

STATE OF SOUTH CAROLINA

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**





FRONT COVER

Daufuskie Island in the South Carolina Lowcountry

Cover photo by Perry Baker/S.C. Department of Parks, Recreation and Tourism; layout provided by the S.C. Comptroller General's Office

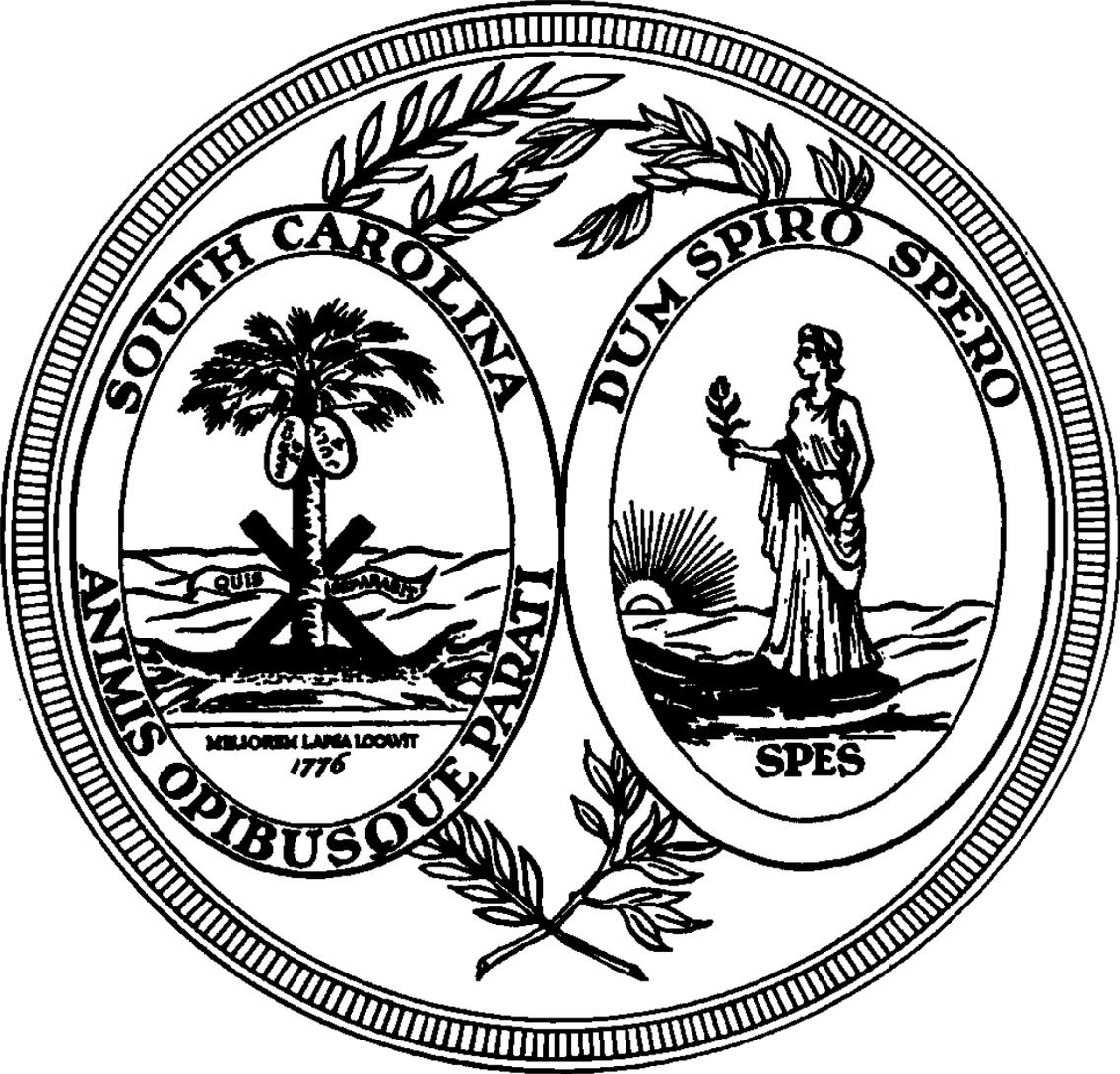
A large, black-outlined map of the state of South Carolina is centered on the page. The text of the report title is placed within the map's boundaries.

**STATE OF
SOUTH CAROLINA**

**COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT**

**FOR THE FISCAL YEAR ENDED
JUNE 30,
2014**

Prepared by the Comptroller General's Office



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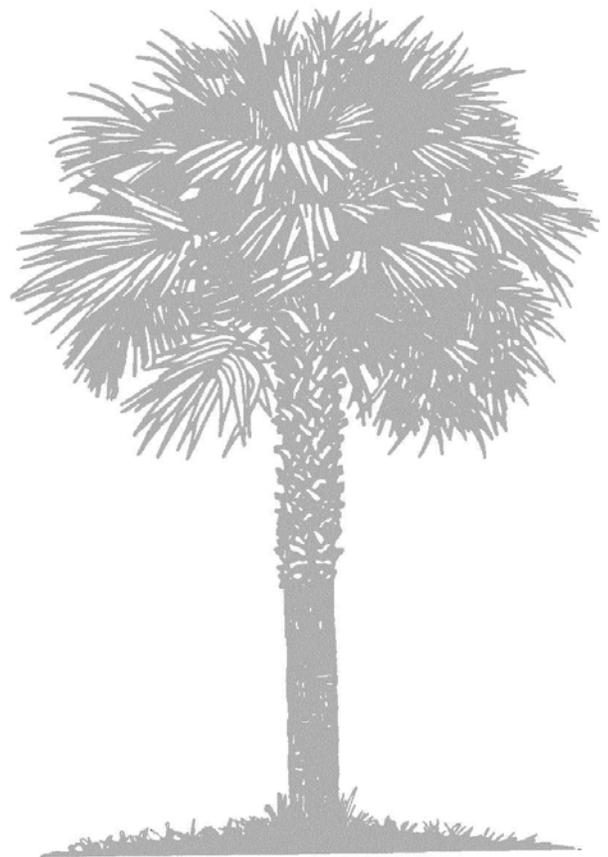
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Introductory Section



Letter of Transmittal
Certificate of Achievement
Principal State Officials
Organizational Chart



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WILLIAM E. GUNN
CHIEF OF STAFF

December 22, 2014

**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, 2014. The report provides financial information about the State's operations during the year and describes its financial position at the end of the year.

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, 2014. The auditors have issued an unmodified 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 4.7 million citizens. According to the U.S. Census Bureau, 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.

The State's reporting entity includes the primary government and its component units. The primary government includes all funds, departments, agencies, and institutions. The State's component units are legally separate organizations for which the State is accountable for purposes of financial reporting. The Management's Discussion and Analysis (MD&A) and the Basic Financial Statements focus on the activities of the primary government.

Additional information on the State's component units can be found in the notes to the financial statements and in the separately issued financial statements of those organizations.

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, composed of five key executive and legislative officials, may order spending cuts if revenue collections fall short of predicted levels. Departments and agencies may request transfers of appropriations between programs if the transfer request does not exceed 20% of the program budget. The Budget and Control Board has the authority to approve additional requested transfers of appropriations between personal services and other operating expenditure accounts. For additional information, see the notes to the required supplementary information - budgetary.

STATE ECONOMY

South Carolina has a diversified economic base, including manufacturing, trade, healthcare, services, and leisure/hospitality. Businesses have relocated here from all over the world taking 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 and other economic 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 through state-supported workforce development initiatives.

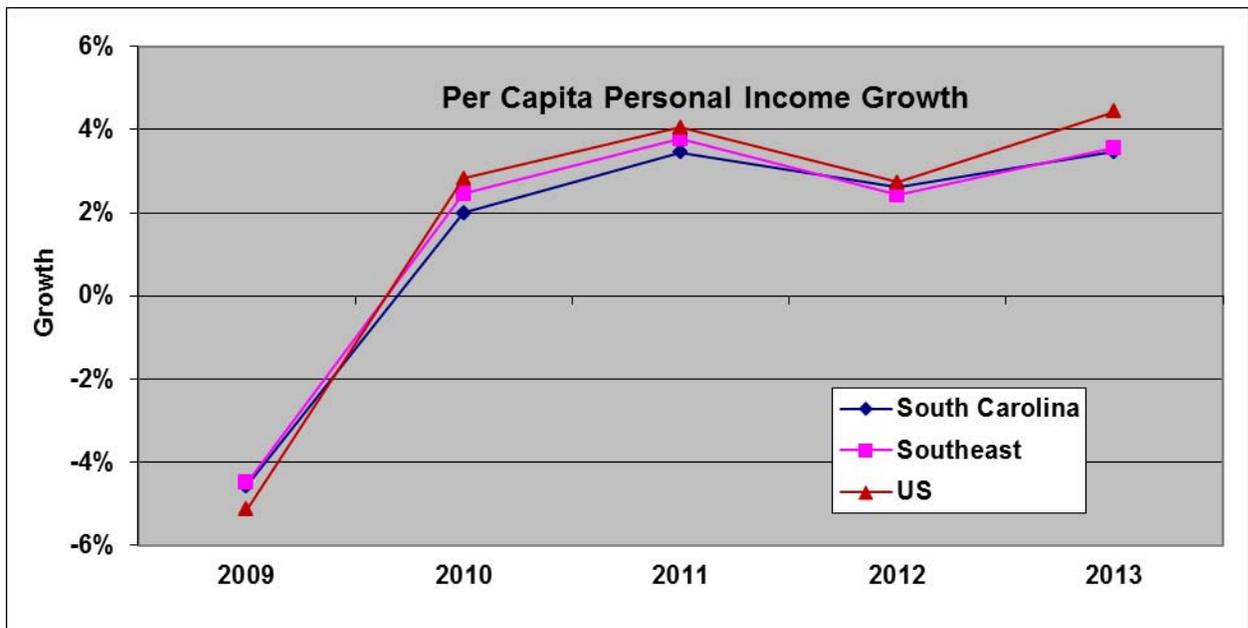
During the year ended June 30, 2014, total non-farm employment in the state increased by 42,400 to 1,933,000. Industry sectors reflecting gains were Professional and Business Services (+11,000); Leisure and Hospitality (+7,800); Manufacturing (+7,800); Education and Health Services (+7,100); Trade, Transportation, and Utilities (+5,500); Government (+2,200); Construction (+1,300); Information (+600); Other (+300). A decline was experienced in the Financial Activities (-1,200), and Mining and Logging remained unchanged.

South Carolina's unemployment rate decreased to 5.3% in June 2014 (and increased to 6.7% in October 2014), which was well below the June 2013 rate of 7.8%. In comparison, the U.S. unemployment rate for June 2014 was 6.1% (and decreased to 5.8% in October 2014).

After four consecutive months of positive movement, the South Carolina Leading Index (SCLI) dipped 0.11 points in June 2014 to 101.38. Above the 100 mark, the SCLI forecasts improving economic conditions for South Carolina over the upcoming three to six months. Several factors led to the decline of the SCLI in June, including an increase in initial claims for Unemployment Insurance for the month, a 2.7 percent drop in building permits for new residential construction, and a 0.2 percent decline in the duration of the average manufacturing workweek. Gains in the stock market helped moderate the SCLI's dip in June. The SCLI closed the month of September 2014 at 101.54, the most current month available.

The number of real estate closings in June 2014, up 1.6 percent compared to a year ago, and the declining number of foreclosures in the state, down 22.5 percent in June 2014 compared to June 2013, have reduced the supply of available homes on the market. As inventory tightens, real estate values in South Carolina have gained ground. Residential building permits compared to a year ago are up 18.9 percent in volume and 18.8 percent in valuation.

The South Carolina housing market continued to improve, with the Charleston and Spartanburg housing markets continuing to lead the state in recovery. Median home prices were 6 percent higher when comparing June 2014 to June 2013. Improvements in the Columbia and Myrtle Beach areas also helped push the statewide sales volume up with a 5 percent increase in their respective median sales prices even with a decline of 4 percent in sales volumes compared to last year.



LONG-TERM FINANCIAL PLANNING

State law requires agencies that receive 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.

Significant financial challenges facing state government include anticipated future spending increases for Medicaid, State retirement and post-retirement health 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 during the year, it must reduce most agency appropriations evenly across-the-board. The State is also required to maintain a 4.5% General Reserve Fund (the required level increases to 5.0% in 2015) 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. Additionally, the State is required to annually fund a 2% Capital Reserve to be used for capital improvements, debt retirement, or other nonrecurring purposes appropriated by the General Assembly. The foregoing percentages are multiplied against total General Fund revenues 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 fiscal year 2014 with a positive General Fund fund balance of \$1.163 billion, which was made up of legislatively approved agency carryover appropriations of \$489.877 million, the General Reserve of \$292.889 million, the Capital Reserve of \$117.156 million, the Contingency Reserve of \$68.370 million, and unassigned surplus of \$194.982 million.

MAJOR INITIATIVES

In accordance with the *Restructuring Act of 2014*, effective July 1, 2014, the State Budget Division was eliminated and its functions divided among two newly created offices: the Executive Budget Office and the Revenue and Fiscal Affairs Office.

The Executive Budget Office is a stand-alone agency reporting to the Governor's Office. It now performs many of the former Budget Division's responsibilities, including development and oversight of the process for preparing the annual state budget. Beginning July 1, 2015, the Executive Budget Office will become a component of the new Department of Administration.

The Revenue and Fiscal Affairs Office consists of the Division of Research and Statistics and Board of Economic Advisors. The director of the State Budget Division now works within the Revenue and Fiscal Affairs Office. Functions of the Revenue and Fiscal Affairs Office include preparing fiscal and revenue impact statements on proposed legislation and assisting the General Assembly and the House Ways and Means and Senate Finance Committees in the development of the annual general appropriations act.

The State also continues to fund programs related to job creation. In fiscal year 2014, the State committed \$37.8 million to the South Carolina Coordinating Council on Economic Development and the State's Rural Infrastructure Authority for a land purchase and site development, which helped to attract Giti, the world's tenth largest tire maker to Chester County, South Carolina. It is anticipated that 1,700 jobs will be created from this deal. Additionally, the State has recently attracted two other large companies, Lash Group and LPL Financial to Fort Mill, South Carolina. These moves are expected to create up to 5,400 jobs in the coming years.

South Carolina's job recruitment and capital investment from manufacturers have experienced steady growth since the end of the Great Recession. In 2013 alone, the state attracted more than \$5.4 billion in new capital investment from manufacturing companies, which resulted in the creation of more than 15,457 jobs.

South Carolina consistently ranks high on Site Selection magazine's "Top State Business Climate Rankings". The state ranked 7th overall in the most recently released 2013 survey. South Carolina scored high with business executives surveyed by Site Selection, ranking 2nd, only behind Texas.

South Carolina's Growing Economic Environment

Over the last several years, South Carolina has continued to demonstrate its ability to facilitate expanded economic opportunities for citizens. Manufacturing has grown substantially. South Carolina has also experienced a state-wide decrease in its unemployment rate, which has shown that even in the midst of challenging national economic conditions our state's business-friendly climate and committed workforce continue to attract investment that creates well-paying jobs.

We have seen an emerging trend of companies investing and expanding in South Carolina. Several of South Carolina's industry leaders have expanded and created high-quality jobs within the state. In 2012, the State established an Aerospace Task Force to position the state for future growth. The task force is focused on growing the aerospace supply chain for companies like Boeing and GE Turbine and supporting initiatives to assure that South Carolina has a workforce ready for the aerospace industry.

South Carolina's exports reached record levels in 2013. Exports from South Carolina increased by 4.6% from 2012 to 2013. In 2013, South Carolina's export growth ranked the state 17th in the United States. Export figures are expected to continue to increase as Boeing has begun to deliver the aircraft made in South Carolina. The State also recently established a Transportation, Distribution and Logistics (TDL) Council that includes strong private sector participation. Part of the mission of this council is to prepare South Carolina for the Panama Canal expansion, providing South Carolina with a world-class port that will have the capacity to support the expected increase in merchant shipping.

Due in part to the State's economic outreach initiatives, South Carolina's total economic output or gross domestic product (GDP) was \$183.561 billion in 2013. Between 2012 and 2013, our real GDP grew 3.1%, which compares to the southeast states average growth of 3.2%.

With our cost of living 8.5% below the national average, South Carolina offers exceptionally productive employees at one of the lowest labor costs in the nation. South Carolina is a right-to-work state and in 2013

was tied with Mississippi for the third lowest unionization rate in the nation, at 3.7% of the workforce. CNBC recently ranked the South Carolina workforce sixth in the nation in terms of quality and availability of workers, as well as lower union membership and the success of state worker training programs in placing people in jobs.

The State Budget

The General Assembly approved a budget totaling \$23.6 billion for fiscal year 2015, which includes \$6.7 billion in recurring general funds and \$127.792 million in capital reserve funds. The budget fully funds the General Reserve Fund that totals \$292.889 million at June 30, 2014, and is available for management of revenue shortfalls.

The State's fiscal year 2015 budget includes \$130 million for Medicaid Maintenance of Effort. Eligibility was not expanded by legislation for the State's Medicaid Program in connection with the federal "Patient Protection and Affordable Care Act" of 2010. Instead, budget legislation includes a redirection of Medicaid spending under a new comprehensive Medicaid Accountability and Quality Improvement Initiative to be undertaken by the South Carolina Department of Health and Human Services upon approval by the Centers for Medicare and Medicaid Services (CMS).

Under this initiative, the Healthy Outcomes Initiative provides financial incentives for hospitals to reduce reliance on comparatively expensive emergency room treatment and also involves participating in price and quality transparency efforts and entering into agreements with primary care providers to help meet the needs of chronically ill uninsured patients through home visits and care in other settings outside the emergency room.

An additional \$10.5 million was included in the State's budget for the Department of Mental Health to address budget cuts sustained by the agency during the most recent recession. Also, \$15.5 million was included for the Department of Disabilities and Special Needs for individuals with complex care needs to be transitioned out of institutional settings.

The budget devotes approximately \$180 million in new funding to K-12 education for fiscal year 2015. Additional funding in the amount of \$137.5 million was directed to the Education Finance Act, with \$35 million to be used to address enrollment growth and an additional \$54.3 million to be used to increase the base student cost from \$2,100 to \$2,120 per student, or 1.0%. Additionally, the budget includes a four-year-old kindergarten initiative for school districts with a poverty index of 70% or more, with the plaintiff districts in the *Abbeville School District vs. the State of South Carolina* lawsuit given preference.

K-12 instructional materials funding of \$8.56 million was included in the budget and additional \$18 million was devoted for school transportation for the maintenance and upkeep of the state's school bus fleet. Additionally, \$29.5 million was included in the budget to provide for reading coaches in the state's elementary schools along with \$4.5 million devoted to expanding summer reading camps. Also, \$29.3 million was included in the State's budget for a K-12 technology initiative.

The State also provided for a 2% employee pay increase with an appropriation of \$30.6 million. Increased costs for operating the state employees' health insurance plan were addressed by budgeting \$57 million to cover increases in employer premiums, and by increasing employee coinsurance payments and deductibles of up to 9%. The actual health insurance premiums paid by employees were not changed.

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 that ended June 30, 2013. This was the twenty-sixth 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 GFOA to determine its eligibility to be awarded a Certificate of Achievement.

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. I extend special appreciation for the members

of my staff who devoted many of their nights and weekends over the past few months working as a team to produce this comprehensive document. I also express special appreciation for the generous sacrifices made by their families who endured the many extra hours they devoted to successfully complete this project.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Eckstrom". The signature is written in a cursive style with a large initial "R".

Richard Eckstrom, CPA
Comptroller General

**CERTIFICATE
OF ACHIEVEMENT
FOR EXCELLENCE IN
FINANCIAL REPORTING**



Government Finance Officers
Association

**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, 2013

Executive Director/CEO

Principal State Officials

LEGISLATIVE—THE GENERAL ASSEMBLY

John Yancey McGill, President of the Senate and Lieutenant Governor
Hugh K. Leatherman, Sr., 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

John Yancey McGill, 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

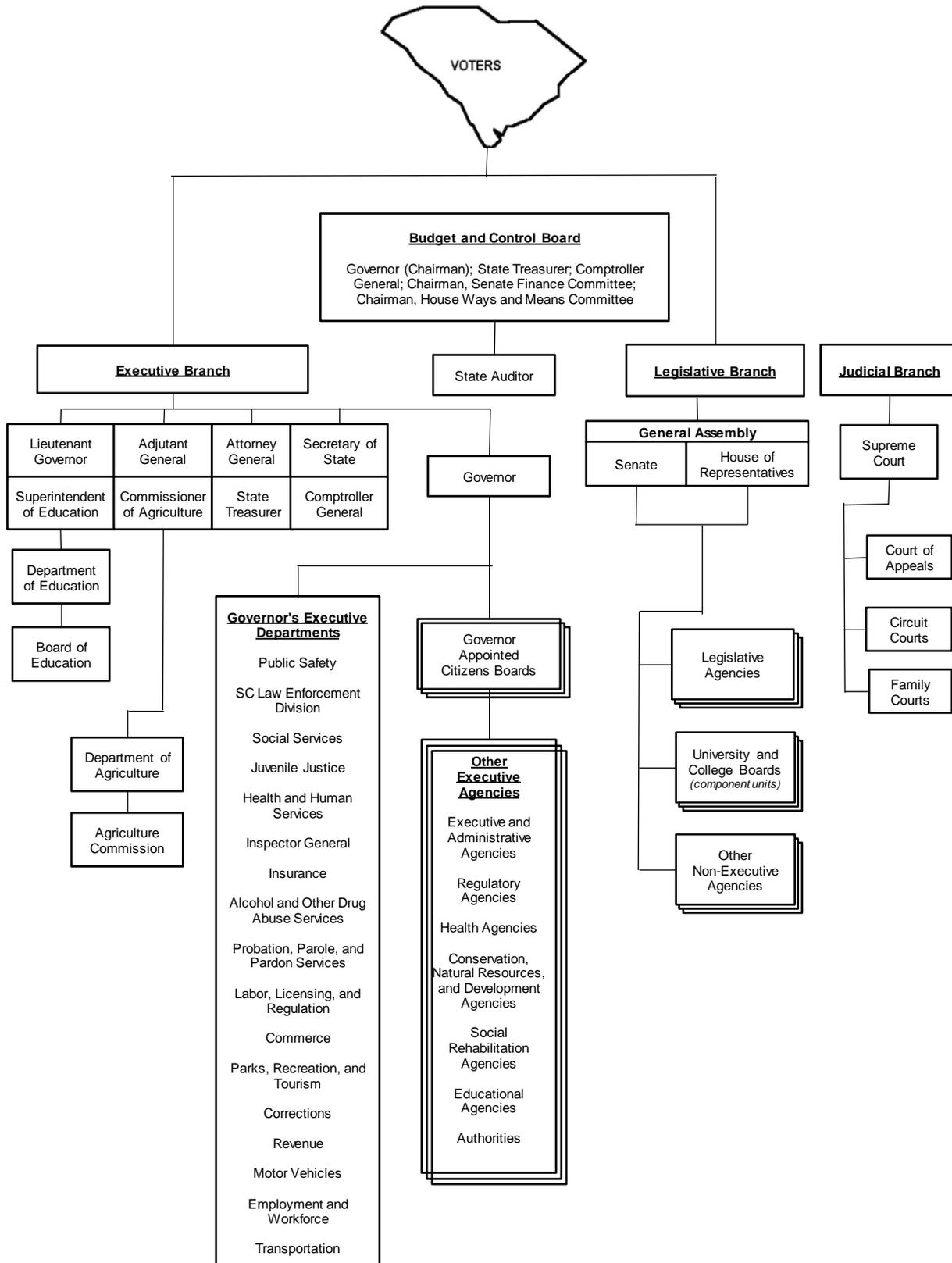
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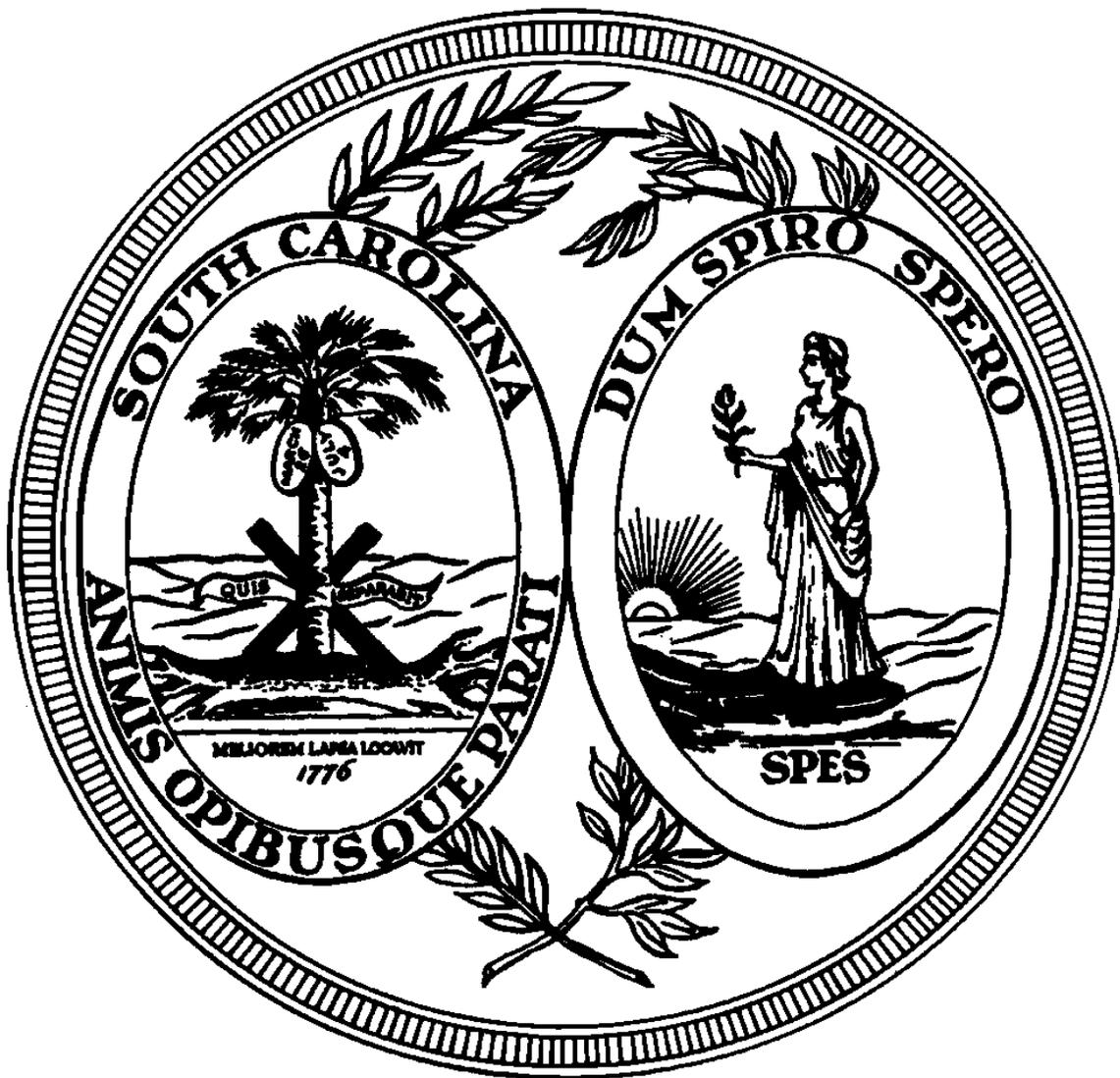
Jean H. Toal, Chief Justice, Supreme Court

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.

* - Resigned on October 24, 2014

Organizational Chart





Financial Section



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



Independent Auditors' Report

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

Report on the Financial Statements

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, 2014, and the related notes to the financial statements, which collectively comprise the State's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to jointly 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 related 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
<u>Government-wide</u>				
Governmental activities	2%	10%	63%	9%
Business-type activities	-	-	72%	82%
Component units	-	-	100%	100%
<u>Fund Statements</u>				
Governmental Funds	-	-	17%	9%
Enterprise Funds	-	-	72%	82%
Internal Service Funds	30%	88%	59%	8%
Fiduciary Funds	83%	48%	16%	52%
Discretely Presented Component Units	-	-	100%	100%

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 from material misstatement. The financial statements of the State Ports Authority, Public Service Authority, Connector 2000 Association, Inc., and South Carolina Medical Malpractice Liability Joint Underwriting Association, were not audited in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above 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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principles

As discussed in Note 2 to the financial statements, the State implemented the following pronouncements: GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, GASB Statement No. 66 *Technical Corrections – 2012 – an Amendment of GASB Statements No. 10 and No. 62*, GASB Statement No. 67 *Financial Reporting for Pension Plans – an Amendment of GASB Statement No. 25* and GASB Statement No. 70 *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. Our opinion is not modified with respect to this matter.

Correction of Errors

As described in Note 14 to the financial statements, the State restated beginning balances resulting from the correction of accounting errors that occurred in the prior period. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and 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 obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of South Carolina's basic financial statements. The introductory section, supplementary information and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion based on our audit, the procedures performed as described above, and the report of the auditors, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and the statistical section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

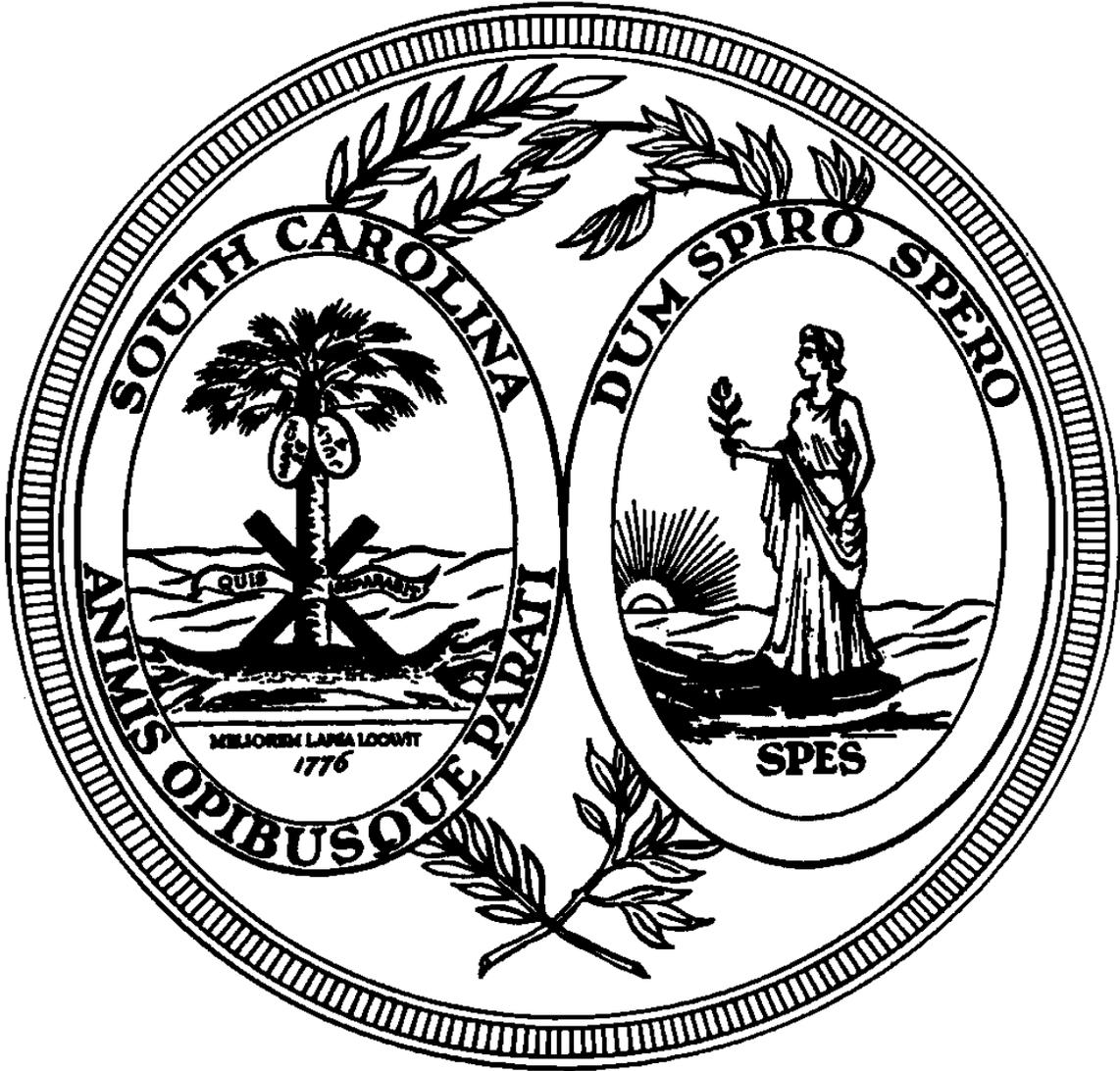
In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2014 on our consideration of the State's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other 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 read in conjunction with this report in assessing the results of our audit.

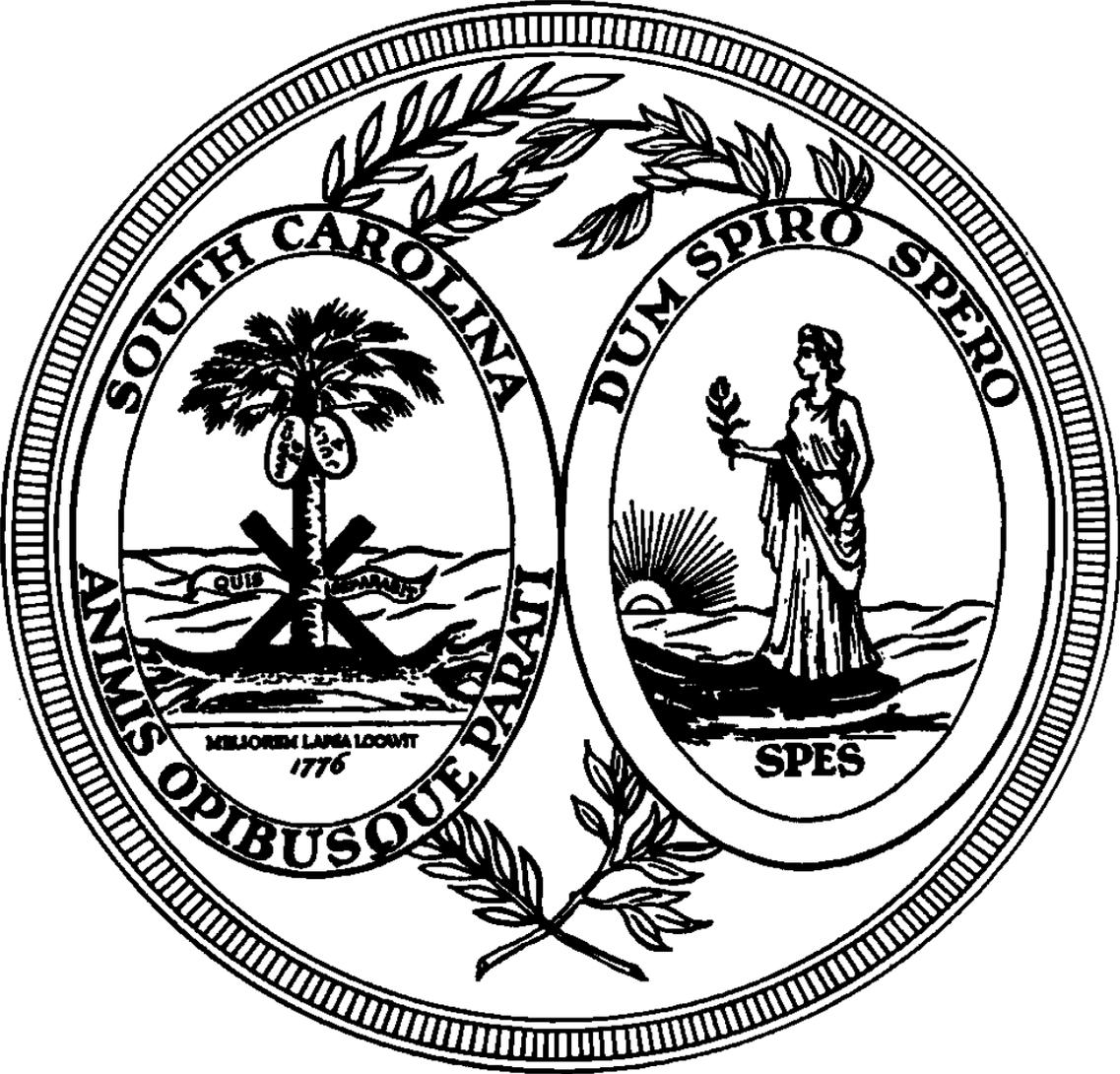


Columbia, South Carolina
December 22, 2014



Baltimore, Maryland
December 22, 2014





**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, 2014. 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 38 through 41 of this report.

