lifetime South Carolina Saltwater Recreational Fishing License Holders | P24 | | 10-1209 | 41,000 |
| Atlantic Coastal Fisheries Cooperative Management Act Program in South Carolina | P24 | | NA07NMF4740044 | 182,638 |
| Atlantic Coastal Cooperative Statistics (ACCSP) Commercial Module in South Carolina Trip-Level Catch and Effort Data Collection | P24 | | NA10NMF4740078 | 10,131 |
| Atlantic Coastal Cooperative Statistics (ACCSP) Sampling for Biological Hard Part/Aging from South Carolina's Offshore Commercial Fisheries | P24 | | NA10NMF4740079 | 4,778 |
| Atlantic Coastal Cooperative Statistics (ACCSP) Data Reporting from South Carolina's Commercial Fisheries- 1) 100% Trip-Level Catch and Effort Data Collection | P24 | | NA11NMF4740033 | 128,868 |
| Atlantic Coastal Cooperative Statistics (ACCSP) Validation of Commercial Finfish and Shellfish Conversion Factors | P24 | | NA11NMF4740210 | 9,534 |
| **Program Total** | | | | **377,543** |
| **Other Federal Assistance** | | **NONE** | | |
| Identification and Management of Essential Habitat for Endangered Species in the Savannah River | P24 | | 011110-1 | 0 |
| 2011 Joint Enforcement Agreement | P24 | | 2011 Joint Enforcement Agreement | 346,454 |
| Operation of a Marine Laboratory in South Carolina | P24 | | MOA-2010-045/8138 | 38,490 |
| **Program Total** | | | | **384,944** |
| **Total Department of Commerce** | | | | **9,628,067** |
| **DEPARTMENT OF DEFENSE** | | | | |
| **Other Federal Assistance** | | **NONE** | | |
| Clear Zone Habitat Conservation on South Carolina Airstrip | P24 | | W912DY-07-2-0020 | 19,030 |
| **Program Total** | | | | **19,030** |
| **Total Department of Defense** | | | | **19,030** |
| **DEPARTMENT OF THE INTERIOR** | | | | |
| **Fish and Wildlife Management Assistance** | | **15.608** | | |
| Fish and Wildlife Management assistance | H63 | | 2005-0297-0 | 0 |
| Oyster Habitat Restoration and Capacity Building for Future Oyster Restoration in South Carolina | P24 | | 092309-01 | 1,367 |
| Assessment and Restoration of Southern Appalachian Brook Trout in Jocassee Gorges, South Carolina | P24 | | 092309-02 | 18,947 |
| Restore Native Aquatic Plants in Santee Cooper System, South Carolina to Improve Anadromous Fish Habitat | P24 | | 092309-03 | 0 |

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| **RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED** | | | | |
| **DEPARTMENT OF THE INTERIOR** | | | | |
| **Fish and Wildlife Management Assistance** | | **15.608** | | |
| Develop Artifical Estuarine Habitats in South Carolina to Increase Abundance of Recreationally Important Fish | P24 | | 092309-04 | 4,702 |
| Improved Red Drum Habitat Through Community-Based Oyster Reef Habitat Restoration (South Carolina) | P24 | | 092309-05 | 369 |
| Goose Creek Dam Eel Passage Restoration | P24 | | F10AC00357 | 31,581 |
| To Determine the Utilization of Newly Created Striped Bass Habitat in J. Strom Thurmond Lake-00 | P24 | | F10AP00148 | 61,710 |
| Aquatic Nuisance Species Program | P24 | | F10AP00164 | 9,283 |
| Aquatic Nuisance Species Program | P24 | | F10AP00165 | 16,672 |
| Shoreline and Spartina Marsh Stabilization along the Atlantic Intercoastal Waterway in South Carolina NFHAP/ACFHP | P24 | | F11AC00694 | 12,169 |
| **Program Total** | | | | **156,800** |
| **Cooperative Endangered Species Conservation Fund** | | **15.615** | | |
| South Carolina Endangered Species Program | P24 | | F10AP00635 | 69,911 |
| South Carolina Endangered Species Program E-1-34 | P24 | | F11AP00805 | 105,565 |
| **Program Total** | | | | **175,476** |
| **Coastal Program** | | **15.630** | | |
| Restore Nesting Habitat of the Threatened Loggerhead Sea Turtle (Caretta Carretta) on Edisto Island | P24 | | F09AC00211 | 0 |
| Census of Wood Stork and Other Colonial Water Birds | P24 | | F10AP00210 | 0 |
| Improve Conditions at South Carolina Department of Natural Resources Donnelly Wildlife Management Area (WMA) for Endangered Redcockaded Woodpecker | P24 | | F11AC01336 | 9,525 |
| Coastal Program | P28 | | 40181AJ176 | 10,923 |
| **Program Total** | | | | **20,448** |
| **Landowner Incentive Program** | | **15.633** | | |
| South Carolina RCW Safe Harbor Cost Share Program (LIP Tier 2) | P24 | | F03AP00014 | 157,334 |
| SC Landowner Incentive Program Tier 1 2007 | P24 | | F08AP00159 | 39,889 |
| **Program Total** | | | | **197,223** |
| **State Wildlife Grants** | | **15.634** | | |
| Robust Redhorse Restoration and Conservation | P24 | | F05AF00015 | 1,207 |
| Controlling Access to Known and Potential Bat Roost | P24 | | F06AF00025 | 13,600 |
| South Carolina Reptile and Amphibian Implementation | P24 | | F06AF00026 | 29,283 |
| Habitat Improvement for Grassland Birds | P24 | | F06AF00027 | 66,981 |
| South Carolina Stream Conservation Implementation | P24 | | F06AF00028 | 117,578 |
| Mink Restoration and Monitoring Development Project | P24 | | F07AF00061 | 20,007 |
| Robust Redhorse (Moxostoma Robustum) Electrofishing and Radio Telemetry Tracking on the Great Pee Dee River, South Carolina | P24 | | F07AF00062 | 221 |
| Community-Based Habitat Restoration and Large-Scale Resource Enhancement Through SCORE | P24 | | F07AF00063 | 60,826 |
| Assessing Introgressive Hybridization Within and Habitat Requirements of Native South Carolina Redeye Bass (Micropterus Coosae) | P24 | | F07AF00064 | 22,898 |
| Prescribed Burning Crew for South Carolina Department of Natural Resources Lands | P24 | | F08AF00087 | 81,344 |
| Sea Turtle Conservation on Botany Bay Plantation WMA | P24 | | F08AF00107 | 21,165 |
| Conservation of Water Shore and Seabirds in South Carolina | P24 | | F08AF00108 | 166,512 |

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| **RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED** | | | | |
| **DEPARTMENT OF THE INTERIOR** | | | | |
| **State Wildlife Grants** | | **15.634** | | |
| Conservation of Breeding Painted Buntings and Other Songbird Indicators in Early-Successional Shrub-Scrub Habitat | P24 | | F08AF00109 | 6,522 |
| Conservation of Migratory Land Birds in South Carolina | P24 | | F08AF00110 | 14,570 |
| Landscape Planning for Priority Wildlife Species on Agricultural Lands | P24 | | F08AF00111 | 0 |
| Ecology and Impacts of Coyotes on Loggerhead Sea Turtles, Least Terns, and Other Wildlife: Implications for Management | P24 | | F09AF00159 | 1,713 |
| Multistate Sandhills Ecological Restoration Project, Alabama, Florida, Georgia and South Carolina | P24 | | F09AP00301 | 0 |
| Revision of South Carolina's Comprehensive Wildlife Conservation Strategy | P24 | | F10AF00421 | 13,892 |
| Striped Bass Stock Enhancement of Charleston Harbor Estuary | P24 | | F10AF00422 | 65,088 |
| Monitoring Impacts of Native Yellow Pine Restoration on Avifauna in the South Carolina Mountains | P24 | | F10AF00443 | 16,951 |
| Using Citizen-Science in the Study and Conservation of Breeding Painted Buntings | P24 | | F10AF00444 | 26,618 |
| South Carolina Reptile and Amphibian Conservation | P24 | | F11AF00666 | 16,234 |
| Enhancing Oyster Reef Habitat Around Private Docks Using Abandoned Crab Traps | P24 | | F11AF00686 | 27,287 |
| American Shad Culture and Stocking in the Edisto River | P24 | | T-45-R-1 | 0 |
| **Program Total** | | | | **790,497** |
| **Endangered Species Conservation - Recovery Implementation Funds** | | **15.657** | | |
| South Carolina White-Nose Syndrome Response Plan Implementation | P24 | | F10AP00599 | 6,404 |
| **Program Total** | | | | **6,404** |
| **U.S. Geological Survey - Research and Data Collection** | | **15.808** | | |
| Development of Digital Elevation Models Using LiDAR Technologies for Four Coastal Counties of South Carolina | P24 | | G10AC00101 | 145,000 |
| Development of LiDAR Data for Five Counties in South Carolina | P24 | | G11AC20078 | 150,000 |
| Development of LiDAR Data for Six Counties in South Carolina | P24 | | G12AC20075 | 0 |
| **Program Total** | | | | **295,000** |
| **National Cooperative Geologic Mapping Program** | | **15.810** | | |
| Mapping and Digitization of 7.5 Minute Quadrangles in the Savannah River Basin and Georgetown Areas, South Carolina | P24 | | G10AC00403 | 70,184 |
| Mapping and Digitization of 7.5 Minute Quadrangles in the Savannah River Basin and Georgetown Areas, South Carolina | P24 | | G11AC20235 | 180,591 |
| **Program Total** | | | | **250,775** |
| **National Geological and Geophysical Data Preservation Program** | | **15.814** | | |
| Development of a Drill-Log Database by the South Carolina Geological Survey | P24 | | G10AP00125 | 6,029 |
| **Program Total** | | | | **6,029** |
| **Total Department of the Interior** | | | | **1,898,652** |
| **NATIONAL SCIENCE FOUNDATION** | | | | |
| **Geosciences** | | **47.050** | | |
| REU Site: Research Experiences for Undergraduate Minorities in Marine and Environmental Sciences | P24 | | OCE-1156407 | 26,156 |
| Enhancing Diversity in the Geosciences: Mentoring and Research Modeling | P26 | | GEO-0703702NSF | 0 |

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| **RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED** | | | | |
| **NATIONAL SCIENCE FOUNDATION** | | | | |
| **Geosciences** | | **47.050** | | |
| Center for Ocean Sciences Education Excellence Southeast: Building on Success | P26 | | OCE-0527849 | 0 |
| Center for Ocean Sciences Education Excellence Southeast: Building on Success | P26 | | OCE-1038397 | 316,437 |
| **Program Total** | | | | **342,593** |
| **Trans-NSF Recovery Act Research Support** | | **47.082** | | |
| REU Site: Research Experiences for Undergraduate Minorities in Marine and Environmental Sciences (MIMES) -ARRA | P24 | | 0851490 | 56,621 |
| **Program Total** | | | | **56,621** |
| **Total National Science Foundation** | | | | **399,214** |
| **DEPARTMENT OF ENERGY** | | | | |
| **Conservation Research and Development** | | **81.086** | | |
| Carolina Blue Skies and Green Jobs Initiative - ARRA | F03 | | TJCOG-CBS-25 | 57,023 |
| Natural Resources Management Activities and Biodiversity Maintenance | P24 | | DE-FC09-97SR18926 | 113,287 |
| **Program Total** | | | | **170,310** |
| **Total Department of Energy** | | | | **170,310** |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **Mental Health Research Grants** | | **93.242** | | |
| Statewide Emergency Telepsychiatry Program | F03 | | 10-1739 | 37,333 |
| Clinical and Policy Implications of a Statewide Emergency Telepsychiatry Program | J12 | | 10-1738 | 30,000 |
| Strengthening the Quality of School Mental Health Services | J12 | | 11-1852 | 111,894 |
| **Program Total** | | | | **179,227** |
| **Drug Abuse and Addiction Research Programs** | | **93.279** | | |
| South Carolina Consortim of the Clinical Trials Network | J12 | | MUSC 08-114 | 0 |
| Stage II Research on Outpatient Treatment for Adolescents with Comorbidity | J12 | | MUSC 09-076 | 95,509 |
| Southern Consortium Node of the Clinical Trials Network | J12 | | MUSC 10-073 | 43,461 |
| **Program Total** | | | | **138,970** |
| **Social Services Research and Demonstration** | | **93.647** | | |
| Social Services Research and Demonstration | L04 | | 90PD0267/01 | 0 |
| Social Services Research and Demonstration | L04 | | 90PD0267/02 | 0 |
| Social Services Research and Demonstration | L04 | | 90PD0267/03 | 35,662 |
| **Program Total** | | | | **35,662** |
| **Total Department of Health and Human Services** | | | | **353,859** |
| **Total Research and Development Cluster** | | | | **12,676,355** |
| **NONCLUSTERED GRANTS** | | | | |
| **DEPARTMENT OF AGRICULTURE** | | | | |
| **Wildlife Services** | | **10.028** | | |
| Early Detection of Highly Pathogenic H5N1 Avian Influenza in the State of South Carolina | P24 | | 10-7100-0207-CA | 6,680 |
| **Program Total** | | | | **6,680** |

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| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF AGRICULTURE** | | | | |
| **Wetlands Reserve Program** | | **10.072** | | |
| Acquisition and Processing of LIDAR Data to Implement Conservation Technical Assistance Programs and Farm Bill Programs | P24 | | 65-4639-11-0025 | 25,000 |
| **Program Total** | | | | **25,000** |
| **Market News** | | **10.153** | | |
| Market News Service | P16 | | 12-25-A-2929 | 9,576 |
| **Program Total** | | | | **9,576** |
| **Federal-State Marketing Improvement Program** | | **10.156** | | |
| How to Make the Best Use of Public Funds in Promoting Locally Grown Products: Assessment of the Potential Impact of a Promotion Campaign | P16 | | 12-25-G-0898 | 20,115 |
| **Program Total** | | | | **20,115** |
| **Inspection Grading and Standardization** | | **10.162** | | |
| Federal-State Poultry Grading Service (State Trust Fund) | P16 | | 12-25-A-3315 | 1,159,449 |
| Meat Grading and Certification Service | P16 | | 12-25-A-4298 | 0 |
| Federal-State Inspection of Fresh Fruits, Vegetables and Other Products | P16 | | 12-25-A-4812 | 949,715 |
| **Program Total** | | | | **2,109,164** |
| **Market Protection and Promotion** | | **10.163** | | |
| National Organic Certification Cost-Share Program | P16 | | 12-25-A-5335 | 3,953 |
| **Program Total** | | | | **3,953** |
| **Specialty Crop Block Grant Program - Farm Bill** | | **10.170** | | |
| S.C. Department of Agriculture Specialty CropBlock Grant Program-Farm Bill Activities | P16 | | 12-25-B-0948 | 93,982 |
| S.C. Department of Agriculture Specialty CropBlock Grant Program-Farm Bill Activities | P16 | | 12-25-B-1093 | 156,939 |
| S.C. Department of Agriculture Specialty CropBlock Grant Program-Farm Bill Activities | P16 | | 12-25-B-1253 | 265,343 |
| **Program Total** | | | | **516,264** |
| **Organic Certification Cost Share Program** | | **10.171** | | |
| National Organic Certification Cost Share Program | P16 | | 12-25-A-5522 | 1,188 |
| **Program Total** | | | | **1,188** |
| **Meat, Poultry, and Egg Products Inspection** | | **10.477** | | |
| Federal-State Egg Products Inspection Service (State Trust Fund) | P16 | | 12-37-A-506 | 11,060 |
| **Program Total** | | | | **11,060** |
| **Food Safety Cooperation Agreements** | | **10.479** | | |
| Food Emergency Response Network (FERN) | J04 | | FSIS-C-22-2010/01 Amendment # 1 | 51,700 |
| Food Emergency Response Network (FERN) | J04 | | FSIS-C-22-2011 | 93,892 |
| **Program Total** | | | | **145,592** |
| **Special Supplemental Nutrition Program for Women, Infants, and Children** | | **10.557** | | |
| Women Infants & Children | J04 | | 5SC700706 13 | 138,551 |
| Women Infants & Children | J04 | | 5SC700706 14 | 529,239 |
| Women Infants & Children | J04 | | 5SC700706 15 | 0 |

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| **DEPARTMENT OF AGRICULTURE** | | | | | |
| **Special Supplemental Nutrition Program for Women, Infants, and Children** | | **10.557** | | | |
| Women Infants & Children | J04 | | 5SC700706 17 | | 7,852,589 |
| Women Infants & Children | J04 | | 5SC700706 4 | | 19,744,743 |
| Women Infants & Children | J04 | | 5SC700715 4 | | 53,474,361 |
| Women Infants & Children | J04 | | 5SC700715 7 | | 19,774,034 |
| **Program Total** | | | | ** | **101,513,517** |
| **Child and Adult Care Food Program** | | **10.558** | | | |
| Child and Adult Care Food Program | L04 | | 5SC300329 | | 28,316,675 |
| **Program Total** | | | | ** | **28,316,675** |
| **State Administrative Expenses for Child Nutrition** | | **10.560** | | | |
| State Administrative Expenses for Child Nutrition | H63 | | 11115SC911N2533 | | 1,552,181 |
| State Administrative Expenses for Child Nutrition | H63 | | 12125SC911N2533 | | 721,750 |
| State Administrative Expenses for Child Nutrition | H63 | | 2011CL410345 | | 443,173 |
| State Administrative Expenses for Child Nutrition | H63 | | 3SC300911 | | 0 |
| State Administrative Expenses for Child Nutrition | H63 | | 5SC300328 | | 0 |
| State Administrative Expenses for Child Nutrition | H63 | | 5SC300911 | | 107,324 |
| State Administrative Expenses for Child Nutrition | L04 | | 5SC300912 | | 821,418 |
| **Program Total** | | | | | **3,645,846** |
| **Commodity Supplemental Food Program** | | **10.565** | | | |
| Commodity Supplemental Food Program | L04 | | 5SC810816 | | 329,693 |
| **Program Total** | | | | | **329,693** |
| **WIC Farmers Market Nutrition Program (FMNP)** | | **10.572** | | | |
| Commodity Assistance Program | J04 | | 5SC810706 1 | | 42,600 |
| Commodity Assistance Program | J04 | | 5SC810706 4 | | 131,395 |
| **Program Total** | | | | | **173,995** |
| **Team Nutrition Grants** | | **10.574** | | | |
| Team Nutrition Grants | H63 | | 2005IN35033 | | 0 |
| Team Nutrition Grants | H63 | | 2006IB20033 | | 0 |
| Team Nutrition Grants | H63 | | 2006IN35033 | | 0 |
| Team Nutrition Grants | H63 | | 2007IN35033 | | 0 |
| Team Nutrition Grants | H63 | | CNTN-09-SC | | 162,534 |
| Team Nutrition Grants | H63 | | TN590201 | | 0 |
| **Program Total** | | | | | **162,534** |
| **Senior Farmers Market Nutrition Program** | | **10.576** | | | |
| Senior Farmers Market Nutrition Program | L04 | | 5SC810816 | | 522,518 |
| **Program Total** | | | | | **522,518** |
| **Child Nutrition Discretionary Grants Limited Availability** | | **10.579** | | | |
| Child Nutrition Discretionary Grants Limited Availability-ARRA | H63 | | 5SC340328 | | 0 |
| **Program Total** | | | | | **0** |
| **Fresh Fruit and Vegetable Program** | | **10.582** | | | |
| Fresh Fruit and Vegetable Program | H63 | | 10105SC328L1603 | | 0 |
| Fresh Fruit and Vegetable Program | H63 | | 11095SC328L1603 | | 1,078,511 |

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| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF AGRICULTURE** | | | | |
| **Fresh Fruit and Vegetable Program** | | **10.582** | | |
| Fresh Fruit and Vegetable Program | H63 | | 12115SC328L1603 | 1,866,892 |
| Fresh Fruit and Vegetable Program | H63 | | 5SC310328 | 0 |
| **Program Total** | | | | **2,945,403** |
| **Forestry Research** | | **10.652** | | |
| Southern Annual Forest Inventory and Analysis | P12 | | 08-CA-11330145-035 | 385,321 |
| **Program Total** | | | | **385,321** |
| **Cooperative Forestry Assistance** | | **10.664** | | |
| Consolidated Payment Grant | P12 | | 08-DG-11083145-004 | 77,318 |
| Consolidated Payment Grant | P12 | | 09-DG-11083145-004 | 334,918 |
| Conservation Resource Program | P12 | | 10-DG-11083145-001 | 39,141 |
| Volunteer Fire Assistance | P12 | | 10-DG-11083145-002 | 23,366 |
| Consolidated Payment Grant | P12 | | 10-DG-11083145-003 | 1,115,782 |
| Volunteer Fire Assistance | P12 | | 11-DG-11083145-002 | 212,092 |
| Consolidated Payment Grant | P12 | | 11-DG-11083145-003 | 792,505 |
| **Program Total** | | | | **2,595,122** |
| **Forestry Legacy Program** | | **10.676** | | |
| Forest Legacy Administration 2009 | P24 | | 09-DG-11083145-003 | 293 |
| Forest Legacy Administration 2010 | P24 | | 10-DG-11083145-004 | 6,282 |
| Forest Legacy Administration 2011 | P24 | | 11-DG-11083145-005 | 0 |
| **Program Total** | | | | **6,575** |
| **Forest Stewardship Program** | | **10.678** | | |
| CRP 32 and 35 Signups | P12 | | 10-DG-11083145-001 | 43,000 |
| CRP 38 and 39 Signups | P12 | | 11-DG-11083145-001 | 9,160 |
| **Program Total** | | | | **52,160** |
| **Forest Health Protection** | | **10.680** | | |
| Forest Health Protection Southern Pine Beetle | P12 | | 09-DG-11083145-001 | 42,884 |
| Forest Health Protection Southern Pine Beetle | P12 | | 10-DG-11083145-006 | 601,260 |
| Forest Health Protection Southern Pine Beetle | P12 | | 11-DG-11083145-004 | 218,337 |
| **Program Total** | | | | **862,481** |
| **Recovery Act of 2009; Wildland Fire Management** | | **10.688** | | |
| Regional Longleaf Pine Restoration Initiative and Fuel Reduction - ARRA | P12 | | 09-DG-11084419-043 | 95,695 |
| Hemlock Wooly Adelgid Control to Protect Watersheds in SC - ARRA | P12 | | 09-DG-11084419-051 | 19,979 |
| Forest Health Enrichment Through Canopy Restoration & Hazard Mitigation - ARRA | P12 | | 10-DG-11084419-030 | 166,985 |
| **Program Total** | | | | **282,659** |
| **Rural Business Enterprise Grants** | | **10.769** | | |
| Rural Business Enterprise Grant | P12 | | RBEG | 13,030 |
| **Program Total** | | | | **13,030** |
| **Soil and Water Conservation** | | **10.902** | | |
| Conservation Technical Assistance Program | P12 | | 68-4639-11-0015 | 96 |

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| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF AGRICULTURE** | | | | |
| **Soil and Water Conservation** | | **10.902** | | |
| Using LiDAR Data to Implement WRP in Allendale, Anderson, Bamberg, Hampton, Kershaw, Lee, Lexington, Oconee, Pickens, Richland, Saluda, Sumter and York Counties | P24 | | 65-4639-10-1018 | 65,874 |
| Conservation Technical Support | P24 | | 65-4639-11-0014 | 92,860 |
| **Program Total** | | | | **158,830** |
| **Environmental Quality Incentives Program** | | **10.912** | | |
| Provide Program Technical Support for Implementing Conservation Programs in South Carolina | P24 | | 65-4639-10-002 | 12,061 |
| **Program Total** | | | | **12,061** |
| **Wildlife Habitat Incentive Program** | | **10.914** | | |
| Strategic Watershed Assessment Team Longleaf Pine Initiative | P12 | | 1901.11.030381 | 96 |
| Wildlife Habitat Incentive Program | P28 | | None | 1,395 |
| **Program Total** | | | | **1,491** |
| **Long Term Standing Agreements for Storage, Transportation and Lease** | | **NONE** | | |
| Challenge Cost-Share Agreement | P24 | | 09-CS-11081209-003 | 19,917 |
| **Program Total** | | | | **19,917** |
| **Total Department of Agriculture** | | | | **144,848,420** |
| **DEPARTMENT OF COMMERCE** | | | | |
| **Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)** | | **11.400** | | |
| Implementation of Height Modernization Program within the State of South Carolina | F03 | | NA10NOS4000042 | 88,411 |
| **Program Total** | | | | **88,411** |
| **Coastal Zone Management Administration Awards** | | **11.419** | | |
| FY 2008 Coastal Zone Management Award for the State of South Carolina | J04 | | NA08NOS4190423 Amendment 5 | 10,371 |
| FY 2009 Coastal Zone Management Grant for the State of South Carolina | J04 | | NA09NOS4190092 Amendment 2 | 197,724 |
| FY 2010 Coastal Zone Management Award for the State of South Carolina | J04 | | NA10NOS4190171 Amendment 1 | 563,797 |
| FY 2011 Coastal Zone Management Award for the State of South Carolina | J04 | | NA11NOS4190099 | 1,347,908 |
| The Role of Estuarine Swashes on Water Quality | P26 | | SUB-AWARD 11-1871 | 271 |
| **Program Total** | | | | **2,120,071** |
| **Public Safety Interoperable Communications Grant Program** | | **11.555** | | |
| 2007 Public Safety Interoperable Communications Grant | D10 | | 2007-GS-H7-0021 | 1,945,982 |
| **Program Total** | | | | **1,945,982** |
| **Broadband Technology Opportunities Program (BTOP)** | | **11.557** | | |
| Broadband Technology Opportunities Program (BTOP)-ARRA | H59 | | 45-42-B10012 | 1,276,108 |
| **Program Total** | | | | **1,276,108** |
| **Total Department of Commerce** | | | | **5,430,572** |

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| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF DEFENSE** | | | | |
| **State Memorandum of Agreement Program for the Reimbursement of Technical Services** | | **12.113** | | |
| Defense Environmental Restoration Program | J04 | | W912DY-10-2-0244 (SC 10-12) Modification 0014 | 1,240,254 |
| **Program Total** | | | | **1,240,254** |
| **Military Construction, National Guard** | | **12.400** | | |
| Charleston Readiness Center Construction | E24 | | W912QG-06-2-2002 | 45,987 |
| Donaldson Army Aviation Facility Construction | E24 | | W912QG-09-2-2001 | 8,524,841 |
| Florence Maintenance Shop | E24 | | W912QG-09-2-2002 | 2,777,588 |
| Sumter Readiness Center Construction | E24 | | W912QG-09-2-2004 | 87,905 |
| Allendale Readiness Center Expansion | E24 | | W912QG-11-2-2001 | 254,336 |
| Joint Armed Forces Reserve Center | E24 | | W912QG-11-2-2004 | 89,526 |
| Army Aviation Support Facility - Eastover | E24 | | W912QG-11-2-2005 | 45,438 |
| **Program Total** | | | | **11,825,621** |
| **National Guard Military Operations and Maintenance (O&M) Projects** | | **12.401** | | |
| Appendix 1 - Army National Guard Facilities Programs | E24 | | W912QG-05-2-1001 | 0 |
| Appendix 1 - Army National Guard Facilities Programs | E24 | | W912QG-06-2-1001 | 0 |
| Appendix 1 - Army National Guard Facilities Programs | E24 | | W912QG-08-2-1001 | 0 |
| Appendix 2 - Army National Guard Environmental Programs Resources Management | E24 | | W912QG-08-2-1002 | 0 |
| Appendix 5 - Army National Guard Telecommunications | E24 | | W912QG-08-2-1005 | 0 |
| Appendix 1 - Army National Guard Facilities Programs | E24 | | W912QG-09-2-1001 | 168,353 |
| Appendix 2 - Army National Guard Environmental Programs Resources Management | E24 | | W912QG-09-2-1002 | 0 |
| Appendix 3 - Army National Guard Security Guard | E24 | | W912QG-09-2-1003 | 0 |
| Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance | E24 | | W912QG-09-2-1004 | 0 |
| Appendix 5 - Army National Guard Command, Control, Communications, Computers, and Information Management (C4IM) Service 15 | E24 | | W912QG-09-2-1005 | 0 |
| Appendix 7 - Army National Guard Sustainable Range Program | E24 | | W912QG-09-2-1007 | 0 |
| Appendix 8 - Army National Guard Fulltime Dining Facility Operation | E24 | | W912QG-09-2-1008 | 0 |
| Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities | E24 | | W912QG-09-2-1021 | 0 |
| Appendix 23 - Army National Guard Security Guard | E24 | | W912QG-09-2-1023 | 0 |
| Appendix 25 - Air National Guard Natural and Cultural Resources Management | E24 | | W912QG-09-2-1025 | 0 |
| Sustainment Restoration Modernization Projects - ARRA | E24 | | W912QG-09-2-9047 | 0 |
| Appendix 1 - Army National Guard Facilities Programs | E24 | | W912QG-10-2-1001 | 0 |
| Appendix 2 - Army National Guard Environmental Programs Resources Management | E24 | | W912QG-10-2-1002 | 0 |
| Appendix 3 - Army National Guard Security Cooperative Agreement | E24 | | W912QG-10-2-1003 | 0 |
| Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance | E24 | | W912QG-10-2-1004 | 0 |
| Appendix 5 - Army National Guard Command, Control, Communications, Computers, and Information Management (C4IM) Service 15 | E24 | | W912QG-10-2-1005 | 0 |
| Appendix 7 - Army National Guard Sustainable Range Program | E24 | | W912QG-10-2-1007 | 0 |
| Appendix 8 - Army National Guard Fulltime Dining Facility Operation | E24 | | W912QG-10-2-1008 | 0 |
| Appendix 10 - Army National Guard Antiterrorism Program Coordinator Activities | E24 | | W912QG-10-2-1010 | 0 |
| Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities | E24 | | W912QG-10-2-1021 | 0 |
| Appendix 22 - Air National Guard Environmental Program Management | E24 | | W912QG-10-2-1022 | 0 |

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| **DEPARTMENT OF DEFENSE** | | | | | |
| **National Guard Military Operations and Maintenance (O&M) Projects** | | **12.401** | | | |
| Appendix 23 - Air National Guard Security Cooperative Agreement | E24 | | W912QG-10-2-1023 | | 0 |
| Appendix 24 - Air National Guard Fire Protection Activities | E24 | | W912QG-10-2-1024 | | 0 |
| Appendix 25 - Air National Guard Natural and Cultural Resources Management | E24 | | W912QG-10-2-1025 | | 0 |
| Appendix 40 - Army National Guard Distributed Learning | E24 | | W912QG-10-2-1040 | | 0 |
| Appendix 1 - Army National Guard Facilities Programs | E24 | | W912QG-11-2-1001 | | 6,034,112 |
| Appendix 2 - Army National Guard Environmental Programs Resources Management | E24 | | W912QG-11-2-1002 | | 1,021,255 |
| Appendix 3 - Army National Guard Security Cooperative Agreement | E24 | | W912QG-11-2-1003 | | 264,703 |
| Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance | E24 | | W912QG-11-2-1004 | | 98,443 |
| Appendix 5 - Army National Guard Command, Control, Communications, Computers, and Information Management (C4IM) Service 15 | E24 | | W912QG-11-2-1005 | | 504,756 |
| Appendix 7 - Army National Guard Sustainable Range Program | E24 | | W912QG-11-2-1007 | | 302,011 |
| Appendix 8 - Army National Guard Fulltime Dining Facility Operations | E24 | | W912QG-11-2-1008 | | 774,769 |
| Appendix 10 - Army National Guard Antiterrorism Program Coordinator Activities | E24 | | W912QG-11-2-1010 | | 26,451 |
| Appendix 19 - Army National Guard Supplementary Transportation Activities | E24 | | W912QG-11-2-1019 | | 4,099 |
| Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities | E24 | | W912QG-11-2-1021 | | 648,105 |
| Appendix 22 - Air National Guard Environmental Program Management | E24 | | W912QG-11-2-1022 | | 12,662 |
| Appendix 23 - Army National Guard Security Cooperative Agreement | E24 | | W912QG-11-2-1023 | | 130,115 |
| Appendix 24 - Air National Guard Fire Protection Activities | E24 | | W912QG-11-2-1024 | | 486,074 |
| Appendix 25 - Air National Guard Natural and Cultural Resources Management | E24 | | W912QG-11-2-1025 | | 95,538 |
| Appendix 40 - Army National Guard Distributed Learning | E24 | | W912QG-11-2-1040 | | 136,161 |
| Appendix 41 - State Family Program Activities | E24 | | W912QG-11-2-1041 | | 27,299 |
| Appendix 1 - Army National Guard Facilities Programs | E24 | | W912QG-12-2-1001 | | 8,382,513 |
| Appendix 2 - Army National Guard Environmental Programs Resources Management | E24 | | W912QG-12-2-1002 | | 801,899 |
| Appendix 3 - Army National Guard Security Cooperative Agreement | E24 | | W912QG-12-2-1003 | | 517,617 |
| Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance | E24 | | W912QG-12-2-1004 | | 161,933 |
| Appendix 5 - Army National Guard Command, Control, Communications, Computers, and Information Management (C4IM) Service 15 | E24 | | W912QG-12-2-1005 | | 683,893 |
| Appendix 7 - Army National Guard Sustainable Range Program | E24 | | W912QG-12-2-1007 | | 312,417 |
| Appendix 10 - Army National Guard Antiterrorism Program Coordinator Activities | E24 | | W912QG-12-2-1010 | | 66,051 |
| Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities | E24 | | W912QG-12-2-1021 | | 1,470,321 |
| Appendix 22 - Air National Guard Environmental Program Management | E24 | | W912QG-12-2-1022 | | 27,807 |
| Appendix 23 - Air National Guard Security Cooperative Agreement | E24 | | W912QG-12-2-1023 | | 325,486 |
| Appendix 24 - Air National Guard Fire Protection Activities | E24 | | W912QG-12-2-1024 | | 996,302 |
| Appendix 25 - Air National Guard Natural and Cultural Resources Management | E24 | | W912QG-12-2-1025 | | 55,952 |
| Appendix 40 - Army National Guard Distributed Learning | E24 | | W912QG-12-2-1040 | | 144,906 |
| Appendix 41 - State Family Program Activities | E24 | | W912QG-12-2-1041 | | 25,123 |
| **Program Total** | | | | ** | **24,707,126** |
| **National Guard Civilian Youth Opportunities** | | **12.404** | | | |
| National Guard Youth Opportunities - SC National Guard Youth ChalleNGe Program | E24 | | DAHA38-00-2-4000 | | 0 |
| SC National Guard Youth ChalleNGe Program | E24 | | W912QG-07-2-4001 | | 0 |
| Appendix 1 - ChalleNGe Program | E24 | | W912QG-08-2-4001 | | 0 |

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| **DEPARTMENT OF DEFENSE** | | | | |
| **National Guard Civilian Youth Opportunities** | | **12.404** | | |
| Appendix 2 - Starbase | E24 | | W912QG-08-2-4002 | 0 |
| Appendix 1 - ChalleNGe Program | E24 | | W912QG-09-2-4001 | 0 |
| Appendix 1 - ChalleNGe Program | E24 | | W912QG-10-2-4001 | 0 |
| Appendix 2 - Starbase | E24 | | W912QG-10-2-4002 | 0 |
| Appendix 3 - National Guard Youth ChalleNGe Staff Training/ASD-RA Special Projects | E24 | | W912QG-10-2-4003 | 0 |
| Appendix 1 - ChalleNGe | E24 | | W912QG-11-2-4001 | 392,050 |
| Appendix 2 - Starbase | E24 | | W912QG-11-2-4002 | 108,969 |
| Appendix 3 - National Guard Youth ChalleNGe Staff Training/ASD-RA Special Projects | E24 | | W912QG-11-2-4003 | 4,135 |
| SC National Guard Youth ChalleNGe Program | E24 | | W912QG-12-2-4001-T | 261,567 |
| Starbase | E24 | | W912QG-12-2-4002 | 192,065 |
| SC National Guard Youth ChalleNGe Program | E24 | | W912ZG-12-2-4001 | 635,861 |
| **Program Total** | | | | **1,594,647** |
| **National Security Education Program David L. Boren Fellowships** | | **12.552** | | |
| National Security Education Program David L. Boren Fellowshi | H63 | | 79560832 | 90,686 |
| **Program Total** | | | | **90,686** |
| **Total Department of Defense** | | | | **39,458,334** |
| **DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT** | | | | |
| **Shelter Plus Care** | | **14.238** | | |
| Shelter Plus Care | J12 | | SC0009C4E010802 | 0 |
| SC-502 - REN - Home Base III and IV Consolidated Program | J12 | | SC0019C4E011003 | 13,435 |
| Shelter Plus Care | J12 | | SC0019C4E011003 | 76,802 |
| Shelter Plus Care | J12 | | SC0019C4E011104 | 61,743 |
| Shelter Plus Care | J12 | | SC0024C4E020802 | 40,408 |
| Shelter Plus Care | J12 | | SC0024C4E021003 | 199,499 |
| Shelter Plus Care | J12 | | SC0025C4E020802 | 0 |
| Shelter Plus Care | J12 | | SC0047C4E020901 | 47,765 |
| Shelter Plus Care | J12 | | SC16C302001 | 0 |
| Shelter Plus Care | J12 | | SC16C502001 | 136,088 |
| Shelter Plus Care | J12 | | SC16C602001 | 51,591 |
| Shelter Plus Care | J12 | | SC16C701015 | 0 |
| Shelter Plus Care | J12 | | SC16C701016 | 0 |
| Shelter Plus Care | J12 | | SC16C702009 | 0 |
| Shelter Plus Care | J12 | | SC-501-REN-GREENVILLESPC | 94,955 |
| Shelter Plus Care | J12 | | SC-502-REN-HOME BASE II | 171,011 |
| Shelter Plus Care | J12 | | SC-502-REN-MHASC SPC | 203,146 |
| **Program Total** | | | | **1,096,443** |
| **Housing Opportunities for Persons with AIDS** | | **14.241** | | |
| Housing Opportunities for Persons with AIDS Performance Grant Agreement for FY2010 | J04 | | SCH010-F999 | 445,838 |

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| **DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT** | | | | |
| **Housing Opportunities for Persons with AIDS** | | **14.241** | | |
| Housing Opportunities for Persons with AIDS Performance Grant Agreement for Fiscal Year 2011 | J04 | | SCH011-F999 | 1,237,261 |
| Housing Opportunities for Persons with AIDS Performance Grant Agreement for FY2009 | J04 | | SCH-09-F999 | 2,786 |
| Housing Opportunities for Persons with AIDS Performance Grant Agreement for Fiscal Year 2012 | J04 | | SCH-12-F999 | 11,059 |
| **Program Total** | | | | **1,696,944** |
| **Fair Housing Assistance Program - State and Local** | | **14.401** | | |
| Fair Housing Assistance Program | L36 | | FF204K054002 | 0 |
| Fair Housing Assistance Program | L36 | | FF204K064002 | 5,200 |
| Fair Housing Assistance Program | L36 | | FF204K074002 | 0 |
| Fair Housing Assistance Program | L36 | | FF204K084002 | 0 |
| Fair Housing Assistance Program | L36 | | FF204K094002 | 0 |
| Fair Housing Assistance Program | L36 | | FF204K104002 | 80,732 |
| Fair Housing Assistance Program | L36 | | FF204K114002 | 70,998 |
| **Program Total** | | | | **156,930** |
| **Total Department of Housing and Urban Development** | | | | **2,950,317** |
| **DEPARTMENT OF THE INTERIOR** | | | | |
| **Clean Vessel Act** | | **15.616** | | |
| Clean Vessel Act-Coastal | P24 | | F09AP00283 | 392,012 |
| Clean Vessel Act Inland | P24 | | F09AP00284 | 22,596 |
| Clean Vessel Act Inland | P24 | | F11AP00784 | 0 |
| Clean Vessel Act-Coastal | P24 | | F11AP00788 | 0 |
| **Program Total** | | | | **414,608** |
| **Wildlife Conservation and Restoration** | | **15.625** | | |
| Jocassee Gorges Education and Visitor Program Development | P24 | | R-6-1 | 96 |
| **Program Total** | | | | **96** |
| **Firearm and Bow Hunter Education and Safety Program** | | **15.626** | | |
| Classroom Addition and Firing Range Improvements | P24 | | F04AF00015 | 110,741 |
| Classroom Addition and Firing Range Improvements | P24 | | F10AF00015 | 0 |
| Take One Make One Archery in the Schools | P24 | | F10AF00319 | 40,779 |
| Take One Make One Archery in the Schools | P24 | | F11AF00392 | 162,881 |
| **Program Total** | | | | **314,401** |
| **Challenge Cost Share** | | **15.642** | | |
| Challenge Cost Share | P28 | | 40181AG032 | 0 |
| **Program Total** | | | | **0** |
| **Federal Junior Duck Stamp Conservation and Design** | | **15.644** | | |
| Junior Duck Conservation and Design Program | P24 | | 40814G001 | 0 |
| **Program Total** | | | | **0** |
| **Recovery Act Funds - Habitat Enhancement, Restoration and Improvements** | | **15.656** | | |
| Coastal Parks Restoration & Enhancement of Southern Pine Forest-ARRA | P28 | | 40181RJ009 | 0 |

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| **DEPARTMENT OF THE INTERIOR** | | | | |
| **Recovery Act Funds - Habitat Enhancement, Restoration and Improvements** | | **15.656** | | |
| **Program Total** | | | | **0** |
| **National Geospatial Program: Building The National Map** | | **15.817** | | |
| LiDAR for the South Carolina Coastal Plain-ARRA | P24 | | G10AC00120 | 161,235 |
| **Program Total** | | | | **161,235** |
| **Historic Preservation Fund Grants-In-Aid** | | **15.904** | | |
| PRESERVE AMERICA | H79 | | 45-07-PA-3072 | 0 |
| Historic Preservation | H79 | | 45-08-21745 | 0 |
| Historic Preservation | H79 | | 45-09-21846 | 0 |
| Historic Preservation | H79 | | 45-10-21947 | 662,848 |
| Historic Preservation | H79 | | 45-12-41947 | 0 |
| SC National Heritage Corridor 2007 | P28 | | H0541060021 | 656,824 |
| **Program Total** | | | | **1,319,672** |
| **Outdoor Recreation - Acquisition, Development and Planning** | | **15.916** | | |
| Land & Water Conservation Fund 2006 Grant | P28 | | None | 52,267 |
| Land & Water Conservation Fund 2007 Grant | P28 | | None | 23,620 |
| Land & Water Conservation Fund 2008 Grant | P28 | | None | 554 |
| Land & Water Conservation Fund 2009 Grant | P28 | | None | 413,075 |
| Land & Water Conservation Fund 2010 Grant | P28 | | None | 500,000 |
| **Program Total** | | | | **989,516** |
| **Other Federal Assistance** | | **NONE** | | |
| Census Herpetofauna on the Dingle Pond Unit of the Santee National Wildlife Refuge | P24 | | F10PX79392 | 2,097 |
| **Program Total** | | | | **2,097** |
| **Total Department of the Interior** | | | | **3,201,625** |
| **DEPARTMENT OF JUSTICE** | | | | |
| **Sexual Assault Services Formula Program** | | **16.017** | | |
| OVW FY 2009 Sexual Assault Services Formula Grant Program | J04 | | 2009-KF-AX-0047 | 2,266 |
| FY 2010 Sexual Assault Services Fromula Grant Program | J04 | | 2010-KF-AX-0047 | 19,143 |
| OVW FY 2011 Sexual Assault Services Formula Grant Program | J04 | | 2011-KF-AX-0006 | 161,222 |
| **Program Total** | | | | **182,631** |
| **Juvenile Accountability Block Grants** | | **16.523** | | |
| OJJDP FY 07 Juvenile Accountability Block Grants Program | K05 | | 2007JBFX0045 | 104,424 |
| OJJDP FY 08 Juvenile Accountability Block Grants Program | K05 | | 2008JBFX0048 | 98,464 |
| OJJDP FY 09 Juvenile Accountability Block Grants Program | K05 | | 2009JBFX0072 | 357,864 |
| OJJDP FY 10 Juvenile Accountability Block Grants Program | K05 | | 2010JBFX0103 | 241,249 |
| **Program Total** | | | | **802,001** |
| **Juvenile Justice and Delinquency Prevention - Allocation to States** | | **16.540** | | |
| OJJDP FY 08 Title II Formula Grants Program | K05 | | 2008JFFX0048 | 71,811 |
| OJJDP FY 09 Title II Formula Grants Program | K05 | | 2009JFFX0034 | 103,019 |
| OJJDP FY 10 Title II Formula Grants Program | K05 | | 2010JFFX0054 | 297,179 |
| OJJDP FY 11 Title II Formula Grants Program | K05 | | 2011JFFX0046 | 43,149 |

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| **DEPARTMENT OF JUSTICE** | | | | |
| **Juvenile Justice and Delinquency Prevention - Allocation to States** | | **16.540** | | |
| **Program Total** | | | | **515,158** |
| **Part E - Developing, Testing and Demonstrating Promising New Programs** | | **16.541** | | |
| "Part E - Developing, Testing and Demonstrating Promising Ne | H63 | | 2003JSFX008 | 0 |
| **Program Total** | | | | **0** |
| **Missing Children's Assistance** | | **16.543** | | |
| South Carolina Internet Crimes Against Children Task Force | E20 | | 2005-MC-CX-K025 | 0 |
| Internet Crimes Against Children Task Force - South Carolina | E20 | | 2009-MC-CX-K003 | 303,900 |
| **Program Total** | | | | **303,900** |
| **Title V - Delinquency Prevention Program** | | **16.548** | | |
| OJJDP FY 10 Title V Community Prevention Grants Program | K05 | | 2010JPFX0056 | 19,273 |
| **Program Total** | | | | **19,273** |
| **State Justice Statistics Program for Statistical Analysis Centers** | | **16.550** | | |
| BJS FY 09 State Justice Statistics Program (SJS) | K05 | | 2009BJCXK004 | 15,305 |
| BJS FY 11 State Justice Statistics Program (SJS) | K05 | | 2011BJCXK003 | 30,353 |
| **Program Total** | | | | **45,658** |
| **National Criminal History Improvement Program (NCHIP)** | | **16.554** | | |
| National Criminal History Improvement Program - 2008 | D10 | | 2008-RU-BX-K005 | 84,967 |
| National Criminal History Improvement Program - 2009 | D10 | | 2009-RU-BX-K015 | 125,532 |
| **Program Total** | | | | **210,499** |
| **National Institute of Justice Research, Evaluation, and Development Project Grants** | | **16.560** | | |
| Evaluating the Effectiveness of Sex Offender Registration and Notification | K05 | | 2006WGBX0002 | 2,753 |
| **Program Total** | | | | **2,753** |
| **Crime Victim Assistance** | | **16.575** | | |
| OVC FY 08 VOCA Victim Assistance Formula | K05 | | 2008VAGX0011 | 130,561 |
| OVC FY 09 VOCA Victim Assistance Formula | K05 | | 2009VAGX0076 | 309,099 |
| OVC FY 10 VOCA Victim Assistance Formula | K05 | | 2010VAGX0065 | 987,479 |
| OVC FY 11 VOCA Victim Assistance Formula | K05 | | 2011VAGX0020 | 4,363,210 |
| **Program Total** | | | | **5,790,349** |
| **Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program** | | **16.580** | | |
| Hollings IV | B04 | | 2003DDBX0347 | 5,094,604 |
| **Program Total** | | | | **5,094,604** |
| **Violent Offender Incarceration and Truth in Sentencing Incentive Grants** | | **16.586** | | |
| Violent Offender Incarceration and Truth in Sentencing Incentive Formula Grant Program | N04 | | 96-CV-VX-0045 | 0 |
| **Program Total** | | | | **0** |
| **Violence Against Women Formula Grants** | | **16.588** | | |
| OVW Recovery Act STOP Violence Against Women Formula Grant Program-ARRA | K05 | | 2009EFS60051 | 263,369 |
| OVW FY 09 STOP Violence Against Women Formula Grants Program | K05 | | 2009WFAX0038 | 569,148 |

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| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF JUSTICE** | | | | |
| **Violence Against Women Formula Grants** | | **16.588** | | |
| OVW FY 10 STOP Violence Against Women Formula Grant Program | K05 | | 2010WFAX0045 | 1,065,135 |
| OVW FY 11 STOP Violence Against Woment Formula Grant Program | K05 | | 2011WFAX0043 | 987,806 |
| **Program Total** | | | | **2,885,458** |
| **Residential Substance Abuse Treatment for State Prisoners** | | **16.593** | | |
| BJA FY 08 Residential Substance Abuse Treatment for State Prisoners Program | K05 | | 2008RTBX0021 | 2,162 |
| BJA FY 09 Residential Substance Abuse Treatment for State Prisoners Program | K05 | | 2009RTBX0046 | 5,126 |
| BJA FY 10 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program | K05 | | 2010RTBX0006 | 247,479 |
| BJA FY 11 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program | K05 | | 2011RTBX0032 | 198,527 |
| **Program Total** | | | | **453,294** |
| **State Criminal Alien Assistance Program** | | **16.606** | | |
| 2010 State Criminal Alien Assistance Program | N04 | | 2010-AP-BX-0191 | 171,668 |
| 2011 State Criminal Alien Assistance Program | N04 | | 2011-AP-BX-0166 | 396,286 |
| **Program Total** | | | | **567,954** |
| **Bulletproof Vest Partnership Program** | | **16.607** | | |
| Bulletproof Vest Program | K05 | | BVP GRANT PROGRAM | 44,775 |
| **Program Total** | | | | **44,775** |
| **Project Safe Neighborhoods** | | **16.609** | | |
| BJA FY 08 Project Safe Neighborhoods Initiative | K05 | | 2008GPCX0031 | 6,055 |
| BJA FY 09 Project Safe Neighborhoods | K05 | | 2009GPBX0006 | 12,425 |
| BJA FY 10 Project Safe Neighborhoods (PSN) | K05 | | 2010GPBX0002 | 78,000 |
| BJA FY 11 Project Safe Neighborhoods (PSN) | K05 | | 2010GPBX0028 | 69,324 |
| **Program Total** | | | | **165,804** |
| **Enforcing Underage Drinking Laws Program** | | **16.727** | | |
| Palmetto Initiative for Campus/Community Collaborations (PICCC) | J20 | | 2008-AH-FX-0068 | 235,703 |
| OJJDP FY 2011 Enforcing Underage Drinking Laws Block Grant Program | J20 | | 2010-AH-FX-0060 | 270,709 |
| OJJDP FY 2010 Enforcing Underage Drinking Laws Block Grant Program | J20 | | 2010-AH-FX-0083 | 31,800 |
| **Program Total** | | | | **538,212** |
| **Special Data Collections and Statistical Studies** | | **16.734** | | |
| Justice Research and Statistical Association Project | K05 | | 2009BJCXK034 | 2,000 |
| **Program Total** | | | | **2,000** |
| **Statewide Automated Victim Information Notification (SAVIN) Program** | | **16.740** | | |
| South Carolina SAVIN Enhancement Grant | N04 | | 2011-VN-CX-0008 | 71,162 |
| **Program Total** | | | | **71,162** |
| **Forensic DNA Backlog Reduction Program** | | **16.741** | | |
| 2007 DNA Capacity Enhancement | D10 | | 2007-DN-BX-K053 | 0 |
| 2008 DNA Capacity Enhancement | D10 | | 2008-DN-BX-K066 | 281,013 |
| 2009 DNA Capacity Enhancement | D10 | | 2009-DN-BX-K101 | 885,921 |
| 2010 DNA Capacity Enhancement | D10 | | 2010-DN-BX-K103 | 69,901 |
| 2011 DNA Capacity Enhancement | D10 | | 2011-DN-BX-K432 | 10,574 |

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| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF JUSTICE** | | | | |
| **Forensic DNA Backlog Reduction Program** | | **16.741** | | |
| **Program Total** | | | | **1,247,409** |
| **Paul Coverdell Forensic Sciences Improvement Grant Program** | | **16.742** | | |
| NIJ FY 09 Coverdell Forensic Science Improvement Grant Program | K05 | | 2009CDBX0046 | 1,244 |
| FY2010 Paul Coverdell Forensic Science Improvement Grants Program | K05 | | 2010CDBX0049 | 271,000 |
| FY2011 Paul Coverdell Forensic Science Improvement Grants Program | K05 | | 2011CDBX0023 | 59,066 |
| **Program Total** | | | | **331,310** |
| **Criminal and Juvenile Justice and Mental Health Collaboration Program** | | **16.745** | | |
| "Charleston Mental Health Center, Juvenile Justice Services Expansion" | J12 | | 2011-MO-BX-0037 | 38,906 |
| South Carolina Department of Juvenile Justice and Mental Health Colloaboration | N12 | | 2010-MO-BX-0060 | 92,280 |
| **Program Total** | | | | **131,186** |
| **Capital Case Litigation** | | **16.746** | | |
| Capital Case Litigation Initiative | E21 | | 2009-CP-BX-0006 | 51,059 |
| Capital Case Litigation Initiative | E21 | | 2011-CP-BX-0005 | 39,837 |
| **Program Total** | | | | **90,896** |
| **Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers** | | **16.758** | | |
| Program Support Grant from NCA | J12 | | 5-COLU-SC-SA11 | 10,000 |
| **Program Total** | | | | **10,000** |
| **Recovery Act - Internet Crimes against Children Task Force Program (ICAC)** | | **16.800** | | |
| Internet Crimes Against Children Task Force - South Carolina - ARRA | E20 | | 2009-SN-B9-K003 | 194,705 |
| **Program Total** | | | | **194,705** |
| **Recovery Act - State Victim Assistance Formula Grant Program** | | **16.801** | | |
| FY 09 Recovery Act - Victims of Crime Act (VOCA) Victim Assistance Formula Grant Program- ARRA | K05 | | 2009SGB90099 | 220,718 |
| **Program Total** | | | | **220,718** |
| **Recovery Act - Edward Byrne Memorial Competitive Grant Program** | | **16.808** | | |
| Edward Byrne Memorial Competitive Grant Program-ARRA | H63 | | 2009SCB90002 | 87,111 |
| **Program Total** | | | | **87,111** |
| **John R. Justice Prosecutors and Defenders Incentive Act** | | **16.816** | | |
| John R. Justice Grant Program for South Carolina | E21 | | 2010-RJ-BX-0004 | 121,862 |
| John R. Justice Grant Program for South Carolina | E21 | | 2011-RJ-BX-0032 | 135,512 |
| **Program Total** | | | | **257,374** |
| **Equitable Sharing Program** | | **16.922** | | |
| Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies Program | D10 | | None | 547,775 |
| Equitable Sharing of Federally Forfeited Property | N04 | | None | 0 |
| **Program Total** | | | | **547,775** |
| **Other Federal Assistance** | | **NONE** | | |
| DEA Marijuana Eradication Program - 2009 | D10 | | 2009-101 | 7,908 |
| DEA Marijuana Eradication Program - 2010 | D10 | | 2010-108 | 10,495 |