There are two government-wide financial statements:

Statement of net position: This statement presents information on *all* of the State's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in the State's net position may serve as a useful indicator of whether its financial position is improving or deteriorating. However, the statement of net position 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 position changed during the year. The State reports a change in its net position 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 40 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. The Unemployment Compensation Benefits Fund and Second Injury Fund 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 State Housing Authority, Clemson University, the Medical University of South Carolina, and the University of South Carolina 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 70).

Fund Financial Statements

The fund financial statements on pages 42 through 59 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 42 through 49 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 50 through 56 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 position it reports in fiduciary funds are used for the intended purposes.

The basic fiduciary fund statements are on pages 58 and 59 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 60 through 63 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 64 through 153 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 161 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 155 through 161 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 Position
As of June 30, 2014
(Expressed in Thousands)

	Governmental Activities		Business-type Activities		Totals—Primary Government		Total Percent Change 2014-2013
	<i>(as restated)</i>		<i>(as restated)</i>		<i>(as restated)</i>		
	2014	2013	2014	2013	2014	2013	
Assets							
Current and other assets.....	\$ 9,894,717	\$ 9,237,967	\$ 750,720	\$ 644,779	\$ 10,645,437	\$ 9,882,746	7.7%
Capital assets.....	15,275,827	14,945,818	136,433	72,497	15,412,260	15,018,315	2.6%
Total assets.....	25,170,544	24,183,785	887,153	717,276	26,057,697	24,901,061	4.6%
Deferred Outflows of Resources	130,143	113,103	—	—	130,143	113,103	15.1%
Liabilities							
Long-term liabilities.....	4,341,673	4,614,946	785,290	851,598	5,126,963	5,466,544	(6.2%)
Other liabilities.....	2,780,290	2,576,554	201,237	362,863	2,981,527	2,939,417	1.4%
Total liabilities.....	7,121,963	7,191,500	986,527	1,214,461	8,108,490	8,405,961	(3.5%)
Net Position							
Net investment in capital assets.....	11,892,515	11,455,604	124,223	72,497	12,016,738	11,528,101	4.2%
Restricted.....	5,488,629	5,323,431	185,732	56	5,674,361	5,323,487	6.6%
Unrestricted.....	797,580	326,353	(409,329)	(569,738)	388,251	(243,385)	(259.5%)
Total net position.....	\$ 18,178,724	\$ 17,105,388	\$ (99,374)	\$ (497,185)	\$ 18,079,350	\$ 16,608,203	8.9%

Net Position

The comparison of net position to liabilities may serve, over time, as a useful indicator of the State’s financial strength. At the end of the 2014 fiscal year, the State’s net position totaled \$18.079 billion.

The largest portion of the State’s net position 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 position generally is available for future spending but is 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 debt service.

Unrestricted net position—resources available for future spending without restrictions—reported a balance of \$388.251 million at June 30, 2014. This represents an increase of \$631.636 million over the prior year. Some of this increase resulted from the \$471.227 million increase in the unrestricted net position reported for the State’s *governmental activities* which was mostly the result of increased tax revenues.

The State’s *business-type activities* reported a (\$409.329) million unrestricted net position. This balance was mostly comprised of a (\$64.068) million unrestricted net position in the State-run medical malpractice insurance program, a (\$57.430) million unrestricted net position in the State-run college tuition prepayment program, and a (\$192.367) million unrestricted net position in the Second Injury Fund. The negative unrestricted net position in all three funds was the result of the full amount of claims exceeding assets on hand on June 30, 2014.

Exhibit 2
Government-wide Changes in Net Position
For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	Governmental Activities		Business-type Activities		Totals— Primary Government		Total Percentage Change
	<i>(as restated)</i>		<i>(as restated)</i>		<i>(as restated)</i>		2014-2013
	2014	2013	2014	2013	2014	2013	
Revenues							
Program revenues:							
Charges for services.....	\$ 3,217,602	\$ 2,879,071	\$ 613,765	\$ 511,566	\$ 3,831,367	\$ 3,390,637	13.0%
Operating grants and contributions.....	7,661,223	7,328,281	90,107	323,321	7,751,330	7,651,602	1.3%
Capital grants and contributions.....	806,657	716,702	210	3	806,867	716,705	12.6%
General revenues:							
Individual income tax.....	3,422,532	3,479,143	—	—	3,422,532	3,479,143	(1.6%)
Retail sales and use tax.....	4,178,102	3,988,918	—	—	4,178,102	3,988,918	4.7%
Other tax.....	1,966,716	1,914,771	—	—	1,966,716	1,914,771	2.7%
Unrestricted grants and contributions.....	1	159	—	—	1	159	(99.4%)
Unrestricted investment income.....	115,150	66,152	26,107	8,632	141,257	74,784	88.9%
Tobacco legal settlement.....	109,113	73,326	—	—	109,113	73,326	48.8%
Other.....	684,412	587,729	204	85	684,616	587,814	16.5%
Total revenues.....	22,161,508	21,034,252	730,393	843,607	22,891,901	21,877,859	4.6%
Expenses							
Governmental activities:							
General government.....	5,377,689	5,303,836	—	—	5,377,689	5,303,836	1.4%
Education.....	4,250,632	4,243,187	—	—	4,250,632	4,243,187	0.2%
Health and environment.....	7,071,800	6,403,284	—	—	7,071,800	6,403,284	10.4%
Social services.....	1,977,904	2,087,077	—	—	1,977,904	2,087,077	(5.2%)
Administration of justice.....	830,536	719,891	—	—	830,536	719,891	15.4%
Resources and economic development.....	334,898	281,763	—	—	334,898	281,763	18.9%
Transportation.....	1,159,917	931,980	—	—	1,159,917	931,980	24.5%
Other.....	36,896	44,451	—	—	36,896	44,451	(17.0%)
Business-type activities:							
Unemployment compensation benefits.....	—	—	342,741	616,064	342,741	616,064	(44.4%)
Second Injury Fund.....	—	—	2,547	52,656	2,547	52,656	(95.2%)
Other.....	—	—	35,194	54,061	35,194	54,061	(34.9%)
Total expenses.....	21,040,272	20,015,469	380,482	722,781	21,420,754	20,738,250	3.3%
Excess before transfers.....	1,121,236	1,018,783	349,911	120,826	1,471,147	1,139,609	29.1%
Net transfers.....	(47,900)	(60,968)	47,900	60,968	—	—	—
Increase in net position.....	1,073,336	957,815	397,811	181,794	1,471,147	1,139,609	29.1%
Net position at beginning of year, as restated ^a	17,105,388	16,147,573	(497,185)	(678,979)	16,608,203	15,468,594	7.4%
Net position, end of year.....	\$ 18,178,724	\$ 17,105,388	\$ (99,374)	\$ (497,185)	\$ 18,079,350	\$ 16,608,203	8.9%

a - 2013 restatement due to the GASB 65 implementation and the correction of an error. See Note 14, Fund Equity Reclassifications and Restatements, on page 139 of the financial statements.

Changes in Net Position

The State’s total net position increased by \$1.471 billion or 8.9% over the prior year’s net position as a result of its governmental activities and its business-type activities. The overall improvement in the financial position of the State was experienced primarily through increased program revenues of the State’s governmental activities.

Governmental Activities

The net position of the State’s governmental activities increased by \$1.073 billion or 6.3%. Revenue increased from last year by \$1.127 billion or 5.4%, which is an increase of \$365.828 million or 3.6% in general revenue and an increase of \$0.761 billion or 7.0% 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 sources of revenues that support governmental activities.

Expenses associated with governmental activities increased by \$1.025 billion or 5.1% for the fiscal year ended June 30, 2014. 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, 2014, the State used \$9.355 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 \$47.900 million in net transfers to the State’s business-type activities.

The following paragraphs highlight the most significant changes in revenues and expenses for governmental activities during the 2014 fiscal year:

State of South Carolina

- Program revenues were \$11.685 billion, an increase of \$0.761 billion, or 7.0%. The increase was primarily due to the increased demand for health and environmental services.
- Individual income tax revenues decreased by \$56.611 million or 1.6%, retail sales and use tax revenues increased by \$189.184 million or 4.7%, and other taxes revenues increased by \$51.945 million or 2.7%. Overall tax collections increased during fiscal year 2014 due to increased enforcement and improvements in spending within the state and national economies.
- General government expenses increased by \$73.853 million or 1.4%, which is attributable to improvements in the state's economy, availability of budgetary appropriations, and increased demand for government services.
- Transportation expenses increased by \$227.937 million or 24.5% from last year. The increase is primarily the result of general increases in the costs of improving and enhancing infrastructure. Secondly, additional appropriations were available from improved economic conditions.
- Health and environmental expenses increased by \$668.516 million or 10.4% which can be attributed to an increase in revenue driven by demand for services.

Exhibit 3
Sources of Revenues Supporting Governmental Activities
For the Fiscal Year Ended June 30, 2014

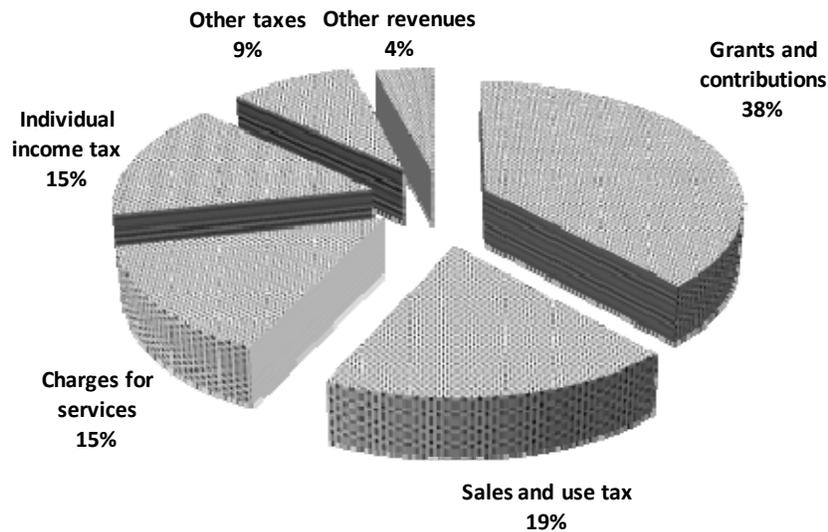
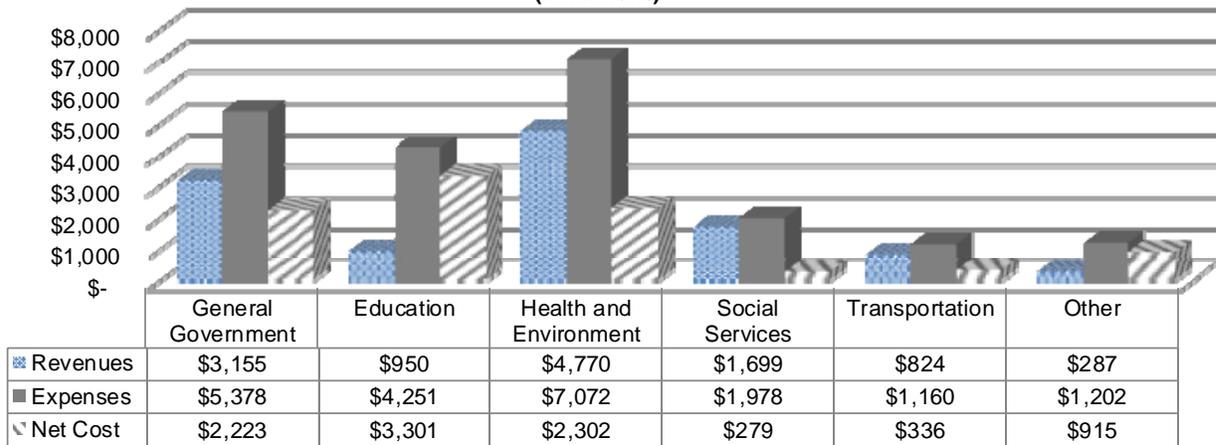


Exhibit 4
Governmental Activities - Net Cost of Services
For the Fiscal Year Ended June 30, 2014
(In Millions)



Business-type Activities

The net position of the State’s business-type activities increased by \$397.811 million or 84.9%.

Most business-type activities are self-supporting. The Unemployment Compensation Fund accounts for the State’s unemployment compensation benefits in which federal grants and assessments on employers pay for the services that the Unemployment Compensation Fund provides. The Unemployment Compensation Fund’s net position as of June 30, 2014 was \$71.278 million, which was an increase of \$253.878 million or 139.0%. The Second Injury Fund serves as a claims processor for insurance carriers, self-insurers, and State Accident Fund. The Second Injury Fund’s net position as of June 30, 2014 was (\$192.367) million, which was an increase of \$60.918 million.

Operating revenues of the Unemployment Compensation Fund decreased by \$191.077 million or 24.2% and operating expenses for the payment of unemployment compensation benefits decreased by \$273.323 million or 44.4% during the 2014 fiscal year. The decreases resulted from declining unemployment claims in the state. Additionally, operating revenues for the Second Injury Fund have increased by \$58.522 million.

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, 2014.

Exhibit 5
Governmental Fund Balances
As of June 30, 2014
(Expressed in Thousands)

	General Fund	Departmental Program Services	Local Government Infrastructure	Department of Transportation Special Revenue	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable.....	\$ 68,128	\$ 7,306	\$ 749,181	\$ 8,687	\$ 10,501	\$ 843,803
Restricted.....	359,073	717,581	1,376,307	10,000	521,021	2,983,982
Committed.....	967,245	5,234	—	237,390	104,064	1,313,933
Assigned.....	444,630	—	—	—	5,387	450,017
Unassigned.....	1,083,959	(484,181)	—	(263,200)	—	336,578
Totals.....	\$ 2,923,035	\$ 245,940	\$ 2,125,488	\$ (7,123)	\$ 640,973	\$ 5,928,313
Change from prior year.....	\$ 381,350	\$ 13,670	\$ 88,149	\$ 90,193	\$ 39,739	\$ 613,101
Percentage change.....	15.0%	5.9%	4.3%	92.7%	6.6%	11.5%

At June 30, 2014, total ending fund balance for the State’s governmental funds was \$5.928 billion, which represents an increase of \$613.101 million or 11.5% from the prior year. Included in this total is an *unrestricted, unassigned* fund balance of \$336.578 million. The General Fund reports \$1.084 billion as unrestricted, unassigned and available with no constraints for spending in the coming year. Governmental funds that are *restricted* by external parties or enabling legislation which includes creation through state law or constitutional provision constitute 50.3% percent of the total fund balance. 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 interest and other investment income of \$21.69 million, 149.87%, other tax (which includes domestic corporate license taxes, taxes on alcoholic beverages and tobacco, and bank taxes) of \$17.135 million, 3.7%, and departmental services revenues (which mostly includes Medicaid and Medicare reimbursements) of \$137.107 million, 20.9% from the prior year. The increase in expenditures of \$544.467 million, 6.2%, 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 2014 fiscal year, the total fund balance increased by \$13.670 million or 5.9% from the prior year. The primary source of revenue for the fund is federal revenues which account for \$7.096 billion or 92.9% of the total revenue reported. These grants are reimbursement based thereby creating a higher unassigned fund balance until the funds are received.

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 by \$90.193 million or 92.7% during the 2014 fiscal year leaving a balance of (\$7.123) million at the end of the fiscal year. The increase in fund balance was caused primarily by transfers in of \$102.456 million. The transfers in were State appropriations in the 2014 fiscal year, which were not made in the 2013 fiscal year. In fiscal year 2014, the SC General Assembly reallocated the car sales tax to DOT to assist in covering expenditures related to infrastructure improvements and reduce the deficit fund balance.

Proprietary Funds

Exhibit 6 shows the components of the net position for the State’s various proprietary funds at June 30, 2014.

Exhibit 6
Proprietary Fund Net Position
As of June 30, 2014
(Expressed in Thousands)

Fund Net Position	Unemployment Compensation	Second Injury	Nonmajor Enterprise	Total Enterprise	Internal Service Funds
Net investment in capital assets.....	\$ —	\$ —	\$ 124,223	\$ 124,223	\$ 92,207
Restricted, expendable.....	69,230	—	116,502	185,732	252,026
Unrestricted.....	2,048	(192,367)	(219,010)	(409,329)	198,170
Totals.....	\$ 71,278	\$ (192,367)	\$ 21,715	\$ (99,374)	\$ 542,403
Change from prior year.....	\$ 253,878	\$ 60,918	\$ 83,015	\$ 397,811	\$ 47,809
Percentage change.....	139.0%	24.1%	135.4%	80.0%	9.7%

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 position of the *Unemployment Compensation Benefits Fund*, a major enterprise fund, increased by \$253.878 million or 139.0% over the prior year. Decreases in the number of individuals eligible for and claiming State unemployment insurance benefits resulted in the improved net position and enabled the Fund to operate without obtaining additional advances from the Federal government since May of 2011. Additional information on the advances and plans for repayment are included in Note 11i.

The net position of the *Second Injury Fund*, a major enterprise fund, increased by \$60.918 million or 24.1% over the prior year. The increase was largely attributed to charges for services being \$29.338 million larger than claims paid in the 2014 fiscal year.

The net position of the State’s *nonmajor enterprise funds* increased by \$83.015 million or 135.4% over the prior year. The increase in the State’s *nonmajor enterprise funds*’ net position was primarily due to a \$49.093 million transfer from the *Capital Projects Fund* to the *Palmetto Railways Fund* for the acquisition of land.

South Carolina’s *internal service funds* provide certain services (including maintenance, insurance, printing, information technology, and motor pool services) to other State funds but sometimes to local governments as well. The increase in net position of \$47.809 million or 9.7% over the prior year resulted mostly from an increase in charges for services and a decrease in benefits and claims in the Employee Insurance Programs. 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 2014 fiscal year were \$6.390 billion. Because of continual review of tax revenue collections, the Board of Economic Advisors (BEA) revised the revenue estimate during the course of the year to a total of \$6.360 billion. Actual revenues at June 30, 2014, were \$192.823 million or 3.0% over the estimated revenue used in the fiscal year 2014 budget appropriations act and which also represented an increase in collections over the prior year of \$162.814 million or 2.5%. Individual income and sales tax collections are the fund’s primary revenue sources. Individual income tax collections ended the year over the adjusted estimate by \$75.468 million and sales tax collections ended the year over the adjusted estimate by \$44.443 million.

Actual expenditures were \$223.242 million less than actual revenues because revenue collections exceeded the original budget, while expenditures were kept \$490.255 million under fiscal year 2014 adjusted appropriations. In addition, \$829 thousand of unbudgeted spending was allowed through “open-ended” appropriations.

Based on the above results of operations, fiscal year 2014 ended with a budgetary surplus. The State ended the year with a budgetary General Fund balance of \$1.163 billion.

State of South Carolina

See the *Required Supplementary Information* section on pages 155 through 161 of this report for a detailed budgetary comparison schedule.

Capital Assets and Debt Administration

Capital Assets

At the end of the 2014 fiscal year, the State had \$15.412 billion invested in capital assets, net of depreciation. This represented a net increase (including additions and deductions) of \$393.945 million or 2.6%, 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		Business-type		Totals—Primary Government		Total Percentage Change
	Activities		Activities				
	2014	2013	2014	2013	2014	2013	
Land and improvements.....	\$ 1,943,407	\$ 1,926,330	\$ 92,862	\$ 41,249	\$ 2,036,269	\$ 1,967,579	3.5%
Infrastructure.....	9,313,843	9,200,685	—	—	9,313,843	9,200,685	1.2%
Buildings and improvements.....	1,081,718	1,128,643	17,834	9,857	1,099,552	1,138,500	(3.4%)
Vehicles.....	96,440	91,305	3	6	96,443	91,311	5.6%
Machinery and equipment.....	139,804	122,036	3,727	3,039	143,531	125,075	14.8%
Works of art and historical treasures...	8,415	5,178	—	—	8,415	5,178	62.5%
Construction in progress.....	2,645,274	2,414,808	21,892	10,116	2,667,166	2,424,924	10.0%
Intangible assets.....	46,926	56,833	115	8,230	47,041	65,063	(27.7%)
Total.....	\$ 15,275,827	\$ 14,945,818	\$ 136,433	\$ 72,497	\$ 15,412,260	\$ 15,018,315	2.6%

Growth in capital asset investment occurred mostly in construction in progress, which was primarily in infrastructure expenditures (roads and bridges) within the Department of Transportation Special Revenue Fund. During the current year, buildings and improvements have continued to decrease due to general aging, as reflected in the net book value through depreciation.

See Note 6 in the notes to the financial statements on page 97 of this report for additional information on the State's capital assets.

Debt Outstanding

At June 30, 2014, the State had \$3.365 billion in bonds and notes outstanding—a decrease of \$161.120 million, or a 4.6% 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		Business-type		Totals—Primary Government		Total Percentage Change
	Activities		Activities				
	2014	2013	2014	2013	2014	2013	
Backed by the State:							
General obligation bonds.....	\$ 1,320,532	\$ 1,398,363	\$ —	\$ —	\$ 1,320,532	\$ 1,398,363	(5.6%)
Backed by Specific Revenues:							
Revenue bonds and notes.....	21,072	24,318	6,210	6,360	27,282	30,678	(11.1%)
Infrastructure Bank bonds.....	2,016,518	2,094,922	—	—	2,016,518	2,094,922	(3.7%)
Limited obligation bonds.....	919	2,408	—	—	919	2,408	(61.8%)
Total.....	\$ 3,359,041	\$ 3,520,011	\$ 6,210	\$ 6,360	\$ 3,365,251	\$ 3,526,371	(4.6%)

2013 restatement due to GASB 65 reclassification of deferred amounts on bond refundings to deferred outflows of resources.

The reduction of principal on outstanding debt exceeded the issuance of debt resulting in a decrease in debt outstanding for governmental activities of \$160.970 million. Activity in the debt reported by the governmental activities included the

State of South Carolina

issuance of \$86.575 million in highway general obligation refunding bonds. All of the proceeds from the debt issuance by governmental activities were used to refund earlier bond issues.

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, 2014, 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, 2014, 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: \$35.949 million for highway bonds, \$207.442 million for general obligation bonds (excluding institution and highway bonds), \$7.407 million for economic development bonds, and \$10.237 million for research university infrastructure bonds.

State institution bonds and bond anticipation notes of \$491.520 million were outstanding at June 30, 2014.

See Note 11 in the notes to the financial statements on page 121 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, 2014, the General Reserve Fund, sometimes called the *rainy day account*, had a balance of \$292.889 million which increased from the prior year by \$11.248 million appropriated by the 2013-2014 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 2014, State law defines full funding for the reserve as 4.5% 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 2015.

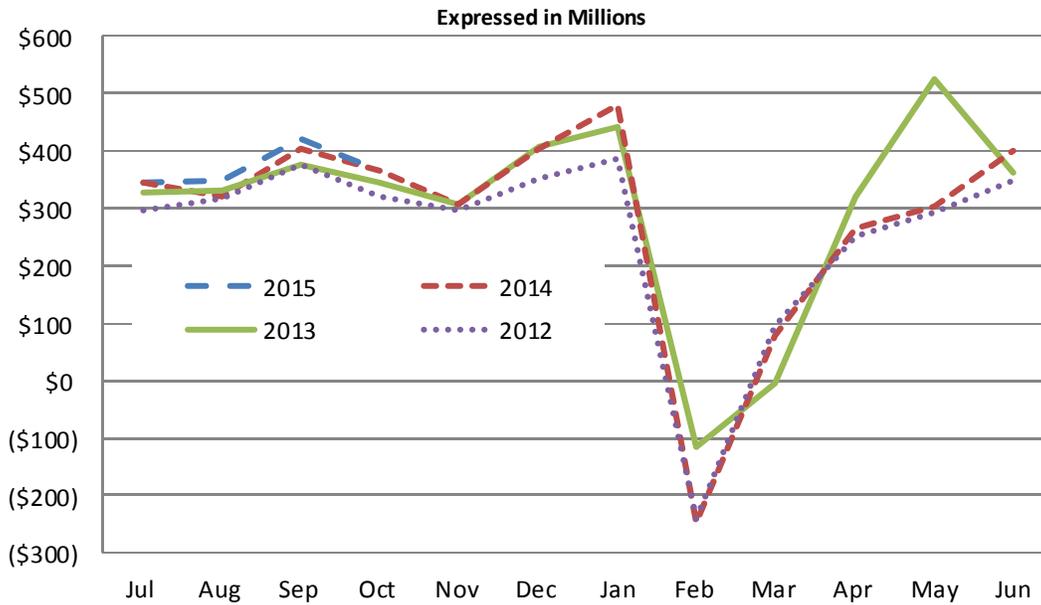
Budgetary General Fund for the 2014-2015 Accounting Year

For fiscal year 2015, the Board of Economic Advisors estimated General Fund cash basis revenue of \$6.660 billion, which was \$107.758 million or 1.6% greater than fiscal year 2014 actual revenue collections. The State’s Board of Economic Advisors November 2014 estimate reflects an additional increase of \$18.395 million or 0.2% over the original revenue estimate for fiscal year 2015.

Economic Conditions

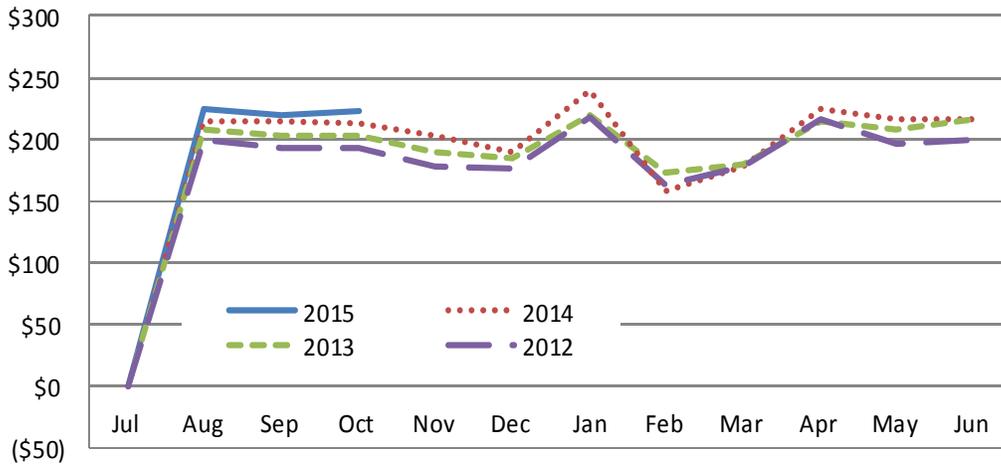
Budgetary General Fund revenues for the first four months of fiscal year 2015 were \$2.424 billion, an increase of \$94.036 million or 4.0% over the same period for fiscal year 2014. Total individual income taxes collected have increased by \$46.879 million or 3.3% over the same period in the prior year. Sales taxes have also increased by \$27.097 million or 4.2% from the first four months of fiscal year 2014.

Individual Income Taxes



Sales Tax

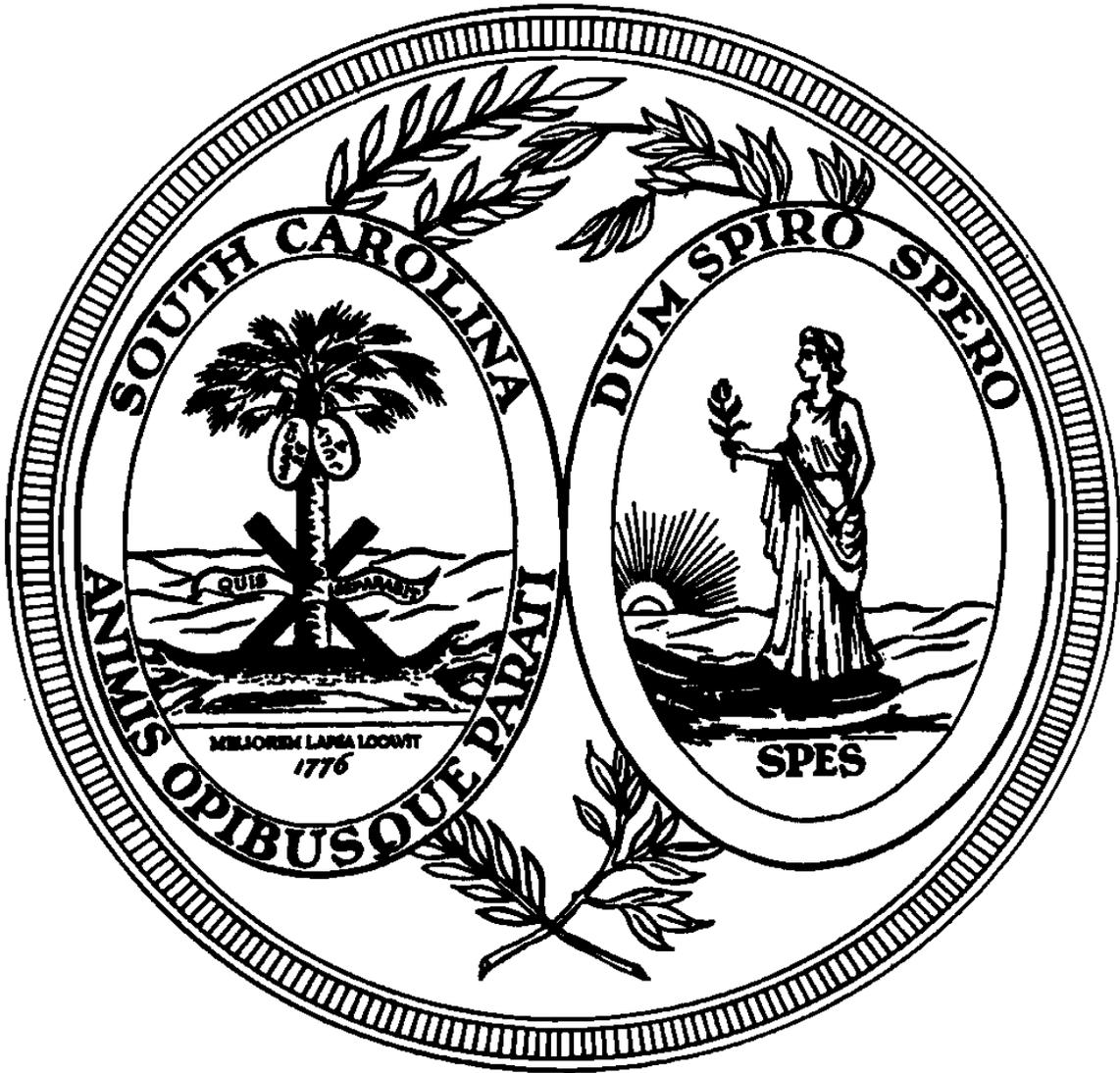
(Expressed in Millions)

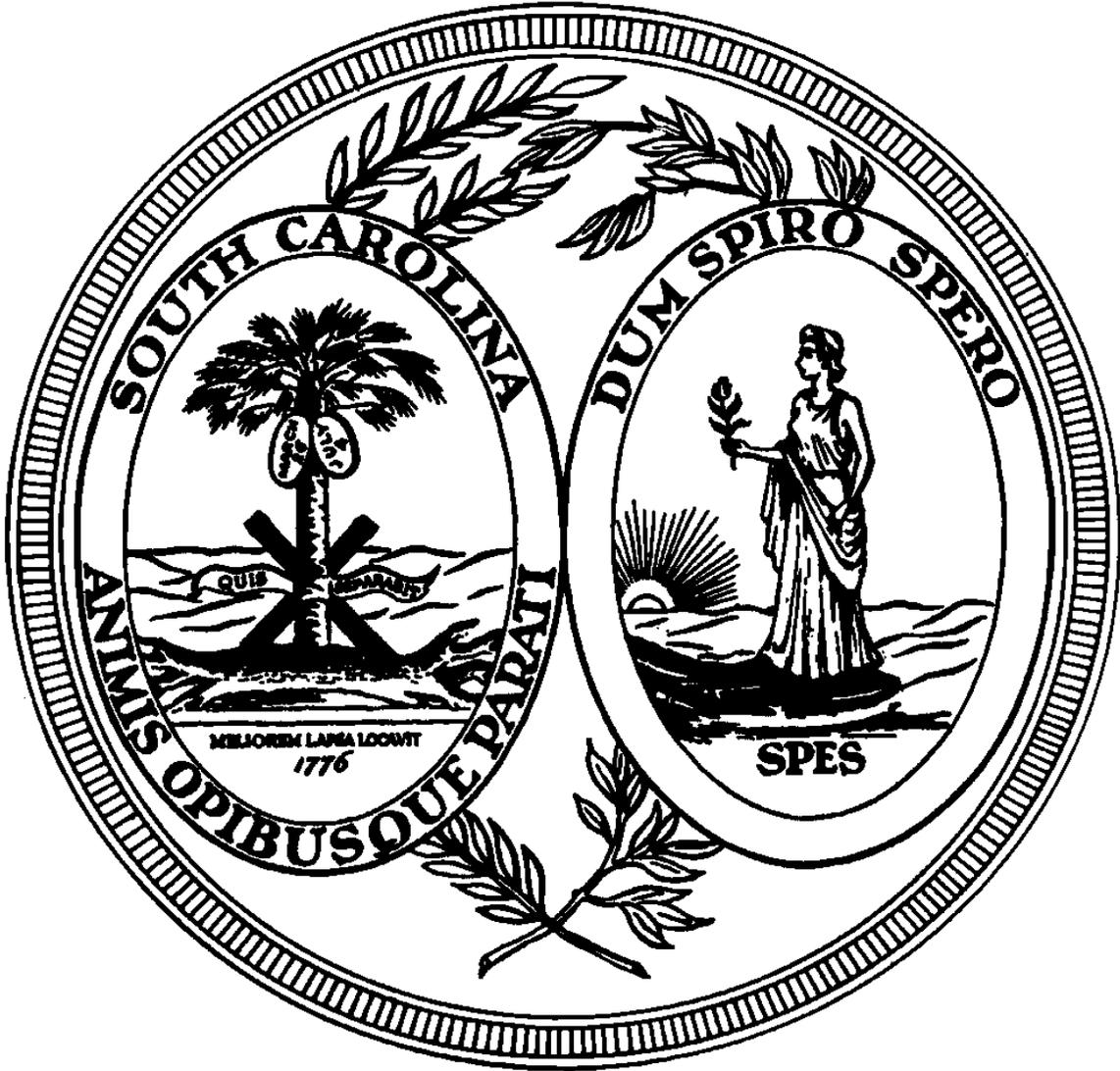


Requests for Information

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





**BASIC
FINANCIAL STATEMENTS**

Statement of Net Position

June 30, 2014

(Expressed in Thousands)

	PRIMARY GOVERNMENT			COMPONENT UNITS
	Governmental Activities	Business-type Activities	Totals	
ASSETS				
Cash and cash equivalents.....	\$ 5,429,990	\$ 486,685	\$ 5,916,675	\$ 1,898,036
Investments.....	505,212	110,969	616,181	1,285,878
Invested securities lending collateral.....	5,473	79	5,552	1,849
Receivables, net:				
Accounts.....	417,677	23,558	441,235	357,792
Contributions.....	475	—	475	122,968
Participants.....	—	3,843	3,843	—
Accrued interest.....	20,175	378	20,553	7,810
Income taxes.....	397,565	—	397,565	—
Sales and other taxes.....	580,984	—	580,984	—
Student accounts.....	40	—	40	50,569
Patient accounts.....	19,362	—	19,362	227,020
Loans and notes.....	550,241	—	550,241	120,116
Assessments.....	—	125,395	125,395	—
Due from Federal government and other grantors.....	680,933	339	681,272	109,046
Internal balances.....	6,003	(6,003)	—	—
Due from component units.....	60,844	—	60,844	—
Due from primary government.....	—	—	—	254,473
Inventories.....	36,168	2,875	39,043	772,092
Restricted assets:				
Cash and cash equivalents.....	864,482	2	864,484	1,126,987
Investments.....	—	—	—	2,500,100
Accounts receivable.....	215,240	—	215,240	—
Loans receivable.....	—	2,153	2,153	591,104
Other.....	69,168	—	69,168	30,977
Prepaid items.....	34,139	439	34,578	79,970
Other assets.....	546	8	554	1,032,959
Other assets- asset retirement obligation.....	—	—	—	603,663
Investment in joint venture.....	—	—	—	6,840
Capital assets-nondepreciable.....	4,537,736	114,402	4,652,138	3,296,616
Capital assets-depreciable, net.....	10,738,091	22,031	10,760,122	9,058,338
Total assets.....	\$ 25,170,544	\$ 887,153	\$ 26,057,697	\$ 23,535,203
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated decrease in fair value of hedging derivatives.....	\$ 21,801	\$ —	\$ 21,801	\$ 23,101
Deferred amount on refunding.....	108,342	—	108,342	188,401
Total deferred outflows.....	\$ 130,143	\$ —	\$ 130,143	\$ 211,502
LIABILITIES				
Accounts payable.....	\$ 600,906	\$ 2,814	\$ 603,720	\$ 426,216
Accrued salaries and related expenses.....	142,076	536	142,612	170,479
Accrued interest payable.....	8,186	—	8,186	122,659
Retainages payable.....	508	—	508	11,874
Tax refunds payable.....	721,196	16,620	737,816	—
Payables-aid to individuals/families.....	6,188	—	6,188	—
Prizes payable.....	—	—	—	26,647
Unemployment benefits payable.....	—	1,564	1,564	—
Intergovernmental payables.....	467,771	2,840	470,611	455
Tuition benefits payable.....	—	165,670	165,670	—
Due to component units.....	254,473	—	254,473	—
Due to primary government.....	—	—	—	60,844
Due to fiduciary funds.....	12,301	—	12,301	—
Unearned revenues and asset retirement obligation.....	358,529	4,646	363,175	1,302,199
Deposits.....	—	—	—	15,338
Amounts held in custody for others.....	—	—	—	32,767
Securities lending collateral.....	16,164	232	16,396	5,462
Liabilities payable from restricted assets:				
Accrued interest payable.....	28,996	32	29,028	—
Other.....	—	2,195	2,195	18,042
Other liabilities.....	162,996	4,088	167,084	670,854
Long-term liabilities:				
Due within one year.....	938,993	175,414	1,114,407	378,149
Due in more than one year.....	3,402,680	609,876	4,012,556	9,666,328
Total liabilities.....	\$ 7,121,963	\$ 986,527	\$ 8,108,490	\$ 12,908,313
DEFERRED INFLOWS OF RESOURCES				
Accumulated increase in fair value of hedging derivatives.....	\$ —	\$ —	\$ —	\$ 8,146
Deferred gain on refunding.....	—	—	—	412
Deferred nuclear decommissioning costs.....	—	—	—	185,849
Deferred nonexchange revenues.....	—	—	—	678
Total deferred outflows.....	\$ —	\$ —	\$ —	\$ 195,085

Exhibit A-1

	PRIMARY GOVERNMENT			COMPONENT UNITS
	Governmental Activities	Business-type Activities	Totals	
NET POSITION				
Net investment in capital assets.....	\$ 11,892,515	\$ 124,223	\$ 12,016,738	\$ 4,763,347
Restricted:				
Expendable:				
General Government.....	1,265,085	—	1,265,085	—
Education.....	528,171	20	528,191	986,176
Health.....	908,642	—	908,642	—
Transportation.....	783,474	—	783,474	745
Capital projects.....	188,811	—	188,811	520,365
Debt service.....	1,247,323	—	1,247,323	274,433
Loan programs.....	17,847	—	17,847	319,747
Waste management.....	173,416	—	173,416	—
Insurance programs.....	234,179	69,230	303,409	—
Administration of Justice.....	26,865	—	26,865	—
Economic Development.....	62,801	—	62,801	—
Social Programs.....	42,958	—	42,958	—
Other.....	—	—	—	2,701
Nonexpendable:				
Education.....	—	—	—	1,054,032
Other.....	9,057	116,482	125,539	—
Unrestricted.....	797,580	(409,329)	388,251	2,721,761
Total net position (deficit).....	\$ 18,178,724	\$ (99,374)	\$ 18,079,350	\$ 10,643,307

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

Statement of Activities

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	Expenses	Program Revenues		Net Revenues (Expenses)	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Functions					
Primary government:					
Governmental activities:					
General government.....	\$ 5,377,689	\$ 2,426,885	\$ 607,938	\$ 119,752	\$ (2,223,114)
Education.....	4,250,632	54,894	884,309	10,944	(3,300,485)
Health and environment.....	7,071,800	436,105	4,262,519	71,859	(2,301,317)
Social services.....	1,977,904	16,394	1,682,410	81	(279,019)
Administration of justice.....	830,536	63,811	53,589	45,786	(667,350)
Resources and economic development.....	334,898	62,141	58,516	3,475	(210,766)
Transportation.....	1,159,917	157,372	111,942	554,760	(335,843)
Unallocated interest expense.....	36,896	—	—	—	(36,896)
Total governmental activities.....	21,040,272	3,217,602	7,661,223	806,657	(9,354,790)
Business-type activities:					
Unemployment compensation benefits.....	342,741	507,907	88,790	—	253,956
Second Injury.....	2,547	60,043	—	—	57,496
Other enterprise activities.....	35,194	45,815	1,317	210	12,148
Total business-type activities.....	380,482	613,765	90,107	210	323,600
Total primary government.....	\$ 21,420,754	\$ 3,831,367	\$ 7,751,330	\$ 806,867	\$ (9,031,190)
Component units:					
Public Service Authority.....	1,789,130	1,816,576	1,625	—	29,071
Medical University of South Carolina.....	1,869,055	1,758,385	193,896	19,637	102,863
University of South Carolina.....	1,100,388	834,755	338,112	24,364	96,843
Clemson University.....	792,537	569,498	304,684	18,684	100,329
State Ports Authority.....	150,698	159,808	4,039	3,934	17,083
Housing Authority.....	227,823	41,636	199,367	—	13,180
Other.....	3,051,669	2,389,925	710,914	77,237	126,407
Total component units.....	\$ 8,981,300	\$ 7,570,583	\$ 1,752,637	\$ 143,856	\$ 485,776

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Changes in net position:				
Net revenues (expenses)	\$ (9,354,790)	\$ 323,600	\$ (9,031,190)	\$ 485,776
General revenues:				
Taxes:				
Individual income.....	3,422,532	—	3,422,532	—
Retail sales and use.....	4,178,102	—	4,178,102	—
Corporate income.....	327,809	—	327,809	—
Gas and motor vehicle.....	636,216	—	636,216	—
Insurance.....	138,037	—	138,037	—
Hospital.....	262,962	—	262,962	—
Other.....	601,692	—	601,692	—
Total taxes.....	9,567,350	—	9,567,350	—
Unrestricted grants and contributions.....	1	—	1	—
Unrestricted investment income.....	115,150	26,107	141,257	—
Tobacco legal settlement.....	109,113	—	109,113	—
Other revenues.....	684,412	204	684,616	—
Additions to endowments.....	—	—	—	50,278
Transfers—internal activities.....	(47,900)	47,900	—	—
Total general revenues, additions to endowments, and transfers.....	10,428,126	74,211	10,502,337	50,278
Change in net position.....	1,073,336	397,811	1,471,147	536,054
Net position (deficit) at beginning of year, restated.....	17,105,388	(497,185)	16,608,203	10,107,253
Net position (deficit) at end of year.....	\$ 18,178,724	\$ (99,374)	\$ 18,079,350	\$ 10,643,307

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

Balance Sheet

GOVERNMENTAL FUNDS

June 30, 2014

(Expressed in Thousands)

	General Fund	Departmental Program Services	Local Government Infrastructure
ASSETS			
Cash and cash equivalents.....	\$ 3,088,200	\$ 182,037	\$ 553,955
Investments.....	43,617	6,606	—
Invested securities lending collateral.....	144	61	1,673
Receivables, net:			
Accounts.....	92,901	116,397	13,950
Contributions.....	184	291	—
Accrued interest.....	11,928	183	2,696
Income taxes.....	397,565	—	—
Sales and other taxes.....	472,300	11,015	—
Student accounts.....	40	—	—
Patient accounts.....	15,684	3,678	—
Loans and notes.....	39,064	532	506,844
Due from Federal government and other grantors.....	42	612,888	—
Due from other funds.....	123,292	26,437	1,679
Due from component units.....	7,609	1,093	—
Interfund receivables.....	617	760	272,834
Inventories.....	26,130	4,074	—
Restricted assets:			
Cash and cash equivalents.....	—	—	853,735
Accounts receivable.....	—	—	215,240
Other.....	—	—	35,168
Prepaid items.....	5,764	1,940	—
Other assets.....	—	—	—
Total assets.....	\$ 4,325,081	\$ 967,992	\$ 2,457,774
LIABILITIES			
Accounts payable.....	152,797	269,489	11,087
Accrued salaries and related expenditures.....	93,042	25,945	68
Retainages payable.....	75	327	—
Tax refunds payable.....	720,934	—	—
Payable—aid to individuals/families.....	1,648	4,540	—
Intergovernmental payables.....	72,516	200,864	100
Due to other funds.....	79,457	119,786	20
Due to component units.....	215,628	34,774	—
Interfund payables.....	1,842	475	—
Unearned revenues.....	18,402	44,773	122,026
Securities lending collateral.....	426	179	4,936
Other liabilities.....	43,510	10	—
Total liabilities.....	1,400,277	701,162	138,237
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues.....	1,769	20,890	194,049
FUND BALANCES (DEFICIT)			
Nonspendable.....	68,128	7,306	749,181
Restricted.....	359,073	717,581	1,376,307
Committed.....	967,245	5,234	—
Assigned.....	444,630	—	—
Unassigned.....	1,083,959	(484,181)	—
Total fund balances (deficit).....	2,923,035	245,940	2,125,488
Total liabilities and fund balances.....	\$ 4,325,081	\$ 967,992	\$ 2,457,774

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

Department of Transportation Special Revenue	Nonmajor Governmental Funds	Totals
\$ 319,484	\$ 685,301	\$ 4,828,977
—	392	50,615
147	308	2,333
14,113	832	238,193
—	—	475
340	910	16,057
—	—	397,565
9,051	88,618	580,984
—	—	40
—	—	19,362
3,508	293	550,241
68,003	—	680,933
49,710	295	201,413
—	47,114	55,816
—	1,423	275,634
2,635	—	32,839
10,747	—	864,482
—	—	215,240
—	34,000	69,168
3,683	21	11,408
215	—	215
\$ 481,636	\$ 859,507	\$ 9,091,990
153,332	\$ 10,396	\$ 597,101
19,526	221	138,802
74	32	508
—	262	721,196
—	—	6,188
—	194,140	467,620
13,485	64	212,812
—	4,071	254,473
272,834	8,435	283,586
26,833	—	212,034
433	913	6,887
—	—	43,520
486,517	218,534	2,944,727
2,242	—	218,950
8,687	10,501	843,803
10,000	521,021	2,983,982
237,390	104,064	1,313,933
—	5,387	450,017
(263,200)	—	336,578
(7,123)	640,973	5,928,313
\$ 481,636	\$ 859,507	\$ 9,091,990

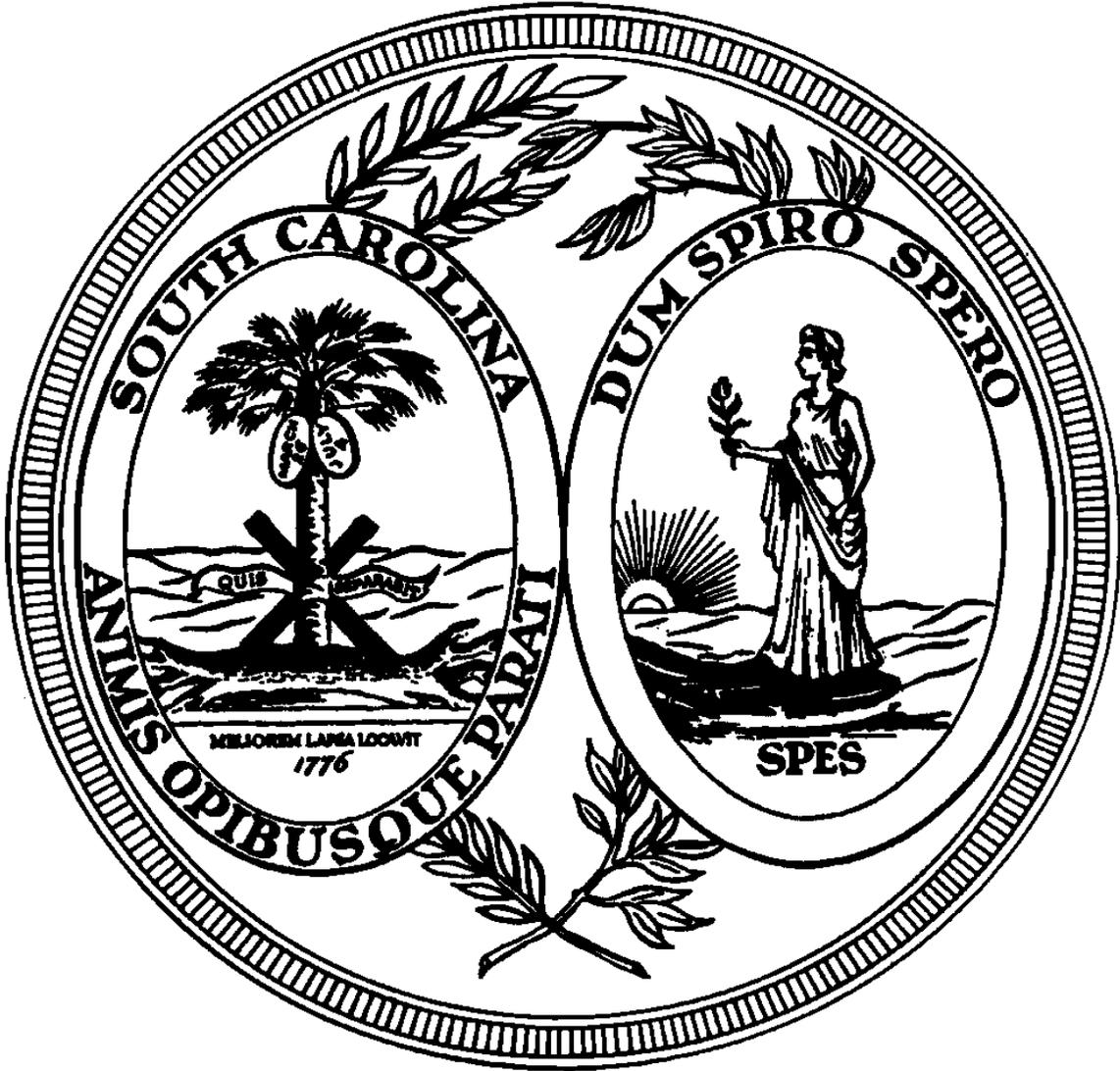
**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position**

Exhibit B-1a

June 30, 2014
(Expressed in Thousands)

Total fund balances—governmental funds.....		\$ 5,928,313
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Non-depreciable capital assets.....	\$ 4,530,839	
Depreciable capital assets.....	15,841,196	
Accumulated depreciation.....	<u>(5,198,904)</u>	
Total capital assets.....		15,173,131
Deferred outflows of resources related to the State's losses on bond refundings are deferred and amortized over the life of the bonds and are included in governmental activities in the statement of net position.....		108,342
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 considered deferred inflows of resources.....		218,950
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 position.....		542,403
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.....	(3,349,366)	
Notes payable.....	(17,451)	
Accrued interest on bonds.....	(36,963)	
Capital leases.....	(6,004)	
Compensated absences.....	(213,309)	
Policy claims.....	(48,000)	
Other.....	<u>(121,322)</u>	
Total long-term liabilities.....		<u>(3,792,415)</u>
Net position of governmental activities.....		<u>\$ 18,178,724</u>

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



Statement of Revenues, Expenditures, and Changes in Fund Balances

GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	General Fund	Departmental Program Services	Local Government Infrastructure
Revenues:			
Taxes:			
Individual income.....	\$ 3,399,439	\$ —	\$ 23,093
Retail sales and use.....	3,464,553	1,709	—
Corporate Income.....	327,809	—	—
Gas and motor vehicle.....	—	—	—
Insurance.....	138,037	—	—
Hospital.....	262,962	—	—
Other.....	477,282	122,232	—
Licenses, fees, and permits.....	277,093	29,385	160,795
Interest and other investment income.....	36,163	1,927	46,639
Federal.....	51,402	7,095,642	23,491
Local and private grants.....	5,244	52,345	—
Departmental services.....	793,229	89,855	253
Contributions.....	15,247	16,711	68,435
Fines and penalties.....	133,468	4,795	—
Tobacco legal settlement.....	—	—	—
Other.....	499,038	226,762	2,627
Total revenues.....	9,880,966	7,641,363	325,333
Expenditures:			
Current:			
General government.....	603,967	95,428	332
Education.....	567,699	120,381	—
Health and environment.....	2,528,519	4,793,409	—
Social services.....	324,402	1,654,183	—
Administration of justice.....	770,354	27,669	—
Resources and economic development.....	142,446	59,760	1,034
Transportation.....	1,553	2,267	507
Capital outlay.....	78,155	25,637	—
Debt service:			
Principal retirement.....	149,360	3,705	73,765
Interest and fiscal charges.....	45,595	367	94,909
Intergovernmental.....	4,156,234	973,593	70,291
Total expenditures.....	9,368,284	7,756,399	240,838
Excess of revenues over (under) expenditures.....	512,682	(115,036)	84,495
Other financing sources (uses):			
Refunding bonds issued.....	—	—	—
Bonds issued.....	—	—	—
Premiums on bonds issued.....	—	—	—
Capital Leases.....	3,348	4,118	—
Payment to refunded bond escrow agent.....	—	—	—
Transfers in.....	332,712	277,022	13,767
Transfers out.....	(467,392)	(152,434)	(10,113)
Total other financing sources (uses).....	(131,332)	128,706	3,654
Net change in fund balances.....	381,350	13,670	88,149
Fund balances (deficit) at beginning of year, as restated.....	2,541,685	232,270	2,037,339
Fund balances (deficit) at end of year.....	\$ 2,923,035	\$ 245,940	\$ 2,125,488

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

<u>Department of Transportation Special Revenue</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ —	\$ —	\$ 3,422,532
—	711,840	4,178,102
—	—	327,809
636,216	—	636,216
—	—	138,037
—	—	262,962
—	2,178	601,692
—	76,285	543,558
3,799	7,205	95,733
639,878	2,403	7,812,816
—	—	57,589
58,702	8,715	950,754
—	333,538	433,931
—	8,459	146,722
—	109,113	109,113
12,556	874	741,857
<u>1,351,151</u>	<u>1,260,610</u>	<u>20,459,423</u>
—	84,788	784,515
—	260,057	948,137
—	1,627	7,323,555
—	—	1,978,585
—	8	798,031
—	593	203,833
687,916	—	692,243
530,626	68,233	702,651
41,964	1,287	270,081
23,878	18,259	183,008
79,543	763,775	6,043,436
<u>1,363,927</u>	<u>1,198,627</u>	<u>19,928,075</u>
<u>(12,776)</u>	<u>61,983</u>	<u>531,348</u>
86,575	—	86,575
—	100,235	100,235
15,000	15,389	30,389
—	—	7,466
(101,062)	—	(101,062)
102,456	82,175	808,132
—	(220,043)	(849,982)
<u>102,969</u>	<u>(22,244)</u>	<u>81,753</u>
<u>90,193</u>	<u>39,739</u>	<u>613,101</u>
<u>(97,316)</u>	<u>601,234</u>	<u>5,315,212</u>
<u>\$ (7,123)</u>	<u>\$ 640,973</u>	<u>\$ 5,928,313</u>

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, 2014
(Expressed in Thousands)

Net change in fund balances—total governmental funds.....	\$	613,101
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period these amounts are:</p>		
Capital outlay.....	\$ 641,635	
Depreciation expense.....	<u>(301,180)</u>	
Excess of capital outlay over depreciation expense.....		340,455
<p>Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources and losses on disposals of capital assets are reported as an expense in the statement of activities.....</p>		
		(10,272)
<p>Bond and note proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the statement of net position. In the current period, proceeds were received from:</p>		
Bonds and notes issued.....	(186,810)	
Net bond premiums and discounts.....	<u>(30,389)</u>	
Net bond and note proceeds.....		(217,199)
<p>Losses on bond refundings are considered deferred outflows of resources in the statement of net position.....</p>		
		(4,761)
<p>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.....</p>		
		(7,466)
<p>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 position. In the current year, these amounts consist of:</p>		
Bond principal retirement.....	259,666	
Bonds repurchased.....	101,062	
Note principal retirement.....	8,604	
Capital lease payments.....	<u>1,811</u>	
Total long-term debt repayment.....		371,143
<p>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, net of restatements.....</p>		
		47,809
<p>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.</p>		
Decrease in unearned revenues.....		(74,482)

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.....	\$ 6,949	
Unamortized bond premiums and discounts.....	13,992	
Compensated absences payable.....	(9,377)	
Policy claims payable.....	47,884	
Other long-term liabilities.....	<u>(44,440)</u>	
Total additional expenses.....		<u>15,008</u>
Change in net position of governmental activities.....		<u><u>\$ 1,073,336</u></u>

Statement of Net Position

PROPRIETARY FUNDS

June 30, 2014
(Expressed in Thousands)

	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	Unemployment Compensation	Second Injury	Nonmajor Enterprise	Totals	
ASSETS					
Current assets:					
Cash and cash equivalents.....	\$ 346,188	\$ 116,977	\$ 23,520	\$ 486,685	\$ 601,014
Investments.....	—	—	110,969	110,969	—
Invested securities lending collateral.....	10	66	3	79	3,140
Receivables, net:					
Accounts.....	20,810	141	2,607	23,558	178,433
Participants.....	—	—	944	944	—
Accrued interest.....	30	202	146	378	4,118
Assessments.....	125,395	—	—	125,395	—
Due from Federal government and other grantors.....	339	—	—	339	—
Due from other funds.....	—	—	—	—	3,675
Due from component units.....	—	—	—	—	5,028
Inventories.....	—	—	2,875	2,875	3,329
Restricted assets:					
Cash and cash equivalents.....	—	—	2	2	—
Prepaid items.....	—	—	439	439	21,927
Other current assets.....	—	—	8	8	—
Total current assets.....	<u>492,772</u>	<u>117,386</u>	<u>141,513</u>	<u>751,671</u>	<u>820,664</u>
Long-term assets:					
Investments.....	—	—	—	—	454,597
Receivables, net:					
Accounts.....	—	—	—	—	1,051
Participants.....	—	—	2,899	2,899	—
Interfund receivables.....	—	—	—	—	15,288
Restricted assets:					
Loans receivable.....	—	—	2,153	2,153	—
Prepaid items.....	—	—	—	—	804
Other long-term assets.....	—	—	—	—	331
Non-depreciable capital assets.....	—	—	114,402	114,402	6,897
Depreciable capital assets, net.....	—	—	22,031	22,031	95,799
Total long-term assets.....	<u>—</u>	<u>—</u>	<u>141,485</u>	<u>141,485</u>	<u>574,767</u>
Total assets.....	<u>492,772</u>	<u>117,386</u>	<u>282,998</u>	<u>893,156</u>	<u>1,395,431</u>

	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	Unemployment Compensation	Second Injury	Nonmajor Enterprise	Totals	
LIABILITIES					
Current liabilities:					
Accounts payable.....	\$ 187	\$ 15	\$ 2,612	\$ 2,814	\$ 3,803
Accrued salaries and related expenses.....	—	—	536	536	3,274
Tax refunds payable.....	16,620	—	—	16,620	—
Unemployment benefits payable.....	1,564	—	—	1,564	—
Intergovernmental payables.....	2,840	—	—	2,840	151
Tuition benefits payable.....	—	—	26,306	26,306	—
Policy claims.....	—	41,681	7,040	48,721	504,935
Due to other funds.....	3,754	—	96	3,850	727
Unearned revenues.....	—	—	3,735	3,735	146,495
Securities lending collateral.....	28	196	8	232	9,277
Liabilities payable from restricted assets:					
Accrued interest payable.....	—	—	32	32	221
Other.....	—	—	2,195	2,195	—
Advances from Federal government.....	126,000	—	—	126,000	—
Notes payable.....	—	—	—	—	281
Revenue bonds payable.....	—	—	155	155	1,965
Limited obligation bonds payable.....	—	—	—	—	734
Compensated absences payable.....	—	—	538	538	2,410
Other current liabilities.....	—	—	83	83	3,689
Total current liabilities.....	<u>150,993</u>	<u>41,892</u>	<u>43,336</u>	<u>236,221</u>	<u>677,962</u>
Long-term liabilities:					
Tuition benefits payable.....	—	—	139,364	139,364	—
Policy claims.....	—	267,861	65,228	333,089	160,551
Interfund payables.....	—	—	2,153	2,153	5,183
Unearned revenues.....	—	—	911	911	—
Advances from Federal government.....	270,501	—	—	270,501	—
Notes payable.....	—	—	—	—	533
Revenue bonds payable.....	—	—	6,055	6,055	6,791
Limited obligation bonds payable.....	—	—	—	—	185
Compensated absences payable.....	—	—	231	231	1,823
Other long-term liabilities.....	—	—	4,005	4,005	—
Total long-term liabilities.....	<u>270,501</u>	<u>267,861</u>	<u>217,947</u>	<u>756,309</u>	<u>175,066</u>
Total liabilities.....	<u>421,494</u>	<u>309,753</u>	<u>261,283</u>	<u>992,530</u>	<u>853,028</u>

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

Continued on Next Page

Statement of Net Position

Exhibit B-3

PROPRIETARY FUNDS (Continued)

June 30, 2014
(Expressed in Thousands)

	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	Unemployment Compensation	Second Injury	Nonmajor Enterprise	Totals	
NET POSITION					
Net investment in capital assets.....	—	\$ —	\$ 124,223	\$ 124,223	\$ 92,207
Restricted:					
Expendable:					
Education.....	—	—	20	20	—
Loan programs.....	—	—	—	—	17,847
Unemployment compensation benefits.....	69,230	—	—	69,230	—
Insurance programs.....	—	—	—	—	234,179
Other.....	—	—	116,482	116,482	—
Unrestricted.....	2,048	(192,367)	(219,010)	(409,329)	198,170
Total net position (deficit).....	\$ 71,278	\$ (192,367)	\$ 21,715	\$ (99,374)	\$ 542,403

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

Statement of Revenues, Expenses, and Changes in Fund Net Position

Exhibit B-4

PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	Unemployment Compensation	Second Injury	Nonmajor Enterprise	Totals	
Operating revenues:					
Assessments.....	\$ 480,093	\$ —	\$ —	\$ 480,093	\$ —
Charges for services.....	—	60,043	45,702	105,745	2,392,054
Contributions.....	—	—	1,317	1,317	—
Interest and other investment income.....	207	3,422	22,398	26,027	—
Licenses, fees, and permits.....	—	—	—	—	2
Federal operating grants and contracts.....	88,790	—	—	88,790	—
Other operating revenues.....	27,814	—	113	27,927	143,445
Total operating revenues.....	596,904	63,465	69,530	729,899	2,535,501
Operating expenses:					
General operations and administration.....	—	205	26,978	27,183	520,418
Benefits and claims.....	342,741	2,342	(8,070)	337,013	1,975,202
Tuition plan disbursements.....	—	—	15,237	15,237	—
Interest.....	—	—	—	—	15
Depreciation and amortization.....	—	—	1,035	1,035	8,962
Other operating expenses.....	—	—	14	14	748
Total operating expenses.....	342,741	2,547	35,194	380,482	2,505,345
Operating income (loss).....	254,163	60,918	34,336	349,417	30,156
Nonoperating revenues (expenses):					
Interest income.....	—	—	175	175	19,417
Contributions.....	—	—	—	—	1
Federal grants and contracts.....	—	—	210	210	—
Interest expense.....	—	—	(95)	(95)	(527)
Net other nonoperating revenues (expenses).....	(85)	—	289	204	4,859
Losses on sale of capital assets.....	—	—	—	—	(47)
Total nonoperating revenues (expenses).....	(85)	—	579	494	23,703
Income before transfers.....	254,078	60,918	34,915	349,911	53,859
Transfers in.....	—	—	49,462	49,462	3,358
Transfers out.....	(200)	—	(1,362)	(1,562)	(9,408)
Change in net position.....	253,878	60,918	83,015	397,811	47,809
Net position (deficit), beginning, as restated.....	(182,600)	(253,285)	(61,300)	(497,185)	494,594
Net position (deficit) at end of year.....	\$ 71,278	\$ (192,367)	\$ 21,715	\$ (99,374)	\$ 542,403

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

Statement of Cash Flows

PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	Unemployment Compensation	Second Injury	Nonmajor Enterprise	Totals	
Cash flows from operating activities:					
Receipts from customers, patients, and third-party payers.....	\$ 35,778	\$ —	\$ 44,506	\$ 80,284	\$ 2,204,237
Assessments received.....	465,026	59,897	—	524,923	—
Grants received.....	92,628	—	—	92,628	—
Tuition plan contributions received.....	—	—	3,559	3,559	—
Claims and benefits paid.....	(375,338)	(32,867)	(41,743)	(449,948)	(2,016,970)
Payments to suppliers for goods and services.....	—	(202)	(20,439)	(20,641)	(476,121)
Payments to employees.....	—	(146)	(6,884)	(7,030)	(47,479)
Payments of funds held for others.....	—	—	—	—	3,248
Internal activity—payments from other funds.....	—	—	—	—	190,446
Internal activity—payments to other funds.....	—	—	(5)	(5)	(3,369)
Other operating cash receipts.....	—	—	917	917	115,269
Other operating cash payments.....	—	—	—	—	(4)
Net cash provided by (used in) operating activities.....	218,094	26,682	(20,089)	224,687	(30,743)
Cash flows from noncapital financing activities:					
Principal payments received from other funds.....	—	—	—	—	23,094
Advances received from other funds.....	—	—	—	—	1,015
Principal payments made to other funds.....	—	—	—	—	(16)
Receipt of interest from other funds.....	—	—	—	—	663
Repayment of Advances from Federal government.....	(135,141)	—	—	(135,141)	—
Interest payments on noncapital debt.....	—	—	(19)	(19)	(10)
Other noncapital financing cash receipts.....	—	—	1,213	1,213	4,814
Other noncapital financing cash payments.....	—	—	(2,086)	(2,086)	5,273
Transfers in.....	—	—	49,462	49,462	3,358
Transfers out.....	(200)	—	(1,362)	(1,562)	(9,408)
Net cash provided by (used in) noncapital financing activities.....	(135,341)	—	47,208	(88,133)	28,783

	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	Unemployment Compensation	Second Injury	Nonmajor Enterprise	Totals	
Cash flows from capital and related financing activities:					
Acquisition of capital assets.....	\$ —	\$ —	\$ (61,197)	\$ (61,197)	\$ (8,820)
Principal payments on limited obligation bonds.....	—	—	—	—	(1,495)
Principal payments on capital debt.....	—	—	(150)	(150)	(2,127)
Interest payments on capital debt.....	—	—	—	—	(695)
Capital grants and gifts received.....	—	—	194	194	—
Proceeds from sale or disposal of capital assets.....	—	1	150	151	—
Net cash used in capital and related financing activities.....	—	1	(61,003)	(61,002)	(13,137)
Cash flows from investing activities:					
Proceeds from sales and maturities of investments.....	—	—	2,234	2,234	204,140
Purchase of investments.....	—	—	(7,234)	(7,234)	(215,550)
Interest and dividends on investments.....	182	3,422	22,690	26,294	15,821
Net cash provided by investing activities.....	182	3,422	17,690	21,294	4,411
Net increase (decrease) in cash and cash equivalents.....	82,935	30,105	(16,194)	96,846	(10,686)
Cash and cash equivalents at beginning of year, restated.....	263,253	86,872	39,716	389,841	611,700
Cash and cash equivalents at end of year.....	\$ 346,188	\$ 116,977	\$ 23,522	\$ 486,687	\$ 601,014
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss).....	\$ 254,163	\$ 32,555	\$ 34,336	\$ 321,054	\$ 30,156
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation and amortization.....	—	—	1,035	1,035	8,962
Provision for bad debts.....	(8,875)	—	(29)	(8,904)	—
Interest payments reclassified as capital and related financing activities.....	—	—	—	—	(88)
Interest and dividends on investments and interfund loans.....	(216)	(3,422)	(22,368)	(26,006)	83
Realized losses on sale of assets.....	—	(1)	(30)	(31)	3,082
Other nonoperating revenues.....	—	—	43	43	70
Other nonoperating expenses.....	—	—	(2,201)	(2,201)	(750)