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| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF JUSTICE** | | | | |
| **Other Federal Assistance** | | **NONE** | | |
| DEA Marijuana Eradication Program - 2011 | D10 | | 2011-112 | 149,155 |
| DEA Marijuana Eradication Program - 2012 | D10 | | 2012-106 | 6,382 |
| Federal Drug Forfeiture | J04 | | None | 22,140 |
| **Program Total** | | | | **196,080** |
| **Total Department of Justice** | | | | **21,010,049** |
| **DEPARTMENT OF LABOR** | | | | |
| **Compensation and Working Conditions** | | **17.005** | | |
| OSHS Cooperative Agreement | R36 | | OS-20392-11-75-J-45 | 21,063 |
| OSHS Cooperative Agreement | R36 | | OS-21561-12-75-J-45 | 45,669 |
| **Program Total** | | | | **66,732** |
| **Senior Community Service Employment Program** | | **17.235** | | |
| Title V, Older Americans Act | E04 | | AD-199989ZO | 348,324 |
| Title V, Older Americans Act | E04 | | AD-19998BS0 | 67,475 |
| Title V, Older Americans Act | E04 | | AD-21860_11-55-A-45 | 1,062,349 |
| **Program Total** | | | | **1,478,148** |
| **Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors** | | **17.275** | | |
| State Labor Market Information Improvement Grants - ARRA | P32 | | GJ-19830-10-60-A-45 | 0 |
| **Program Total** | | | | **0** |
| **Occupational Safety and Health - State Program** | | **17.503** | | |
| State Operational Grant (23(g)OSHA) | R36 | | SP12131SP1F45 | 686,067 |
| State Operational Grant (23(g)OSHA) | R36 | | SP16721SP8 | 0 |
| State Operational Grant (23(g)OSHA) | R36 | | SP223731255F45 | 1,073,208 |
| **Program Total** | | | | **1,759,275** |
| **Consultation Agreements** | | **17.504** | | |
| Consultation Cooperative Agreement (21D) | R36 | | CS-19395-CS0 | 0 |
| Consultation Cooperative Agreement (21D) | R36 | | CS-20933-CS1 | 349,689 |
| Consultation Cooperative Agreement (21D) | R36 | | CS-22425-CS2 | 462,221 |
| **Program Total** | | | | **811,910** |
| **Total Department of Labor** | | | | **4,116,065** |
| **DEPARTMENT OF TRANSPORTATION** | | | | |
| **Airport Improvement Program** | | **20.106** | | |
| State System Plan - Anderson - Charleston | U30 | | 3-45-0000-007-2008 | 109,016 |
| Update State System Plan Study | U30 | | 3-45-0000-010-2010 | 337,155 |
| Acquire Land for Airfield Development | U30 | | 3-45-0000-011-2011 | 38,761 |
| Update State System Plan Study (Land Use, Zoning) | U30 | | 3-45-0000-011-2011 | 19,355 |
| Aeronautics | U30 | | 3-45-4500-011-2009 | 273,833 |
| Marion Cty Airport-Apron Taxiway Concrete Overlay | U30 | | 3-45-4500-012-2009 | 13,415 |
| Vertical Guidance Survey | U30 | | 3-45-4500-013-2010 | 41,661 |
| Fencing Project | U30 | | 3-45-4500-014-2010 | 1,093,471 |

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| **DEPARTMENT OF TRANSPORTATION** | | | | |
| **Airport Improvement Program** | | **20.106** | | |
| Install Perimeter Security Fencing - 17,450 LF (Kershaw County Airport) | U30 | | 3-45-4500-015-2011 | 0 |
| **Program Total** | | | | **1,926,667** |
| **National Motor Carrier Safety** | | **20.218** | | |
| Motor Carrier Safety Assistance Program - Basic Grant 2011 | K05 | | FM-MCG-0050-11-01 | 1,924,276 |
| Motor Carrier Safety Assistance Program - New Entrant Grant 2011 | K05 | | FM-MNE-0040-11-01 | 321,593 |
| Motor Carrier Safety Assistance Program - Basic Grant 2010 | K05 | | MC104510000000 | 766,899 |
| STP MCSAP HP - TACT Readiness 2010 | K05 | | MH104510000000 | 12,183 |
| Motor Carrier Safety Assistance Program - New Entrant Grant 2010 | K05 | | MN104510000000 | 182,295 |
| **Program Total** | | | | **3,207,246** |
| **Performance and Registration Information Systems Management** | | **20.231** | | |
| Performance and Registration Information Systems Management 2009 | K05 | | PZ094510000000 | 156,000 |
| **Program Total** | | | | **156,000** |
| **Commercial Driver's License Program Improvement Grant** | | **20.232** | | |
| CDL Program Improvement | R40 | | CD094510000000 | 89,219 |
| CDL Program Improvement | R40 | | CD104510000000 | 186,981 |
| CDL Program Improvement | R40 | | FM-CDL-0016-11-01-01 | 32,928 |
| **Program Total** | | | | **309,128** |
| **Commercial Drivers License Information System (CDLIS) Modernization Grant** | | **20.238** | | |
| CDL Information System - CDLIS Modernization | R40 | | 27XX45CM08451SCCM | 91,689 |
| CDL Information System - CDLIS Modernization | R40 | | CM104510000000 | 256,973 |
| **Program Total** | | | | **348,662** |
| **National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants** | | **20.614** | | |
| Fatality Analysis Reporting System 2012 | K05 | | DRNH22-12-H-00123 | 56,365 |
| **Program Total** | | | | **56,365** |
| **Pipeline Safety Program Base Grants** | | **20.700** | | |
| 2011 One Call Grant | R06 | | DTPH56-11-G-PHPC28 | 9,500 |
| 2012 One Call Grant | R06 | | DTPH56-12-G-PHPC26 | 0 |
| **Program Total** | | | | **9,500** |
| **Interagency Hazardous Materials Public Sector Training and Planning Grants** | | **20.703** | | |
| Hazardous Materials Emergency Preparedness, Planning & Training | E24 | | HM-HMP-0169-10-01-00 | 163,038 |
| Hazardous Materials Emergency Preparedness, Planning & Training | E24 | | HM-HMP-0247-11-01-00 | 95,128 |
| **Program Total** | | | | **258,166** |
| **Total Department of Transportation** | | | | **6,271,734** |
| **APPALACHIAN REGIONAL COMMISSION** | | | | |
| **Appalachian Regional Development** | | **23.001** | | |
| Greer Water Storage Tank | F03 | | SC-16008-08 | 89,919 |
| Powdersville Water District Water Storage Tank | F03 | | SC-16010-08 | 0 |
| Pendleton/Clemson Wastewater Treatment Plant Upgrade | F03 | | SC-16347-09 | 131,477 |
| Pioneer Rural Water System Upgrade | F03 | | SC-16432-09 | 0 |

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| **APPALACHIAN REGIONAL COMMISSION** | | | | |
| **Appalachian Regional Development** | | **23.001** | | |
| Easley Combined Utilities - Secondary Water Transmission Main | F03 | | SC-16728-2010 | 254,847 |
| **Program Total** | | | | **476,243** |
| **Appalachian Area Development** | | **23.002** | | |
| Westminster Northern Loop Water Main | P32 | | SC-16986 | 343,742 |
| **Program Total** | | | | **343,742** |
| **Appalachian Research, Technical Assistance, and Demonstration Projects** | | **23.011** | | |
| South Carolina Consolidated Technical Assistance | P32 | | SC-7774-C23-302-10 | 13,185 |
| South Carolina Consolidated Technical Assistance | P32 | | SC-7774-C24-11 | 38,108 |
| **Program Total** | | | | **51,293** |
| **Total Appalachian Regional Commission** | | | | **871,278** |
| **GENERAL SERVICES ADMINISTRATION** | | | | |
| **Donation of Federal Surplus Personal Property** | | **39.003** | | |
| Federal Surplus Property | F03 | | None | 7,557,466 |
| **Program Total** | | | | **7,557,466** |
| **Election Reform Payments** | | **39.011** | | |
| Election Reform Payments | E28 | | None | 13,011 |
| **Program Total** | | | | **13,011** |
| **Total General Services Administration** | | | | **7,570,477** |
| **NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES** | | | | |
| **Promotion of the Arts - Partnership Agreements** | | **45.025** | | |
| To Promote the Arts within the State of South Carolina | H91 | | 09-6100-2025 | 17,522 |
| To Promote the Arts within the State of South Carolina | H91 | | 10-6100-2015 | 565,418 |
| To Promote the Arts within the State of South Carolina | H91 | | 11-6100-2040 | 448,068 |
| **Program Total** | | | | **1,031,008** |
| **Grants to States** | | **45.310** | | |
| State Library Program | H87 | | LS-00-07-0041-07 | 0 |
| State Library Program | H87 | | LS-00-08-0041-08 | 0 |
| State Library Program | H87 | | LS-00-09-0041-09 | 0 |
| State Library Program | H87 | | LS-00-10-0041-10 | 1,464,474 |
| State Library Program | H87 | | LS-00-10-0041-11 | 1,114,191 |
| **Program Total** | | | | **2,578,665** |
| **Total National Foundation on the Arts and the Humanities** | | | | **3,609,673** |
| **SMALL BUSINESS ADMINISTRATION** | | | | |
| **State Trade and Export Promotion Pilot Grant Program** | | **59.061** | | |
| SBA OIT STEP | P32 | | SBAHQ-11-IT-0016 | 53,859 |
| **Program Total** | | | | **53,859** |
| **Total Small Business Administration** | | | | **53,859** |

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| **DEPARTMENT OF VETERANS' AFFAIRS** | | | | |
| **Grants to States for Construction of State Home Facilities** | | **64.005** | | |
| "South Carolina State Veterans Home in Anderson, South Carolina " | J12 | | FAI-45-005 | 0 |
| **Program Total** | | | | **0** |
| **All-Volunteer Force Educational Assistance** | | **64.124** | | |
| Veterans Education Assistance | H03 | | V101 (223C) P-5154 | 100,607 |
| Veterans Education Assistance | H03 | | V101 (223C) P-5254 | 157,788 |
| **Program Total** | | | | **258,395** |
| **Total Department of Veterans' Affairs** | | | | **258,395** |
| **ENVIRONMENTAL PROTECTION AGENCY** | | | | |
| **Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act** | | **66.034** | | |
| PM2.5 Ambient Air Monitoring Network | J04 | | PM-96497208-5 | 407,506 |
| National Air Toxics Trends Site (NATTS) | J04 | | XA-95404008-3 | 120,347 |
| **Program Total** | | | | **527,853** |
| **Clean School Bus USA** | | **66.036** | | |
| Clean School Bus USA | H63 | | 96493708 | 0 |
| Clean School Bus USA | H63 | | SB832878010 | 100,343 |
| **Program Total** | | | | **100,343** |
| **State Clean Diesel Grant Program** | | **66.040** | | |
| State Clean Diesel Grant Program | J04 | | DS-95409808-3 | 355,674 |
| **Program Total** | | | | **355,674** |
| **State Environmental Justice Cooperative Agreement Program** | | **66.312** | | |
| SC: Trng-Revitalize Envirnmntl Justice Communities | J04 | | AJ-83436501-0 | 37,588 |
| **Program Total** | | | | **37,588** |
| **Water Pollution Control State, Interstate, and Tribal Program Support** | | **66.419** | | |
| WPC State and Interstate Program Support | J04 | | I-95410408-2 | 157,289 |
| Water Protection Control State and Interstate Program Support | J04 | | I-95448409-1 | 36,917 |
| WPC State and Interstate Program Support | J04 | | I-95448509-1 | 14,701 |
| Water Pollution Control State and Interstate Program Support - National Wetlands Assessment Survey | J04 | | I-95465110-0 | 145,006 |
| **Program Total** | | | | **353,913** |
| **Water Quality Management Planning** | | **66.454** | | |
| Water Quality Management Planning-ARRA | J04 | | 2P-95424209-0 | 80,435 |
| Water Quality Management Planning | J04 | | C6-00476111-3 | 121,329 |
| **Program Total** | | | | **201,764** |
| **Capitalization Grants for Clean Water State Revolving Funds** | | **66.458** | | |
| Capitalization Grants for State Revolving Fund - ARRA | F03 | | 2W-95426309 | 2,314,019 |
| Capitalization Grants for State Revolving Fund | F03 | | CS-45000110 | 29,313,376 |
| Capitalization Grants for State Revolving Fund | F03 | | CS-45000111 | 2,369,184 |
| Capitalization Grants for State Revolving Fund | J04 | | CS-45000110-0 | 573,868 |

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| **ENVIRONMENTAL PROTECTION AGENCY** | | | | | |
| **Capitalization Grants for Clean Water State Revolving Funds** | | **66.458** | | | |
| **Program Total** | | | | | **34,570,447** |
| **Nonpoint Source Implementation Grants** | | **66.460** | | | |
| Water Nonpoint Source Implementation - South Carolina | J04 | | C9-99462905-2 | | 63,379 |
| Nonpoint Source Implementation Grant | J04 | | C9-99462906-0 | | 26,026 |
| Nonpoint Source Program | J04 | | C9-99462907-1 | | 410,309 |
| Nonpoint Source Implementation | J04 | | C9-99462908-2 | | 586,421 |
| Nonpoint Source Implementation Program | J04 | | C9-99462909-0 | | 246,372 |
| Nonpoint Source Implementation | J04 | | C9-99462910-0 | | 424,722 |
| Nonpoint Source Implementation | J04 | | C9-99462911-1 | | 1,164,072 |
| **Program Total** | | | | | **2,921,301** |
| **Regional Wetland Program Development Grants** | | **66.461** | | | |
| Regional Wetlands Program Development Grants | J04 | | CD-95449910-0; Contract #3497 | | 71,826 |
| Regional Wetlands Program Development Grants | J04 | | CD-95488311-0 | | 68,575 |
| Regional Wetlands Program Development Grants | J04 | | CD-96458907-2 | | 1,962 |
| Development of Monitoring and Assessment Tools for Nitrogen and Phosphorous in South Carolina Coastal Wetlands | P24 | | CD95471311 | | 100,672 |
| **Program Total** | | | | | **243,035** |
| **Capitalization Grants for Drinking Water State Revolving Funds** | | **66.468** | | | |
| Safe Drinking Water State Revolving Fund - ARRA | F03 | | 2F-95426409 | | 368,877 |
| Safe Drinking Water State Revolving Fund | F03 | | FS-98431210 | | 13,568,185 |
| Safe Drinking Water State Revolving Fund-ARRA | J04 | | 2F-95426409-0 | | 146,769 |
| Safe Drinking Water State Revolving Fund | J04 | | FS-98431206-0 | | 54,208 |
| Safe Drinking Water State Revolving Fund | J04 | | FS-98431207-0 | | 20,329 |
| Safe Drinking Water State Revolving Fund | J04 | | FS-98431208-1 | | 238,237 |
| Safe Drinking Water State Revolving Fund | J04 | | FS-98431209-0 | | 370,988 |
| Safe Drinking Water State Revolving Fund | J04 | | FS-98431210-0 | | 658,912 |
| **Program Total** | | | | ** | **15,426,505** |
| **Beach Monitoring and Notification Program Implementation Grants** | | **66.472** | | | |
| Beach Monitoring and Notification Program Development Grants | J04 | | CU-95437309-2 | | 324,167 |
| **Program Total** | | | | | **324,167** |
| **Water Protection Grants to the States** | | **66.474** | | | |
| Water Protection Coordination Grants to the States | J04 | | WP-97459902-8 | | 38,735 |
| **Program Total** | | | | | **38,735** |
| **Performance Partnership Grants** | | **66.605** | | | |
| Performance Partnership Grants | J04 | | BG-98417509-6 | | 0 |
| Performance Partnership Grants | J04 | | BG-98417511-5 | | 7,934,803 |
| **Program Total** | | | | | **7,934,803** |
| **Environmental Information Exchange Network Grant Program and Related Assistance** | | **66.608** | | | |
| FY10 Exchange Network-South Carolina Department of Health & Environmental Control | J04 | | OS-83464101-0 | | 50,588 |

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| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **ENVIRONMENTAL PROTECTION AGENCY** | | | | |
| **Environmental Information Exchange Network Grant Program and Related Assistance** | | **66.608** | | |
| FY11 Exchange Network-South Carolina Department of Health & Environmental Control | J04 | | OS-83608701-0 | 38,662 |
| **Program Total** | | | | **89,250** |
| **Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements** | | **66.802** | | |
| Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements | J04 | | V-95446310-3 | 119,124 |
| Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements | J04 | | V-95447310-4 | 45,146 |
| Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements | J04 | | V-95484112-0 | 135,434 |
| Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements | J04 | | V-95484212-0 | 317,279 |
| **Program Total** | | | | **616,983** |
| **Underground Storage Tank Prevention, Detection and Compliance Program** | | **66.804** | | |
| State Underground Storage Tanks Program | J04 | | L-95411908-4 | 980,522 |
| **Program Total** | | | | **980,522** |
| **Leaking Underground Storage Tank Trust Fund Corrective Action Program** | | **66.805** | | |
| Leaking Underground Storage Tank Trust Fund Program-ARRA | J04 | | 2L-95424409-2 | 672,765 |
| áLeaking Underground Storage Tank Trust Fund Program | J04 | | LS 95494312 | 70,459 |
| Leaking Underground Storage Tank Trust Fund Program | J04 | | LS-96443306-8 | 932,256 |
| **Program Total** | | | | **1,675,480** |
| **Superfund State and Indian Tribe Core Program Cooperative Agreements** | | **66.809** | | |
| Superfund State and Indian Tribe Core Program Cooperative Agreements | J04 | | VC-95447409-3 | 112,653 |
| Superfund State and Indian Tribe Core Program Cooperative Agreements | J04 | | VC-95484312-0 | 342,712 |
| **Program Total** | | | | **455,365** |
| **State and Tribal Response Program Grants** | | **66.817** | | |
| State and Tribal Response Program Grants | J04 | | RP-95406008-3 | 810,349 |
| **Program Total** | | | | **810,349** |
| **Brownfields Assessment and Cleanup Cooperative Agreements** | | **66.818** | | |
| Brownfields Assessment and Cleanup Cooperative Agreements-ARRA | J04 | | 2B-95428609-0 | 19,145 |
| Brownfields Assessment and Cleanup Cooperative Agreements | J04 | | BF-95407208-0 | 0 |
| Brownfields Assessment and Cleanup Cooperative Agreements | J04 | | BF-96429905-3 | 454,019 |
| **Program Total** | | | | **473,164** |
| **Environmental Education Grants** | | **66.951** | | |
| Environmental Education Grants | H63 | | NE 83448501-0 | 102,554 |
| Environmental Education Grants | H63 | | NE83267201 | 0 |
| **Program Total** | | | | **102,554** |
| **Total Environmental Protection Agency** | | | | **68,239,795** |

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| **NONCLUSTERED GRANTS, CONTINUED** | | | | | |
| **DEPARTMENT OF ENERGY** | | | | | |
| **University-Laboratory Cooperative Program** | | **81.004** | | | |
| UNIVERSITY-LABORATORY COOPERATIVE PROGRAM | H63 | | SC1376112 | | 0 |
| **Program Total** | | | | | **0** |
| **State Energy Program** | | **81.041** | | | |
| ARRA Energy Grant | D10 | | S09-0113 | | 86,759 |
| Recovery Act - State Energy Program - ARRA | F03 | | DE-EE0000158 | | 18,611,666 |
| State Energy Program | F03 | | DE-EE0003884 | | 393,567 |
| State Energy Program-ARRA | H63 | | S09-0082 | | 87,062 |
| State Energy Program-ARRA | H63 | | S09-0099 & S09-0080 | | 56,349 |
| **Program Total** | | | | ** | **19,235,403** |
| **Renewable Energy Research and Development** | | **81.087** | | | |
| Wind Powering America | F03 | | DE-EE0000515 | | 37,646 |
| South Carolina Contribution to the National Geothermal Data System-ARRA | P24 | | SC-EE0002850 | | 33,874 |
| **Program Total** | | | | | **71,520** |
| **Office of Environmental Waste Processing** | | **81.104** | | | |
| Environmental D & D at Savannah River Site | H79 | | 03SR22276 | | 26,509 |
| Incremental Funding for REM Grant | J04 | | DE-FG09-08SR22641 Modification No 006 | | 0 |
| Remediation and Environmental Monitoring | J04 | | DE-FG09-08SR22641 Modification No 016 | | 879,057 |
| Remediation and Environmental Monitoring | J04 | | DE-FG09-08SR22641 Modification No 019 | | 2,301,646 |
| SC Technical Radiological Transportation and Emergency Response Project in support of DOE Foreign Spent Nuclear Fuel (FSNF) transportation to DOE-SRS | J04 | | DE-FG09-08SR22642 A000 | | 71,812 |
| **Program Total** | | | | | **3,279,024** |
| **Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions** | | **81.106** | | | |
| Waste Isolation Pilot Plant | E24 | | SSEB-WIPP-SC-SCEMD | | 56,534 |
| Waste Isolation Pilot Plant | E24 | | SSEB-WIPP-SC-SCEMD-04-09 | | 0 |
| "Safe Transportation of Transuranic Waste from the Transportation Corridors to the Waste Isolation Pilot Plant in Carlsbad, New Mexico" | J04 | | DE-FC04-93AL82966;SSEB-WIPP-WC-DHEC-0203-31 | | 120,376 |
| State Transport Police -Energy- Waste Isolation Pilot Project | K05 | | WIPP-SC-STPD-0405 | | 47,823 |
| **Program Total** | | | | | **224,733** |
| **State Energy Program Special Projects** | | **81.119** | | | |
| Save Energy Now | F03 | | DE-EE0000352 | | 148,613 |
| South Carolina Roadmap to Gigawatt-Scale Coastal Clean Energy Generation | F03 | | DE-FG26-08NT05560 | | 59,019 |
| Save Energy Now | F03 | | DE-FG36-08GO48011 | | 0 |
| **Program Total** | | | | | **207,632** |
| **Electricity Delivery and Energy Reliability, Research, Development and Analysis** | | **81.122** | | | |
| Energy Assurance Capabilities and Planning - ARRA | F03 | | DE-OE0000052 | | 92,277 |
| SERA-ARRA | R04 | | RA STATE ELECTRICITY REG | | 182,333 |

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| **DEPARTMENT OF ENERGY** | | | | |
| **Electricity Delivery and Energy Reliability, Research, Development and Analysis** | | **81.122** | | |
| **Program Total** | | | | **274,610** |
| **Energy Efficient Appliance Rebate Program (EEARPP)** | | **81.127** | | |
| State Energy Efficient Appliance Rebate Program - ARRA | F03 | | DE-EE0001595 | 111,313 |
| **Program Total** | | | | **111,313** |
| **Energy Efficiency and Conservation Block Grant Program (EECBG)** | | **81.128** | | |
| Energy Efficiency and Conservation Block Grant - ARRA | F03 | | DE-EE0000952 | 3,520,162 |
| Energy Efficiency and Conservation Block Grant Program (EECBG)-ARRA | P16 | | DE-EE0000952 | 10,967 |
| **Program Total** | | | | **3,531,129** |
| **Geologic Sequestration Site Characterization** | | **81.132** | | |
| Geological Characterization of the South Georgia Rift Basin for Source Proximal CO2 Storage -ARRA | P24 | | 10-1779 | 203,706 |
| **Program Total** | | | | **203,706** |
| **Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis** | | **81.214** | | |
| Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach Technical Analysis | D10 | | DE-FG09-97-AE 18904 | 88,608 |
| **Program Total** | | | | **88,608** |
| **Miscellaneous Federal Assistance Actions** | | **81.502** | | |
| Emergency Preparedness Cooperative Agreement | E24 | | DE-FG09-00SR22166 | 200,691 |
| Exxon Hawkins Settlement | F03 | | None | 0 |
| Stripper Well | F03 | | None | 1,983,937 |
| Diamond Shamrock | F03 | | None | 68,098 |
| **Program Total** | | | | **2,252,726** |
| **Other Federal Assistance** | | **NONE** | | |
| Building Code Development Training 2010 - ARRA | F03 | | 136035 | 3,626 |
| **Program Total** | | | | **3,626** |
| **Total Department of Energy** | | | | **29,484,030** |
| **DEPARTMENT OF EDUCATION** | | | | |
| **Adult Education - Basic Grants to States** | | **84.002** | | |
| Adult Education - Basic Grants to States | H63 | | V002A070040 | 0 |
| Adult Education - Basic Grants to States | H63 | | V002A080040 | 0 |
| Adult Education - State Administered | H63 | | V002A090040 | 243,319 |
| Adult Education - State Administered | H63 | | V002A100041 | 4,520,964 |
| Adult Education - State Administered | H63 | | V002A110041 | 3,580,293 |
| **Program Total** | | | | **8,344,576** |
| **Migrant Education - State Grant Program** | | **84.011** | | |
| Migrant Education_State Grant Program | H63 | | S011A070041 | 0 |
| Migrant Education_State Grant Program | H63 | | S011A080041 | 564 |
| Migrant Education_State Grant Program | H63 | | S011A090041 | 426,279 |
| Migrant Education_State Grant Program | H63 | | S011A100041 | 213,352 |

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| **DEPARTMENT OF EDUCATION** | | | | | |
| **Migrant Education - State Grant Program** | | **84.011** | | | |
| Migrant Education_State Grant Program | H63 | | S011A110041 | | 0 |
| **Program Total** | | | | | **640,195** |
| **Title I Program for Neglected and Delinquent Children** | | **84.013** | | | |
| Title I Program for Neglected and Delinquent Children | H63 | | S013A080040 | | 0 |
| Title I Program for Neglected and Delinquent Children | H63 | | S013A090040 | | 0 |
| Title I Program for Neglected and Delinquent Children | H63 | | S013A100040 | | 0 |
| Title I Program for Neglected and Delinquent Children | H63 | | S013A110040 | | 0 |
| **Program Total** | | | | | **0** |
| **Career and Technical Education - Basic Grants to States** | | **84.048** | | | |
| Career and Technical Education -- Basic Grants to States | H63 | | V048A070040 | | 0 |
| Career and Technical Education -- Basic Grants to States | H63 | | V048A080040 | | 0 |
| Career and Technical Education -- Basic Grants to States | H63 | | V048A090040 | | 300,152 |
| Career and Technical Education -- Basic Grants to States | H63 | | V048A100040 | | 7,858,222 |
| Career and Technical Education -- Basic Grants to States | H63 | | V048A110040 | | 4,962,694 |
| **Program Total** | | | | ** | **13,121,068** |
| **Fund for the Improvement of Postsecondary Education** | | **84.116** | | | |
| Performance Funding in South Carolina (PFSC) | H03 | | P116B020966 | | 0 |
| **Program Total** | | | | | **0** |
| **Migrant Education - Coordination Program** | | **84.144** | | | |
| Migrant Education_Coordination Program | H63 | | S144F070041 | | 0 |
| Migrant Education_Coordination Program | H63 | | S144F080041 | | 1,937 |
| MEP Consortium Incentive Grant | H63 | | S144F090041 | | 95,264 |
| MEP Consortium Incentive Grant | H63 | | S144F100041 | | 49,110 |
| Migrant Education Coordination Program | H63 | | S144G090041 | | 24,665 |
| **Program Total** | | | | | **170,976** |
| **Safe and Drug-Free Schools and Communities - National Programs** | | **84.184** | | | |
| Safe and Drug-Free Schools and Communities_National Programs | H63 | | Q184W100018 | | 49,235 |
| Safe and Drug-Free Schools and Communities Act of 1994 | H63 | | Q184Y100029 | | 171,816 |
| **Program Total** | | | | | **221,051** |
| **Byrd Honors Scholarships** | | **84.185** | | | |
| Byrd Honors Scholarships | H63 | | P185A080042 | | 0 |
| Byrd Honors Scholarships | H63 | | P185A090042 | | 454 |
| Byrd Honors Scholarships | H63 | | P185A100042 | | 28,976 |
| **Program Total** | | | | | **29,430** |
| **Safe and Drug-Free Schools and Communities - State Grants** | | **84.186** | | | |
| Safe and Drug-Free Schools and Communities_State Grants | H63 | | Q186A070042 | | 0 |
| Safe and Drug-Free Schools and Communities_State Grants | H63 | | Q186A080042 | | 0 |
| Safe and Drug Free Schools and Communities - State Grants | H63 | | Q186A090042 | | 388,529 |
| **Program Total** | | | | | **388,529** |
| **Supported Employment Services for Individuals with Severe Disabilities** | | **84.187** | | | |
| Supported Employment State Grants (SE) | H73 | | H187A110061 | | 196,875 |

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| **DEPARTMENT OF EDUCATION** | | | | |
| **Supported Employment Services for Individuals with Severe Disabilities** | | **84.187** | | |
| Supported Employment State Grants (SE) | H73 | | H187A120061 | 77,561 |
| Supported Employment State Grants | L24 | | H187A090062 | 0 |
| Supported Employment State Grants | L24 | | H187A100062 | 14,121 |
| Supported Employment State Grants | L24 | | H187A110062 | 4,772 |
| **Program Total** | | | | **293,329** |
| **Even Start - State Educational Agencies** | | **84.213** | | |
| Even Start_State Educational Agencies | H63 | | S213C070041 | 0 |
| Even Start_State Educational Agencies | H63 | | S213C080041 | 0 |
| Even Start_State Educational Agencies | H63 | | S213C090041 | 126,702 |
| Even Start_State Educational Agencies | H63 | | S213C100041 | 623,725 |
| **Program Total** | | | | **750,427** |
| **Fund for the Improvement of Education** | | **84.215** | | |
| Promotion of School Readiness Through Early Childhood Emotional and Social Development | H62 | | Q215H100002 | 124,437 |
| Fund for the Improvement of Education | H63 | | Q215H100002 | 0 |
| Fund for the Improvement of Education | H63 | | Q215M070022 | 0 |
| The Partnerships in Character Education Project Program | H63 | | Q215S060055 | 49,260 |
| Teaching American History in South Carolina | H79 | | U215X040339 | 18,526 |
| Elementary & Secondary School Counseling Demonstration Program | J04 | | Q215E090014 | 0 |
| **Program Total** | | | | **192,223** |
| **Rehabilitation Services Demonstration and Training Programs** | | **84.235** | | |
| The YES Program | H73 | | H235U070011 | 522,186 |
| **Program Total** | | | | **522,186** |
| **Tech-Prep Education** | | **84.243** | | |
| Tech-Prep Education | H63 | | V243A080040 | 0 |
| Tech-Prep Education | H63 | | V243A090040 | 1,730,085 |
| **Program Total** | | | | **1,730,085** |
| **Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training** | | **84.265** | | |
| State Vocational Unit In-Service Training | H73 | | H265A100075 | 143,791 |
| State Vocational Rehab Unit In-Service Training | L24 | | H265A050087-08 | 0 |
| State Vocational Rehab Unit In-Service Training | L24 | | H265A050087-09 | 0 |
| State Vocational Rehab Unit In-Service Training | L24 | | H265A100059 | 8,399 |
| State Vocational Rehab Unit In-Service Training | L24 | | H265A110059 | 16,661 |
| **Program Total** | | | | **168,851** |
| **Charter Schools** | | **84.282** | | |
| Public Charter Schools | H63 | | U282A100018 | 1,773,620 |
| **Program Total** | | | | **1,773,620** |
| **Twenty-First Century Community Learning Centers** | | **84.287** | | |
| Twenty-First Century Community Learning Center | E24 | | 10CL302-01 | 0 |
| Twenty-First Century Community Learning Center | E24 | | 11CL302-01 | 81,343 |
| Twenty-First Century Community Learning Center | E24 | | 11CL302-03 | 95,652 |

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| **DEPARTMENT OF EDUCATION** | | | | |
| **Twenty-First Century Community Learning Centers** | | **84.287** | | |
| Twenty-First Century Community Learning Centers | H63 | | S287C070041 | 0 |
| Twenty-First Century Community Learning Centers | H63 | | S287C080041 | 0 |
| Twenty-First Century Community Learning Centers | H63 | | S287C090041 | 10,068 |
| Twenty-First Century Community Learning Centers | H63 | | S287C100041 | 3,889,505 |
| Twenty-First Century Community Learning Centers | H63 | | S287C110041 | 9,526,018 |
| **Program Total** | | | | **13,602,586** |
| **Education Research, Development and Dissemination** | | **84.305** | | |
| Education Research, Development and Dissemination | H63 | | ED-03-CO-0053 | 1,499 |
| Education Research, Development and Dissemination | H63 | | ED-08-CO-0067 | 101,384 |
| Education Research, Development and Dissemination | H63 | | None | 0 |
| Education Research, Development and Dissemination | H63 | | R305M050270 | 14,727 |
| **Program Total** | | | | **117,610** |
| **Special Education - State Personnel Development** | | **84.323** | | |
| Special Education - State Personnel Development | H63 | | H323A100007 | 216,119 |
| Special Education - State Personnel Development | H63 | | H323A100007-11 | 0 |
| **Program Total** | | | | **216,119** |
| **Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities** | | **84.326** | | |
| South Carolina Interagency Deaf Blind Grant | H75 | | H326C080022-09 | 114,582 |
| **Program Total** | | | | **114,582** |
| **Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)** | | **84.330** | | |
| Advanced Placement Program (Advanced Placement Test Fee; Adv | H63 | | 910513 | 0 |
| Advanced Placement Program (Advanced Placement Test Fee; Adv | H63 | | 930607 | 0 |
| **Program Total** | | | | **0** |
| **Grants to States for Workplace and Community Transition Training for Incarcerated Individuals** | | **84.331** | | |
| 2009 Grants To States For Workplace And Community Transition Training | N04 | | Q331A090042 | 37,160 |
| 2010 Grants To States For Workplace And Community Transition Training | N04 | | Q331A100042 | 233,613 |
| **Program Total** | | | | **270,773** |
| **Gaining Early Awareness and Readiness for Undergraduate Programs** | | **84.334** | | |
| Activities in Support of GEAR-UP Planning Designs | H03 | | 0209234.002.016-24 | 14,981 |
| GEAR-UP | H03 | | P334S050009-10 | 854,798 |
| GEAR-UP | H03 | | P334S110019 | 1,070,207 |
| **Program Total** | | | | **1,939,986** |
| **Early Childhood Educator Professional Development** | | **84.349** | | |
| Early Childhood Educator Professional Development | H63 | | S349A070038 | 43,842 |
| **Program Total** | | | | **43,842** |
| **Transition to Teaching** | | **84.350** | | |
| Transition to Teaching | H63 | | S350B020014 | 0 |

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| **DEPARTMENT OF EDUCATION** | | | | | |
| **Transition to Teaching** | | **84.350** | | | |
| **Program Total** | | | | | **0** |
| **Reading First State Grants** | | **84.357** | | | |
| Reading First State Grants | H63 | | S357A080042 | | 0 |
| **Program Total** | | | | | **0** |
| **Rural Education** | | **84.358** | | | |
| Rural and Low-Income School Program | H63 | | S358B090040 | | 932 |
| Rural and Low-Income School Program | H63 | | S358B100040 | | 3,535,504 |
| Rural and Low-Income School Program | H63 | | S358B110040-11A | | 462,075 |
| **Program Total** | | | | | **3,998,511** |
| **Early Reading First** | | **84.359** | | | |
| South Carolina Early Reading Collaborative | H62 | | S359B070052 | | 156,607 |
| Early Reading First | H63 | | S359B070052 | | 0 |
| **Program Total** | | | | | **156,607** |
| **English Language Acquisition Grants** | | **84.365** | | | |
| English Language Acquisition, State Grants | H63 | | S365A090040 | | 111,569 |
| English Language Acquisition, State Grants | H63 | | S365A100040 | | 3,830,246 |
| English Language Acquisition, State Grants | H63 | | S365A110040 | | 570,641 |
| English Language Acquisition, State Grants | H63 | | T365A080040 | | 6,170 |
| **Program Total** | | | | | **4,518,626** |
| **Mathematics and Science Partnerships** | | **84.366** | | | |
| Mathematics and Science Partnerships | H63 | | S366B090041 | | 1,427,026 |
| Mathematics and Science Partnerships | H63 | | S366B100041 | | 538,777 |
| **Program Total** | | | | | **1,965,803** |
| **Improving Teacher Quality State Grants** | | **84.367** | | | |
| Title II, Part A, Teacher and Principal Training and Recruiting Fund | H03 | | S367B090035 | | 101,508 |
| Title II, Part A, Teacher and Principal Training and Recruiting Fund | H03 | | S367B100035 | | 503,707 |
| Title II, Part A, Teacher and Principal Training and Recruiting Fund | H03 | | S367B110035 | | 261,063 |
| Improving Teacher Quality State Grants | H63 | | S367A060038 | | 0 |
| Improving Teacher Quality State Grants | H63 | | S367A070038 | | 0 |
| Improving Teacher Quality State Grants | H63 | | S367A090038 | | 213,474 |
| Improving Teacher Quality State Grants | H63 | | S367A100038 | | 25,735,235 |
| Improving Teacher Quality State Grants | H63 | | S367A110038 | | 9,244,531 |
| **Program Total** | | | | ** | **36,059,518** |
| **Grants for Enhances Assessment Instruments** | | **84.368** | | | |
| Grants for Enhanced Assessment Instruments | H63 | | S368A070012 | | 0 |
| **Program Total** | | | | | **0** |
| **Grants for State Assessments and Related Activities** | | **84.369** | | | |
| Grants for State Assessments and Related Activities | H63 | | S369A100042 | | 2,228,238 |
| Grants for State Assessments and Related Activities | H63 | | S369A110042 | | 1,216,069 |
| **Program Total** | | | | | **3,444,307** |

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| **DEPARTMENT OF EDUCATION** | | | | |
| **Striving Readers** | | **84.371** | | |
| Striving Readers | H63 | | S371B100038 | 6,049 |
| **Program Total** | | | | **6,049** |
| **Special Education - Technical Assistance on State Data Collection** | | **84.373** | | |
| Special Education_Technical Assistance on State Data Collect | H63 | | H373X070007 | 110,004 |
| **Program Total** | | | | **110,004** |
| **College Access Challenge Grant Program** | | **84.378** | | |
| College Access Challenge Grant | H03 | | P378A090048 | 22,730 |
| College Access Challenge Grant | H03 | | P378A100048 | 831,665 |
| College Access Challenge Grant | H03 | | P378A110048 | 0 |
| **Program Total** | | | | **854,395** |
| **Other Federal Assistance** | | **NONE** | | |
| American Printing House for the Blind (APH) [Non-Cash] | H63 | | N/A | 125,071 |
| **Program Total** | | | | **125,071** |
| **Total Department of Education** | | | | **95,890,935** |
| **NATIONAL ARCHIVES AND RECORDS ADMINISTRATION** | | | | |
| **National Historical Publications and Records Grants** | | **89.003** | | |
| State Board Snap Grant | H79 | | NAR08-RC-10013-08 | 0 |
| State Board Snap Grant | H79 | | NAR11-RC-10115-11 | 1,482 |
| **Program Total** | | | | **1,482** |
| **Total National Archives and Records Administration** | | | | **1,482** |
| **ELECTION ASSISTANCE COMMISSION** | | | | |
| **Help America Vote Act Requirements Payments** | | **90.401** | | |
| Help America Vote Act Requirements Payments | E28 | | None | 1,623,004 |
| **Program Total** | | | | **1,623,004** |
| **Total Election Assistance Commission** | | | | **1,623,004** |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program** | | **93.006** | | |
| FY10 State Partnership Grant Program to Improve Minority Health | J04 | | 2 STTMP051027-06-00 | 30,406 |
| FY10 State Partnership Grant Program to Improve Minority Health | J04 | | 5 STTMP051027-07-00 | 65,077 |
| **Program Total** | | | | **95,483** |
| **Medical Reserve Corps Small Grant Program** | | **93.008** | | |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-02; MRC 08 0149 | 363 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-02; MRC 08 0558 | 1,807 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-02; MRC 08 1125 | 2,642 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-02; MRC 08 1137 | 11 |

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| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **Medical Reserve Corps Small Grant Program** | | **93.008** | | |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-02; MRC 08 1142 | 362 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-02; MRC 08 1151 | 200 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-02; MRC 08 1174 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-03 | 1,605 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-03; MRC 09 0149 | 1,320 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-03; MRC 09 0558 | 564 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-03; MRC 09 1125 | 1,167 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-03; MRC 09 1142 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1 MRCSG061001-03; MRC 09 1191 | 2,312 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 1MRCSG101005-01; MRC 11 1191 | 550 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 5MRCSG101005-02; MRC 11 1142 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 5MRCSG101005-02; MRC 12 1151 | 1,064 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 5MRCSG101005-02; MRC 12 1191 | 281 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 5MRCSG101005-02; MRC 12 558 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 6 MRCSG061001-03; MRC 10 0149 | 920 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 6 MRCSG061001-03; MRC 10 0558 | 682 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | 6 MRCSG061001-03; MRC 10 1151 | 381 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | IMRCSG1001005-01; MRC 11 1174 | 3,240 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | IMRCSG101005-01; MRC 11 1151 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | IMRCSG101005-01; MRC 11 149 | 1,547 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | J04 | | IMRCSG101005-01-03; MRC 11 1142 | 0 |
| **Program Total** | | | | **21,018** |
| **Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation** | | **93.041** | | |
| Title VII: Elder Abuse, Older Americans Act | E04 | | 10AASCT7SP | 918 |
| Title VII: Elder Abuse, Older Americans Act | E04 | | 11AASCT7S | 76,189 |
| **Program Total** | | | | **77,107** |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals** | | **93.042** | | |
| Title VII: Ombudsman, Older Americans Act | E04 | | 10AASCT7SP | 3,041 |
| Title VII: Ombudsman, Older Americans Act | E04 | | 11AASCT7SP | 257,814 |
| **Program Total** | | | | **260,855** |
| **Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services** | | **93.043** | | |
| III D: Preventive Health, Older Americans Act | E04 | | 09AASCT3SP | 0 |
| III D: Preventive Health, Older Americans Act | E04 | | 10AASCT3SP | 15,083 |
| III D: Preventive Health, Older Americans Act | E04 | | 11AASCT3SP | 302,021 |
| III D: Preventive Health, Older Americans Act | E04 | | 12AASCT3SP | 13,604 |
| **Program Total** | | | | **330,708** |
| **Special Programs for the Aging - Title IV, and Title II - Discretionary Projects** | | **93.048** | | |
| Implementation of Evidence-Based Intervention Programs Statewide into Three Geographic Areas of the State | E04 | | 90AM3118 | 31,459 |
| Home and Community Based Services for Seniors Adults with Disabilities and Veterans | E04 | | 90CD1195 | 440,782 |
| Transitioning AAA's to ADRC's | E04 | | 90DR0034 | 198,145 |
| Senior Fraud Counseling | E04 | | 90MP0009 | 183,269 |
| SMP Expansion to Reach an Increase Number of Consumers with Fraud Education and Assistance | E04 | | 90MP0074 | 76,944 |
| Model Approaches to Statewide Legal Assistance Systems | E04 | | 90SL0005 | 79,335 |
| **Program Total** | | | | **1,009,934** |
| **Alzheimer's Disease Demonstration Grants to States** | | **93.051** | | |
| Alzheimer's Disease Supportive Services Innovation Program | E04 | | 90AI0042/01 | 202,136 |
| **Program Total** | | | | **202,136** |
| **National Family Caregiver Support, Title III, Part E** | | **93.052** | | |
| III E: NFCSP, Older Americans Act | E04 | | 09AASCT3SP | 0 |
| III E: NFCSP, Older Americans Act | E04 | | 10AASCT3SP | 88,961 |
| III E: NFCSP, Older Americans Act | E04 | | 11AASCT3SP | 2,155,008 |
| III E: NFCSP, Older Americans Act | E04 | | 12AASCT3SP | 71,912 |
| **Program Total** | | | | **2,315,881** |
| **Chronic Diseases: Research, Control, and Prevention** | | **93.068** | | |
| South Carolina ALS Registry | F03 | | 200-2006-16243 | 0 |
| **Program Total** | | | | **0** |
| **Public Health Emergency Preparedness** | | **93.069** | | |
| SC Public Health Emergency Preparedness | J04 | | 1H75TP000333-01 REVISED | 584,057 |
| Public Health Preparedness and Response for Bioterrorism | J04 | | 2U90TP416976-11 Revised | 7,016,881 |
| Public Health Preparedness and Response for Bioterrorism | J04 | | 3U90TP416976-10S1 REVISED | 1,659,518 |
| Public Health Preparedness and Response for Bioterrorism | J04 | | 5U90TP416976-09 Revised | 0 |
| Public Health Preparedness and Response for Bioterrorism | J04 | | 5U90TP416976-10 REVISED | 250,716 |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **Public Health Emergency Preparedness** | | **93.069** | | |
| **Program Total** | | | | **9,511,172** |
| **Medicare Enrollment Assistance Program** | | **93.071** | | |
| Medicare Enrollment Assistance Program (Priority A.2 AAA) | E04 | | 09AASCMIPP | 0 |
| **Program Total** | | | | **0** |
| **Lifespan Respite Care Program** | | **93.072** | | |
| Lifespan Respite in South Carolina | E04 | | 90LR0011/01 | 88,002 |
| **Program Total** | | | | **88,002** |
| **Emergency System for Advance Registration of Volunteer Health Professionals** | | **93.089** | | |
| South Carolina Emergency System for Advance Registration of Volunteer Health Professionals (SC ESAR-VHP) | J04 | | 1 ESREP10002-01-00 | 112,343 |
| South Carolina Emergency System for Advance Registration of Volunteer Health Professionals (SC ESAR-VHP) | J04 | | 6 ESREP100022-02-01 | 162,646 |
| **Program Total** | | | | **274,989** |
| **Personal Responsibility Education Program** | | **93.092** | | |
| South Carolina Personal Responsibility Education Program | J04 | | 1001SCPREP | 540,294 |
| **Program Total** | | | | **540,294** |
| **Demonstration Projects to Address Health Professions Workforce Needs** | | **93.093** | | |
| Affordable Care Act (ACA) Health Profession Opportunity Grants | L04 | | 90FX0015/01 | 1,433,828 |
| **Program Total** | | | | **1,433,828** |
| **Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)** | | **93.104** | | |
| Breaking Boundaries System of Care Expansion Planning Grant | J12 | | 1H79SM060630-01 | 63,705 |
| **Program Total** | | | | **63,705** |
| **Maternal and Child Health Federal Consolidated Programs** | | **93.110** | | |
| Strengthening Our Title V Info. Infrastructure | J04 | | 2 H18MC00045-19-00 | 12,547 |
| Strengthening Our Title V Info. Infrastructure | J04 | | 4 H18MC00045-18-02 | 100,030 |
| Community-Based Integrated Service Systems (Local/State) | J04 | | 4 H25MC06113-06-03 | 129,938 |
| Community-Based Integrated Service Systems (Local/State) | J04 | | 5 H25MC06113-05-00 | 0 |
| Community-Based Integrated Service Systems (Local/State) | J04 | | 6 H25MC06113-04-02 | 4,265 |
| **Program Total** | | | | **246,780** |
| **Project Grants and Cooperative Agreements for Tuberculosis Control Programs** | | **93.116** | | |
| Tuberculosis Elimination and Laboratory Cooperative Agreements | J04 | | 2U52PS400492-28 REVISED | 0 |
| Tuberculosis Elimination and Laboratory Cooperative Agreements | J04 | | 5U52PS400492-230 | 607,407 |
| Tuberculosis Elimination and Laboratory Cooperative Agreements | J04 | | 5U52PS400492-29 | 690,775 |
| **Program Total** | | | | **1,298,182** |
| **Emergency Medical Services for Children** | | **93.127** | | |
| EMSC Partnership Grants | J04 | | 4 H33MC06719-06-03 | 143,254 |
| EMSC Partnership Grants | J04 | | 5 H33MC06719-07-00 | 32,082 |
| **Program Total** | | | | **175,336** |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices** | | **93.130** | | |
| State Primary Care Offices | J04 | | 5 U68HP11460-04-00 | 43,377 |
| State Primary Care Offices | J04 | | 6 U68HP11460-03-02 | 152,354 |
| **Program Total** | | | | **195,731** |
| **Injury Prevention and Control Research and State and Community Based Programs** | | **93.136** | | |
| Statewide Investigation of Traumatic Brain Injury in Prisons | F03 | | MUSC08-175 | 14,875 |
| Core Vilence and Injury Prevention Program (Core VIPP) | J04 | | 1U17CE002015-01 REVISED | 172,773 |
| Public Health Injury Surveillance and Prevention Program | J04 | | 3U17CE424805-05S1 REVISED | 20,766 |
| Sexual Violence Prevention and Education | J04 | | 3VF1CE001108-05S1 REVISED | 434,569 |
| Programs for the Prevention of Fire-Related Injuries | J04 | | 5H28CE000850-05 REVISED | 57,037 |
| SC Violent Death Reporting System (SCVDRS) | J04 | | 5U17CE001314-04 REVISED | 65,188 |
| SC Violent Death Reporting System (SCVDRS) | J04 | | 5U17CE001314-05 | 139,478 |
| **Program Total** | | | | **904,686** |
| **Projects for Assistance in Transition from Homelessness (PATH)** | | **93.150** | | |
| Projects for Assistance in Transition from Homelessness (PATH) | J12 | | 2X06SM060041-07 | 0 |
| Projects for Assistance in Transition from Homelessness (PATH) | J12 | | 2X06SM060041-08 | 8,027 |
| Projects for Assistance in Transition from Homelessness (PATH) | J12 | | 2X06SM060041-09 | 21,226 |
| Projects for Assistance in Transition from Homelessness (PATH) | J12 | | 2X06SM060041-10 | 166,658 |
| Projects for Assistance in Transition from Homelessness (PATH) | J12 | | 2X06SM060041-11 | 363,899 |
| **Program Total** | | | | **559,810** |
| **Coordinated Services and Access to Research for Women, Infants, Children, and Youth** | | **93.153** | | |
| Ryan White Title IV Program | J04 | | 2 H12HA00027-19-01 | 484,820 |
| Ryan White Title IV Program | J04 | | 6 H12HA00027-18-03 | 82,078 |
| **Program Total** | | | | **566,898** |
| **Family Planning - Services** | | **93.217** | | |
| "Title X, Family Planning Services Project" | J04 | | 6 FPHPA040443-39-02 | 0 |
| "Title X, Family Planning Services Project" | J04 | | 6 FPHPA040443-40-04 | 205,604 |
| "Title X, Family Planning Services Project" | J04 | | 6 FPHPA040443-41-02 | 6,509,659 |
| **Program Total** | | | | **6,715,263** |
| **Abstinence Education Program** | | **93.235** | | |
| Abstinence Education Grant Program FY 2010 | J04 | | 1001SCAEGIP | 220,208 |
| Abstinence Education Grant Program FY 2010 | J04 | | 1101SCAEGIP | 599,389 |
| **Program Total** | | | | **819,597** |
| **Substance Abuse and Mental Health Services - Projects of Regional and National Significance** | | **93.243** | | |
| Primary & Behvl Hlth Care Integrtn in Chesterfield Dillon & Marlboro Cos | J12 | | 1H79SM059570-01 | 349,409 |
| Primary & Behvl Hlth Care Integrtn in Chesterfield Dillon & Marlboro Cos | J12 | | 1H79SM059570-02 | 221,792 |
| State Mental Health Data Infrastructure Grant for Quality Improvement | J12 | | 4 HR1 SM56657-03-5 | 0 |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **Substance Abuse and Mental Health Services - Projects of Regional and National Significance** | | **93.243** | | |
| South Carolina Data Infrastructure Grant for Quality Improvement | J12 | | 5HR15M058122-03 | 114,690 |
| South Carolina Data Infrastructure Grant for Quality Improvement | J12 | | 5HR1SM058122-02 | 0 |
| South Carolina Data Infrastructure Grant for Quality Improvement | J12 | | 5HR1SM058122-03S1 | 0 |
| South Carolina Data Infrastructure Grant for Quality Improvement | J12 | | 5HR1SM059984-02 | 46,471 |
| Child and Adolescent SIG | J12 | | 5HS5SM056547-04 | 0 |
| Co-Occurring State Incentive Grants | J12 | | 5KD1TI018389-03 | 0 |
| Co-Occurring State Incentive Grants | J12 | | 5KD1TI018389-05 | 314,060 |
| Community Action for a Safer Tomorrow (CAST) | J20 | | 1U79SP015586 | 0 |
| Community Action for a Safer Tomorrow (CAST) | J20 | | 5U79SP015586-02 | 0 |
| Community Action for a Safer Tomorrow (CAST) | J20 | | 5U79SP015586-03 | 1,996,512 |
| **Program Total** | | | | **3,042,934** |
| **Universal Newborn Hearing Screening** | | **93.251** | | |
| Universal Newborn Hearing Screening | J04 | | 3 H61MC00040-10-01 | 100,715 |
| Universal Newborn Hearing Screening | J04 | | 4 H61MC00040-11-01 | 183,947 |
| **Program Total** | | | | **284,662** |
| **Occupational Safety and Health Program** | | **93.262** | | |
| National Institute for Occupational Safety and Health Grant 2008 | K05 | | 2122008M26768 | 6,033 |
| **Program Total** | | | | **6,033** |
| **Adult Viral Hepatitis Prevention and Control** | | **93.270** | | |
| "PS08-801, Adult Viral Hepatitis Prevention Program" | J04 | | 5U51PS000910-05 Revised | 43,833 |
| **Program Total** | | | | **43,833** |
| **Centers for Disease Control and Prevention - Investigations and Technical Assistance** | | **93.283** | | |
| The South Carolina Study of Adolescents and Young Adults with Rare Conditions | F03 | | 12-2052 | 36,113 |
| Risk Factors of Epilepsy Outcomes: Comorbidities in Population with Epilepsy | F03 | | MUSC11-093 | 19,622 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Outbreaknet Se | J04 | | 1 U50CI000856-01 | 80,500 |
| "South Carolina Pregnancy Risk Assessment Monitoring System (PRAMS), Category B" | J04 | | 1U01DP003134-01 REVISED | 116,905 |
| South Carolina Environmental Public Health Tracking Program | J04 | | 1U38EH000628-01 REVISED | 0 |
| Epidemiology and Laboratory Capacity (ELC) for Infectious Diseases: Program Compo | J04 | | 1U50CK000244-01 REVISED | 243,028 |
| Surveillance Program Announcement: Behavioral Risk Factor Surveillance System | J04 | | 1U58SO000045-01 REVISED | 377,007 |
| "Development, Maintenance, & Enhancements of Early Hearing Detection and Intervent" | J04 | | 1UR3DD000779-01 REVISED | 125,594 |
| Epidemiology and Laboratory Capacity for Infectious Diseases | J04 | | 3U50CI000491-03S3 | 40,902 |
| Epidemiology and Laboratory Capacity for Infectious Diseases | J04 | | 3U50CI000491-03S4 REVISED | 455,860 |
| Advanced Practice Centers Program: Promoting Public Health Prepardness through Local Innovation | J04 | | 5H75TP000309-02; 2009-100108 | 0 |
| Advanced Practice Centers Program: Promoting Public Health Prepardness through Local Innovation | J04 | | 5H75TP000309-03; 2010-092008 | 151,722 |