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

Continued on Next Page

Statement of Cash Flows

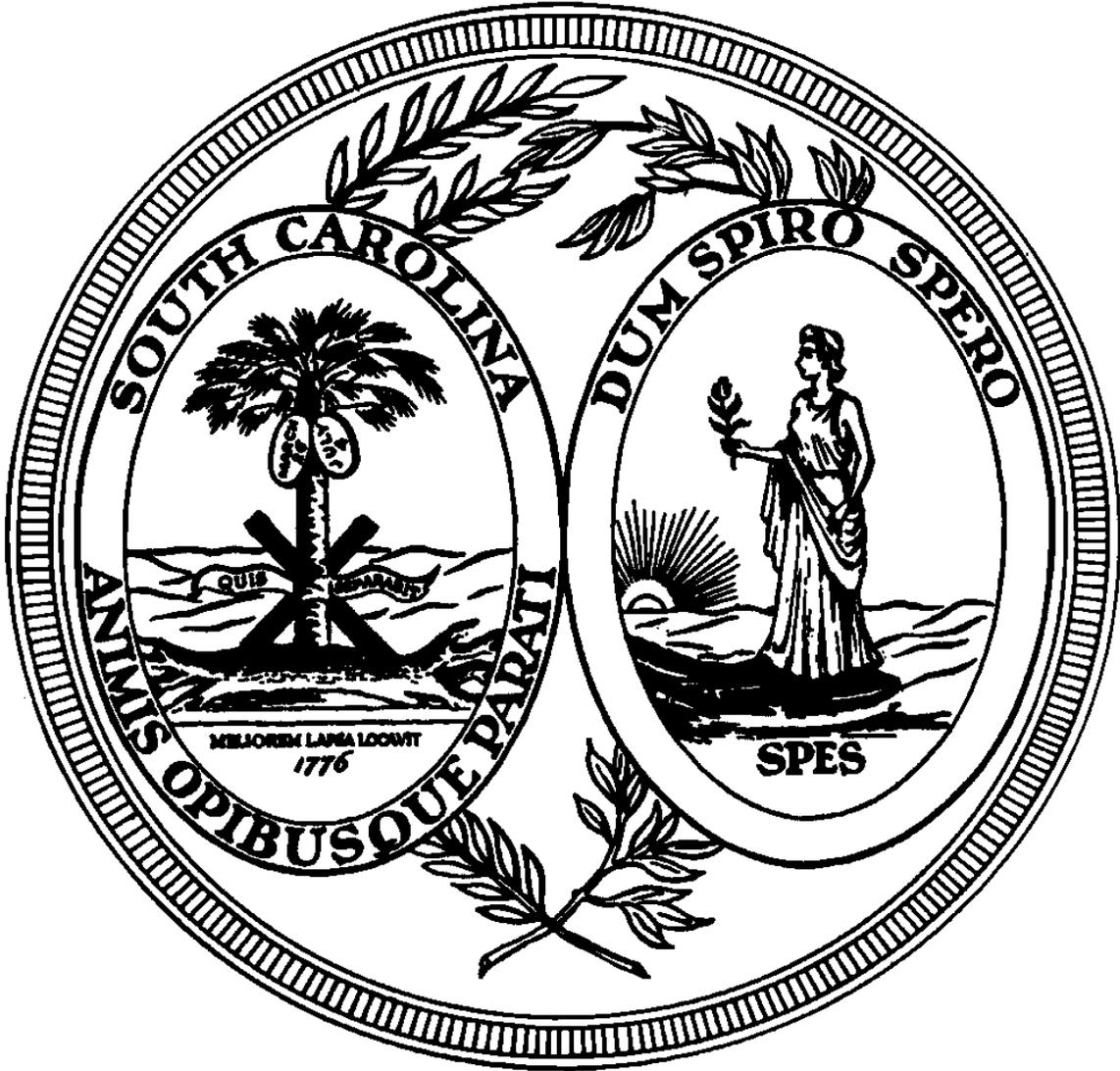
Exhibit B-5

PROPRIETARY FUNDS (Continued)

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	Unemployment Compensation	Second Injury	Nonmajor Enterprise	Totals	
Effect of changes in operating assets and liabilities:					
Accounts receivable, net.....	\$ 9,768	\$ (141)	\$ 2,370	\$ 11,997	\$ (29,502)
Accrued interest.....	8	—	—	8	—
Assessments receivable, net.....	(7,996)	—	—	(7,996)	—
Due from Federal government and other grantors.....	3,838	—	—	3,838	—
Due from other funds.....	—	(202)	—	(202)	(271)
Inventories.....	—	—	61	61	717
Other assets.....	—	200	(98)	102	5,886
Accounts payable.....	(173)	3	2,260	2,090	(410)
Accrued salaries and related expenses.....	—	(77)	30	(47)	(2)
Tax refunds payable.....	(916)	—	—	(916)	—
Unemployment benefits payable.....	(5,248)	—	—	(5,248)	—
Tuition benefits payable.....	—	—	(16,392)	(16,392)	—
Policy claims.....	—	(2,164)	(18,185)	(20,349)	(44,659)
Due to other funds.....	(26,259)	—	(1)	(26,260)	(1,338)
Unearned revenues.....	—	—	(1,084)	(1,084)	(2,828)
Compensated absences payable.....	—	(69)	38	(31)	165
Other liabilities.....	—	—	126	126	(16)
Net cash provided by (used in) operating activities.....	\$ 218,094	\$ 26,682	\$ (20,089)	\$ 224,687	\$ (30,743)
Noncash capital, investing, and financing activities:					
Disposal of capital assets.....	\$ —	\$ —	\$ —	\$ —	\$ 6,099
Reduction in advances other than payments.....	(85)	—	—	(85)	—
Increase (decrease) in fair value of investments.....	—	—	2,314	2,314	(117)
Total noncash capital, investing, and financing activities.....	\$ (85)	\$ —	\$ 2,314	\$ 2,229	\$ 5,982

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



Statement of Fiduciary Net Position

Exhibit B-6

FIDUCIARY FUNDS

June 30, 2014

(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.....	\$ 3,083,351	\$ 2,466,805	\$ 20,067	\$ 272,315
Receivables, net:				
Accounts.....	—	2	—	8,475
Contributions.....	195,502	—	—	—
Accrued interest.....	42,177	1,357	1,336	218
Unsettled investment sales.....	850,751	—	2,828	—
Loans and notes receivables.....	—	—	—	27
Other investment receivables.....	1,821	—	—	—
Taxes.....	—	—	—	455
Total receivables.....	1,090,251	1,359	4,164	9,175
Due from other funds.....	55,533	—	—	12,588
Investments, at fair value:				
Short term investments.....	835,867	—	—	—
Debt-domestic.....	6,340,620	1,350,806	—	—
Debt-international.....	2,479,437	—	—	—
Equity-domestic.....	2,528,760	—	—	—
Equity-international.....	5,929,889	—	—	—
Alternatives.....	9,256,340	—	—	—
Financial and other.....	42,734	314,790	2,143,791	—
Total investments.....	27,413,647	1,665,596	2,143,791	—
Invested securities lending collateral.....	75,248	—	23	92
Capital assets, net	2,912	—	—	—
Prepaid items.....	2,348	—	—	—
Other assets.....	—	—	4,737	—
Total assets.....	31,723,290	4,133,760	2,172,782	294,170
LIABILITIES				
Accounts payable.....	9,300	—	1,575	8,298
Accounts payable—unsettled investment purchases.....	711,656	—	2,282	—
Policy claims.....	271	—	—	—
Due to other funds.....	55,820	—	—	—
Tax refunds payable.....	—	—	—	3
Intergovernmental payables.....	—	—	—	20,709
Deposits.....	—	—	—	3,668
Amounts held in custody for others.....	—	—	—	261,180
Deferred retirement benefits.....	56,901	—	—	—
Securities lending collateral.....	128,994	—	67	273
Due to participants.....	—	4,476	—	39
Other liabilities.....	11,219	—	—	—
Total liabilities.....	974,161	4,476	3,924	294,170
NET POSITION				
Held in trust for:				
Pension and other post-employment benefits.....	30,749,129	—	—	—
External investment pool participants.....	—	4,129,284	—	—
Other purposes.....	—	—	2,168,858	—
Total net position.....	\$ 30,749,129	\$ 4,129,284	\$ 2,168,858	\$ —

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

Statement of Changes in Fiduciary Net Position

Exhibit B-7

FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	Pension and Other Post- Employment Benefit Trust	Investment Trust Local Government Investment Pool	Private-Purpose Trust
Additions:			
Licenses, fees, and permits.....	\$ —	\$ —	\$ 38
Contributions:			
Employer.....	1,617,313	—	—
Employee.....	751,467	—	—
Deposits from pool participants.....	—	6,538,350	—
Tuition plan deposits.....	—	—	127,562
Other.....	—	—	1,789
Total contributions.....	<u>2,368,780</u>	<u>6,538,350</u>	<u>129,351</u>
Investment income:			
Interest income and net appreciation in investments.....	4,574,388	8,404	272,386
Securities lending income.....	1,768	12	—
Total investment income.....	<u>4,576,156</u>	<u>8,416</u>	<u>272,386</u>
Less investment expense:			
Investment expense.....	468,145	—	—
Securities lending expense.....	5	—	—
Net investment income.....	<u>4,108,006</u>	<u>8,416</u>	<u>272,386</u>
Assets moved between pension trust funds.....	2,470	—	—
Total additions.....	<u>6,479,256</u>	<u>6,546,766</u>	<u>401,775</u>
Deductions:			
Regular retirement benefits.....	2,631,872	—	—
Supplemental retirement benefits.....	616	—	—
Deferred retirement benefits.....	168,999	—	—
Refunds of retirement contributions to members.....	106,475	—	—
Death benefit claims.....	21,680	—	—
Accidental death benefits.....	1,597	—	—
Other post-employment benefits.....	387,868	—	—
Withdrawals, pool participants.....	—	6,161,455	—
Distributions to pool participants.....	—	5,981	—
Depreciation.....	227	—	—
Administrative expense.....	13,534	502	10,605
Other expenses.....	—	—	611
Assets moved between pension trust funds.....	2,470	—	—
Total deductions.....	<u>3,335,338</u>	<u>6,167,938</u>	<u>11,216</u>
Change in net assets.....	<u>3,143,918</u>	<u>378,828</u>	<u>390,559</u>
Net position, beginning, as restated.....	<u>27,605,211</u>	<u>3,750,456</u>	<u>1,778,299</u>
Net position at end of year.....	<u>\$ 30,749,129</u>	<u>\$ 4,129,284</u>	<u>\$ 2,168,858</u>

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

Statement of Net Position

DISCRETELY PRESENTED COMPONENT UNITS

June 30, 2014

(Expressed in Thousands)

	Public Service Authority	Medical University of South Carolina	University of South Carolina	Clemson University	State Ports Authority
ASSETS					
Cash and cash equivalents.....	\$ 172,738	\$ 297,765	\$ 372,978	\$ 213,790	\$ 155,802
Investments.....	526,584	123,382	337,805	2,753	15,733
Invested securities lending collateral.....	—	30	853	410	371
Receivables, net:					
Accounts.....	189,092	15,574	9,819	10,735	26,667
Contributions.....	—	12,652	35,733	45,961	—
Accrued interest.....	2,664	609	1,273	1,255	—
Student accounts.....	—	423	12,827	5,480	—
Patient accounts.....	—	227,020	—	—	—
Loans and notes.....	—	559	616	8,567	—
Due from Federal government and other grantors.....	—	16,201	22,354	19,197	—
Due from primary government.....	—	36,050	4,578	9,791	193,201
Inventories.....	724,010	20,790	2,773	2,223	6,718
Restricted assets:					
Cash and cash equivalents.....	183,990	74,670	236,262	240,385	—
Investments.....	871,710	408,474	75,659	600,816	—
Loans receivable.....	—	12,027	18,497	—	—
Other.....	—	—	—	—	—
Prepaid items.....	16,035	25,013	14,245	6,448	5,276
Other assets.....	859,511	6,727	9,448	2,861	3,974
Other regulatory assets- asset retirement obligation.....	603,663	—	—	—	—
Investment in joint venture.....	6,840	—	—	—	—
Capital assets-nondepreciable.....	2,242,698	159,893	154,693	64,876	430,635
Capital assets-depreciable, net.....	4,132,353	1,022,110	1,106,466	736,254	313,669
Total assets.....	\$ 10,531,888	\$ 2,459,969	\$ 2,416,879	\$ 1,971,802	\$ 1,152,046
DEFERRED OUTFLOWS OF RESOURCES					
Unamortized loss on refunding.....	\$ 119,868	\$ 59,687	\$ 4,813	\$ 1,907	\$ —
Accumulated decrease in fair value of hedging derivatives.....	19,367	3,734	—	—	—
Total deferred outflows.....	\$ 139,235	\$ 63,421	\$ 4,813	\$ 1,907	\$ —
LIABILITIES					
Accounts payable.....	\$ 208,321	\$ 75,304	\$ 28,806	\$ 21,485	\$ 16,446
Accrued salaries and related expenses.....	7,849	87,663	13,965	17,194	3,857
Accrued interest payable.....	100,159	2,697	3,901	1,425	6,206
Retainages payable.....	3,616	780	4,383	289	1,326
Prizes payable.....	—	—	—	—	—
Intergovernmental payables.....	—	—	—	—	24
Due to primary government.....	—	1,093	4,075	—	—
Unearned revenues and asset retirement obligation.....	1,024,253	30,552	41,986	39,178	—
Deposits.....	—	—	2,288	1,177	—
Amounts held in custody for others.....	—	17,852	376	3,277	—
Securities lending collateral.....	—	90	2,517	1,209	1,094
Liabilities payable from restricted assets:					
Other.....	—	—	—	—	—
Other liabilities.....	517,142	68,058	28,137	13,840	13,888
Long-term liabilities:					
Due within one year.....	155,755	46,816	44,989	31,678	8,977
Due in more than one year.....	6,456,379	596,631	567,374	185,049	190,920
Total liabilities.....	\$ 8,473,474	\$ 927,536	\$ 742,797	\$ 315,801	\$ 242,738
DEFERRED INFLOWS OF RESOURCES					
Accumulated increase in fair value of hedging derivatives.....	\$ 8,146	\$ —	\$ —	\$ —	\$ —
Deferred gain on refunding.....	—	—	—	—	—
Deferred nuclear decommissioning costs.....	185,849	—	—	—	—
Deferred nonexchange revenues.....	—	—	—	—	—
Total deferred outflows.....	\$ 193,995	\$ —	\$ —	\$ —	\$ —
NET POSITION					
Net investment in capital assets.....	\$ 893,339	\$ 632,472	\$ 701,292	\$ 648,702	\$ 544,688
Restricted:					
Expendable:					
Education.....	—	197,781	180,709	443,155	—
Transportation.....	—	—	—	—	—
Capital projects.....	—	59,548	95,973	111,244	—
Debt service.....	92,662	48,550	10,386	6,697	9,100
Loan programs.....	—	—	—	—	—
Other.....	—	—	—	—	—
Nonexpendable:					
Education.....	—	218,649	278,905	317,054	—
Unrestricted.....	1,017,653	438,854	411,630	131,056	355,520
Total net position.....	\$ 2,003,654	\$ 1,595,854	\$ 1,678,895	\$ 1,657,908	\$ 909,308

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

Exhibit C-1

<u>Housing Authority</u>	<u>Nonmajor Component Units</u>	<u>Total</u>
\$ 44,466	\$ 640,497	\$ 1,898,036
—	279,621	1,285,878
34	151	1,849
646	105,259	357,792
—	28,622	122,968
163	1,846	7,810
—	31,839	50,569
—	—	227,020
23,518	86,856	120,116
502	50,792	109,046
1,762	9,091	254,473
—	15,578	772,092
88,730	302,950	1,126,987
225,525	317,916	2,500,100
547,546	13,034	591,104
4,271	26,706	30,977
—	12,953	79,970
353	150,085	1,032,959
—	—	603,663
—	—	6,840
—	243,821	3,296,616
265	1,747,221	9,058,338
<u>\$ 937,781</u>	<u>\$ 4,064,838</u>	<u>\$ 23,535,203</u>
\$ —	\$ 2,126	\$ 188,401
—	—	23,101
<u>\$ —</u>	<u>\$ 2,126</u>	<u>\$ 211,502</u>
\$ —	\$ 75,854	\$ 426,216
836	39,115	170,479
—	8,271	122,659
—	1,480	11,874
—	26,647	26,647
—	431	455
—	55,676	60,844
7,161	159,069	1,302,199
—	11,873	15,338
—	11,262	32,767
101	451	5,462
14,414	3,628	18,042
3,983	25,806	670,854
13,342	76,592	378,149
526,718	1,143,257	9,666,328
<u>\$ 566,555</u>	<u>\$ 1,639,412</u>	<u>\$ 12,908,313</u>
\$ —	\$ —	\$ 8,146
412	—	412
—	—	185,849
—	678	678
<u>\$ 412</u>	<u>\$ 678</u>	<u>\$ 195,085</u>
\$ 265	\$ 1,342,589	\$ 4,763,347
—	164,531	986,176
—	745	745
—	253,600	520,365
63,875	43,163	274,433
264,064	55,683	319,747
—	2,701	2,701
—	239,424	1,054,032
42,610	324,438	2,721,761
<u>\$ 370,814</u>	<u>\$ 2,426,874</u>	<u>\$ 10,643,307</u>

Statement of Activities

DISCRETELY PRESENTED COMPONENT UNITS

For the Fiscal Year Ended June 30, 2014

(Expressed in Thousands)

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Public Service Authority.....	\$ 1,789,130	\$ 1,816,576	\$ 1,625	\$ —
Medical University of South Carolina.....	1,869,055	1,758,385	193,896	19,637
University of South Carolina.....	1,100,388	834,755	338,112	24,364
Clemson University.....	792,537	569,498	304,684	18,684
State Ports Authority.....	150,698	159,808	4,039	3,934
Housing Authority.....	227,823	41,636	199,367	—
Nonmajor component units.....	3,051,669	2,389,925	710,914	77,237
Totals.....	\$ 8,981,300	\$ 7,570,583	\$ 1,752,637	\$ 143,856

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

<u>Net Revenue (Expenses)</u>	<u>Additions to Endowments</u>	<u>Net Position Beginning (Restated)</u>	<u>Net Position Ending</u>
\$ 29,071	\$ —	\$ 1,974,583	\$ 2,003,654
102,863	11,843	1,481,148	1,595,854
96,843	14,281	1,567,771	1,678,895
100,329	14,493	1,543,086	1,657,908
17,083	—	892,225	909,308
13,180	—	357,634	370,814
126,407	9,661	2,290,806	2,426,874
<u>\$ 485,776</u>	<u>\$ 50,278</u>	<u>\$ 10,107,253</u>	<u>\$ 10,643,307</u>

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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 includes blended component units within applicable funds in its fund financial statements and within applicable 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.

The State's five defined benefit retirement systems and two post-employment benefit trust funds are part of the State's primary government. The Board of Directors of the South Carolina Public Employee Benefit Authority (PEBA), which consists of eleven members appointed by the Governor and General Assembly leadership, serves as trustee of the systems and the trust funds. The State Budget and Control Board, which consists of five elected officials, also reviews certain decisions made by the PEBA Board of Directors regarding the funding of the retirement systems and serves as a co-trustee of the retirement systems in conducting that review. The State Treasurer is custodian of the funds.

Blended Component Units

Unless otherwise indicated below, the following 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, 2014.

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.

Palmetto Railways Division

The Palmetto Railways Division of the Department of Commerce, a blended component unit accounted for as an enterprise fund, has a fiscal year ended December 31, 2013.

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
Columbia, South Carolina 29201
www.treasurer.sc.gov

Palmetto Railways Division
South Carolina Department of Commerce
1201 Main Street, Suite 1600
Columbia, SC 29201-3200

State of South Carolina

Discretely Presented Component Units

Unless otherwise indicated below, the following 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, 2014. In determining which discretely presented component units are major, the State considered the significance of each component unit's relationship to the primary government. The following have been identified as the State's major discretely presented component units:

South Carolina 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, 2013. A financial benefit/burden relationship exists between the State and the Public Service Authority.

Medical University of South Carolina

The Medical University of South Carolina (MUSC) is a legally separate State-supported institution of higher education. MUSC is granted an annual appropriation for operating purposes as authorized by the General Assembly. The management and control of the university is vested in a board of trustees, composed as follows: the Governor or designee, ex officio, fourteen members elected by the General Assembly in joint assembly, and one member appointed by the Governor. A financial benefit/burden relationship exists between the State and MUSC.

University of South Carolina

The University of South Carolina (USC) is a legally separate State-supported institution of higher education. USC is granted an annual appropriation for operating purposes as authorized by the General Assembly. The board of trustees is composed of the Governor (or designee), the State Superintendent of Education, and the President of the Greater University of South Carolina Alumni Association, which three are members ex officio of the board, and seventeen other members including one member from each of the sixteen judicial circuits elected by the general vote of the General Assembly, and one at-large member appointed by the Governor. A financial benefit/burden relationship exists between the State and USC.

Clemson University

Clemson University is a legally separate State-supported, institution of higher education. The University is granted an annual appropriation for operating purposes as authorized by the General Assembly. The University is governed by a board of thirteen members, including six elected by the General Assembly and seven self-perpetuating life members. A benefit/burden relationship exists between the State and Clemson University.

South Carolina 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 State Ports Authority in the past, and State law grants the State access to the State Ports Authority's surplus net revenues. A financial benefit/burden relationship exists between the State and the State Ports Authority.

South Carolina State Housing Finance and Development Authority

The South Carolina State Housing Finance and Development Authority is a legally separate entity that facilitates medium-income and low-income housing opportunities by providing reasonable financing to the State's citizens. To provide such financing, the Authority issues bonds and notes and administers federal grants and contracts. Mortgage interest is a primary resource for the Authority. The Governor appoints, with the advice and consent of the Senate, seven persons to be commissioners of the South Carolina State Housing Finance and Development Authority. The Governor appoints the chairman from among the seven commissioners. The State has the ability to impose its will on the Housing Finance and Development Authority.

Other Discretely Presented Component Units (Nonmajor)

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

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

State of South Carolina

remove the appointed members at will. The financial information presented is for the Fund's fiscal year ended September 30, 2013.

Connector 2000 Association, Inc. is a legally separate entity 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 financial information presented in the accompanying financial statements is for the Association's fiscal year ended December 31, 2013. DOT is responsible for confirming the effectiveness and reasonableness of proposed toll rate changes in order for new toll rates to be established. Toll revenues, to the extent available, in accordance with the amended license agreement, are used to offset the highway maintenance commitments of DOT related to the Southern Connector. The Association is fiscally dependent on DOT for the maintenance of the Southern Connector highway. A benefit/burden relationship exists between the State and the Association.

The South Carolina Education Assistance Authority is a legally separate entity that 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. Management oversight for the Authority is provided by the State Budget and Control Board.

The South Carolina First Steps to School Readiness is a legally separate 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 State has the ability to impose its will on First Steps to School Readiness.

South Carolina Jobs-Economic Development Authority is a legally separate entity that promotes and develops business and economic welfare in the state. The Authority is governed by a Board of Directors (board) which consists of ten members all appointed by the Governor. The State has the ability to impose its will on the Jobs-Economic Development Authority.

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 legally separate and 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. A benefit/burden relationship exists between the State and the Lottery.

The South Carolina Medical Malpractice Liability Joint Underwriting Association was established to provide medical malpractice insurance on a self-supporting basis. The Association is legally separate and 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, 2013.

Patriots Point Development Authority is a legally separate entity, established to develop and maintain a naval and maritime museum on Charleston Harbor, and to provide a place of education and recreation. The Patriots Point Development Authority Board also oversees the stewardship of over 350 acres of property on Charleston Harbor. Members of the authority are appointed by the Governor as follows: one upon the joint recommendation of the Chairman of the House Ways and Means Committee and the Speaker of the House, one upon the joint recommendation of the Chairman of the Senate Finance Committee and the President Pro Tempore of the Senate, and three appointed by the Governor. The Governor appoints the chairman. In addition, there are three additional members of the board appointed by the Governor, one appointed upon recommendation of the President Pro Tempore of the Senate, one appointed upon recommendation of the Speaker of the House of Representatives, and one appointed upon recommendation of the State Adjutant General. A financial benefit/burden relationship exists between the State and the Authority.

The following universities are nonmajor component units: The Citadel, Coastal Carolina University, College of Charleston, Francis Marion University, Lander University, South Carolina State University, and Winthrop University. The universities are legally separate entities, with boards appointed by the State. A benefit/burden relationship exists between the State and each individual university because the State provides significant funding to these institutions.

The following technical colleges are nonmajor component units: Aiken Technical College, Central Carolina Technical College, Denmark Technical College, Florence-Darlington Technical College, Greenville Technical College, Horry-Georgetown Technical College, Midlands Technical College, Northeastern Technical College, Orangeburg-Calhoun Technical College, Piedmont Technical College, Spartanburg Community College, Technical College of the Lowcountry, Tri-county Technical College, Trident Technical College, Williamsburg Technical College, and York Technical College. The colleges are legally separate entities, with boards appointed by the State. A benefit/burden relationship exists between the State and each individual college because the State provides significant funding to these institutions.

State of South Carolina

Obtaining More Information about Discretely Presented Component Units

One may obtain stand-alone financial statements for 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

South Carolina State Housing Finance and Development
Authority
300-C Outlet Pointe Boulevard
Columbia, South Carolina 29210
<http://www.schousing.com>

Universities:

Medical University of South Carolina
University of South Carolina
Clemson University
The Citadel
Coastal Carolina University
College of Charleston
Francis Marion University
Lander University
South Carolina State University
Winthrop University
<http://www.che.sc.gov>

Technical Colleges:

Aiken Technical College
Central Carolina Technical College
Denmark Technical College
Florence-Darlington Technical College
Greenville Technical College
Horry-Georgetown Technical College
Technical College of the Lowcountry
Midlands Technical College
Northeastern Technical College
Orangeburg-Calhoun Technical College
Piedmont Technical College
Spartanburg Community College
Tri-county Technical College
Trident Technical College
Williamsburg Technical College
York Technical College
<http://www.che.sc.gov>

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

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

South Carolina Education Assistance Authority
Post Office Box 102425
Columbia, SC 29224
<https://www.scstudentloan.org>

South Carolina First Steps to School Readiness
1300 Sumter Street, Suite 100
Columbia, SC 29201
<http://www.scfirststeps.org>

South Carolina Jobs-Economic Development Authority
1201 Main Street, Suite 1600
Columbia, SC 29201
<http://www.scjeda.com/>

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

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

Patriots Point Development Authority
40 Patriots Point Road
Mount Pleasant, SC 29464
<http://www.patriotspoint.org>

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 disabilities and special needs 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 position 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.

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

State of South Carolina

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 fund:

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 *Second Injury 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.

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, and employee training. 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 amounts 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.

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.

Component Unit Financial Statements

The State presents a statement of net position 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.

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.

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 unearned 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), and the Tobacco Settlement Revenue Management Authority (a blended component unit and a nonmajor governmental fund). Of the discretely presented component units, the State Ports Authority, the Housing 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:

Office of State Treasurer
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 allowances for uncollectible receivables and the net receivables 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 position 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.

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. Other regulatory assets- asset retirement obligation

These 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 other regulatory assets- asset retirement obligation. 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.

Losses and gains on bond refundings are reported as deferred outflows or inflows of resources, respectively, 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 losses on bond refundings, 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 and are recognized as deferred outflows or inflows of resources. The State reports bonds payable net of the applicable bond premium or discount.

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 hired prior to July 1, 2012 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. Net Position and Fund Balance

The State reports a portion of its net position or fund balance in its government-wide and fund financial statements as restricted. Net position 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 mandates 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, 2014, \$508.231 million was reported as restricted net position 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 either a state statute or constitutional provision constrains the use of resources of the state. 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. Assigned fund balance is constrained through appropriation actions of the legislature. 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.

p. Flow Assumption, Net Position 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 position 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.

q. Deferred Outflows/Inflows of Resources

A deferred outflow/inflow of resources is a consumption/acquisition of net assets that is applicable to a future reporting period. The State has recorded deferred outflows/inflows in connection with the change in fair value of hedging derivatives, deferred amounts on bond refundings, nuclear decommissioning costs and non-exchange revenues.

NOTE 2: ACCOUNTING AND REPORTING CHANGES

Adoption of New Accounting Standards

For the fiscal year ended June 30, 2014, the State implemented the following pronouncements issued by the Governmental Accounting Standards Board (GASB):

Statement No. 65, *Items Previously Reported as Assets and Liabilities* (Statement No. 65) establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term *deferred* in financial statement presentations. See Note 14 on pages 139 – 140 for the effects of this pronouncement on the State’s total beginning fund equity.

Statement No. 66, *Technical Corrections – 2012 – an Amendment of GASB Statements No. 10 and No. 62* (Statement No. 66) was established to resolve conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

Statement No. 66 amends Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of an entity’s risk financing activities to the General Fund and the internal service fund type. As a result, governments should base their decisions about fund type classification on the nature of the activity to be reported, as required in Statement 54 and Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*.

Statement No. 66 also amends Statement 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, and result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, respectively.

Statement No. 67, *Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25* (Statement No. 67) replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 25 and 50 remain applicable to pension plans that are not administered through trusts covered by the scope of Statement 67 and to defined contribution plans that provide postemployment benefits other than pensions. Statement 67 also details the note disclosure requirements for defined contribution pension plans administered through trusts that meet the identified criteria. The implementation of this statement was retroactive and thus the State restated its pension funds beginning balances. See Note 14, Fund Equity Reclassifications and Restatements, on page 139 for further detail.

Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* (Statement No. 70) is intended to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. Statement 70 specifies the information required to be disclosed by governments that extend nonexchange financial guarantees. In addition, Statement 70 requires new information to be disclosed by governments that receive nonexchange financial guarantees. Only nonmajor discretely presented component units of the State had such guarantees as of June 30, 2014.

GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB No. 27* (Statement No. 68) in June 2012. This pronouncement takes effect for fiscal years beginning after June 15, 2014. The State is in the process of determining the effect of implementing Statement No. 68, but it is expected to have a material effect on the financial position of the State.

NOTE 3: DEFICITS OF INDIVIDUAL FUNDS

The accompanying fund financial statements display deficit fund balances and deficit net position balances for individual major funds, if applicable. Nonmajor funds had the following deficit net position balances (expressed in thousands) at June 30, 2014:

Nonmajor Enterprise Funds:	
Patients' Compensation.....	\$ 63,194
Tuition Prepayment Program.....	57,430
Internal Service Funds:	
State Accident Fund.....	\$ 24,647

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 section e of this note and the primary government's Other Post-Employment Benefit Trust Funds which are described in section f of this note.

Deposit Policy

The State's deposit 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 that of the State Treasurer. Therefore, some deposits presented below have custodial credit risk. Note 1, sections 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, 2014 was \$314.988 million and the bank balance was \$706.600 million. As of June 30, 2014, the reported amount of the primary government's deposits outside of the State Treasurer was \$94.132 million and the bank balance was \$94.245 million. Of the \$80.515 million bank balance exposed to custodial credit risk, \$30 thousand was uninsured and uncollateralized, \$4.042 million was uninsured and collateralized with securities held by the pledging financial institution, and \$76.443 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, 2014, the reported amount of the major discretely presented component units' deposits was \$356.970 million and the bank balance was \$363.298 million. Of the \$283.357 million bank balance exposed to custodial credit risk, \$106.598 million was uninsured and uncollateralized, \$101.167 million was uninsured and collateralized with securities held by the pledging financial institution, and \$75.592 million was uninsured and collateralized with securities held by the counterparty's trust department or agent, but not in the State's name.

b. Investments

The following investment disclosure excludes the primary government's Pension Trust Funds of the South Carolina Retirement Systems which are described in section e of this note and the primary government's Other Post-Employment Benefit Trust Funds which are described in section f of this note.

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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. Agencies with specific authority to manage their own investments may have custodial credit risk policies that differ from that of the State Treasurer. Other investment policies for the State and its component units are explained in Note 1, section 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. The primary government's investments that are exposed to custodial credit risk include investment securities that are uninsured, not registered in the name of the State, and are held by a counterparty. The portion of the primary government's investments with custodial credit risk is detailed (expressed in thousands) at June 30, 2014, as follows:

Primary Government Investment Type	Reported Amount
U.S. treasuries.....	\$ 460,660
U.S. agencies.....	900,578
Mortgage backed obligations.....	398,491
Equity securities.....	3,124
Corporate bonds.....	4,084,985
Municipal bonds.....	5,969
Repurchase agreements.....	500,035
Asset backed securities.....	3,945
Commercial paper.....	2,862,696
Other.....	46,526
Totals.....	\$ 9,267,009

The major discretely presented component unit's investments that are exposed to custodial credit risk include 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 State's major discretely presented component units investments with custodial credit risk is detailed (expressed in thousands) at June 30, 2014, as follows:

DCU Investment Type	Reported Amount
U.S. treasuries.....	\$ 119,826
U.S. agencies.....	1,441,272
Mortgage backed obligations.....	179,262
Corporate bonds.....	44,561
Repurchase agreements.....	238,599
Common stock.....	148,979
Other equity securities.....	645,492
Asset backed securities.....	10,760
Commercial paper.....	19,988
Money market mutual funds.....	63,226
Mutual Bonds Funds.....	130,009
Guaranteed investment contracts...	529
Other.....	342,260
Totals.....	\$ 3,384,763

State of South Carolina

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. Agencies with specific authority to manage their own investments may 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, 2014 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/ A2	BBB	BB / B	Not Rated
Asset backed securities.....	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,945
Corporate bonds.....	56,019	891,645	1,963,319	1,089,189	20,673	64,140
Municipal bonds.....	—	5,969	—	—	—	—
Repurchase agreements.....	—	—	500,035	—	—	—
Commercial paper.....	—	—	2,862,696	—	—	—
Other.....	—	—	30,300	—	—	16,226
Totals.....	\$ 56,019	\$ 897,614	\$ 5,356,350	\$1,089,189	\$ 20,673	\$ 84,311

At fiscal year end, the Clemson University (June 30, 2014), the State Housing Authority (June 30, 2014), the Medical University of South Carolina (June 30, 2014), State Ports Authority (June 30, 2014), the Public Service Authority (December 31, 2013), and the University of South Carolina (June 30, 2014), 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, Clemson University, the State Housing Authority, the Medical University of South Carolina, the State Ports Authority, Public Service Authority, and the University of South Carolina held investments as listed below with Standard and Poor's rating scale (expressed in thousands):

Investment Type and Fair Value	AAA	AA	A	BBB	Not Rated
Corporate bonds.....	\$ —	\$ 13,388	\$ 29,478	\$ 1,695	\$ —
Repurchase agreements.....	—	—	—	—	238,599
Asset backed securities.....	—	—	—	—	10,760
Commercial paper.....	—	—	19,988	—	—
Money market mutual funds.....	34,418	—	—	—	28,808
Mutual bond funds.....	—	—	—	—	130,009
Guaranteed investment contracts....	—	—	—	—	529
Other.....	—	—	—	—	279,468
Totals.....	\$ 34,418	\$ 13,388	\$ 49,466	\$ 1,695	\$ 688,173

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, 2014, the maturities of the securities that will mature were limited according to the following segmented time distribution (expressed in thousands):

State of South Carolina

Investment Type	Fair Value	Investment Maturities (in years)			
		Less than 1	1 - 5	6 - 10	More than 10
U.S. treasuries.....	\$ 150,541	\$ 75,469	\$ 75,072	\$ —	\$ —
U.S. agencies.....	900,578	145,692	172,739	92,582	489,566
Mortgage backed obligations....	398,491	37	11,645	89,317	297,492
Asset backed securities.....	3,945	—	—	3,945	—
Corporate bonds.....	4,084,985	659,559	2,858,862	545,430	21,133
Municipal bonds.....	5,969	—	5,969	—	—
Repurchase agreements.....	500,035	500,035	—	—	—
Commercial paper.....	2,862,696	2,862,696	—	—	—
Other.....	30,300	30,300	—	—	—
Totals.....	\$ 8,937,540	\$4,273,787	\$3,124,287	\$ 731,274	\$ 808,191

Agencies that manage their own investments may have interest rate risk policies that differ from that of the State Treasurer. Some of these agencies may 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, 2014, 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 Type	Fair Value	Investment Maturities (in years)			
		Less than 1	1 - 5	6 - 10	More than 10
U.S. treasuries.....	\$ 20,583	\$ 406	\$ 19,731	\$ 446	\$ —
U.S. agencies.....	402,848	—	397,254	5,302	292
Mortgage backed obligations....	14,414	—	1,754	—	12,660
Corporate bonds.....	1,758,204	1,541	1,421,184	335,437	42
Municipal bonds.....	90,046	305	—	81,462	8,279
Repurchase agreements.....	1,368,398	1,365,910	—	2,488	—
Asset backed securities.....	4,674	4,674	—	—	—
Commercial paper.....	1,469,621	1,469,621	—	—	—
Mutual funds.....	8,391	6,675	—	—	1,716
Other.....	523	—	—	331	192
Totals.....	\$ 5,137,702	\$ 2,849,132	\$ 1,839,923	\$ 425,466	\$ 23,181

The State's major discretely presented component units may have interest rate risk policies that differ from that of the State Treasurer. At June 30, 2014, 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 Type	Fair Value	Investment Maturities (in years)			
		Less than 1	1 - 5	6 - 10	More than 10
U.S. treasuries.....	\$ 119,826	\$ 36,767	\$ 1,047	\$ 80,072	\$ 1,940
U.S. agencies.....	1,441,272	524,943	870,055	641	45,633
Mortgage backed obligations.....	179,262	—	—	1,791	177,471
Common Stock.....	148,979	—	—	—	—
Other equity securities.....	645,492	—	—	—	—
Corporate bonds.....	44,561	4,568	21,271	3,824	14,899
Repurchase agreements.....	238,599	238,599	—	—	—
Asset backed securities.....	10,760	—	—	—	—
Commercial paper.....	19,988	19,988	—	—	—
Money Market Mutual Funds.....	63,226	—	—	—	—
Mutual bond funds.....	130,009	—	—	—	—
Guaranteed investment contracts....	529	—	—	—	—
Other.....	342,260	5,000	—	—	—
Totals.....	\$ 3,384,763	\$ 829,865	\$ 892,373	\$ 86,328	\$ 239,943

State of South Carolina

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, 2014, the State Treasurer had 33.09% 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. As of June 30, 2014, less than 5% of the State's general investment portfolio was in an overnight repurchase agreement with Bank of America and none of the State's general investment portfolio was in an overnight repurchase agreement with Wells Fargo.