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| **Centers for Disease Control and Prevention - Investigations and Technical Assistance** | | **93.283** | | |
| Advanced Practice Centers Program: Promoting Public Health Prepardness through Local Innovation | J04 | | 5H75TP000309-03; 2011-092608 | 196,190 |
| "South Carolina Pregnancy Risk Assessment Monitoring System (PRAMS), Category B" | J04 | | 5U01DP003134-02 | 14,779 |
| South Carolina Environmental Public Health Tracking Program | J04 | | 5U38EH000628-02 REVISED | 112,658 |
| "Strengthen & Improve The Nation's Pub Hlth Capacity Through Natl, Non-Profit," | J04 | | 5U38HM000454-03 REVISED; Project # 16009 Amd 1 | 4,310 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Outbreaknet Se | J04 | | 5U50CI000856-02 REVISED | 371,833 |
| State Public Health Dept Comprehensive Heart Disease and Stroke Prevention Progra | J04 | | 5U50DP000735-04 | 37,164 |
| State Public Health Dept Comprehensive Heart Disease and Stroke Prevention Progra | J04 | | 5U50DP000735-05 | 1,041,152 |
| "PS08-801, Adult Viral Hepatitis Prevention Program" | J04 | | 5U51PS000910-04 Revised | 36,494 |
| National Cancer Prevention and Control Program | J04 | | 5U58DP000770-04 REVISED | 86,632 |
| National Cancer Prevention and Control Program | J04 | | 5U58DP000770-05 REVISED | 4,041,953 |
| "SE African American Diabetes, Hypertension & Stroke REACH US Center of Excellence for Eliminating Disparities (SEA-CEED) participation" | J04 | | 5U58DP001015-04; MUSC07-059 Amendment #5 | 13,339 |
| Racial and Ethnic Approaches to Community Health US | J04 | | 5U58DP001015-04; MUSC10-081 | 0 |
| SC Wisewoman | J04 | | 5U58DP001436-03 REVISED | 11,963 |
| SC Wisewoman | J04 | | 5U58DP001436-04 | 706,348 |
| State Public Health Approaches to Arthritis | J04 | | 5U58DP001466-03 | 13 |
| State Public Health Approaches to Arthritis | J04 | | 5U58DP001466-04 | 467,564 |
| Physical Activitiy and Obesity Program | J04 | | 5U58DP001482-03 REVISED | 50,875 |
| Chronic Disease Prevention and Health Promotion Program Component 4- State Based | J04 | | 5U58DP001581-03 REVISED | 76,012 |
| Chronic Disease Prevention and Health Promotion Program Component 4- State Based | J04 | | 5U58DP001581-04 REVISED | 306,826 |
| National Organizations for the Dissemination of Effective Strategies | J04 | | 5U58DP001667-03; 2010-122701 | 22,425 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | J04 | | 5U58DP001989-02 REVISED | 0 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | J04 | | 5U58DP001989-03 | 503,031 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | J04 | | 5U58DP001989-03 REVISED | 1,039,671 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | J04 | | 5U58DP001989-04 | 251,384 |
| Surveillance Program Announcement: Behavioral Risk Factor Surveillance System | J04 | | 5U58SO000045-02 REVISED | 14,617 |
| Re-Design and Enhancements to SC EHDI Prog Data Collection & Sureillance Systems | J04 | | 5UR3DD000420-03 | 0 |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **Centers for Disease Control and Prevention - Investigations and Technical Assistance** | | **93.283** | | |
| Surveillance Program Announcement Behavioral Risk Factor Surveillance | J04 | | None | 0 |
| Expansion of Nucleic Acid Amplification for TB in Public Health Laboratories | J04 | | U60/CD303019 | 0 |
| Utilizing HABISS to Document, Analyze, & Interpret the Impacts of Harmful Algal Blooms | P26 | | 1U38EH000343-01 | 117,572 |
| **Program Total** | | | | **11,172,058** |
| **Teenage Pregnancy Prevention Program** | | **93.297** | | |
| Addressing Teen Pregnancy in South Carolina through Intensive Community | J04 | | 1U58D9002913; R6-2-339 | 29,998 |
| "Addressing Teen Pregnancy in South Carolina through Innovative, Intensive Community" | J04 | | 1U58DP002913; R2-2-1112 | 36,324 |
| "Addressing Teen Pregnancy in South Carolina through Innovative, Intensive Community" | J04 | | 1U58DP002913; R6-2-1143 | 1,185 |
| **Program Total** | | | | **67,507** |
| **Cancer Cause and Prevention Research** | | **93.393** | | |
| Epidemiology of Ovarian Cancer in African American Women | J04 | | 1R01CA142081-01A1; MUSC10-089 | 25,839 |
| **Program Total** | | | | **25,839** |
| **ARRA - State Primary Care Offices** | | **93.414** | | |
| ARRA - State Primary Care Offices-ARRA | J04 | | 4 U6AHP16554-02-03 | 62,141 |
| **Program Total** | | | | **62,141** |
| **Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program** | | **93.505** | | |
| "Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visting Program" | J04 | | 1 X02MC19415-01-00; MC-1-371 | 15,000 |
| Supporting Evidence-Based Home Visitation Programs to Prevent Child Maltreatment | J04 | | 90CA1765/03; MC-2-763 | 81,618 |
| "Maternal, Infant and Early Childhood Home Visting Program" | J04 | | X02MC19415; 05-11-MIEC | 20,443 |
| **Program Total** | | | | **117,061** |
| **Strengthening Public Health Infrastructure for Improved Health Outcomes** | | **93.507** | | |
| CD10-1011 Strengthening Public Health Infrastructure for Improved Health Outcomes | J04 | | 1U58CD001342-01 REVISED | 30,451 |
| CD10-1011 Strengthening Public Health Infrastructure for Improved Health Outcomes | J04 | | 5U58CD001342-02 REVISED | 199,467 |
| **Program Total** | | | | **229,918** |
| **Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review** | | **93.511** | | |
| 2010 Grants to States for Health Insurance Premium Review-Cycle 1 | R20 | | 1 IPRPR100043-01-00 | 492,613 |
| **Program Total** | | | | **492,613** |
| **Affordable Care Act - Medicaid Improvements for Patients and Providers** | | **93.518** | | |
| Affordable Care Act - Medicare Improvements for Patients and Providers (Priority Area 2: AAAs) | E04 | | 10AASCMAAA | 157,861 |
| Affordable Care Act - Medicare Improvements for Patients and Providers (Priority Area 3: ADRCs) | E04 | | 10AASCMADR | 116,162 |
| **Program Total** | | | | **274,023** |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **Affordable Care Act (ACA) - Consumer Assistance Program Grants** | | **93.519** | | |
| South Carolina Consumer Assistance Program Grant | R20 | | 1 CAPCA110029-01-00 | 0 |
| **Program Total** | | | | **0** |
| **Centers for Disease Control and Prevention-Affordable Care Act (ACA) - Communities Putting Prevention to Work** | | **93.520** | | |
| Centers for Disease Control and Prevention (ACA) Communities | H63 | | 11105SC328L4103 | 207,678 |
| CPPW-Farm to School Program | J04 | | 3U58DP001989-02S2 | 645,355 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | J04 | | 3U58DP001989-02S3 REVISED | 15,800 |
| **Program Total** | | | | **868,833** |
| **The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements** | | **93.521** | | |
| "The Affordable Care Act: Building Epidemiology, Laboratory" | J04 | | 1U50CI000883-01 | 18,625 |
| "The Affordable Care Act: Building Epidemiology, Laboratory - PCV/MCV" | J04 | | 3U50CI000883-02S1 | 17,917 |
| "The Affordable Care Act: Building Epidemiology, Laboratory - HAI" | J04 | | 5U50CI000883-02 REVISED | 471,630 |
| **Program Total** | | | | **508,172** |
| **The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities** | | **93.523** | | |
| HIV/AIDS Surveillance | J04 | | 3U62PS001007-03W1 Amendment 4 | 18,000 |
| **Program Total** | | | | **18,000** |
| **State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges** | | **93.525** | | |
| SC Exchange Planning and Establishment Grant | R20 | | 1 HBEIE100031-01-00 | 265,394 |
| **Program Total** | | | | **265,394** |
| **PPHF 2012 Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - Finance Soley by 2012 Prevention and Public Health Funds** | | **93.531** | | |
| SC CTG & National Dissemination & Support for CTG | J04 | | 1U58DP003583-01 REVISED | 1,578,905 |
| **Program Total** | | | | **1,578,905** |
| **Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation** | | **93.538** | | |
| South Carolina Environmental Public Health Tracking Program | J04 | | 5U38EH000628-03 | 773,474 |
| **Program Total** | | | | **773,474** |
| **PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in Part by 2012 Prevention and Public Health Funds** | | **93.539** | | |
| Prevention and Public Health Fund: Capacity Building Assistance to Strengthen Pub | J04 | | 1H23IP000570-01 REVISED | 299,271 |
| **Program Total** | | | | **299,271** |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **The Patient Protection and Affordable Care Act of 2010 (ACA)** | | **93.541** | | | |
| "SE African American Diabetes, Hypertension & Stroke REACH US Center of Excellence for Eliminating Disparities (SEA-CEED)" | J04 | | 5U58DP001015-05; MUSC07-059 Amendment No 6 | | 40,376 |
| **Program Total** | | | | | **40,376** |
| **The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) Authorizes Coordinated Chronic Disease Prevention and Health Promotion Program** | | **93.544** | | | |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | J04 | | 3U58DP001989-03S1 REVISED | | 111,450 |
| **Program Total** | | | | | **111,450** |
| **PPHF 2012 Nutrition, Physical Activity and Obsesity Program - Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012)** | | **93.548** | | | |
| Physical Activitiy and Obesity Program | J04 | | 5U58DP001482-04 REVISED | | 602,656 |
| **Program Total** | | | | | **602,656** |
| **Promoting Safe and Stable Families** | | **93.556** | | | |
| Promoting Safe and Stable Families | L04 | | G-0911SCFPCV | | 0 |
| Promoting Safe and Stable Families | L04 | | G-1011SCFPCV | | 334,974 |
| Promoting Safe and Stable Families | L04 | | G-1101SCFPSS | | 4,212,915 |
| Promoting Safe and Stable Families | L04 | | G-1111SCFPCV | | 35,671 |
| Promoting Safe and Stable Families | L04 | | G-1201SCFPSS | | 2,136,712 |
| **Program Total** | | | | | **6,720,272** |
| **Child Support Enforcement** | | **93.563** | | | |
| Child Support Enforcement | L04 | | 0904SC4004 | | 0 |
| Child Support Enforcement | L04 | | 1004SC4004 | | 0 |
| Child Support Enforcement | L04 | | 1104SC4004 | | 7,863,637 |
| Child Support Enforcement | L04 | | 1204SC4004 | | 30,108,910 |
| **Program Total** | | | | ** | **37,972,547** |
| **Child Support Enforcement Research** | | **93.564** | | | |
| Child Support Enforcement Research | L04 | | 90FD0180/01 | | 10,798 |
| **Program Total** | | | | | **10,798** |
| **Refugee and Entrant Assistance - State Administered Programs** | | **93.566** | | | |
| Refugee and Entrant Assistance_State Administered Programs | L04 | | 10AASC4100 | | 0 |
| Refugee and Entrant Assistance_State Administered Programs | L04 | | 11AASC4100 | | 66,938 |
| Refugee and Entrant Assistance_State Administered Programs | L04 | | 12AASC4100 | | 143,880 |
| Refugee and Entrant Assistance_State Administered Programs | L04 | | G-09AASC4110 | | 0 |
| Refugee and Entrant Assistance_State Administered Programs | L04 | | G-10AASC4110 | | 56,430 |
| Refugee and Entrant Assistance_State Administered Programs | L04 | | G-11AASC4100 | | 119,986 |
| Refugee and Entrant Assistance_State Administered Programs | L04 | | G-12AASC4100 | | 20,183 |
| **Program Total** | | | | | **407,417** |
| **U.S. Repatriation** | | **93.579** | | | |
| U.S. Repatriation | L04 | | 10SCREPA | | 0 |
| **Program Total** | | | | | **0** |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **State Court Improvement Program** | | **93.586** | | |
| State Court Improvement Program | B04 | | 1001SCCIT | 157,188 |
| State Court Improvement Program | B04 | | 1001SCSCID | 163,181 |
| State Court Improvement Program | B04 | | 1101SCCIT | 74,182 |
| State Court Improvement Program | B04 | | 1101SCSCID | 47,741 |
| **Program Total** | | | | **442,292** |
| **Grants to States for Access and Visitation Programs** | | **93.597** | | |
| Grants to States for Access and Visitation Programs | L04 | | 1001SCSAVP | 0 |
| Grants to States for Access and Visitation Programs | L04 | | 1101SCSAVP | 124,331 |
| Grants to States for Access and Visitation Programs | L04 | | 1201SCSAVP | 39,464 |
| **Program Total** | | | | **163,795** |
| **Chafee Education and Training Vouchers Program (ETV)** | | **93.599** | | |
| Chafee Education and Training Vouchers Program (ETV) | L04 | | G-1001SCCETV | 241,989 |
| Chafee Education and Training Vouchers Program (ETV) | L04 | | G-1101SCCETV | 73,034 |
| **Program Total** | | | | **315,023** |
| **Adoption Incentive Payments** | | **93.603** | | |
| Adoption Incentive Payments | L04 | | 0901SCAIPP | 155,674 |
| Adoption Incentive Payments | L04 | | 1001SCAIPP | 196,726 |
| **Program Total** | | | | **352,400** |
| **Family Connection Grants** | | **93.605** | | |
| Family Connection Grants | L04 | | 90CF0017/01 | 0 |
| Family Connection Grants | L04 | | 90CF0017/03 | 486,221 |
| **Program Total** | | | | **486,221** |
| **Voting Access for Individuals with Disabilities - Grants to States** | | **93.617** | | |
| Voting Access for Individuals with Disabilities - Grants to States | E28 | | None | 112,380 |
| **Program Total** | | | | **112,380** |
| **Children's Justice Grants to States** | | **93.643** | | |
| Children's Justice Grants to States | L04 | | G-0801SCCJA1 | 43,864 |
| Children's Justice Grants to States | L04 | | G-0901SCCJA1 | 0 |
| Children's Justice Grants to States | L04 | | G-1001SCCJA1 | 216,300 |
| **Program Total** | | | | **260,164** |
| **Child Welfare Services - State Grants** | | **93.645** | | |
| Stephanie Tubbs Jones Child Welfare Services Program | L04 | | G-0901SC1400 | 0 |
| Stephanie Tubbs Jones Child Welfare Services Program | L04 | | G-1001SC1400 | 0 |
| Stephanie Tubbs Jones Child Welfare Services Program | L04 | | G-1101SC1400 | 1,273,676 |
| Stephanie Tubbs Jones Child Welfare Services Program | L04 | | G-1201SC1400 | 1,980,536 |
| **Program Total** | | | | **3,254,212** |
| **Foster Care - Title IV-E** | | **93.658** | | |
| Foster Care_Title IV-E | L04 | | 0901SC1401 | 0 |
| Foster Care_Title IV-E | L04 | | 1001SC1401 | 969,362 |
| Foster Care_Title IV-E | L04 | | 1101SC1401 | 6,354,195 |
| Foster Care_Title IV-E | L04 | | 1201SC1401 | 21,062,446 |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **Foster Care - Title IV-E** | | **93.658** | | | |
| **Program Total** | | | | ** | **28,386,003** |
| **Adoption Assistance** | | **93.659** | | | |
| Adoption Assistance | L04 | | 0901SC1407 | | 0 |
| Adoption Assistance | L04 | | 1001SC1407 | | 0 |
| Adoption Assistance | L04 | | 1101SC1407 | | 2,392,070 |
| Adoption Assistance-ARRA | L04 | | 1101SC1407 | | 101,501 |
| Adoption Assistance | L04 | | 1201SC1407 | | 11,839,702 |
| **Program Total** | | | | | **14,333,273** |
| **Social Services Block Grant** | | **93.667** | | | |
| Social Services Block Grant | L04 | | G-1002SCSOSR | | 8,554,477 |
| Social Services Block Grant | L04 | | G-1102SCSOSR | | 9,054,872 |
| **Program Total** | | | | ** | **17,609,349** |
| **Child Abuse and Neglect State Grants** | | **93.669** | | | |
| Child Abuse and Neglect State Grants | L04 | | G-1001SCCA01 | | 148,273 |
| Child Abuse and Neglect State Grants | L04 | | G-1101SCCA01 | | 262,374 |
| **Program Total** | | | | | **410,647** |
| **Child Abuse and Neglect Discretionary Activities** | | **93.670** | | | |
| Supporting Evidence-Based Home Visitation Programs to Prevent Child Maltreatment | J04 | | 90CA1765/02; MC-1-372 | | 3,356 |
| Supporting Evidence-Based Home Visitation Programs to Prevent Child Maltreatment | J04 | | 90CA1765/03; MC-1-373 | | 20,151 |
| **Program Total** | | | | | **23,507** |
| **Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes** | | **93.671** | | | |
| Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes | L04 | | G-1001SCFVPS | | 635,268 |
| Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes | L04 | | G-1101SCFVPS | | 618,836 |
| **Program Total** | | | | | **1,254,104** |
| **Chafee Foster Care Independence Program** | | **93.674** | | | |
| Chafee Foster Care Independence Program | L04 | | G-1001SC1420 | | 584,230 |
| Chafee Foster Care Independence Program | L04 | | G-1101SC1420 | | 934,564 |
| **Program Total** | | | | | **1,518,794** |
| **Trans-NIH Recovery Act Research Support** | | **93.701** | | | |
| HIV Testing and Counseling in STD Clinics: an Adaptation of CTN 0032-ARRA | J04 | | 5RC2DA028973-02; MUSC10-075 Amendment No 2 | | 18,224 |
| **Program Total** | | | | | **18,224** |
| **ARRA - Preventing Healthcare-Associated Infections** | | **93.717** | | | |
| Epidemiology and Laboratory Capacity for Infectious Diseases - ARRA - HAI - ARRA | J04 | | 3U50CI000491-03S1 REVISED | | 64,656 |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **ARRA - Preventing Healthcare-Associated Infections** | | **93.717** | | |
| **Program Total** | | | | **64,656** |
| **Health Information Technology Regional Extension Centers Program** | | **93.718** | | |
| CITIA-SC: Creating a Healthier South Carolina through Health Information Technology-ARRA | H59 | | 11-1840 | 25,000 |
| **Program Total** | | | | **25,000** |
| **ARRA - State Grants to Promote Health Information Technology** | | **93.719** | | |
| State Health Information Exchange Cooperative Agreement Program - Intra-State - ARRA | J02 | | 90HT0053/01 | 1,453,830 |
| **Program Total** | | | | **1,453,830** |
| **ARRA - Prevention and Wellness-State, Territories and Pacific Islands** | | **93.723** | | |
| "901ARRA Comp I - SC Div of Tobacco Prev and Control, Diabetes Prev and Control PR-ARRA" | J04 | | 3U58DP001989-01S2 | 184,508 |
| "901ARRA Comp III - SC Div of Tobacco Prev and Contr, Diabetes Prev and Control PR-ARRA" | J04 | | 3U58DP001989-01S3 | 164,174 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control PR-ARRA" | J04 | | 3U58DP001989-02S1 REVISED | 66,796 |
| **Program Total** | | | | **415,478** |
| **ARRA - Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)** | | **93.724** | | |
| Category B: Communities Putting Prevention To Work-ARRA | J04 | | 1U58DP002600-01 REVISED | 2,952,566 |
| **Program Total** | | | | **2,952,566** |
| **ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program** | | **93.725** | | |
| Expansion of Chronic Disease Self-Management Program in South Carolina - ARRA | E04 | | 90RA0044/01 | 354,154 |
| **Program Total** | | | | **354,154** |
| **Children's Health Insurance Program** | | **93.767** | | |
| Children's Health Insurance Program | J02 | | 05-0705SC5021 | 0 |
| Children's Health Insurance Program | J02 | | 05-0805SC5021 | 0 |
| Children's Health Insurance Program | J02 | | 05-0905SC5021 | 0 |
| Children's Health Insurance Program | J02 | | 05-1005SC5021 | 22,196,315 |
| Children's Health Insurance Program | J02 | | 05-1105SC5021 | 76,227,857 |
| CHIP Performance Bonus Payments | J02 | | 05-1105SCCPBP | 0 |
| Children's Health Insurance Program | J02 | | 05-1205SC5021 | 0 |
| CHIRPA Quality Demonstration Grant | J02 | | 1Z0CMS030540-01-02 | 1,656,568 |
| **Program Total** | | | | **100,080,740** |
| **Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations** | | **93.779** | | |
| Connections for Community Living | E04 | | 1LOCMS030307/01 | 380,296 |
| State Health Insurance Assistance Program | E04 | | 1N0CMS020219-18-00 | 0 |
| State Health Insurance Assistance Program | E04 | | 1N0CMS020219-18-01 | 615,434 |
| State Health Insurance Assistance Program | E04 | | 1N0CMS020219-20-01 | 52,651 |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| **Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations** | | **93.779** | | | |
| LIS/MSP Outreach to Low Income Medicare Beneficiaries | E04 | | 1XOCMS030425-01-02 | | 0 |
| The Medicare Improvements for Patients and Providers Act | E04 | | 1XOCMSS330791-01-00 | | 191,449 |
| LIS/MSP Outreach to Low Income Medicare Beneficiaries | E04 | | 1YOC30370/01 | | 0 |
| **Program Total** | | | | | **1,239,830** |
| **Alternatives to Psychiatric Residential Treatment Facilities for Children** | | **93.789** | | | |
| Home and Community-Based Alternatives to Psychiatric Residential Treatment Facilities For Children | J02 | | 1S0CMS300131-01-03 | | 1,258,642 |
| **Program Total** | | | | | **1,258,642** |
| **Money Follows the Person Rebalancing Demonstration** | | **93.791** | | | |
| Money Follows The Person Rebalancing Demonstration | J02 | | 1LICMS300152-01-03 | | 105,804 |
| **Program Total** | | | | | **105,804** |
| **National Bioterrorism Hospital Preparedness Program** | | **93.889** | | | |
| FY09 Announcement of Availability of Funds for the Hospital Preparedness Program (HPP) | J04 | | 1 U3REP090255-01-00 | | 0 |
| Hospital Preparedness Program | J04 | | 4 U3REP080120-01-04 | | 0 |
| FY09 Announcement of Availability of Funds for the Hospital Preparedness Program (HPP) | J04 | | 6 U3REP090255-02-03 | | 1,373,126 |
| South Carolina Hospital Preparedness Program | J04 | | 6 U3REP090255-03-07 | | 4,654,582 |
| **Program Total** | | | | | **6,027,708** |
| **HIV Care Formula Grants** | | **93.917** | | | |
| Ryan White Care Act Title II | J04 | | 6 X07HA00038-20-02 | | 0 |
| Ryan White Care Act Title II | J04 | | 6 X07HA00038-21-02 | | 23,198,760 |
| Ryan White Care Act Title II | J04 | | 6 X07HA00038-22-03 | | 2,140,104 |
| Ryan White Part B Supplemental | J04 | | 6 X08HA16860-02-02 | | 175,952 |
| ADAP Shortfall Relief | J04 | | 6 X09HA20259-01-06 | | 307,530 |
| **Program Total** | | | | ** | **25,822,346** |
| **Special Projects of National Significance** | | **93.928** | | | |
| Special Projects of National Significance | J04 | | 6 H97HA22670-01-01 | | 24,568 |
| **Program Total** | | | | | **24,568** |
| **Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems** | | **93.938** | | | |
| Cooperative Agreements to Support Comprehensive School Health | H63 | | 1U87DP001244-01 | | 0 |
| Cooperative Agreements to Support Comprehensive School Health | H63 | | 5U87DP001244-02 | | 0 |
| Cooperative Agreements to Support Comprehensive School Health | H63 | | 5U87DP001244-03 | | 0 |
| Cooperative Agreements to Support Comprehensive School Health | H63 | | 5U87DP001244-04 | | 465,563 |
| Cooperative Agreements to Support Comprehensive School Health | H63 | | U87/CCU4090 | | 0 |
| Cooperative Agreements to Support Comprehensive School Health | H63 | | U87/CCU4226 | | 0 |
| **Program Total** | | | | | **465,563** |
| **HIV Prevention Activities - Health Department Based** | | **93.940** | | | |
| "PS10-10138, Expanded HIV Testing for Disproportionately Affected Populations" | J04 | | 1U62PS003217-01 REVISED | | 682,458 |

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| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **HIV Prevention Activities - Health Department Based** | | **93.940** | | |
| PS12-1201 Comprehensive HIV Prevention Project for Health Depts | J04 | | 1U62PS003648-01 REVISED | 1,615,656 |
| HIV Prevention Projects | J04 | | 2U62PS423484-06 REVISED | 0 |
| "PS07-768, Expanded and Integrated HIV Testing for Populations Disproportionately" | J04 | | 5U62PS000774-03 REVISED | 0 |
| "PS10-10138, Expanded HIV Testing for Disproportionately Affected Populations" | J04 | | 5U62PS003217-02 REVISED | 341,260 |
| "PS10-1001, HIV Prevention Projects" | J04 | | 5U62PS423484-07 REVISED | 2,617,848 |
| **Program Total** | | | | **5,257,222** |
| **HIV Demonstration, Research, Public and Professional Education Projects** | | **93.941** | | |
| HIV/AIDS Surveillance | J04 | | 5U62PS001007-03 REVISED | 0 |
| **Program Total** | | | | **0** |
| **Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance** | | **93.944** | | |
| HIV/AIDS Surveillance | J04 | | 3U62PS001007-03W1 Amendment 2 | 0 |
| HIV/AIDS Surveillance | J04 | | 3U62PS001007-04W1 | 223,985 |
| HIV/AIDS Surveillance | J04 | | 5U62PS001007-04 REVISED | 560,327 |
| HIV/AIDS Surveillance | J04 | | 5U62PS001007-05 REVISED | 486,639 |
| Enhanced HIV/AIDS Surveillance For Perinatal Prevention | J04 | | 5U62PS001428-03 | 58,531 |
| **Program Total** | | | | **1,329,482** |
| **Block Grants for Community Mental Health Services** | | **93.958** | | |
| Community Mental Health Services Block Grant | J12 | | 02 B1 SC CMHS-04 | 0 |
| Community Mental Health Services Block Grant | J12 | | 2B09SM010048-09S1 | 0 |
| Community Mental Health Services Block Grant | J12 | | 2B09SM010048-10S1 | 1,741,139 |
| Community Mental Health Services Block Grant | J12 | | 2B09SM010048-11 | 4,475,678 |
| Community Mental Health Services Block Grant | J12 | | 2B09SM010048-12 | 2,580,276 |
| Community Mental Health Services Block Grant | J12 | | 3B09SM010048-08S3 | 0 |
| **Program Total** | | | | **8,797,093** |
| **Block Grants for Prevention and Treatment of Substance Abuse** | | **93.959** | | |
| Substance Abuse Prevention/Treatment Block Grant | J20 | | 2B08TI010048-11 | 18,939,622 |
| Substance Abuse Prevention/Treatment Block Grant | J20 | | 2B08TI010048-12 | 940,784 |
| Substance Abuse Prevention/Treatment Block Grant | J20 | | 3B08TI010048-09 | 0 |
| Substance Abuse Prevention/Treatment Block Grant | J20 | | 3B08TI010048-10 | 0 |
| **Program Total** | | | | **19,880,406** |
| **Preventive Health Services - Sexually Transmitted Diseases Control Grants** | | **93.977** | | |
| PS09-902 Comprehensive STD Prevention Systems (CSPS) | J04 | | 5H25PS001399-02 | 0 |
| PS09-902 Comprehensive STD Prevention Systems (CSPS) | J04 | | 5H25PS001399-03 REVISED | 1,161,704 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By Federal Grantor and CFDA Number**
**For the Year Ended June 30, 2012**

| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|---|
| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| **Preventive Health Services - Sexually Transmitted Diseases Control Grants** | | **93.977** | | |
| PS09-902 Comprehensive STD Prevention Systems (CSPS) | J04 | | 5H25PS001399-04 | 514,238 |
| **Program Total** | | | | **1,675,942** |
| **Preventive Health and Health Services Block Grant** | | **93.991** | | |
| Preventive Health Services | J04 | | 2B01DP009049-12 | 146,480 |
| Preventive Health Services | J04 | | 3B01DP009049-10W1 | 147,100 |
| Preventive Health Services | J04 | | 3B01DP009049-11S3 REVISED | 102,323 |
| **Program Total** | | | | **395,903** |
| **Maternal and Child Health Services Block Grant to the States** | | **93.994** | | |
| Maternal and Child Health Services | J04 | | 6 B04MC17051-01-04 | 325,230 |
| Maternal and Child Health Services | J04 | | 6 B04MC21417-01-05 | 3,455,751 |
| Maternal and Child Health Services | J04 | | 6 B04MC23408-01-02 | 7,693,244 |
| **Program Total** | | | | **11,474,225** |
| **Other Federal Assistance** | | **NONE** | | |
| Cancer Information Service | J04 | | HHSN26120051105C; N01-CO-51105 Amendment 006 | 0 |
| **Program Total** | | | | **0** |
| **Total Department of Health and Human Services** | | | | **351,745,128** |
| **CORPORATION FOR NATIONAL AND COMMUNITY SERVICE** | | | | |
| **Learn and Serve America - School and Community Based Programs** | | **94.004** | | |
| Learn and Serve America_School and Community Based Programs | H63 | | 06KSHSC001 | 0 |
| Learn and Serve America_School and Community Based Programs | H63 | | 06KSSSC001 | 5,322 |
| Learn and Serve America_School and Community Based Programs | H63 | | 09KSSSC001 | 85,095 |
| **Program Total** | | | | **90,417** |
| **Total Corporation for National and Community Service** | | | | **90,417** |
| **EXECUTIVE OFFICE OF THE PRESIDENT** | | | | |
| **High Intensity Drug Trafficking Areas Program** | | **95.001** | | |
| 2010 SC Midlands HIDTA Task Force | D10 | | G10GA0008A | 129,592 |
| **Program Total** | | | | **129,592** |
| **Total Executive Office of the President** | | | | **129,592** |
| **SOCIAL SECURITY ADMINISTRATION** | | | | |
| **Social Security - Work Incentives Planning and Assistance Program** | | **96.008** | | |
| South Carolina Pathways Toward Employment (SCPTE) Project | H73 | | 14-W-50078-4-05 | 20,540 |
| South Carolina Pathways Toward Employment (SCPTE) Project | H73 | | 5 WIP06050246-06-00 | 232,973 |
| **Program Total** | | | | **253,513** |
| **Total Social Security Administration** | | | | **253,513** |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By Federal Grantor and CFDA Number**
**For the Year Ended June 30, 2012**

| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|---|
| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF HOMELAND SECURITY** | | | | |
| **Homeland Security Grant Program** | | **97.004** | | |
| 2004 Homeland Security Grant Program | D10 | | 2004-GE-T4-0013 | 0 |
| **Program Total** | | | | **0** |
| **Homeland Security Preparedness Technical Assistance Program** | | **97.007** | | |
| Task Force for Emergency Readiness - 2009 | D10 | | 2009-TN-T9-0014 | 24,814 |
| **Program Total** | | | | **24,814** |
| **Boating Safety Financial Assistance** | | **97.012** | | |
| State Recreational Boating Safety | P24 | | 11.01.45 | 1,028,771 |
| State Recreational Boating Safety | P24 | | 12.01.45 | 2,254,793 |
| **Program Total** | | | | **3,283,564** |
| **Community Assistance Program State Support Services Element (CAP-SSSE)** | | **97.023** | | |
| Community Assistance Program State Support Services Element (CAP-SSSE) | P24 | | EMA-2011-GR-5126 | 143,396 |
| Community Assistance Program State Support Services Element (CAP-SSSE) | P24 | | EMA-2012-GR-5257 | 0 |
| **Program Total** | | | | **143,396** |
| **Flood Mitigation Assistance** | | **97.029** | | |
| FY08 South Carolina Department of Natural Resources Technical Assistance Grant | P24 | | EMA-2008-FM-E003 | 1,506 |
| City of Myrtyle Beach Hazard Mitigation Plan Update | P24 | | EMA-2008-FM-E003 | 1,945 |
| Flood Mitigation Assistance | P24 | | EMA-2010-FM-E002 | 149 |
| **Program Total** | | | | **3,600** |
| **Disaster Grants - Public Assistance (Presidentially Declared Disasters)** | | **97.036** | | |
| FEMA Public Assistance/Hurricane Floyd | E24 | | FEMA-1299-DR-SC | 0 |
| FEMA Public Assistance/1543 Hurricane Charley | E24 | | FEMA-1543-DR-SC | 0 |
| FEMA Public Assistance/1547 Tropical Storm Gaston | E24 | | FEMA-1547-DR-SC | 290,718 |
| **Program Total** | | | | **290,718** |
| **Hazard Mitigation Grant** | | **97.039** | | |
| Hazard Mitigation Grant/Winter Storm | E24 | | FEMA-1313-DR-SC | 0 |
| Hazard Mitigation Grant/2004 Winter Storm | E24 | | FEMA-1509-DR-SC | 0 |
| Hazard Mitigation Grant/2005 Ice Storm | E24 | | FEMA-1625-DR-SC | 89,255 |
| **Program Total** | | | | **89,255** |
| **National Dam Safety Program** | | **97.041** | | |
| FY 09 National Dam Safety Program | J04 | | 2009-RC-55-0004 | 0 |
| FY 10 National Dam Safety Program | J04 | | 2010-RC-50-0041 | 96,688 |
| National Dam Safety Program | J04 | | 2011-90-5530RC-5000-4101-D:W486353N | 41,215 |
| **Program Total** | | | | **137,903** |
| **Emergency Management Performance Grants** | | **97.042** | | |
| 2007 Emergency Management Performance Grant Supplement | D10 | | 2007-EM-E7-0113 | 12,446 |
| 2008 Emergency Management Performance Grant | D10 | | 2008-EM-E8-0056 | 141,823 |
| 2009 Emergency Management Performance Grant | D10 | | 2009-EP-E9-0028 | 474,080 |
| 2010 Emergency Management Performance Grant | D10 | | 2010-EP-00-0010 | 2,005,402 |
| 2011 Emergency Management Performance Grant | D10 | | EMW-2011-EP-0031 | 1,670,231 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By Federal Grantor and CFDA Number**
**For the Year Ended June 30, 2012**

| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|---|
| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF HOMELAND SECURITY** | | | | |
| **Emergency Management Performance Grants** | | **97.042** | | |
| **Program Total** | | | | **4,303,982** |
| **State Fire Training Systems Grants** | | **97.043** | | |
| First Responder Counter-Terrorism Training | R36 | | EMW-2010-RB-63-0018 | 14,500 |
| **Program Total** | | | | **14,500** |
| **Cooperating Technical Partners** | | **97.045** | | |
| Cooperating Technical Partners | P24 | | EMA-2004-CA-5022 | 471 |
| Cooperating Technical Partners | P24 | | EMA-2005-CA-5214 | 199,045 |
| Cooperating Technical Partners | P24 | | EMA-2006-CA-5619 | 395,169 |
| Cooperating Technical Partners | P24 | | EMA-2007-CA-5773 | 194,131 |
| Cooperating Technical Partners | P24 | | EMA-2008-CA-5885 | 273,537 |
| Cooperating Technical Partners | P24 | | EMA-2009-CA-5934 | 465,385 |
| Cooperating Technical Partners | P24 | | EMA-2010-CA-5089 | 1,446,159 |
| Cooperating Technical Partners | P24 | | EMA-2011-CA-5148 | 344,026 |
| **Program Total** | | | | **3,317,923** |
| **Fire Management Assistance Grant** | | **97.046** | | |
| Fire Management Assistance Grant | E24 | | FEMA-2816-FM-SC | 670,770 |
| **Program Total** | | | | **670,770** |
| **Pre-Disaster Mitigation** | | **97.047** | | |
| Pre-Disaster Mitigation | E24 | | EMA-2007-PC-008 | 41,232 |
| Pre-Disaster Mitigation | E24 | | EMA-2008-PD-0001 | 1,101,510 |
| Pre-Disaster Mitigation | E24 | | EMA-2009-PC-0002 PDM 09 | 1,647,738 |
| Pre-Disaster Mitigation | E24 | | EMA-2010-PC-0004 | 26,700 |
| **Program Total** | | | | **2,817,180** |
| **Interoperable Emergency Communications** | | **97.055** | | |
| 2008 IECGP | D10 | | 2008-IO-T8-0028 | 372,733 |
| **Program Total** | | | | **372,733** |
| **Port Security Grant Program** | | **97.056** | | |
| 2007 IPP-Port Security Supplemental Grant | D10 | | 2007-GB-T7-K301 | 146,140 |
| 2008 Port Security | D10 | | 2008-GB-T8-K064 | 1,040,136 |
| 2009 Port Security | D10 | | 2009-PU-T9-K025 | 831,244 |
| 2010 Port Security | D10 | | 2010-PU-T0-K047 | 216,354 |
| **Program Total** | | | | **2,233,874** |
| **Homeland Security Grant Program** | | **97.067** | | |
| 2005 Homeland Security Grant Program | D10 | | 2005-GE-T5-0018 | 0 |
| 2006 Homeland Security Grant Program | D10 | | 2006-GE-T6-0001 | 160,665 |
| 2007 Citizen Preparedness for Catastrophic Events | D10 | | 2007-GE-T7-0045 | 511,140 |
| 2008 Homeland Security Grant Program | D10 | | 2008-GE-T8-0049 | 2,159,547 |
| 2009 Homeland Security Grant Program | D10 | | 2009-SS-T9-0084 | 1,293,893 |
| 2009 Homeland Security Grant Program | D10 | | 2010-SS-TO-0040 | 929,508 |
| 2010 Homeland Security Grant Program | D10 | | EMW-2011-SS-00041-SO | 46,534 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By Federal Grantor and CFDA Number**
**For the Year Ended June 30, 2012**

| Federal Grantor/Program Title/Grant Title | Agency Number | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|---|
| **NONCLUSTERED GRANTS, CONTINUED** | | | | |
| **DEPARTMENT OF HOMELAND SECURITY** | | | | |
| **Homeland Security Grant Program** | | **97.067** | | |
| STP Homeland Security Grant FY 2008 Reverted | K05 | | 8SHSP46 | 22,795 |
| HP Homeland Security Communication Upgrade | K05 | | EMW-2011-SS-00041 | 59,992 |
| **Program Total** | | | | **5,184,074** |
| **Map Modernization Management Support** | | **97.070** | | |
| Map Modernization Management Support | P24 | | EMA-2007-CA-5729 | 38,711 |
| Map Modernization Management Support | P24 | | EMA-2008-CA-5869 | 54,334 |
| **Program Total** | | | | **93,045** |
| **Buffer Zone Protection Program (BZPP)** | | **97.078** | | |
| 2006 Buffer Zone Protection Grant | D10 | | 2006-BZ-T6-0017 | 8,640 |
| 2007 Buffer Zone Protection Grant | D10 | | 2007-BZ-T7-0033 | 259,107 |
| 2008 Buffer Zone Protection Grant | D10 | | 2008-BZ-T8-0020 | 224,942 |
| **Program Total** | | | | **492,689** |
| **Earthquake Consortium** | | **97.082** | | |
| Earthquake Consortium Grant | E24 | | EMA-2010-GR-5073 | 55,223 |
| Earthquake Consortium Grant | E24 | | EMA-2011-GR-5135 | 1,292 |
| **Program Total** | | | | **56,515** |
| **Driver's License Security Grant Program** | | **97.089** | | |
| Driver License Security Grant | R40 | | 2009-ID-MX-0028 | 34,811 |
| Driver License Security Grant | R40 | | 2010-DL-T0-0038 | 581,802 |
| Driver License Security Grant | R40 | | EMW-2011-DL-00011-S01 | 0 |
| **Program Total** | | | | **616,613** |
| **Total Department of Homeland Security** | | | | **24,147,148** |
| **Total Nonclustered Grants** | | | | **811,255,842** |
| **TOTAL FEDERAL EXPENDITURES** | | | | **$ 6,916,106,843** |

See accompanying notes to the schedules of expenditures of federal awards.

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
## By State Agency

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **THE SENATE (A01)** | | | |
| SERA - ARRA | 81.122 | RA State Electricity Reg | $ 71,743 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **71,743** |
| **Total The Senate** | | | **71,743** |
| **JUDICIAL DEPARTMENT (B04)** | | | |
| Hollings IV | 16.580 | 2003DDBX0347 | 5,094,604 |
| State Court Improvement Program | 93.586 | 1001SCCIT | 157,188 |
| State Court Improvement Program | 93.586 | 1001SCSCID | 163,181 |
| State Court Improvement Program | 93.586 | 1101SCCIT | 74,182 |
| State Court Improvement Program | 93.586 | 1101SCSCID | 47,741 |
| **Total Direct Assistance** | | | **5,536,896** |
| **Total Judicial Department** | | | **5,536,896** |
| **ADMINISTRATIVE LAW COURT (C05)** | | | |
| State Fiscal Stabilization Fund - Government Services - ARRA | 84.397 | C0501ARRA011 | 2,950 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **2,950** |
| **Total Administrative Law Court** | | | **2,950** |
| **LAW ENFORCEMENT DIVISION (SLED) (D10)** | | | |
| 2007 Public Safety Interoperable Communications Grant | 11.555 | 2007-GS-H7-0021 | 1,945,982 |
| National Criminal History Improvement Program - 2008 | 16.554 | 2008-RU-BX-K005 | 84,967 |
| National Criminal History Improvement Program - 2009 | 16.554 | 2009-RU-BX-K015 | 125,532 |
| 2007 DNA Capacity Enhancement | 16.741 | 2007-DN-BX-K053 | 0 |
| 2008 DNA Capacity Enhancement | 16.741 | 2008-DN-BX-K066 | 281,013 |
| 2009 DNA Capacity Enhancement | 16.741 | 2009-DN-BX-K101 | 885,921 |
| 2010 DNA Capacity Enhancement | 16.741 | 2010-DN-BX-K103 | 69,901 |
| 2011 DNA Capacity Enhancement | 16.741 | 2011-DN-BX-K432 | 10,574 |
| Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies Program | 16.922 | None | 547,775 |
| DEA Marijuana Eradication Program - 2009 | NONE | 2009-101 | 7,908 |
| DEA Marijuana Eradication Program - 2010 | NONE | 2010-108 | 10,495 |
| DEA Marijuana Eradication Program - 2011 | NONE | 2011-112 | 149,155 |
| DEA Marijuana Eradication Program - 2012 | NONE | 2012-106 | 6,382 |
| ARRA Energy Grant | 81.041 | S09-0113 | 86,759 |
| Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach Technical Analysis | 81.214 | DE-FG09-97-AE 18904 | 88,608 |
| 2010 SC Midlands HIDTA Task Force | 95.001 | G10GA0008A | 129,592 |
| 2004 Homeland Security Grant Program | 97.004 | 2004-GE-T4-0013 | 0 |
| Task Force for Emergency Readiness - 2009 | 97.007 | 2009-TN-T9-0014 | 24,814 |
| 2007 Emergency Management Performance Grant Supplement | 97.042 | 2007-EM-E7-0113 | 12,446 |
| 2008 Emergency Management Performance Grant | 97.042 | 2008-EM-E8-0056 | 141,823 |
| 2009 Emergency Management Performance Grant | 97.042 | 2009-EP-E9-0028 | 474,080 |
| 2010 Emergency Management Performance Grant | 97.042 | 2010-EP-00-0010 | 2,005,402 |
| 2011 Emergency Management Performance Grant | 97.042 | EMW-2011-EP-0031 | 1,670,231 |
| 2008 IECGP | 97.055 | 2008-IO-T8-0028 | 372,733 |
| 2007 IPP-Port Security Supplemental Grant | 97.056 | 2007-GB-T7-K301 | 146,140 |

See accompanying notes to the schedules of expenditures of federal awards.

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **LAW ENFORCEMENT DIVISION (SLED) (D10), CONTINUED** | | | |
| 2008 Port Security | 97.056 | 2008-GB-T8-K064 | 1,040,136 |
| 2009 Port Security | 97.056 | 2009-PU-T9-K025 | 831,244 |
| 2010 Port Security | 97.056 | 2010-PU-T0-K047 | 216,354 |
| 2005 Homeland Security Grant Program | 97.067 | 2005-GE-T5-0018 | 0 |
| 2006 Homeland Security Grant Program | 97.067 | 2006-GE-T6-0001 | 160,665 |
| 2007 Citizen Preparedness for Catastrophic Events | 97.067 | 2007-GE-T7-0045 | 511,140 |
| 2008 Homeland Security Grant Program | 97.067 | 2008-GE-T8-0049 | 2,159,547 |
| 2009 Homeland Security Grant Program | 97.067 | 2009-SS-T9-0084 | 1,293,893 |
| 2009 Homeland Security Grant Program | 97.067 | 2010-SS-TO-0040 | 929,508 |
| 2010 Homeland Security Grant Program | 97.067 | EMW-2011-SS-00041-SO | 46,534 |
| 2006 Buffer Zone Protection Grant | 97.078 | 2006-BZ-T6-0017 | 8,640 |
| 2007 Buffer Zone Protection Grant | 97.078 | 2007-BZ-T7-0033 | 259,107 |
| 2008 Buffer Zone Protection Grant | 97.078 | 2008-BZ-T8-0020 | 224,942 |
| **Total Direct Assistance** | | | **16,959,943** |
| ARRA Stimulus Funding | 84.397 | None | 10,000 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **10,000** |
| Project Safe Neighborhoods - 2007 South Carolina GangNET Conference | 16.609 | 1P07006 | 0 |
| Project Safe Neighborhoods - 2009 South Carolina GangNET Conference | 16.609 | 1P09001 | 180 |
| Project Safe Neighborhoods - 2011 PSN Firearms | 16.609 | 1P11006 | 33,260 |
| JAG Training Unit Enforcement - 2010 | 16.738 | 1G09024 | 0 |
| JAG Training Unit Enforcement - 2011 | 16.738 | 1G11031 | 54,634 |
| 2009 Coverdell Evidence Collection Kits | 16.742 | 1NF09004 | 0 |
| 2009 Coverdell Overtime and Lab Supplies | 16.742 | 1NF09005 | 0 |
| 2009 Coverdell Lab Equipment | 16.742 | 1NF09006 | 0 |
| 2010 Coverdell Overtime and Lab Supplies | 16.742 | 1NF10003 | 16,731 |
| 2010 Coverdell Lab Equipment | 16.742 | 1NF10004 | 4,085 |
| 2011 Coverdell Implied Consent Accreditation | 16.742 | 1NF11001 | 3,738 |
| 2011 Coverdell SLED Overtime | 16.742 | 1NF11002 | 18,126 |
| 2009 JAG Stimulus Training Unit Enhancement | 16.803 | 1GS09123 | 0 |
| 2009 JAG Stimulus Investigative Services Upgrade | 16.803 | 1GS09124 | 0 |
| 2009 JAG Stimulus Forensic Lab Enhancement | 16.803 | 1GS09125 | 0 |
| 2009 JAG Stimulus AFIS Upgrade | 16.803 | 1GS09170 | 0 |
| 2009 JAG AFIS Upgrade | 16.803 | 1GSI09002 | 0 |
| 2011 GETF from Maryland | NONE | 2008-DD-X-0161 | 35,675 |
| Task Force for Emergency Readiness - SLED 2009 | 97.007 | 9TFER01 | 0 |
| 2010 Homeland Security Grant Program | 97.067 | 10SHSP02 | 174,362 |
| 2010 Homeland Security Grant Program | 97.067 | 10SHSP08 | 354,330 |
| 2010 Homeland Security Grant Program | 97.067 | 10SHSP10 | 171,675 |
| 2010 Homeland Security Grant Program | 97.067 | 10SHSP12 | 34,200 |
| 2010 Homeland Security Grant Program | 97.067 | 10SHSP13 | 249,820 |
| 2011 Homeland Security Grant Program | 97.067 | 11SHSP52 | 38,861 |
| 2007 Citizen Preparedness for Catastrophic Events | 97.067 | 7CCP02 | 25,329 |
| 2008 Homeland Security Grant Program | 97.067 | 8SHSP29 | 227,543 |
| 2008 Homeland Security Grant Program | 97.067 | 8SHSP31 | 71,741 |
| 2009 Homeland Security Grant Program | 97.067 | 9CCP01 | 132,479 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **LAW ENFORCEMENT DIVISION (SLED) (D10), CONTINUED** | | | |
| 2009 Homeland Security Grant Program | 97.067 | 9SHSP16 | 24,160 |
| 2009 Homeland Security Grant Program | 97.067 | 9SHSP17 | 816,915 |
| 2009 Homeland Security Grant Program | 97.067 | 9SHSP18 | 163,507 |
| 2009 Homeland Security Grant Program | 97.067 | 9SHSP25 | 39,999 |
| 2009 Homeland Security Grant Program | 97.067 | 9SHSP34 | 36,770 |
| 2009 Homeland Security Grant Program | 97.067 | 9SHSP43 | 31,884 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **2,760,004** |
| **Total Law Enforcement Division (SLED)** | | | **19,729,947** |
| **LIEUTENANT GOVERNOR'S OFFICE (E04)** | | | |
| Title V, Older Americans Act | 17.235 | AD-199989ZO | 348,324 |
| Title V, Older Americans Act | 17.235 | AD-19998BS0 | 67,475 |
| Title V, Older Americans Act | 17.235 | AD-21860_11-55-A-45 | 1,062,349 |
| New Freedom | 20.521 | MT-0R717-H6 | 24,957 |
| New Freedom | 20.521 | MT-0R717-J2 | 25,825 |
| New Freedom | 20.521 | PT-2R017-74 | 23,392 |
| New Freedom | 20.521 | PT-2R717-71 | 19,384 |
| Title VII: Elder Abuse, Older Americans Act | 93.041 | 10AASCT7SP | 918 |
| Title VII: Elder Abuse, Older Americans Act | 93.041 | 11AASCT7S | 76,189 |
| Title VII: Ombudsman, Older Americans Act | 93.042 | 10AASCT7SP | 3,041 |
| Title VII: Ombudsman, Older Americans Act | 93.042 | 11AASCT7SP | 257,814 |
| III D: Preventive Health, Older Americans Act | 93.043 | 09AASCT3SP | 0 |
| III D: Preventive Health, Older Americans Act | 93.043 | 10AASCT3SP | 15,083 |
| III D: Preventive Health, Older Americans Act | 93.043 | 11AASCT3SP | 302,021 |
| III D: Preventive Health, Older Americans Act | 93.043 | 12AASCT3SP | 13,604 |
| III B: Grants for Supportive Services and Senior Citizens | 93.044 | 09AASCT3SP | 11,962 |
| III B: Grants for Supportive Services and Senior Citizens | 93.044 | 10AASCT3SP | 426,018 |
| III B: Grants for Supportive Services and Senior Citizens | 93.044 | 11AASCT3SP | 6,653,759 |
| III B: Grants for Supportive Services and Senior Citizens | 93.044 | 12AASCT3SP | 314,936 |
| III-C2: Home Delivered Meals, Older Americans Act | 93.045 | 09AASCT3SP | 0 |
| III-C1: Congregate Meals, Older Americans Act | 93.045 | 10AASCT3SP | 317,230 |
| III-C2: Home Delivered Meals, Older Americans Act | 93.045 | 10AASCT3SP | 40,733 |
| III-C1: Congregate Meals, Older Americans Act | 93.045 | 11AASCT3SP | 4,113,343 |
| III-C2: Home Delivered Meals, Older Americans Act | 93.045 | 11AASCT3SP | 3,849,933 |
| III-C1: Congregate Meals, Older Americans Act | 93.045 | 12AASCT3SP | 212,213 |
| III-C2: Home Delivered Meals, Older Americans Act | 93.045 | 12AASCT3SP | 108,500 |
| Implementation of Evidence-Based Intervention Programs Statewide into Three Geographic Areas of the State | 93.048 | 90AM3118 | 31,459 |
| Home and Community Based Services for Seniors Adults with Disabilities and Veterans | 93.048 | 90CD1195 | 440,782 |
| Transitioning AAA's to ADRC's | 93.048 | 90DR0034 | 198,145 |
| Senior Fraud Counseling | 93.048 | 90MP0009 | 183,269 |
| SMP Expansion to Reach an Increase Number of Consumers with Fraud Education and Assistance | 93.048 | 90MP0074 | 76,944 |
| Model Approaches to Statewide Legal Assistance Systems | 93.048 | 90SL0005 | 79,335 |
| Alzheimer's Disease Supportive Services Innovation Program | 93.051 | 90AI0042/01 | 202,136 |
| III E: NFCSP, Older Americans Act | 93.052 | 09AASCT3SP | 0 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **LIEUTENANT GOVERNOR'S OFFICE (E04), CONTINUED** | | | |
| III E: NFCSP, Older Americans Act | 93.052 | 10AASCT3SP | 88,961 |
| III E: NFCSP, Older Americans Act | 93.052 | 11AASCT3SP | 2,155,008 |
| III E: NFCSP, Older Americans Act | 93.052 | 12AASCT3SP | 71,912 |
| NSIP-Nutrition Services Incentive Program | 93.053 | 11AASCNSIP | 506,097 |
| NSIP-Nutrition Services Incentive Program | 93.053 | 12AASCNSIP | 1,181,970 |
| Medicare Enrollment Assistance Program (Priority A.2 AAA) | 93.071 | 09AASCMIPP | 0 |
| Lifespan Respite in South Carolina | 93.072 | 90LR0011/01 | 88,002 |
| Affordable Care Act - Medicare Improvements for Patients and Providers (Priority Area 2: AAAs) | 93.518 | 10AASCMAAA | 157,861 |
| Affordable Care Act - Medicare Improvements for Patients and Providers (Priority Area 3: ADRCs) | 93.518 | 10AASCMADR | 116,162 |
| Expansion of Chronic Disease Self-Management Program in South Carolina - ARRA | 93.725 | 90RA0044/01 | 354,154 |
| Connections for Community Living | 93.779 | 1LOCMS030307/01 | 380,296 |
| State Health Insurance Assistance Program | 93.779 | 1N0CMS020219-18-00 | 0 |
| State Health Insurance Assistance Program | 93.779 | 1N0CMS020219-18-01 | 615,434 |
| State Health Insurance Assistance Program | 93.779 | 1N0CMS020219-20-01 | 52,651 |
| LIS/MSP Outreach to Low Income Medicare Beneficiaries | 93.779 | 1XOCMS030425-01-02 | 0 |
| The Medicare Improvements for Patients and Providers Act | 93.779 | 1XOCMSS330791-01-00 | 191,449 |
| LIS/MSP Outreach to Low Income Medicare Beneficiaries | 93.779 | 1YOC30370/01 | 0 |
| **Total Direct Assistance** | | | **25,461,030** |
| Social Services Block Grant | 93.667 | DSS Contract # C 10039 E | 0 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **0** |
| **Total Lieutenant Governor's Office** | | | **25,461,030** |
| **ATTORNEY GENERAL'S OFFICE (E20)** | | | |
| South Carolina Internet Crimes Against Children Task Force | 16.543 | 2005-MC-CX-K025 | 0 |
| Internet Crimes Against Children Task Force - South Carolina | 16.543 | 2009-MC-CX-K003 | 303,900 |
| Internet Crimes Against Children Task Force - South Carolina - ARRA | 16.800 | 2009-SN-B9-K003 | 194,705 |
| Medicaid Fraud Control Unit | 93.775 | 01-1001-SC-5050 | 1,562 |
| Medicaid Fraud Control Unit | 93.775 | 01-1101-SC-5050 | 247,561 |
| Medicaid Fraud Control Unit | 93.775 | 01-1201-SC-5050 | 730,521 |
| **Total Direct Assistance** | | | **1,478,249** |
| Prosecution Assistance and Criminal Justice Training | 16.588 | 1K08028 | 0 |
| Prosecution Assistance and Criminal Justice Training | 16.588 | 1K09036 | 25,000 |
| Prosecution Assistance and Criminal Justice Training | 16.588 | 1K10003 | 36,318 |
| Prosecution Assistance and Criminal Justice Training | 16.588 | 1K11008 | 52,888 |
| Prosecution Assistance and Criminal Justice Training - ARRA | 16.588 | 1KS09011 | 0 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **114,206** |
| **Total Attorney General's Office** | | | **1,592,455** |
| **COMMISSION ON PROSECUTION COORDINATION (E21)** | | | |
| Capital Case Litigation Initiative | 16.746 | 2009-CP-BX-0006 | 51,059 |
| Capital Case Litigation Initiative | 16.746 | 2011-CP-BX-0005 | 39,837 |
| John R. Justice Grant Program for South Carolina | 16.816 | 2010-RJ-BX-0004 | 121,862 |

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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **COMMISSION ON PROSECUTION COORDINATION (E21), CONTINUED** | | | |
| John R. Justice Grant Program for South Carolina | 16.816 | 2011-RJ-BX-0032 | 135,512 |
| **Total Direct Assistance** | | | **348,270** |
| Criminal Domestic Violence Prosecutions | 16.575 | 1V11080 | 29,809 |
| Criminal Domestic Violence Prosecution Programs | 16.738 | 1G09017 | 392,265 |
| Criminal Domestic Violence Prosecution Programs | 16.738 | 1G11025 | 974,272 |
| Child Victim/Witness Advocate - ARRA | 16.801 | 1VS09010 | 3,297 |
| Criminal Domestic Violence Prosecution Programs - ARRA | 16.803 | 1GS09019 | 25,460 |
| Traffic Safety Resource Prosecutor | 20.601 | 2H08017 | 0 |
| Traffic Safety Resource Prosecutor | 20.601 | 2H09017 | 0 |
| DUI Prosecution Programs | 20.601 | 2H11010 | 837,870 |
| Traffic Safety Resource Prosecutor | 20.601 | 2H11017 | 48,042 |
| Traffic Safety Resource Prosecutor | 20.601 | 2H12017 | 105,321 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **2,416,336** |
| **Total Commission on Prosecution Coordination** | | | **2,764,606** |
| **COMMISSION ON INDIGENT DEFENSE (E23)** | | | |
| Capital Case Litigation Initiative | 16.746 | BJA20112874 | 46,129 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **46,129** |
| **Total Commission on Indigent Defense** | | | **46,129** |
| **ADJUTANT GENERAL'S OFFICE (E24)** | | | |
| Charleston Readiness Center Construction | 12.400 | W912QG-06-2-2002 | 45,987 |
| Donaldson Army Aviation Facility Construction | 12.400 | W912QG-09-2-2001 | 8,524,841 |
| Florence Maintenance Shop | 12.400 | W912QG-09-2-2002 | 2,777,588 |
| Sumter Readiness Center Construction | 12.400 | W912QG-09-2-2004 | 87,905 |
| Allendale Readiness Center Expansion | 12.400 | W912QG-11-2-2001 | 254,336 |
| Joint Armed Forces Reserve Center | 12.400 | W912QG-11-2-2004 | 89,526 |
| Army Aviation Support Facility - Eastover | 12.400 | W912QG-11-2-2005 | 45,438 |
| Appendix 1 - Army National Guard Facilities Programs | 12.401 | W912QG-05-2-1001 | 0 |
| Appendix 1 - Army National Guard Facilities Programs | 12.401 | W912QG-06-2-1001 | 0 |
| Appendix 1 - Army National Guard Facilities Programs | 12.401 | W912QG-08-2-1001 | 0 |
| Appendix 2 - Army National Guard Environmental Programs Resources Management | 12.401 | W912QG-08-2-1002 | 0 |
| Appendix 5 - Army National Guard Telecommunications | 12.401 | W912QG-08-2-1005 | 0 |
| Appendix 1 - Army National Guard Facilities Programs | 12.401 | W912QG-09-2-1001 | 168,353 |
| Appendix 2 - Army National Guard Environmental Programs Resources Management | 12.401 | W912QG-09-2-1002 | 0 |
| Appendix 3 - Army National Guard Security Guard | 12.401 | W912QG-09-2-1003 | 0 |
| Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance | 12.401 | W912QG-09-2-1004 | 0 |
| Appendix 5 - Army National Guard Command, Control, Communications, Computers, and Information Management (C4IM) Service 15 | 12.401 | W912QG-09-2-1005 | 0 |
| Appendix 7 - Army National Guard Sustainable Range Program | 12.401 | W912QG-09-2-1007 | 0 |
| Appendix 8 - Army National Guard Fulltime Dining Facility Operation | 12.401 | W912QG-09-2-1008 | 0 |
| Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities | 12.401 | W912QG-09-2-1021 | 0 |
| Appendix 23 - Army National Guard Security Guard | 12.401 | W912QG-09-2-1023 | 0 |

**STATE OF SOUTH CAROLINA**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **ADJUTANT GENERAL'S OFFICE (E24), CONTINUED** | | | |
| Appendix 25 - Air National Guard Natural and Cultural Resources Management | 12.401 | W912QG-09-2-1025 | 0 |
| Sustainment Restoration Modernization Projects - ARRA | 12.401 | W912QG-09-2-9047 | 0 |
| Appendix 1 - Army National Guard Facilities Programs | 12.401 | W912QG-10-2-1001 | 0 |
| Appendix 2 - Army National Guard Environmental Programs Resources Management | 12.401 | W912QG-10-2-1002 | 0 |
| Appendix 3 - Army National Guard Security Cooperative Agreement | 12.401 | W912QG-10-2-1003 | 0 |
| Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance | 12.401 | W912QG-10-2-1004 | 0 |
| Appendix 5 - Army National Guard Command, Control, Communications, Computers, and Information Management (C4IM) Service 15 | 12.401 | W912QG-10-2-1005 | 0 |
| Appendix 7 - Army National Guard Sustainable Range Program | 12.401 | W912QG-10-2-1007 | 0 |
| Appendix 8 - Army National Guard Fulltime Dining Facility Operation | 12.401 | W912QG-10-2-1008 | 0 |
| Appendix 10 - Army National Guard Antiterrorism Program Coordinator Activities | 12.401 | W912QG-10-2-1010 | 0 |
| Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities | 12.401 | W912QG-10-2-1021 | 0 |
| Appendix 22 - Air National Guard Environmental Program Management | 12.401 | W912QG-10-2-1022 | 0 |
| Appendix 23 - Air National Guard Security Cooperative Agreement | 12.401 | W912QG-10-2-1023 | 0 |
| Appendix 24 - Air National Guard Fire Protection Activities | 12.401 | W912QG-10-2-1024 | 0 |
| Appendix 25 - Air National Guard Natural and Cultural Resources Management | 12.401 | W912QG-10-2-1025 | 0 |
| Appendix 40 - Army National Guard Distributed Learning | 12.401 | W912QG-10-2-1040 | 0 |
| Appendix 1 - Army National Guard Facilities Programs | 12.401 | W912QG-11-2-1001 | 6,034,112 |
| Appendix 2 - Army National Guard Environmental Programs Resources Management | 12.401 | W912QG-11-2-1002 | 1,021,255 |
| Appendix 3 - Army National Guard Security Cooperative Agreement | 12.401 | W912QG-11-2-1003 | 264,703 |
| Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance | 12.401 | W912QG-11-2-1004 | 98,443 |
| Appendix 5 - Army National Guard Command, Control, Communications, Computers, and Information Management (C4IM) Service 15 | 12.401 | W912QG-11-2-1005 | 504,756 |
| Appendix 7 - Army National Guard Sustainable Range Program | 12.401 | W912QG-11-2-1007 | 302,011 |
| Appendix 8 - Army National Guard Fulltime Dining Facility Operations | 12.401 | W912QG-11-2-1008 | 774,769 |
| Appendix 10 - Army National Guard Antiterrorism Program Coordinator Activities | 12.401 | W912QG-11-2-1010 | 26,451 |
| Appendix 19 - Army National Guard Supplementary Transportation Activities | 12.401 | W912QG-11-2-1019 | 4,099 |
| Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities | 12.401 | W912QG-11-2-1021 | 648,105 |
| Appendix 22 - Air National Guard Environmental Program Management | 12.401 | W912QG-11-2-1022 | 12,662 |
| Appendix 23 - Army National Guard Security Cooperative Agreement | 12.401 | W912QG-11-2-1023 | 130,115 |
| Appendix 24 - Air National Guard Fire Protection Activities | 12.401 | W912QG-11-2-1024 | 486,074 |
| Appendix 25 - Air National Guard Natural and Cultural Resources Management | 12.401 | W912QG-11-2-1025 | 95,538 |
| Appendix 40 - Army National Guard Distributed Learning | 12.401 | W912QG-11-2-1040 | 136,161 |
| Appendix 41 - State Family Program Activities | 12.401 | W912QG-11-2-1041 | 27,299 |
| Appendix 1 - Army National Guard Facilities Programs | 12.401 | W912QG-12-2-1001 | 8,382,513 |
| Appendix 2 - Army National Guard Environmental Programs Resources Management | 12.401 | W912QG-12-2-1002 | 801,899 |
| Appendix 3 - Army National Guard Security Cooperative Agreement | 12.401 | W912QG-12-2-1003 | 517,617 |
| Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance | 12.401 | W912QG-12-2-1004 | 161,933 |

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|---|---|---|---|
| **ADJUTANT GENERAL'S OFFICE (E24), CONTINUED** | | | |
| Appendix 5 - Army National Guard Command, Control, Communications, Computers, and Information Management (C4IM) Service 15 | 12.401 | W912QG-12-2-1005 | 683,893 |
| Appendix 7 - Army National Guard Sustainable Range Program | 12.401 | W912QG-12-2-1007 | 312,417 |
| Appendix 10 - Army National Guard Antiterrorism Program Coordinator Activities | 12.401 | W912QG-12-2-1010 | 66,051 |
| Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities | 12.401 | W912QG-12-2-1021 | 1,470,321 |
| Appendix 22 - Air National Guard Environmental Program Management | 12.401 | W912QG-12-2-1022 | 27,807 |
| Appendix 23 - Air National Guard Security Cooperative Agreement | 12.401 | W912QG-12-2-1023 | 325,486 |
| Appendix 24 - Air National Guard Fire Protection Activities | 12.401 | W912QG-12-2-1024 | 996,302 |
| Appendix 25 - Air National Guard Natural and Cultural Resources Management | 12.401 | W912QG-12-2-1025 | 55,952 |
| Appendix 40 - Army National Guard Distributed Learning | 12.401 | W912QG-12-2-1040 | 144,906 |
| Appendix 41 - State Family Program Activities | 12.401 | W912QG-12-2-1041 | 25,123 |
| National Guard Youth Opportunities - SC National Guard Youth ChalleNGe Program | 12.404 | DAHA38-00-2-4000 | 0 |
| SC National Guard Youth ChalleNGe Program | 12.404 | W912QG-07-2-4001 | 0 |
| Appendix 1 - ChalleNGe Program | 12.404 | W912QG-08-2-4001 | 0 |
| Appendix 2 - Starbase | 12.404 | W912QG-08-2-4002 | 0 |
| Appendix 1 - ChalleNGe Program | 12.404 | W912QG-09-2-4001 | 0 |
| Appendix 1 - ChalleNGe Program | 12.404 | W912QG-10-2-4001 | 0 |
| Appendix 2 - Starbase | 12.404 | W912QG-10-2-4002 | 0 |
| Appendix 3 - National Guard Youth ChalleNGe Staff Training/ASD-RA Special Projects | 12.404 | W912QG-10-2-4003 | 0 |
| Appendix 1 - ChalleNGe | 12.404 | W912QG-11-2-4001 | 392,050 |
| Appendix 2 - Starbase | 12.404 | W912QG-11-2-4002 | 108,969 |
| Appendix 3 - National Guard Youth ChalleNGe Staff Training/ASD-RA Special Projects | 12.404 | W912QG-11-2-4003 | 4,135 |
| SC National Guard Youth ChalleNGe Program | 12.404 | W912QG-12-2-4001-T | 261,567 |
| Starbase | 12.404 | W912QG-12-2-4002 | 192,065 |
| SC National Guard Youth ChalleNGe Program | 12.404 | W912ZG-12-2-4001 | 635,861 |
| Hazardous Materials Emergency Preparedness, Planning & Training | 20.703 | HM-HMP-0169-10-01-00 | 163,038 |
| Hazardous Materials Emergency Preparedness, Planning & Training | 20.703 | HM-HMP-0247-11-01-00 | 95,128 |
| Emergency Preparedness Cooperative Agreement | 81.502 | DE-FG09-00SR22166 | 200,691 |
| FEMA Public Assistance/Hurricane Floyd | 97.036 | FEMA-1299-DR-SC | 0 |
| FEMA Public Assistance/1543 Hurricane Charley | 97.036 | FEMA-1543-DR-SC | 0 |
| FEMA Public Assistance/1547 Tropical Storm Gaston | 97.036 | FEMA-1547-DR-SC | 290,718 |
| Hazard Mitigation Grant/Winter Storm | 97.039 | FEMA-1313-DR-SC | 0 |
| Hazard Mitigation Grant/2004 Winter Storm | 97.039 | FEMA-1509-DR-SC | 0 |
| Hazard Mitigation Grant/2005 Ice Storm | 97.039 | FEMA-1625-DR-SC | 89,255 |
| Fire Management Assistance Grant | 97.046 | FEMA-2816-FM-SC | 670,770 |
| Pre-Disaster Mitigation | 97.047 | EMA-2007-PC-008 | 41,232 |
| Pre-Disaster Mitigation | 97.047 | EMA-2008-PD-0001 | 1,101,510 |
| Pre-Disaster Mitigation | 97.047 | EMA-2009-PC-0002 PDM 09 | 1,647,738 |
| Pre-Disaster Mitigation | 97.047 | EMA-2010-PC-0004 | 26,700 |
| Earthquake Consortium Grant | 97.082 | EMA-2010-GR-5073 | 55,223 |
| Earthquake Consortium Grant | 97.082 | EMA-2011-GR-5135 | 1,292 |
| **Total Direct Assistance** | | | **42,510,689** |

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|---|---|---|---|
| **ADJUTANT GENERAL'S OFFICE (E24), CONTINUED** | | | |
| Waste Isolation Pilot Plant | 81.106 | SSEB-WIPP-SC-SCEMD | 56,534 |
| Waste Isolation Pilot Plant | 81.106 | SSEB-WIPP-SC-SCEMD-04-09 | 0 |
| Twenty-First Century Community Learning Center | 84.287 | 10CL302-01 | 0 |
| Twenty-First Century Community Learning Center | 84.287 | 11CL302-01 | 81,343 |
| Twenty-First Century Community Learning Center | 84.287 | 11CL302-03 | 95,652 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **233,529** |
| Free and Reduced Price Meals/SNACS | 10.555 | NONE | 101,727 |
| State Energy Program - ARRA | 81.041 | S09-0131 | 0 |
| DHEC-PHP REACH SC | 93.069 | ER-2-726 | 15,000 |
| State Emergency Communication Vehicle Radio/State Level Exercise | 97.004 | 3HS025 DHS | 0 |
| Citizens Corps Program - State Allocataion and M & A | 97.004 | 4CC02 | 0 |
| WMD Operations Level Training for EMS | 97.004 | 4SHP03 DHS WMD | 0 |
| State Emergency Communication Vehicle Radio | 97.004 | 4SHP27 DHS RS & LOGISTIC | 0 |
| Task Force Emergency Readiness Transfer | 97.007 | 9TFER02 | 15,982 |
| Emergency Management Performance Grant | 97.042 | 10EMGP01 | 1,021,393 |
| Emergency Management Performance Grant | 97.042 | 11EMGP01 | 3,457,420 |
| Emergency Management Performance Grant | 97.042 | 2007-EM-E7-0113 | 12,000 |
| Emergency Management Performance Grant | 97.042 | 9EMPG01 | 205,715 |
| Citizen Corps Program | 97.067 | 10CCP02 | 48,252 |
| Citizen Corps (State Allocation) | 97.067 | 5CC01 | 0 |
| Emergency Management Performance Grant | 97.067 | 5EMPG01 | 0 |
| WMD Operations Level Training | 97.067 | 5SHSP50 | 0 |
| Plans Integration Chemical Detention Equipment for Local Authorities | 97.067 | 5SHSP77 | 0 |
| Statewide Warning Point Enhancement | 97.067 | 8SHP47 | 100,000 |
| Cert Train-the-Trainer | 97.067 | 8SHSP65 | 6,941 |
| State WMD Program | 97.067 | 9PHSP52 | 43,613 |
| NIMSCAST/NIMS Credential Coordinator | 97.067 | 9PHSP53 | 19,597 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **5,047,640** |
| **Total Adjutant General's Office** | | | **47,791,858** |
| **STATE ELECTION COMMISSION (E28)** | | | |
| Election Reform Payments | 39.011 | None | 13,011 |
| Help America Vote Act Requirements Payments | 90.401 | None | 1,623,004 |
| Voting Access for Individuals with Disabilities - Grants to States | 93.617 | None | 112,380 |
| **Total Direct Assistance** | | | **1,748,395** |
| **Total State Election Commission** | | | **1,748,395** |
| **STATE BUDGET AND CONTROL BOARD (F03)** | | | |
| Implementation of Height Modernization Program within the State of South Carolina | 11.400 | NA10NOS4000042 | 88,411 |
| Crash Outcome Data Evaluation System (CODES) V | 20.600 | DTNH2204H27021 | 0 |
| Crash Outcome Data Evaluation System (CODES) VI | 20.600 | DTNH22-09-H-00408 | 39,829 |
| Greer Water Storage Tank | 23.001 | SC-16008-08 | 89,919 |
| Powdersville Water District Water Storage Tank | 23.001 | SC-16010-08 | 0 |
| Pendleton/Clemson Wastewater Treatment Plant Upgrade | 23.001 | SC-16347-09 | 131,477 |

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|---|---|---|---|
| **STATE BUDGET AND CONTROL BOARD (F03), CONTINUED** | | | |
| Pioneer Rural Water System Upgrade | 23.001 | SC-16432-09 | 0 |
| Easley Combined Utilities - Secondary Water Transmission Main | 23.001 | SC-16728-2010 | 254,847 |
| Federal Surplus Property | 39.003 | None | 7,557,466 |
| Capitalization Grants for State Revolving Fund - ARRA | 66.458 | 2W-95426309 | 2,314,019 |
| Capitalization Grants for State Revolving Fund | 66.458 | CS-45000110 | 29,313,376 |
| Capitalization Grants for State Revolving Fund | 66.458 | CS-45000111 | 2,369,184 |
| Safe Drinking Water State Revolving Fund - ARRA | 66.468 | 2F-95426409 | 368,877 |
| Safe Drinking Water State Revolving Fund | 66.468 | FS-98431210 | 13,568,185 |
| Recovery Act - State Energy Program - ARRA | 81.041 | DE-EE0000158 | 18,611,666 |
| State Energy Program | 81.041 | DE-EE0003884 | 393,567 |
| Wind Powering America | 81.087 | DE-EE0000515 | 37,646 |
| Save Energy Now | 81.119 | DE-EE0000352 | 148,613 |
| South Carolina Roadmap to Gigawatt-Scale Coastal Clean Energy Generation | 81.119 | DE-FG26-08NT05560 | 59,019 |
| Save Energy Now | 81.119 | DE-FG36-08GO48011 | 0 |
| Energy Assurance Capabilities and Planning - ARRA | 81.122 | DE-OE0000052 | 92,277 |
| State Energy Efficient Appliance Rebate Program - ARRA | 81.127 | DE-EE0001595 | 111,313 |
| Energy Efficiency and Conservation Block Grant - ARRA | 81.128 | DE-EE0000952 | 3,520,162 |
| Exxon Hawkins Settlement | 81.502 | None | 0 |
| Diamond Shamrock | 81.502 | None | 68,098 |
| Stripper Well | 81.502 | None | 1,983,937 |
| South Carolina ALS Registry | 93.068 | 200-2006-16243 | 0 |
| **Total Direct Assistance** | | | **81,121,888** |
| Carolina Blue Skies and Green Jobs Initiative - ARRA | 81.086 | TJCOG-CBS-25 | 57,023 |
| Building Code Development Training 2010 - ARRA | NONE | 136035 | 3,626 |
| Statewide Investigation of Traumatic Brain Injury in Prisons | 93.136 | MUSC08-175 | 14,875 |
| Statewide Emergency Telepsychiatry Program | 93.242 | 10-1739 | 37,333 |
| The South Carolina Study of Adolescents and Young Adults with Rare Conditions | 93.283 | 12-2052 | 36,113 |
| Risk Factors of Epilepsy Outcomes: Comorbidities in Population with Epilepsy | 93.283 | MUSC11-093 | 19,622 |
| Technical Assistance and Development Project for an Electronic System of Data Collection and Authentic Assessment for Infants and Toddlers | 93.575 | 12-2069 | 15,222 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **183,814** |
| Georgetown County Simulcast Upgrade | 11.555 | 7PSIC03 | 497,610 |
| Public Safety Interoperable Communications State Development Plan | 11.555 | 7PSIC05 | 166,120 |
| Strategic Technology Reserve (STR) | 11.555 | 7PSIC15 | 0 |
| SCHIE: Transforming HIT in the Palmetto State - ARRA | 93.719 | 90HT0053/01 | 1,323,768 |
| A Interoperable Emergency Communications Planning | 97.005 | 9IEC01 | 197,256 |
| Statewide Cyber Security Initiative | 97.067 | 10SHSP01 | 373,462 |
| Integrate Cyber Security into SDC Infrastructure | 97.067 | 6LETP03 | 0 |
| Integrate Cyber Security and International Infrastructure | 97.067 | 6SHSP05 | 0 |
| 800 MHz Radios - Training - Fire Academy | 97.067 | 6SHSP06 | 0 |
| Portable Trunked Repeater Site | 97.067 | 7LETP02 | 0 |
| 4 Sector Cyber Security | 97.067 | 7LETP03 | 0 |
| Multi-State Assessment and Equipment | 97.067 | 7LETP09 | 0 |
| Cyber Security Operations Center | 97.067 | 7SHSP05 | 0 |

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|---|---|---|---|
| **STATE BUDGET AND CONTROL BOARD (F03), CONTINUED** | | | |
| Radio Interoperability | 97.067 | 7SHSP06 | 0 |
| Interoperable Emergency Communications Planning | 97.067 | 8IECGP01 | 62,103 |
| Statewide Interoperable Communications | 97.067 | 8SHSP19 | 17,041 |
| Cyber Security Infrastructure Plan | 97.067 | 8SHSP21 | 2,864 |
| Statewide Interoperable Communications Project | 97.067 | 9SHSP04 | 0 |
| Cyber Security Infrastructure Protection | 97.067 | 9SHSP44 | 694 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **2,640,918** |
| **Total State Budget and Control Board** | | | **83,946,620** |
| **STATE COMMISSION ON HIGHER EDUCATION (H03)** | | | |
| Veterans Education Assistance | 64.124 | V101 (223C) P-5154 | 100,607 |
| Veterans Education Assistance | 64.124 | V101 (223C) P-5254 | 157,788 |
| GEAR-UP | 84.334 | P334S050009-10 | 854,798 |
| GEAR-UP | 84.334 | P334S110019 | 1,070,207 |
| Title II, Part A, Teacher and Principal Training and Recruiting Fund | 84.367 | S367B090035 | 101,508 |
| Title II, Part A, Teacher and Principal Training and Recruiting Fund | 84.367 | S367B100035 | 503,707 |
| Title II, Part A, Teacher and Principal Training and Recruiting Fund | 84.367 | S367B110035 | 261,063 |
| College Access Challenge Grant | 84.378 | P378A090048 | 22,730 |
| College Access Challenge Grant | 84.378 | P378A100048 | 831,665 |
| College Access Challenge Grant | 84.378 | P378A110048 | 0 |
| **Total Direct Assistance** | | | **3,904,073** |
| Performance Funding in South Carolina (PFSC) | 84.116 | P116B020966 | 0 |
| Activities in Support of GEAR-UP Planning Designs | 84.334 | 0209234.002.016-24 | 14,981 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **14,981** |
| Library Services and Technology Act | 45.310 | IE 05-55 | 13,106 |
| The South Carolina Longitudinal Information Center for Education (SLICE) | 84.384 | R384A100058 | 1,028,805 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **1,041,911** |
| **Total State Commission on Higher Education** | | | **4,960,965** |
| **STATE BOARD FOR TECHNICAL AND COMPREHENSIVE EDUCATION (H59)** | | | |
| Broadband Technology Opportunities Program (BTOP)-ARRA | 11.557 | 45-42-B10012 | 1,276,108 |
| **Total Direct Assistance** | | | **1,276,108** |
| "State Fiscal Stabilization Fund (SFSF) Education State Grants, Recovery Act-ARRA" | 84.394 | None | 4,369,512 |
| CITIA-SC: Creating a Healthier South Carolina through Health Information Technology-ARRA | 93.718 | 11-1840 | 25,000 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **4,394,512** |
| Federal Incentive Grant - QuickSkills Project | 17.267 | 8 FIG 002 | 0 |
| Motorcycle Education Program | 20.612 | 2H11009 | 42,984 |
| Perkins IV Administrative Funds | 84.048 | 10VA501 | 113,993 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **156,977** |
| **Total State Board for Technical and Comprehensive Education** | | | **5,827,597** |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
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**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **FIRST STEPS TO SCHOOL READINESS (H62)** | | | |
| Infants and Toddlers with Disabilities | 84.181 | H181A090036 | 170,359 |
| Infants and Toddlers with Disabilities | 84.181 | H181A100036 | 489,170 |
| Infants and Toddlers with Disabilities | 84.181 | H181A110036 | 5,775,146 |
| Promotion of School Readiness Through Early Childhood Emotional and Social Development | 84.215 | Q215H100002 | 124,437 |
| South Carolina Early Reading Collaborative | 84.359 | S359B070052 | 156,607 |
| Infants and Toddlers with Disabilities - ARRA | 84.393 | H393A090036 | 1,276,791 |
| **Total Direct Assistance** | | | **7,992,510** |
| Teacher Education and Compensation Help (T.E.A.C.H.) | 93.575 | C80048H-3 | 1,065,653 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **1,065,653** |
| **Total First Steps to School Readiness** | | | **9,058,163** |
| **DEPARTMENT OF EDUCATION (H63)** | | | |
| National School Lunch Program | 10.555 | 11115SC328N1099 | 247,744,981 |
| National School Lunch Program | 10.555 | 5SC300328 | 79,315 |
| Food Donation [Non-Cash] | 10.555 | N/A | 21,203,217 |
| State Administrative Expenses for Child Nutrition | 10.560 | 11115SC911N2533 | 1,552,181 |
| State Administrative Expenses for Child Nutrition | 10.560 | 12125SC911N2533 | 721,750 |
| State Administrative Expenses for Child Nutrition | 10.560 | 2011CL410345 | 443,173 |
| State Administrative Expenses for Child Nutrition | 10.560 | 3SC300911 | 0 |
| State Administrative Expenses for Child Nutrition | 10.560 | 5SC300328 | 0 |
| State Administrative Expenses for Child Nutrition | 10.560 | 5SC300911 | 107,324 |
| Team Nutrition Grants | 10.574 | 2005IN35033 | 0 |
| Team Nutrition Grants | 10.574 | 2006IB20033 | 0 |
| Team Nutrition Grants | 10.574 | 2006IN35033 | 0 |
| Team Nutrition Grants | 10.574 | 2007IN35033 | 0 |
| Team Nutrition Grants | 10.574 | CNTN-09-SC | 162,534 |
| Team Nutrition Grants | 10.574 | TN590201 | 0 |
| Child Nutrition Discretionary Grants Limited Availability-ARRA | 10.579 | 5SC340328 | 0 |
| Fresh Fruit and Vegetable Program | 10.582 | 10105SC328L1603 | 0 |
| Fresh Fruit and Vegetable Program | 10.582 | 11095SC328L1603 | 1,078,511 |
| Fresh Fruit and Vegetable Program | 10.582 | 12115SC328L1603 | 1,866,892 |
| Fresh Fruit and Vegetable Program | 10.582 | 5SC310328 | 0 |
| National Security Education Program David L. Boren Fellowshi | 12.552 | 79560832 | 90,686 |
| Fish and Wildlife Management assistance | 15.608 | 2005-0297-0 | 0 |
| "Part E - Developing, Testing and Demonstrating Promising Ne | 16.541 | 2003JSFX008 | 0 |
| Edward Byrne Memorial Competitive Grant Program-ARRA | 16.808 | 2009SCB90002 | 87,111 |
| Clean School Bus USA | 66.036 | 96493708 | 0 |
| Clean School Bus USA | 66.036 | SB832878010 | 100,343 |
| Environmental Education Grants | 66.951 | NE 83448501-0 | 102,554 |
| Environmental Education Grants | 66.951 | NE83267201 | 0 |
| State Energy Program-ARRA | 81.041 | S09-0082 | 87,062 |
| State Energy Program-ARRA | 81.041 | S09-0099 & S09-0080 | 56,349 |
| Adult Education - Basic Grants to States | 84.002 | V002A070040 | 0 |
| Adult Education - Basic Grants to States | 84.002 | V002A080040 | 0 |
| Adult Education - State Administered | 84.002 | V002A090040 | 243,319 |

**STATE OF SOUTH CAROLINA**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF EDUCATION (H63), CONTINUED** | | | |
| Adult Education - State Administered | 84.002 | V002A100041 | 4,520,964 |
| Adult Education - State Administered | 84.002 | V002A110041 | 3,580,293 |
| Title I Grants to Local Educational Agencies | 84.010 | S010A070040 | 0 |
| Title I Grants to Local Educational Agencies | 84.010 | S010A080040 | 11,035 |
| Title I Grants to Local Educational Agencies | 84.010 | S010A090040 | 6,618,208 |
| Title I Grants to Local Educational Agencies | 84.010 | S010A100040 | 119,504,966 |
| Title I Grants to Local Educational Agencies | 84.010 | S010A110040-11A | 86,569,280 |
| Migrant Education_State Grant Program | 84.011 | S011A070041 | 0 |
| Migrant Education_State Grant Program | 84.011 | S011A080041 | 564 |
| Migrant Education_State Grant Program | 84.011 | S011A090041 | 426,279 |
| Migrant Education_State Grant Program | 84.011 | S011A100041 | 213,352 |
| Migrant Education_State Grant Program | 84.011 | S011A110041 | 0 |
| Title I Program for Neglected and Delinquent Children | 84.013 | S013A080040 | 0 |
| Title I Program for Neglected and Delinquent Children | 84.013 | S013A090040 | 0 |
| Title I Program for Neglected and Delinquent Children | 84.013 | S013A100040 | 0 |
| Title I Program for Neglected and Delinquent Children | 84.013 | S013A110040 | 0 |
| Special Education_Grants to States | 84.027 | H027A070081 | 0 |
| Special Education_Grants to States | 84.027 | H027A080081 | 0 |
| Special Education_Grants to States | 84.027 | H027A090081 | 413 |
| Special Education_Grants to States | 84.027 | H027A100081 | 123,783,163 |
| Special Education_Grants to States | 84.027 | H027A110081 | 22,721,441 |
| Career and Technical Education -- Basic Grants to States | 84.048 | V048A070040 | 0 |
| Career and Technical Education -- Basic Grants to States | 84.048 | V048A080040 | 0 |
| Career and Technical Education -- Basic Grants to States | 84.048 | V048A090040 | 300,152 |
| Career and Technical Education -- Basic Grants to States | 84.048 | V048A100040 | 7,858,222 |
| Career and Technical Education -- Basic Grants to States | 84.048 | V048A110040 | 4,962,694 |
| Migrant Education_Coordination Program | 84.144 | S144F070041 | 0 |
| Migrant Education_Coordination Program | 84.144 | S144F080041 | 1,937 |
| MEP Consortium Incentive Grant | 84.144 | S144F090041 | 95,264 |
| MEP Consortium Incentive Grant | 84.144 | S144F100041 | 49,110 |
| Migrant Education Coordination Program | 84.144 | S144G090041 | 24,665 |
| Special Education_Preschool Grants | 84.173 | H173A090085 | 0 |
| Special Education_Preschool Grants | 84.173 | H173A100085 | 3,048,564 |
| Special Education - Preschool Grants | 84.173 | H173A110085 | 2,754,203 |
| Special Education-Grants for Infants and Families | 84.181 | H181A090036 | 0 |
| Special Education-Grants for Infants and Families | 84.181 | H181A100036 | 0 |
| Special Education-Grants for Infants and Families | 84.181 | H181A110036 | 0 |
| Safe and Drug-Free Schools and Communities_National Programs | 84.184 | Q184W100018 | 49,235 |
| Safe and Drug-Free Schools and Communities Act of 1994 | 84.184 | Q184Y100029 | 171,816 |
| Byrd Honors Scholarships | 84.185 | P185A080042 | 0 |
| Byrd Honors Scholarships | 84.185 | P185A090042 | 454 |
| Byrd Honors Scholarships | 84.185 | P185A100042 | 28,976 |
| Safe and Drug-Free Schools and Communities_State Grants | 84.186 | Q186A070042 | 0 |
| Safe and Drug-Free Schools and Communities_State Grants | 84.186 | Q186A080042 | 0 |
| Safe and Drug Free Schools and Communities - State Grants | 84.186 | Q186A090042 | 388,529 |
| Education for Homeless Children and Youth | 84.196 | S196A060042 | 0 |
| Education for Homeless Children and Youth | 84.196 | S196A070042 | 175 |

**STATE OF SOUTH CAROLINA**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF EDUCATION (H63), CONTINUED** | | | |
| Education for Homeless Children and Youth | 84.196 | S196A080042 | 0 |
| Education for Homeless Children and Youth | 84.196 | S196A090042 | 132,496 |
| Education for Homeless Children and Youth | 84.196 | S196A100042 | 557,377 |
| Education for Homeless Children and Youth | 84.196 | S196A110042 | 234,499 |
| Even Start_State Educational Agencies | 84.213 | S213C070041 | 0 |
| Even Start_State Educational Agencies | 84.213 | S213C080041 | 0 |
| Even Start_State Educational Agencies | 84.213 | S213C090041 | 126,702 |
| Even Start_State Educational Agencies | 84.213 | S213C100041 | 623,725 |
| Fund for the Improvement of Education | 84.215 | Q215H100002 | 0 |
| Fund for the Improvement of Education | 84.215 | Q215M070022 | 0 |
| The Partnerships in Character Education Project Program | 84.215 | Q215S060055 | 49,260 |
| Tech-Prep Education | 84.243 | V243A080040 | 0 |
| Tech-Prep Education | 84.243 | V243A090040 | 1,730,085 |
| Public Charter Schools | 84.282 | U282A100018 | 1,773,620 |
| Twenty-First Century Community Learning Centers | 84.287 | S287C070041 | 0 |
| Twenty-First Century Community Learning Centers | 84.287 | S287C080041 | 0 |
| Twenty-First Century Community Learning Centers | 84.287 | S287C090041 | 10,068 |
| Twenty-First Century Community Learning Centers | 84.287 | S287C100041 | 3,889,505 |
| Twenty-First Century Community Learning Centers | 84.287 | S287C110041 | 9,526,018 |
| Education Research, Development and Dissemination | 84.305 | ED-03-CO-0053 | 1,499 |
| Education Research, Development and Dissemination | 84.305 | ED-08-CO-0067 | 101,384 |
| Education Research, Development and Dissemination | 84.305 | None | 0 |
| Education Research, Development and Dissemination | 84.305 | R305M050270 | 14,727 |
| Education Technology State Grants | 84.318 | S318X090040 | 1,035,682 |
| Education Technology State Grants | 84.318 | S318X100040 | 1,084,301 |
| Special Education - State Personnel Development | 84.323 | H323A100007 | 216,119 |
| Special Education - State Personnel Development | 84.323 | H323A100007-11 | 0 |
| Early Childhood Educator Professional Development | 84.349 | S349A070038 | 43,842 |
| Transition to Teaching | 84.350 | S350B020014 | 0 |
| Reading First State Grants | 84.357 | S357A080042 | 0 |
| Rural and Low-Income School Program | 84.358 | S358B090040 | 932 |
| Rural and Low-Income School Program | 84.358 | S358B100040 | 3,535,504 |
| Rural and Low-Income School Program | 84.358 | S358B110040-11A | 462,075 |
| Early Reading First | 84.359 | S359B070052 | 0 |
| English Language Acquisition, State Grants | 84.365 | S365A090040 | 111,569 |
| English Language Acquisition, State Grants | 84.365 | S365A100040 | 3,830,246 |
| English Language Acquisition, State Grants | 84.365 | S365A110040 | 570,641 |
| English Language Acquisition, State Grants | 84.365 | T365A080040 | 6,170 |
| Mathematics and Science Partnerships | 84.366 | S366B090041 | 1,427,026 |
| Mathematics and Science Partnerships | 84.366 | S366B100041 | 538,777 |
| Improving Teacher Quality State Grants | 84.367 | S367A060038 | 0 |
| Improving Teacher Quality State Grants | 84.367 | S367A070038 | 0 |
| Improving Teacher Quality State Grants | 84.367 | S367A090038 | 213,474 |
| Improving Teacher Quality State Grants | 84.367 | S367A100038 | 25,735,235 |
| Improving Teacher Quality State Grants | 84.367 | S367A110038 | 9,244,531 |
| Grants for Enhanced Assessment Instruments | 84.368 | S368A070012 | 0 |
| Grants for State Assessments and Related Activities | 84.369 | S369A100042 | 2,228,238 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF EDUCATION (H63), CONTINUED** | | | |
| Grants for State Assessments and Related Activities | 84.369 | S369A110042 | 1,216,069 |
| Striving Readers | 84.371 | S371B100038 | 6,049 |
| Statewide Data Systems | 84.372 | R372A060054 | 0 |
| Special Education_Technical Assistance on State Data Collect | 84.373 | H373X070007 | 110,004 |
| Teacher Incentive Fund | 84.374 | S374A070027 | 2,876,903 |
| Teacher Incentive Fund | 84.374 | S374A100043 | 8,030,839 |
| School Improvement Grants | 84.377 | S377A070041 | 180 |
| School Improvement Grants | 84.377 | S377A080042 | 0 |
| School Improvement Grants | 84.377 | S377A090041 | 2,001,412 |
| School Improvement Grants | 84.377 | S377A100041 | 4,033,716 |
| Statewide Data Systems, Recovery Act-ARRA | 84.384 | R384A100058 | 4,224,710 |
| Teacher Incentive Fund, Recovery Act-ARRA | 84.385 | S385A100027 | 981,445 |
| Education Technology State Grants, Recovery Act-ARRA | 84.386 | S386A090040 | 666,966 |
| Education for Homeless Children and Youth, Recovery Act-ARRA | 84.387 | S387A090042 | 205,856 |
| School Improvement Grants, Recovery Act-ARRA | 84.388 | S388A090041A | 12,620,582 |
| Title I Grants to Local Educational agencies, Recovery Act-ARRA | 84.389 | S389A090040 | 38,670,466 |
| Special Education Grants to States, Recovery Act-ARRA | 84.391 | H391A090081 | 48,183,817 |
| Special Education - Preschool Grants, Recovery Act-ARRA | 84.392 | H392A090085 | 3,618,667 |
| Special Education - Grants for Infants and Families, Recovery Act-ARRA | 84.393 | H393A090036 | 0 |
| State Fiscal Stabilization Fund (SFSF) - Education State Grant-ARRA | 84.394 | S394A090052 | 59,396,022 |
| Centers for Disease Control and Prevention (ACA) Communities | 93.520 | 11105SC328L4103 | 207,678 |
| Head Start-ARRA | 93.708 | 90SC0042/01 | 0 |
| Cooperative Agreements to Support Comprehensive School Health | 93.938 | 1U87DP001244-01 | 0 |
| Cooperative Agreements to Support Comprehensive School Health | 93.938 | 5U87DP001244-02 | 0 |
| Cooperative Agreements to Support Comprehensive School Health | 93.938 | 5U87DP001244-03 | 0 |
| Cooperative Agreements to Support Comprehensive School Health | 93.938 | 5U87DP001244-04 | 465,563 |
| Cooperative Agreements to Support Comprehensive School Health | 93.938 | U87/CCU4090 | 0 |
| Cooperative Agreements to Support Comprehensive School Health | 93.938 | U87/CCU4226 | 0 |
| Learn and Serve America_School and Community Based Programs | 94.004 | 06KSHSC001 | 0 |
| Learn and Serve America_School and Community Based Programs | 94.004 | 06KSSSC001 | 5,322 |
| Learn and Serve America_School and Community Based Programs | 94.004 | 09KSSSC001 | 85,095 |
| **Total Direct Assistance** | | | **920,073,944** |
| UNIVERSITY-LABORATORY COOPERATIVE PROGRAM | 81.004 | SC1376112 | 0 |
| Advanced Placement Program (Advanced Placement Test Fee; Adv | 84.330 | 910513 | 0 |
| Advanced Placement Program (Advanced Placement Test Fee; Adv | 84.330 | 930607 | 0 |
| American Printing House for the Blind (APH) [Non-Cash] | NONE | N/A | 125,071 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **125,071** |
| Juvenile accountability Block Grants | 16.523 | 1JS0107 | 0 |
| Juvenile accountability Block Grants | 16.523 | 1JS03012 | 0 |
| WIA Youth Activities-ARRA | 17.259 | 9 ARRA 001 | 0 |
| Incentive Grants - WIA Section 503 | 17.267 | 6WDG019 | 0 |
| Incentive Grants - WIA Section 503 | 17.267 | 8FIG001 | 0 |
| Rehabilitation Services Demonstration and Training Programs | 84.235 | PROJECT LEO | 0 |
| Gaining Early Awareness and Readiness for Undergraduate Prog | 84.334 | P334S050009 | 0 |
| Gaining Early Awareness and Readiness for Undergraduate Prog | 84.334 | P334S050009-10 | 3,911 |

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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF EDUCATION (H63), CONTINUED** | | | |
| College Access Challenge Grant Program | 84.378 | P378A080048 | 78,465 |
| College Access Challenge Grant Program | 84.378 | P378A100048 | 116,933 |
| Abstinence Education Program | 93.235 | MAR-2011-15 | 168,237 |
| Centers for Disease Control and Prevention_Investigations | 93.283 | HP-00-054 | 0 |
| Centers for Disease Control and Prevention_Investigations | 93.283 | HP-04-016 | 0 |
| Child Care and Development Block Grant | 93.575 | B3 0828 G | 0 |
| Child Care and Development Block Grant | 93.575 | C80048H-3 | 0 |
| Head Start | 93.600 | A51294A | 0 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **367,546** |
| **Total Department of Education** | | | **920,566,561** |
| **WIL LOU GRAY OPPORTUNITY SCHOOL (H71)** | | | |
| National School Lunch Program - FY07 | 10.555 | None | 21,156 |
| National School Lunch Program - FY09 | 10.555 | None | 65,866 |
| National School Lunch Program - FY10 | 10.555 | None | 0 |
| National School Lunch Program - FY11 | 10.555 | None | 0 |
| National School Lunch Program - FY12 | 10.555 | None | 0 |
| State Energy Program | 81.041 | None | 0 |
| Special Education Preschool Grants - FY12 | 84.173 | None | 11,655 |
| Special Education Preschool Grants - FY11 | 84.173 | None | 0 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **98,677** |
| **Total Wil Lou Gray Opportunity School** | | | **98,677** |
| **VOCATIONAL REHABILITATION DEPARTMENT (H73)** | | | |
| Basic Vocational Rehabilitation State Grants (VR) | 84.126 | H126A090060 | 294 |
| Basic Vocational Rehabilitation State Grants (VR) | 84.126 | H126A100060 | 214,095 |
| Basic Vocational Rehabilitation State Grants (VR) | 84.126 | H126A110060 | 36,218,446 |
| Basic Vocational Rehabilitation State Grants (VR) | 84.126 | H126A120060 | 2,752,758 |
| State Independent Living Services | 84.169 | H169A100059 | 43,802 |
| State Independent Living Services | 84.169 | H169A110059 | 72,672 |
| State Independent Living Services | 84.169 | H169A120059 | 558 |
| Supported Employment State Grants (SE) | 84.187 | H187A110061 | 196,875 |
| Supported Employment State Grants (SE) | 84.187 | H187A120061 | 77,561 |
| The YES Program | 84.235 | H235U070011 | 522,186 |
| State Vocational Unit In-Service Training | 84.265 | H265A100075 | 143,791 |
| Basic Support - ARRA | 84.390 | H390A090060 | 35,387 |
| State Independent Living Services Recovery Act - ARRA | 84.398 | H398A090059 | 152,418 |
| Social Security - Disability Insurance | 96.001 | 04-07-04SCDI00 | 89 |
| Social Security - Disability Insurance | 96.001 | 04-10-04SCDI00 | 114,934 |
| Social Security - Disability Insurance | 96.001 | 04-11-04SCDI00 | 14,255,871 |
| Social Security - Disability Insurance | 96.001 | 04-12-04SCDI00 | 28,609,214 |
| South Carolina Pathways Toward Employment (SCPTE) Project | 96.008 | 14-W-50078-4-05 | 20,540 |
| South Carolina Pathways Toward Employment (SCPTE) Project | 96.008 | 5 WIP06050246-06-00 | 232,973 |
| **Total Direct Assistance** | | | **83,664,464** |
| SEP-ARRA Award | 81.041 | DEEE0000158 | 0 |

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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **VOCATIONAL REHABILITATION DEPARTMENT (H73), CONTINUED** | | | |
| Co-Occurring State Incentive Grants | 93.243 | 1KD1TI018389 | 38,330 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **38,330** |
| **Total Vocational Rehabilitation Department** | | | **83,702,794** |
| **SCHOOL FOR THE DEAF AND THE BLIND (H75)** | | | |
| Individuals with Disabilities Education Act | 84.027 | 09CA507 | 0 |
| South Carolina Interagency Deaf Blind Grant | 84.326 | H326C080022-09 | 114,582 |
| **Total Direct Assistance** | | | **114,582** |
| National School Lunch Program | 10.555 | None | 153,250 |
| Personnel Development Collaboration | 84.027 | 09CO5071 | 0 |
| Individuals with Disabilities Education Act - Auditory Verbal | 84.027 | 10-CO-507-02 | 13,877 |
| Personnel Development Collaboration | 84.027 | 10CO5071 | 404,881 |
| PL 99-457 Preschool Grant | 84.173 | None | 10,050 |
| Early Education Program | 84.181 | BN-10-005 | 123,309 |
| Youth Leadership Project | 84.215 | 10FL507-01 | 178 |
| Improving Teacher Quality State Grant | 84.367 | 10TQ507 | 26,857 |
| State Fiscal Stabilization Fund (SFSF)-Government Services-ARRA | 84.397 | None | 501,948 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **1,234,350** |
| **Total School for the Deaf and the Blind** | | | **1,348,932** |
| **DEPARTMENT OF ARCHIVES AND HISTORY (H79)** | | | |
| PRESERVE AMERICA | 15.904 | 45-07-PA-3072 | 0 |
| Historic Preservation | 15.904 | 45-08-21745 | 0 |
| Historic Preservation | 15.904 | 45-09-21846 | 0 |
| Historic Preservation | 15.904 | 45-10-21947 | 662,848 |
| Historic Preservation | 15.904 | 45-12-41947 | 0 |
| Environmental D & D at Savannah River Site | 81.104 | 03SR22276 | 26,509 |
| State Board Snap Grant | 89.003 | NAR08-RC-10013-08 | 0 |
| State Board Snap Grant | 89.003 | NAR11-RC-10115-11 | 1,482 |
| **Total Direct Assistance** | | | **690,839** |
| Teaching American History in South Carolina | 84.215 | U215X040339 | 18,526 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **18,526** |
| **Total Department of Archives and History** | | | **709,365** |
| **STATE LIBRARY (H87)** | | | |
| State Library Program | 45.310 | LS-00-07-0041-07 | 0 |
| State Library Program | 45.310 | LS-00-08-0041-08 | 0 |
| State Library Program | 45.310 | LS-00-09-0041-09 | 0 |
| State Library Program | 45.310 | LS-00-10-0041-10 | 1,464,474 |
| State Library Program | 45.310 | LS-00-10-0041-11 | 1,114,191 |
| **Total Direct Assistance** | | | **2,578,665** |
| State Fiscal Stabilitation Fund (SFFS) - Government Services-ARRA | 84.397 | S394A090052 | 0 |

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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **STATE LIBRARY (H87), CONTINUED** | | | |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **0** |
| **Total State Library** | | | **2,578,665** |
| **ARTS COMMISSION (H91)** | | | |
| To Promote the Arts within the State of South Carolina | 45.025 | 09-6100-2025 | 17,522 |
| To Promote the Arts within the State of South Carolina | 45.025 | 10-6100-2015 | 565,418 |
| To Promote the Arts within the State of South Carolina | 45.025 | 11-6100-2040 | 448,068 |
| **Total Direct Assistance** | | | **1,031,008** |
| **Total Arts Commission** | | | **1,031,008** |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)** | | | |
| State Health Information Exchange Cooperative Agreement Program - Intra-State - ARRA | 93.719 | 90HT0053/01 | 1,453,830 |
| Children's Health Insurance Program | 93.767 | 05-0705SC5021 | 0 |
| Children's Health Insurance Program | 93.767 | 05-0805SC5021 | 0 |
| Children's Health Insurance Program | 93.767 | 05-0905SC5021 | 0 |
| Children's Health Insurance Program | 93.767 | 05-1005SC5021 | 22,196,315 |
| Children's Health Insurance Program | 93.767 | 05-1105SC5021 | 76,227,857 |
| CHIP Performance Bonus Payments | 93.767 | 05-1105SCCPBP | 0 |
| Children's Health Insurance Program | 93.767 | 05-1205SC5021 | 0 |
| CHIRPA Quality Demonstration Grant | 93.767 | 1Z0CMS030540-01-02 | 1,656,568 |
| State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare | 93.777 | 05-1005-SC-5001 | 0 |
| State Survey and Certification of Health Care Providers and Suppliers | 93.777 | 05-1105-SC-5001 | 84,456 |
| State Survey and Certification of Health Care Providers and Suppliers | 93.777 | 05-1205-SC-5001 | 1,213,567 |
| Medical Administration Payments | 93.778 | 05-0705SC5048 | 0 |
| Medical Assistance Payments | 93.778 | 05-0805SC5028 | 0 |
| Medical Administration Payments | 93.778 | 05-0805SC5048 | 0 |
| Medical Assistance Payments | 93.778 | 05-0905SC5028 | 0 |
| Medical Administration Payments | 93.778 | 05-0905SC5048 | 0 |
| Increased Medical Assistance Payments - ARRA | 93.778 | 05-0905SCARRA | 0 |
| Health Information Technology Administration Recovery Act-ARRA | 93.778 | 05-0905SCHITA | 0 |
| Medical Administration Payments | 93.778 | 05-1005SC5ADM | 0 |
| Medical Assistance Payments | 93.778 | 05-1005SC5MAP | 0 |
| Increased Medical Assistance Payments - ARRA | 93.778 | 05-1005SCARRA | 0 |
| Health Information Technology Administration Recovery Act-ARRA | 93.778 | 05-1005SCHITA | 377 |
| Disproportionate Share Hospital Payments - ARRA | 93.778 | 05-1005SCMDSH | 0 |
| Qualifying Individual Program Payment - ARRA | 93.778 | 05-1005SCQUAL | 0 |
| Medical Administration Payments | 93.778 | 05-1105SC5ADM | 14,787,579 |
| Medical Assistance Payments | 93.778 | 05-1105SC5MAP | 824,087,487 |
| Increased Medical Assistance Payments - ARRA | 93.778 | 05-1105SCARRA | 0 |
| Extension of Increased Medical Assistance Payments - ARRA | 93.778 | 05-1105SCEXTN | 0 |
| Health Information Technology Administration Recovery Act-ARRA | 93.778 | 05-1105SCHIMP | 134,381 |
| Health Information Technology Administration Recovery Act-ARRA | 93.778 | 05-1105SCHITA | 0 |
| Health Information Technology Administration Recovery Act-ARRA | 93.778 | 05-1105SCINCT | 2,684,586 |
| Qualifying Individual Program Payment - ARRA | 93.778 | 05-1105SCQUAL | 0 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02), CONTINUED** | | | |
| Medical Administration Payments | 93.778 | 05-1205SC5ADM | 77,168,233 |
| Medical Assistance Payments | 93.778 | 05-1205SC5MAP | 2,581,724,837 |
| Health Information Technology Administration Recovery Act-ARRA | 93.778 | 05-1205SCHIMP | 1,270,345 |
| Health Information Technology Administration Recovery Act-ARRA | 93.778 | 05-1205SCINCT | 25,018,704 |
| Home and Community-Based Alternatives to Psychiatric Residential Treatment Facilities For Children | 93.789 | 1S0CMS300131-01-03 | 1,258,642 |
| Money Follows The Person Rebalancing Demonstration | 93.791 | 1LICMS300152-01-03 | 105,804 |
| **Total Direct Assistance** | | | **3,631,073,568** |
| **Total Department of Health and Human Services** | | | **3,631,073,568** |
| **DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04)** | | | |
| Food Emergency Response Network (FERN) | 10.479 | FSIS-C-22-2010/01 Amendment # 1 | 51,700 |
| Food Emergency Response Network (FERN) | 10.479 | FSIS-C-22-2011 | 93,892 |
| Women Infants & Children | 10.557 | 5SC700706 13 | 138,551 |
| Women Infants & Children | 10.557 | 5SC700706 14 | 529,239 |
| Women Infants & Children | 10.557 | 5SC700706 15 | 0 |
| Women Infants & Children | 10.557 | 5SC700706 17 | 7,852,589 |
| Women Infants & Children | 10.557 | 5SC700706 4 | 19,744,743 |
| Women Infants & Children | 10.557 | 5SC700715 4 | 53,474,361 |
| Women Infants & Children | 10.557 | 5SC700715 7 | 19,774,034 |
| Commodity Assistance Program | 10.572 | 5SC810706 1 | 42,600 |
| Commodity Assistance Program | 10.572 | 5SC810706 4 | 131,395 |
| FY 2008 Coastal Zone Management Award for the State of South Carolina | 11.419 | NA08NOS4190423 Amendment 5 | 10,371 |
| FY 2009 Coastal Zone Management Grant for the State of South Carolina | 11.419 | NA09NOS4190092 Amendment 2 | 197,724 |
| FY 2010 Coastal Zone Management Award for the State of South Carolina | 11.419 | NA10NOS4190171 Amendment 1 | 563,797 |
| FY 2011 Coastal Zone Management Award for the State of South Carolina | 11.419 | NA11NOS4190099 | 1,347,908 |
| Guidance for South Carolina on Near-Term Coastal Adaptation Priorities | 11.431 | NA09OAR4310158 Amendment # 2 | 0 |
| Defense Environmental Restoration Program | 12.113 | W912DY-10-2-0244 (SC 10-12) Modification 0014 | 1,240,254 |
| Housing Opportunities for Persons with AIDS Performance Grant Agreement for FY2010 | 14.241 | SCH010-F999 | 445,838 |
| Housing Opportunities for Persons with AIDS Performance Grant Agreement for Fiscal Year 2011 | 14.241 | SCH011-F999 | 1,237,261 |
| Housing Opportunities for Persons with AIDS Performance Grant Agreement for FY2009 | 14.241 | SCH-09-F999 | 2,786 |
| Housing Opportunities for Persons with AIDS Performance Grant Agreement for Fiscal Year 2012 | 14.241 | SCH-12-F999 | 11,059 |
| OVW FY 2009 Sexual Assault Services Formula Grant Program | 16.017 | 2009-KF-AX-0047 | 2,266 |
| FY 2010 Sexual Assault Services Fromula Grant Program | 16.017 | 2010-KF-AX-0047 | 19,143 |
| OVW FY 2011 Sexual Assault Services Formula Grant Program | 16.017 | 2011-KF-AX-0006 | 161,222 |
| Federal Drug Forfeiture | NONE | None | 22,140 |
| PM2.5 Ambient Air Monitoring Network | 66.034 | PM-96497208-5 | 407,506 |
| National Air Toxics Trends Site (NATTS) | 66.034 | XA-95404008-3 | 120,347 |
| State Clean Diesel Grant Program | 66.040 | DS-95409808-3 | 355,674 |
| SC: Trng-Revitalize Envirnmntl Justice Communities | 66.312 | AJ-83436501-0 | 37,588 |
| WPC State and Interstate Program Support | 66.419 | I-95410408-2 | 157,289 |
| Water Protection Control State and Interstate Program Support | 66.419 | I-95448409-1 | 36,917 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED** | | | |
| WPC State and Interstate Program Support | 66.419 | I-95448509-1 | 14,701 |
| Water Pollution Control State and Interstate Program Support - National Wetlands Assessment Survey | 66.419 | I-95465110-0 | 145,006 |
| Water Quality Management Planning-ARRA | 66.454 | 2P-95424209-0 | 80,435 |
| Water Quality Management Planning | 66.454 | C6-00476111-3 | 121,329 |
| Capitalization Grants for State Revolving Fund | 66.458 | CS-45000110-0 | 573,868 |
| Water Nonpoint Source Implementation - South Carolina | 66.460 | C9-99462905-2 | 63,379 |
| Nonpoint Source Implementation Grant | 66.460 | C9-99462906-0 | 26,026 |
| Nonpoint Source Program | 66.460 | C9-99462907-1 | 410,309 |
| Nonpoint Source Implementation | 66.460 | C9-99462908-2 | 586,421 |
| Nonpoint Source Implementation Program | 66.460 | C9-99462909-0 | 246,372 |
| Nonpoint Source Implementation | 66.460 | C9-99462910-0 | 424,722 |
| Nonpoint Source Implementation | 66.460 | C9-99462911-1 | 1,164,072 |
| Regional Wetlands Program Development Grants | 66.461 | CD-95488311-0 | 68,575 |
| Regional Wetlands Program Development Grants | 66.461 | CD-96458907-2 | 1,962 |
| Safe Drinking Water State Revolving Fund-ARRA | 66.468 | 2F-95426409-0 | 146,769 |
| Safe Drinking Water State Revolving Fund | 66.468 | FS-98431206-0 | 54,208 |
| Safe Drinking Water State Revolving Fund | 66.468 | FS-98431207-0 | 20,329 |
| Safe Drinking Water State Revolving Fund | 66.468 | FS-98431208-1 | 238,237 |
| Safe Drinking Water State Revolving Fund | 66.468 | FS-98431209-0 | 370,988 |
| Safe Drinking Water State Revolving Fund | 66.468 | FS-98431210-0 | 658,912 |
| Beach Monitoring and Notification Program Development Grants | 66.472 | CU-95437309-2 | 324,167 |
| Water Protection Coordination Grants to the States | 66.474 | WP-97459902-8 | 38,735 |
| Performance Partnership Grants | 66.605 | BG-98417509-6 | 0 |
| Performance Partnership Grants | 66.605 | BG-98417511-5 | 7,934,803 |
| FY10 Exchange Network-South Carolina Department of Health & Environmental Control | 66.608 | OS-83464101-0 | 50,588 |
| FY11 Exchange Network-South Carolina Department of Health & Environmental Control | 66.608 | OS-83608701-0 | 38,662 |
| Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements | 66.802 | V-95446310-3 | 119,124 |
| Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements | 66.802 | V-95447310-4 | 45,146 |
| Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements | 66.802 | V-95484112-0 | 135,434 |
| Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements | 66.802 | V-95484212-0 | 317,279 |
| State Underground Storage Tanks Program | 66.804 | L-95411908-4 | 980,522 |
| Leaking Underground Storage Tank Trust Fund Program-ARRA | 66.805 | 2L-95424409-2 | 672,765 |
| áLeaking Underground Storage Tank Trust Fund Program | 66.805 | LS 95494312 | 70,459 |
| Leaking Underground Storage Tank Trust Fund Program | 66.805 | LS-96443306-8 | 932,256 |
| Superfund State and Indian Tribe Core Program Cooperative Agreements | 66.809 | VC-95447409-3 | 112,653 |
| Superfund State and Indian Tribe Core Program Cooperative Agreements | 66.809 | VC-95484312-0 | 342,712 |
| State and Tribal Response Program Grants | 66.817 | RP-95406008-3 | 810,349 |
| Brownfields Assessment and Cleanup Cooperative Agreements-ARRA | 66.818 | 2B-95428609-0 | 19,145 |
| Brownfields Assessment and Cleanup Cooperative Agreements | 66.818 | BF-95407208-0 | 0 |
| Brownfields Assessment and Cleanup Cooperative Agreements | 66.818 | BF-96429905-3 | 454,019 |
| Incremental Funding for REM Grant | 81.104 | DE-FG09-08SR22641 Modification No 006 | 0 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED** | | | |
| Remediation and Environmental Monitoring | 81.104 | DE-FG09-08SR22641 Modification No 016 | 879,057 |
| Remediation and Environmental Monitoring | 81.104 | DE-FG09-08SR22641 Modification No 019 | 2,301,646 |
| SC Technical Radiological Transportation and Emergency Response Project in support of DOE Foreign Spent Nuclear Fuel (FSNF) transportation to DOE-SRS | 81.104 | DE-FG09-08SR22642 A000 | 71,812 |
| FY10 State Partnership Grant Program to Improve Minority Health | 93.006 | 2 STTMP051027-06-00 | 30,406 |
| FY10 State Partnership Grant Program to Improve Minority Health | 93.006 | 5 STTMP051027-07-00 | 65,077 |
| SC Public Health Emergency Preparedness | 93.069 | 1H75TP000333-01 REVISED | 584,057 |
| Public Health Preparedness and Response for Bioterrorism | 93.069 | 2U90TP416976-11 Revised | 7,016,881 |
| Public Health Preparedness and Response for Bioterrorism | 93.069 | 3U90TP416976-10S1 REVISED | 1,659,518 |
| Public Health Preparedness and Response for Bioterrorism | 93.069 | 5U90TP416976-09 Revised | 0 |
| Public Health Preparedness and Response for Bioterrorism | 93.069 | 5U90TP416976-10 REVISED | 250,716 |
| South Carolina Emergency System for Advance Registration of Volunteer Health Professionals (SC ESAR-VHP) | 93.089 | 1 ESREP10002-01-00 | 112,343 |
| South Carolina Emergency System for Advance Registration of Volunteer Health Professionals (SC ESAR-VHP) | 93.089 | 6 ESREP100022-02-01 | 162,646 |
| South Carolina Personal Responsibility Education Program | 93.092 | 1001SCPREP | 540,294 |
| Strengthening Our Title V Info. Infrastructure | 93.110 | 2 H18MC00045-19-00 | 12,547 |
| Strengthening Our Title V Info. Infrastructure | 93.110 | 4 H18MC00045-18-02 | 100,030 |
| Community-Based Integrated Service Systems (Local/State) | 93.110 | 4 H25MC06113-06-03 | 129,938 |
| Community-Based Integrated Service Systems (Local/State) | 93.110 | 5 H25MC06113-05-00 | 0 |
| Community-Based Integrated Service Systems (Local/State) | 93.110 | 6 H25MC06113-04-02 | 4,265 |
| Tuberculosis Elimination and Laboratory Cooperative Agreements | 93.116 | 2U52PS400492-28 REVISED | 0 |
| Tuberculosis Elimination and Laboratory Cooperative Agreements | 93.116 | 5U52PS400492-230 | 607,407 |
| Tuberculosis Elimination and Laboratory Cooperative Agreements | 93.116 | 5U52PS400492-29 | 690,775 |
| EMSC Partnership Grants | 93.127 | 4 H33MC06719-06-03 | 143,254 |
| EMSC Partnership Grants | 93.127 | 5 H33MC06719-07-00 | 32,082 |
| State Primary Care Offices | 93.130 | 5 U68HP11460-04-00 | 43,377 |
| State Primary Care Offices | 93.130 | 6 U68HP11460-03-02 | 152,354 |
| Core Vilence and Injury Prevention Program (Core VIPP) | 93.136 | 1U17CE002015-01 REVISED | 172,773 |
| Public Health Injury Surveillance and Prevention Program | 93.136 | 3U17CE424805-05S1 REVISED | 20,766 |
| Sexual Violence Prevention and Education | 93.136 | 3VF1CE001108-05S1 REVISED | 434,569 |
| Programs for the Prevention of Fire-Related Injuries | 93.136 | 5H28CE000850-05 REVISED | 57,037 |
| SC Violent Death Reporting System (SCVDRS) | 93.136 | 5U17CE001314-04 REVISED | 65,188 |
| SC Violent Death Reporting System (SCVDRS) | 93.136 | 5U17CE001314-05 | 139,478 |
| Ryan White Title IV Program | 93.153 | 2 H12HA00027-19-01 | 484,820 |
| Ryan White Title IV Program | 93.153 | 6 H12HA00027-18-03 | 82,078 |
| "Title X, Family Planning Services Project" | 93.217 | 6 FPHPA040443-39-02 | 0 |
| "Title X, Family Planning Services Project" | 93.217 | 6 FPHPA040443-40-04 | 205,604 |
| "Title X, Family Planning Services Project" | 93.217 | 6 FPHPA040443-41-02 | 6,509,659 |
| Abstinence Education Grant Program FY 2010 | 93.235 | 1001SCAEGIP | 220,208 |
| Abstinence Education Grant Program FY 2010 | 93.235 | 1101SCAEGIP | 599,389 |
| Universal Newborn Hearing Screening | 93.251 | 3 H61MC00040-10-01 | 100,715 |
| Universal Newborn Hearing Screening | 93.251 | 4 H61MC00040-11-01 | 183,947 |
| Immunization and Vaccines for Children Grants | 93.268 | 5H23IP422544-08 REVISED | 0 |
| Immunization and Vaccines for Children Grants | 93.268 | 5H23IP422544-09 REVISED | 2,818,478 |
| Immunization and Vaccines for Children Grants | 93.268 | 5H23IP422544-10 REVISED | 1,924,951 |