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 section e of this note. 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 section f of this note.

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, 2014. At June 30, 2014, 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, 2014, 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, 2014, 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, 2014, 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, 2014:

	<u>Amount</u>
Securities lent for cash collateral:	
U.S. Corporate-fixed income.....	\$ 21,688
Total securities lent for cash collateral.....	<u>\$ 21,688</u>
Securities lent for non-cash collateral:	
U.S. Corporate-fixed income.....	\$ 3,095
Total securities lent for non-cash collateral....	<u>\$ 3,095</u>
Cash collateral invested as follows:	
Asset backed securities.....	\$ 5,612
Repurchase agreements.....	1,904
Total for cash collateral invested.....	<u>\$ 7,516</u>
Securities received as collateral:	
U.S. treasuries.....	\$ 3,154
Total for securities collateral invested.....	<u>\$ 3,154</u>

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, 2014, the carrying amount of the Systems' deposits was \$39.483 million and the bank balance was \$40.524 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 Retirement System Investment Commission (RSIC) has no formal interest rate risk policy, interest rate risk is observed within the portfolio using effective duration (option adjusted 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. Investment guidelines may specify the degree of interest rate risk taken versus the benchmark within each fixed income portfolio.

State of South Carolina

Disclosures for interest rate risk at June 30, 2014, are noted below (dollar amounts expressed in thousands):

Investment Type	Fair Value	Fair Value Duration Not Available	Fair Value Duration Available	Effective Duration
Short Term Investments				
Short Term Investment Funds (U.S. Regulated).....	\$ 630,452	\$ —	\$ 630,452	0.08
Repurchase Agreements.....	668,209	72,645	595,564	0.08
Commercial Paper.....	515,444	—	515,444	0.07
U.S. Treasury Bills.....	100	—	100	0.31
Strategic Partnership Short Duration.....	707,944	—	707,944	1.21
Options - Cash.....	(35)	30	(65)	0.28
Equity Allocation				
Preferred.....	26,268	361	25,907	7.04
Convertible Preferred.....	3,121	3,121	—	—
Futures - Domestic Equity.....	17,593	17,593	—	—
Futures - Global Equity.....	(821)	(821)	—	—
Fixed Income Allocation				
U.S. Government:				
U.S. Government Treasuries.....	1,689,245	—	1,689,245	5.13
U.S. Government Agencies.....	910,693	1,421	909,272	1.42
Mortgage Backed:				
Government National Mortgage Association.....	123,671	—	123,671	3.42
Federal National Mortgage Association.....	195,006	—	195,006	4.01
Federal Home Loan Mortgage Association.....	26,589	—	26,589	4.70
Federal Home Loan Mortgage Association (multiclass)	1,613	—	1,613	0.98
Collateralized Mortgage Obligations.....	3,696	—	3,696	4.41
Municipals	50,180	—	50,180	9.83
Corporate:				
Corporate Bonds.....	1,630,666	112,462	1,518,204	3.50
Mixed Credit.....	496,748	2,625	494,123	3.05
Convertible Bonds.....	3,492	—	3,492	4.41
Asset Backed Securities.....	51,625	3,291	48,334	1.08
Private Placements	512,277	10,526	501,751	2.82
Yankee Bonds	23,989	—	23,989	2.70
Options - Domestic Fixed Income	(35)	—	(35)	(721.48)
Futures - Domestic Fixed Income	3	(113)	116	16.40
Swaps - Domestic Fixed Income	5,068	(247)	5,315	1.37
Global Fixed Income:				
International Asset Backed Securities.....	3,099	—	3,099	0.38
International Commingled Funds.....	1,103,526	—	1,103,526	5.49
International Corporate Bonds.....	2,276	—	2,276	0.05
International Emerging Debt.....	955,968	426,949	529,019	4.32
International Government Bonds.....	408,846	20,932	387,914	6.56
International Private Placements.....	3,846	—	3,846	0.30
Options - Global Fixed Income	(27)	(27)	—	—
Futures - Global Fixed Income	499	—	499	7.32
Swaps - Global Fixed Income	1,404	—	1,404	(17.87)
Alternatives				
Commodity Futures.....	1,923	1,923	—	—
Total Invested Assets	\$ 10,774,161	\$ 672,671	\$ 10,101,490	
Total Portfolio Effective Duration (option adjusted duration)				3.17

State of South Carolina

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 investment 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 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).....	\$ 630,452	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Repurchase Agreements.....	—	—	—	—	—	—	—	—	668,209
Commercial Paper.....	—	44,969	—	324,808	—	—	—	—	145,667
Strategic Partnership Short Duration.....	—	—	—	—	—	—	—	—	707,944
Options - Cash.....	—	—	—	—	—	—	—	—	(35)
Equity Investments									
Preferred.....	—	—	—	5,455	897	2,081	—	—	17,835
Convertible Preferred.....	—	—	—	1,270	—	—	—	—	1,851
Futures - Domestic Equity.....	—	—	—	—	—	—	—	—	17,593
Futures - Global Equity.....	—	—	—	—	—	—	—	—	(821)
Fixed Income Allocation²									
Mortgage Backed:									
Federal National Mortgage Association.....	195,006	—	—	—	—	—	—	—	—
Federal Home Loan Mortgage Association (Multiclass).....	1,613	—	—	—	—	—	—	—	—
Federal Home Loan Mortgage Association.....	26,589	—	—	—	—	—	—	—	—
Collateralized Mortgage Association.....	3,696	—	—	—	—	—	—	—	—
Municipals.....	—	32,262	12,509	—	—	—	—	—	5,409
Corporate:									
Corporate Bonds.....	27,105	78,311	322,003	506,283	266,027	205,820	63,508	—	161,609
Mixed Credit.....	—	—	—	—	—	—	—	—	496,748
Convertible Bonds.....	—	—	—	—	—	—	—	—	3,492
Asset Backed Securities.....	23,554	3,420	2,710	3,291	15	—	—	—	18,635
Private Placements.....	127,090	16,871	58,236	38,294	53,697	80,222	46,615	188	91,064
Yankee Bonds.....	—	—	18,925	1,916	3,148	—	—	—	—
Options - Domestic Fixed Income.....	—	—	—	—	—	—	—	—	(35)
Futures - Domestic Fixed Income.....	—	—	—	—	—	—	—	—	3
Swaps - Domestic Fixed Income.....	—	—	—	—	—	—	—	—	5,068
Global Fixed Income:									
International Asset Backed.....	1,865	—	—	—	—	—	—	—	1,234
International Commingled Funds.....	—	—	—	—	—	—	—	—	1,103,526
International Corporate Bonds.....	—	2,276	—	—	—	—	—	—	—
International Emerging Debt.....	—	—	—	—	138,324	—	—	—	817,644
International Government Bonds.....	17,792	5,867	35,565	268,326	29,429	—	38,358	—	13,509
International Private Placements.....	1,851	—	—	1,995	—	—	—	—	—
Options - Global Fixed Income.....	—	—	—	—	—	—	—	—	(27)
Futures - Global Fixed Income.....	—	—	—	—	—	—	—	—	499
Swaps - Global Fixed Income.....	—	—	—	—	—	—	—	—	1,404
Alternatives									
Futures Contracts.....	—	—	—	—	—	—	—	—	1,923
Totals.....	\$ 1,056,613	\$ 183,976	\$ 449,948	\$ 1,151,638	\$ 491,537	\$ 288,123	\$ 148,481	\$ 188	\$ 4,279,948

¹NR represents securities that were either not rated or had a withdrawn rating.

²U.S. Government guaranteed securities with a fair value of \$2.72 billion are not included in the above table because they are not subject to credit risk.

Concentration of Credit Risk—Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of 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, 2014, 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.

State of South Carolina

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 participates 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, however, 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, 2014 (expressed in thousands):

Currency	Cash & Cash Equivalents	Forward Contracts	Futures Contracts	Private Equity	Private Debt	Fixed Income	Equity
Australian Dollar.....	\$ (4,158)	\$ 129,744	\$ (1,353)	\$ —	\$ —	\$ 17,516	\$ —
Brazil Real.....	—	(38,253)	—	—	—	47,549	—
British Pound Sterling....	(3,041)	439,311	(856)	—	—	—	26,132
Canadian Dollar.....	8,465	187,867	2,006	—	—	—	2,043
Euro Currency.....	17,380	701,405	(9,102)	203,344	3,185	36,769	48,648
Hong Kong Dollar.....	468	63,280	648	—	—	—	19,098
Japanese Yen.....	17,487	525,650	8,647	—	—	(783)	52,918
New Mexico Peso.....	54	(85)	—	—	—	155	—
South Korean Won.....	—	10,619	—	—	—	—	—
Swedish Krona.....	(11)	60,431	(377)	—	—	—	—
Swiss Franc.....	—	—	—	—	—	—	35,416
Totals.....	\$ 36,644	\$2,079,969	\$ (387)	\$203,344	\$ 3,185	\$ 101,206	\$ 184,255

Derivatives

Derivatives are financial instruments for which the 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, credit default, and total return swaps; interest-only strips; and CMOs to enhance the performance and reduce volatility. The Systems' derivatives, consisting of futures, options, forward contracts and swaps are presented in the tables on the following pages. Investments in limited partnerships and commingled funds may include derivatives that are not shown in the derivative totals.

Derivatives directly managed by the Investment Commission are used primarily 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 Market Theory dictates 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.

State of South Carolina

Futures

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 trade 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 Fiduciary Net Position. To comply with the requirements of multiple exchanges, cash and securities (GNMAs) in the amount of \$154.922 million and \$48.383 million, respectively, were held in trust by the clearing brokers on June 30, 2014, to satisfy the required margin to trade in exchange traded derivatives and the over the counter market. The tables below present classification information on the Systems' derivatives at June 30, 2014 (expressed in thousands):

		Changes in Fair Value			
		Classification		Gain/(Loss)	
Futures Contracts.....		Net appreciation/(depreciation)		\$ 67,818	
Forward Contracts.....		Net appreciation/(depreciation)		82,131	
Swaps.....		Net appreciation/(depreciation)		68,998	
Options.....		Net appreciation/(depreciation)		1,050	
Fair Value					
		Forward Contracts	Futures	Options	Swaps
Cash & Cash Equivalents	\$	23,276	\$ —	\$ (35)	\$ —
Domestic Fixed Income.....		—	3	(35)	5,068
Global Fixed Income.....		—	499	(27)	1,404
Domestic Equity.....		—	17,593	(1)	(7,580)
Global Equity.....		—	(821)	—	—
Alternatives.....		—	1,923	—	—
		\$ 23,276	\$ 19,197	\$ (98)	\$ (1,108)

State of South Carolina

As of June 30, 2014, the Systems had the following exposure via futures contracts (dollar amounts expressed in thousands):

<u>Futures Contracts</u>	<u>Expiration</u>	<u>Long/Short</u>	<u>Quantity</u>	<u>Notional Value*</u>
Amsterdam Index Future.....	July	Long	542	\$ 61,333
CAC 40 Euro Index Future.....	July	Long	3,376	204,396
DAX Index Future.....	September	Long	581	196,075
DJ EURO STOXX Index 50 Future.....	September	Long	4,868	215,414
FTSE 100 Index Future.....	September	Long	3,550	407,356
FTSE/MIB Index Future.....	September	Long	339	49,438
Hang Seng Index Future.....	July	Long	449	66,924
IBEX 35 Index Future.....	July	Long	473	70,301
OMXS 30 Index Future.....	July	Long	2,948	60,831
S&P/TSE 60 Index Future.....	September	Long	1,236	200,447
SPI 200 Index Future.....	September	Long	1,163	146,927
TOPIX Index Future.....	September	Long	3,190	397,549
Total Global Equity				<u>2,076,991</u>
S&P 500 EMINI Future.....	September	Long	15,388	1,502,177
Total Large Cap Equity				<u>1,502,177</u>
US Treasury Bond Future.....	September	Short	(18)	(2,469)
US Treasury Bond Future.....	September	Long	294	40,333
US Treasury Note 10 Year Future.....	September	Long	208	26,036
US Treasury Note 2 Year Future.....	September	Short	(141)	(30,963)
US Treasury Note 2 Year Future.....	September	Long	242	53,142
US Treasury Note 5 Year Future.....	September	Long	316	37,749
US Treasury Note Future.....	September	Long	245	30,667
US Ultra Bond Future.....	September	Long	34	5,098
USD IRS 10 Year PRIM Future.....	September	Short	(121)	(12,707)
Total Domestic Fixed Income				<u>146,886</u>
Australian 10 Year Bond Future.....	September	Short	(578)	(65,723)
EURO-BOBL Future.....	September	Long	191	33,507
EURO-BUND Future.....	September	Long	693	139,486
EURO-OAT Future.....	September	Short	(238)	(45,793)
EURO-SCHATZ Future.....	September	Long	83	12,575
Japan 10 Year Bond Future.....	September	Long	98	140,898
UK Long GILT Future.....	September	Long	159	29,884
Total Global Fixed Income				<u>244,834</u>
Gold 100 OZ Future.....	August	Long	309	40,850
Total Commodities				<u>40,850</u>
Totals				<u>\$ 4,011,738</u>

*Notional value is the nominal or face amount that is used to calculate payments made on derivative instruments (futures, forwards, swaps, and options). 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

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

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Statement of Changes in Fiduciary Net Position. As of June 30, 2014, the Systems had the following forward exposures, listed by counterparty (dollar amounts expressed in thousands):

Broker	Notional Value	Fair Value	Counterparty Exposure
Bank of America.....	\$ 30,024	\$ (12)	0.71%
Barclays London.....	617,336	6,987	14.50%
BNP Paribas.....	209,539	(3,149)	4.92%
BNY Mellon.....	604,344	7,039	14.19%
Chase Manhattan NA.....	5,122	(1)	0.12%
Citibank NA.....	316,554	(1,579)	7.44%
Credit Suisse International London.....	623,331	6,896	14.64%
Deutsche Bank London.....	6,198	(4)	0.15%
Goldman Sachs.....	542,731	(6,487)	12.75%
HSBC Bank USA.....	607,864	7,053	14.28%
JP Morgan Chase Bank.....	2,494	(5)	0.05%
Royal Bank of Canada.....	14,832	(47)	0.35%
Societe Generale.....	13,618	(301)	0.32%
State Street Capital.....	605	(6)	0.01%
UBS AG.....	61,813	(146)	1.45%
Westpac Banking Corporation.....	601,106	7,038	14.12%
Totals.....	\$ 4,257,511	\$ 23,276	100.00%

Swaps

The Systems has entered into various swap agreements to manage plan 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 and are included in the net appreciation/(depreciation) in the fair value of investments total of the Statement of Changes in Fiduciary Net Position. The table below reflects the counterparty credit ratings at June 30, 2014, for currency forwards, swap agreements, and options (expressed in thousands):

Quality Rating	Forwards	Swaps	Options	Total
Aaa.....	\$ —	\$ —	\$ 83	\$ 83
Aa1.....	13,881	3,057	—	16,938
Aa3.....	7,533	239	—	7,772
A1.....	2,325	1,625	(76)	3,874
A2.....	(463)	(10,294)	(1)	(10,758)
Baa1.....	—	5	(39)	(34)
NR.....	—	490	—	490
Total subject to credit risk.....	<u>\$ 23,276</u>	<u>\$ (4,878)</u>	<u>\$ (33)</u>	<u>\$ 18,365</u>
Centrally cleared:				
Chicago Mercantile Exchange Inc.....	\$ —	\$ 3,770	\$ —	\$ 3,770
London International Futures and Options Exchange..	—	—	(65)	(65)
Total not subject to credit risk.....	<u>\$ —</u>	<u>\$ 3,770</u>	<u>\$ (65)</u>	<u>\$ 3,705</u>
Total.....	\$ 23,276	\$ (1,108)	\$ (98)	\$ 22,070

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At June 30, 2014, the Systems held swaps as shown in the tables 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 Roll Select TR Index Pr	3 Month T-Bill + 12 bps	DJ-UBS Commodities TR	8/29/2014	\$ 241,956	\$ 9,783
JP Morgan	JPM Enhanced Beta DJUBS Proxy	3 Month T-Bill + 16.9 bps	DJ-UBS Commodities TR	2/27/2015	255,481	5,481
Societe Generale	DJUBS Pre-Roll Excess Return	13 bps	DJ-UBS Commodities TR	3/31/2015	100,742	742
Goldman Sachs	Russell 2000 Proxy (Short)	Russell 2000 Total Index Return	3 Month US LIBOR - 49 bps	10/8/2014	(313,790)	(13,974)
Total					\$ 284,389	\$ 2,032

Counterparty	Fixed Income Swaps	SCRS Pays	SCRS Receives	Maturity Date	Current Notional	Fair Value*
Bank of America NA	Credit Default Swaps	Variable Rate	Fixed Rate	Various	\$ 4,799	\$ 68
Barclays Bank PLC	Credit Default Swaps	Fixed / Variable Rate	Fixed / Variable Rate	Various	3,062	246
BNP Paribas Securities Corp	Credit Default Swaps	Fixed Rate	Variable Rate	Various	2,500	(17)
Citibank NA	Credit Default Swaps	Fixed / Variable Rate	Fixed / Variable Rate	Various	8,048	1,568
Deutsche Bank AG/London	Credit Default Swaps	Variable Rate	Fixed Rate	Various	1,599	47
Goldman Sachs Bank USA	Credit Default Swaps	Fixed Rate	Variable Rate	Various	4,000	(7)
Goldman Sachs International	Credit Default Swaps	Variable Rate	Fixed Rate	Various	4,993	190
HSBC Securities Inc	Credit Default Swaps	Variable Rate	Fixed Rate	Various	1,400	3
JP Morgan Chase Bank NA	Credit Default Swaps	Variable Rate	Fixed Rate	Various	1,676	131
Morgan Stanley Capital Services LLC	Credit Default Swaps	Variable Rate	Fixed Rate	Various	5,900	490
Royal Bank of Scotland PLC	Credit Default Swaps	Variable Rate	Fixed Rate	Various	1,700	5
Citibank NA	Interest Rate Swaps	Variable Rate	Fixed Rate	Various	2,076	70
Chicago Mercantile Exchange Inc	Interest Rate Swaps	Fixed / Variable Rate	Fixed / Variable Rate	Various	385,913	3,770
Deutsche Bank AG/London	Interest Rate Swaps	Variable Rate	Fixed Rate	Various	5,427	154
Total					\$ 433,093	\$ 6,718

*Fair value is the amount reasonably expected to be received if the underlying positions were liquidated on the following business day.

Options

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. As of June 30, 2014, the Systems had the following option positions (amounts expressed in thousands):

Option Contracts	Underlying Security	Expiration	Quantity	Fair Value
Put Sep 14 097.750 ED 09/12/14	EURO\$ 2YR MID-CRV FUT SEP 16	September	696	\$ 30
Call Dec 14 099.500 ED 12/15/14	3MO EURO EURIBOR FUTURE (LIF)	December	(1,116)	(64)
Put Dec 14 099.500 ED 12/15/14	3MO EURO EURIBOR FUTURE (LIF)	December	558	(1)
Total Cash & Cash Equivalents				(35)
Put Oct 20 000.980 ED 10/13/20	INF FLR CPURNSA 218.011	October	558	(1)
Total Domestic Equity				(1)
Put Aug 14 123.000 ED 07/25/14	US 10YR TREAS NTS FUT SEP 14	July	(55)	(52)
Put Aug 14 124.000 ED 07/25/14	US 10YR TREAS NTS FUT SEP 14	July	(55)	96
Put Aug 14 122.000 ED 07/25/14	US 10YR TREAS NTS FUT SEP 14	July	(2,100,000)	9
Put Sep 15 002.500 ED 09/21/15	IRS R US0003M P 2.5% 9/23/20	September	(35,600,000)	(536)
Put Sep 15 002.500 ED 09/21/15	IRS P US0003M R 3ML 2.5% CBK	September	(35,000,000)	(310)
Put Sep 15 003.450 ED 09/21/15	IRS R US0003M P 3.45% 09/23/45	September	(20,200,000)	498
Put Sep 15 003.450 ED 09/21/15	IRS R US0003M P 3.45% CBK	September	8,400,000	260
Total Domestic Fixed Income				(35)
Put Sep 14 000.950 ED 09/17/14	CDS SP UL ITRAXX MAIN21 V1 5YR	September	4,400,000	(27)
Total Global Fixed Income				(27)
Total				\$ (98)

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Alternative Investments

The Alternative Investment category includes the following asset classes: private equity, hedge funds, private debt, real estate, and commodities.

Private equity, private debt, and real estate 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 such limited partnerships legally obligates the Systems to invest the committed amount until the investment is fully funded or contractual investment period has expired. Hedge fund and commodities investments are typically on subscription basis with a single, initial investment with no further commitment.

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 may include allocations to any asset class including those considered alternative investments. Assets of Strategic Partnerships are reported within their respective asset class totals.

The Investment Commission's intent is to access superior risk-adjusted returns through investing in alternative investment asset classes. Due to their low correlation to traditional asset classes, alternative investments diversify the portfolio and help reduce the risk associated with volatility of returns.

Commitments

The Investment Commission, on behalf of the Systems, has entered into contractual agreements with numerous alternative investment managers and is committed for future funding of private equity, private debt/opportunistic credit and real estate investments. As of June 30, 2014, the Systems' commitments, including commitments within Strategic Partnerships, are shown in the following table (amounts expressed in thousands):

	Total	Amount	Remaining
	Commitment	Funded	Unfunded
Limited Partnerships USD		To Date	Commitment
Private Equity.....	\$ 3,946,641	\$ 2,994,971	\$ 951,670
Private Debt/Opportunistic Credit...	3,388,016	2,726,569	661,447
Real Estate.....	1,705,890	1,264,237	441,653
Real Assets.....	30,000	24,439	5,561
Total	\$ 9,070,547	\$ 7,010,216	\$ 2,060,331
Limited Partnerships Euros			
Private Equity.....	€ 200,750	€ 154,916	€ 45,834
Private Debt/Opportunistic Credit...	75,917	75,917	—
Total	€ 276,667	€ 230,833	€ 45,834

Securities Lending

The Retirement Systems' investment portfolio currently participates in a securities lending program, managed by BNY Mellon ("Securities Lending Program"), whereby securities are loaned for the purpose of generating additional income. BNY Mellon is responsible for making loans of securities on a collateralized basis from the Systems' investment portfolio to various third party broker-dealers and financial institutions. The market value of the required cash collateral must initially meet or exceed 102.0 percent of the market value of the securities loaned, providing a margin against a decline in the market value of collateral. If the collateral value falls below 100.0 percent, the borrower must post additional collateral. In conjunction with generating revenue, the collateral pool seeks to maintain a net asset value (NAV) of \$1.00, which is determined by dividing the market value of the assets by the cost of those assets.

There are no restrictions on the amount of securities that may be loaned and conservative investment guidelines continue to be maintained within the Securities Lending Program. The re-investment of the cash collateral is restricted to short duration, very low risk securities and is monitored by RSIC on an ongoing basis. The types of securities available for loan during the year ended June 30, 2014 included U.S. Government securities, U.S. Government agencies, corporate bonds and equities. The contractual agreement between the State Treasurer as custodian and BNY Mellon 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 are received as collateral for these loans. Collateral securities cannot be pledged or sold without a borrower default. Cash collateral received is invested; and accordingly, investments made with cash collateral are reported 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.

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At June 30, 2014, the fair value of securities on loan was \$118.697 million. The fair value of the invested cash collateral was \$72.645 million. Securities lending obligations were \$121.313 million with an unrealized loss in invested cash collateral of \$48.668 million. The gross securities lending revenue for the fiscal year was \$1.730 million, a decrease from \$2.513 million in the prior year. Since November 2008, gains and losses from the Securities Lending Program have been excluded from the Total Plan performance calculations.

With regard to counterparty 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 one day. The average weighted maturity of investments made with cash collateral was one day. At June 30, 2014, 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, 2014:

	<u>SCRS</u>	<u>PORS</u>	<u>GARS</u>	<u>JSRS</u>	<u>SCNG</u>	<u>TOTALS</u>
Securities lent for cash collateral:						
U.S. Government securities.....	\$ 4,109	\$ 634	\$ 5	\$ 23	\$ 4	\$ 4,775
Corporate bonds.....	47,772	7,373	60	270	38	55,513
Common stock.....	50,264	7,758	63	283	41	58,409
Total securities lent for cash collateral.....	\$ 102,145	\$ 15,765	\$ 128	\$ 576	\$ 83	\$ 118,697
Securities lent for non-cash collateral:						
Corporate bonds.....	\$ 12,613	\$ 1,947	\$ 16	\$ 71	\$ 10	\$ 14,657
Common stock.....	3,482	537	4	20	3	4,046
	\$ 16,095	\$ 2,484	\$ 20	\$ 91	\$ 13	\$ 18,703
Cash collateral invested as follows:						
Repurchase agreements.....	\$ 62,515	\$ 9,648	\$ 78	\$ 353	\$ 51	\$ 72,645
Total for cash collateral invested.....	\$ 62,515	\$ 9,648	\$ 78	\$ 353	\$ 51	\$ 72,645
Securities received as collateral:						
U.S. Government securities.....	\$ 16,617	\$ 2,565	\$ 21	\$ 94	\$ 14	\$ 19,311
	\$ 16,617	\$ 2,565	\$ 21	\$ 94	\$ 14	\$ 19,311

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, 2014, 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.

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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, 2014, the Trusts' debt investments were rated by Standard & Poor's as follows (expressed in thousands):

Investment Type and Fair Value	AAA / AA	A / A1 / A2	BBB / BB	Not Rated
U.S. agencies.....	\$ 15,007	\$ —	\$ —	\$ —
Mortgage backed obligations....	29,927	—	—	—
Corporate bonds.....	83,606	187,478	249,566	8,253
Repurchase agreements.....	—	—	—	109,325
Commercial paper.....	—	22,026	—	16,108
Municipal bonds.....	—	1,999	—	—
Money market mutual funds.....	—	—	—	6
Totals.....	\$128,540	\$211,503	\$249,566	\$133,692

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, 2014, the maturities of the securities that will mature were limited according to the following segmented time distribution (expressed in thousands):

Investment Type	Fair Value	Investment Maturities (in years)			
		Less than 1	1 - 5	6 - 10	More than 10
U.S. treasuries.....	\$ 44,858	\$ 675	\$ 2,928	\$ 778	\$ 40,477
U.S. agencies.....	15,007	10,004	5,003	—	—
Mortgage backed obligations.....	29,927	—	—	4,287	25,640
Corporate bonds.....	528,903	161,270	122,763	220,460	24,410
Repurchase agreements.....	109,325	109,325	—	—	—
Commercial paper.....	38,134	38,134	—	—	—
Municipal bonds.....	1,999	1,999	—	—	—
Money market mutual funds.....	6	6	—	—	—
Totals.....	\$ 768,159	\$ 321,413	\$130,694	\$225,525	\$ 90,527

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. As of June 30, 2014, the State Treasurer had approximately 5.84% Trust's investment portfolio in an overnight repurchase agreement with Bank of America that was fully collateralized by U.S. Treasury and agency obligations.

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Securities Lending

The Trusts participate in the Securities Lending Program as described in section c of this note. 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, 2014:

	<u>Amount</u>
Securities lent for cash collateral:	
U.S. Corporate-fixed income.....	\$ 7,510
Total securities lent for cash collateral.....	<u>\$ 7,510</u>
Securities lent for non-cash collateral:	
U.S. Corporate-fixed income.....	\$ 3,066
Total securities lent for non-cash collateral....	<u>\$ 3,066</u>
Cash collateral invested as follows:	
Asset backed securities.....	\$ 1,943
Repurchase agreements.....	660
Total for cash collateral invested.....	<u>\$ 2,603</u>
Securities received as collateral:	
U.S. treasuries.....	\$ 3,125
Total for securities collateral invested.....	<u>\$ 3,125</u>

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, 2014, for the primary government were as follows:

	Governmental Activities					
	Governmental Funds					
		Departmental Program	Department of Transportation	Nonmajor Governmental	Internal Service	Total Governmental
	General	Services	Special Revenue	Funds	Funds	Activities
Income taxes receivable.....	\$ 294,338	\$ —	\$ —	\$ —	\$ —	\$ 294,338
Sales and other taxes receivable.....	105,312	7	—	17,589	—	122,908
Patient accounts receivable.....	55	721	—	—	—	776
Other receivables.....	17,353	39,251	2,037	89	127	58,857
Total allowances for uncollectibles.....	\$417,058	\$ 39,979	\$ 2,037	\$ 17,678	\$ 127	\$ 476,879

	Business-type Activities (Enterprise Funds) Unemployment Compensation Benefits
Assessments receivable.....	\$ 12,766
Other receivables.....	8,127
Total allowances for uncollectibles.....	\$ 20,893

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, 2014, were as follows:

	Governmental Activities						
	Governmental Funds						
		Departmental Program	Local Government	Department of Transportation Special	Nonmajor Governmental	Internal Service	Total Governmental
	General	Services	Infrastructure	Revenue	Funds	Funds	Activities
Net Long-term Receivables							
Accounts receivable.....	\$ 36,691	\$ 31,472	\$ 5,332	\$ —	\$ —	\$ 1,051	\$ 74,546
Contributions.....	—	240	—	—	—	—	240
Income taxes receivable.....	4,784	—	—	—	—	—	4,784
Sales and other taxes receivable.....	2,605	—	—	—	1,471	—	4,076
Patient accounts receivable.....	3,523	2,289	—	—	—	—	5,812
Loans and notes receivable.....	35,617	532	476,347	2,369	—	—	514,865
Accounts receivable—restricted.....	—	—	215,240	—	—	—	215,240
Total long-term receivables, net.....	\$ 83,220	\$ 34,533	\$ 696,919	\$ 2,369	\$ 1,471	\$ 1,051	\$ 819,563

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Governmental funds report unearned 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 unearned revenue in the governmental funds (expressed in thousands) at June 30, 2014, were as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total Governmental Funds</u>
Taxes	\$ —	\$ 15,165	\$ 15,165
Federal grants.....	20,890	229	21,119
Contributions.....	196,291	148,868	345,159
Departmental services.....	1,769	47,772	49,541
Total unearned revenues.....	<u>\$ 218,950</u>	<u>212,034</u>	<u>\$ 430,984</u>
Internal service funds.....		146,495	
Total governmental activities..		<u>\$ 358,529</u>	

NOTE 6: CAPITAL ASSETS

Capital asset activity (expressed in thousands) for the fiscal year ended June 30, 2014, for the primary government was as follows:

	Beginning Balances July 1, 2013	Increases	Decreases	Ending Balances June 30, 2014
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land and improvements.....	\$ 1,865,355	\$ 24,019	\$ (4,523)	\$ 1,884,852
Construction in progress.....	2,414,808	553,980	(323,514)	2,645,274
Works of art and historical treasures.....	3,979	3,297	—	7,276
Intangibles.....	292	47	(5)	334
<i>Total capital assets not being depreciated...</i>	<u>4,284,434</u>	<u>581,343</u>	<u>(328,041)</u>	<u>4,537,736</u>
<i>Capital assets being depreciated:</i>				
Land improvements.....	112,992	434	—	113,426
Infrastructure (road and bridge network).....	12,338,108	290,605	(8,724)	12,619,989
Buildings and improvements.....	2,000,288	9,909	(741)	2,009,456
Vehicles.....	650,911	34,468	(27,278)	658,101
Machinery and equipment.....	521,071	51,108	(24,894)	547,285
Works of art and historical treasures.....	1,500	—	—	1,500
Intangibles.....	141,685	1,809	(8,158)	135,336
<i>Total capital assets being depreciated.....</i>	<u>15,766,555</u>	<u>388,333</u>	<u>(69,796)</u>	<u>16,085,093</u>
Less accumulated depreciation for:				
Land improvements.....	(52,017)	(2,854)	—	(54,871)
Infrastructure (road and bridge network).....	(3,137,423)	(176,924)	8,201	(3,306,146)
Buildings and improvements.....	(871,645)	(56,747)	654	(927,738)
Vehicles.....	(559,606)	(29,637)	27,582	(561,661)
Machinery and equipment.....	(399,035)	(32,165)	23,719	(407,481)
Works of art and historical treasures.....	(301)	(60)	—	(361)
Intangibles.....	(85,144)	(11,755)	8,155	(88,744)
<i>Total accumulated depreciation.....</i>	<u>(5,105,171)</u>	<u>(310,142)</u>	<u>68,312</u>	<u>(5,347,002)</u>
<i>Total capital assets being depreciated, net.....</i>	<u>10,661,384</u>	<u>78,191</u>	<u>(1,484)</u>	<u>10,738,091</u>
Capital assets for governmental activities, net.....	<u>\$ 14,945,818</u>	<u>\$ 659,534</u>	<u>\$ (329,525)</u>	<u>\$ 15,275,827</u>

	Beginning Balances July 1, 2013 As Restated	Increases	Decreases	Ending Balances June 30, 2014
Business-type activities:				
<i>Capital assets not being depreciated:</i>				
Land and improvements.....	\$ 40,481	\$ 52,029	\$ —	\$ 92,510
Construction in progress.....	18,116	4,565	(789)	21,892
<i>Total capital assets not being depreciated.....</i>	<u>58,597</u>	<u>56,594</u>	<u>(789)</u>	<u>114,402</u>
<i>Capital assets being depreciated:</i>				
Land improvements.....	1,244	—	—	1,244
Buildings and improvements.....	13,855	8,382	(67)	22,170
Vehicles.....	748	14	—	762
Machinery and equipment.....	6,808	772	(140)	7,440
Intangibles.....	2,300	—	—	2,300
Total capital assets being depreciated.....	<u>24,955</u>	<u>9,168</u>	<u>(207)</u>	<u>33,916</u>
Less accumulated depreciation for:				
Land improvements.....	(476)	(416)	—	(892)
Buildings and improvements.....	(3,998)	(405)	67	(4,336)
Vehicles.....	(742)	(17)	—	(759)
Machinery and equipment.....	(3,769)	(82)	138	(3,713)
Intangibles.....	(2,070)	(115)	—	(2,185)
Total accumulated depreciation.....	<u>(11,055)</u>	<u>(1,035)</u>	<u>205</u>	<u>(11,885)</u>
<i>Total capital assets being depreciated, net.....</i>	<u>13,900</u>	<u>8,133</u>	<u>(2)</u>	<u>22,031</u>
Capital assets for business-type activities, net.....	<u>\$ 72,497</u>	<u>\$ 64,727</u>	<u>\$ (791)</u>	<u>\$ 136,433</u>

Capital assets for the State's fiduciary funds were comprised of land totaling \$582 thousand, a building totaling \$4.749 million and equipment totaling \$1.706 million with accumulated depreciation of \$4.125 million. Depreciation expense for fiscal year 2014 was \$227 thousand. There were additions of \$56 thousand for equipment and \$54 thousand in dispositions of capital assets during the year.