**STATE OF SOUTH CAROLINA**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED** | | | |
| "PS08-801, Adult Viral Hepatitis Prevention Program" | 93.270 | 5U51PS000910-05 Revised | 43,833 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Outbreaknet Se | 93.283 | 1 U50CI000856-01 | 80,500 |
| "South Carolina Pregnancy Risk Assessment Monitoring System (PRAMS), Category B" | 93.283 | 1U01DP003134-01 REVISED | 116,905 |
| South Carolina Environmental Public Health Tracking Program | 93.283 | 1U38EH000628-01 REVISED | 0 |
| Epidemiology and Laboratory Capacity (ELC) for Infectious Diseases: Program Compo | 93.283 | 1U50CK000244-01 REVISED | 243,028 |
| Surveillance Program Announcement: Behavioral Risk Factor Surveillance System | 93.283 | 1U58SO000045-01 REVISED | 377,007 |
| "Development, Maintenance, & Enhancements of Early Hearing Detection and Intervent" | 93.283 | 1UR3DD000779-01 REVISED | 125,594 |
| Epidemiology and Laboratory Capacity for Infectious Diseases | 93.283 | 3U50CI000491-03S3 | 40,902 |
| Epidemiology and Laboratory Capacity for Infectious Diseases | 93.283 | 3U50CI000491-03S4 REVISED | 455,860 |
| "South Carolina Pregnancy Risk Assessment Monitoring System (PRAMS), Category B" | 93.283 | 5U01DP003134-02 | 14,779 |
| South Carolina Environmental Public Health Tracking Program | 93.283 | 5U38EH000628-02 REVISED | 112,658 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Outbreaknet Se | 93.283 | 5U50CI000856-02 REVISED | 371,833 |
| State Public Health Dept Comprehensive Heart Disease and Stroke Prevention Progra | 93.283 | 5U50DP000735-04 | 37,164 |
| State Public Health Dept Comprehensive Heart Disease and Stroke Prevention Progra | 93.283 | 5U50DP000735-05 | 1,041,152 |
| "PS08-801, Adult Viral Hepatitis Prevention Program" | 93.283 | 5U51PS000910-04 Revised | 36,494 |
| National Cancer Prevention and Control Program | 93.283 | 5U58DP000770-04 REVISED | 86,632 |
| National Cancer Prevention and Control Program | 93.283 | 5U58DP000770-05 REVISED | 4,041,953 |
| SC Wisewoman | 93.283 | 5U58DP001436-03 REVISED | 11,963 |
| SC Wisewoman | 93.283 | 5U58DP001436-04 | 706,348 |
| State Public Health Approaches to Arthritis | 93.283 | 5U58DP001466-03 | 13 |
| State Public Health Approaches to Arthritis | 93.283 | 5U58DP001466-04 | 467,564 |
| Physical Activitiy and Obesity Program | 93.283 | 5U58DP001482-03 REVISED | 50,875 |
| Chronic Disease Prevention and Health Promotion Program Component 4-State Based | 93.283 | 5U58DP001581-03 REVISED | 76,012 |
| Chronic Disease Prevention and Health Promotion Program Component 4-State Based | 93.283 | 5U58DP001581-04 REVISED | 306,826 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | 93.283 | 5U58DP001989-02 REVISED | 0 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | 93.283 | 5U58DP001989-03 | 503,031 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | 93.283 | 5U58DP001989-03 REVISED | 1,039,671 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | 93.283 | 5U58DP001989-04 | 251,384 |
| Surveillance Program Announcement: Behavioral Risk Factor Surveillance System | 93.283 | 5U58SO000045-02 REVISED | 14,617 |
| Re-Design and Enhancements to SC EHDI Prog Data Collection & Sureillance Systems | 93.283 | 5UR3DD000420-03 | 0 |
| Surveillance Program Announcement Behavioral Risk Factor Surveillance System | 93.283 | None | 0 |
| ARRA - State Primary Care Offices-ARRA | 93.414 | 4 U6AHP16554-02-03 | 62,141 |
| CD10-1011 Strengthening Public Health Infrastructure for Improved Health Outcomes | 93.507 | 1U58CD001342-01 REVISED | 30,451 |

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|---|---|---|---|
| **DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED** | | | |
| CD10-1011 Strengthening Public Health Infrastructure for Improved Health Outcomes | 93.507 | 5U58CD001342-02 REVISED | 199,467 |
| CPPW-Farm to School Program | 93.520 | 3U58DP001989-02S2 | 645,355 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | 93.520 | 3U58DP001989-02S3 REVISED | 15,800 |
| "The Affordable Care Act: Building Epidemiology, Laboratory" | 93.521 | 1U50CI000883-01 | 18,625 |
| "The Affordable Care Act: Building Epidemiology, Laboratory - PCV/MCV" | 93.521 | 3U50CI000883-02S1 | 17,917 |
| "The Affordable Care Act: Building Epidemiology, Laboratory - HAI" | 93.521 | 5U50CI000883-02 REVISED | 471,630 |
| HIV/AIDS Surveillance | 93.523 | 3U62PS001007-03W1 Amendment 4 | 18,000 |
| SC CTG & National Dissemination & Support for CTG | 93.531 | 1U58DP003583-01 REVISED | 1,578,905 |
| South Carolina Environmental Public Health Tracking Program | 93.538 | 5U38EH000628-03 | 773,474 |
| Prevention and Public Health Fund: Capacity Building Assistance to Strengthen Pub | 93.539 | 1H23IP000570-01 REVISED | 299,271 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control Pr" | 93.544 | 3U58DP001989-03S1 REVISED | 111,450 |
| Physical Activitiy and Obesity Program | 93.548 | 5U58DP001482-04 REVISED | 602,656 |
| ARRA-317 Immunization and Vaccines For Children Grants-ARRA | 93.712 | 3H23IP422544-07S1 | 110,668 |
| ARRA-317 Immunization and Vaccines For Children Grants-ARRA | 93.712 | 3H23IP422544-07S2 REVISED | 517,948 |
| ELC ARRA 317 - MCV-ARRA | 93.712 | 3U50CI000491-03S2 | 38,578 |
| Epidemiology and Laboratory Capacity for Infectious Diseases - ARRA - HAI - ARRA | 93.717 | 3U50CI000491-03S1 REVISED | 64,656 |
| Healthcare Associated Infection (ASC-HAI) Initiative-ARRA | 93.720 | 05-1005-SC-5ASC | 74,507 |
| "901ARRA Comp I - SC Div of Tobacco Prev and Control, Diabetes Prev and Control PR-ARRA" | 93.723 | 3U58DP001989-01S2 | 184,508 |
| "901ARRA Comp III - SC Div of Tobacco Prev and Contr, Diabetes Prev and Control PR-ARRA" | 93.723 | 3U58DP001989-01S3 | 164,174 |
| "SC Division of Tobacco Prevention and Control, Diabetes Prevention and Control PR-ARRA" | 93.723 | 3U58DP001989-02S1 REVISED | 66,796 |
| Category B: Communities Putting Prevention To Work-ARRA | 93.724 | 1U58DP002600-01 REVISED | 2,952,566 |
| Survey and Certification Services | 93.777 | 05-1005-SC-5000 | 0 |
| South Carolina CLIA | 93.777 | 05-1005-SC-5002 | 0 |
| Survey and Certification Services | 93.777 | 05-1105-SC-5000 | 575,686 |
| South Carolina CLIA | 93.777 | 05-1105-SC-5002 | 48,097 |
| Survey and Certification Services | 93.777 | 05-1205-SC-5000 | 1,825,568 |
| South Carolina CLIA | 93.777 | 05-1205-SC-5002 | 135,532 |
| FY09 Announcement of Availability of Funds for the Hospital Preparedness Program (HPP) | 93.889 | 1 U3REP090255-01-00 | 0 |
| Hospital Preparedness Program | 93.889 | 4 U3REP080120-01-04 | 0 |
| FY09 Announcement of Availability of Funds for the Hospital Preparedness Program (HPP) | 93.889 | 6 U3REP090255-02-03 | 1,373,126 |
| South Carolina Hospital Preparedness Program | 93.889 | 6 U3REP090255-03-07 | 4,654,582 |
| Ryan White Care Act Title II | 93.917 | 6 X07HA00038-20-02 | 0 |
| Ryan White Care Act Title II | 93.917 | 6 X07HA00038-21-02 | 23,198,760 |
| Ryan White Care Act Title II | 93.917 | 6 X07HA00038-22-03 | 2,140,104 |
| Ryan White Part B Supplemental | 93.917 | 6 X08HA16860-02-02 | 175,952 |
| ADAP Shortfall Relief | 93.917 | 6 X09HA20259-01-06 | 307,530 |
| Special Projects of National Significance | 93.928 | 6 H97HA22670-01-01 | 24,568 |
| "PS10-10138, Expanded HIV Testing for Disproportionately Affected Populations" | 93.940 | 1U62PS003217-01 REVISED | 682,458 |

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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED** | | | |
| PS12-1201 Comprehensive HIV Prevention Project for Health Depts | 93.940 | 1U62PS003648-01 REVISED | 1,615,656 |
| HIV Prevention Projects | 93.940 | 2U62PS423484-06 REVISED | 0 |
| "PS07-768, Expanded and Integrated HIV Testing for Populations Disproportionately" | 93.940 | 5U62PS000774-03 REVISED | 0 |
| "PS10-10138, Expanded HIV Testing for Disproportionately Affected Populations" | 93.940 | 5U62PS003217-02 REVISED | 341,260 |
| "PS10-1001, HIV Prevention Projects" | 93.940 | 5U62PS423484-07 REVISED | 2,617,848 |
| HIV/AIDS Surveillance | 93.941 | 5U62PS001007-03 REVISED | 0 |
| HIV/AIDS Surveillance | 93.944 | 3U62PS001007-03W1 Amendment 2 | 0 |
| HIV/AIDS Surveillance | 93.944 | 3U62PS001007-04W1 | 223,985 |
| HIV/AIDS Surveillance | 93.944 | 5U62PS001007-04 REVISED | 560,327 |
| HIV/AIDS Surveillance | 93.944 | 5U62PS001007-05 REVISED | 486,639 |
| Enhanced HIV/AIDS Surveillance For Perinatal Prevention | 93.944 | 5U62PS001428-03 | 58,531 |
| PS09-902 Comprehensive STD Prevention Systems (CSPS) | 93.977 | 5H25PS001399-02 | 0 |
| PS09-902 Comprehensive STD Prevention Systems (CSPS) | 93.977 | 5H25PS001399-03 REVISED | 1,161,704 |
| PS09-902 Comprehensive STD Prevention Systems (CSPS) | 93.977 | 5H25PS001399-04 | 514,238 |
| Preventive Health Services | 93.991 | 2B01DP009049-12 | 146,480 |
| Preventive Health Services | 93.991 | 3B01DP009049-10W1 | 147,100 |
| Preventive Health Services | 93.991 | 3B01DP009049-11S3 REVISED | 102,323 |
| Maternal and Child Health Services | 93.994 | 6 B04MC17051-01-04 | 325,230 |
| Maternal and Child Health Services | 93.994 | 6 B04MC21417-01-05 | 3,455,751 |
| Maternal and Child Health Services | 93.994 | 6 B04MC23408-01-02 | 7,693,244 |
| FY 09 National Dam Safety Program | 97.041 | 2009-RC-55-0004 | 0 |
| FY 10 National Dam Safety Program | 97.041 | 2010-RC-50-0041 | 96,688 |
| National Dam Safety Program | 97.041 | 2011-90-5530RC-5000-4101-D:W486353N | 41,215 |
| **Total Direct Assistance** | | | **231,040,097** |
| Regional Wetlands Program Development Grants | 66.461 | CD-95449910-0; Contract #3497 | 71,826 |
| "Safe Transportation of Transuranic Waste from the Transportation Corridors to the Waste Isolation Pilot Plant in Carlsbad, New Mexico" | 81.106 | DE-FC04-93AL82966;SSEB-WIPP-WC-DHEC-0203-31 | 120,376 |
| Elementary & Secondary School Counseling Demonstration Program | 84.215 | Q215E090014 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-02; MRC 08 0149 | 363 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-02; MRC 08 0558 | 1,807 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-02; MRC 08 1125 | 2,642 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-02; MRC 08 1137 | 11 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-02; MRC 08 1142 | 362 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-02; MRC 08 1151 | 200 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-02; MRC 08 1174 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-03 | 1,605 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-03; MRC 09 0149 | 1,320 |

**STATE OF SOUTH CAROLINA**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED** | | | |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-03; MRC 09 0558 | 564 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-03; MRC 09 1125 | 1,167 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-03; MRC 09 1142 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1 MRCSG061001-03; MRC 09 1191 | 2,312 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 1MRCSG101005-01; MRC 11 1191 | 550 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 5MRCSG101005-02; MRC 11 1142 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 5MRCSG101005-02; MRC 12 1151 | 1,064 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 5MRCSG101005-02; MRC 12 1191 | 281 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 5MRCSG101005-02; MRC 12 558 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 6 MRCSG061001-03; MRC 10 0149 | 920 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 6 MRCSG061001-03; MRC 10 0558 | 682 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | 6 MRCSG061001-03; MRC 10 1151 | 381 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | IMRCSG1001005-01; MRC 11 1174 | 3,240 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | IMRCSG101005-01; MRC 11 1151 | 0 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | IMRCSG101005-01; MRC 11 149 | 1,547 |
| Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary | 93.008 | IMRCSG101005-01-03; MRC 11 1142 | 0 |
| Advanced Practice Centers Program: Promoting Public Health Prepardness through Local Innovation | 93.283 | 5H75TP000309-02; 2009-100108 | 0 |
| Advanced Practice Centers Program: Promoting Public Health Prepardness through Local Innovation | 93.283 | 5H75TP000309-03; 2010-092008 | 151,722 |
| Advanced Practice Centers Program: Promoting Public Health Prepardness through Local Innovation | 93.283 | 5H75TP000309-03; 2011-092608 | 196,190 |
| "Strengthen & Improve The Nation's Pub Hlth Capacity Through Natl, Non-Profit," | 93.283 | 5U38HM000454-03 REVISED; Project # 16009 Amd 1 | 4,310 |
| "SE African American Diabetes, Hypertension & Stroke REACH US Center of Excellence for Eliminating Disparities (SEA-CEED) participation" | 93.283 | 5U58DP001015-04; MUSC07-059 Amendment #5 | 13,339 |
| Racial and Ethnic Approaches to Community Health US | 93.283 | 5U58DP001015-04; MUSC10-081 | 0 |
| National Organizations for the Dissemination of Effective Strategies | 93.283 | 5U58DP001667-03; 2010-122701 | 22,425 |
| Expansion of Nucleic Acid Amplification for TB in Public Health Laboratories | 93.283 | U60/CD303019 | 0 |
| Addressing Teen Pregnancy in South Carolina through Intensive Community | 93.297 | 1U58D9002913; R6-2-339 | 29,998 |
| "Addressing Teen Pregnancy in South Carolina through Innovative, Intensive Community" | 93.297 | 1U58DP002913; R2-2-1112 | 36,324 |
| "Addressing Teen Pregnancy in South Carolina through Innovative, Intensive Community" | 93.297 | 1U58DP002913; R6-2-1143 | 1,185 |
| Epidemiology of Ovarian Cancer in African American Women | 93.393 | 1R01CA142081-01A1; MUSC10-089 | 25,839 |
| "Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visting Program" | 93.505 | 1 X02MC19415-01-00; MC-1-371 | 15,000 |

**STATE OF SOUTH CAROLINA**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED** | | | |
| Supporting Evidence-Based Home Visitation Programs to Prevent Child Maltreatment | 93.505 | 90CA1765/03; MC-2-763 | 81,618 |
| "Maternal, Infant and Early Childhood Home Visting Program" | 93.505 | X02MC19415; 05-11-MIEC | 20,443 |
| "SE African American Diabetes, Hypertension & Stroke REACH US Center of Excellence for Eliminating Disparities (SEA-CEED)" | 93.541 | 5U58DP001015-05; MUSC07-059 Amendment No 6 | 40,376 |
| Supporting Evidence-Based Home Visitation Programs to Prevent Child Maltreatment | 93.670 | 90CA1765/02; MC-1-372 | 3,356 |
| Supporting Evidence-Based Home Visitation Programs to Prevent Child Maltreatment | 93.670 | 90CA1765/03; MC-1-373 | 20,151 |
| HIV Testing and Counseling in STD Clinics: an Adaptation of CTN 0032-ARRA | 93.701 | 5RC2DA028973-02; MUSC10-075 Amendment No 2 | 18,224 |
| Cancer Information Service | NONE | HHSN26120051105C; N01-CO-51105 Amendment 006 | 0 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **893,720** |
| Healthy Habits for a Lifetime | 10.574 | CNTN-09-SC | 11,299 |
| "Marine Debris and Abandoned Vessels: Identification, Reduction and Prevention through Community-Based Education and Action" | 11.463 | NA09NMF4630059 | 4,427 |
| Giving Safety a Boost in SC II | 20.600 | 2H11034 | 49,045 |
| Giving Safety a Boost in SC III | 20.600 | 2H12034 | 99,811 |
| Clean School Bus USA | 66.036 | SB-96493708-0 | 5,944 |
| Recovery Act - State Energy Program-ARRA | 81.041 | DE-EE01000158; S09-0146 | 0 |
| SC: Implementation of Edvidence-Based Intervention Programs Statewide | 93.048 | 90AM3116/05; EBD1104 | 0 |
| SC: Implementation of Edvidence-Based Intervention Programs Statewide | 93.048 | 90AM3118/04; EBD1004 | 0 |
| Utilizing Habiss to DOC Analyze & Interpret the Impacts of Harmful Alaal Blooms | 93.283 | 5U38EH000343-03; CH24 | 6,109 |
| "Expanding Existing Surveillance Systems to Include Pfiesteria, Other Harmful Algal Blooms, and Marine Toxins" | 93.283 | 5U38EH000343-03;CH17 | 10,640 |
| "Expanding Existing Surveillance Systems to Include Pfiesteria, Other Harmful Algal Blooms, and Marine Toxins" | 93.283 | 5U38EH000343-03;CH27 | 9,638 |
| "American Recovery and Reinvestment Act of 2009, State Grants to Promote Health Information Technology Planning and Implementation Projects-ARRA" | 93.719 | A 1 1629 A | 176,810 |
| Expansion of CDSMP in South Carolina-ARRA | 93.725 | 90RA0044/01; ARAEB01 | 0 |
| Expansion of CDSMP in South Carolina-ARRA | 93.725 | 90RA0044/01; ARAEB01 Amendment #1 | 93,390 |
| Survey and Certification Services | 93.777 | A 0 1208 A | 0 |
| Survey and Certification Services | 93.777 | A 1 1208 A | 568,552 |
| Survey and Certification Services | 93.777 | A 2 1208 A | 1,608,739 |
| Improving the Health and Educational Outcomes of Young People in South Carolina | 93.938 | 5U87DP001244-03; 0FR550-01 | 0 |
| Improving the Health and Educational Outcomes of Young People in South Carolina | 93.938 | 5U87DP001244-04; 11FR550-01 | 70,242 |
| Improving the Health and Educational Outcomes of Young People in South Carolina | 93.938 | 5U87DP001244-05; 12FR550-01 | 27,116 |
| Substance Abuse Prevention and Treatment Block Grant | 93.959 | 2B08T1010048-09; DHEC-HIV-1 | 0 |
| Substance Abuse Prevention and Treatment Block Grant | 93.959 | 2B08T1010048-11; DHEC-HIV-2 | 265,616 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **3,007,378** |
| **Total Department of Health and Environmental Control** | | | **234,941,195** |

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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **STATE DEPARTMENT OF MENTAL HEALTH (J12)** | | | |
| Shelter Plus Care | 14.238 | SC0009C4E010802 | 0 |
| SC-502 - REN - Home Base III and IV Consolidated Program | 14.238 | SC0019C4E011003 | 13,435 |
| Shelter Plus Care | 14.238 | SC0019C4E011003 | 76,802 |
| Shelter Plus Care | 14.238 | SC0019C4E011104 | 61,743 |
| Shelter Plus Care | 14.238 | SC0024C4E020802 | 40,408 |
| Shelter Plus Care | 14.238 | SC0024C4E021003 | 199,499 |
| Shelter Plus Care | 14.238 | SC0025C4E020802 | 0 |
| Shelter Plus Care | 14.238 | SC0047C4E020901 | 47,765 |
| Shelter Plus Care | 14.238 | SC16C302001 | 0 |
| Shelter Plus Care | 14.238 | SC16C502001 | 136,088 |
| Shelter Plus Care | 14.238 | SC16C602001 | 51,591 |
| Shelter Plus Care | 14.238 | SC16C701015 | 0 |
| Shelter Plus Care | 14.238 | SC16C701016 | 0 |
| Shelter Plus Care | 14.238 | SC16C702009 | 0 |
| Shelter Plus Care | 14.238 | SC-501-REN-GREENVILLESPC | 94,955 |
| Shelter Plus Care | 14.238 | SC-502-REN-HOME BASE II | 171,011 |
| Shelter Plus Care | 14.238 | SC-502-REN-MHASC SPC | 203,146 |
| "Charleston Mental Health Center, Juvenile Justice Services Expansion" | 16.745 | 2011-MO-BX-0037 | 38,906 |
| Program Support Grant from NCA | 16.758 | 5-COLU-SC-SA11 | 10,000 |
| "South Carolina State Veterans Home in Anderson, South Carolina " | 64.005 | FAI-45-005 | 0 |
| Breaking Boundaries System of Care Expansion Planning Grant | 93.104 | 1H79SM060630-01 | 63,705 |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | 2X06SM060041-07 | 0 |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | 2X06SM060041-08 | 8,027 |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | 2X06SM060041-09 | 21,226 |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | 2X06SM060041-10 | 166,658 |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | 2X06SM060041-11 | 363,899 |
| Primary & Behvl Hlth Care Integrtn in Chesterfield Dillon & Marlboro Cos | 93.243 | 1H79SM059570-01 | 349,409 |
| Primary & Behvl Hlth Care Integrtn in Chesterfield Dillon & Marlboro Cos | 93.243 | 1H79SM059570-02 | 221,792 |
| State Mental Health Data Infrastructure Grant for Quality Improvement | 93.243 | 4 HR1 SM56657-03-5 | 0 |
| South Carolina Data Infrastructure Grant for Quality Improvement | 93.243 | 5HR15M058122-03 | 114,690 |
| South Carolina Data Infrastructure Grant for Quality Improvement | 93.243 | 5HR1SM058122-02 | 0 |
| South Carolina Data Infrastructure Grant for Quality Improvement | 93.243 | 5HR1SM058122-03S1 | 0 |
| South Carolina Data Infrastructure Grant for Quality Improvement | 93.243 | 5HR1SM059984-02 | 46,471 |
| Child and Adolescent SIG | 93.243 | 5HS5SM056547-04 | 0 |
| Community Mental Health Services Block Grant | 93.958 | 02 B1 SC CMHS-04 | 0 |
| Community Mental Health Services Block Grant | 93.958 | 2B09SM010048-09S1 | 0 |
| Community Mental Health Services Block Grant | 93.958 | 2B09SM010048-10S1 | 1,741,139 |
| Community Mental Health Services Block Grant | 93.958 | 2B09SM010048-11 | 4,475,678 |
| Community Mental Health Services Block Grant | 93.958 | 2B09SM010048-12 | 2,580,276 |
| Community Mental Health Services Block Grant | 93.958 | 3B09SM010048-08S3 | 0 |
| **Total Direct Assistance** | | | **11,298,319** |
| Clinical and Policy Implications of a Statewide Emergency Telepsychiatry Program | 93.242 | 10-1738 | 30,000 |
| Strengthening the Quality of School Mental Health Services | 93.242 | 11-1852 | 111,894 |
| Co-Occurring State Incentive Grants | 93.243 | 5KD1TI018389-03 | 0 |
| Co-Occurring State Incentive Grants | 93.243 | 5KD1TI018389-05 | 314,060 |

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|---|---|---|---|
| **STATE DEPARTMENT OF MENTAL HEALTH (J12), CONTINUED** | | | |
| South Carolina Consortim of the Clinical Trials Network | 93.279 | MUSC 08-114 | 0 |
| Stage II Research on Outpatient Treatment for Adolescents with Comorbidity | 93.279 | MUSC 09-076 | 95,509 |
| Southern Consortium Node of the Clinical Trials Network | 93.279 | MUSC 10-073 | 43,461 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **594,924** |
| DJJ Detention Center Mental Health Liaison | 16.523 | 1JI05001 | 0 |
| Project Safe Passages at Lexington School District 2 | 16.523 | 1JS05008 | 0 |
| DJJ Detention Center Mental Health Liaison | 16.523 | 1JS06010 | 0 |
| Alternative Academy Retention Team | 16.523 | 1JS06011/1JI06001 | 0 |
| DMH/DJJ Horry County Detention Initiative | 16.540 | 1J10003 | 94,194 |
| DMH/DJJ Horry County Detention Initiative | 16.540 | 1J10005 | 925 |
| DMH/DJJ Horry County Detention Initiative | 16.540 | 1J11002 | 8,016 |
| Victim Advocate and Psychiatry Support | 16.575 | 1GS09176 | 36,619 |
| Victim Advocate & Psychiatry Support | 16.575 | 1V10079 | 1,480 |
| South Carolina Energy Office SEP-ARRA | 81.041 | S09-0045 | 3,227 |
| Contract between South Carolina Department of Health and Human Services and South Carolina Department of Mental Health for the Provision of Home and Community-Based Waiver Services | 93.789 | None | 0 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **144,461** |
| **Total State Department of Mental Health** | | | **12,037,704** |
| **DEPARTMENT OF DISABILITIES AND SPECIAL NEEDS (J16)** | | | |
| Food Donation (Non-Cash) | 10.555 | NONE | 2,546 |
| National School Lunch Program | 10.555 | NONE | 45,415 |
| State Energy Program-ARRA | 81.041 | S09-0128 | 0 |
| Individuals with Disabilities Education Improvement Act Part B | 84.027 | 10-CA-503 | 0 |
| Individuals with Disabilities Education Improvement Act Part B | 84.027 | 11-CA-503 | 26,168 |
| Individuals with Disabilities Education Improvement Act Part B | 84.027 | 12-CA-503 | 131,440 |
| Individuals with Disabilities Education Improvement Act Preschool Grant | 84.173 | 10-CG-503 | 0 |
| Individuals with Disabilities Education Improvement Act Preschool Grant | 84.173 | 11-CG-503 | 838 |
| Individuals with Disabilities Education Improvement Act Preschool Grant | 84.173 | 12-CG-503 | 48,613 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **255,020** |
| **Total Department of Disabilities and Special Needs** | | | **255,020** |
| **DEPARTMENT OF ALCOHOL AND OTHER DRUG ABUSE SERVICES (J20)** | | | |
| Palmetto Initiative for Campus/Community Collaborations (PICCC) | 16.727 | 2008-AH-FX-0068 | 235,703 |
| OJJDP FY 2011 Enforcing Underage Drinking Laws Block Grant Program | 16.727 | 2010-AH-FX-0060 | 270,709 |
| OJJDP FY 2010 Enforcing Underage Drinking Laws Block Grant Program | 16.727 | 2010-AH-FX-0083 | 31,800 |
| Community Action for a Safer Tomorrow (CAST) | 93.243 | 1U79SP015586 | 0 |
| Community Action for a Safer Tomorrow (CAST) | 93.243 | 5U79SP015586-02 | 0 |
| Community Action for a Safer Tomorrow (CAST) | 93.243 | 5U79SP015586-03 | 1,996,512 |
| Substance Abuse Prevention/Treatment Block Grant | 93.959 | 2B08TI010048-11 | 18,939,622 |
| Substance Abuse Prevention/Treatment Block Grant | 93.959 | 2B08TI010048-12 | 940,784 |
| Substance Abuse Prevention/Treatment Block Grant | 93.959 | 3B08TI010048-09 | 0 |
| Substance Abuse Prevention/Treatment Block Grant | 93.959 | 3B08TI010048-10 | 0 |

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|---|---|---|---|
| **DEPARTMENT OF ALCOHOL AND OTHER DRUG ABUSE SERVICES (J20), CONTINUED** | | | |
| **Total Direct Assistance** | | | **22,415,130** |
| South Carolina Alcohol Enforcement Teams - ARRA | 16.803 | 1GS09025 | 0 |
| Department of Education - Bridge | 84.184 | H6301012811 | 39,154 |
| Breaking Boundaries | 93.104 | 1H79SM060630 | 11,007 |
| Co-Occurring State Incentive Grant | 93.243 | J12014010909 | 0 |
| Co-Occurring State Incentive Grant | 93.243 | J1201FS11010 | 71,317 |
| No Wrong Door Grant | 93.243 | J12FS28 | 0 |
| Temporary Assistance for Needy Families | 93.558 | 500001134 | 363,262 |
| Temporary Assistance for Needy Families | 93.558 | 5000012280 | 1,091,639 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **1,576,379** |
| **Total Department of Alcohol and Other Drug Abuse Services** | | | **23,991,509** |
| **DEPARTMENT OF PUBLIC SAFETY (K05)** | | | |
| OJJDP FY 07 Juvenile Accountability Block Grants Program | 16.523 | 2007JBFX0045 | 104,424 |
| OJJDP FY 08 Juvenile Accountability Block Grants Program | 16.523 | 2008JBFX0048 | 98,464 |
| OJJDP FY 09 Juvenile Accountability Block Grants Program | 16.523 | 2009JBFX0072 | 357,864 |
| OJJDP FY 10 Juvenile Accountability Block Grants Program | 16.523 | 2010JBFX0103 | 241,249 |
| OJJDP FY 08 Title II Formula Grants Program | 16.540 | 2008JFFX0048 | 71,811 |
| OJJDP FY 09 Title II Formula Grants Program | 16.540 | 2009JFFX0034 | 103,019 |
| OJJDP FY 10 Title II Formula Grants Program | 16.540 | 2010JFFX0054 | 297,179 |
| OJJDP FY 11 Title II Formula Grants Program | 16.540 | 2011JFFX0046 | 43,149 |
| OJJDP FY 10 Title V Community Prevention Grants Program | 16.548 | 2010JPFX0056 | 19,273 |
| BJS FY 09 State Justice Statistics Program (SJS) | 16.550 | 2009BJCXK004 | 15,305 |
| BJS FY 11 State Justice Statistics Program (SJS) | 16.550 | 2011BJCXK003 | 30,353 |
| OVC FY 08 VOCA Victim Assistance Formula | 16.575 | 2008VAGX0011 | 130,561 |
| OVC FY 09 VOCA Victim Assistance Formula | 16.575 | 2009VAGX0076 | 309,099 |
| OVC FY 10 VOCA Victim Assistance Formula | 16.575 | 2010VAGX0065 | 987,479 |
| OVC FY 11 VOCA Victim Assistance Formula | 16.575 | 2011VAGX0020 | 4,363,210 |
| OVW Recovery Act STOP Violence Against Women Formula Grant Program- ARRA | 16.588 | 2009EFS60051 | 263,369 |
| OVW FY 09 STOP Violence Against Women Formula Grants Program | 16.588 | 2009WFAX0038 | 569,148 |
| OVW FY 10 STOP Violence Against Women Formula Grant Program | 16.588 | 2010WFAX0045 | 1,065,135 |
| OVW FY 11 STOP Violence Against Woment Formula Grant Program | 16.588 | 2011WFAX0043 | 987,806 |
| BJA FY 08 Residential Substance Abuse Treatment for State Prisoners Program | 16.593 | 2008RTBX0021 | 2,162 |
| BJA FY 09 Residential Substance Abuse Treatment for State Prisoners Program | 16.593 | 2009RTBX0046 | 5,126 |
| BJA FY 10 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program | 16.593 | 2010RTBX0006 | 247,479 |
| BJA FY 11 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program | 16.593 | 2011RTBX0032 | 198,527 |
| Bulletproof Vest Program | 16.607 | BVP GRANT PROGRAM | 44,775 |
| BJA FY 08 Project Safe Neighborhoods Initiative | 16.609 | 2008GPCX0031 | 6,055 |
| BJA FY 09 Project Safe Neighborhoods | 16.609 | 2009GPBX0006 | 12,425 |
| BJA FY 10 Project Safe Neighborhoods (PSN) | 16.609 | 2010GPBX0002 | 78,000 |
| BJA FY 11 Project Safe Neighborhoods (PSN) | 16.609 | 2010GPBX0028 | 69,324 |
| Justice Research and Statistical Association Project | 16.734 | 2009BJCXK034 | 2,000 |

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|---|---|---|---|
| **DEPARTMENT OF PUBLIC SAFETY (K05), CONTINUED** | | | |
| FY 2007 State Fiscal Edward Byrne Memorial Justice Assistance Grant (JAG) Program | 16.738 | 2007DJBX0070 | 27,829 |
| BJA FY 08 Edward Byrne Memorial Justice Assistance Grant Program: State Solicitation | 16.738 | 2008DJBX0020 | 75,366 |
| BJA FY 08 Edward Byrne Memorial Justice Assistance Grant Program: State Solicitation | 16.738 | 2008DJBX0746 | 3,524 |
| BJA FY 09 Edward Byrne Memorial Justice Assistance Grant Program: State Solicitation | 16.738 | 2009DJBX0836 | 1,633,921 |
| Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2010 | 16.738 | 2010DJBX0088 | 1,937,726 |
| Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2011 | 16.738 | 2011DJBX2212 | 2,433,287 |
| NIJ FY 09 Coverdell Forensic Science Improvement Grant Program | 16.742 | 2009CDBX0046 | 1,244 |
| FY2010 Paul Coverdell Forensic Science Improvement Grants Program | 16.742 | 2010CDBX0049 | 271,000 |
| FY2011 Paul Coverdell Forensic Science Improvement Grants Program | 16.742 | 2011CDBX0023 | 59,066 |
| FY 09 Recovery Act - Victims of Crime Act (VOCA) Victim Assistance Formula Grant Program- ARRA | 16.801 | 2009SGB90099 | 220,718 |
| BJA FY 09 Recovery Act Edward Byrne Memorial Justice Assistance Grant Program State Solicitation- ARRA | 16.803 | 2009SUB90024 | 3,000,739 |
| National Highway Traffic Safety Administration 163 - 2005 | 20.205 | 2005NHTSA163 | 20,877 |
| Motor Carrier Safety Assistance Program - Basic Grant 2011 | 20.218 | FM-MCG-0050-11-01 | 1,924,276 |
| Motor Carrier Safety Assistance Program - New Entrant Grant 2011 | 20.218 | FM-MNE-0040-11-01 | 321,593 |
| Motor Carrier Safety Assistance Program - Basic Grant 2010 | 20.218 | MC104510000000 | 766,899 |
| STP MCSAP HP - TACT Readiness 2010 | 20.218 | MH104510000000 | 12,183 |
| Motor Carrier Safety Assistance Program - New Entrant Grant 2010 | 20.218 | MN104510000000 | 182,295 |
| Performance and Registration Information Systems Management 2009 | 20.231 | PZ094510000000 | 156,000 |
| National Highway Traffic Safety Administration 402 - 2011 | 20.600 | 2011NHTSA402 | 1,324,104 |
| National Highway Traffic Safety Administration 402 - 2012 | 20.600 | 2012NHTSA402 | 1,859,795 |
| Fatality Accident Reporting System 1998 | 20.600 | DTNH2207H00123 | 47,269 |
| National Highway Traffic Safety Administration 410 - 2006 | 20.601 | 2006NHTSA410 | 4,176 |
| National Highway Traffic Safety Administration 410 - 2007 | 20.601 | 2007NHTSA410 | 15,848 |
| National Highway Traffic Safety Administration 410 - 2008 | 20.601 | 2008NHTSA410 | 158,691 |
| National Highway Traffic Safety Administration 410 - 2009 | 20.601 | 2009NHTSA410 | 2,103,387 |
| National Highway Traffic Safety Administration 410 - 2010 | 20.601 | 2010NHTSA410 | 2,297,834 |
| National Highway Traffic Safety Administration 410 - 2011 | 20.601 | 2011NHTSA410 | 581,254 |
| National Highway Traffic Safety Administration 405- 2009 | 20.602 | 2009NHTSA405 | 193,503 |
| National Highway Traffic Safety Administration 405- 2010 | 20.602 | 2010NHTSA405 | 194,315 |
| National Highway Traffic Safety Administration 406- 2006 | 20.609 | 2006NHTSA406 | 286,564 |
| National Highway Traffic Safety Administration 406- 2009 | 20.609 | 2009NHTSA406 | 118,455 |
| National Highway Traffic Safety Administration 408- 2009 | 20.610 | 2009NHTSA408 | 216,103 |
| Highway Safety 1906 Grant 2007 | 20.611 | 2007NHTSA1906 | 328,151 |
| Highway Safety 1906 Grant 2008 | 20.611 | 2008NHTSA1906 | 141,616 |
| Highway Safety 2010 Grant 2009 | 20.612 | 2009NHTSA2010 | 42,535 |
| Fatality Analysis Reporting System 2012 | 20.614 | DRNH22-12-H-00123 | 56,365 |
| State Transport Police -Energy- Waste Isolation Pilot Project | 81.106 | WIPP-SC-STPD-0405 | 47,823 |
| National Institute for Occupational Safety and Health Grant 2008 | 93.262 | 2122008M26768 | 6,033 |
| STP Homeland Security Grant FY 2008 Reverted | 97.067 | 8SHSP46 | 22,795 |
| HP Homeland Security Communication Upgrade | 97.067 | EMW-2011-SS-00041 | 59,992 |
| **Total Direct Assistance** | | | **33,878,921** |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF PUBLIC SAFETY (K05), CONTINUED** | | | |
| Evaluating the Effectiveness of Sex Offender Registration and Notification | 16.560 | 2006WGBX0002 | 2,753 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **2,753** |
| Public Safety Interoperable Communications Grant 2007 | 11.555 | 2007GSH70021 | 199,007 |
| Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies Program | 16.922 | None | 423,083 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **622,090** |
| **Total Department of Public Safety** | | | **34,503,764** |
| **DEPARTMENT OF SOCIAL SERVICES (L04)** | | | |
| Supplemental Nutrition Assistance Program | 10.551 | NONE | 1,367,626,551 |
| Child and Adult Care Food Program | 10.558 | 5SC300329 | 28,316,675 |
| Summer Food Service Program for Children | 10.559 | 5SC300329 | 7,278,602 |
| State Administrative Expenses for Child Nutrition | 10.560 | 5SC300912 | 821,418 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | 5SC400407 | 20,973,421 |
| Commodity Supplemental Food Program | 10.565 | 5SC810816 | 329,693 |
| Emergency Food Assistance Program (Administrative Costs) | 10.568 | 5SC810816 | 943,350 |
| Emergency Food Assistance Program (Food Commodities) | 10.569 | NONE | 6,286,557 |
| Senior Farmers Market Nutrition Program | 10.576 | 5SC810816 | 522,518 |
| Affordable Care Act (ACA) Health Profession Opportunity Grants | 93.093 | 90FX0015/01 | 1,433,828 |
| Promoting Safe and Stable Families | 93.556 | G-0911SCFPCV | 0 |
| Promoting Safe and Stable Families | 93.556 | G-1011SCFPCV | 334,974 |
| Promoting Safe and Stable Families | 93.556 | G-1101SCFPSS | 4,212,915 |
| Promoting Safe and Stable Families | 93.556 | G-1111SCFPCV | 35,671 |
| Promoting Safe and Stable Families | 93.556 | G-1201SCFPSS | 2,136,712 |
| Temporary Assistance for Needy Families | 93.558 | G-0902SCTANF | 0 |
| Temporary Assistance for Needy Families | 93.558 | G-1002SCTANF | 75,637,439 |
| Temporary Assistance for Needy Families | 93.558 | G-1102SCTANF | 17,931,083 |
| Child Support Enforcement | 93.563 | 0904SC4004 | 0 |
| Child Support Enforcement | 93.563 | 1004SC4004 | 0 |
| Child Support Enforcement | 93.563 | 1104SC4004 | 7,863,637 |
| Child Support Enforcement | 93.563 | 1204SC4004 | 30,108,910 |
| Child Support Enforcement Research | 93.564 | 90FD0180/01 | 10,798 |
| Refugee and Entrant Assistance_State Administered Programs | 93.566 | 10AASC4100 | 0 |
| Refugee and Entrant Assistance_State Administered Programs | 93.566 | 11AASC4100 | 66,938 |
| Refugee and Entrant Assistance_State Administered Programs | 93.566 | 12AASC4100 | 143,880 |
| Refugee and Entrant Assistance_State Administered Programs | 93.566 | G-09AASC4110 | 0 |
| Refugee and Entrant Assistance_State Administered Programs | 93.566 | G-10AASC4110 | 56,430 |
| Refugee and Entrant Assistance_State Administered Programs | 93.566 | G-11AASC4100 | 119,986 |
| Refugee and Entrant Assistance_State Administered Programs | 93.566 | G-12AASC4100 | 20,183 |
| Child Care and Development Block Grant | 93.575 | G-1101SCCCDF | 2,761,665 |
| Child Care and Development Block Grant | 93.575 | G-1201SCCCDF | 24,820,952 |
| U.S. Repatriation | 93.579 | 10SCREPA | 0 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | G-0901SCCCDF | 1,184 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | G-1001SCCCDF | 6,363,775 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF SOCIAL SERVICES (L04), CONTINUED** | | | |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | G-1101SCCCDF | 29,155,062 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | G-1201SCCCDF | 4,482 |
| Grants to States for Access and Visitation Programs | 93.597 | 1001SCSAVP | 0 |
| Grants to States for Access and Visitation Programs | 93.597 | 1101SCSAVP | 124,331 |
| Grants to States for Access and Visitation Programs | 93.597 | 1201SCSAVP | 39,464 |
| Chafee Education and Training Vouchers Program (ETV) | 93.599 | G-1001SCCETV | 241,989 |
| Chafee Education and Training Vouchers Program (ETV) | 93.599 | G-1101SCCETV | 73,034 |
| Head Start | 93.600 | 04CD0029/01 | 37,606 |
| Head Start | 93.600 | 04CD0032/01 | 131,613 |
| Adoption Incentive Payments | 93.603 | 0901SCAIPP | 155,674 |
| Adoption Incentive Payments | 93.603 | 1001SCAIPP | 196,726 |
| Family Connection Grants | 93.605 | 90CF0017/01 | 0 |
| Family Connection Grants | 93.605 | 90CF0017/03 | 486,221 |
| Children's Justice Grants to States | 93.643 | G-0801SCCJA1 | 43,864 |
| Children's Justice Grants to States | 93.643 | G-0901SCCJA1 | 0 |
| Children's Justice Grants to States | 93.643 | G-1001SCCJA1 | 216,300 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | G-0901SC1400 | 0 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | G-1001SC1400 | 0 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | G-1101SC1400 | 1,273,676 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | G-1201SC1400 | 1,980,536 |
| Social Services Research and Demonstration | 93.647 | 90PD0267/01 | 0 |
| Social Services Research and Demonstration | 93.647 | 90PD0267/02 | 0 |
| Social Services Research and Demonstration | 93.647 | 90PD0267/03 | 35,662 |
| Foster Care_Title IV-E | 93.658 | 0901SC1401 | 0 |
| Foster Care_Title IV-E | 93.658 | 1001SC1401 | 969,362 |
| Foster Care_Title IV-E | 93.658 | 1101SC1401 | 6,354,195 |
| Foster Care_Title IV-E | 93.658 | 1201SC1401 | 21,062,446 |
| Adoption Assistance | 93.659 | 0901SC1407 | 0 |
| Adoption Assistance | 93.659 | 1001SC1407 | 0 |
| Adoption Assistance-ARRA | 93.659 | 1101SC1407 | 101,501 |
| Adoption Assistance | 93.659 | 1101SC1407 | 2,392,070 |
| Adoption Assistance | 93.659 | 1201SC1407 | 11,839,702 |
| Social Services Block Grant | 93.667 | G-1002SCSOSR | 8,554,477 |
| Social Services Block Grant | 93.667 | G-1102SCSOSR | 9,054,872 |
| Child Abuse and Neglect State Grants | 93.669 | G-1001SCCA01 | 148,273 |
| Child Abuse and Neglect State Grants | 93.669 | G-1101SCCA01 | 262,374 |
| Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes | 93.671 | G-1001SCFVPS | 635,268 |
| Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes | 93.671 | G-1101SCFVPS | 618,836 |
| Chafee Foster Care Independence Program | 93.674 | G-1001SC1420 | 584,230 |
| Chafee Foster Care Independence Program | 93.674 | G-1101SC1420 | 934,564 |
| ARRA - Child Care and Development Block Grant | 93.713 | G0901SCCCD7 | 1,271,517 |
| **Total Direct Assistance** | | | **1,706,139,672** |
| **Total Department of Social Services** | | | **1,706,139,672** |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **JOHN DE LA HOWE SCHOOL (L12)** | | | |
| National School Lunch Program | 10.555 | 45065 13337 00 | 94,731 |
| State Energy Program | 81.041 | S090101 | 0 |
| Title I State Energy Program for Neglected and Delinquent Children and Youth | 84.013 | 08BE505 | 0 |
| Title I State Energy Program for Neglected and Delinquent Children and Youth | 84.013 | 09BE505 | 0 |
| Title I State Energy Program for Neglected and Delinquent Children and Youth | 84.013 | 10BE505 | 0 |
| Title I State Energy Program for Neglected and Delinquent Children and Youth | 84.013 | 11BE505 | 0 |
| Title I State EnergyProgram for Neglected and Delinquent Children and Youth | 84.013 | 12BE505 | 34,464 |
| Improving Teacher Quality State Grants | 84.367 | 09TQ510 | 0 |
| Improving Teacher Quality State Grants | 84.367 | 10TQ510 | 5,243 |
| Centers for Disease Control and Prevention – Affordable Care Act ACA – Communities Putting Prevention to Work | 93.520 | H63010013111 | 2,658 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **137,096** |
| **Total John de la Howe School** | | | **137,096** |
| **COMMISSION FOR THE BLIND (L24)** | | | |
| Basic Support | 84.126 | H126A090061 | 0 |
| Basic Support | 84.126 | H126A100061 | 1,155,073 |
| Basic Support | 84.126 | H126A110061 | 4,925,411 |
| State Independent Living Services | 84.169 | H169A080060 | 0 |
| State Independent Living Services | 84.169 | H169A090060 | 0 |
| State Independent Living Services | 84.169 | H169A100060 | 0 |
| State Independent Living Services | 84.169 | H169A110060 | 13,079 |
| State Independent Living Services | 84.169 | H169A120060 | 35,328 |
| Independent Living/Older Blind | 84.177 | H177B100040 | 0 |
| Independent Living Services for Older Individuals Who Are Blind (IL-OIB) | 84.177 | H177B110040 | 138,868 |
| Independent Living Services for Older Individuals Who Are Blind (IL-OIB) | 84.177 | H177B120040 | 390,704 |
| Supported Employment State Grants | 84.187 | H187A090062 | 0 |
| Supported Employment State Grants | 84.187 | H187A100062 | 14,121 |
| Supported Employment State Grants | 84.187 | H187A110062 | 4,772 |
| State Vocational Rehab Unit In-Service Training | 84.265 | H265A050087-08 | 0 |
| State Vocational Rehab Unit In-Service Training | 84.265 | H265A050087-09 | 0 |
| State Vocational Rehab Unit In-Service Training | 84.265 | H265A100059 | 8,399 |
| State Vocational Rehab Unit In-Service Training | 84.265 | H265A110059 | 16,661 |
| Basic Support - ARRA | 84.390 | H390A090061 | 162,007 |
| State Independent Living Services - ARRA | 84.398 | H398A090060 | 10,183 |
| Independent Living/Older Blind - ARRA | 84.399 | H399A090040 | 121,500 |
| **Total Direct Assistance** | | | **6,996,106** |
| **Total Commission for the Blind** | | | **6,996,106** |
| **STATE HUMAN AFFAIRS COMMISSION (L36)** | | | |
| Fair Housing Assistance Program | 14.401 | FF204K054002 | 0 |
| Fair Housing Assistance Program | 14.401 | FF204K064002 | 5,200 |
| Fair Housing Assistance Program | 14.401 | FF204K074002 | 0 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **STATE HUMAN AFFAIRS COMMISSION (L36), CONTINUED** | | | |
| Fair Housing Assistance Program | 14.401 | FF204K084002 | 0 |
| Fair Housing Assistance Program | 14.401 | FF204K094002 | 0 |
| Fair Housing Assistance Program | 14.401 | FF204K104002 | 80,732 |
| Fair Housing Assistance Program | 14.401 | FF204K114002 | 70,998 |
| **Total Direct Assistance** | | | **156,930** |
| **Total State Human Affairs Commission** | | | **156,930** |
| **DEPARTMENT OF CORRECTIONS (N04)** | | | |
| Violent Offender Incarceration and Truth in Sentencing Incentive Formula Grant Program | 16.586 | 96-CV-VX-0045 | 0 |
| 2010 State Criminal Alien Assistance Program | 16.606 | 2010-AP-BX-0191 | 171,668 |
| 2011 State Criminal Alien Assistance Program | 16.606 | 2011-AP-BX-0166 | 396,286 |
| South Carolina SAVIN Enhancement Grant | 16.740 | 2011-VN-CX-0008 | 71,162 |
| Equitable Sharing of Federally Forfeited Property | 16.922 | None | 0 |
| 2009 Grants To States For Workplace And Community Transition Training | 84.331 | Q331A090042 | 37,160 |
| 2010 Grants To States For Workplace And Community Transition Training | 84.331 | Q331A100042 | 233,613 |
| **Total Direct Assistance** | | | **909,889** |
| School Breakfast Program | 10.553 | None | 245,549 |
| National School Lunch Program--Food Commodities | 10.555 | None | 109,692 |
| National School Lunch Program | 10.555 | None | 260,834 |
| American Recovery and Reinvestment Act of 2009 Equipment Grant | 10.579 | 09SE509 | 0 |
| 2012 Turbeville and Leath Addictions Treatment Unit (ATU) | 16.593 | 1R11001 | 392,409 |
| 2010 Bullet Proof Vest Program | 16.607 | NONE | 11,389 |
| 2011 Bullet Proof Vests Program | 16.738 | 1G10037 | 7,212 |
| 2012 State Clean Diesel Grant Program | 66.040 | EQ-2-1105 | 19,000 |
| SC Department of Corrections Stimulus Energy Projects -ARRA | 81.041 | S09-0058 | 2,082,458 |
| 2011 Adult Basic Education | 84.002 | 11EC509 | 89,456 |
| 2012 Adult Basic Education | 84.002 | 12EC509 | 98,215 |
| 2011 Title I Part A | 84.010 | 11BA509 | 9,186 |
| 2012 Title I Part A | 84.010 | 12BA509 | 42,596 |
| 2011 Title I Neglected & Delinquent | 84.013 | 11BE509 | 568,371 |
| 2012 Title I Neglected & Delinquent | 84.013 | 12BE509 | 100,588 |
| 2011 Individuals with Disabilities Education Act (IDEA) | 84.027 | 11CA509 | 133,152 |
| Individuals with Disabilities Education Act (IDEA) - MOE | 84.027 | 11SC50901 | 7,629 |
| 2012 Individuals with Disabilities Education Act (IDEA) | 84.027 | 12CA509-01 | 84,116 |
| 2012 Career and Technology Education | 84.048 | 12VA509 | 8,570 |
| 21st Century Community Learning Centers Grant | 84.287 | 12CL509-01 | 27,606 |
| Title II Part A Improving Teacher Quality State Grants | 84.367 | 11TQ0509 | 0 |
| 2009 Title I Stimulus -ARRA | 84.389 | 09SA509 | 862 |
| Individuals with Disabilities Education Act (IDEA)-ARRA | 84.391 | 09SC50901 | 32,381 |
| Individuals with Disabilities Education Act (IDEA)-ARRA | 84.391 | 10SC50901 | 0 |
| "State Fiscal Stabilization Fund (SFSF) - Education Grants, Recovery Funds - ARRA" | 84.394 | 10SF509 | 0 |
| "State Fiscal Stabilization Fund (SFSF) - Government Services Funds, Recovery Funds - ARRA" | 84.397 | S394A090052 | 0 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **4,331,271** |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF CORRECTIONS (N04), CONTINUED** | | | |
| **Total Department of Corrections** | | | **5,241,160** |
| **DEPARTMENT OF PROBATION, PAROLE, AND PARDON SERVICES (N08)** | | | |
| "State Fiscal Stabilization Fund - Government Services, Recovery Act - ARRA" | 84.397 | None | 103,381 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **103,381** |
| Office of Victims of Crime Remote Videoconferencing Project Expansion | 16.575 | 1V05122 | 0 |
| Office of Victims of Crime Remote Videoconferencing Project Expansion - Year 2 | 16.575 | 1V06093 | 0 |
| Office of Victims of Crime Remote Videoconferencing Project Expansion - Year 3 | 16.575 | 1V07290 | 0 |
| Office of Victims of Crime Remote Videoconferencing Project Expansion | 16.575 | 1V07319 | 0 |
| Office of Victims of Crime Remote Videoconferencing Project Expansion | 16.575 | 1V09083 | 0 |
| Office of Victims of Crime Remote Videoconferencing Project Expansion | 16.575 | 1V09108 | 2,723 |
| Office of Victims of Crime Remote Videoconferencing Project Expansion | 16.575 | 1V10088 | 0 |
| National Crime Victims' Rights Week Community Awareness Project | 16.582 | 11-061 | 0 |
| LIVE SCAN Continuation | 16.738 | 1G07001 | 0 |
| Agent Safety-Digital Technology | 16.738 | None | 0 |
| LIVE SCAN Device - Year 2 | 16.738 | None | 0 |
| Field Radio Upgrade | 16.738 | None | 0 |
| Agent Safety Equipment | 16.738 | None | 42,488 |
| Ignition Interlock | 20.601 | 2H09019 | 0 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **45,211** |
| **Total Department of Probation, Parole, and Pardon Services** | | | **148,592** |
| **DEPARTMENT OF JUVENILE JUSTICE (N12)** | | | |
| South Carolina Department of Juvenile Justice and Mental Health Colloaboration | 16.745 | 2010-MO-BX-0060 | 92,280 |
| **Total Direct Assistance** | | | **92,280** |
| USDA Breakfast FY12 | 10.553 | None | 263,510 |
| USDA Breakfast FY11 | 10.553 | None | 172,018 |
| USDA Lunch FY11 | 10.555 | None | 273,391 |
| USDA Lunch FY12 | 10.555 | None | 412,993 |
| Food Commodities (Non-Cash) | 10.555 | None | 54,036 |
| Detention Reform in the Pee Dee and Western Piedmont Regions | 16.523 | 1JI07001 | 2,283 |
| Detention Reform in the Pee Dee and Western Piedmont Regions | 16.523 | 1JS07003 | 3,150 |
| Detention Reform in the Pee Dee and Western Piedmont Regions | 16.523 | 1JS07006 | 7,304 |
| Detention Reform in the Pee Dee and Western Piedmont Regions | 16.523 | 1JS08005 | 0 |
| Detention Alternative Initiative to Save Youth (DAISY) | 16.540 | 1J08006 | 21,050 |
| Detention Alternative Initiative to Save Youth (DAISY) | 16.540 | 1J09004 | 6,378 |
| Detention Expeditor Project in Greenville County | 16.540 | 1J10004 | 86,819 |
| Detention Expeditor Project in Greenville County | 16.540 | 1J10006 | 1,157 |
| Detention Expeditor Project in Greenville County | 16.540 | 1J11004 | 28,376 |
| Department of Juvenile Justice Victim Services and Videoconferencing | 16.575 | 1V06109 | 1 |
| Department of Juvenile Justice Victim Services and Videoconferencing | 16.575 | 1V08091 | 0 |
| Victim Services Program and Videoconferencing | 16.575 | 1V10101 | 1 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF JUVENILE JUSTICE (N12), CONTINUED** | | | |
| Juvenile Justice Management System Access to Local Law Enforcement - ARRA | 16.738 | 1G09016 | 264 |
| Juvenile Justice Management System Access to Local Law Enforcement - ARRA | 16.803 | 1GS09208 | 83,297 |
| SCDJJ Energy Reduction Projects - ARRA | 81.041 | S09-0003 | 0 |
| Title I Part A Improving the Academic Achievement of the Disadvantaged | 84.010 | 10BA508 | 3,259 |
| Title I Part A Improving the Academic Achievement of the Disadvantaged | 84.010 | 11BA508 | 9,962 |
| Title I Part A Improving the Academic Achievement of the Disadvantaged | 84.010 | 12BA508 | 195,252 |
| Title I - Neglected and Delinquent Children | 84.013 | 11BE508 | 45,629 |
| Title I - Neglected and Delinquent Children | 84.013 | 12BE508 | 636,894 |
| IDEA Individuals with Disabilities Act | 84.027 | 11CA508 | 8,011 |
| IDEA Individuals with Disabilities Act | 84.027 | 12CA508-01 | 242,591 |
| Career and Technical Education Funding Plan | 84.048 | 11VA508 | 1,979 |
| Career and Technical Education Funding Plan | 84.048 | 12VA508 | 52,644 |
| 21st Century Birchwood/Willow Lane | 84.287 | 11CL508-01 | 13,182 |
| 21st Century Birchwood/Willow Lane | 84.287 | 12CL508-01 | 48,532 |
| Improving Teacher Quality | 84.367 | 11TQ508-01 | 3,292 |
| Improving Teacher Quality | 84.367 | 12TQ508-01 | 63,660 |
| Title I Stimulus Improving the Academic Achievement of the Disadvantaged - ARRA | 84.389 | 09SA508 | 489 |
| "State Fiscal Stabilization Fund Education Grants, Recovery Act - ARRA" | 84.394 | 10SF508 | 20,783 |
| "State Fiscal Stabilization Fund Education Grants, Recovery Act - ARRA" | 84.394 | 11SF508 | 396,945 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **3,159,132** |
| **Total Department of Juvenile Justice** | | | **3,251,412** |
| **CRIMINAL JUSTICE ACADEMY (N20)** | | | |
| 2009 Traffic Safety Officer Program | 20.600 | 2H09014 | 0 |
| 2010 Traffic Safety Officer Program | 20.600 | 2H10014 | 0 |
| 2011 Traffic Safety Officer Program | 20.600 | 2H11014 | 115,467 |
| 2012 Traffic Safety Officer Program | 20.600 | 2H12014 | 180,819 |
| 2010 Impaired Driving Countermeasures Training for Law Enforcement | 20.601 | 2H10011 | 0 |
| 2011 Impaired Driving Countermeasures Training for Law Enforcement | 20.601 | 2H11011 | 33,941 |
| 2012 Impaired Driving Countermeasures Training for Law Enforcement | 20.601 | 2H12011 | 91,258 |
| 2011 Terrorism/Weapons of Mass Destruction Tactical Response Training | 97.067 | 10SHSP21 | 90,986 |
| NIMS/ICS Computer Laboratory | 97.067 | 6SHSP35 | 0 |
| 2008 Terrorism/Weapons of Mass Destruction Tactical Response Training | 97.067 | 8SHSP28 | 0 |
| 2008 Terrorism/Weapons of Mass Destruction Tactical Response Training | 97.067 | 9SHSP26 | 0 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **512,471** |
| **Total Criminal Justice Academy** | | | **512,471** |
| **STATE FORESTRY COMMISSION (P12)** | | | |
| Southern Annual Forest Inventory and Analysis | 10.652 | 08-CA-11330145-035 | 385,321 |
| Consolidated Payment Grant | 10.664 | 08-DG-11083145-004 | 77,318 |
| Consolidated Payment Grant | 10.664 | 09-DG-11083145-004 | 334,918 |
| Conservation Resource Program | 10.664 | 10-DG-11083145-001 | 39,141 |
| Volunteer Fire Assistance | 10.664 | 10-DG-11083145-002 | 23,366 |
| Consolidated Payment Grant | 10.664 | 10-DG-11083145-003 | 1,115,782 |