State of South Carolina

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

	Beginning Balances		Decreases	Ending Balances	
	January 1, 2013	Increases		December 31, 2013	
Public Service Authority:					
<i>Capital assets not being depreciated:</i>					
Land and improvements.....	\$ 120,104	\$ 21,963	\$ —	\$ 142,067	
Construction in progress.....	1,643,507	644,343	(187,219)	2,100,631	
<i>Total capital assets not being depreciated.....</i>	<u>1,763,611</u>	<u>666,306</u>	<u>(187,219)</u>	<u>2,242,698</u>	
<i>Capital assets being depreciated:</i>					
Buildings and improvements (utility plant).....	6,993,172	129,575	(19,594)	7,103,153	
Vehicles.....	47,191	20,749	(2,024)	65,916	
Machinery and equipment.....	30,065	15,700	(745)	45,020	
Intangibles.....	72,608	1,302	(873)	73,037	
<i>Total capital assets being depreciated.....</i>	<u>7,143,036</u>	<u>167,326</u>	<u>(23,236)</u>	<u>7,287,126</u>	
Less accumulated depreciation for:					
Buildings and improvements (utility plant).....	(2,865,560)	(168,406)	—	(3,033,966)	
Vehicles.....	(23,872)	(8,557)	1,996	(30,433)	
Machinery and equipment.....	(13,554)	(4,508)	726	(17,336)	
Intangibles.....	(55,743)	(18,168)	873	(73,038)	
<i>Total accumulated depreciation.....</i>	<u>(2,958,729)</u>	<u>(199,639)</u>	<u>3,595</u>	<u>(3,154,773)</u>	
<i>Total capital assets being depreciated, net.....</i>	<u>4,184,307</u>	<u>(32,313)</u>	<u>(19,641)</u>	<u>4,132,353</u>	
Public Service Authority, net.....	\$ 5,947,918	\$ 633,993	\$ (206,860)	\$ 6,375,051	

	Beginning Balances		Decreases	Ending Balances	
	July 1, 2013	Increases		June 30, 2014	
State Ports Authority:					
<i>Capital assets not being depreciated:</i>					
Land and improvements.....	\$ 197,232	\$ 4,445	\$ (2)	\$ 201,675	
Construction in progress.....	207,602	83,265	(64,097)	226,770	
Intangibles.....	2,190	—	—	2,190	
<i>Total capital assets not being depreciated.....</i>	<u>407,024</u>	<u>87,710</u>	<u>(64,099)</u>	<u>430,635</u>	
<i>Capital assets being depreciated:</i>					
Land improvements.....	284,490	41,469	(112)	325,847	
Buildings and improvements.....	337,817	5,660	(3,823)	339,654	
Machinery and equipment.....	160,792	12,726	(3,033)	170,485	
Intangibles.....	876	—	—	876	
<i>Total capital assets being depreciated.....</i>	<u>783,975</u>	<u>59,855</u>	<u>(6,968)</u>	<u>836,862</u>	
Less accumulated depreciation for:					
Land improvements.....	(164,751)	(13,666)	—	(178,417)	
Buildings and improvements.....	(215,865)	(10,369)	3,696	(222,538)	
Machinery and equipment.....	(116,199)	(8,380)	2,990	(121,589)	
Intangibles.....	(613)	(36)	—	(649)	
<i>Total accumulated depreciation.....</i>	<u>(497,428)</u>	<u>(32,451)</u>	<u>6,686</u>	<u>(523,193)</u>	
<i>Total capital assets being depreciated, net.....</i>	<u>286,547</u>	<u>27,404</u>	<u>(282)</u>	<u>313,669</u>	
State Ports Authority, net.....	\$ 693,571	\$ 115,114	\$ (64,381)	\$ 744,304	

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	Beginning Balances July 1, 2013	Increases	Decreases	Ending Balances June 30, 2014
Medical University of South Carolina:				
<i>Capital assets not being depreciated:</i>				
Land and improvements.....	\$ 68,751	\$ —	\$ —	\$ 68,751
Construction in progress.....	96,412	75,827	(81,285)	90,954
Works of art and historical treasures.....	188	—	—	188
<i>Total capital assets not being depreciated...</i>	<u>165,351</u>	<u>75,827</u>	<u>(81,285)</u>	<u>159,893</u>
<i>Capital assets being depreciated:</i>				
Land improvements.....	12,849	1,287	—	14,136
Buildings and improvements.....	1,455,971	77,922	(2,056)	1,531,838
Vehicles.....	6,838	173	(1,796)	5,215
Machinery and equipment.....	446,518	38,693	(80,097)	405,113
Intangibles.....	28,871	1,138	(77)	29,932
Total capital assets being depreciated	<u>1,951,047</u>	<u>119,214</u>	<u>(84,025)</u>	<u>1,986,235</u>
Less accumulated depreciation for:				
Land improvements.....	(6,709)	(575)	—	(7,284)
Buildings and improvements.....	(596,476)	(62,271)	1,671	(657,077)
Vehicles.....	(6,176)	(356)	1,795	(4,737)
Machinery and equipment.....	(297,783)	(48,523)	70,105	(276,202)
Intangibles.....	(14,728)	(4,175)	77	(18,826)
Total accumulated depreciation.....	<u>(921,872)</u>	<u>(115,900)</u>	<u>73,647</u>	<u>(964,125)</u>
<i>Total capital assets being depreciated, net.....</i>	<u>1,029,175</u>	<u>3,313</u>	<u>(10,378)</u>	<u>1,022,110</u>
MUSC, net.....	<u>\$ 1,194,526</u>	<u>\$ 79,140</u>	<u>\$ (91,663)</u>	<u>\$ 1,182,003</u>

	Beginning Balances July 1, 2013 As Restated	Increases	Decreases	Ending Balances June 30, 2014
University of South Carolina:				
<i>Capital assets not being depreciated:</i>				
Land and improvements.....	\$ 79,919	\$ —	\$ —	\$ 79,919
Construction in progress.....	90,459	114,227	(157,334)	47,352
Works of art and historical treasures.....	22,220	5,202	—	27,422
<i>Total capital assets not being depreciated...</i>	<u>192,598</u>	<u>119,429</u>	<u>(157,334)</u>	<u>154,693</u>
<i>Capital assets being depreciated:</i>				
Land improvements.....	103,680	1,255	—	104,934
Buildings and improvements.....	1,382,047	160,991	—	1,543,039
Vehicles.....	15,971	1,125	(581)	16,515
Machinery and equipment.....	174,722	13,267	(6,053)	181,936
Intangibles.....	34,682	8,606	(617)	42,671
Total capital assets being depreciated	<u>1,711,102</u>	<u>185,244</u>	<u>(7,251)</u>	<u>1,889,095</u>
Less accumulated depreciation for:				
Land improvements.....	(23,296)	(4,187)	—	(27,483)
Buildings and improvements.....	(556,407)	(41,852)	—	(598,259)
Vehicles.....	(10,603)	(1,032)	615	(11,020)
Machinery and equipment.....	(132,872)	(11,009)	5,284	(138,597)
Intangibles.....	(3,627)	(4,260)	617	(7,269)
Total accumulated depreciation.....	<u>(726,805)</u>	<u>(62,340)</u>	<u>6,516</u>	<u>(782,629)</u>
<i>Total capital assets being depreciated, net.....</i>	<u>984,297</u>	<u>122,904</u>	<u>(735)</u>	<u>1,106,466</u>
USC, net.....	<u>\$ 1,176,895</u>	<u>\$ 242,333</u>	<u>\$ (158,069)</u>	<u>\$ 1,261,159</u>

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	Beginning Balances July 1, 2013	Increases	Decreases	Ending Balances June 30, 2014
Clemson University:				
<i>Capital assets not being depreciated:</i>				
Land and improvements.....	\$ 41,674	\$ —	\$ —	\$ 41,674
Construction in progress.....	94,522	44,647	(115,967)	23,202
<i>Total capital assets not being depreciated...</i>	<u>136,196</u>	<u>44,647</u>	<u>(115,967)</u>	<u>64,876</u>
<i>Capital assets being depreciated:</i>				
Buildings and improvements.....	867,488	46,799	(225)	914,062
Vehicles.....	15,575	509	(575)	15,509
Machinery and equipment.....	266,536	73,511	(4,586)	335,461
Intangibles.....	2,680	16,400	—	19,080
Total capital assets being depreciated	<u>1,152,279</u>	<u>137,219</u>	<u>(5,386)</u>	<u>1,284,112</u>
Less accumulated depreciation for:				
Buildings and improvements.....	(314,312)	(22,042)	203	(336,151)
Vehicles.....	(5,140)	(60)	571	(4,629)
Machinery and equipment.....	(186,328)	(17,902)	4,159	(200,071)
Intangibles.....	(2,584)	(4,423)	—	(7,007)
Total accumulated depreciation.....	<u>(508,364)</u>	<u>(44,427)</u>	<u>4,933</u>	<u>(547,858)</u>
<i>Total capital assets being depreciated, net.....</i>	<u>643,915</u>	<u>92,792</u>	<u>(453)</u>	<u>736,254</u>
Clemson, net.....	<u>\$ 780,111</u>	<u>\$ 137,439</u>	<u>\$ (116,420)</u>	<u>\$ 801,130</u>

During the fiscal year ended June 30, 2014, 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.....	\$ 26,795	\$ 8,446	\$ 35,241
Education.....	12,920	—	12,920
Health and environment.....	11,428	—	11,428
Social services.....	550	—	550
Administration of justice.....	27,713	516	28,230
Resources and economic development.....	27,733	—	27,733
Transportation.....	194,040	—	194,040
Total depreciation expense, governmental activities.....	<u>\$ 301,180</u>	<u>\$ 8,962</u>	<u>\$ 310,142</u>

	Major Component Units
Public Service Authority.....	\$ 199,639
State Ports Authority.....	32,451
MUSC.....	115,900
USC.....	62,340
Clemson.....	44,427

At June 30, 2014, the primary government had outstanding construction commitments totaling \$42.503 million for capital projects in progress. In addition, outstanding construction commitments at that date totaled \$18.589 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 \$9.502 million at June 30, 2014, related to information technology projects.

Outstanding construction commitments (expressed in thousands) for the State’s major discretely presented component units was as follows:

	Outstanding Construction Commitments
Public Service Authority.....	\$ 3,469,000
State Ports Authority.....	37,914
MUSC.....	14,527
USC.....	116,434
Clemson.....	9,756

Interest costs included as part of the cost of capital assets under construction (expressed in thousands) for the State’s major discretely presented component units was as follows:

	Capitalized Interest Costs
State Ports Authority.....	\$ 8,268
MUSC.....	446
USC.....	4,906

NOTE 7: RETIREMENT PLANS

a. Plan Descriptions

The South Carolina Retirement Systems (the Systems) represents the collective retirement funds that are held in a group trust for the plans and are protected by the state's constitution. Effective July 1, 2012, the South Carolina Public Employee Benefit Authority (PEBA) was created as a separate agency and governing body. As a result, the Retirement Systems, which was formerly a division of the SC Budget and Control Board, was transferred from the Budget and Control Board to the new administrative agency. PEBA administers the various retirement systems and retirement programs managed by the Retirement Division. PEBA also has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as trustee of the systems and the trust funds. By law, the Budget and Control Board, which consists of five elected officials, also reviews certain PEBA Board decisions regarding the funding of the Retirement Systems and serves as a co-trustee of the Retirement Systems in conducting that review. The comprehensive annual financial report for the five retirement plans may be obtained by writing to:

Retirement Systems Finance
South Carolina Public Employee Benefit Authority
PO Box 11960
Columbia, South Carolina 29211-1960
www.retirement.sc.gov

The **South Carolina Retirement System (SCRS)**, a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for public school districts and employees of the State and political subdivisions thereof. Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class II member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class III member.

A Class II member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class III member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension subject to the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class II and Class III members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. Incidental death benefits are also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

Beginning July 1, 2012, and annually thereafter, the annual retirement allowance received by retirees or their surviving annuitants must be increased by the lesser of one percent or five hundred dollars. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

Class II Members (members hired prior to July 1, 2012)

Average Final Compensation (AFC) is based on the highest 12 consecutive quarters of compensation. The determination of a member's AFC includes up to 45 days of unused annual leave paid at termination. Monthly benefits are based on one-twelfth of this amount. The retirement benefit amount is equal to the 1.82% of the member's AFC times the member's credited service (years). Credited service may include up to 90 days of unused sick leave.

Members are eligible to commence their retirement benefit after they have (i) 28 years of credited service or (ii) attained age 65 with 5 years of earned service. At each July 1 after their first full year of retirement, annuitants will receive an automatic cost of living adjustment equal to the lesser of 1.00% of their retirement benefit or \$500 per annum.

Class III Members (members hired after June 30, 2012)

Average Final Compensation (AFC) is based on the highest twenty (20) consecutive quarters of compensation. The determination of a member's AFC will not include unused annual leave paid at termination. Monthly benefits are based on one-twelfth of this amount. The retirement benefit is equal to 1.82% of the member's AFC times the member's credited service (years). Credited service will not include unused sick leave.

Members are eligible to commence a retirement benefit after they have (i) attained age 60 with eight years of earned service or (ii) the combination of the member's age and years of credited service equals or exceeds 90 (i.e. the rule of 90). At each July 1 after their first

full year of retirement, annuitants will receive an automatic cost of living adjustment equal to the lesser of 1.00% of their retirement benefit or \$500 per annum.

The **South Carolina Police Officers Retirement System (PORS)**, a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for police officers and firemen of the State and its political subdivisions. To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; be a coroner in a full-time permanent position; or be a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class II member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class III member. A Class II member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class III member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class II and Class III members are eligible to receive a deferred annuity at age 55 with five or eight years earned service, respectively. Incidental death benefits are also available to beneficiaries of active and retired members of employers who participate in the death benefit program. An additional accidental death benefit is also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

Class II Members (members hired prior to July 1, 2012)

Average Final Compensation (AFC) is based on the highest twelve (12) consecutive quarters of compensation. The determination of a member's AFC includes up to 45 days of unused annual leave paid at termination. Monthly benefits are based on one-twelfth of this amount. The retirement benefit is equal to 2.14% of the member's AFC times the member's credited service (years). Credited service may include up to 90 days of unused sick leave.

Members are eligible to commence their retirement benefit after they have (i) 25 years of credited service or (ii) attained age 55 with 5 years of earned service. At each July 1 after their first full year of retirement, annuitants will receive an automatic post-retirement benefit adjustment equal to the lesser of 1.00% of their retirement benefit or \$500 per annum.

Class III Members (members hired after June 30, 2012)

Average Final Compensation (AFC) is based on the highest twenty (20) consecutive quarters of compensation. The determination of a member's AFC will not include unused annual leave paid at termination. Monthly benefits are based on one-twelfth of this amount. The retirement benefit is equal to 2.14% of the member's AFC times the member's credited service (years). Credited service will not include unused sick leave.

Members are eligible to commence their retirement benefit after they have (i) 27 years of credited service or (ii) attained age 55 with 8 years of earned service. At each July 1 after their first full year of retirement, annuitants will receive an automatic post-retirement benefit adjustment equal to the lesser of 1.00% of their retirement benefit or \$500 per annum.

The **Retirement System for Members of the General Assembly of the State of South Carolina (GARS)**, a single-employer defined benefit pension plan, was created effective January 1, 1966, pursuant to the provisions of Section 9-9-20 of the South Carolina Code of Laws to provide retirement allowances and other benefits for members of the General Assembly. Retirement reform legislation closed the plan to individuals newly elected to the Senate or House of Representatives after the general election of 2012. Members of the Senate and the House of Representatives who were first elected to office prior to November 2012 are required to participate in and contribute to the system upon taking office as a member of the S.C. General Assembly; however, the GARS plan is closed to individuals newly elected to the Senate or the House of Representatives after the general election of 2012. A member is eligible for a monthly pension at age 60 or with 30 years credited service. A member who has attained age 70 or has 30 years of service is eligible to retire and draw an annuity while continuing to serve in the General Assembly. A member is eligible to receive a deferred annuity with eight years of service. An incidental death benefit is also provided to members. Retirees receive increases in benefits based upon increases in the current salary of their respective active positions. The Retirement Reform legislation closed GARS to new members. Persons first elected to the General Assembly in November 2012 or after must elect membership in SCRS or State ORP or may elect non-membership.

Earnable compensation is comprised of \$10,400 annually plus 40 times the daily rate of remuneration (i.e. \$22,400 in total earnable compensation annually). Certain line-item additional compensation for specified offices is also included. Monthly benefits are based on one-twelfth of this amount. The member contribution rate is 11% of earnable compensation. The retirement benefit amount is equal to the 4.82% of the member's earnable compensation times the member's credited service (years).

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The **Retirement System for Judges and Solicitors of the State of South Carolina (JSRS)**, a single-employer defined benefit pension plan, was created effective July 1, 1979, pursuant to the provisions of Section 9-8-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for judges, solicitors, and circuit public defenders of the State. All solicitors, circuit public defenders, judges of a Circuit or Family Court and justices of the Court of Appeals and Supreme Court are required to participate in and contribute to the system upon taking office.

Members are eligible for retirement after they have (i) attained age 70 with 15 years of service, or (ii) attained age 65 with 20 years of service or (iii) completed 25 years of creditable service for judges and 24 years for solicitors and public defenders regardless of age. Members who have accrued a retirement allowance that is 90% of salary may elect to “retire in place” and begin to receive their accrued retirement benefits while remaining employed. Members who have retired in place but have not attained age 60 will have their retirement benefit paid into a deferred retirement option program (DROP) and receive the balance of their DROP account upon attaining age 60. The mandatory retirement age is 72.

A retirement benefit equal to 71.3% of the current active salary of the position from which the member retired plus an additional 2.67% of compensation for each year of service beyond 25 years for judges and 24 years for solicitors and public defenders (subject to a maximum retirement allowance that does not exceed 90% of salary). The normal form of payment for a married member is a 33.3% joint and survivor annuity. Active members contribute 10% of compensation. Retirees receive increases in benefits based upon increases in the current salary of their respective active positions.

The **South Carolina National Guard Supplemental Retirement Plan (SCNG)**, a single-employer defined benefit pension plan, was created effective July 1, 1975, and is governed by the provisions of Section 9-10-30 of the South Carolina Code of Laws for the purpose of providing supplemental retirement benefits to certain members who served in the South Carolina National Guard. 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. A monthly pension is payable at age 60 provided the member was honorably discharged from active duty with at least 20 years of total creditable military service. Of the 20 years total creditable military service, at least 15 must have been served in the South Carolina National Guard. Additionally, the last 10 years of service must have been served in the South Carolina National Guard. No cost-of-living increases are provided to SCNG retirees.

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, 2014, is as follows (dollars expressed in thousands):

	<u>SCRS</u>	<u>PORS</u>	<u>GARS</u>	<u>JSRS</u>	<u>SCNG</u>
State and school districts					
Number of employers.....	151	88	1	1	1
Annual covered payroll.....	\$5,396,642	\$ 366,777	\$ 2,646	\$ 17,837	N/A ^a
Average number of contributing members.....	132,068	9,651	170	153	N/A ^b
Other participating employers					
Number of employers.....	577	323	—	—	—
Annual covered payroll.....	\$2,029,949	\$ 705,426	\$ —	\$ —	\$ —
Average number of contributing members.....	53,287	17,057	—	—	—

^a Annual covered payroll is not applicable for SCNG because benefits are based on years of service.

^b Members do not contribute; average number of members is 12,222.

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 SCNG 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, 2014, were as follows:

Plan	Rate
SCRS	7.5% of earnable compensation
PORS	7.84% of earnable compensation
GARS	11.0% of earnable compensation
JSRS	10.0% of earnable compensation
SCNG	Non-contributory

Actuarially determined employer contribution rates, expressed as percentages of compensation, for the fiscal year ended June 30, 2014, were as follows:

Plan	Rate
SCRS	10.60%
PORS	12.84%
JSRS	47.97%

The GARS employer contribution of \$4.063 million was actuarially determined and included incidental death benefits. The State appropriated \$4.586 million to fund the SCNG actuarially determined employer contribution for the fiscal year ended June 30, 2014.

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, 2014 under this type of agreement.

d. Annual Pension Cost

The 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	SCNG
Annual pension cost.....	\$ 4,063	\$ 9,659	\$ 4,442
Employer contributions made.....	\$ 4,063	\$ 9,659	\$ 4,586
Actuarial valuation date.....	July 1, 2013	July 1, 2013	July 1, 2013
Actuarial cost method.....	Entry age	Entry age	Entry age
	Level dollar,	Level percent,	Level dollar,
Amortization method.....	closed	open	closed
Remaining amortization period.....	14 years	28 years	19 years
	5-year	5-year	5-year
	smoothed	smoothed	smoothed
Asset valuation method.....	market	market	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

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The following represents the components of the net pension obligation (NPO) for the SCNG, at June 30, 2014 (expressed in thousands):

	<u>SCNG</u>
Actuarially required contribution (ARC).....	\$ 4,586
Interest on the NPO.....	674
Adjustment to the ARC.....	<u>(818)</u>
Annual pension cost.....	4,442
Contributions made.....	<u>(4,586)</u>
Decrease in NPO.....	(144)
NPO beginning of year.....	<u>8,989</u>
NPO end of year.....	<u><u>\$ 8,845</u></u>

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 7f for funding status and progress.

	<u>Fiscal Year Ended</u>					
	<u>June 30, 2014</u>		<u>June 30, 2013</u>		<u>June 30, 2012</u>	
	(1)	%	(1)	%	%	%
	<u>Required</u>	<u>Contributed</u>	<u>Required</u>	<u>Contributed</u>	<u>Required</u>	<u>Contributed</u>
SCRS–State:						
Primary government.....	\$ 122,348	100.0%	\$ 123,651	100.0%	\$ 255,277	100.0%
Component units.....	190,639	100.0%	187,620	100.0%	15,050	100.0%
PORS–State:						
Primary government.....	46,907	100.0%	44,393	100.0%	43,776	100.0%
Component units.....	3,350	100.0%	3,101	100.0%	85	100.0%

(1) In fiscal year 2013, the State implemented GASB Statement No. 61 (GASB 61). The implementation resulted in reclassification of state universities, state technical colleges and other state-related entities from the primary government category to the component units category. Prior years have not been restated.

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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 7f for funding status and progress:

<u>Plan</u>	<u>Fiscal Year Ended June 30</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
GARS	2014	\$ 4,063	100.00%	\$ —
	2013	2,831	100.00%	—
	2012	2,532	100.00%	—
JSRS	2014	9,659	100.00%	—
	2013	8,667	100.00%	—
	2012	8,414	100.00%	—
SCNG	2014	4,442	103.24%	8,845
	2013	4,405	103.04%	8,989
	2012	3,775	104.29%	9,123

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:

<u>Plan</u>	<u>Actuarial Valuation Date July 1</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
SCRS	2013	\$ 25,753,068	\$ 41,196,062	\$ 15,442,994	62.5%	\$ 7,434,820	207.7%
	2012	25,540,749	39,457,708	13,916,959	64.7%	7,356,231	189.2%
	2011	25,604,823	38,011,610	12,406,787	67.4%	7,687,558	161.4%
PORS	2013	3,922,041	5,663,756	1,741,715	69.2%	1,033,189	168.6%
	2012	3,808,934	5,357,492	1,548,558	71.1%	1,019,241	151.9%
	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:

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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	2013	\$ 38,033	\$ 75,639	\$ 37,606	50.3%	\$ 2,688	1399.0%
	2012	39,233	74,331	35,098	52.8%	3,854	910.7%
	2011	41,484	74,604	33,120	55.6%	3,854	859.4%
JSRS	2013	147,648	256,988	109,340	57.5%	20,407	535.8%
	2012	145,604	251,729	106,125	57.8%	19,221	552.1%
	2011	144,927	243,514	98,587	59.5%	18,661	528.3%
SCNG	2013	22,208	61,576	39,368	36.1%	N/A	N/A
	2012	20,814	60,942	40,128	34.2%	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.

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g. Receivables and Investments

The principal components of receivables and investments (expressed in thousands) at June 30, 2014, for the plans administered by the South Carolina Retirement Systems were as follows:

	SCRS	PORS	GARS	JSRS	SCNG	Totals
Receivables:						
Contributions.....	\$ 174,015	\$ 20,548	\$ 172	\$ 751	\$ 16	\$ 195,502
Accrued interest.....	32,286	4,983	40	182	26	37,517
Unsettled investment sales.....	732,115	112,991	918	4,132	595	850,751
Other investment receivables.....	1,567	242	2	9	1	1,821
Total receivables.....	\$ 939,983	\$ 138,764	\$ 1,132	\$ 5,074	\$ 638	\$ 1,085,591
Due from other funds.....	\$ 268	\$ 949	\$ —	\$ —	\$ —	\$ 1,217
Investments and invested securities lending collateral:						
Short-term securities.....	\$ 719,307	\$ 111,015	\$ 901	\$ 4,060	\$ 584	\$ 835,867
Debt-domestic.....	4,926,250	760,296	6,174	27,804	4,002	5,724,526
Debt-international.....	2,133,683	329,303	2,675	12,043	1,733	2,479,437
Equity-domestic.....	2,176,128	335,854	2,727	12,283	1,768	2,528,760
Equity-international.....	5,102,975	787,571	6,396	28,801	4,146	5,929,889
Alternatives.....	7,965,558	1,229,369	9,983	44,958	6,472	9,256,340
Invested securities lending collateral.....	62,515	9,648	78	353	51	72,645
Total investments.....	\$ 23,086,416	\$ 3,563,056	\$ 28,934	\$ 130,302	\$ 18,756	\$ 26,827,464

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 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 9,644 members were participating in the TERI program at June 30, 2014. The financial activity of the program (expressed in thousands) during the fiscal year ended June 30, 2014, was as follows:

Beginning balance of TERI trust accounts.....	\$ 468,074
Additions.....	281,757
TERI distributions at termination.....	(179,664)
Ending balance of TERI trust accounts.....	\$ 570,167

A deferred retirement option program also exists under the Retirement System for JSRS. A member who has not yet reached the age of 60 years, but who is eligible to retire and receive the maximum monthly benefit, may retire and continue to serve as a judge, a solicitor, or a circuit public defender. The member's normal monthly retirement benefit is deferred and placed in the system's trust fund on behalf of the member. Upon reaching the age of 60 years, the balance of the member's deferred retirement benefit is distributed to the member. As of June 30, 2014, there were no benefits held in trust.

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.

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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 (7.50%) and a portion of the employer contribution (5%). A direct remittance is also required to the SCRS for a portion of the employer contribution (5.45%) and a group life contribution (0.15%), which is retained by the SCRS. The activity for the State ORP is as follows (expressed in thousands):

Covered payroll.....	\$ 1,171,274
Employee contributions.....	87,846
Employer contributions.....	58,564

NOTE 8: 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 Insurance Benefits Division (IBD), a part of South Carolina Public Employee Benefit Authority. 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 through annual appropriations by the General Assembly for active employees and participating retirees except the portion funded through the pension surcharge and provided from other applicable sources for 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, 4.92% of annual covered payroll for fiscal year 2014. The IBD sets the employer contribution rate based on a pay-as-you-go basis. The State paid \$377.145 million applicable to the surcharge included with the employer contribution for retirement benefits for the fiscal year ended June 30, 2014. 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 was \$3.22 for the fiscal year ended June 30, 2014.

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 PEBA-Insurance Benefits cash reserves (\$93.521 million), and income generated from investments (\$23.707 million). 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, 2014		June 30, 2013		June 30, 2012	
	Actuarially	%	Actuarially	%	Actuarially	%
	<u>Required</u>	<u>Contributed</u>	<u>Required</u>	<u>Contributed</u>	<u>Required</u>	<u>Contributed</u>
SCRHI	\$ 778,969	60.73%	\$ 818,861	50.02%	\$ 787,293	53.22%
LTDI	7,251	95.77%	9,410	72.23%	9,231	73.11%

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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 June 30	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	2013	\$ 668,972	\$ 10,072,927	\$ 9,403,955	7%	\$ 7,471,142	126%
SCRHITF	2012	592,337	10,328,465	9,736,128	6%	7,161,059	136%
SCRHITF	2011	477,124	10,625,914	10,148,790	4%	7,127,657	142%
LTDITF	2013	35,426	28,248	(7,178)	125%	8,163,269	<1%
LTDITF	2012	35,576	23,586	(11,990)	151%	7,871,635	<1%
LTDITF	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:

Insurance Benefits Division
 South Carolina Public Employee Benefit Authority
 202 Arbor Lake Drive
 Columbia, SC 29223

e. Receivables and Investments

The principal components of receivables and investments (expressed in thousands) at June 30, 2014, for the OPEB plans administered by the Insurance Benefits Division were as follows:

	SCRHI	LTDI	Totals
Receivables:			
Accrued interest.....	\$ 4,365	\$ 295	\$ 4,660
Due from other funds.....	\$ 54,316	\$ —	\$ 54,316
Investments and invested securities lending collateral:			
Debt domestic.....	\$ 585,188	\$ 30,906	\$ 616,094
Financial paper.....	40,133	2,601	42,734
Invested securities lending collateral.....	2,513	90	2,603
Total investments.....	\$ 627,834	\$ 33,597	\$ 661,431

NOTE 9: 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 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	Actuarial Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2014	\$ 259,649	\$ 72,921	\$ (74,172)	\$ 258,398
2013	244,520	79,507	(64,378)	259,649

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 8 for more information on the outstanding liability for Basic Long-Term Disability. Similar transactions occur monthly for the SCRHTF for which claims liability information is also available in Note 8.

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 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

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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, 2014, \$45 thousand 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
2014	\$ 214,496	\$ 1,836,473	\$ (1,891,981)	\$ 158,988
2013	176,801	1,817,587	(1,779,892)	214,496

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. 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
2014	\$ 236,000	\$ 62,387	\$ (50,287)	\$ 248,100
2013	235,450	53,271	(52,721)	236,000

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. Uninsured Employers' Fund

The Uninsured Employers' Fund was established by Section 42-7-200, which effective July 1, 2013 the powers, duties, obligations and responsibilities of the Second Injury Fund that relate to the South Carolina Workers' Compensation Uninsured Employers' Fund were devolved upon the South Carolina Workers' Compensation Uninsured Employers' Fund within the State Accident Fund. This fund is included in the Other Special Revenue Fund located in Exhibit D-1.

Per Section 42-7-200(a) of the South Carolina Code of Laws of 1976, as amended, the Uninsured Employers' 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.

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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
2014	\$ 95,884	\$ (41,525)	\$ (6,359)	\$ 48,000
2013	43,224	105,574	(52,914)	95,884

e. 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.

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 for the PCF and for the JUA 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
2014	\$ 90,453	\$ (8,070)	\$ (10,115)	\$ 72,268
2013	112,209	(3,727)	(18,029)	90,453

Changes in the balances of claims liabilities for the JUA during 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
2013	\$ 110,508	\$ 2,117	\$ (20,450)	\$ 92,175
2012	124,891	14,091	(28,474)	110,508

f. Second Injury Fund

The Second Injury Fund, a major enterprise fund, was created by Code of Laws Section 42-7-310. It established the guidelines by which to pay compensation claims in those cases where an individual having an existing permanent physical

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impairment incurs a subsequent disability from injury by accident arising out of and in the course of employment. Funding for payment of compensation awards and for Fund operating costs is provided by equitable assessments upon all workmen's compensation insurance carriers, self-insurers, and the South Carolina State Accident Fund (approximately 360 entities). Participation is mandatory as required by State law. Participants of the fund are responsible for the fund's liabilities. Payments of claims and awards are made directly to the carriers and self-insurers. The State of South Carolina will not be responsible for any expense or liabilities of the fund, except the State Accident Fund, who is a participant in the fund.

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 (as Restated)	Current Year Claims and Changes in Estimates (as Restated)	Claim Payments (as Restated)	Balance at Fiscal Year-End (as Restated)
2014	\$ 340,067	\$ 180	\$ (30,705)	\$ 309,542
2013	294,239	98,484	(52,656)	340,067

With the ratification of the Workers' Compensation Reform Act the Second Injury Fund has been placed in "run-off" and was 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.

g. 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, subject to coverage limits and various exclusions. Settled claims resulting from these risks did not exceed commercial insurance coverage in 2013. Policies are subject to deductibles ranging from \$500 to \$2.0 million, with the exception of named storm losses which carry deductibles from \$2.0 million up to \$5.0 million. Also a \$1.4 million general liability self-insured layer exists between the Authority's primary and excess liability policies. During 2013, there were minimal payments made for general liability claims.

The Authority is self-insured for auto, dental, workers' compensation and environmental incidents that do not arise out of an insured event. The Authority purchases commercial insurance, subject to coverage limits and various exclusions, to cover automotive exposure in excess of \$2.0 million per incident. Risk exposure for the dental plan is limited by plan provisions. Estimated exposure for workers' compensation is based on an annual actuarial study using loss and exposure information valued as of June 30, 2013. There have been no third-party claims for environmental damages for 2013.

The Authority is exposed to additional risks specific to the utilities industry including nuclear incidents. The maximum liability for public claims arising from any nuclear incident has been established at \$13.6 billion by the Price-Anderson Indemnification Act. This \$13.6 billion would be covered by nuclear liability insurance of \$375.0 million per reactor unit, with potential retrospective assessments of up to \$127.3 million per licensee for each nuclear incident occurring at any reactor in the United States (payable at a rate not to exceed \$18.9 million per incident, per year). Based on its one-third interest in V.C. Summer Nuclear Unit 1, the Authority could be responsible for the maximum assessment of \$42.4 million, not to exceed approximately \$6.3 million per incident, per year. This amount is subject to further increases to reflect the effect of (i) inflation, (ii) the licensing for operation of additional nuclear reactors and (iii) any increase in the amount of commercial liability insurance required to be maintained by the NRC.