**STATE OF SOUTH CAROLINA**
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|---|---|---|---|
| **STATE FORESTRY COMMISSION (P12), CONTINUED** | | | |
| Volunteer Fire Assistance | 10.664 | 11-DG-11083145-002 | 212,092 |
| Consolidated Payment Grant | 10.664 | 11-DG-11083145-003 | 792,505 |
| CRP 32 and 35 Signups | 10.678 | 10-DG-11083145-001 | 43,000 |
| CRP 38 and 39 Signups | 10.678 | 11-DG-11083145-001 | 9,160 |
| Forest Health Protection Southern Pine Beetle | 10.680 | 09-DG-11083145-001 | 42,884 |
| Forest Health Protection Southern Pine Beetle | 10.680 | 10-DG-11083145-006 | 601,260 |
| Forest Health Protection Southern Pine Beetle | 10.680 | 11-DG-11083145-004 | 218,337 |
| Regional Longleaf Pine Restoration Initiative and Fuel Reduction - ARRA | 10.688 | 09-DG-11084419-043 | 95,695 |
| Hemlock Wooly Adelgid Control to Protect Watersheds in SC - ARRA | 10.688 | 09-DG-11084419-051 | 19,979 |
| Forest Health Enrichment Through Canopy Restoration & Hazard Mitigation - ARRA | 10.688 | 10-DG-11084419-030 | 166,985 |
| Rural Business Enterprise Grant | 10.769 | RBEG | 13,030 |
| Conservation Technical Assistance Program | 10.902 | 68-4639-11-0015 | 96 |
| Strategic Watershed Assessment Team Longleaf Pine Initiative | 10.914 | 1901.11.030381 | 96 |
| **Total Direct Assistance** | | | **4,190,965** |
| Implementation of SC Forestry's BMP Program | 66.460 | EQ-0-460 | 161,546 |
| Type II Incident Management Team | 97.067 | 11SHSP30 | 30,979 |
| Type II Incident Management Team | 97.067 | 8SHSP25 | 54,722 |
| Type II Incident Management Team | 97.067 | 9SHSP10 | 91,870 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **339,117** |
| **Total State Forestry Commission** | | | **4,530,082** |
| **DEPARTMENT OF AGRICULTURE (P16)** | | | |
| Market News Service | 10.153 | 12-25-A-2929 | 9,576 |
| How to Make the Best Use of Public Funds in Promoting Locally Grown Products: Assessment of the Potential Impact of a Promotion Campaign | 10.156 | 12-25-G-0898 | 20,115 |
| Federal-State Poultry Grading Service (State Trust Fund) | 10.162 | 12-25-A-3315 | 1,159,449 |
| Meat Grading and Certification Service | 10.162 | 12-25-A-4298 | 0 |
| Federal-State Inspection of Fresh Fruits, Vegetables and Other Products | 10.162 | 12-25-A-4812 | 949,715 |
| National Organic Certification Cost-Share Program | 10.163 | 12-25-A-5335 | 3,953 |
| S.C. Department of Agriculture Specialty CropBlock Grant Program-Farm Bill Activities | 10.170 | 12-25-B-0948 | 93,982 |
| S.C. Department of Agriculture Specialty CropBlock Grant Program-Farm Bill Activities | 10.170 | 12-25-B-1093 | 156,939 |
| S.C. Department of Agriculture Specialty CropBlock Grant Program-Farm Bill Activities | 10.170 | 12-25-B-1253 | 265,343 |
| National Organic Certification Cost Share Program | 10.171 | 12-25-A-5522 | 1,188 |
| Federal-State Egg Products Inspection Service (State Trust Fund) | 10.477 | 12-37-A-506 | 11,060 |
| **Total Direct Assistance** | | | **2,671,320** |
| Energy Efficiency and Conservation Block Grant Program (EECBG)-ARRA | 81.128 | DE-EE0000952 | 10,967 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **10,967** |
| Physical Activity and Obesity Program | 93.283 | 5U58DP001482-03 | 472 |
| CPPW - Farm to School Program | 93.520 | 3U58DP001989-02S2 | 281,231 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **281,703** |
| **Total Department of Agriculture** | | | **2,963,990** |

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|---|---|---|---|
| **DEPARTMENT OF NATURAL RESOURCES (P24)** | | | |
| Surveillance and Mangement of Chronic Wasting Disease | 10.025 | 10-9645-0892 CA | 0 |
| Surveillance and Mangement of Chronic Wasting Disease | 10.025 | 11-9645-0892 CA | 41,053 |
| Early Detection of Highly Pathogenic H5N1 Avian Influenza in the State of South Carolina | 10.028 | 10-7100-0207-CA | 6,680 |
| Acquisition and Processing of LIDAR Data to Implement Conservation Technical Assistance Programs and Farm Bill Programs | 10.072 | 65-4639-11-0025 | 25,000 |
| Forest Legacy Administration 2009 | 10.676 | 09-DG-11083145-003 | 293 |
| Forest Legacy Administration 2010 | 10.676 | 10-DG-11083145-004 | 6,282 |
| Forest Legacy Administration 2011 | 10.676 | 11-DG-11083145-005 | 0 |
| Using LiDAR Data to Implement WRP in Allendale, Anderson, Bamberg, Hampton, Kershaw, Lee, Lexington, Oconee, Pickens, Richland, Saluda, Sumter and York Counties | 10.902 | 65-4639-10-1018 | 65,874 |
| Challenge Cost-Share Agreement | NONE | 09-CS-11081209-003 | 19,917 |
| Fishery Independent Assessment of Adult Red Drum & Coastal Sharks in South Carolina | 11.407 | NA06NMF4070049 | 22,520 |
| Fishery Independent Assessment of Adult Red Drum & Coastal Sharks in South Carolina | 11.407 | NA11NMF4070039 | 157 |
| Application for Federal Funds (FY10) to Operate the Programs of the ACE Basin National Estuarine Research Reserve (NERR) | 11.420 | NA10NOS4200124 | 322,271 |
| Application for Federal Funds (FY10) to Operate the Programs of the ACE Basin National Estuarine Research Reserve (NERR) | 11.420 | NA11NOS4200118 | 236,266 |
| Evaluation of Habitat Utilization, Recruitment Bottlenecks and Movement of Coastal Striped Bass Population(s) Using Cultured Animals and Genetic-Based Identification Tools | 11.427 | NA09NMF4270085 | 48,723 |
| Genetic Evaluation of Population Bottlenecks in Gag (Mycteroperca Microlepis) | 11.433 | NA09NMF4330154 | 59,051 |
| Genetic Risk Assessment Modeling for Offshore Marine Aquaculture Operations: Cobia | 11.433 | NA11NMF4330125 | 17,265 |
| South Carolina/National Marine Fisheries Service Cooperative Fishery Statistics Program | 11.434 | NA07NMF4340040 | 167,929 |
| South Carolina/National Marine Fisheries Service Southeast Area Monitoring and Assessment Program (SCEMAP) | 11.435 | NA06NMF4350021 | 996,784 |
| SEAMAP-SA-Program: Coastal Survey, Reef Fish Survey, Red Drum Survey, Data Management, and Southeast Regional Taxonomic Center at the South Carolina Department of Natural Resources | 11.435 | NA11NMF4350043 | 801,686 |
| Marine Resources Monitoring, Assessment and Predicition Program (MARMAP) Conducting Fishery-Independent Surveys and Research off the Atlantic Coast of the Southeastern United States | 11.454 | NA06NMF4540093 | 85,631 |
| Marine Resources Monitoring, Assessment and Predicition Program (MARMAP) at South Carolina Department of Natural Resources | 11.454 | NA11NMF4540174 | 763,286 |
| To Implement Portions of the ""Recovery Plan for United States Population of Loggerhead Turtle"" and for Other Species of Sea Turtles in South Carolina Waters | 11.472 | NA07NMF4720207 | 47,611 |
| Relative Abundance, Distribution, and Health of Sea Turtles in Near-Shore Coastal Waters of the Southeastern United States | 11.472 | NA08NMF4720502 | 245,880 |
| Contributions to the Biology of Red Drum, Sciaenops Ocellatus, in South Carolina: Continuation of Mark-Recapture Studies, Estimates of Subadult Abundance and Adult Abundance from Fishery Independent Studies | 11.472 | NA08NMF4720514 | 208,700 |
| Cooperative Multi-State Management of the Northern Recovery Unit of the Loggerhead (Caretta caretta) Sea Turtle: Implementation of High Priority Recovery Actions | 11.472 | NA10NMF4720035 | 804,094 |
| Research and Management of Endangerd and Threatened Species in the Southeast: Riverine Movements of Shortnose and Atlantic Sturgeon | 11.472 | NA10NMF4720036 | 721,486 |
| Atlantic Coastal Fisheries Cooperative Management Act Program in South Carolina | 11.474 | NA07NMF4740044 | 182,638 |

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|---|---|---|---|
| **DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED** | | | |
| Atlantic Coastal Cooperative Statistics (ACCSP) Commercial Module in South Carolina Trip-Level Catch and Effort Data Collection | 11.474 | NA10NMF4740078 | 10,131 |
| Atlantic Coastal Cooperative Statistics (ACCSP) Sampling for Biological Hard Part/Aging from South Carolina's Offshore Commercial Fisheries | 11.474 | NA10NMF4740079 | 4,778 |
| Atlantic Coastal Cooperative Statistics (ACCSP) Data Reporting from South Carolina's Commercial Fisheries- 1) 100% Trip-Level Catch and Effort Data Collection | 11.474 | NA11NMF4740033 | 128,868 |
| Atlantic Coastal Cooperative Statistics (ACCSP) Validation of Commercial Finfish and Shellfish Conversion Factors | 11.474 | NA11NMF4740210 | 9,534 |
| 2011 Joint Enforcement Agreement | NONE | 2011 Joint Enforcement Agreement | 346,454 |
| Operation of a Marine Laboratory in South Carolina | NONE | MOA-2010-045/8138 | 38,490 |
| Clear Zone Habitat Conservation on South Carolina Airstrip | NONE | W912DY-07-2-0020 | 19,030 |
| Highway 1/601 Courtesy Dock, Wateree River, Kershaw County | 15.605 | F09AF00123 | 180,000 |
| Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources | 15.605 | F-105-T-3 | 13,565 |
| Marine Resources Division D-J Coordination Project | 15.605 | F10AF00301 | 10,489 |
| Browne's Ferry Landing Renovation Black River Georgetown County | 15.605 | F10AF00312 | 20,199 |
| FERC Coordination | 15.605 | F10AF00342 | 6,534 |
| Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System | 15.605 | F10AF00343 | 3,971 |
| Fisheries Investigations in Lakes and Streams - Statewide | 15.605 | F10AF00346 | 120,050 |
| Freshwater Fisheries Centralized Data Base Development | 15.605 | F10AF00347 | 0 |
| Aquatic Education Program | 15.605 | F10AF00353 | 5,387 |
| State Lakes Facilities and Boating Access Maintenance | 15.605 | F10AF00416 | 2,356 |
| Highway 15 Landing, Lynches River Lee County | 15.605 | F-111-B-1 | 8,818 |
| Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources | 15.605 | F11AF00362 | 153,718 |
| Aquatic Education Program | 15.605 | F11AF00405 | 114,920 |
| Aquaculture, Stock Enhancement and Genetic Evaluation of Spotted Sea Trout in South Carolina | 15.605 | F11AF00486 | 178,471 |
| Aiken-Riverview Park Courtesy Dock Addition, Savannah River, Aiken County | 15.605 | F11AF00490 | 0 |
| Wallace Danny Knight Landing Dock Addition Waccamaw River, Horry County | 15.605 | F11AF00592 | 71,115 |
| Marine Artificial Reef Development and Management | 15.605 | F11AF00630 | 240,485 |
| South Carolina Marine Recreational Fisheries Surveys | 15.605 | F11AF00647 | 238,177 |
| State Lakes Facilities and Boating Access Maintenance | 15.605 | F11AF00669 | 159,096 |
| Southeastern Cooperative Fish Disease Project | 15.605 | F11AF00684 | 0 |
| Fisheries Investigations in Lakes and Streams - Statewide | 15.605 | F11AF00694 | 1,450,633 |
| Cheraw Hatchery Operation and Maintenance | 15.605 | F11AF00695 | 251,329 |
| Dennis Center Hatchery Operation and Maintenance | 15.605 | F11AF00697 | 446,168 |
| Freshwater Fisheries Centralized Data Base Development | 15.605 | F11AF00698 | 0 |
| Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System | 15.605 | F11AF00699 | 53,012 |
| Walhalla Hatchery Operation and Maintenance | 15.605 | F11AF00710 | 216,031 |
| South Saluda River In-Stream Habitat Improvement | 15.605 | F11AF00762 | 0 |
| Assessment of Adult Red Drum in South Carolina Coastal Waters | 15.605 | F11AF00830 | 76,057 |
| Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species | 15.605 | F11AF00831 | 89,622 |
| FERC Coordination | 15.605 | F11AF0696 | 90,766 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
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| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED** | | | |
| Horry County Boat Ramp in the ICWW at SC Highway 22, Horry County | 15.605 | F12AF00179 | 0 |
| Rock Point Landing Acquisition, Black River, Georgetown County | 15.605 | F12AF00223 | 0 |
| South Carolina Marine Recreational Fisheries Surveys | 15.605 | F-29-24 | 21,737 |
| Marine Artificial Reef Development and Management | 15.605 | F-54-19 | 44,130 |
| Walhalla Hatchery Operation and Maintenance | 15.605 | F-74-11 | 19,417 |
| Cheraw Hatchery Operation and Maintenance | 15.605 | F-76-10 | 13,290 |
| Assessment of Adult Red Drum in South Carolina Coastal Waters | 15.605 | F-77-7 | 12,875 |
| Dennis Center Hatchery Operation and Maintenance | 15.605 | F-83-9 | 67,864 |
| Utilization of Stocked Red Drum Larvae as a Tool to Evaluate Population Recruitment Bottlenecks | 15.605 | F-85-8 | 13,916 |
| Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species | 15.605 | F-95-R-4 | 0 |
| Goose Creek Dam Eel Passage Restoration | 15.608 | F10AC00357 | 31,581 |
| To Determine the Utilization of Newly Created Striped Bass Habitat in J. Strom Thurmond Lake-00 | 15.608 | F10AP00148 | 61,710 |
| Aquatic Nuisance Species Program | 15.608 | F10AP00164 | 9,283 |
| Aquatic Nuisance Species Program | 15.608 | F10AP00165 | 16,672 |
| Shoreline and Spartina Marsh Stabilization along the Atlantic Intercoastal Waterway in South Carolina NFHAP/ACFHP | 15.608 | F11AC00694 | 12,169 |
| Statewide Wildlife Management Technical Guidance, Research and Surveys and Coordination | 15.611 | F10AF00310 | 308,105 |
| Hunter Education Program | 15.611 | F10AF00320 | 83,198 |
| Council for the Advancement of Hunting and Shooting Sports | 15.611 | F10AF00322 | 15,000 |
| Statewide Wildlife Management Technical Guidance, Research and Survey and Coordination | 15.611 | F11AF00353 | 3,699,725 |
| Hunter Education Program | 15.611 | F11AF00391 | 847,453 |
| Souteastern Cooperative Wildlife Disease Study | 15.611 | F11AF00525 | 11,250 |
| South Carolina Endangered Species Program | 15.615 | F10AP00635 | 69,911 |
| South Carolina Endangered Species Program E-1-34 | 15.615 | F11AP00805 | 105,565 |
| Clean Vessel Act-Coastal | 15.616 | F09AP00283 | 392,012 |
| Clean Vessel Act Inland | 15.616 | F09AP00284 | 22,596 |
| Clean Vessel Act Inland | 15.616 | F11AP00784 | 0 |
| Clean Vessel Act-Coastal | 15.616 | F11AP00788 | 0 |
| Jocassee Gorges Education and Visitor Program Development | 15.625 | R-6-1 | 96 |
| Classroom Addition and Firing Range Improvements | 15.626 | F04AF00015 | 110,741 |
| Classroom Addition and Firing Range Improvements | 15.626 | F10AF00015 | 0 |
| Take One Make One Archery in the Schools | 15.626 | F10AF00319 | 40,779 |
| Take One Make One Archery in the Schools | 15.626 | F11AF00392 | 162,881 |
| Restore Nesting Habitat of the Threatened Loggerhead Sea Turtle (Caretta Carretta) on Edisto Island | 15.630 | F09AC00211 | 0 |
| Census of Wood Stork and Other Colonial Water Birds | 15.630 | F10AP00210 | 0 |
| Improve Conditions at South Carolina Department of Natural Resources Donnelly Wildlife Management Area (WMA) for Endangered Redcockaded Woodpecker | 15.630 | F11AC01336 | 9,525 |
| South Carolina RCW Safe Harbor Cost Share Program (LIP Tier 2) | 15.633 | F03AP00014 | 157,334 |
| SC Landowner Incentive Program Tier 1 2007 | 15.633 | F08AP00159 | 39,889 |
| Robust Redhorse Restoration and Conservation | 15.634 | F05AF00015 | 1,207 |
| Controlling Access to Known and Potential Bat Roost | 15.634 | F06AF00025 | 13,600 |
| South Carolina Reptile and Amphibian Implementation | 15.634 | F06AF00026 | 29,283 |

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| **DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED** | | | |
| Habitat Improvement for Grassland Birds | 15.634 | F06AF00027 | 66,981 |
| South Carolina Stream Conservation Implementation | 15.634 | F06AF00028 | 117,578 |
| Mink Restoration and Monitoring Development Project | 15.634 | F07AF00061 | 20,007 |
| Robust Redhorse (Moxostoma Robustum) Electrofishing and Radio Telemetry Tracking on the Great Pee Dee River, South Carolina | 15.634 | F07AF00062 | 221 |
| Community-Based Habitat Restoration and Large-Scale Resource Enhancement Through SCORE | 15.634 | F07AF00063 | 60,826 |
| Assessing Introgressive Hybridization Within and Habitat Requirements of Native South Carolina Redeye Bass (Micropterus Coosae) | 15.634 | F07AF00064 | 22,898 |
| Prescribed Burning Crew for South Carolina Department of Natural Resources Lands | 15.634 | F08AF00087 | 81,344 |
| Sea Turtle Conservation on Botany Bay Plantation WMA | 15.634 | F08AF00107 | 21,165 |
| Conservation of Water Shore and Seabirds in South Carolina | 15.634 | F08AF00108 | 166,512 |
| Conservation of Breeding Painted Buntings and Other Songbird Indicators in Early-Successional Shrub-Scrub Habitat | 15.634 | F08AF00109 | 6,522 |
| Conservation of Migratory Land Birds in South Carolina | 15.634 | F08AF00110 | 14,570 |
| Landscape Planning for Priority Wildlife Species on Agricultural Lands | 15.634 | F08AF00111 | 0 |
| Ecology and Impacts of Coyotes on Loggerhead Sea Turtles, Least Terns, and Other Wildlife: Implications for Management | 15.634 | F09AF00159 | 1,713 |
| Multistate Sandhills Ecological Restoration Project, Alabama, Florida, Georgia and South Carolina | 15.634 | F09AP00301 | 0 |
| Revision of South Carolina's Comprehensive Wildlife Conservation Strategy | 15.634 | F10AF00421 | 13,892 |
| Striped Bass Stock Enhancement of Charleston Harbor Estuary | 15.634 | F10AF00422 | 65,088 |
| Monitoring Impacts of Native Yellow Pine Restoration on Avifauna in the South Carolina Mountains | 15.634 | F10AF00443 | 16,951 |
| Using Citizen-Science in the Study and Conservation of Breeding Painted Buntings | 15.634 | F10AF00444 | 26,618 |
| South Carolina Reptile and Amphibian Conservation | 15.634 | F11AF00666 | 16,234 |
| Enhancing Oyster Reef Habitat Around Private Docks Using Abandoned Crab Traps | 15.634 | F11AF00686 | 27,287 |
| American Shad Culture and Stocking in the Edisto River | 15.634 | T-45-R-1 | 0 |
| Junior Duck Conservation and Design Program | 15.644 | 40814G001 | 0 |
| South Carolina White-Nose Syndrome Response Plan Implementation | 15.657 | F10AP00599 | 6,404 |
| Development of Digital Elevation Models Using LiDAR Technologies for Four Coastal Counties of South Carolina | 15.808 | G10AC00101 | 145,000 |
| Development of LiDAR Data for Five Counties in South Carolina | 15.808 | G11AC20078 | 150,000 |
| Development of LiDAR Data for Six Counties in South Carolina | 15.808 | G12AC20075 | 0 |
| Mapping and Digitization of 7.5 Minute Quadrangles in the Savannah River Basin and Georgetown Areas, South Carolina | 15.810 | G10AC00403 | 70,184 |
| Mapping and Digitization of 7.5 Minute Quadrangles in the Savannah River Basin and Georgetown Areas, South Carolina | 15.810 | G11AC20235 | 180,591 |
| Development of a Drill-Log Database by the South Carolina Geological Survey | 15.814 | G10AP00125 | 6,029 |
| LiDAR for the South Carolina Coastal Plain-ARRA | 15.817 | G10AC00120 | 161,235 |
| Census Herpetofauna on the Dingle Pond Unit of the Santee National Wildlife Refuge | NONE | F10PX79392 | 2,097 |
| REU Site: Research Experiences for Undergraduate Minorities in Marine and Environmental Sciences | 47.050 | OCE-1156407 | 26,156 |
| REU Site: Research Experiences for Undergraduate Minorities in Marine and Environmental Sciences (MIMES) -ARRA | 47.082 | 0851490 | 56,621 |
| Development of Monitoring and Assessment Tools for Nitrogen and Phosphorous in South Carolina Coastal Wetlands | 66.461 | CD95471311 | 100,672 |

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| **DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED** | | | |
| Natural Resources Management Activities and Biodiversity Maintenance | 81.086 | DE-FC09-97SR18926 | 113,287 |
| State Recreational Boating Safety | 97.012 | 11.01.45 | 1,028,771 |
| State Recreational Boating Safety | 97.012 | 12.01.45 | 2,254,793 |
| Community Assistance Program State Support Services Element (CAP-SSSE) | 97.023 | EMA-2011-GR-5126 | 143,396 |
| Community Assistance Program State Support Services Element (CAP-SSSE) | 97.023 | EMA-2012-GR-5257 | 0 |
| City of Myrtyle Beach Hazard Mitigation Plan Update | 97.029 | EMA-2008-FM-E003 | 1,945 |
| FY08 South Carolina Department of Natural Resources Technical Assistance Grant | 97.029 | EMA-2008-FM-E003 | 1,506 |
| Flood Mitigation Assistance | 97.029 | EMA-2010-FM-E002 | 149 |
| Cooperating Technical Partners | 97.045 | EMA-2004-CA-5022 | 471 |
| Cooperating Technical Partners | 97.045 | EMA-2005-CA-5214 | 199,045 |
| Cooperating Technical Partners | 97.045 | EMA-2006-CA-5619 | 395,169 |
| Cooperating Technical Partners | 97.045 | EMA-2007-CA-5773 | 194,131 |
| Cooperating Technical Partners | 97.045 | EMA-2008-CA-5885 | 273,537 |
| Cooperating Technical Partners | 97.045 | EMA-2009-CA-5934 | 465,385 |
| Cooperating Technical Partners | 97.045 | EMA-2010-CA-5089 | 1,446,159 |
| Cooperating Technical Partners | 97.045 | EMA-2011-CA-5148 | 344,026 |
| Map Modernization Management Support | 97.070 | EMA-2007-CA-5729 | 38,711 |
| Map Modernization Management Support | 97.070 | EMA-2008-CA-5869 | 54,334 |
| **Total Direct Assistance** | | | **25,706,336** |
| U.S. Marine Shrimp Farming Program FY09 | 10.200 | USMSFP2009-19851-SCDNR | 1,532 |
| U.S. Marine Shrimp Farming Program FY10 | 10.200 | USMSFP2010-21115-SCDNR | 164,638 |
| Conservation Technical Support | 10.902 | 65-4639-11-0014 | 92,860 |
| Provide Program Technical Support for Implementing Conservation Programs in South Carolina | 10.912 | 65-4639-10-002 | 12,061 |
| Enabling Coastal and Marine Spatial Planning in the South Atlantic through User Engagement, Comprehensive Data Management, and Development of Spatial Decision Support Tools | 11.012 | SAA.12 (007).SCDNR.RV.1 | 646 |
| Observational and Modeling Studies to Benefit the Management and Selection of Sites for Beach Nourishment in South Carolina | 11.420 | 2012.01 | 12,776 |
| Population Structure, Gene Flow and Genetic Demography of the Blacknose Shark (Carcharhinus Acronotus) in U.S. Waters and Genetic Marker Development for the Smooth Dogfish Shark (Mustelus Canus) | 11.427 | S100080 | 3,467 |
| Integrating Climate Science and Water Management in the Carolinas | 11.431 | 11-1924-13540-FA44 | 1,701 |
| Carolinas Integrated Sciences and Assessments | 11.431 | 12-2018-13540-FA93 | 0 |
| Re-Evaluation of Reproductive Biology and Population Structure of the Blacknose Shark, Carcharhinus Acronotus, in United States Waters | 11.454 | 011-006 | 19,769 |
| Batch Fecundity and Spawning Frequency as a Function of Size, Age and Season for Black Sea Bass and Red Porgy in the United States South Atlantic | 11.454 | 508710-08-01 | 0 |
| South Carolina Oyster Habitat Restoration and Shoreline Enhancement Project -ARRA | 11.463 | 051224 | 4,791 |
| Community-Based and Large Scale Restoration in ACE Basin NERR, South Carolina | 11.463 | 110 | 44,077 |
| Creating Oyster Niche Structures Through Restoration Using Crab Traps | 11.463 | 1609 | 7,327 |
| Community-Based and Larger-Scale Oyster Restoration in ACE Basin NERR, South Carolina | 11.463 | 2011 | 563 |
| Continuation and Expansion of Oyster Reef Enhancement Efforts Using Oyster Castles on Jeremy Island, South Carolina, USA | 11.463 | 3823-SCDNRMRRI-01 | 3,540 |

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| **DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED** | | | |
| Oyster Habitat Restoration in the Cape Romain National Wildlife Refuge (South Carolina) | 11.463 | SC 2011-0056-005 | 30,658 |
| Regional Hazard Vulnerability Assessment of Oceanfront and Estuarine Shorelines | 11.473 | 93_392/0000020124 | 6,266 |
| 2013 Marine Recreational Information Program (MRIP) Access Point Angler Intercept Survey (APAIS) South Carolina Site Register | 11.474 | 012-0501 | 594 |
| Characterization of Senior, Gratis, Three Year, and Lifetime South Carolina Saltwater Recreational Fishing License Holders | 11.474 | 10-1209 | 41,000 |
| Identification and Management of Essential Habitat for Endangered Species in the Savannah River | NONE | 011110-1 | 0 |
| Oyster Habitat Restoration and Capacity Building for Future Oyster Restoration in South Carolina | 15.608 | 092309-01 | 1,367 |
| Assessment and Restoration of Southern Appalachian Brook Trout in Jocassee Gorges, South Carolina | 15.608 | 092309-02 | 18,947 |
| Restore Native Aquatic Plants in Santee Cooper System, South Carolina to Improve Anadromous Fish Habitat | 15.608 | 092309-03 | 0 |
| Develop Artifical Estuarine Habitats in South Carolina to Increase Abundance of Recreationally Important Fish | 15.608 | 092309-04 | 4,702 |
| Improved Red Drum Habitat Through Community-Based Oyster Reef Habitat Restoration (South Carolina) | 15.608 | 092309-05 | 369 |
| South Carolina Contribution to the National Geothermal Data System-ARRA | 81.087 | SC-EE0002850 | 33,874 |
| Geological Characterization of the South Georgia Rift Basin for Source Proximal CO2 Storage -ARRA | 81.132 | 10-1779 | 203,706 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **711,231** |
| Evaluating the Comparative Survival and Growth of Diploid and Triploid Single Eastern Oysters in South Carolina | 11.417 | M178 | 16,211 |
| Tagging of Horseshoe Crab, Limulus Polyphemus, in Conjunction with Commercial Harvesters and the Biomedical Industry | 11.417 | M180 | 0 |
| Commercialization of Bait Shrimp (Litopenaeus Setiferus) Aquaculture Through Year Round Production in Indoor Facilities Using Clear Water and Biotic-Base Culture Systems | 11.417 | M181 | 8,938 |
| Development of Non-Lethal Genetic Techniques for Age and Sex Determination in Two Recreationally Important Fishes in South Carolina | 11.417 | M185 | 0 |
| Evaluating the Comparative Survival and Growth of Diploid and Triploid Single Eastern Oysters in South Carolina | 11.417 | M278 | 31,743 |
| Tagging of Horseshoe Crab, Limulus Polyphemus, in Conjunction with Commercial Harvesters and the Biomedical Industry | 11.417 | M280 | 12,132 |
| Commercialization of Bait Shrimp (Litopenaeus Setiferus) Aquaculture Through Year Round Production in Indoor Facilities Using Clear Water and Biotic-Base Culture Systems | 11.417 | M281 | 11,747 |
| Development of Non-Lethal Genetic Techniques for Age and Sex Determination in Two Recreationally Important Fishes in South Carolina | 11.417 | M285 | 62,178 |
| Development of a Sustainable, Minimal-Water Exchange, Polyculture Biofloc-Based, Mariculture Production System | 11.417 | M381 | 1,700 |
| Managing Reproductive Behavior in Fisheries and on Fish Farms: a Joint NC/SC Sea Grant Project | 11.417 | M386 | 1,026 |
| Development of Population Genetic Tools for Blue Crab Management | 11.417 | P/M2-L M11L | 0 |
| Egg Quality in Striped Bass: Profiling Ovarian Gene Expression by Microarray and RNA-SEQ Methodologies | 11.417 | R/41-I | 7,002 |
| Paralichthid Flounder Spawning Ground Study | 11.417 | R482 | 0 |
| DHEC-OCRM Estuarine Shoreline Study | 11.419 | EMW-2011-01 | 4,196 |
| Computer Aided Dispatch (CAD) Upgrade | 16.738 | 1G08026 | 0 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED** | | | |
| South Carolina Estuarine and Coastal Assessment Program: Sampling for the USEPA National Coastal Condition Assessment | 66.419 | 0-897 | 9,641 |
| A Comprehensive Spatial Mapping Effort of South Carolina's Coastal Resources and Activities | 81.119 | DE-FG26-08NT05560 | 32,415 |
| Utilizing HABISS to Document, Analyze, and Interpret the Impacts of Harmful Algal Blooms and Their Associated Marine Toxins on Ecosystems and Humans in South Crolina | 93.283 | CH18 | 33,824 |
| Utilizing HABISS to Document, Analyze, and Interpret the Impacts of Harmful Algal Blooms and Their Associated Marine Toxins on Ecosystems and Humans in South Crolina | 93.283 | CH25 | 48,110 |
| Utilizing HABISS to Document, Analyze, and Interpret the Impacts of Harmful Algal Blooms and Their Associated Marine Toxins on Ecosystems and Humans in South Crolina | 93.283 | CH29 | 0 |
| South Carolina Department of Natural Resources Law Enforcement Division Expanded Port Security Watercraft Project | 97.056 | 2006-GB-T6-0003 | 338,162 |
| Port Security Watercraft Project | 97.056 | 9PSGP13 | 603,611 |
| Update of Seismic Hazards Map Inspections of Critical Lifelines | 97.082 | EMA-2010-GR-5073 | 5,500 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **1,228,136** |
| **Total Department of Natural Resources** | | | **27,645,703** |
| **SEA GRANT CONSORTIUM (P26)** | | | |
| University of Georgia - Southeast Aquatic Resources Partnership | 11.417 | NA060AR4170205 | 0 |
| A proposal for Sea Grant College Program Support. SC Sea Grant Consortium for 2006-2010 | 11.417 | NA06OAR4170015 | 80,340 |
| Building the Regional Network: The National Federation of Regional Associations for Coastal Ocean Observing | 11.417 | NA09OAR4170216 | 37,211 |
| Knauss Fellopship 2010 (South Carolina) (Johnston) | 11.417 | NA100AR4170003 | 0 |
| A proposal for Sea Grant College Program Support. SC Sea Grant Consortium for 2010-2012 | 11.417 | NA10OAR4170073 | 1,311,257 |
| Knauss Fellowship 2011 (South Carolina) (Jones) | 11.417 | NA11OAR4170012 | 30,142 |
| Building the Regional Network: The National Federation of Regional Associations for Coastal Ocean Observing | 11.417 | NA11OAR4170210 | 125,000 |
| Knauss Fellowship 2012 (Bennett) | 11.417 | NA12OAR4170014 | 13,440 |
| Knauss Fellowship 2012 (Manyak) | 11.417 | NA12OAR4170016 | 16,588 |
| Assessing the Impact of Salt-Water Intrusion in the Carolinas under Future Climatic and Sea-Level Conditions | 11.431 | NA08OAR4310715 | 5,774 |
| Marine Debris and Abandoned Vessels: Identification, Reduction and Prevention through Community-based Education and Action | 11.463 | NA09NMF4630059 | 11,811 |
| Providing Oceans and Human Health Research, Education and Training to appropriate audiences | 11.472 | MOA-2006-025/7182 | 4,826 |
| Providing Oceans and Human Health Research, Education and Training to appropriate audiences | 11.472 | MOA-2010-049/8135 | 111,068 |
| Southeast Coastal Ocean Observations Regional Association (SECOORA): Building a Regional Framework for the Coastal Ocean Observing System in the Southeastern United States | 11.473 | NA08NOS4730298 | 380,085 |
| Implementation of Regional Integrated Ocean Observing Systems: Support of RCOOS Development in SECOORA-South Carolina | 11.473 | NA08NOS4730409 | 1,010,006 |
| Governors' South Atlantic Alliance - Research | 11.473 | NA12NOS4730007 | 18,523 |
| Governors' South Atlantic Alliance - Administration | 11.473 | NA12NOS4730008 | 7 |
| Center for Ocean Sciences Education Excellence Southeast: Building on Success | 47.050 | OCE-0527849 | 0 |
| Center for Ocean Sciences Education Excellence Southeast: Building on Success | 47.050 | OCE-1038397 | 316,437 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **SEA GRANT CONSORTIUM (P26), CONTINUED** | | | |
| Utilizing HABISS to Document, Analyze, & Interpret the Impacts of Harmful Algal Blooms | 93.283 | 1U38EH000343-01 | 117,572 |
| **Total Direct Assistance** | | | **3,590,087** |
| 2010 Trade Adjustment Assistance for Farmers Training Coordination Program | 10.315 | H001344214 | 0 |
| MNER-South Carolina National Estuarine Research Reserve; 2011 Coastal Research Fellowship Program | 11.417 | SUB-AWARD MNER | 9,952 |
| The Role of Estuarine Swashes on Water Quality | 11.419 | SUB-AWARD 11-1871 | 271 |
| Assessing the Impact of Salt-Water Intrusion in the Carolina under Future Climatic and Sea-Level Conditions | 11.431 | NA090AR4310151 | 0 |
| Mobilizing the NOAA Sea Grant Network for Coastal Community Climate Resilience (RC30) | 11.431 | NA09OAR4310152 | 247 |
| Gray Triggerfish Balistes Capriscus Life History in the South Atlantic Bright | 11.433 | Sub-Award 12-2083 | 14,382 |
| Enhancing Diversity in the Geosciences: Mentoring and Research Modeling | 47.050 | GEO-0703702NSF | 0 |
| **Total Passed Through Entities Not Included in Reporting Entity** | | | **24,852** |
| Characterization of Bycatch Associated with the South Atlantic Snapper, Grouper, Bandit Fishery with Electronic Video Monitoring, At-Sea Observers, and Biological Sampling | 11.454 | NA09NMF4540138 | 13,052 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **13,052** |
| **Total Sea Grant Consortium** | | | **3,627,991** |
| **DEPARTMENT OF PARKS, RECREATION, AND TOURISM (P28)** | | | |
| Wildlife Habitat Incentive Program | 10.914 | None | 1,395 |
| Coastal Program | 15.630 | 40181AJ176 | 10,923 |
| Challenge Cost Share | 15.642 | 40181AG032 | 0 |
| Coastal Parks Restoration & Enhancement of Southern Pine Forest-ARRA | 15.656 | 40181RJ009 | 0 |
| SC National Heritage Corridor 2007 | 15.904 | H0541060021 | 656,824 |
| Land & Water Conservation Fund 2007 Grant | 15.916 | None | 23,620 |
| Land & Water Conservation Fund 2010 Grant | 15.916 | None | 500,000 |
| Land & Water Conservation Fund 2008 Grant | 15.916 | None | 554 |
| Land & Water Conservation Fund 2006 Grant | 15.916 | None | 52,267 |
| Land & Water Conservation Fund 2009 Grant | 15.916 | None | 413,075 |
| Recreational Trails Program 2007 Grant | 20.219 | RTP-2007(001) | 19,518 |
| Recreational Trails Program 2008 Grant | 20.219 | RTP-2008(001) | 79,860 |
| Recreational Trails Program 2009 Grant | 20.219 | RTP-2009(001) | 301,043 |
| Recreational Trails Program 2010 Grant | 20.219 | RTP-2010(001) | 465,601 |
| Recreational Trails Program 2011 Grant | 20.219 | RTP-2011(001) | 5,460 |
| **Total Direct Assistance** | | | **2,530,140** |
| State Energy Program - ARRA | 81.041 | S09-0122 | 0 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **0** |
| **Total Department of Parks, Recreation, and Tourism** | | | **2,530,140** |
| **DEPARTMENT OF COMMERCE (P32)** | | | |
| Community Development Block Grant Program | 14.228 | B06DC450001 | 1,363,325 |
| Community Development Block Grant Program | 14.228 | B07DC450001 | 1,596,851 |
| Community Development Block Grant Program | 14.228 | B08DC450006 | 3,327,528 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF COMMERCE (P32), CONTINUED** | | | |
| Community Development Block Grant Program | 14.228 | B09DC450001 | 6,844,064 |
| Community Development Block Grant Program | 14.228 | B10DC450001 | 9,055,283 |
| Community Development Block Grant Program | 14.228 | B11DC450001 | 78,211 |
| Community Development Block Grant Program - ARRA | 14.255 | B09DY450001 | 82,836 |
| State Labor Market Information Improvement Grants - ARRA | 17.275 | GJ-19830-10-60-A-45 | 0 |
| Westminster Northern Loop Water Main | 23.002 | SC-16986 | 343,742 |
| South Carolina Consolidated Technical Assistance | 23.011 | SC-7774-C23-302-10 | 13,185 |
| South Carolina Consolidated Technical Assistance | 23.011 | SC-7774-C24-11 | 38,108 |
| SBA OIT STEP | 59.061 | SBAHQ-11-IT-0016 | 53,859 |
| **Total Direct Assistance** | | | **22,796,992** |
| **Total Department of Commerce** | | | **22,796,992** |
| **PUBLIC SERVICE COMMISSION (R04)** | | | |
| SERA-ARRA | 81.122 | RA STATE ELECTRICITY REG | 182,333 |
| **Total Direct Assistance** | | | **182,333** |
| **Total Public Service Commission** | | | **182,333** |
| **OFFICE OF REGULATORY STAFF (R06)** | | | |
| 2011 One Call Grant | 20.700 | DTPH56-11-G-PHPC28 | 9,500 |
| 2012 One Call Grant | 20.700 | DTPH56-12-G-PHPC26 | 0 |
| **Total Direct Assistance** | | | **9,500** |
| Enhancing State Government Energy Assurance Capabilities and Planning for Smart Grid - ARRA | 81.122 | DE-E0000052 | 39,988 |
| Electricity Delivery and Energy Reliability Research Development - ARRA | 81.122 | R04011300010 | 46,353 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **86,341** |
| **Total Office of Regulatory Staff** | | | **95,841** |
| **STATE DEPARTMENT OF INSURANCE (R20)** | | | |
| 2010 Grants to States for Health Insurance Premium Review-Cycle 1 | 93.511 | 1 IPRPR100043-01-00 | 492,613 |
| South Carolina Consumer Assistance Program Grant | 93.519 | 1 CAPCA110029-01-00 | 0 |
| SC Exchange Planning and Establishment Grant | 93.525 | 1 HBEIE100031-01-00 | 265,394 |
| **Total Direct Assistance** | | | **758,007** |
| **Total State Department of Insurance** | | | **758,007** |
| **DEPARTMENT OF LABOR, LICENSING, AND REGULATION (R36)** | | | |
| OSHS Cooperative Agreement | 17.005 | OS-20392-11-75-J-45 | 21,063 |
| OSHS Cooperative Agreement | 17.005 | OS-21561-12-75-J-45 | 45,669 |
| State Operational Grant (23(g)OSHA) | 17.503 | SP12131SP1F45 | 686,067 |
| State Operational Grant (23(g)OSHA) | 17.503 | SP16721SP8 | 0 |
| State Operational Grant (23(g)OSHA) | 17.503 | SP223731255F45 | 1,073,208 |
| Consultation Cooperative Agreement (21D) | 17.504 | CS-19395-CS0 | 0 |
| Consultation Cooperative Agreement (21D) | 17.504 | CS-20933-CS1 | 349,689 |
| Consultation Cooperative Agreement (21D) | 17.504 | CS-22425-CS2 | 462,221 |
| First Responder Counter-Terrorism Training | 97.043 | EMW-2010-RB-63-0018 | 14,500 |

**STATE OF SOUTH CAROLINA**
**Schedule of Expenditures of Federal Awards**
**By State Agency**
**For the Year Ended June 30, 2012**

| State Agency/Grant Title | CFDA Number | Grant/Contract Number | Expenditures |
|---|---|---|---|
| **DEPARTMENT OF LABOR, LICENSING, AND REGULATION (R36), CONTINUED** | | | |
| **Total Direct Assistance** | | | **2,652,417** |
| Project 9506 Cafeteria HVAC Replacement | 81.129 | 509-0130 | 0 |
| USAR Type I Search and Rescue | 97.067 | 5SHSP78 | 0 |
| FY06 State Homeland Security Program | 97.067 | 6SHSP07 | 0 |
| FY06 State Homeland Security Program | 97.067 | 7SHS07 | 108,250 |
| USAR Type I and Type II Enhancements | 97.067 | 8SHSP26 | 49,867 |
| USAR Type I and Type II Enhancements | 97.067 | 9SHSP33 | 61,503 |
| **Total Passed Through State Agencies Included in Reporting Entity** | | | **219,620** |
| **Total Department of Labor, Licensing, and Regulation** | | | **2,872,037** |
| **DEPARTMENT OF MOTOR VEHICLES (R40)** | | | |
| CDL Program Improvement | 20.232 | CD094510000000 | 89,219 |
| CDL Program Improvement | 20.232 | CD104510000000 | 186,981 |
| CDL Program Improvement | 20.232 | FM-CDL-0016-11-01-01 | 32,928 |
| CDL Information System - CDLIS Modernization | 20.238 | 27XX45CM08451SCCM | 91,689 |
| CDL Information System - CDLIS Modernization | 20.238 | CM104510000000 | 256,973 |
| Driver License Security Grant | 97.089 | 2009-ID-MX-0028 | 34,811 |
| Driver License Security Grant | 97.089 | 2010-DL-T0-0038 | 581,802 |
| Driver License Security Grant | 97.089 | EMW-2011-DL-00011-S01 | 0 |
| **Total Direct Assistance** | | | **1,274,403** |
| **Total Department of Motor Vehicles** | | | **1,274,403** |
| **DIVISION OF AERONAUTICS (U30)** | | | |
| State System Plan - Anderson - Charleston | 20.106 | 3-45-0000-007-2008 | 109,016 |
| Update State System Plan Study | 20.106 | 3-45-0000-010-2010 | 337,155 |
| Acquire Land for Airfield Development | 20.106 | 3-45-0000-011-2011 | 38,761 |
| Update State System Plan Study (Land Use, Zoning) | 20.106 | 3-45-0000-011-2011 | 19,355 |
| Aeronautics | 20.106 | 3-45-4500-011-2009 | 273,833 |
| Marion Cty Airport-Apron Taxiway Concrete Overlay | 20.106 | 3-45-4500-012-2009 | 13,415 |
| Vertical Guidance Survey | 20.106 | 3-45-4500-013-2010 | 41,661 |
| Fencing Project | 20.106 | 3-45-4500-014-2010 | 1,093,471 |
| Install Perimeter Security Fencing - 17,450 LF (Kershaw County Airport) | 20.106 | 3-45-4500-015-2011 | 0 |
| **Total Direct Assistance** | | | **1,926,667** |
| **Total Division of Aeronautics** | | | **1,926,667** |
| **Total Federal Expenditures, Gross** | | | **6,949,165,741** |
| **Less Passed Through State Agencies Included in Reporting Entity** | | | **33,058,898** |
| **Total Federal Expenditures** | | | **$ 6,916,106,843** |

# NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

## NOTE 1 - BASIS OF PRESENTATION

***Entity***

For purposes of complying with the Single Audit Act Amendments of 1996, the State of South Carolina (the State) is defined in a manner consistent with the entity defined in the basic financial statements as of and for the year ended June 30, 2012, except that certain agencies and component units included in the basic financial statements are excluded in the accompanying schedules of expenditures of federal awards because these agencies and component units engaged other auditors to perform an audit in accordance with the Single Audit Act, as applicable. The excluded agencies and component units and their federal expenditures for the year ended June 30, 2012 are as follows:

| Agency | Federal Expenditures |
|---|---|
| Governor's Office | $ 74,636,840 |
| Department of Employment and Workforce | 769,174,580 |
| Department of Transportation | 801,232,644 |
| South Carolina Jobs-Economic Development Authority | 1,755,000 |
| South Carolina State Education Assistance Authority | 11,497,719 |
| State Housing Finance and Development Authority | 152,174,553 |
| The Citadel | 30,800,210 |
| Clemson University | 183,750,133 |
| Coastal Carolina University | 84,630,388 |
| College of Charleston | 86,237,981 |
| Francis Marion University | 42,852,320 |
| Lander University | 27,905,236 |
| Medical University of South Carolina | 237,262,981 |
| South Carolina State University | 83,191,191 |
| University of South Carolina | 460,456,175 |
| Winthrop University | 57,306,136 |
| Aiken Technical College | 11,684,100 |
| Central Carolina Technical College | 21,671,015 |
| Denmark Technical College | 13,316,534 |
| Florence-Darlington Technical College | 43,695,276 |
| Greenville Technical College | 92,713,312 |
| Horry-Georgetown Technical College | 52,682,764 |
| Midlands Technical College | 56,044,783 |
| Northeastern Technical College | 5,424,763 |
| Orangeburg-Calhoun Technical College | 14,357,469 |
| Piedmont Technical College | 34,420,784 |
| Spartanburg Community College | 17,973,656 |
| Technical College of the Lowcountry | 9,348,367 |
| Tri-County Technical College | 22,480,432 |
| Trident Technical College | 101,897,706 |
| Williamsburg Technical College | 3,077,746 |
| York Technical College | 23,899,669 |
| Total Federal Expenditures for Excluded Agencies | $3,629,552,463 |

## NOTE 1 - BASIS OF PRESENTATION (CONTINUED)

***Entity (Continued)***
Accordingly, the accompanying schedules of expenditures of federal awards present the federal financial assistance programs administered by the State, as defined on the previous page, for the year ended June 30, 2012.

***Non-Cash Federal Programs***
The State is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements, termed "non-cash programs". The distributions under these programs are included in the accompanying schedules of expenditures of federal awards.

***Loan Programs***
The amounts reported in the accompanying schedules of expenditures of federal awards for the loan programs listed below represent federal capital contributions and administrative costs incurred during the year ended June 30, 2012. All programs/clusters that had either loans outstanding or total expenditures (including administrative expenses) in excess of $20,748,321 were determined to be Type A programs and were subjected to a risk assessment process for the selection of major programs to be tested.

**Clean Water State Revolving Fund (CFDA 66.458)** - The Clean Water State Revolving Fund (CWSRF) was established to provide low interest loans to local governments for the purpose of constructing municipal wastewater treatment facilities, nonpoint source pollution facilities and estuary management plans.

**Safe Drinking Water State Revolving Fund (CFDA 66.468)** – The Safe Drinking Water State Revolving Fund (DWSRF) was established to provide communities with affordable financing in the form of long-term, low-interest loans for the construction of public drinking water facilities.

**ConserFund Revolving Loan Fund** – This fund was set up using Petroleum Violation Escrow (PVE) funds (CFDA 81.502) by the South Carolina Budget and Control Board – State Energy Office. The fund was established to provide loans to State agencies, school districts, local governments and nonprofit corporations for energy efficiency improvements.

**Diamond Shamrock Revolving Loan Fund** – This fund was set up using Petroleum Violation Escrow (PVE) funds (CFDA 81.502) by the South Carolina Budget and Control Board – State Energy Office. The fund was established to provide loans to State agencies, school districts, local governments and nonprofit corporations for energy efficiency improvements.

## NOTE 1 - BASIS OF PRESENTATION (CONTINUED)

***Loan Programs (Continued)***

| | Loans Awarded Fiscal Year 2012 | Loan Balance at June 30, 2012 |
|---|---|---|
| Clean Water State Revolving Fund (66.458) | $29,709,532 | $330,258,894 |
| Safe Drinking Water State Revolving Fund (66.468) | $10,232,772 | $113,669,687 |
| ConserFund Revolving Loan Fund (81.502) | $ 1,797,317 | $ 4,661,790 |
| Diamond Shamrock Revolving Loan Fund (81.502) | $ - | $ - |

Pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA), the State shall use at least 50% of its ARRA CWSRF and DWSRF funds for additional subsidization in the form of principal forgiveness. During fiscal year 2011-12 the State awarded ARRA principal forgiveness subsidizations totaling $2,314,019 (CFDA No. 66.458) and $368,877 (CFDA No. 66.468). The principal forgiveness subsidizations are not included in the “loans awarded” amounts presented above.

***Other Federal Assistance***
The "Other Federal Assistance" presented in the accompanying schedules of expenditures of federal awards consists of federal financial assistance programs that have not been assigned CFDA numbers. The detail of grants without CFDA numbers is presented in Schedule 2 by State agency.

***Pass-Through Expenditures***
Federal funds received by one State grantee agency and redistributed (expended) to another State grantee agency (i.e., a pass-through of funds by the primary recipient State grantee agency to a subrecipient State grantee agency), are reported in Schedule 1 as federal expenditures of the primary receiving/expending State grantee agency. This is to avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the State.

The pass-through funds are included in both the primary recipient and subrecipient State grantee agencies in Schedule 2, the Schedule of Expenditures of Federal Awards by State Agency. The pass-through funds are separately identified in Schedule 2 to provide a complete schedule of all federal funds administered by State agencies within the single audit entity during the year ended June 30, 2012.

When a State agency receives funds as a subrecipient from outside the single audit entity, these funds are included in both Schedules 1 and 2. These funds are included as a part of "Total Passed Through Entities Not Included in Reporting Entity" in Schedule 2.

## NOTE 2 - BASIS OF ACCOUNTING

The expenditures presented in the accompanying schedules of expenditures of federal awards were derived from the South Carolina Enterprise and Information System (SCEIS). SCEIS is the State's accounting system which serves as the primary source of information in the preparation of the State's financial statements. Generally accepted accounting principles for governments require the use of the accrual and the modified accrual basis of accounting. The expenditures reported in Schedules 1 and 2 and the related note disclosures are reported on the modified accrual basis of accounting.

Federal revenues and expenditures are included primarily in the governmental funds of the State's financial statements.

## NOTE 3 - MATCHING COST

Matching costs, i.e. the non-federal share of certain program costs, are included in the accompanying schedules of expenditures of federal awards when the federal and state portions of costs are combined and the state portion cannot be separately identified.

## NOTE 4 - PETROLEUM OVERCHARGE RECOVERIES

In the current and prior years the State received monies relating to recoveries from petroleum companies which had overcharged customers when price controls were in effect. These monies are expended under specific federal programs in accordance with the federal laws and regulations pertaining to such programs. Accordingly, these amounts are included in the accompanying schedules of expenditures of federal awards under the specific federal program to which they relate.

## NOTE 5 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the federal financial reports do not necessarily agree with the amounts reported in the accompanying schedules of expenditures of federal awards which are prepared on the basis explained in Notes 1 and 2. The federal financial reports have been reconciled to amounts included in the schedules of expenditures for all major programs.

## NOTE 6 - WIC REBATES

During the fiscal year ended June 30, 2012 the South Carolina Department of Health and Environmental Control received cash rebates from infant formula manufacturers in the amount of $26,974,697 on sales of formula to participants in the WIC program (CFDA 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the South Carolina Department of Health and Environmental Control to serve 403,129 people.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

# STATE OF SOUTH CAROLINA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

## SECTION I – SUMMARY OF AUDITOR'S RESULTS

***Financial Statements***

| | | |
|---|---|---|
| Type of auditors' report issued: | Unqualified | |
| Internal control over financial reporting: | | |
| Material weaknesses identified? | _x_ yes | ___ no |
| Significant deficiencies identified that are not considered to be material weaknesses? | _X_ yes | ___ none reported |
| Noncompliance material to financial statements noted? | ___ yes | _X_ no |

***Federal Awards***

| | | |
|---|---|---|
| Internal control over major programs: | | |
| Material weaknesses identified? | _X_ yes | ___ no |
| Significant deficiencies identified that are not considered to be material weaknesses? | _X_ yes | ___ none reported |
| Type of auditor's report issued on compliance for major programs: | Unqualified | |
| Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133? | _X_ yes | ___ no |

Identification of major programs:

| CFDA Numbers | Name of Federal Program or Cluster |
|---|---|
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children |
| 10.558 | Child and Adult Care Food Program |
| 12.401 | National Guard Military Operations and Maintenance (O&M) Projects |

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

**SECTION I – SUMMARY OF AUDITOR'S RESULTS (CONTINUED)**

Identification of major programs:

| CFDA Numbers | Name of Federal Program or Cluster (Continued) |
|---|---|
| 66.468 | Capitalization Grants for Drinking Water State Revolving Fund |
| 81.041 | State Energy Program |
| 84.048 | Career and Technical Education – Basic Grants to States |
| 84.367 | Improving Teacher Quality State Grants |
| 93.563 | Child Support Enforcement |
| 93.658 | Foster Care – Title IV-E |
| 93.667 | Social Service Block Grant |
| 93.917 | HIV Care Formula Grants |
| Various | CCDF Cluster |
| Various | Child Nutrition Cluster |
| Various | Medicaid Cluster |
| Various | SNAP Cluster |
| Various | Special Education Cluster (IDEA) |
| Various | State Fiscal Stabilization Fund Cluster |
| Various | TANF Cluster |
| Various | Title I, Part A Cluster |
| Various | Vocational Rehabilitation Cluster |

Dollar threshold used to distinguish between Type A and Type B programs: $20,748,321

Auditee qualified as low-risk auditee? ___yes X no

**STATE OF SOUTH CAROLINA**
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**SOUTH CAROLINA STATE TREASURER'S OFFICE (E16)**

**12E16-1. Cash Management Improvement Act**

*Condition*: The Office of the State Treasurer (STO) is the state agency responsible for complying with the reporting requirements of the Cash Management Improvement Act (CMIA). Federal Regulations require states to submit the annual CMIA report to the Financial Management Service (FMS) by December 31. The STO did not submit the annual report to the FMS by December 31, 2012.

The CMIA applies to the following programs in our reporting entity:

- 10.551 Supplemental Nutrition Assistance Program
- 10.555 National School Lunch Program
- 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
- 66.458 Capitalization Grants for State Revolving Funds
- 84.010 Title I Grants to Local Educational Agencies
- 84.027 Special Education – Grants to States
- 93.558 Temporary Assistance for Needy Families
- 93.767 Children's Health Insurance Program
- 93.778 Medical Assistance Program

*Context*: The Financial Management Service (FMS), a division of the United States Department of the Treasury, requires states to monitor clearance patterns to determine State and/or Federal interest liabilities and report the results annually.

*Criteria*: The Code of Federal Regulations at 31 CFR 205.26(a) states that "A State must submit to us an Annual Report accounting for State and Federal interest liabilities of the State's most recently completed fiscal year. … A signed original of the Annual Report must be received by December 31 of the year in which the State's fiscal year ends."

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**SOUTH CAROLINA STATE TREASURER'S OFFICE (E16) (CONTINUED)**

**12E16-1. Cash Management Improvement Act (Continued)**

*Cause*: The STO was not immune from the effects of the "Great Recession" and as a result the STO was directed to cut its operating budget. Because of budget cuts the STO was unable to fill vacant positions. The lack of resources impacted the STO's ability to meet the annual reporting requirements of the CMIA.

*Effect*: The STO did not file the CMIA Annual Report timely as required by the Code of Federal Regulations.

*Recommendation*: We recommend the STO implement procedures to ensure the timely completion of the Annual Report.

None

See Agency's Corrective Action Plan at page 189.

Agency Contact: Paul Jarvis (803) 734-2654

**STATE OF SOUTH CAROLINA**
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**OFFICE OF THE ADJUTANT GENERAL (E24)**

**12E24-1. Matching**

This is a significant deficiency.

National Guard Military Operations and Maintenance (O&M) Projects
CFDA No.: 12.401
Grant No.: W912QG-11-2-1022

*Condition*: The Office of the Adjutant General (OAG) did not meet the grant's matching requirement.

*Context*: We performed tests of the final SF-270 report to ensure that it was completed accurately and that amounts reported were supported by the agency's accounting records. One of the tests performed was to determine if the agency met the grant's matching requirement. Based on our procedures we determined that the agency overstated its federal match by $670.

*Criteria*: The Master Cooperative Agreement stipulates the matching requirements of the program. Each appendix has different matching requirements. The matching requirement for the appendix tested is 75% Federal and 25% State.

*Cause*: When processing expenditures the agency misclassified certain expenditures as 100% Federal match instead of 75% Federal/25% State. The agency's control procedures did not detect the errors during the processing of the accounting transactions nor did it detect the errors when the SF-270 was prepared and reviewed.

*Effect*: Because the agency did not detect the errors it did not meet its federal match (Reported – 25%; Actual – 23.73%).

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**OFFICE OF THE ADJUTANT GENERAL (E24) (CONTINUED)**

**12E24-1. Matching (Continued)**

*Recommendation*: We recommend that OAG develop and implement procedures to ensure that expenditures are charged to the correct cost center and require personnel reviewing and approving accounting transactions ensure proper coding. Additionally, we recommend that the OAG implement procedures to ensure that the federal report is accurate and supported by the agency's accounting records and that the federal/state match is calculated in accordance with the Master Cooperative Agreement.

$670

See Agency's Corrective Action Plan at page 190.

Agency Contact: Frank Garrick (803) 299-2031

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63)**

**12H63-1. Subrecipient Monitoring**

This is a material weakness.

This is a repeat finding for Child Nutrition Cluster, CFDA No. 10.555

Child Nutrition Cluster; Career and Technical Education; Special Education Cluster
CFDA Nos.: 10.555, 84.048, 84.027 and 84.173
Grant Nos.: Various

*Condition:* The Department of Education (Department) did not have written procedures establishing:

- A monitoring process for the financial, programmatic and reporting responsibilities of subrecipients.
- Communication to ensure that all subrecipients were aware of program requirements, allowable costs and activities, federal registering requirements (if any).
- Follow-up guidelines and/or sanctions for non-compliant sub-recipients.

*Context:* This deficiency was noted for 8 out of 8 Special Education Cluster, 17 out of 17 Career and Technical Education and 23 out of 23 Child Nutrition Cluster subrecipients selected for testing.

*Criteria:* 31 USC § 7502 (f)(1) Each pass-through entity shall— (A) provide such subrecipient the program names (and any identifying numbers) from which such assistance is derived, and the Federal requirements which govern the use of such awards and the requirements of this chapter; (B) monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means; (C) review the audit of a subrecipient as necessary to determine whether prompt and appropriate corrective action has been taken with respect to audit findings, as defined by the Director, pertaining to Federal awards provided to the subrecipient by the pass-through entity.

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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**12H63-1. Subrecipient Monitoring (Continued)**

OMB Circular A-133 specifies that the grantee perform certain monitoring procedures to ascertain if the pass-through entity's monitoring provided reasonable assurance that subrecipients used federal awards for authorized purposes. When deficiencies are noted, 7 CFR Part 226.6(c)(4Xi) states that except as noted in this paragraph (c)(4), the State agency is prohibited from allowing more than 90 days for corrective action from the date the pass-through agency receives the notice

*Cause:* The Department developed written procedures and enhanced their process for monitoring subrecipients beginning fiscal year 2014.

*Effect:* The Department was not able to support compliance with federal and programmatic sub recipient monitoring requirements.

*Recommendation:* We recommend that the Department develop and implement written procedures establishing follow up guidelines. These guidelines should include penalties for noncompliance. The department should communicate the policy to subrecipients once they have been adopted. In conjunction with establishing and implementing written procedures, the Department should ensure that they maintain documentation to support the application of the procedures as well as document compliance with federal and program requirements.

Not Determinable

See Agency's Corrective Action Plan at page 192.

Agency Contact: Felicia Posten (803) 737-8488

**STATE OF SOUTH CAROLINA**
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**SOUTH CAROLINA VOCATIONAL REHABILITATION DEPARTMENT (H73)**

**12H73-1. Maintenance of Effort**

This is a repeat finding.

Rehabilitation Services – Vocational Rehabilitation Grants to States
CFDA No.: 84.126
Grant No.: H126A100060

*Condition*: The South Carolina Vocational Rehabilitation Department (the Department) did not meet the grant maintenance of effort requirement for federal fiscal year 2010.

*Context*: The Department's maintenance of effort requirement for federal fiscal year 2010 was $14,113,497. The Department expended $13,093,728 during federal fiscal year 2010.

*Criteria*: 34 CFR Section 361.62, states, "The amount otherwise payable to a State for a fiscal year under this section shall be reduced by the amount by which expenditures from non-federal sources under the State Plan for the previous fiscal year are less than the total of such expenditures for the fiscal year two years prior to the previous fiscal year."

*Cause*: The Department relies on State general funds as its predominate source for meeting federal maintenance of effort requirements. During the past several years State budget cuts have affected the Department's ability to meet the grant maintenance of effort requirement.

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**SOUTH CAROLINA VOCATIONAL REHABILITATION DEPARTMENT (H73) (CONTINUED)**

**12H73-1. Maintenance of Effort (Continued)**

*Effect*: Because the Department's State funding was significantly affected by recent State budget cuts it was not able to meet the grant maintenance of effort spending requirement.

*Recommendation*: We recommend the Department continue its efforts to implement procedures to ensure that it meets grant maintenance of effort compliance requirements.

Not Determinable

See Agency's Corrective Action Plan at page 197.

Agency Contact: Richard G. Elam (803) 896-6506

**STATE OF SOUTH CAROLINA**
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**SOUTH CAROLINA VOCATIONAL REHABILITATION DEPARTMENT (H73) (CONTINUED)**

**12H73-2. Reporting**

This is a significant deficiency.

This is a repeat finding.

Rehabilitation Services – Vocational Rehabilitation Grants to States
CFDA No.: 84.126
Grant Nos.: H126A100060, H126A110060 and H126A120060

*Condition*: The Department did not complete the federal fiscal year 2011 RSA-2 report accurately.

*Context*: Based on the procedures performed we found the following:

1. Schedule II – The number of individuals reported for Diagnostics and Treatment of Physical and Mental Impairments was understated by 354 individuals.
2. Schedule II – The number of individuals reported for Maintenance were understated by 74 individuals.
3. Schedule IV – Expenditures from "Other Rehabilitation" funds were understated by approximately $1.7 million.

*Criteria*: Policy Directive RSA-PD-09-04 states, "The RSA-2 report must reflect all expenditures made during the Federal fiscal year from Federal, State and other rehabilitation funds." In addition, to be effective, entity's system of internal controls should include procedures to ensure that a specific control, individually or in combination with other controls, prevents, or detects and corrects, material misstatements.

*Cause*: Inadvertent errors occurred during the completion of certain report fields and the errors were not detected when the report was reviewed prior to submission.

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**SOUTH CAROLINA VOCATIONAL REHABILITATION DEPARTMENT (H73) (CONTINUED)**

**12H73-2. Reporting (Continued)**

*Effect*: Because the Department's staff did not perform an adequate review of the RSA-2 report, errors contained in the report were not detected and corrected prior to submission.

*Recommendation*: We recommend the Department develop and implement procedures to ensure the accuracy of the information reported on the RSA-2 report.

None

See Agency's Corrective Action Plan at page 197.

Agency Contact: Richard G. Elam (803) 896-6506

**12H73-3. Eligibility**

This is a significant deficiency.

Rehabilitation Services – Vocational Rehabilitation Grants to States
CFDA No.: 84.126
Grant Nos.: H126A110060 and H126A120060

*Condition*: The Department did not complete its eligibility determination within prescribed federal regulation.

*Context*: We selected a sample of forty individuals to ensure that the Department was in compliance with applicable eligibility requirements. Based on the tests performed we determined that the Department did not timely complete its eligibility determination for two of the forty individuals tested.

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**SOUTH CAROLINA VOCATIONAL REHABILITATION DEPARTMENT (H73) (CONTINUED)**

**12H73-3. Eligibility (Continued)**

*Criteria*: Federal regulations require that eligibility determinations be made within a reasonable period of time. 29 USC 722 (a)(6) defines a "reasonable period of time" as 60 days from the application for services, and allows for exceptions under certain circumstances. The Department's written guidelines for eligibility determination are in accordance with the details of this federal requirement.

*Cause*: Department personnel could not explain why the Department had not completed the eligibility determination within the prescribed time requirements. Documentation was not available to support the delays.

*Effect*: The Department was not in compliance with eligibility determination time frame requirements for two clients tested.

*Recommendation*: We recommend the Department implement procedures to ensure that eligibility determinations are timely in accordance with applicable federal regulations.

None

See Agency's Corrective Action Plan at page 197.

Agency Contact: Richard G. Elam (803) 896-6506

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
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Questioned Costs

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)**

**12J02-1. Federal Share of Recoveries and Collections**

This is a material weakness.

This is a repeat finding.

Medicaid Assistance Program
CFDA No.: 93.778
Grant Nos.: Various

*Condition*: The South Carolina Department of Health and Human Services (the Department) did not remit the federal share of recoveries and collections in accordance with the State Medicaid Manual, CMS 45 Section 2500.6 B.

*Context*: We noted that the Department did not use the correct Federal Matching Assistance Percentage (FMAP) to calculate the Federal share of Medicaid recoveries processed through MMIS.

*Criteria*: The State Medicaid Manual, CMS 45 Section 2500.6 B states, in part, "…Upon receipt of such funds, determine the date or period of the expenditure for which the refund is made to establish the FMAP at which the original expenditure was matched by the Federal government. Make refunds of the federal share at the FMAP for which you were reimbursed. When recoveries cannot be related to a specific period compute the Federal share at the FMAP rate in effect at the time the refund was received."

*Cause*: The department has the ability to identify the specific period and related FMAP rate in effect at the time most refunds are received, but it has elected to reimburse the Federal grantor using the current FMAP on those recoveries processed through MMIS.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02) (CONTINUED)**

**12J02-1. Federal Share of Recoveries and Collections (Continued)**

*Effect*: Because the Department has chosen to reimburse the Federal government at the current FMAP rate, the Department will continue to expose itself to potential questioned costs since it is not reimbursing the grantor at the appropriate rate.

*Recommendation*: We recommend the Department continue its efforts to develop and implement procedures to ensure that recoveries and collections are reimbursed in accordance with CMS 45 Section 2500.6 B.

None

See Agency's Corrective Action Plan at page 199.

Agency Contact: Milton German (803) 898-1051

**STATE OF SOUTH CAROLINA**
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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04)**

**12J04-1. Client Eligibility**

This is a repeat finding.

HIV Care Formula Grants
CFDA No.: 93.917
Grant No.: 6X07HA00038-21-02

*Condition*: The Department of Health and Environmental Control (DHEC) is not in compliance with the eligibility requirement for the Ryan White Program for clients to be recertified in a timely manner.

*Context*: During our testing of client eligibility, we determined that fifty-five of the sixty clients tested were not recertified within six months. Of those fifty-five clients, twenty-five were not recertified within one year. Recertifications are scheduled to be completed every twelve months for the Insurance Assistance Program (IAP). Recertifications for the drug dispensing program are scheduled to be completed in the birth month of the client each year.

*Criteria*: Per the Notice of Grant Award, the Health Resources and Services Administration (HRSA) “expects all Part B grantees to implement an ADAP recertification process, at a minimum, every six months to ensure that the program only serves eligible clients.”

*Cause*: Program management does not require recertification every six months due to the volume of work that it would produce. Also, it is management’s belief that clients would not provide information in a timely manner in order to certify client eligibility every six months.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04) (CONTINUED)**

**12J04-1. Client Eligibility (Continued)**

*Effect*: Clients in the program could have increased income levels during the time period following their previous certifications. This could lead to clients being served that are no longer eligible to participate in the program.

*Recommendation*: We recommend the HIV program implement policies and procedures to ensure clients are being recertified in a timely manner in order to ensure compliance with stated regulations.

None

See Agency's Corrective Action Plan at page 200.

Agency Contact: Ronnie Belleggia (803) 898-3390

**12J04-2. Cash Management**

This is a repeat finding.

HIV Care Formula Grants
CFDA No.: 93.917
Grant Nos.: Various

*Condition*: The South Carolina Department of Health and Environmental Control (the Department) drew down federal funds before using available HIV drug rebate funds.

*Context*: During our testing, we noted the HIV program staff as well as the Bureau of Finance failed to use all available HIV drug rebate funds prior to drawing down additional Federal funds for expenditures incurred.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04) (CONTINUED)**

**12J04-2. Cash Management (Continued)**

*Criteria*: 45 CFR Section 92.21 (f)(2) states that grantees must disburse rebates and pay any earned interest on them prior to requesting additional payments under the grant award.

*Cause*: Grant award funds expire before rebate funds. Therefore, management and staff continue to draw grant award funds before rebate funds with the intent of not allowing grant funds to expire.

*Effect*: The Department is not in compliance with Federal requirements.

*Recommendation*: We recommend the Department establish procedures to ensure compliance with Federal cash management regulations pertaining to the disbursement of rebate funds.

None

See Agency's Corrective Action Plan at page 200.

Agency Contact: Ronnie Belleggia (803) 898-3390

**STATE OF SOUTH CAROLINA**
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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04) (CONTINUED)**

**12J04-3. Review of Food Instruments and Cash-Value Vouchers**

This is a significant deficiency.

Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA No.: 10.557
Grant Nos.: 5SC700706 and 5SC700715

*Condition*: The South Carolina Department of Health and Environmental Control (the Department) did not fully comply with the regulation to perform reviews on food instruments as well as take appropriate follow up action.

*Context*: The Department did not review and investigate possible overcharges on food instruments other than those for infant formula. The Department did not follow up on detected overcharges within 120 days on 6 of 25 items tested. The Department did not adequately monitor collection of overcharged amounts, resulting in 2 of 25 items taking longer than 3 months to collect. The Department's reviews of the food instrument processing company were not performed in a timely manner and were not sufficiently documented.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04) (CONTINUED)**

**12J04-3. Review of Food Instruments and Cash-Value Vouchers (Continued)**

*Criteria*: 7 CFR Section 246.12(k)(1) states, "The State Agency must design and implement a system to review food instruments and cash-value vouchers submitted by vendors for redemption to ensure compliance with the applicable price limitations and to detect questionable food instruments or cash-value vouchers, suspected vendor overcharges, and other errors. The review must examine either all or a representative sample of the food instruments and cash-value vouchers and may be done either before or after the State agency makes payments on the food instruments or cash-value vouchers. The review of food instruments must include a price comparison or other edit designed to ensure compliance with applicable price limitations and to assist in detecting vendor overcharges. For printed food instruments and cash-value vouchers the system also must detect the following errors – purchase price missing; participant, parent/caretaker, or proxy signature missing; food instrument or cash-value vouchers transacted or redeemed after the specified time periods; and, as appropriate, altered purchase price. The State agency must take follow-up action within 120 days of detecting any questionable food instruments or cash-value vouchers, suspected vendor overcharges, and other errors and must implement procedures to reduce the number of errors when possible."

*Cause*: The Department does not investigate possible overcharges on food instruments other than for infant formula because of the sheer volume of transactions. The Department is not following up in a timely manner because investigations are conducted quarterly rather than monthly as identified. The Department does not have an established written procedure that defines the process that should be used to review the processing company.

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**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04) (CONTINUED)**

**12J04-3. Review of Food Instruments and Cash-Value Vouchers (Continued)**

*Effect*: Because of the lack of a timely review process, the Department is at increased risk of not detecting erroneous food instruments that are submitted for payment, vendor overcharges, and other errors. Because of a lack of formal receivables recording process for the overcharges identified, the Department is at increased risk of understating receivables, and causing financial statement amounts that do not reflect correct receivable balances as they are not recorded in the Department's accounting system.

*Recommendation*: We recommend the Department continue its efforts to implement procedures to ensure that it meets all grant compliance requirements related to food instruments and cash-value vouchers. This should include, but not be limited to: reviewing food instruments processed regularly and in a timely manner, ensuring follow up action is taken in a timely manner, and also establishing an accounts receivable for noted vendor overcharges.

Not Determinable

See Agency's Corrective Action Plan at page 200.

Agency Contact: Ronnie Belleggia (803) 898-3390

**STATE OF SOUTH CAROLINA**
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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)**

**12L04-1. Child Support Automated System and OCSE 34A Report**

This is a significant deficiency.

This is a repeat finding.

Child Support Enforcement
CFDA No.: 93.563
Grant Nos.: 1004SC4004 and 1104SC4004

*Condition*: The automated data processing and information retrieval system has not been implemented.

*Context:* The Department did not implement the automated data processing and information retrieval system as required by Section 454 (24) (B). As a result, the Department received a letter from the USDHHS Division of Administration for Children and Families (ACF), dated January 27, 1998, providing formal notice that ACF intends to "disapprove South Carolina's State IV-D Plan." The letter states that the basis for this decision is "South Carolina's failure to submit a State plan amendment by December 31, 1997, certifying that it is operating an automated child support enforcement system that meets all the requirements enacted on or before the date of enactment of the Family Support Act in accordance with Section 454 (24) (A) of the Act, as amended by the PRWORA. "The Department and USDHHS have reached an agreement in which the Department pays penalties to USDHHS for their noncompliance. Because the automated information and retrieval system has not yet been implemented, certain data necessary for proper completion of the OCSE 34A financial report is not available. The Department used the best available data and estimates in completing the report but we could not attest to the accuracy of that data.

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-1. Child Support Automated System and OCSE 34A Report (Continued)**

*Criteria*: Section 454 (24) (B) of the Social Security Act (the Act), as amended, by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), requires states to have an operational automated data processing and information retrieval system for child and spousal support. The system must be in place by October 1, 1997, and meet all the requirements of paragraph (16) of the Act. The Secretary of the U.S. Department of Health and Human Services (USDHHS) must approve the system.

*Cause*: The Department has contracted with an outside vendor and they have continued to make significant progress in the development and implementation of a statewide system.

*Effect:* The Department is not in compliance with federal requirements.

*Recommendation*: We recommend that the Department continue its progress in implementing a data processing and retrieval system that complies with Section 454 (24) (B) of the Act.

Not Determinable

See Agency's Corrective Action Plan at page 203.

Agency Contact: Scott Ludlam (803) 898-3987

**STATE OF SOUTH CAROLINA**
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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-2. Subrecipient Monitoring**

This is a significant deficiency.

This is a repeat finding.

Child and Adult Care Food Program
CFDA No.: 10.558
Grant No.: 5SC300329

*Condition:* The prior year single audit reported that the Department did not adequately monitor its subrecipients. During the current period we performed tests of the Department's subrecipient monitoring procedures to determine if the Department had corrected the prior year deficiency. We determined that the Department had implemented some changes but had not corrected all of the prior year deficiencies.

*Context:* We noted three of the forty vendors selected for testing were not included in the subrecipient population for the major program and were not notified of its responsibility for receiving federal funds. For two of the sixty subrecipients reviewed for the Child and Adult Care Food Program, we noted Management allowed more than ninety days to implement corrective action procedures.

*Criteria:* 31 USC § 7502 (f)(1) Each pass-through entity shall— (A) provide such subrecipient the program names (and any identifying numbers) from which such assistance is derived, and the Federal requirements which govern the use of such awards and the requirements of this chapter; (B) monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means; (C) review the audit of a subrecipient as necessary to determine whether prompt and appropriate corrective action has been taken with respect to audit findings, as defined by the Director, pertaining to Federal awards provided to the subrecipient by the pass-through entity.

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-2. Subrecipient Monitoring (Continued)**

OMB Circular A-133 specifies that the grantee perform certain monitoring procedures to ascertain if the pass-through entity's monitoring provided reasonable assurance that subrecipients used federal awards for authorized purposes. When deficiencies are noted, 7 CFR Part 226.6(c)(4Xi) states that except as noted in this paragraph (c)(4), the State agency is prohibited from allowing more than 90 days for corrective action from the date the pass-through agency receives the notice.

*Cause:* Program management and DSS internal audit are responsible for monitoring subrecipients. Program management is responsible for providing the internal audit department with the names of all new vendors entering the Child and Adult Care Food Program. The vendors in question were not provided to the internal audit department.

*Effect:* The Department is not in compliance with federal requirements

*Recommendation:* In addition to continuing to implement corrective action to address the prior year finding, we recommend the Department establish accurate and complete subrecipient populations by program for reporting and monitoring.

Not Determinable

See Agency's Corrective Action Plan at page 203.

Agency Contact: Scott Ludlam (803) 898-3987

**STATE OF SOUTH CAROLINA**
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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-3. Cash Management/Allowable Costs**

This is a significant deficiency.

This is a repeat finding.

Social Services Block Grant
CFDA No.: 93.667
Grant Nos.: 2009G992342, 2010G99234, 2011G99234 and 2012G99234

*Condition:* The Department was not in compliance with allowable costs and cash management requirements

*Context:* An allocation of Social Services Block Grant funds are set aside by the Department for use by County offices throughout the state. These funds are advanced to the counties on an annual basis and the awarding of the funds to participants are handled by the local department agencies. During our review of expenditures it was noted that a portion of these funds remained unexpended at the end of the fiscal year. In addition, it was noted no documentation supporting the programmatic review was retained showing if the funds were expended in compliance with federal requirements.

*Criteria:* Section 10 CFR 600.221, Payment states Methods and procedures for payment shall minimize the time elapsing between the transfer of funds and disbursement by the grantee or subgrantee, in accordance with Treasury regulations at 31 CFR Part 205. In addition, section 10 CFR 600.221, Advances – Grantees and subgrantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsed between the transfer of the funds and their disbursement by the grantee or subgrantee.

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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-3. Cash Management/Allowable Costs (Continued)**

*Cause:* The Department allocated funds to the county departments but unspent funds were not returned to the department to reduce drawdown requests and supporting documentation of expenditure review was retained.

*Effect:* The Department is not in compliance with federal requirements.

*Recommendation:* We recommend the Department retain supporting documentation of its review of expenditures at the county offices.

None

See Agency's Corrective Action Plan at page 203.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-4. Eligibility**

This is a significant deficiency.

Child Care Development Fund Cluster
CFDA Nos.: 93.575, 93.596 and 93.713
Grant Nos.: Various

*Condition:* The Department is not in compliance with its internal controls over the eligibility process.

*Context:* Based on our review of sixty payments to child care providers we noted that three case files did not include the Department of Social Services Form 37110 as required by the Department ABC policy.

**STATE OF SOUTH CAROLINA**
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Questioned Costs

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-4. Eligibility (Continued)**

*Criteria:* The A-102 Common Rule and its attachments found in 34 CFR 80 require that non-Federal entities receiving Federal awards (i.e., management) establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Per the State's ABC Child Care Program Policy Manual at the time of the audit DSS Form 37110, the ABC Child Care Program Client Eligibility Worksheet, was a document required by ABC policy to be used as a tool to guide the eligibility determination process for the purpose of improving consistency in eligibility determinations.

*Cause:* The missing applications may be due to the misplacement of the original application in the file.

*Effect:* The Department is not in compliance with Department requirements.

*Recommendation:* We recommend the Department continue its progress for improving eligibility control procedures. The improvements should be designed to ensure compliance with the ABC Child Care Program Policy Manual.

None

See Agency's Corrective Action Plan at page 203.

Agency Contact: Scott Ludlam (803) 898-3987

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

Questioned Costs

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-5. Eligibility**

This is a significant deficiency.

Temporary Assistance for Needy Families (TANF)
CFDA No.: 93.558
Grant Nos.: Various

*Condition:* The Department is not in compliance with eligibility requirements for TANF.

*Context:* Based on our review of sixty payments to Temporary Assistance for Needy Families (TANF) participants we noted for two beneficiaries that a portion of the income information obtained from the participant was not used to calculate their benefit amount.

*Criteria:* Title 45 C.F.R. Section 205.56(a)(1) the State agency will use the information obtained under Section 205.55, in conjunction with other information, for determining individuals' eligibility for assistance under the State plan and determining the amount of assistance. The State agency shall review and compare the information obtained from each data exchange against information contained in the case record to determine whether it affects the applicant's or the recipient's eligibility or the amount of assistance.

There are specific requirements that must be followed to ensure that individuals meet the financial and categorical requirements for TANF. These include that "Only a financially needy family that consists of, at a minimum, a minor child living with a parent or other caretaker relative, or a pregnant woman may receive TANF "assistance" or most maintenance-of-effort (MOE)-funded benefits, services, or "assistance" regardless of the TANF purpose that the expenditure is reasonably calculated to accomplish… financially "needy" means financially eligible according to the State's quantified income and resource (if applicable) criteria to receive the benefit."

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
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**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-5. Eligibility (Continued)**

*Cause*: Supporting documentation used to determine the beneficiary amount was omitted from the benefit calculation as required by State policy.

*Effect:* TANF participants may have received a benefit amount in excessive of the allowed amount.

*Recommendation:* We recommend the Department continue its progress for improving eligibility control procedures.

$3,180

See Agency's Corrective Action Plan at page 203.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-6. Cash Management**

This is a significant deficiency.

Child Care Development Fund Cluster
CFDA Nos.: 93.575, 93.596 and 93.713
Grant Nos.: 2009G999004, 2009G999005, 2010G999004, 2010G999005, 2011G999004 and 2011G999005

*Condition*: Cash drawdown amounts did not agree to supporting documentation.

*Context:* Documentation supporting one of two federal cash draws selected for testing was not sufficient to demonstrate cash management compliance. For the exception, the amount of the draw did not agree to supporting information due to inadequate documentation.

**STATE OF SOUTH CAROLINA**
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Questioned Costs

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-6. Cash Management (Continued)**

*Criteria:* U.S. Department of the Treasury (Treasury) regulations at 31 CFR part 205, which implement the Cash Management and Improvement Act of 1990 (CMIA), as amended (Pub.L. No. 101-453;31 USC 6501 et seq.), require State recipients to enter into agreements that prescribe specific methods of drawing down Federal funds (funding techniques) for selected large programs. The agreements also specify the terms and conditions in which an interest liability would be incurred. Programs not covered by a Treasury-State agreement are subject to procedures by prescribed in Treasury Subpart B of 31 CFR part 205 (Subpart B).

Department cash draw procedures and sound internal controls require that documentation be maintained to support cash draws and demonstrate its compliance with Federal cash management requirements.

*Cause:* Department management requested additional funds due to threat of a funding shortfall.

*Effect:* The Department may request funds in a manner which is not in compliance with the CMIA Agreement or the terms of the grant agreements.

*Recommendation:* We recommend the Department strengthen its procedures to ensure all drawdown requests submitted to the Federal Government are timely and appropriate.

$593,009

See Agency's Corrective Action Plan at page 203.

Agency Contact: Scott Ludlam (803) 898-3987

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

Questioned Costs

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-7. Reporting**

This is a significant deficiency.

This is a repeat finding.

Foster Care
CFDA No.: 93.658
Grant Nos.: 1001SC1401, 1101SC1401 and 1201SC1401

*Condition:* The Department did not submit a financial report in accordance with applicable federal requirements.

*Context:* Our tests revealed one of two financial reports filed during the fiscal year were submitted after the report due date. The report was submitted one day after its due date.

*Criteria:* Form CB-496 must be received by ACF from each State or Tribe title IV-E agency by the 30th day of the month following the end of each fiscal quarter.

*Cause:* The Department did not prepare its report timely for submission.

*Effect:* Information needed by Federal Agencies for monitoring may not be available for review.

*Recommendation:* We recommend that the Department document and retain any extensions received from federal regulators to support the timely submission of reports.

None

See Agency's Corrective Action Plan at page 203.

Agency Contact: Scott Ludlam (803) 898-3987

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
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Questioned Costs

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-8. Allowable Costs - Time and Effort Reporting**

This is a significant deficiency.

Child Support Enforcement, Social Services Block Grant and the Child Care Development Fund Cluster
CFDA Nos.: 93.563, 93.575, 93.596, 93.713 and 93.667
Grant Nos.: Various

*Condition:* The Department could not provide the required time and effort certifications for employees that work solely on a single Federal award or cost objective.

*Context:* One of forty, six of forty, and eight of forty time and effort certifications were not provided for the Child Care, Social Services Block Grant, and Child Support Enforcement grants, respectively.

*Criteria:* OMB Circular A-87, Attachment B, 8, h., (3), states, "Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

*Cause:* The Department did not maintain proper and timely effort reporting for employees funded by federal programs.

*Effect:* Salary and related costs charged to the federal programs may not be appropriately supported by semi-annual certifications or properly prepared time and effort reports.

*Recommendation:* We recommend the Department strengthen its procedures to comply with OMB Circular A-87.

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

| | Questioned Costs |
|---|---|
| **SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)** | |
| **12L04-8. Allowable Costs - Time and Effort Reporting (Continued)** | |
| Child Care Development Fund Cluster (93.575, 93.596 and 93.713) | $ 31,458 |
| Social Services Block Grant (93.667) | $100,692 |
| Child Support Enforcement (93.563) | $137,988 |

See Agency's Corrective Action Plan at page 203.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-9. Special Test - Internal Controls over ABC Quality Standards**

This is a significant deficiency.

Child Care Development Fund Cluster
CFDA Nos.: 93.575, 93.596 and 93.713
Grant Nos.: 2009G999004, 2009G9990052010G999004, 2010G999005, 2011G999004 and 2011G999005

*Condition:* The Department is not in compliance with its internal control procedures over ABC quality standards.

*Context:* During our testing of child care providers, we noted that the Department did not adequately process reviews of some child care providers following monitoring visits with them according to the timeline specified in the ABC Child Care Policy Manual. We noted for three of the forty providers selected for testing, the providers had been monitored by management but the providers were not notified that they had not met an ABC standards according to the timeline specified in the ABC Manual.

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
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Questioned Costs

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-9. Special Test - Internal Controls over ABC Quality Standards (Continued)**

*Criteria:* The A-102 Common Rule and its attachments found in 34 CFR 80 require that non-Federal entities receiving Federal awards (i.e., management) establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. The ABC Policy manual at section 5.13 states that "During monitoring visits, if it is found that providers have deficiencies that require corrective action (other than History of Compliance), it is the intent of the ABC Program to give providers sufficient time to make the corrections in order to maintain their enrollment in the ABC Program". When violations occur an ABC child care facility will have a first second, and third and final notice with 15 working days to perform corrective action.

*Cause:* Due to recent turnover in the department, review and follow up action was not performed in a timely manner.

*Effect:* The Department is not in compliance with internal policies and procedures.

*Recommendation:* We recommend the Department strengthen its procedures to comply with its internal policies and procedures.

None

See Agency's Corrective Action Plan at page 203.

Agency Contact: Scott Ludlam (803) 898-3987

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

Questioned Costs

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-10. Procurement**

This is a significant deficiency.

Temporary Assistance for Needy Families (TANF)
CFDA No.: 93.558
Grant Nos.: 2009G996115, 2009G9961522, 2009G9961524 and 2009G99611525

*Condition:* The Department is not in compliance with Federal requirements.

*Context:* During our review of the procurement and competitive bidding process, we selected fourteen contracts that received federal funding under the TANF Grant. For one of these vendors the department was unable to provide supporting documentation including a copy of the executed contract, rationale for selection, and the proper suspension and debarment language.

*Criteria:* Regulations at 2 CFR 215.46 states that procurement records and files for purchases in excess of the small purchase threshold shall include the following at a minimum :(a) Basis for contractor selection;(b) justification for lack of competition when competitive bids or offers are not obtained; and (c) basis for award cost or price. In addition, non federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include those procurement contracts for goods or services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed $25,000 or meet certain other specified criteria. 2 CFR section 180.220 of the government wide nonprocurement debarment and suspension guidance contains those additional limited circumstances. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions.

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
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Questioned Costs

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**12L04-10. Procurement (Continued)**

*Cause:* The supporting documentation for the procurement may have been misplaced due to turnover in the procurement department.

*Effect:* The Department is not in compliance with federal requirements.

*Recommendation:* We recommend that the Department establish procedures to ensure that its contracts with vendors and grantees include the necessary documentation as required by OMB Circular A-133 requirements.

$86,820

See Agency's Corrective Action Plan at page 203.

Agency Contact: Scott Ludlam (803) 898-3987

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

Questioned Costs

**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24)**

**12L24-1. Maintenance of Effort**

This is a repeat finding.

Rehabilitation Services – Vocational Rehabilitation Grants to States
CFDA No.: 84.126
Grant No.: H126A100061

*Condition*: The South Carolina Commission for the Blind (the Commission) did not meet the grant maintenance of effort requirement for federal fiscal year 2010.

*Context*: The Commission's maintenance of effort requirement for federal fiscal year 2010 was $1,894,142. The Commission expended $1,750,775 during federal fiscal year 2010.

*Criteria*: 34 CFR Section 361.62, states, "The amount otherwise payable to a State for a fiscal year under this section shall be reduced by the amount by which expenditures from non-federal sources under the State Plan for the previous fiscal year are less than the total of such expenditures for the fiscal year two years prior to the previous fiscal year."

*Cause*: The Commission relies on State general funds as its predominate source for meeting federal maintenance of effort requirements. During the past several years State budget cuts have affected the Commission's ability to meet the grant maintenance of effort requirement.

*Effect*: Because the Commission's State funding was significantly affected by recent State budget cuts it was not able to meet the grant maintenance of effort spending requirement.

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
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Questioned Costs

**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**12L24-1. Maintenance of Effort (Continued)**

*Recommendation*: We recommend the Commission continue its efforts to implement procedures to ensure that it meets grant maintenance of effort compliance requirements.

Not Determinable

See Agency's Corrective Action Plan at page 209.

Agency Contact: Juan Sims (803) 898-7701

**12L24-2. Reporting**

This is a significant deficiency.

This is a repeat finding.

Rehabilitation Services – Vocational Rehabilitation Grants to States
CFDA No.: 84.126
Grant No.: H126A100061

*Condition*: The Commission did not complete the final SF-425 report in accordance with reporting instructions for the 2010 grant.

*Context*: The prior year single audit reported several audit exceptions associated with the Commission's federal reporting. Although we noted corrective action was taken to address some of the deficiencies reported in the prior year finding, our test of the SF-425 report identified the following:

1. The report was submitted after the due date, a condition cited in the prior year finding.

2. Keying errors resulted in the wrong rate and base being used to calculate indirect cost.

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
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Questioned Costs

**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**12L24-2. Reporting (Continued)**

*Criteria*: Policy Directive RSA-PD-11-02 states, "RSA will use the SF-425 data, as it did the SF-269, to monitor the financial status of the VR program and to assess grantee compliance with the fiscal requirements…Therefore, the reports must be accurate and submitted timely".

*Cause*: Keying errors occurred during the completion of the report. The keying errors were not detected during the report review process.

*Effect*: The report was filed late and, due to the keying errors, not completed in accordance with the applicable instructions.

*Recommendation*: We recommend the Commission continue to develop and implement procedures to ensure accurate and timely federal reports.

None

See Agency's Corrective Action Plan at page 209.

Agency Contact: Juan Sims (803) 898-7701

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

Questioned Costs

**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**12L24-3. Suspension and Debarment**

This is a significant deficiency.

Rehabilitation Services – Vocational Rehabilitation Grants to States
CFDA No.: 84.126
Grant No.: H126A110061

*Condition*: The Commission did not verify contractor suspended or debarred status when contracting for services.

*Context*: During our review of transactions associated with contracted services, we determined that the Commission did not have procedures in place and operating to ensure that contractors are not suspended or debarred.

*Criteria*: 2 CFR Section 180.300 states, "When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by (a) Checking the EPLS; or (b) Collecting a certification from that person; or (c) Adding a clause or condition to the covered transaction with that person".

*Cause*: The Commission did not have procedures in place and operating to ensure compliance with 2 CFR Section 180.300. The Commission personnel were not aware of the suspension/debarment requirement.

**STATE OF SOUTH CAROLINA**
Schedule of Findings and Questioned Costs
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Questioned Costs

**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**12L24-3. Suspension and Debarment (Continued)**

*Effect*: The Commission was not in compliance with the federal requirement.

*Recommendation*: We recommend the Commission implement procedures to ensure compliance with Federal suspension and debarment requirements. The Commission should verify that potential contractors are not suspended or debarred by either adding a certification clause to contract documents, collecting a certification from the contractor, or performing a check of the Excluded Parties List System (EPLS) at epls.gov.

None

See Agency's Corrective Action Plan at page 209.

Agency Contact: Juan Sims (803) 898-7701

# SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

## OFFICE OF THE ADJUTANT GENERAL (E24)

### 11E24-1. Schedule of Federal Financial Assistance

CFDA No.: 12.401

*Condition:* The Office's Schedule of Federal Financial Assistance (SFFA) submitted to the Office of the State Auditor contained several errors and omissions and was not submitted timely.

*Recommendation:* We recommend that the Office ensure that personnel responsible for completing and reviewing the schedule are knowledgeable of the requirements for completing the schedule. We also recommend that the Office implement procedures to ensure that the schedule is submitted timely.

*Current Status:* In its corrective action plan the Office described revisions to its procedures to address the finding. Our testing of the 2012 schedule resulted in exceptions that do not rise to the level of a significant deficiency. This finding will not be repeated.

### 11E24-2. Suspension and Debarment

CFDA No.: 12.401

*Condition:* The Office was not in compliance with the suspension and debarment compliance requirement for indefinite delivery construction (IDC) contracts.

*Recommendation:* We recommend that the Office develop and implement procedures to ensure compliance with Federal suspension and debarment requirements through contract clause, certification, or a documented review of the Excluded Parties List System.

*Current Status:* In its corrective action plan the Office indicated immediate corrective action was being applied to ensure verification of IDC contractors. During our testing, the Office provided documentation to demonstrate how a clause is added to cover future IDC contracts. Based on our review of the corrective action, this finding will not be repeated.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
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## SOUTH CAROLINA STATE BOARD FOR TECHNICAL AND COMPREHENSIVE EDUCATION (H59)

**11H59-1: 1512 Report**

CFDA No.: 84.394

*Condition:* We tested the June 30, 2011 1512 report and determined that the data submitted did not agree to the accounting records. The following summarizes the discrepancy noted:

> We determined that the Board understated total Federal ARRA expenditures by $396,326. The subaward expenditures for the System-Wide Education Initiatives were also understated by this amount.

*Recommendation:* We recommend the Board develop and implement procedures to ensure compliance with the federal reporting requirement. The procedures should ensure that the information reported on the quarterly 1512 report is accurate and independently verified prior to submission.

*Current Status:* We reviewed the Board's process and 1512 reports during the engagement. Based on our review and discussions with management, we determined that the Board implemented new procedures in fiscal year 2012. However, testing did identify a difference between the expenditures reported for the 1512 report and the supporting documentation. The difference was $46,534 and was due to a keying error. By the time the error was identified the grant was closed, program discontinued and the reporting portal was not available to the Board. The Board notified the Federal grant liaison of the error. This finding will not be repeated.

**STATE OF SOUTH CAROLINA**
Summary Schedule of Prior Audit Findings
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**SOUTH CAROLINA STATE BOARD FOR TECHNICAL AND COMPREHENSIVE EDUCATION (H59) (CONTINUED)**

**11H59-2: Level of Effort – Maintenance of Effort**

CFDA No.: 84.394

*Condition:* We determined that the State did not maintain State support for public institutions of higher education in fiscal year 2011 at a level equal to or greater than the level of support in fiscal year 2006. The State is in the process of requesting a waiver of this requirement.

*Recommendation:* We recommend the Board consult with the South Carolina Department of Education to determine the proper course of action to take to obtain a waiver of the Maintenance of Effort requirement.

*Current Status:* The Department was granted a waiver from the U.S. Department of Education. This finding will not be repeated.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

## SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63)

### 11H63-1: Level of Effort – Maintenance of Effort

CFDA No.: 84.394

*Condition:* We determined that State support for elementary and secondary education in fiscal year 2011 was not equal to or greater than the level of support maintained in fiscal year 2006. The Department is in the process of requesting a waiver of this requirement.

*Recommendation:* We recommend the Department request a waiver from the US Department of Education regarding the fiscal year 2011 Maintenance of Effort requirement. We also recommend the Department follow up with the US Department of Education subsequent to filing the waiver request to ensure the proper information was submitted and to also make inquiries regarding the status of the waiver being granted.

*Current Status:* The Department was granted a waiver from the U.S. Department of Education. This finding will not be repeated.

### 11H63-2: Subrecipient Monitoring

CFDA No.: 10.555

*Condition:* The Department does not have written procedures establishing follow-up guidelines and/or sanctions for subrecipients who do not submit A-133 reports in a timely manner. The Department did not receive the required A-133 report for the Youth Academy in a timely manner and no follow-up was performed and no sanctions were imposed.

*Recommendation:* We recommend the Department develop and implement written procedures establishing follow-up guidelines. The guidelines should describe penalties for noncompliance. The Department should communicate the policy to subrecipients once they have been adopted.

*Current Status:* As part of the testing for the current year the Department's procedures related to subrecipient monitoring was tested. We noted that the Department did not have written procedures establishing follow-up guidelines and/or sanctions for subrecipients who do not submit A-133 reports in a timely manner. This finding is repeated on Schedule 3 at **12H63-1. Subrecipient Monitoring.**

**STATE OF SOUTH CAROLINA**
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**11H63-3: 1512 Report**

CFDA Nos.: 84.389, 84.391, 84.392 and 84.394

*Condition:* We tested the Department's 1512 reports dated June 30, 2011 and determined that the reports did not accurately reflect receipts and expenditures.

*Recommendation:* We recommend the Department develop and implement specific procedures to ensure compliance with the federal reporting requirement. The procedures should ensure that the information reported on the quarterly 1512 Reports is accurate and independently verified prior to submission

*Current Status:* We reviewed the Department's process and 1512 reports during the engagement. Based on our review and discussions with management, we determined that the Department implemented new procedures in fiscal year 2012. However, testing did identify a difference between the expenditures reported for the 1512 report and the supporting documentation. The difference was $46,534 and was due to a keying error. By the time the error was identified the grant was closed, program discontinued and the reporting portal was not available to the Department. The Department notified the Federal grant liaison of the error. This finding will not be repeated.