Additionally, SCE&G and the Authority maintain, with Nuclear Electric Insurance Limited (NEIL), \$500.0 million primary and \$2.25 billion excess property and decontamination insurance to cover the costs of cleanup of the facility in the event of an accident. SCE&G and the Authority also maintain accidental outage insurance to cover replacement power costs (within policy limits) associated with an insured property loss. In addition to the premiums paid on these three policies, SCE&G and the Authority could also be assessed a retrospective premium, not to exceed ten times the annual premium of each policy, in the event of property damage to any nuclear generating facility covered by NEIL. Based on current annual premiums and the Authority's one-third interest, the Authority's maximum retrospective premium would be approximately \$3.8 million for the primary policy, \$4.0 million for the excess policy and \$1.4 million for the accidental outage policy.

SCE&G and the Authority maintain builder's risk insurance and marine cargo insurance for the V.C. Summer Units 2 and 3 construction. The builder's risk policy provides coverage of \$2.75 billion accidental nuclear property damage with a sub-limit of \$500.0 million for accidental property damage that is caused by or results from any covered peril other than radioactive contamination resulting from nuclear reaction, nuclear radiation or the release of radioactive materials, with deductibles ranging from \$250 thousand to \$5.0 million. This policy also carries a potential retrospective premium of approximately \$42.0 million. Based on the Authority's current 45 percent ownership interest, the Authority's maximum

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retrospective premium would be approximately \$18.9 million. The marine cargo/transit policy provides coverage of \$300.0 million, with deductibles ranging from \$25 thousand to \$75 thousand.

The Authority is self-insured for any retrospective premium assessments, claims in excess of stated coverage or cost increases due to the purchase of replacement power associated with an uninsured event. Management does not expect any retrospective assessments, claims in excess of stated coverage or cost increases for any periods through December 31, 2013.

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.

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
2013	\$ 1,778	\$ 2,940	\$ (2,180)	\$ 2,538
2012	1,612	2,392	(2,226)	1,778

NOTE 10: 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, 2014 for the primary government and the State's discretely presented component units were as follows (expressed in thousands):

<u>Fiscal Year Ending June 30</u>	<u>Primary Government Governmental Activities</u>
2015	\$ 2,008
2016	1,952
2017	1,858
2018	1,828
Total minimum payments.....	7,646
Less: interest and executory costs.....	(1,642)
Net minimum payments.....	\$ 6,004

<u>Fiscal Year Ending December 31</u>	<u>Discretely Presented Component Unit Public Service Authority</u>
2014	\$ 244
Total minimum payments.....	244
Less: interest and executory costs....	(7)
Net minimum payments.....	\$ 237

<u>Fiscal Year Ending June 30</u>	<u>Discretely Presented Component Units</u>		
	<u>Clemson University</u>	<u>MUSC</u>	<u>USC</u>
2015	\$ 1,043	\$ 555	\$ 1,659
2016	1,043	371	1,669
2017	1,027	33	5,505
2018	723	20	1,227
2019	574	—	1,220
2020-2024	2,872	—	4,989
2025-2029	2,872	—	4,973
2030-2034	2,872	—	1,720
2035-2038	2,128	—	—
Total minimum payments.....	15,154	979	22,962
Less: interest and executory costs....	(191)	(49)	(6,310)
Net minimum payments.....	\$ 14,963	\$ 930	\$ 16,652

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Assets under capital leases recorded in the accompanying government-wide statement of net assets at June 30, 2014, were as follows (expressed in thousands):

Assets Acquired Under Capital Leases	Primary Government	Discretely Presented Component Units			
	Governmental Activities	Public Service Authority	Clemson University	MUSC	USC
Land and non-depreciable improvements.....	\$ —	\$ —	\$ —	\$ —	\$ 270
Buildings and improvements.....	—	10,200	14,300	—	18,815
Machinery and equipment.....	922	—	2,023	3,339	548
Works of art and historical treasures.....	—	—	—	—	204
Assets acquired under capital leases before accumulated amortization.....	922	10,200	16,323	3,339	19,837
Less: accumulated amortization.....	(767)	(8,700)	(1,019)	(1,868)	(3,026)
Assets acquired under capital leases, net.....	\$ 155	\$ 1,500	\$ 15,304	\$ 1,471	\$ 16,811

b. Operating Leases

For the primary government's fiscal year ended June 30, 2014, minimum rental payments under operating leases were \$46.343 million and contingent rental payments were \$3.198 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 \$1.700 million. The Housing Authority, a major discretely presented component unit, had minimum rental payments under operating leases for the fiscal year which totaled \$348 thousand. For Clemson University, a major discretely presented component unit, minimum rental payments under operating leases for the fiscal year totaled \$122 thousand. MUSC, a major discretely presented component unit, had minimum rental payments under operating leases for the fiscal year which totaled \$4.087 million. USC, a major discretely presented component unit, had minimum rental payments under operating leases for the fiscal year which totaled \$3.340 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 \$1.614 million for the fiscal year.

At June 30, 2014, 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	Governmental Activities	Business-type Activities	Totals
2015	\$ 24,029	\$ 37	\$ 24,066
2016	20,951	37	20,988
2017	17,743	36	17,779
2018	14,370	4	14,374
2019	11,827	4	11,831
2020-2024	27,689	—	27,689
2025-2029	2,436	—	2,436
2030-2034	379	—	379
2035-2039	5	—	5
Thereafter	10	—	10
Net minimum payments.....	\$ 119,439	\$ 118	\$ 119,557

<u>Fiscal Year Ending December 31</u>	<u>Discretely Presented Component Unit Public Service Authority</u>	
	2014	\$
2015		711
2016		600
2017		600
2018		600
Net minimum payments.....	\$	3,556

<u>Fiscal Year Ending June 30</u>	<u>Discretely Presented Component Units</u>			
	<u>Housing Authority</u>	<u>Clemson University</u>	<u>MUSC</u>	<u>USC</u>
2015	\$ 353	\$ 55	\$ 16,189	\$ 2,277
2016	360	41	11,023	970
2017	124	26	7,169	506
2018	—	—	3,634	443
2019	—	—	2,550	337
2020-2024	—	—	6,047	655
2025-2029	—	—	2,122	500
2030-2034	—	—	—	500
2035-2038	—	—	—	400
Net minimum payments.....	\$ 837	\$ 122	\$ 48,734	\$ 6,588

c. Facilities and Equipment Leased to Others

At June 30, 2014, the State agencies within the primary government had leased to non-State parties certain land, facilities, or equipment having a cost of approximately \$54.077 million and related accumulated depreciation of \$12.220 million. In addition at June 30, 2014, 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 \$14.021 million and related accumulated depreciation of \$9.067 million. Also, at June 30, 2014, MUSC, a major discretely presented component unit, had leased to non-State parties certain land and facilities having a cost of approximately \$27.112 million and related accumulated depreciation of \$12.767 million. Future minimum rental payments to be received at June 30, 2014, under these operating leases were as follows (expressed in thousands):

<u>Fiscal Year Ending June 30</u>	<u>Primary Government</u>	<u>Discretely Presented Component Units</u>	
	<u>Governmental Activities</u>	<u>State Ports Authority</u>	<u>MUSC</u>
2015	\$ 4,307	\$ 1,889	\$ 898
2016	2,296	2,036	883
2017	2,064	1,402	828
2018	1,887	1,223	828
2019	1,191	1,178	828
2020-2024	3,096	5,562	2,651
2025-2029	272	4,084	421
2030-2034	114	4,180	421
2035-2039	—	4,332	421
Thereafter	—	3,046	8,584
Total.....	\$ 15,227	\$ 28,932	\$ 16,763

NOTE 11: 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 outstanding at June 30, 2014, were (net of unamortized premiums/discounts, expressed in thousands):

Governmental Activities:

Capital improvement bonds, 4.00% to 5.00%, maturing serially through 2019.....	\$ 148,642
State highway bonds, 2.00% to 5.00%, maturing serially through 2023.....	358,484
State school facilities bonds, 5.00%, maturing serially through 2018.....	143,868
Infrastructure Bank bonds, 2.50% to 5.00%, maturing serially through 2028.....	44,533
State economic development bonds, 1.00% to 6.50%, maturing serially through 2031.....	436,379
Research university infrastructure bonds, 3.00% to 5.00%, maturing serially through 2029.....	149,609
Air carrier hub terminal facilities bonds, 1.00% to 4.00%, maturing serially through 2025.....	39,017
Totals—primary government.....	<u>\$ 1,320,532</u>

Major Discretely Presented Component Units:

Clemson University institution bonds, 2.50% to 5.00%, maturing serially through 2034.....	\$ 124,705
University of South Carolina institution bonds, 2.25% to 5.25%, maturing serially through 2034.....	116,035
Medical University of South Carolina institution bonds, 2.25% to 5.00%, maturing serially through 2031.....	40,517

At June 30, 2014, \$6.344 million of capital improvement bonds, \$106 million of State highway bonds, \$77.185 million of State economic development bonds, and \$13.680 million of State research university infrastructure bonds were authorized by the General Assembly but unissued.

At June 30, 2014, future debt service requirements for general obligation bonds for the primary government were (expressed in thousands):

<u>Year Ending June 30</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2015	\$ 201,950	\$ 55,301
2016	177,470	46,462
2017	142,080	35,649
2018	124,505	28,663
2019	112,555	22,709
2020-2024	378,500	49,416
2025-2029	79,110	5,386
2030-2032	6,360	209
Total debt service requirements.....	1,222,530	<u>\$ 243,795</u>
Unamortized premiums.....	98,002	
Total principal outstanding.....	<u>\$ 1,320,532</u>	

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.

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, 2014, was \$35.949 million for highway bonds,

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\$207.442 million for general obligation bonds excluding institution and highway bonds, \$7.407 million for economic development bonds, and \$10.237 million for research university infrastructure bonds. Excluded from the debt service limit calculations are a \$170 million 2010 issue and an \$85 million 2013 issue of economic development bonds and a \$50 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.

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

Year Ending June 30	Clemson University		Medical University of South Carolina	
	Principal	Interest	Principal	Interest
2015	\$ 6,155	\$ 5,115	\$ 4,210	\$ 1,698
2016	6,180	5,054	4,360	1,525
2017	6,480	4,756	4,495	1,346
2018	5,095	4,444	4,035	1,156
2019	4,800	4,204	3,460	989
2020-2024	33,195	16,503	10,430	3,149
2025-2029	34,105	8,765	5,635	1,471
2030-2034	20,760	1,889	2,655	201
Total debt service requirements.....	116,770	\$ 50,730	39,280	\$ 11,535
Unamortized premiums.....	7,935		1,237	
Total principal outstanding.....	\$ 124,705		\$ 40,517	

Year Ending June 30	University of South Carolina	
	Principal	Interest
2015	\$ 9,395	\$ 4,901
2016	9,700	4,596
2017	7,725	4,181
2018	8,065	3,825
2019	8,395	3,462
2020-2024	41,990	11,079
2025-2029	22,365	3,979
2030-2034	8,400	785
Total debt service requirements.....	\$ 116,035	\$ 36,808

The State is authorized by the State Constitution to issue general obligation state institution bonds on behalf of state universities and technical colleges (included as discretely presented component units). Under state law, if an institution is unable to pay debt service from tuition fees, the General Fund would assume responsibility. These state institution bonds are presented as liabilities in the stand-alone audited financial statements of the respective universities and technical colleges. In addition to the general obligation nature of the bonds, state institution bonds are secured by the pledge of revenues from tuition fees received by the particular university or technical college for which the bonds are issued. The maximum annual debt service on the state institution bonds for a university or technical college may not exceed 90 percent of the tuition fees received for the fiscal year next preceding. Tuition fee receipts for each university or technical college are earmarked by the State to support the principal and interest payments for the applicable state institution bonds. State institution bonds and bond anticipation notes of \$491.52 million were outstanding at June 30, 2014.

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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, 2014, which are reported in the internal service funds, totaled \$919 thousand and mature serially through 2016. Interest rates on these bonds ranged from 4.75% to 6.1%. At June 30, 2014, 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, 2014, future debt service requirements for limited obligation bonds were (expressed in thousands):

<u>Year Ending June 30</u>	Governmental Activities (Internal Service Funds)	
	<u>Principal</u>	<u>Interest</u>
2015	\$ 735	\$ 32
2016	185	9
Total debt service requirements.....	920	\$ 41
Unamortized discounts.....	(1)	
Total principal outstanding.....	\$ 919	

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

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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 outstanding at June 30, 2014, were (net of unamortized premiums/discounts, expressed in thousands):

	<u>Bonds</u>	<u>Notes</u>
Primary Government:		
<i>Governmental Activities:</i>		
Infrastructure Bank bonds, 0.70% to 5.50%, maturing serially through 2041.....	\$ 2,016,518	\$ —
Heritage Trust Revenue bonds, 4.00% to 4.25%, maturing in 2022.....	12,316	—
Department of Public Safety bonds, 5.00%, maturing through 2018.....	8,756	—
Judicial Department note, 1.92%, maturing in 2016.....	—	793
Corrections Department notes, 1.81% to 5.97%, maturing through 2020.....	—	11,858
Criminal Justice Academy note, 3.41%, maturing through 2016.....	—	3,425
Department of Revenue note, 1.43%, maturing through 2015.....	—	157
Budget and Control Board notes, 3.20% to 3.74%, maturing through 2018	—	2,032
Totals—governmental activities.....	<u>2,037,590</u>	<u>18,265</u>
<i>Business-Type Activities:</i>		
Nonmajor enterprise fund bonds and notes, 0.19% to 3.84%, maturing through 2038.....	<u>6,210</u>	<u>—</u>
Totals—primary government.....	<u>\$ 2,043,800</u>	<u>\$ 18,265</u>
Major Discretely Presented Component Units:		
Public Service Authority bonds, 1.10% to 8.37%, maturing serially through 2053.....	\$ 6,544,850	\$ —
Clemson University bonds and notes, 2.00% to 6.00%, maturing serially through 2031.....	50,717	—
University of South Carolina bonds and notes, 2.00% to 5.50%, maturing serially through 2031.....	440,221	5,799
Medical University of South Carolina bonds and notes, 4.00% to 4.30%, maturing serially through 2031.....	522,159	47,598
State Ports Authority bonds and notes, 2.56% to 5.50%, maturing serially through 2041.....	167,491	29,458
State Housing Authority bonds and notes, 0.60% to 6.00%, maturing serially through 2042.....	539,249	—

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, 2014, the Bank made variable bond interest payments of \$3.391 million and fixed rate payments on the exchange agreement of \$13.862 million. The Bank received variable swap payments on the exchange agreement of \$412 thousand. The June 30, 2014, mark to market value of this swap was negative \$21.801 million,

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representing a decrease in fair value of \$4.766 million from prior year. The deferred outflow of the interest rate swap and the derivative instrument liability are shown on the statement of net position.

University Medical Associates

University Medical Associates of the Medical University of South Carolina (UMA) is a discretely presented component unit and part of the Medical University of South Carolina, a major discretely presented component unit. 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, 2014 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, 2014 was 0.10%. The fair value of this swap, estimated using the zero-coupon method, was negative \$1.592 million as of June 30, 2014. The negative fair value of the cash flow hedge swap has been recorded on the statement of net position 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 increase in the fair value of the cash flow hedge swap from June 30, 2013 of \$829 thousand 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, 2014 was \$17.378 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, 2014 was 1.45%. The fair value of the term loan swap, estimated using the zero-coupon method, was negative \$668 thousand as of June 30, 2014. The negative fair value of the term loan cash flow hedge swap has been recorded on the statement of net position 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 increase in the fair value of the term loan cash flow hedge swap from June 30, 2012 of \$261 thousand is not recognized in these financial statements.

As of June 30, 2014, debt service requirements of the UMA variable rate debt and net swap payments, assuming current interest rates remain the same for their term, were as follows (expressed in thousands):

Year Ending June 30	Variable Rate Debt		Interest Rate Swaps, Net	Totals
	Principal	Interest		
2015	\$ —	\$ 617	\$ 1,242	\$ 1,859
2016	—	617	1,242	1,859
2017	—	617	1,242	1,859
2018	—	617	1,242	1,859
2019	1,700	599	1,209	3,508
2020-2024	14,185	2,556	5,149	21,890
2025-2029	14,505	1,869	3,767	20,141
2030-2034	16,645	1,087	2,191	19,923
2035-2038	15,050	230	463	15,743
Totals.....	\$ 62,085	\$ 8,809	\$ 17,747	\$ 88,641

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, 2014 were \$56.543 million and \$24.233 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 \$80.775 million at June 30, 2014.

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As of June 30, 2014, the swaps had a negative fair value of approximately \$1.870 million. The unrealized loss related to these agreements recorded at June 30, 2014 is \$436 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

Major Discretely Presented Component Units:

Public Service Authority bonds: Public Service Authority revenues

Clemson University: various specific higher education revenues

University of South Carolina: various specific higher education revenues

Medical University of South Carolina: various specific higher education revenues

State Ports Authority bonds: State Ports Authority revenues

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

Debt Service Requirements

At June 30, 2014, future debt service requirements for revenue, Infrastructure Bank, and other bonds and notes of the primary government were as follows (expressed in thousands):

Year Ending June 30	Primary Government			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2015	\$ 77,498	\$ 90,792	\$ 155	\$ 9
2016	83,765	86,804	160	9
2017	62,279	83,152	165	9
2018	77,376	79,678	175	9
2019	79,640	75,715	180	8
2020-2024	374,974	319,539	1,030	37
2025-2029	398,245	229,542	1,275	29
2030-2034	518,610	124,502	1,560	19
2035-2039	182,245	44,256	1,510	6
2040-2042	86,453	4,597	—	—
Total debt service requirements.....	1,941,085	\$ 1,138,577	6,210	\$ 135
Net unamortized premiums.....	114,770		—	
Total principal outstanding.....	\$ 2,055,855		\$ 6,210	

The fiscal year for the Public Service Authority ends December 31 while the fiscal year for Clemson University, the University of South Carolina, the Medical University of South Carolina, and the State Ports Authority ends June 30. These entities are major discretely presented component units. At December 31, 2013, the carrying value of the Public Service Authority's debt was \$6.447 billion while the fair value was approximately \$7.0 billion. At June 30, 2014, the carrying value of the State Ports Authority debt was \$194.798 million while the fair value was approximately \$182.816 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.

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

<u>Year Ending December 31</u>	<u>Public Service Authority</u>	
	<u>Principal</u>	<u>Interest</u>
2014	\$ 121,775	\$ 312,201
2015	555,502	296,367
2016	333,878	283,381
2017	242,690	270,291
2018	191,822	260,770
2019-2023	974,581	1,155,976
2024-2028	670,884	972,057
2029-2033	757,025	802,882
2034-2038	848,755	590,684
2039-2043	838,615	380,331
2044-2048	492,600	194,209
2049-2050	374,165	51,177
Total debt service requirements.....	6,402,292	\$ 5,570,326
Unamortized premiums.....	142,558	
Total principal outstanding.....	\$ 6,544,850	

<u>Year Ending June 30</u>	<u>Clemson University</u>		<u>University of South Carolina</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 7,525	\$ 1,536	\$ 16,644	\$ 19,139
2016	7,815	1,248	12,595	18,642
2017	8,255	1,080	13,105	18,137
2018	8,460	864	13,295	17,581
2019	2,665	661	13,820	17,057
2020-2024	11,905	1,954	77,330	75,357
2025-2029	2,640	119	88,530	56,152
2030-2034	—	—	94,605	34,451
2035-2039	—	—	69,425	12,125
2040-2043	—	—	13,840	1,571
Total debt service requirements	\$ 49,265	\$ 7,462	\$ 413,189	\$ 270,212
Unamortized discounts and premiums	1,452		32,831	
Total principal outstanding.....	\$ 50,717		\$ 446,020	

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Year Ending June 30	Medical University of South Carolina			
	Principal		Interest	
2015	\$	25,659	\$	17,759
2016		26,408		16,790
2017		26,764		15,872
2018		26,654		15,005
2019		27,509		14,132
2020-2024		140,077		57,699
2025-2029		147,105		35,346
2030-2034		128,145		11,477
2035-2038		21,436		1,007
Total debt service requirements.....	\$	569,757	\$	185,087

Year Ending June 30	State Ports Authority		State Housing Authority	
	Principal	Interest	Principal	Interest
2015	\$	6,029	\$	12,825
2016		6,249		23,046
2017		6,517		22,571
2018		6,810		22,010
2019		7,114		21,351
2020-2024		56,959		20,619
2025-2029		28,730		17,590
2030-2034		26,130		17,600
2035-2039		33,970		17,600
2040-2042		16,290		2,495
Total debt service requirements.....		194,798	\$	123,043
Unamortized premiums and discounts.		2,151		529,145
Total principal outstanding.....	\$	196,949	\$	539,249

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, 2014, in governmental functions for these entities as follows (expressed in thousands):

	Amount
Transportation.....	\$ 113,790
Total allocated interest expense.....	\$ 113,790

d. Bond Anticipation Notes

At June 30, 2014, \$28 million in short-term general obligation bond anticipation notes were outstanding at MUSC, a major discretely presented component unit. These notes are due on or before June 30, 2015.

e. Defeased Bonds

During December 2013, the State issued \$23.165 million in general obligation refunding bonds with a 2.00% to 5.00% coupon rate over the life of the issue. The net proceeds after payment of \$188 thousand in issuance costs were used to refund \$25.730 million of the Series 2003B bonds. 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 \$2.634 million and to obtain an economic gain of approximately \$2.418 million.

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During May 2014, the State issued \$63.41 million in general obligation refunding bonds with a 5.00% coupon rate over the life of the issue. The net proceeds after payment of \$326 thousand in issuance costs were used to refund \$70.9 million of the Series 2005A bonds. 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 \$4.352 million and to obtain an economic gain of approximately \$4.22 million.

In its fiscal year ended December 31, 2013, the Public Service Authority, a major discretely presented component unit issued \$388.73 million in 2013 Tax-Exempt Refunding Series B Bonds, with an aggregate all-in true interest cost of 5.46%. Of the \$388.73 million of bonds issued, \$361.2 million in bonds with an average interest rate of 5.09% were used to refund \$209.426 million of the 2003 Refunding Series A bonds, \$7.07 million of the 2004 Series A bonds, \$5.0 million of the 2006 Series A bonds, \$6.565 million of the 2007 Series A bonds, \$82.605 million of the 2008 Taxable Series B bonds, \$1.125 million of the 2009 Series B bonds, \$30.158 million of the 2011 Taxable Series A (LIBOR Index) bonds, and \$2.04 million of the 2012 Series D bonds with an average interest rate of 4.85%. The difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2043 using the effective-interest method. The bonds were refunded and restructured to increase total debt service payments over the next thirty-one years by approximately \$413.2 million and to obtain an economic loss of approximately \$11.5 million.

Also in its fiscal year ended December 31, 2013, the Public Service Authority issued \$250 million in 2013 Taxable Refunding Series C Bonds, with an aggregate all-in true interest cost of 5.46%. Of the \$250 million of bonds issued, \$137.8 million in bonds with an average interest rate of 5.78% were used to refund \$35.584 million of the 2003 Refunding Series A bonds and \$97.695 million of the 2008 Taxable Series B bonds with an average interest rate of 5.09%. 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 and restructured to increase total debt service payments over the next twenty-four years by approximately \$155.6 million and to obtain an economic loss of approximately \$12.6 million.

Additionally, in its fiscal year ended December 31, 2013, the Public Service Authority issued \$450.0 million in 2013 Taxable Refunding Series D (LIBOR Index) Bonds, with an aggregate all-in true interest cost of 5.46%. Of the \$450.0 million of bonds issued, \$203.7 million in bonds with an average interest rate of 1.09% were used to refund \$54.7 million of the 2008 Series B bonds, \$138.159 million of the 2011 Series A (LIBOR Index) bonds, and \$8.0 million of the 2012 Refunding Series C bonds with an average interest rate of 1.12%. The difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2015 using the effective-interest method. The bonds were refunded and restructured to increase total debt service payments over the next three years by approximately \$4.8 million and to obtain an economic gain of approximately \$6.8 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, 2014, the following outstanding bonds of the primary government were considered defeased (expressed in thousands):

	Governmental Activities
Economic Development bonds.....	\$ 13,790
Infrastructure Bank bonds.....	486,585
Department of Transportation bonds.....	416,375
Tobacco Authority bonds.....	<u>64,890</u>
Totals.....	<u>\$ 981,640</u>

In addition, at December 31, 2013, \$340.345 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, 2014, reported as other liabilities for governmental activities is an arbitrage rebate liability of \$4 thousand associated with the State's General Obligation Debt and a \$1.476 million arbitrage rebate liability associated with revenue bonds of the Local Government Infrastructure Fund (a major governmental fund). Additionally, the Housing Authority, a major discretely presented component unit, recognized a \$39 thousand arbitrage rebate liability.

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, 2014, the outstanding balance of bonds issued was \$246.203 million.

The Jobs-Economic Development Authority, a nonmajor discretely presented component unit, 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, 2014, the outstanding balance of bonds issued after June 30, 1995, was \$3.683 billion. The original amount of bonds issued prior to that date is not available.

The Housing Authority Fund, a major discretely presented component unit, 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, 2014, the outstanding balance of bonds issued was \$181.545 million.

h. Commercial Paper Notes and Letters of Credit

Note 12 Changes in Liabilities, displays the activity of commercial paper notes and lines of credit during the fiscal year ended June 30, 2014, 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, 2014 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 discretely presented component unit of MUSC, has a line of credit with a maximum borrowing limit of \$10 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, 2014, there were no advances under this line of credit. The line of credit expired during June 2014 and was renewed with basically the same terms through June 30, 2015.

The Public Service Authority, a discretely presented component unit, has recorded a \$372.073 million liability for commercial paper notes at its fiscal year ended December 31, 2013. The paper is issued for valid corporate purposes with terms not to exceed 270 days. The Authority has a \$800 million revolving credit agreement to support the issuance of commercial paper. There were no borrowings under the agreement during 2013.

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, 2014, the outstanding balance of these advances was \$396.501 million. Principal payments began on September 30, 2011, with interest accruing at rates ranging from 2.39% to 2.58% within the fiscal year. Of the balance reported, \$270.501 million is considered non-current with \$126 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, 2014, a total of \$85 thousand in FUTA tax adjustments decreased the Fund's balance. 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 2014 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

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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 could 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 \$10.310 million was paid in September 2014 from the State's Debt Service Fund, with the portion due at June 30, 2014 of \$8.186 million reported as accrued interest in the government-wide Statement of Net Position for governmental activities.

NOTE 12: CHANGES IN LIABILITIES

a. Long-Term Liabilities

Changes in major classes of long-term liabilities for the fiscal year ended June 30, 2014, were (expressed in thousands):

	Balances at July 1, 2013 as Restated	Increases	Decreases	Balances at June 30, 2014	Amounts Due Within One Year
Primary Government:					
<i>Governmental Activities</i>					
Policy claims.....	\$ 806,030	\$ 1,930,256	\$ (2,022,800)	\$ 713,486	\$ 516,935
Notes payable.....	27,126	—	(8,861)	18,265	7,073
General obligation bonds payable.....	1,317,605	186,810	(281,885)	1,222,530	201,950
Unamortized discounts and premiums.....	80,758	30,389	(13,145)	98,002	—
Total general obligation bonds payable.....	<u>1,398,363</u>	<u>217,199</u>	<u>(295,030)</u>	<u>1,320,532</u>	<u>201,950</u>
Infrastructure Bank bonds payable.....	1,973,615	—	(71,550)	1,902,065	67,125
Unamortized discounts and premiums.....	121,307	—	(6,854)	114,453	—
Total Infrastructure Bank bonds.....	<u>2,094,922</u>	<u>—</u>	<u>(78,404)</u>	<u>2,016,518</u>	<u>67,125</u>
Revenue bonds payable.....	23,910	—	(3,155)	20,755	3,300
Unamortized discounts and premiums.....	408	—	(91)	317	—
Total revenue bonds payable.....	<u>24,318</u>	<u>—</u>	<u>(3,246)</u>	<u>21,072</u>	<u>3,300</u>
Limited obligation bonds payable.....	2,415	—	(1,495)	920	735
Unamortized discounts.....	(7)	—	6	(1)	(1)
Total limited obligation bonds payable.....	<u>2,408</u>	<u>—</u>	<u>(1,489)</u>	<u>919</u>	<u>734</u>
Capital leases payable.....	349	7,466	(1,811)	6,004	1,439
Compensated absences payable.....	207,972	160,316	(150,746)	217,542	124,366
National Guard Retirement System net pension obligation payable.....	8,989	4,442	(4,586)	8,845	—
Judgments and contingencies payable.....	30,170	25,519	(38,679)	17,010	15,174
Arbitrage payable.....	1,436	308	(264)	1,480	897
Total long-term liabilities.....	<u>\$ 4,602,083</u>	<u>\$ 2,345,506</u>	<u>\$ (2,605,916)</u>	<u>\$ 4,341,673</u>	<u>\$ 938,993</u>

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.

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	Balances at July 1, 2013	Increases	Decreases	Balances at June 30, 2014	Amounts Due Within One Year
Primary Government:					
<i>Business-type Activities</i>					
Policy claims.....	\$ 90,453	\$ 332,177	\$ (40,820)	\$ 381,810	\$ 48,721
Advances from Federal government.....	531,557	—	(135,056)	396,501	126,000
Revenue bonds payable.....	6,360	—	(150)	6,210	155
Compensated absences payable.....	780	574	(585)	769	538
Total long-term liabilities.....	<u>\$ 629,150</u>	<u>\$ 332,751</u>	<u>\$ (176,611)</u>	<u>\$ 785,290</u>	<u>\$ 175,414</u>

	Balances at July 1, 2013 as Restated	Increases	Decreases	Balances at June 30, 2014	Amounts Due Within One Year
Major Discretely Presented Component Unit:					
<i>Public Service Authority</i>					
Policy claims.....	\$ 1,778	\$ 2,940	\$ (2,180)	\$ 2,538	\$ 2,538
Revenue bonds payable.....	5,556,566	1,873,808	(1,028,082)	6,402,292	133,427
Unamortized discounts and premiums.....	190,368	(11,742)	(36,068)	142,558	—
Total revenue bonds payable.....	<u>5,746,934</u>	<u>1,862,066</u>	<u>(1,064,150)</u>	<u>6,544,850</u>	<u>133,427</u>
Capital leases payable.....	1,227	—	(990)	237	237
Compensated absences payable.....	8,663	13,052	(2,162)	19,553	19,553
Other long-term obligations.....	—	44,956	—	44,956	—
Total long-term liabilities.....	<u>\$ 5,758,602</u>	<u>\$ 1,923,014</u>	<u>\$ (1,069,482)</u>	<u>\$ 6,612,134</u>	<u>\$ 155,755</u>

	Balances at July 1, 2013	Increases	Decreases	Balances at June 30, 2014	Amounts Due Within One Year
Major Discretely Presented Component Unit:					
<i>State Ports Authority</i>					
Notes payable.....	\$ 10,342	\$ 19,700	\$ (584)	\$ 29,458	\$ 1,184
Revenue bonds payable.....	170,000	—	(4,660)	165,340	4,845
Unamortized discounts and premiums.....	2,279	—	(128)	2,151	—
Total revenue bonds payable.....	<u>172,279</u>	<u>—</u>	<u>(4,788)</u>	<u>167,491</u>	<u>4,845</u>
Compensated absences payable.....	2,715	2,572	(2,339)	2,948	2,948
Total long-term liabilities.....	<u>\$ 185,336</u>	<u>\$ 22,272</u>	<u>\$ (7,711)</u>	<u>\$ 199,897</u>	<u>\$ 8,977</u>

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	Balances at July 1, 2013 as Restated	Increases	Decreases	Balances at June 30, 2014	Amounts Due Within One Year
Major Discretely Presented Component Unit:					
<i>Housing Authority</i>					
Revenue bonds payable.....	\$ 641,475	\$ —	\$ (112,330)	\$ 529,145	\$ 12,825
Unamortized discounts and premiums.....	11,431	—	(1,327)	10,104	—
Total revenue bonds payable.....	<u>652,906</u>	<u>—</u>	<u>(113,657)</u>	<u>539,249</u>	<u>12,825</u>
Compensated absences payable.....	774	515	(517)	772	517
Arbitrage payable.....	38	1	—	39	—
Total long-term liabilities.....	<u>\$ 653,718</u>	<u>\$ 516</u>	<u>\$ (114,174)</u>	<u>\$ 540,060</u>	<u>\$ 13,342</u>
Major Discretely Presented Component Unit:					
<i>Clemson University</i>					
General obligation bonds payable.....	\$ 88,420	\$ 33,030	\$ (4,680)	\$ 116,770	\$ 6,155
Unamortized discounts and premiums.....	5,421	3,284	(770)	7,935	—
Total general obligation bonds payable.....	<u>93,841</u>	<u>36,314</u>	<u>(5,450)</u>	<u>124,705</u>	<u>6,155</u>
Revenue bonds payable.....	56,500	—	(7,235)	49,265	7,525
Unamortized discounts and premiums.....	1,724	—	(272)	1,452	—
Total revenue bonds.....	<u>58,224</u>	<u>—</u>	<u>(7,507)</u>	<u>50,717</u>	<u>7,525</u>
Capital leases payable.....	15,911	—	(948)	14,963	970
Compensated absences payable.....	24,859	17,635	(16,152)	26,342	17,028
Total long-term liabilities.....	<u>\$ 192,835</u>	<u>\$ 53,949</u>	<u>\$ (30,057)</u>	<u>\$ 216,727</u>	<u>\$ 31,678</u>
Major Discretely Presented Component Unit:					
<i>University of South Carolina</i>					
Notes payable.....	\$ 6,360	\$ —	\$ (561)	\$ 5,799	\$ 5,799
General obligation bonds payable.....	109,355	15,190	(8,510)	116,035	9,395
Revenue bonds payable.....	417,330	—	(9,940)	407,390	10,845
Unamortized discounts and premiums.....	33,249	1,478	(1,896)	32,831	—
Total revenue bonds.....	<u>450,579</u>	<u>1,478</u>	<u>(11,836)</u>	<u>440,221</u>	<u>10,845</u>
Capital leases payable.....	16,788	548	(684)	16,652	776
Compensated absences payable.....	31,446	20,390	(18,180)	33,656	18,174
Total long-term liabilities.....	<u>\$ 614,528</u>	<u>\$ 37,606</u>	<u>\$ (39,771)</u>	<u>\$ 612,363</u>	<u>\$ 44,989</u>

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	<u>Balances at July 1, 2013 as Restated</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balances at June 30, 2014</u>	<u>Amounts Due Within One Year</u>
Major Discretely Presented Component Unit:					
<i>Medical University of South Carolina</i>					
Notes payable.....	\$ 57,791	\$ —	\$ (10,193)	\$ 47,598	\$ 6,420
General obligation bonds payable.....	43,505	—	(4,225)	39,280	4,210
Unamortized discounts and premiums.....	1,571	—	(334)	1,237	—
Total general obligation bonds payable.....	<u>45,076</u>	<u>—</u>	<u>(4,559)</u>	<u>40,517</u>	<u>4,210</u>
Revenue bonds payable.....	542,876	47,442	(68,159)	522,159	19,239
Capital leases payable.....	1,450	29	(549)	930	523
Compensated absences payable.....	32,419	18,757	(18,933)	32,243	16,424
Total long-term liabilities.....	<u>\$ 679,612</u>	<u>\$ 66,228</u>	<u>\$ (102,393)</u>	<u>\$ 643,447</u>	<u>\$ 46,816</u>

b. Short-Term Debt

The Medical University of South Carolina, a major discretely presented component unit, 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, 2014 included: BANS for MUSC and commercial paper notes in the Public Service Authority. Short-term debt activity during the fiscal year was as follows (expressed in thousands):

	<u>Balances at July 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balances at June 30, 2014</u>
Major Component Units:				
<i>Medical University of South Carolina</i>				
General obligation bond anticipation notes payable.....	\$ 28,000	\$ 28,000	\$ (28,000)	\$ 28,000
	<u>28,000</u>	<u>28,000</u>	<u>(28,000)</u>	<u>28,000</u>
	<u>Balances at January 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balances at December 31, 2013</u>
<i>Public Service Authority</i>				
Commercial paper notes.....	\$ 329,283	\$284,897	\$(242,107)	\$ 372,073
	<u>329,283</u>	<u>284,897</u>	<u>(242,107)</u>	<u>372,073</u>

NOTE 13: 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, 2014, 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	Nonmajor Governmental Funds	Total Governmental Funds
Non-spendable:						
Interfund receivables.....	\$ 617	\$ 760	\$ 272,834	\$ —	\$ 1,423	\$ 275,634
Inventories.....	26,130	4,074	—	2,635	—	32,839
Prepaid items.....	5,764	1,940	—	3,683	21	11,408
Long-term loans and notes receivable	35,617	532	476,347	2,369	—	514,865
Endowments	—	—	—	—	9,057	9,057
Total Non-spendable	68,128	7,306	749,181	8,687	10,501	843,803
Restricted:						
Primary and Secondary Education.....	61,893	97,201	—	—	84,502	243,596
Health, Human Services and Environment.....	49,100	267,828	—	—	54,267	371,195
Transportation.....	—	—	535,686	10,000	—	545,686
Capital Projects.....	94,645	132	—	—	31,197	125,974
Debt Service.....	93,042	—	840,621	—	51,268	984,930
Waste management.....	—	—	—	—	173,416	173,416
General Government.....	60,393	352,420	—	—	126,371	539,184
Total Restricted	359,073	717,581	1,376,307	10,000	521,021	2,983,982
Committed:						
General Government.....	837,464	5,234	—	—	41,187	883,885
Capital reserve fund.....	—	—	—	—	62,877	62,877
Primary and Secondary Education.....	82,042	—	—	—	—	82,042
Health, Human Services and Environment.....	47,739	—	—	—	—	47,739
Transportation.....	—	—	—	237,390	—	237,390
Total Committed	967,245	5,234	—	237,390	104,064	1,313,933
Assigned:						
Primary and Secondary Education.....	21,159	—	—	—	—	21,159
Health, Human Services and Environment.....	197,329	—	—	—	5,387	202,716
General Government.....	132,863	—	—	—	—	132,863
Administration of Justice.....	22,785	—	—	—	—	22,785
Economic Development.....	57,719	—	—	—	—	57,719
Social Programs.....	12,775	—	—	—	—	12,775
Total Assigned	444,630	—	—	—	5,387	450,017
Total Unrestricted, unassigned	1,083,959	(484,181)	—	(263,200)	—	336,578
Total Fund Balances.....	\$ 2,923,035	\$ 245,940	\$ 2,125,488	\$ (7,123)	\$ 640,973	\$ 5,928,313

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).

b. Restricted

Primary and Secondary Education

The balance represents resources received from external parties or through enabling legislation which creates resources and narrowly defines the use of the 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, Human Services and Environment

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.