**11H63-4: Special Test of Private School Inclusion**

CFDA Nos.: 84.010, 84.389 and 84.367

*Condition:* School Districts are required to notify all private schools within the district of their eligibility to participate in programs funded by No Child Left Behind (NCLB). Nine private schools were selected for review. The schools were located within five different school districts. Two districts failed to notify the private schools that they were eligible to participate in the program.

**STATE OF SOUTH CAROLINA**
Summary Schedule of Prior Audit Findings
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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**11H63-4: Special Test of Private School Inclusion (Continued)**

*Recommendation:* We recommend that the Department develop and implement procedures to ensure that school districts are complying with the requirements of 34 CFR 299.6 and 299.7. The procedures should ensure that all private schools receive timely notification. The Department should maintain documentation to demonstrate that all private schools have been notified and whether the schools have accepted or declined the offer to participate in the program.

*Current Status:* We reviewed the Department's private school participation process during the engagement. Based on our review and discussions with management, we determined that the Department implemented new procedures in fiscal year 2012. The new procedures address the deficiencies identified in the prior year. This finding will not be repeated.

**11H63-5: Special Test - Core Indicators of Performance**

CFDA No.: 84.048

*Condition:* Each subrecipient is required to provide data on each local adjusted level of performance for the core indicators of performance to the general public through a variety of formats, including electronically through the internet. The Department did not ensure that each subrecipient provided the required data on the core indicators of performance as specified by Federal laws and regulations.

*Recommendation:* We recommend that the Department develop and implement procedures to ensure that each subrecipient make their progress on the local adjusted levels of performance for the core indicators of performance available in formats prescribed by Federal laws and regulations.

*Current Status:* We obtained the Department's 12/31/2012 CAR submission and noted that the subrecipient's performance indicators were included with the State's core indicator. The subrecipients are allowed to submit the data electronically which is compiled by the Department. This finding is not repeated.

**STATE OF SOUTH CAROLINA**
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**SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)**

**11H63-6: Reporting - Final Financial Status Report**

CFDA No.: 84.048

*Condition:* We reviewed the Department's Final Financial Status Report (FSR) Form for the October 1, 2009 through September 30, 2010 reporting period. The total Federal share of outlays did not agree to the supporting documentation for two line items. The Department's review failed to detect the error.

*Recommendation:* We recommend that the Department ensure that its report review process include procedures to ensure that future FSRs agree to the Department's financial records. We also recommend the Department establish written procedures for preparing the FSR. The procedures should also include an independent review to ensure the report has been completed according to instruction and data agrees to source documentation.

*Current Status:* We reviewed the Department's FSR interim and final report during the engagement. Based on our review and discussions with management, we determined that the Department implemented new procedures in fiscal year 2012. The new procedures address the deficiencies identified in the prior year. This finding will not be repeated.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
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## SOUTH CAROLINA DEPARTMENT OF VOCATIONAL REHABILITATION (H73)

### 11H73-1. Maintenance of Effort

CFDA No.: 84.126

*Condition:* The South Carolina Vocational Rehabilitation Department (the Department) did not meet the maintenance of effort requirement. The Department's maintenance of effort requirement was $14,219,528. The amount the Department contributed was $12,739,234. This resulted in the maintenance of effort shortage of $1,480,294. The cause of the shortfall was due to state budget reductions.

*Recommendation:* We recommend the Department ensure that resources are available to meet the maintenance of effort requirement.

*Current Status:* In its corrective action plan the Department stated that it is seeking additional matching funds through the legislative process. Based on our testing we determined that the Department did not meet the maintenance of effort requirement. As a result, this finding is repeated on Schedule 3 at **12H73-1. Maintenance of Effort**.

### 11H73-2. Reporting

CFDA Nos.: 84.126 and 84.390

*Condition:* Several exceptions were noted during the testing of the federal fiscal year 2010 RSA-2 report including misstated amounts and inadequate supporting documentation.

*Recommendation:* We recommend the Department follow RSA reporting guidelines and ensure reports are adequately reviewed.

*Current Status:* In its corrective action plan the Department provided explanations for the discrepancies and provided assurance of independent reviews. Based on our testing of the federal fiscal year 2011 RSA-2 report, exceptions were noted with different areas of the RSA-2 report. As a result, this finding is repeated on Schedule 3 at **12H73-2. Reporting**.

**STATE OF SOUTH CAROLINA**
Summary Schedule of Prior Audit Findings
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**SOUTH CAROLINA DEPARTMENT OF VOCATIONAL REHABILITATION (H73) (CONTINUED)**

**11H73-3. Shift Pay**

CFDA No.: 84.390

*Condition:* Three of forty payroll transactions tested included incorrectly calculated shift differential pay due to data entry errors.

*Recommendation:* We recommend the Department strengthen procedures to ensure more accurate data entry and that the review process verify the data for accuracy.

*Current Status:* In its corrective action plan the Department agreed to strengthen the applicable controls surrounding this process. Based on the tests performed no exceptions were noted in the test of payroll expenditures. This finding will not be repeated.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
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## SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)

### 11J02-1. Federal Share of Recoveries and Collections

CFDA No.: 93.778

*Condition:* The Department did not remit the federal share of recoveries and collections in accordance with the State Medicaid Manual, CMS 45 Section 2500.6 B.

*Recommendation:* We recommend the Department develop and implement procedures to ensure that recoveries and collections are reimbursed in accordance with CMS 45 Section 2500.6 B.

*Current Status:* Our testing verified that the enhancement to the statewide accounting system, SCEIS, is in place and records recoveries directly collected through SCEIS at the appropriate rate for which the claim was originally paid. As noted in the agency's corrective action plan, until the new MITA system is completed, the MMIS system will continue to process claims in the same manner addressed in the original finding. As a result, this finding is repeated on Schedule 3 at **12J02-1. Federal Share of Recoveries and Collections**.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

## SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04)

### 11J04-1. Eligibility

CFDA No.: 93.917

*Condition:* Our review of client eligibility disclosed that client recertification's were not performed in a timely manner. We determined that client recertifications were not performed every six months as required by federal directives. Of the forty-six clients tested, none were recertified within the required six-month period.

*Recommendation:* We recommend the Department implement policies and procedures to ensure clients are being recertified in a timely manner in order to ensure compliance with stated grant requirements.

*Current Status:* During the fiscal year 2012 audit, we noted that client eligibility recertifications are still not being performed in a timely manner. We found that 55 of the 60 clients tested were not recertified within six months and 25 of those were not recertified within one year. This finding will be repeated on Schedule 3 at **12J04-1. Client Eligibility.**

### 11J04-2. Maintenance of Effort

CFDA No.: 93.917

*Condition:* The Department did not meet the grant maintenance of effort (MOE) requirements. The Department uses Medicaid HIV/AIDS expenditures incurred by the South Carolina Department of Health and Human Services (SCDHHS) along with expenditures incurred by DHEC to meet the grant's MOE requirement. In order to meet the MOE requirement, the Department is required to spend an amount at least equivalent to the prior year spending.

*Recommendation:* We recommend the Department request a waiver from the Maintenance of Effort requirement from US Department of Health and Human Services.

*Current Status:* During the fiscal year 2012 audit, we tested the fiscal year 2013 MOE. Our audit procedures determined that the Department did meet its current MOE requirement. This finding will not be repeated.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04) (CONTINUED)**

**11J04-3. Subrecipient Monitoring**

CFDA No.: 93.917

*Condition:* The Department did not perform financial monitoring visits in accordance with the financial and program monitoring activities described in the grant award documents. The Department completed five of the eleven Ryan White service provider financial monitoring site visits in fiscal year 2011.

*Recommendation:* We recommend that the Department perform the financial monitoring visits in accordance with the policy included in the grant award document and ensure that the financial monitoring visits comply with OMB Circular A-133 requirements.

*Current Status:* During the fiscal year 2012 audit, we determined that the Department hired a Fiscal Consultant that conducted financial site visits for all eleven Ryan White service providers in FY12. This finding will not be repeated.

**11J04-4. Cash Management – Rebates**

CFDA No.: 93.917

*Condition:* The Department drew down federal funds before using available HIV drug rebate funds in violation of 45 CFR Section 92.21 (f)(2) which states that grantees must disburse rebates, and any earned interest on them, prior to requesting additional payments under their grant award.

*Recommendation:* We recommend the Department establish procedures to ensure compliance with federal cash management regulations pertaining to the disbursement of rebate funds.

*Current Status:* During our the current year engagement, we found that the agency has not implemented procedures to ensure compliance with 45 CFR Section 92.21 (f)(2). As a result, we will repeat this finding at **12J04-2. Cash Management**.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04) (CONTINUED)**

**11J04-5. High Risk Vendors**

CFDA No.: 10.557

*Condition:* The Department is not properly identifying high-risk vendors in accordance with USDA and Food and Nutrition Service (FNS) guidelines. In accordance with FNS guidelines, the Department is required to identify high-risk vendors at least once a year. FNS guidance requires the Department to follow the FNS criteria and/or develop statistically-based criteria which is approved by FNS to identify high-risk vendors. The Department is currently developing written policies to identify high-risk vendors and is pursuing programming changes with CSC Covansys to ensure that high-risk vendors are properly identified.

*Recommendation:* We recommend that the Department develop written procedures for identifying high-risk vendors. Once completed, the Department should submit the plan to FNS for approval. We also recommend that the Department complete necessary programming changes to enable the agency to properly identify high-risk vendors.

*Current Status:* The Department's corrective action plan stated that the agency had entered into a contract with CSC Covansys to modify the vendor system reporting, including updates to the High Risk Report, and that the programming changes were completed in 2012. Testing and training were to take place in May 2012. The corrective action plan stated that the guidelines for system reporting will meet USDA guidelines. We determined that as of the end of fiscal year 2012, the programming changes were still being tested and were properly implemented in July 2012. Therefore, this finding will not be repeated.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

**SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04) (CONTINUED)**

**11J04-6. Compliance Investigations**

CFDA No.: 10.557

*Condition:* The Department did not perform the required vendor compliance investigations (compliance buys) in accordance with USDA and Food and Nutrition Service (FNS) guidelines.

*Recommendation:* We recommend that the Department develop and implement procedures to ensure that compliance investigations are performed at least annually as required by federal regulations.

*Current Status:* During the Fiscal Year 2012 audit, we determined that the Department conducted compliance investigations at more than the required number of vendors. This finding will not be repeated.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

## SOUTH CAROLINA DEPARTMENT OF PUBLIC SAFETY (K05)

### 11K05-1. Schedule of Federal Financial Assistance

CFDA No.: Various

*Condition:* The Department failed to prepare the Schedule of Federal Financial Assistance (SFFA) in accordance with the State Auditor's Office Letter of Instruction. Several omissions or errors were noted.

*Recommendation:* We recommend the Department implement procedures to ensure that all grant information included in the SFFA has been reviewed for accuracy and that the SFFA is prepared and presented in accordance with the Office of the State Auditor Letter of Instruction. We also recommend that the Department implement procedures to reconcile the SFFA to the SCEIS system.

*Current Status:* Based on our testing of the SFFA, the Department has implemented appropriate corrective action related to the finding. This finding will not be repeated.

### 11K05-2. Subrecipient Monitoring

CFDA No.: 16.803

*Condition:* The Department did not ensure that subrecipients expending $500,000 or more in federal awards during the subrecipient's fiscal year submitted the required audit reports within nine months.

*Recommendation:* We recommend the Department develop written procedures and guidelines to ensure that it monitors subrecipients in accordance with OMB Circular A-133 requirements. The procedures should include an independent review by management to ensure compliance. Management's review should be documented.

*Current Status:* The Department implemented new procedures effective November 1, 2012. The procedures as described by the Department appear adequate to correct this finding. However since the procedures were not implemented until fiscal 2013 we did not test the effectiveness of the new procedures. This finding will not be repeated.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

## SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)

### 11L04-1: Child Support Automated System and OCSE 34A Report

CFDA No.: 93.563

*Condition:* The Department did not implement the automated data processing and information retrieval system as required by Section 454 (24) (B). As a result, the Department received a letter from the USDHHS Division of Administration for Children and Families (ACF), dated January 27, 1998, providing formal notice that ACF intends to "disapprove South Carolina's State IV-D Plan." The letter states that the basis for this decision is "South Carolina's failure to submit a State plan amendment by December 31, 1997, certifying that it is operating an automated child support enforcement system that meets all the requirements enacted on or before the date of enactment of the Family Support Act in accordance with Section 454 (24) (A) of the Act, as amended by the PRWORA."

*Recommendation:* We recommend that the Department continue its progress in implementing a data processing and retrieval system that complies with Section 454 (24) (B) of the Act.

*Current Status:* The Department has not yet implemented the required system. This finding is repeated on Schedule 3 at **12L04-1. Child Support Automated System and OCSE 34A Report.**

### 11L04-2: Subrecipient Monitoring

CFDA Nos.: 10.558, 93.563 and 93.558

*Condition:* The Department did not adequately monitor its subrecipients.

*Recommendation:* We recommend that the Department continue its progress in implementing policies and procedures for subrecipient monitoring.

*Current Status:* The Department has not yet fully implemented its correct action plan. This finding is repeated on Schedule 3 at **12L04-2. Subrecipient Monitoring.**

**STATE OF SOUTH CAROLINA**
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**11L04-3: Eligibility**

CFDA Nos.: 93.575, 93.596, 93.713, 93.714 and 93.558

*Condition:* We tested forty payments to childcare providers and noted that three case closures were not completed timely and fourteen case files did not include all eligibility documentation required by Department policy.

*Recommendation:* We recommend the Department continue its progress for improving eligibility control procedures. The improvements should be designed to ensure compliance with the ABC Child Care Program Policy Manual.

*Current Status:* The Department has not yet fully implemented its correct action plan. This finding is repeated on Schedule 3 at **12L04-4. Eligibility.**

**11L04-4: Cash Management**

CFDA Nos.: 93.575, 93.596, 93.173, 93.658, 93.667 and 93.563

*Condition:* Documentation supporting federal cash draw downs selected for testing was not sufficient to demonstrate cash management compliance.

*Recommendation:* We recommend the Department continue to implement procedures to ensure that federal cash draw support adequately supports the amount of the cash draw, demonstrates compliance with grant and federal cash management requirements, and is independently reviewed and approved. Documentation should provide evidence that the reviewer/approver verified the adequacy of the supporting documentation.

*Current Status:* As part of the testing for the current year the Department's procedures related to cash management were tested for one program, one of the two federal cash draws selected for testing was not sufficient to demonstrate cash management compliance. This finding is repeated on Schedule 3 at **12L04-6. Cash Management.**

**STATE OF SOUTH CAROLINA**
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)**

**11L04-5: Capitalization – Child Support Automated System**

CFDA No.: 93.563

*Condition:* The Department did not properly account for the cost of its Child Support Automated System.

*Recommendation:* We recommend that the Department finalize and implement procedures to ensure that it capitalizes assets in accordance with the State's capitalization policy and OMB Circular A-133.

*Current Status:* The Department capitalized current year system costs. This finding will not be repeated.

**11L04-6: Reporting**

CFDA Nos.: 10.551, 10.58, 93.575, 93.596, 93.713, 93.558, 93.563, 93.658 and 93.667

*Condition:* The Department could not document that it submitted financial reports in accordance with applicable federal requirements.

*Recommendation:* We recommend that the Department implement procedures to ensure that reports are submitted timely, that extensions to report due dates from the grantor are adequately documented, and that the information reported is supported by source documentation.

*Current Status:* As part of the testing for the current year the Department's procedures related to reporting were tested, for one program one of the two federal reports selected for testing was not submitted within the required timeframes. This finding is repeated on Schedule 3 at **12L04-7. Reporting.**

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

## SOUTH CAROLINA COMMISSION FOR THE BLIND (L24)

### 11L24-1. Maintenance of Effort

CFDA No.: 84.126

*Condition:* The South Carolina Commission for the Blind (the Commission) did not meet the maintenance of effort requirement. The Department's maintenance of effort requirement for federal fiscal year 2009 was $1,916,023. However, the Commission's actual expenditures were $1,662,989 resulting in a maintenance of effort shortage of $253,034.

*Recommendation:* We recommend the Commission research all sources of matching revenue in order to ensure its compliance with the maintenance of effort requirement.

*Current Status:* In its corrective action plan, the Commission explained that it would continue to budget and plan in attempt to meet the maintenance of effort requirements. Based on our testing we determined that the Commission did not meet the maintenance of effort requirement. As a result, this finding is repeated on Schedule 3 at **12L24-1. Maintenance of Effort**.

### 11L24-2. Reporting

CFDA Nos. 84.126 and 84.390

*Condition:* Several exceptions were noted during the testing of the federal fiscal year 2009 final SF-269 report including misstated amounts. A similar exception occurred on a test of the 2011 RSA-2 report, which was also cited for not being submitted in a timely manner. Additionally, the Commission's Section 1512 report for the quarter ending March 31, 2011 was not prepared or submitted by the Commission.

*Recommendation*: We recommend the Commission develop and implement procedures to ensure compliance with Federal reporting requirements.

**STATE OF SOUTH CAROLINA**
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

**SOUTH CAROLINA COMMISSION FOR THE BLIND (L24) (CONTINUED)**

**11L24-2. Reporting (Continued)**

*Current Status:* In its corrective action plan the Commission explained that they would conduct more thorough reviews of reports before submission, and that certain corrections to misstatements would be made. Our testing revealed evidence of corrective action being taken by the Commission. However, some similar exceptions occurred during our testing of the final 2010 SF-425 report. As a result, this finding is repeated on Schedule 3 at **12L24-2. Reporting**.

# STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

## SOUTH CAROLINA DEPARTMENT OF CORRECTIONS (N04)

### 11N04-1. Schedule of Federal Financial Assistance Discrepancies

CFDA No.: Various

*Condition:* The Department did not prepare the Schedule of Federal Financial Assistance (SFFA) in accordance with the Office of the State Auditor's letter of instructions. Various errors were noted with beginning fund balances, receipts, expenditures, ending fund balances, and grant numbers. Beginning fund balances were posted incorrectly in the Department's general ledger (SCEIS). Receipts and expenditures reported on the SFFA did not agree to amounts recorded in the general ledger. Six grant numbers noted on the SFFA were also incorrect.

*Recommendation:* We recommend the Department develop and implement procedures to ensure that all grant information included in the SFFA has been reviewed for accuracy and that the SFFA is prepared in accordance with the Office of the State Auditor's letter of instructions. We also recommend that the Department implement procedures to reconcile the SFFA to the general ledger.

*Current Status:* Based on our testing of the SFFA, the Department has implemented appropriate corrective action related to the finding. This finding will not be repeated.

**STATE OF SOUTH CAROLINA**
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

**SOUTH CAROLINA DEPARTMENT OF CORRECTIONS (N04) (CONTINUED)**

**11N04-2. General Ledger**

CFDA No.: Various

*Condition:* We performed tests to ensure the accuracy of information reported on the Schedule of Federal Financial Assistance (SFFA). Based on the procedures performed, we determined that the beginning balances recorded in the agency's general ledger did not agree with the beginning balance reported on the 2011 SFFA and 2010 SFFA ending fund balance for certain grants. It appears that the Department did not perform proper reconciliation procedures when it input financial data from its legacy system to SCEIS during the agency's conversion to SCEIS. As a result grant financial data was not accurate. In addition, the Department input incorrect Federal grant numbers into SCEIS. We also noted grants, that had SCEIS activity, were omitted from the SFFA. Finally, we noted a grant which had FY10 activity which was improperly reported again in FY11 and another grant with activity in FY12 that was improperly included on the FY11 SFFA.

*Recommendation:* We recommend the Department develop and implement procedures to ensure the general ledger is reviewed to ensure the accuracy of the data. We also recommend that the Department ensures that the data reported on the SFFA agrees and/or reconciles to the Department accounting system.

*Current Status:* Based on our testing of the SFFA, the Department has implemented appropriate corrective action related to the finding. This finding will not be repeated.

# APPENDIX A

## INDEX OF STATE AGENCIES INCLUDED IN SCHEDULES 1 AND 2

# STATE OF SOUTH CAROLINA

Index of State Agencies Included in Schedules 1 and 2
For the Year Ended June 30, 2012

| Agency Code | Agency Name |
|---|---|
| A01 | The Senate |
| B04 | Judicial Department |
| C05 | Administrative Law Court |
| D10 | Governor's Office - State Law Enforcement Division |
| E04 | Lieutenant Governor’s Office |
| E20 | Attorney General's Office |
| E21 | Commission on Prosecution Coordination |
| E23 | Commission on Indigent Defense |
| E24 | Adjutant General's Office |
| E28 | State Election Commission |
| F03 | State Budget and Control Board |
| H03 | State Commission on Higher Education |
| H59 | State Board for Technical and Comprehensive Education |
| H62 | First Steps to School Readiness |
| H63 | Department of Education |
| H71 | Wil Lou Gray Opportunity School |
| H73 | Vocational Rehabilitation Department |
| H75 | School for the Deaf and the Blind |
| H79 | Department of Archives and History |
| H87 | State Library |
| H91 | Arts Commission |
| J02 | Department of Health and Human Services |
| J04 | Department of Health and Environmental Control |
| J12 | State Department of Mental Health |
| J16 | Department of Disabilities and Special Needs |
| J20 | Department of Alcohol and Other Drug Abuse Services |
| K05 | Department of Public Safety |
| L04 | Department of Social Services |
| L12 | John de la Howe School |
| L24 | Commission for the Blind |
| L36 | State Human Affairs Commission |
| N04 | Department of Corrections |
| N08 | Department of Probation, Parole and Pardon Services |
| N12 | Department of Juvenile Justice |
| N20 | Criminal Justice Academy |
| P12 | State Forestry Commission |
| P16 | Department of Agriculture |
| P24 | Department of Natural Resources |
| P26 | Sea Grant Consortium |
| P28 | Department of Parks, Recreation, and Tourism |
| P32 | Department of Commerce |
| R04 | Public Service Commission |
| R06 | Office of Regulatory Staff |
| R20 | State Department of Insurance |
| R36 | Department of Labor, Licensing, and Regulation |
| R40 | Department of Motor Vehicles |
| U30 | Division of Aeronautics |

# APPENDIX B

# AGENCY CORRECTIVE ACTION PLANS TO FINDINGS AND RECOMMENDATIONS - FEDERAL AWARD PROGRAMS AUDIT

THE HONORABLE CURTIS M. LOFTIS, JR.
State Treasurer

December 11, 2013

Richard H. Gilbert, Jr., CPA
Deputy State Auditor
1401 Main Street, Suite 1200
Columbia, SC 29201

Dear Mr. Gilbert:

The South Carolina State Treasurer's Office respectfully submits the following corrective action plan for the finding identified in the Schedule of Findings and Questioned Costs for the year ended June 30, 2012.

**12E16-1. Cash Management Improvement Act**

**Condition:** The Office of the State Treasurer (STO) is the state agency responsible for complying with the reporting requirements of the Cash Management Improvement Act (CMIA). Federal Regulations require states to submit the annual CMIA report to the Financial Management Service (FMS) by December 31. The STO did not submit the annual report to the FMS by December 31, 2012.

**Recommendation:** We Recommend the STO implement procedures to ensure the timely completion of the Annual Report.

**Response:** The State Treasurer's Office staff will implement procedures to ensure the timely completion of the CMIA Annual Report while still maintaining day to day operations.

Sincerely,

Paul D. Jarvis, Jr.
Senior Assistant State Treasurer

cc: Curtis M. Loftis, Jr.
South Carolina State Treasurer



(803) 734-2101 Fax (803) 734-2690 Post Office Box 11778 Wade Hampton Building, 1200 Senate Street
www.treasurer.sc.gov Columbia, SC 29211 Columbia, SC 29201

# The State of South Carolina
# Military Department

ROBERT E. LIVINGSTON, JR
MAJOR GENERAL
THE ADJUTANT GENERAL

**OFFICE OF THE ADJUTANT GENERAL**
1 NATIONAL GUARD ROAD
COLUMBIA , S.C. 29201-4766

LESTER D. EISNER
MAJOR GENERAL
DEPUTY ADJUTANT GENERAL


December 1, 2013

Mr. Richard H. Gilbert, Jr., CPA
Deputy State Auditor
1401 Main Street, Suite 1200
Columbia, South Carolina 29201

Dear Mr. Gilbert:

The Office of the Adjutant General appreciates the opportunity to submit the attached corrective action plan for the findings noted in the Statewide Single Audit for the year ended June 30, 2012. If you have any questions or need any further information, please contact me at (803) 299-2031 or garrickfl@tag.scmd.state.sc.us.

Sincerely,

Frank L Garrick, CPA
Chief Financial Officer

# Corrective Action Plan

12E24-1 Matching

The Grants Manager has started a procedure to do a quarterly reconciliation of the State Match to the Federal Cooperative agreements and to confirm this with the Grants Officer's Representative (GOR) with the USPFO.

Point of Contact for All Findings:
Frank L. Garrick, CPA
Chief Financial Officer
garrickfl@tag.scmd.state.sc.us
(803) 299-2031

# STATE OF SOUTH CAROLINA
# DEPARTMENT OF EDUCATION

Mick Zais
Superintendent

1429 Senate Street
Columbia, South Carolina 29201

January 23, 2014

Mr. Richard H. Gilbert, Interim State Auditor
South Carolina Office of the State Auditor
1401 Main Street, Suite 1200
Columbia, South Carolina 29201

Dear Mr. Gilbert:

We have reviewed the findings reported in the recently concluded Single Audit of the South Carolina Department of Education (SCDE) for the period ending June 30, 2012. We sincerely appreciate the professional manner in which your audit team conducted this audit and believe that our operations will be improved as a result of your findings. We will address the issues on each of the areas listed below in a separate section.

**12H63-1. Subrecipient Monitoring,** Repeat Finding

| | |
|---|---|
| **Compliance Requirement:** | Subrecipient Monitoring (Internal control and Compliance) |
| **Program, CFDA:** | Special Education Cluster, 84.027, 84.173<br>Career and Technical Education, 84.048<br>Child Nutrition Cluster, 10.553, 10.555 |
| **Federal Award #'s:** | **Special Education Cluster:**<br>H027A090081, H6301000680, H027A100081, H027A110081<br>H173A110085, H391A090081, H392A09085<br>**Career and Technical Education:**<br>V048A090040, V048A090040A, V048A110040, V048A100040A<br>**Child Nutrition Cluster:**<br>5SC300328 |

Per 31 USC § 7502 (f)(1) Each pass-through entity shall— (A) provide such subrecipient the program names (and any identifying numbers) from which such assistance is derived, and the Federal requirements which govern the use of such awards and the requirements of this chapter; (B) monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means; (C) review the audit of a subrecipient as necessary to determine whether prompt and appropriate corrective action has been taken with respect to audit findings, as defined by the Director, pertaining to Federal awards provided to the subrecipient by the pass-through entity.

OMB Circular A-133 specifies that the grantee perform certain monitoring procedures to ascertain if the pass-through entity's monitoring provided reasonable assurance that subrecipients used



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federal awards for authorized purposes. When deficiencies are noted, 7 CFR Part 226.6(c)(4Xi) states that except as noted in this paragraph (c)(4), the State agency is prohibited from allowing more than 90 days for corrective action from the date the pass-through agency receives the notice

***Auditor's Recommendation***

We recommend that the Department develop and implement written procedures establishing follow up guidelines. These guidelines should include penalties for noncompliance. The department should communicate the policy to subrecipients once they have been adopted.

***Management's Response***

**Special Education Cluster:** Special Education Cluster, 84.027, 84.173
H027A090081, H6301000680, H027A100081, H027A110081
H173A110085, H391A090081, H392A09085

The Office of Exceptional Children (OEC) conducts programmatic and reporting activities throughout the year. Every year, the OEC conducts desk monitoring of each local educational agency (LEAs) and state-operated program relative to twenty indicators pursuant to federal requirements. Summaries of these data can be provided upon request.

In addition, pursuant to the implementing regulations at 34 C.F.R. §§ 300.600 through 300.608, the OEC makes annual determinations for each LEA and state-operated program within the state. This information is not found online; though the information is obtainable through a request to the Office and is public information.

In addition the state also monitors additional data submissions, collections, and requirements, such as Coordinated Early Intervening Services (found at http://ed.sc.gov/agency/programs-services/173/CoordinatedEarlyInterveningServicesCEIS.cfm). Beginning in Spring 2011, the OEC has conducted onsite monitoring of LEAs to ensure compliance to federal and state statutes and implementing regulations relative to educational programs for children with disabilities. The monitoring of LEAs is based upon a statistically valid stratified sample of LEAs within the state. Specific policies and procedures relative to programmatic monitoring can be provided upon request.

Since Spring 2011 through Spring 2014, the SCDE will have conducted monitoring of 52 LEAs and state-operated programs. The OEC has also conducted onsite monitoring of <u>each</u> residential treatment facility (RTF) serving children with disabilities, pursuant to South Carolina State Budget Proviso 1.5.

In Fall 2011, the Office of Special Education Programs (OSEP), Office of Special Education and Rehabilitative Services (OSERS), US Department of Education (USED) conducted onsite monitoring of South Carolina relative to its implementation and general supervision of the IDEA. Overall, the state was in compliance; and only received limited corrective actions, most of which were addressed prior to OSEP's issuance of the monitoring report. Finally, pursuant to its implementing regulations, for three consecutive years, the OSEP has found South Carolina in the category of "meets requirements" for its programmatic implementation and compliance to the IDEA. These distinctions may be found online at http://ed.sc.gov/agency/ac/Exceptional-Children/ in the form of letters from the OSEP to SCDE.

Beginning in July 2012 (Fiscal Year 2013), the OEC developed a new IDEA fiscal monitoring process for Local Education Agencies. Prior to Fiscal Year 2013 the fiscal monitoring process was limited in scope. The new IDEA fiscal monitoring process is designed to provide LEAs the support and guidance needed to maintain ongoing high standards for fiscal management and compliance as well as program delivery. The OEC communicated this process to LEA Special Education and School Business officials via letter. The OEC also communicates fiscal monitoring lessons learned to LEA Special Education and School Business Officials during statewide and regional professional development opportunities throughout the school year. The OEC agrees that the IDEA fiscal monitoring process should have an escalation clause when districts do not submit required documentation in a timely manner and will add language as such to the IDEA Fiscal Monitoring policies and procedures similar to the following:

"Failure to provide the information necessary may result in sanctions, including, but not limited to onsite fiscal monitoring; onsite programmatic monitoring; a lowered IDEA determination, as outlined by 34 C.F.R. §§ 300.600, 300.604, and 300.608; findings of noncompliance, as outlined by 34 C.F.R. § 300.600(e); withholding, recouping, and/or redirecting the use of funds pursuant to the Education Department General Administrative Regulations (EDGAR) 34 C.F.R. § 80.43; recovering funds under Section 452 of the general Education Provisions; and/or referring the matter for appropriate enforcement actions."

**Career and Technical Education,** 84.048
V048A090040, V048A090040A, V048A110040, V048A100040A

The Office of Career and Technology Education (OCTE) did not have a formal monitoring process or any written monitoring procedures for FY 12 when audit was conducted. The OCTE has always had a very detailed funding application that is approved before expenditures can be incurred and this application makes sure that programmatic requirements are in place prior to approval. Any deviation from this plan requires amendments to the plan to be approved. On-site technical visits by programmatic staff are checks to make sure that programmatic requirements are in place. The OCTE piloted a monitoring process during FY12 – the same year covered by the audit. A monitoring checklist was developed, two monitoring site visits were conducted, and the process was presented to

subrecipients at a professional development meeting for directors and coordinators in the spring of 2011. Evidence of the written procedures was presented during the FY12 audit.

The OCTE developed written guidelines and a monitoring matrix and began site monitoring visits in FY13. (Note: The date in the Cause statement is incorrectly stated as Fiscal Year 2014 and should be 2013.) The monitoring protocol is posted to the OCTE's website and has been presented at numerous professional development meetings, including training each year for new program administrators.

The OCTE's monitoring process is designed to provide technical assistance and guidance that would ensure standards for fiscal and programmatic compliance. Sanctions that would require recouping or redirecting of funds have not been applicable to-date. Management or compliance questions require a written correction plan and would trigger a follow-up monitoring visit. If follow-up monitoring visits detected that conditions have not been addressed, further sanctions may be imposed pursuant to EDGAR 34 C.R.R., § 80.43, Section 452 of the general Education Provisions, and/or referring matter for appropriate enforcement actions.

The OCTE disagrees with the second bullet under Condition/Context that states the office did not have written procedures establishing "Communication to ensure that all subrecipients were aware of program requirements, allowable costs and activities,..." The OCTE has written guidelines for program requirements and allowable costs and activities that are posted to the website. This information is also part of the instructions for completing the application for funds. An Assurance document must be signed at the time of application that outlines program requirements and acknowledges acceptance of these guidelines. Information is shared formally during at least four professional development opportunities throughout each fiscal year.

**Child Nutrition Cluster**, 10.553, 10.555
5SC300328

The Office of Nutrition Programs monitors School Food Authorities (SFA) via Onsite Reviews, SLP 4 forms, SCAPS, and the Administrative Review (AR) formally the Coordinated Review Effort and the School Meals Initiative (CRE/SMI). Additional monitoring tools that SFAs complete in SCAPS include FNS 742 Direct Verification of students' application. Each school district receives an onsite audit annually. During the onsite visit, both breakfast and lunch meals are observed and the counting and claiming procedures are evaluated for compliance. We will update the On-Site Review tool to address specific financial requirements and to provide additional communication as to what the sanctions are for non-compliance. Random overviews of invoices are completed and foodservice storage facilities are monitored to ensure that products are in compliance with federal regulations. All SFAs have access to an online system for claiming federal reimbursement monies. Each SFA have an education associate assigned to review claims that are submitted the 10th of each month. Claims that appear to be in excess are examined for inaccuracies and discussed with the foodservice director. If

corrections are warranted; the district can make the correction and resubmit the claim. Annually, all SFAs are required to complete the SLP4 form which provides the State Agency (SA) with a detailed outline of financial transactions over the past year and ensure that SFAs do not exceed the three-month operation balance (Excessive Operation Balance EOB) as outlined in federal regulations. SFAs who's EOB exceeds the three-month amount, must outline a plan to expend those funds. SA will review those plans and approve them based on USDA's allowable expenditures. Administrative Review (AR), formally CRE/SMIs, a federal tool is used to monitor all aspects of SFAs' compliance with program requirement.

If you have any questions or need additional information, please let me know.

Sincerely,

Mellanie B. Jinnette

Mellanie B. Jinnette
Chief Financial Officer

MBJ

**South Carolina Vocational Rehabilitation Department**

*Enabling eligible South Carolinians with disabilities to prepare for, achieve and maintain competitive employment.*

SCVRD

Barbara G. Hollis, Commissioner

# South Carolina Vocational Rehabilitation Department (H730)
# July 1, 2011 – June 30, 2012
# Single Audit – Response

**12H73-1. Maintenance of Effort**

We recommend the Department continue its efforts to implement procedures to ensure that it meets grant maintenance of effort compliance requirements.

***Response:*** We concur with the finding and will continue to monitor and report to management, as we have in the past, the yearly maintenance of effort requirement and what has been met year to date.

**12H73-2. Reporting**

We recommend the Department develop and implement procedures to ensure the accuracy of the information reported on the RSA-2 report.

***Response:***

We concur with the finding. Although the report documentation was independently reviewed, not all backup documentation was footed and there were formula errors. To ensure the amounts reported on the RSA-2 are properly classified, accurate and agree to supporting documentation, we have created a checklist for an independent reviewer to follow when reviewing the report prior to submission. The checklist provides detail items that should be reviewed on each schedule. The reviewer is required to check "Yes" or "No" for each item regarding its compliance with the checklist. A "No" response will require further action by the preparer. The RSA-2 will only be submitted after all items have been satisfactorily addressed with a "Yes" response.

**13H73-3. Eligibility**

We recommend the Department implement procedures to ensure that eligibility determinations are timely in accordance with applicable federal regulations.

***Response:***

We concur with the finding, and have processes in place to deal with these types of issues. The two cases in question were reviewed. While both exceeded the 60 day requirement to determine eligibility, one had an extension letter extending the time to 06/01/2009. This was exceeded by a little over a month. This practice is not supported by policy which is clear in describing what is necessary to extend the time needed to determine eligibility. Both cases had

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*(803) 896-6500 ▪ (803) 896-6525 (Fax) ▪ (800) 832-7526 (Toll free) ▪ (803) 896-6532 (TDD) ▪ info@scvrd.state.sc.us*

mitigating circumstances that caused the delay, but informing the applicant should have taken place.

In addition, the local staff are required to monitor all cases in status 02, 06, and 10 every week, and the need to send an extension letter should have been identified. Another tool is the caseload listing screen which shows time in status as well as compliance messages. One of the messages notifies the counselor and support staff that the 60 day eligibility time limit is approaching.

Our quality assurance unit caught both of these findings when they reviewed the cases and the absences of the extension letters were noted.

SOUTH CAROLINA
Healthy Connections
MEDICAID

Nikki Haley GOVERNOR
Anthony Keck DIRECTOR
P.O. Box 8206 > Columbia, SC 29202
www.scdhhs.gov

December 12, 2013

Mr. Richard H. Gilbert, Jr., CPA
Director of State Audits
1401 Main Street, Suite 1200
Columbia, South Carolina 29201

Dear Mr. Gilbert:

We have reviewed the audit findings for the Fiscal Year 2012 Statewide Single Audit for the South Carolina Department of Health & Human Services (DHHS), and offer the following response for your consideration.

**12J02-1 Federal Share of Recoveries and Collections**

**Recommendations:** We recommend that the Department continue its efforts to develop and implement procedures to ensure that recoveries and collections are reimbursed in accordance with CMS 45 Section 2500.6 B.

**Response**: DHHS confirms this as a repeat finding since 2009 that we planned to address with our replacement Medicaid Management Information System (MMIS); however, due to a new MMIS strategy, DHHS will instead work within the current system to develop the functionality to address this issue. The functionality will be developed and deployed by the end of fiscal year 2014.

Should you have any questions, please contact Beth Hutto at 803-898-2031.

Sincerely,

Anthony E. Keck
Agency Director

D H E C
PROMOTE PROTECT PROSPER
Catherine B. Templeton, Director
*Promoting and protecting the health of the public and the environment*

November 15, 2013

Richard H. Gilbert, Jr., CPA
Deputy State Auditor
1401 Main Street, Suite 1200
Columbia, South Carolina 29201

Dear Mr. Gilbert:

We have reviewed the audit findings for the FY2012 Statewide Single Audit for the S.C. Department of Health and Environmental Control, and offer the following response for your consideration:

**12J04-1. Client Eligibility**

HIV Care Formula Grants
CFDA No. 93.917
Grant No. 6X07HA00038-20-02

**Condition:** The Department of Health and Environmental Control (DHEC) is not in compliance with the eligibility requirement for the Ryan White Program for clients to be recertified in a timely manner.

**Recommendation:** We recommend the HIV program implement policies and procedures to ensure clients are being recertified in a timely manner in order to ensure compliance with stated regulations.

**Response:** Six-month recertifications began in November 2012

**12J04-2. Cash Management**

HIV Care Formula Grants
CFDA No.: 93.917
Grant No.: Various

**Condition:** The South Carolina Department of Health and Environmental Control (the Department) drew down federal funds before using available HIV drug rebate funds.

**Recommendation:** We recommend the Department establish procedures to ensure compliance with Federal cash management regulations pertaining to the disbursement of rebate funds.

**Response:** The ADAP program has prepared a 340-B spending plan for Ryan White and ADAP eligible expenditures. The initial spend-down will range from $7.5-$9.5 million and includes one-time and on-going expenditures that addresses quality management measures and program

efficiency. On October 18, 2013, the ADAP program vetted the proposed expansion, as represented in the targeted expenditures. This plan is fully adjustable under existing contracts, to expend 340-B Rebate funds in accordance with the following HRSA policy letter:

http://hab.hrsa.gov/manageyourgrant/pinspals/habpl1112.pdf.

Rebate funds will be used first with careful consideration given to expiring federal funds.

**12J04-3. Review of Food Instruments and Cash-Value Vouchers**

**Condition:** The South Carolina Department of Health and Environmental Control (the Department) did not fully comply with the regulation to perform reviews on food instruments as well as take appropriate follow up action.

**Recommendation:** We recommend the Department continue its efforts to implement procedures to ensure that it meets all grant compliance requirements related to food instruments and cash-value vouchers. This should include, but not be limited to: reviewing food instruments processed regularly and in a timely manner, ensuring follow up action is taken in a timely manner, and also establishing an accounts receivable for noted vendor overcharges.

**Response:** 1) The State is currently billing overcharges for contract formula and will ensure that follow-up is conducted in a timelier manner.

The Overcharge Report is generated from the Vendor Management System and has been modified to detect vendor overcharges of all food instruments. The State will bill vendors quarterly based on the maximum allowable reimbursement rate of 25% above the food instrument type average for each peer group (Store type and Region). For example:

- The average price for FI type 10002 is $10.40 in a Type 1, Region 1 store.
- The Maximum Allowable Reimbursement Level (MARL) for that FI type in a Type 1, Region 1 store is $13.00.
- A Type 1, Region 1 store redeemed the FI type 10002 at $25.
- The overcharge billed will be $12.00

The WIC Program will work with the Bureau of Financial Management to ensure that the billing and receipt of vendor overcharge payments are recorded and documented in the Agency's financial management system. All funds received from this source are reported on the 798 at closeout, thereby reducing the possible risk of over-stating receivables for the year.

The Program will begin billing for all overcharges in February 2014.

2) The State reviews a random sample of 500 paid food instruments (includes cash value vouchers) each month. This process is done to ensure that the banking processor is properly editing and rejecting, when necessary, food instruments submitted for payment. The review process is conducted quarterly. Upon completion of the review, results are tabulated in a report. Copies of the checks that failed the edits are attached to the report. The State has revised the report to include more documentation regarding the review of the checks.

We appreciate the thorough work of your auditors. If you have any questions, please do not hesitate to contact Nancy Edmunds, Director, Office of Internal Audits at 896-0651.

Sincerely,

Barbara Derrick
Deputy Director for Administration

cc: Catherine B. Templeton, Director
J. Daniel Edens, CPA, Director, Bureau of Financial Management
Ronnie Belleggia, Assistant Director, Bureau of Financial Management
Nancy D. Edmunds, CIA, Director, Office of Internal Audits
Darbi C. MacPhail, MHA, Director, Health Services Operations
Mark Barnes, Senior Consultant, Health Services Operations
Jamie Shuster, Deputy Director, Public Health
Beth DeSantis, RN, MSN, WHNP, Director, Maternal and Child Health
Colleen Donovan, RD, Director, Division of Women, Infants, and Children
Janet Tapp, MPH, Director, Division of STD/HIV

DSS
*Serving Children and Families*

LILLIAN B. KOLLER, J.D.
STATE DIRECTOR

NIKKI R. HALEY
GOVERNOR

December 20, 2013

Mr. Richard H. Gilbert, Jr., CPA
Interim State Auditor
1401 Main Street, Suite 1200
Columbia, South Carolina 29201

Dear Mr. Gilbert:

The South Carolina Department of Social Services respectfully submits the following corrective action plan for those findings identified in the Single Audit Schedule of Findings and Questioned Costs for the year ended June 30, 2012.

**12L04-1. Child Support Automated System and OCSE 34A Report**

This is a repeat finding.

**Compliance Requirements:** Reporting (Internal Control and Compliance)
**Program:** Child Support Enforcement
**CFDA:** 93.563
**Type of Finding:** Noncompliance
**Year:** 2013
**Federal Agency:** Department of Health and Human Services
**Federal Award #'s:** 1004SC4004 and 1104SC4004

Recommendation: We recommend that the Department continue its progress in implementing a data processing and retrieval system that complies with Section 454 (24) (B) of the Act.

Corrective Action: Since the Department's response to a similar finding in the previous Single Audit, the system development contractor that has been under contract since August 1, 2007 to develop and implement statewide a certified Child Support Enforcement System failed to meet contractual deadlines. The State sent the contractor default letters in September 2012 and in December 2012. Efforts by the contractor to provide a cure that was acceptable to the Department failed. On July 10, 2013, the State sent a letter to the contractor notifying the company that the State was terminating the contract. The hearing in the Contract Controversy (filed October 15, 2012, and originally scheduled for hearing July 31, 2013 ) began on October 21, 2013 and is currently estimated to last through December 20, 2013; the Chief Procurement Officer will hear the State's case for breach of contract and damages and the contractor's claims against the State.

The State is currently assessing the viability of the code produced by the defaulted contractor to determine the remediation effort needed to complete the project. The State is working with the federal Office of Child Support Enforcement to gain federal support and funding for the project.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-2. Subrecipient Monitoring**

**Compliance Requirements:** Subrecipient Monitoring (Internal Control and Compliance)
**Program:** Child and Adult Care Food Program
**CFDA:** 10.558
**Type of Finding:** Significant Deficiency
**Year:** 2013
**Federal Agency:** Department of Health and Human Services
**Federal Award #'s:** 5SC300329

Recommendation: In addition to continuing to implement corrective action to address the prior year finding, we recommend the Department establish accurate and complete sub-recipient populations by program for reporting and monitoring.

Corrective Action: The Department has implemented procedures in response to a recent Management Evaluation conducted by the USDA FNS regional office in March 2012, resulting in modifications to our tracking system, which identifies interim deadlines (45, 60 and 90 days) used to monitor progress of sub-recipients. Once deficiencies are identified, the sub-recipient is notified with a Notice of Proposed Termination Disqualification.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-3. Cash Management/Allowable Costs**

**Compliance Requirement:** Cash Management /Allowable Costs (Internal Control and Compliance)
**Program:** Social Services Block Grant
**CFDA:** 93.667
**Type of Finding:** Noncompliance
**Year:** 2013
**Federal Agency:** Department of Health and Human Services
**Federal Award #'s:** 2009G992342, 2010G99234, 2011G99234 and 2012G99234

Recommendation: We recommend the Department retain supporting documentation of its review of expenditures at the county offices.

Corrective Action: The Department currently has procedures in the program area that allocate SSBG funds to DSS County offices based on specific requests from DSS county offices. If it is determined that a DSS County office needs funds for emergency client needs, only then are funds advanced. While the program area does review SSBG funding needs in advance, the Department will implement procedures to ensure collaboration of supporting documentation between the program area and the grant files. Additionally, the Department currently has procedures that authorize the Division of Internal Audits to routinely conduct fiscal operation audits, to include monitoring of the SSBG funds on account with DSS County offices. Both the programmatic staff review and Internal Audit staff review are taken into consideration, resulting in minimal federal funds on account with the DSS County offices.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-4. Eligibility**

**Compliance Requirement:** Eligibility (Internal Control)
**Program:** Child Care Development Fund Cluster
**CFDA:** 93.575, 93.596, 93.713
**Type of Finding:** Significant Deficiency
**Year:** 2013
**Federal Agency:** Department of Health and Human Services
**Federal Award #'s:** Various

Recommendation: We recommend the Department continue its progress for improving eligibility control procedures. The improvements should be designed to ensure compliance with the ABC Child Care Program Policy Manual.

Corrective Action: The finding is based on three out of sixty case files not including DSS Form 37110, ABC Child Care Program Client Eligibility Worksheet. The American Institute for Certified Public Accountants (AICPA) threshold for compliance is two out of sixty case files. Based on direct federal technical assistance to our child care program before the SFY2012 statewide single audit, the ABC Child Care Program Policy Manual was being revised at the time of the audit engagement to eliminate the requirement that DSS Form 37110 be included in the case record. The federal guidance advised that in lieu of requiring DSS Form 37110, other documentation in the case record and agency databases could be used to support eligibility determinations. Accordingly, the ABC Child Care Program Policy Manual was revised to recommend but not require the use of DSS Form 37110, effective May 1, 2013.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-5. Eligibility**

**Compliance Requirement:** Eligibility (Internal Control and Compliance)
**Program:** Temporary Assistance for Needy Families (TANF)
**CFDA:** 93.558
**Type of Finding:** Significant Deficiency
**Year:** 2013
**Federal Agency:** Department of Health and Human Services
**Federal Award #'s:** Various

Recommendation: We recommend the Department continue its progress for improving eligibility control procedures.

Corrective Action: This finding is based on a portion of income information from two out of sixty TANF beneficiaries were not used to calculate benefit amounts. The Department has implemented procedures to provide additional training to interviewing agents, processors, supervisors and other DSS county staff to enhance their knowledge of the information needed to accurately determine benefits. Information gathered or provided that may appear incorrect or incomplete is reviewed, and all discrepancies cleared prior to making a benefit determination.

The Department continues to monitor actions completed by DSS county staff through the supervisory review process. Supervisors are required to review a set number of cases per worker per month.

Supervisors are required to review the eligibility elements, and determine if an accurate assessment was made by the worker; if not, corrections must be completed by the worker and a claim must be submitted to recoup the improper payment.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-6. Cash Management**

**Compliance Requirement:** Cash Management (Compliance)
**Program:** Child Care Development Fund Cluster
**CFDA:** 93.575, 93.596, 93.713
**Type of Finding:** Significant Deficiency
**Year:** 2013
**Federal Agency:** Department of Health and Human Services
**Federal Award #'s:** 2009G999004, 2009G999005, 2010G999004, 2010G999005, 2011G999004 and 2011G999005

Recommendation: We recommend the Department strengthen its procedures to ensure all drawdown requests submitted to the Federal Government are timely and appropriate.

Corrective Action: In order to have sufficient cash on-hand during a threatened Federal Shutdown based on advice for Central State Government, on July 28, 2011, the DSS Chief of Fiscal and Governmental Affairs instructed staff to draw down available cash balances. When the Federal Shutdown did not materialize the Chief of Fiscal and Governmental Affairs instructed staff to return those funds drawn down for the threatened shutdown on August 4, 2011. DSS will no longer draw down unsupported federal cash funds in advance of potential Federal shutdowns, or without proper supporting documentation.

The Department has implemented procedures to ensure that federal cash draws are adequately supported with documentation that demonstrates compliance with grant and federal cash management requirements. All federal drawdowns are reviewed by the Cost Allocation and Reporting Director to ensure funds are drawn down based on supporting documentation.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-7. Reporting**

**Compliance Requirement:** Reporting (Internal Control and Compliance)
**Program:** Foster Care
**CFDA:** 93.658
**Type of Finding:** Significant Deficiency
**Year:** 2013
**Federal Agency:** Department of Health and Human Services
**Federal Award #'s:** 1001SC1401, 1101SC1401and 1201SC1401

Recommendation: We recommend that the Department document and retain any extensions received from federal regulators to support the timely submission of reports.

Corrective Action: The Department currently has procedures in place to ensure timely filing of federal reports. In Federal Fiscal 2012 the Department obtained verbal approval to file one report one day after the 30th of the month. The report was filed and accepted, with no further action needed. The Department did obtain permission for an extension, and then accordingly filed the report within one day of the original due date. In the future, the Department will retain such documentation in writing for the file if a filing extension is needed.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-8. Allowable Costs-Time and Effort Reporting**

**Compliance Requirement:** Allowable Cost (Internal Control and Compliance)
**Program:** Child Support Enforcement, Social Services Block Grant, Child Care Development Fund Cluster
**CFDA:** 93.563, 93.575, 93.596, 93.713, 93.667
**Type of Finding:** Significant Deficiency
**Year:** 2013
**Federal Agency:** Department of Health and Human Services
**Federal Award #'s:** Various

Recommendation: We recommend the Department strengthen its procedures to comply with OMB Circular A-87.

Corrective Action: The Department is in the process of implementing procedures to ensure that all time and effort certifications are returned as prescribed, and are inclusive of all staff names to be paid on the grant according to Human Resources records. Certifications are logged in as they are received. Follow-up is done to contact those areas that have not submitted their certifications by the due date. Further, a review will be done between Finance and Human Resources to ensure data inclusive.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-9. Special Test-Internal Controls over ABC Quality Standards**

**Compliance Requirement:** Special Test-Internal Controls over ABC Quality Standards (Internal Control)
**Program:** Child Care Development Fund Cluster
**CFDA:** 93.575, 93.596, 93.713
**Type of Finding:** Significant Deficiency
**Year:** 2013
**Federal Agency:** Department of Health and Human Services
**Federal Award #'s:** 2009G999004, 2009G9990052010G999004, 2010G999005, 2011G999004 and 2011G999005

Recommendation: We recommend the Department strengthen its procedures to comply with its internal policies and procedures.

Corrective Action: The Department concurs with the finding. The Department has additional quality standards for child care providers voluntarily enrolled with the ABC Child Care Program that exceed federal and state requirements. In the three cases cited, the Department did not follow its internal policy

of notifying three child care providers that they did not meet a specific ABC quality standard within the timeframe specified in its ABC Child Care Policy Manual. In the three cases, the Department followed up monthly to assure providers implemented corrective actions to meet the ABC standards, which they were ultimately successful in meeting. As auditors have recommended, the Department will strengthen its procedures to comply with its internal policies.

Agency Contact: Scott Ludlam (803) 898-3987

**12L04-10. Procurement**

**Compliance Requirement:** Procurement (Internal Control and Compliance)
**Program:** Temporary Assistance for Needy Families (TANF)
**CFDA:** 93.558
**Type of Finding:** Significant Deficiency
**Year:** 2013
**Federal Agency:** Department of Health and Human Services
**Federal Award #'s:** 2009G996115, 2009G9961522, 2009G9961524, and 2009G99611525

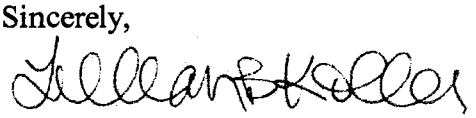
Recommendation: We recommend that the Department establish procedures to ensure that its contracts with vendors and grantees include the necessary documentation as required by OMB Circular A-133 requirements shown above.

Corrective Action: The file was not available due to a transition in staff. DSS procedures have been strengthened to ensure approved contracts have required supporting documentation prior to execution.

Agency Contact: Scott Ludlam (803) 898-3987

If you have any questions regarding this plan, please contact the person noted for each response or William F. Bray, Jr., Chief of Fiscal and Governmental Affairs at 898-7225.

Sincerely,



Lillian B. Koller, J.D.
State Director

LBK:blr

Commissioner
James M. Kirby

# South Carolina Commission for the Blind

1430 CONFEDERATE AVENUE • P.O. BOX 2467 COLUMBIA, SC 29202
PHONE: (803) 898-8822 • FAX: (803) 898-8845

December 4, 2013

Mr. Richard H. Gilbert, Jr. CPA
Deputy State Auditor
1401 Main Street, Suite 1200
Columbia, SC 29201

**RE: AGENCY'S CORRECTIVE ACTION PLAN (FY2012 Single Audit Findings Response)**

Dear Mr. Gilbert:

The SC Commission for the Blind appreciates the professional attitude and conduct of the auditor's staff during the audit of our agency's financial records and will ensure corrective actions are taken regarding all findings.

**1. 12L24-1. Maintenance of Effort:**

As noted in the finding, State funding primarily determines whether Maintenance of Effort spending requirements can be met. The agency will continue to seek State funding that allows Maintenance of Effort to be met. Maintenance of Effort projections will be performed during the year and factored into planning and budgeting decisions.

**2. 12L24-2. Reporting**

A factor in the late completion of the SF-425 was the process of obtaining an approved indirect cost rate before the report could be properly completed. RSA was aware of this and advised that the SF-425 not be completed until the indirect cost rate was settled.

A system glitch in the RSA online entry system rounded the approved 21.4% rate that was entered to 21%. To detect any future system glitches or keying errors, report amounts and rates will be traced to documentation by the preparer and reviewer. Supporting documentation of amounts and rates entered will be retained.

The employee who prepares the SF-425 and the supervisor who reviews the report will flag due dates to ensure timely submission.

**3 12L24-3. Suspension and Debarment**

The agency will ensure compliance with 2 CFR Section 180.300.

Sincerely,

James M. Kirby
Commissioner

# APPENDIX C

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# STATE OF SOUTH CAROLINA

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