Waste Management

The balance represents resources received from external parties which requires the use of the resources for governmental actions involving uncontrolled hazardous waste sites.

General Government

General Government 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

General Government

This represents the portion of the fund balance, which 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.

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.

Primary and Secondary 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, Human Services and Environment

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.

Transportation

This represents the portion of the fund balance, which is constrained through enabling legislation for use in the maintenance and improvement highway systems and access to commercial markets through rail, air, and transoceanic.

d. Assigned

Primary and Secondary 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, Human Services and Environment

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.

General Government

The fund balance reported in this category 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.

Administration of Justice

The fund balance reported in this category arises primarily from budgetary proviso actions which provide a certain level of funding to the courts to ensure the safety of its citizens and visitors.

Economic Development

The fund balance reported in this category arises primarily from budgetary proviso actions which provide a certain level of funding to assist in bringing businesses to South Carolina or expanding current businesses within South Carolina as it relates to infrastructure.

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.

e. Unrestricted, unassigned

Included in the unrestricted, unassigned fund balance classification is the General Reserve Fund (the Reserve). The South Carolina Constitution requires that the State maintain this reserve to prevent deficits in the Budgetary General Fund. The Reserve is fully funded for the June 30, 2014 fiscal year if it equals 4.5 percent of the Budgetary General Fund's revenue (budgetary basis) of the previous fiscal year (increasing to 5 percent in 2015).

If the State withdraws funds from the Reserve to cover a year-end deficit, it must replace the funds within five 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, 2014, the Reserve was \$292.889 million, which exceeds the required fully funded amount of \$263.601 million.

NOTE 14: FUND EQUITY RECLASSIFICATIONS AND RESTATEMENTS

The following table reconciles the beginning fund equity as previously reported to the beginning fund equity as restated (dollars in thousands):

	7/1/2013 Fund Equity as Previously Reported	Implementation of GASB 65	Fund Reclass- ifications	Other Adjustments	7/1/2013 Fund Equity as Restated
Primary Government					
Governmental Funds:					
General Fund	\$ 2,844,037	\$ —	\$ 4,055	\$ (306,407)	\$ 2,541,685
Departmental Program Services	232,270	—	—	—	232,270
Local Government Infrastructure	2,032,826	—	—	4,513	2,037,339
Department of Transportation Special Revenue	(97,316)	—	—	—	(97,316)
Other Nonmajor Governmental Funds	665,136	—	—	(63,902)	601,234
Total Governmental Funds	5,676,953	—	4,055	(365,796)	5,315,212
Internal Service Funds	493,505	—	(4,055)	5,144	494,594
Government-Wide Adjustments:					
Capital assets	14,842,948	—	—	—	14,842,948
Deferred bond issuance costs	12,862	(12,862)	—	—	—
Unavailable deferred revenue	293,432	—	—	—	293,432
Long-term liabilities	(3,840,798)	—	—	—	(3,840,798)
Total Government-Wide Adjustments	11,308,444	(12,862)	—	—	11,295,582
Total Governmental Activities	17,478,902	(12,862)	—	(360,652)	17,105,388
Business-Type Activities - Enterprise Funds:					
Unemployment Compensation Fund	(182,600)	—	—	—	(182,600)
Second Injury Fund	(132)	—	—	(253,153)	(253,285)
Other nonmajor enterprise funds	(59,123)	—	—	(2,177)	(61,300)
Total Business-type activities - Enterprise Funds ...	(241,855)	—	—	(255,330)	(497,185)
Fiduciary Funds:					
Pension and Other Post-Employment Trust	27,203,154	—	—	402,057	27,605,211
Investment Trust Local Government					
Investment Pool	3,750,456	—	—	—	3,750,456
Private-Purpose Trust	1,778,299	—	—	—	1,778,299
Total Fiduciary Funds	32,731,909	—	—	402,057	33,133,966
Total Primary Government	\$ 49,968,956	\$ (12,862)	\$ —	\$ (213,925)	\$ 49,742,169
Component Units					
Public Service Authority	\$ 1,974,583	\$ —	\$ —	\$ —	\$ 1,974,583
MUSC	1,488,647	(7,499)	—	—	1,481,148
USC	1,601,505	—	—	(33,734)	1,567,771
Clemson	1,543,899	(813)	—	—	1,543,086
State Ports Authority	891,544	—	—	681	892,225
Housing Authority	364,267	(6,633)	—	—	357,634
Nonmajor component units	2,284,274	(3,376)	—	9,908	2,290,806
Total Component Units	\$ 10,148,719	\$ (18,321)	\$ —	\$ (23,145)	\$ 10,107,253

During fiscal year 2014, the following errors resulting in a restatement of beginning fund balance were discovered: (1) for the reporting of accounts receivable for several program areas, accounts receivable was overstated by \$11.857 million in the General Fund, (2) for the reporting of cash in the Department of Revenue within the General Fund, cash was overstated by \$295.511 million, (3) in prior years the Second Injury Fund recognized claims liabilities only to the extent that the fund's assets were available to pay its claims, causing a \$253.153 million understatement of its liabilities, (4) an error was discovered in the reporting of the nonmajor enterprise for accounts receivable (\$1.505 million), interest income (\$426 thousand) and cash (\$1.098 million) causing fund balance to be overstated by \$2.177 million, (5) Fiduciary funds restated

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balance by \$400.440 million as a result of a retroactive change in accounting principle, prior period amounts have been restated to report a liability only for benefits immediately due and payable but not yet distributed at June 30 and \$1.617 million for an error discovered in recording market to market accrued interest and interest income (6) an error was discovered in the recording of securities lending assets and liabilities for General Fund in the amount of \$961 thousand, \$4.513 million for Local Infrastructure, \$5.144 million for Internal Service funds, and \$681 thousand for Ports Authority, these amounts result in an overall net increase to equity and (7) an error was discovered in the reporting of capital projects funds that related to component units in the amount of \$63.902 million.

Changes to the reporting entity in fiscal year 2014 caused a restatement of net position for discretely presented component units. The South Carolina Research Foundation and the School of Medicine Education Trust, both discretely presented component units of the University of South Carolina (USC), were removed from the State's reporting entity, resulting in a decrease in beginning net position for USC as reported in the State's CAFR of \$33.734 million. For two higher education institutions reported as nonmajor discretely presented component units, Francis Marion University, and Piedmont Technical College, material foundations presented as discretely presented component units of those entities were brought into the State's reporting entity.

NOTE 15: INTERFUND BALANCES AND TRANSFERS

The following tables summarize interfund balances at June 30, 2014 (expressed in thousands):

<u>Funds</u>	<u>Due From</u>	<u>Due To</u>
General Fund		
Departmental Program Services.....	\$ 118,563	\$ 26,437
Department of Transportation Special Revenue.....	363	48,778
Local Government Infrastructure.....	20	1,145
Nonmajor governmental funds.....	64	—
Internal service.....	727	3,097
Unemployment Compensation.....	3,459	—
Nonmajor Enterprise Funds.....	96	—
	<u>123,292</u>	<u>79,457</u>
Departmental Program Services		
General Fund.....	26,437	118,563
Department of Transportation Special Revenue Fund.....	—	932
Internal service.....	—	291
	<u>26,437</u>	<u>119,786</u>
Department of Transportation Special Revenue Fund		
General Fund.....	48,778	363
Departmental Program Services.....	932	—
Local Government Infrastructure.....	—	534
Fiduciary.....	—	12,588
	<u>49,710</u>	<u>13,485</u>
Local Government Infrastructure		
General Fund.....	1,145	20
Department of Transportation Special Revenue Fund.....	534	—
	<u>1,679</u>	<u>20</u>
Nonmajor Governmental Funds		
General Fund.....	—	64
Unemployment Compensation.....	295	—
	<u>295</u>	<u>64</u>
Internal Service		
General Fund.....	3,097	727
Departmental Program Services.....	291	—
Fiduciary.....	287	—
	<u>3,675</u>	<u>727</u>
Unemployment Compensation		
General Fund.....	—	3,459
Nonmajor governmental funds.....	—	295
	<u>—</u>	<u>3,754</u>
Nonmajor Enterprise Funds		
General Fund.....	—	96
Fiduciary		
Department of Transportation Special Revenue.....	12,588	—
Internal service.....	—	287
Fiduciary.....	55,533	55,533
	<u>68,121</u>	<u>55,820</u>
Totals.....	<u>\$ 273,209</u>	<u>\$ 273,209</u>

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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.....	\$ 475	\$ 760	—
Nonmajor governmental funds.....	—	1,082	—
Internal service.....	142	—	142
	<u>617</u>	<u>1,842</u>	<u>142</u>
Departmental Program Services			
General.....	<u>760</u>	<u>475</u>	<u>—</u>
Local Government Infrastructure			
Department of Transportation Special Revenue.....	<u>272,834</u>	<u>—</u>	<u>250,114</u>
Department of Transportation Special Revenue Fund			
Local Government Infrastructure.....	<u>—</u>	<u>272,834</u>	<u>—</u>
Nonmajor Governmental Funds			
General.....	1,082	—	18
Internal service.....	341	8,435	—
	<u>1,423</u>	<u>8,435</u>	<u>18</u>
Nonmajor Enterprise Funds			
Internal service.....	<u>—</u>	<u>2,153</u>	<u>—</u>
Internal Service			
General.....	—	142	—
Nonmajor governmental funds.....	8,435	341	6,470
Nonmajor enterprise funds.....	2,153	—	2,153
Internal service.....	4,700	4,700	—
	<u>15,288</u>	<u>5,183</u>	<u>8,623</u>
Totals.....	<u>\$ 290,922</u>	<u>\$ 290,922</u>	<u>\$ 258,897</u>

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:

- \$272.834 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.
- \$8.435 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.

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The following table summarizes interfund transfers during the fiscal year ended June 30, 2014 (expressed in thousands):

<u>Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund		
Departmental Program Services.....	\$ 152,394	\$ 272,863
Local Government Infrastructure.....	10,113	13,767
Department of Transportation.....	—	102,456
Nonmajor governmental funds.....	168,389	74,839
Unemployment Compensation Benefits.....	200	—
Nonmajor enterprise funds.....	1,362	327
Internal service.....	254	3,140
	<u>332,712</u>	<u>467,392</u>
Departmental Program Services		
General.....	272,863	152,394
Nonmajor governmental funds.....	2,559	—
Nonmajor enterprise funds.....	—	40
Internal service.....	1,600	—
	<u>277,022</u>	<u>152,434</u>
Local Government Infrastructure		
General.....	13,767	10,113
Department of Transportation		
General.....	102,456	—
Nonmajor Governmental Funds		
General.....	74,839	168,389
Departmental Program Services.....	—	2,559
Internal Service.....	7,336	—
Nonmajor enterprise funds.....	—	49,095
	<u>82,175</u>	<u>220,043</u>
Unemployment Compensation Benefits		
General.....	—	200
Nonmajor Enterprise Funds		
General.....	327	1,362
Department Program Services.....	40	—
Nonmajor governmental funds.....	49,095	—
	<u>49,462</u>	<u>1,362</u>
Internal Service		
General.....	3,140	254
Nonmajor governmental funds.....	—	7,336
Department Program Services.....	—	1,600
Internal Service.....	218	218
	<u>3,358</u>	<u>9,408</u>
Totals.....	<u>\$ 860,952</u>	<u>\$ 860,952</u>

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: JOINT VENTURE AND JOINT OPERATION

a. Joint Venture

The Public Service Authority (Authority) is a member of The Energy Authority (TEA). TEA markets wholesale power and coordinates the operation of the generation assets of its members to maximize the efficient use of electrical energy resources, reduce operating costs and increase operating revenues of the members. It is expected to accomplish the foregoing without impacting the safety and reliability of the electric system of each member. TEA does not engage in the construction or ownership of generation or transmission assets. In addition, it assists members with fuel hedging activities and acts as an agent in the execution of forward transactions. The Authority accounts for its investment in TEA under the equity method of accounting.

All of TEA's revenues and costs are allocated to the members. The Authority's exposure relating to TEA is limited to the Authority's capital investment, any accounts receivable and trade guarantees provided by the Authority. These guarantees are within the scope of FASB ASC 952. Upon the Authority making any payments under its electric guarantee, it has certain contribution rights with the other members in order that payments made under the TEA member guarantees would be equalized ratably, based upon each member's equity ownership interest. After such contributions have been affected, the Authority would only have recourse against TEA to recover amounts paid under the guarantee. The term of this guarantee is generally indefinite, but the Authority has the ability to terminate its guarantee obligations by providing advance notice to the beneficiaries thereof. Such termination of its guarantee obligations only applies to TEA transactions not yet entered into at the time the termination takes effect. The Authority's support of TEA's trading activities is limited based on the formula derived from the forward value of TEA's trading positions at a point in time. The formula was approved by the Authority's Board. At December 31, 2013, the trade guarantees are an amount not to exceed approximately \$72.9 million.

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 Authority and South Carolina Electric and Gas (SCE&G) are parties to a joint ownership agreement providing that the Authority and SCE&G shall own Unit 1 at the V.C. Summer Nuclear Station with undivided interests of 33.33% and 66.67%, respectively. SCE&G is solely responsible for the design, construction, budgeting, management, operation, maintenance and decommissioning of Unit 1 and the Authority is obligated to pay its ownership share of all costs relating thereto. The Authority receives 33.33% of the net electricity generated. In 2004, the NRC granted a twenty-year extension to the operating license for Unit 1, extending it to August 6, 2042. Nuclear fuel costs are being amortized based on energy expended using the unit-of-production method. Costs include a component for estimated disposal expense of spent nuclear fuel. This amortization is included in fuel expense and recovered through the Authority's rates.

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. In compliance with the applicable NRC regulations, the Authority established an external trust fund and began making deposits into this fund in September 1990. In addition to providing for the minimum requirements imposed by the NRC, the Authority makes deposits into an internal fund in the amount necessary to fund the difference between a site-specific decommissioning study completed in 2012 and the NRC's imposed minimum requirement. Based on these estimates, the Authority's one-third share of the estimated decommissioning costs of Unit 1 equals approximately \$315.1 million in 2012 dollars. As deposits are made, the Authority debits FERC account 532 - Maintenance of Nuclear Plant, an amount equal to the deposits made to the internal and external trust funds. These costs are recovered through the Authority's rates.

The Authority and SCE&G are constructing and and plan to operate two additional nuclear generating units (Summer Units 2 and 3) at the V.C. Summer Nuclear Station. On May 22, 2008, the Authority's Board authorized the Authority to execute a Limited Agency Agreement appointing SCE&G to act as the Authority's agent in connection with the performance of an Engineering, Procurement and Construction (EPC) Agreement. On May 23, 2008, SCE&G, acting for itself and as agent for the Authority, entered into an EPC Agreement with Westinghouse and Stone & Webster, Inc., (a subsidiary of Chicago Bridge & Iron Company), for the engineering, procurement and construction of two 1,100 MW nuclear generating units.

On October 20, 2011, the Authority and SCE&G entered into a Design and Construction Agreement. Among other things, the Design and Construction Agreement allows either or both parties to withdraw from the project under certain circumstances. Also on October 20, 2011, the Authority and SCE&G entered into an Operating and Decommissioning Agreement with respect to the two units. Both the Design and Construction Agreement and the Operating and

Decommissioning Agreement define the conditions under which the Authority or SCE&G may convey an undivided ownership interest in the new units to a third party. Together the Design and Construction Agreement and the Operating and Decommissioning Agreement provide for a 45% ownership interest by the Authority in each of the two new units and replace the Amended and Restated Bridge Agreement which had governed the relationship between the Authority and SCE&G.

The Authority received the COLs on March 30, 2012 and anticipates that V.C. Summer Units 2 and 3 will go into service in 2018 and 2019, respectively. On April 5, 2012, the Authority's Board authorized the Authority to expend up to \$4.9 billion to fund the Authority's share of the EPC Agreement and associated Owner's Costs to complete the project.

As part of its capital improvement program, the Authority has evaluated its level of participation in the new units. Due to developments since initiation of the project, the Authority is taking actions necessary to reduce its 45% ownership interest. In 2011, the Authority began deferring a portion of interest expense representing the amount related to the assumed ownership reduction. In 2013, the Authority continued deferring and began capitalizing portions of related interest expense based on revised ownership assumptions.

NOTE 17: 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, 2014, the Educational Television Endowment of South Carolina, Inc., disbursed \$5.506 million on behalf of the Departmental Program Services Fund, a major governmental fund, for programs, development, advertising, and other costs and had accounts payable to the Departmental Program Services Fund of \$184 thousand at June 30, 2014.

During the fiscal year ended June 30, 2014, the State Museum Foundation reimbursed \$3.882 million to the State Museum for reimbursement for the *Windows to New Worlds* project. The contribution from the Foundation and expenditures of the Museum are reported in the Capital Projects Fund, a nonmajor governmental fund.

The Education Assistance Authority Fund, a discretely presented component unit, 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, 2014, the enterprise fund entered into various transactions with SLC. Approximate amounts within the enterprise fund that represent these transactions include: accounts receivable from SLC \$125.287 million; program revenue from SLC \$4.849 million; reimbursements to SLC for administrative costs \$618 thousand; and payable to SLC \$14.050 million.

NOTE 18: MAJOR DISCRETELY PRESENTED COMPONENT UNITS

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

Clemson University provided computer services and information systems development to other State agencies for a fee. These fees totaled \$9.926 million and \$18.519 million for the fiscal year ended June 30, 2014.

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 \$20.4 million during the Authority's fiscal year ended December 31, 2013.

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 \$1.0 million during the fiscal year ended June 30, 2014.

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 had one customer that accounted for more than ten percent of the Authority's sales for its fiscal year ended December 31, 2013, as follows (expressed in thousands):

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<u>Customer</u>	<u>Revenue</u>	<u>Revenue</u>
Central Electric Power Cooperative, Inc	\$ 1,038,000	58%

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

State Ports Authority

During the fiscal year ended June 30, 2014, of the State Ports Authority's total revenues, three customers accounted for approximately 17%, 12%, 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.

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c. Intra-Entity Balances

The following tables summarize intra-entity balances between the primary government and its discretely presented component units at June 30, 2014 (expressed in thousands):

<u>Funds</u>	<u>Due From</u>	<u>Due To</u>
General Fund		
Ports Authority.....	\$ —	\$ 193,201
Housing Authority.....	—	1,762
Clemson.....	—	9,437
MUSC.....	—	3,006
USC.....	286	3,308
Nonmajor discretely presented component units.....	<u>7,323</u>	<u>4,914</u>
	<u>7,609</u>	<u>215,628</u>
Departmental Program Services		
Clemson.....	—	354
MUSC.....	1,093	33,044
USC.....	—	1,270
Nonmajor discretely presented component units.....	<u>—</u>	<u>106</u>
	<u>1,093</u>	<u>34,774</u>
Nonmajor Governmental Funds		
Nonmajor discretely presented component units.....	<u>47,114</u>	<u>4,071</u>
	<u>47,114</u>	<u>4,071</u>
Internal Service		
USC.....	3,789	—
Nonmajor discretely presented component units.....	<u>1,239</u>	<u>—</u>
	<u>5,028</u>	<u>—</u>
Governmental activities total	<u>60,844</u>	<u>254,473</u>
Ports Authority		
General Fund.....	<u>193,201</u>	<u>—</u>
Housing Authority		
General Fund.....	<u>1,762</u>	<u>—</u>
Clemson University		
General Fund.....	9,437	—
Departmental Program Services.....	<u>354</u>	<u>—</u>
	<u>9,791</u>	<u>—</u>
MUSC		
General Fund.....	3,006	—
Departmental Program Services.....	<u>33,044</u>	<u>1,093</u>
	<u>36,050</u>	<u>1,093</u>
USC		
General Fund.....	3,308	286
Departmental Program Services.....	1,270	—
Internal service.....	<u>—</u>	<u>3,789</u>
	<u>4,578</u>	<u>4,075</u>
Nonmajor Discretely Presented Component Units		
General Fund.....	4,914	7,323
Departmental Program Services.....	106	—
Nonmajor governmental funds.....	4,071	47,114
Internal service.....	<u>—</u>	<u>1,239</u>
	<u>9,091</u>	<u>55,676</u>
Discretely presented component units total	<u>254,473</u>	<u>60,844</u>
Totals.....	<u>\$ 315,317</u>	<u>\$ 315,317</u>

NOTE 19: CONTINGENCIES AND COMMITMENTS

a. Litigation

Primary Government

Among the unresolved legal actions in which the State was involved at June 30, 2014, are two cases that challenge the legality of certain taxes (**Roper Medical v DOR and Duke Energy v DOR**). In the event of unfavorable outcomes for these cases, the State estimates the potential loss of \$284.9 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 filed a motion to reconsider that decision. The District Court denied the Plaintiff's motion, and the Plaintiffs have appealed to the Fourth Circuit Court of Appeals. On December 5, 2014, the Fourth Circuit ruled in favor of the system and as of the date of issuance no appeal has been filed with the U.S. Supreme court.

The South Carolina Retirement System is a defendant in a retirement case to ensure that SCRS does not suffer any monetary loss as a result of the service purchase. This case is **Anderson County v Joey Preston and the SCRS** and the defendant is a retired member of SCRS who was employed by Anderson County. Plaintiff seeks to rescind a severance agreement entered into between Plaintiff and Preston. Plaintiff agreed to pay, and did pay, approximately \$355,000 to the System to purchase retirement service credit on behalf of Preston. By an order date May 3, 2013, the Circuit Court ruled against the Plaintiff Anderson County on all claims, including claims for the return of monies paid to the South Carolina Retirement System. Plaintiff has appealed to the South Carolina Court of Appeals, and this matter is currently pending before the Court, briefs have been filed and oral arguments are expected to begin around March 2015.

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 (**Abbeville County School District vs State of South Carolina**). 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. On November 12, 2014, the Supreme Court issued an opinion in favor of the Plaintiffs. The Court directed the Plaintiffs and the Defendants "to reappear before this Court within a reasonable time from the issuance of this opinion, and present a plan to address the constitutional violation ... with special emphasis on the statutory and administrative pieces necessary to aid the myriad troubles facing these districts at both the state and local levels." The court has set the deadline for any petitions for rehearing in this case for December 30, 2014. In a second case, **Kiawah Development Partners II vs SCDHEC-OCRM and State** alleges an unconstitutional taking/inverse condemnation of developer's Kiawah property on a spit of land above mean high-water. The plaintiff claims that the taking is due to the Office of Ocean and Coastal Resource Management's alleged delay and denial of most of its request for a permit to build a revetment in the related State critical area to protect Kiawah's spit from further erosion. The plaintiff seeks not less than \$100 million in damages. The parties agreed to a stay of this suit while the ALC determines Kiawah's appeal of the permitting decision. The ALS ruled in favor of Kiawah and OCRM has appealed. The Supreme Court issued an opinion but withdrew it while it considers a petition for rehearing. On December 10, 2014, the Court reversed the ALC decision. The possible outcome of the takings proceeding in light of the Supreme Court's decision is still being assessed. Therefore, no determination has yet been made as to a risk of loss. Lastly, the plaintiffs in **T.R., P.R., and K.W., etc. v. Department of Corrections & Ozmint** contend that a lack of funding has resulted in the unconstitutional treatment of prison inmates with mental illnesses. The Judge recently issued an order granting judgment in favor of the Plaintiffs. The lawsuit did not seek specific monetary damages, but the Order references certain remedies that the Court is requiring the defendants to undertake i.e. developing an adequate system for providing inmates with serious mental illnesses services including additional and better-trained staff. The defendants plan to appeal.

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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 \$47.235 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 9a), 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 and Ports 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 \$221.6 million. In addition the Authority has paid the court ordered attorney fees and costs of \$10.4 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. On February 14, 2013 the Armed Services Board of Contract Appeals (ASBCA) ruled that the Authority was entitled to \$234.9 million for costs incurred as a result of this litigation. Additionally, the ASBCA ruled that the Authority is entitled to interest on the costs pursuant to the Contract Disputes Act, calculated from August 20, 2001 until paid. The Corps has appealed this decision to the United States Court of Appeals for the Federal Circuit. The Authority expects that the Court of Appeals will render a decision on the appeal in 2014. On May 28, 2014, The U.S. Department of Justice, acting on behalf of the Corp of Engineers, entered into a legal settlement with the Authority. Pursuant to the Settlement Agreement, the Corp of Engineers is required to pay the Authority \$257,113,405 plus interest in that amount running from May 1, 2014. On August 1, 2014, the Authority received payment in the amount of \$258,463,250.66, which fully resolved the claim.

Several environmental advocacy groups filed suit against the Authority in the Court of Common Pleas in Horry County seeking injunctive relief with regard to closure of ash ponds at the Grainger Generating Station. The suit does not seek damages but alleges that an unlawful discharge of arsenic and other contaminants has occurred and requests that the court order the removal and offsite storage of all ash contained in the ponds. The Authority has filed an Answer to the suit and is defending against the allegations. The Authority intends to properly close the ash ponds in accordance with regulatory requirements.

In May 2013, Horry Cooperative, a member of Central, sued the Authority seeking indemnification for claims in a class action lawsuit brought against Horry Cooperative by certain of its customers. The customers allege mold damage to their homes was caused by vapor barriers installed in accordance with the Authority's energy efficiency recommendations. Horry Cooperative's complaint alleges the Authority knew the vapor barrier could cause moisture problems but failed to disclose the information to Horry Cooperative and failed to advise Horry Cooperative that the vapor barrier should be a recommendation rather than a requirement. The Authority does not yet know the number of customers or the amount of claims involved. The Authority intends to vigorously defend the lawsuit but cannot predict the outcome.

The Ports Authority has intervened in a lawsuit brought against a passenger cruise line by an environmental group. On January 22, 2014, the South Carolina Supreme Court dismissed remaining claims, thus ending the case in favor of the Ports Authority. In January 2013, the Ports Authority intervened in a federal case brought by preservation and environmental groups against the U.S. Army Corps of Engineers, to challenge issuance of authority for the Ports Authority to drive pilings under a building on Union Pier Terminal in renovating the building to accommodate passenger vessels. On September 19, 2013, the federal district court remanded the permit to the Corps for further review and action. The Ports Authority appealed the ruling, but when the Corps of Engineers withdrew its appeal the Ports Authority did not oppose. Thus, the permit application is under review by the Corps of Engineers on remand. The Ports Authority intends to continue pursuing the federal permit and to continue any legal actions necessary to perfect the final permit. In February 2013, the same cruise terminal opponents and others filed an administrative action challenging the State permit issued for the piling work at Union Pier. The South Carolina Administrative Law Court granted summary judgment in favor of the Ports Authority, and dismissed the challenge on April 21, 2014. The case is now on appeal under the briefing schedule, with a decision likely within the fiscal year 2015. The decision may be further appealed to the State Supreme Court. The Ports Authority intends to defend issuance of the permit. The effect of these administrative permit cases on the financial position of the Ports

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Authority cannot be determined at this time. In 2013, suit by lessee of property in Port Royal resulted in a verdict against the Ports Authority in the amount of \$1.1 million, alleging that a parking lot parcel was within the lease, but was not owned by the Ports Authority. The Ports Authority denied that the parcel was within the lease. The Ports Authority filed a notice of appeal, after which the case was settled, and is now ended. In the process, the Authority's Port Royal property was cleared of the encumbering lease and the Ports Authority took ownership of the restaurant and rights to future revenues.

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, 2014, 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 non-major component unit, guarantees student loans. At June 30, 2014, these loans totaled \$2.192 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, 2014, was 2.4%.

d. Purchase Commitments

A breach of taxpayer information was identified in fiscal year 2013. Approximately 3.5 million taxpayers, including individuals, dependents, and businesses, have been affected by the breach. The Department of Revenue initially arranged for CSID to provide free protective monitoring for all potential taxpayers affected who sign up for their service from October 2013 to October 2014. Since that time, this contract has since been extended until October 2015. The fee to the State is \$6.00 per enrollment, however the fee decreases each month based upon the proration of the period remaining on the contract. The contract is capped at \$8.5 million.

Major Discretely Presented Component Unit—Public Service Authority

At December 31, 2013, the Public Service Authority, a major discretely presented component unit and electric utility company, had outstanding minimum obligations under existing purchase contracts totaling \$945.888 million for coal. In addition, minimum obligations under two purchased power contracts as of December 31, 2013, were approximately \$54.6 million with a remaining term of twenty-one years, \$9.9 million with a term of one year, and \$46.4 million with a term of two years. Also at December 31, 2013, the Authority had commitments for nuclear fuel and nuclear fuel conversion contracts of \$490.4 million over the next twenty-one years.

The Authority amended a service agreement to an approximate amount of \$97.2 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.

Major Discretely Presented Component Unit—Ports Authority

At June 30, 2014, the Ports Authority had construction commitments of \$37.914 million. The Ports Authority has \$4.3 million remaining as its legal obligation to pay for the completion of the Harbor Deepening project.

e. Commitments to Provide Grants and Other Financial Assistance

As of June 30, 2014, 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 \$1.571 billion remaining on agreements with various counties to provide financial assistance for highway and transportation facilities projects.
- The Department of Commerce has \$137.892 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, \$38.016 million will be funded by federal grants and \$99.876 million will be funded with private aid.

- The Budget and Control Board has \$128.124 million to provide loans and grants for water and wastewater projects and energy efficiency improvement projects. Federal grants will fund \$25.285 million of this commitment.
- The Division of Aeronautics has \$3.471 million for grants made to municipal and county airports for capital improvements. Federal grants will fund \$1.792 million of this commitment.
- The State Board for Technical and Comprehensive Education has \$19.870 million to provide training for new and expanding business and industry in the State.
- The Department of Public Safety has \$35.516 million for pass-through grants to various State agencies, local governments, and not-for-profit entities, of which \$35.288 million will be funded by federal grants.
- The South Carolina Law Enforcement Division has \$16.169 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 \$2.130 million outstanding commitments related to vendor service contracts.
- The Rural Infrastructure Authority has \$23.319 million for loans to municipalities, counties, special purpose and public service districts and public works commissions for constructing and improving rural infrastructure facilities.
- The State Housing Finance and Development Authority has \$250 thousand for special initiatives under the Program Fund and \$6.935 million from the Housing Trust Fund for affordable housing projects and developments.

f. 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 high 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 \$396.501 million as of June 30, 2014.

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 May of 2011.

g. DHEC Remedial Activities

DHEC has four sites where remediation activity is currently occurring. These sites are: The Palmetto Wood National Priority List Site, The Frank Elmore national Priority List Site, The Brewer Gold Mine Site and The Pinewood Site. The estimated future loss expected in fiscal year 2015 in maintaining these sites is \$7.730 million. The Pinewood Site is \$6.296 million of this total. The estimated loss is based upon the audit of the Pinewood trust and an analysis of the cash flows which shows that the trust will not have enough funds to cover the average remediation expenses that have historically occurred. Therefore, placing the cost burden on the State of South Carolina to cover these costs annually starting in fiscal year 2015.

NOTE 20: SUBSEQUENT EVENTS

a. Debt Issuances

On July 1, 2014, the Housing Authority called all outstanding Series 2004A Bonds. The call was funded by Series 2004A funds, other available funds from the Mortgage Revenue Bond Indenture and funds transferred from the Housing Authority's Revenue Reserve Fund.

On September 17, 2014, the Housing Authority received preliminary approval to issue up to \$70 million in Mortgage Revenue Bonds and \$30 million in Refunding Bonds to refund Series 2005A. The Housing Authority anticipates completing this transaction around December 16, 2014.

During August 2014, the Ports Authority entered into an agreement with a bank for a line of credit in the amount of \$200 million. The line of credit will be used to meet short term funding needs for capital projects. During August 2014, the Ports Authority made its first draw on the line of credit in the amount of approximately \$80.430 million. The interest rate adjusts monthly and is tied to 67% of the sum of the 30 day LIBOR rate plus a negotiated fixed spread. The agreement requires monthly interest only payments until it expires in August 2016 when the entire outstanding principal amount is due.

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

- Florence-Darlington Technical College, a nonmajor discretely presented component unit, issued refunding bonds, Series 2014, in the amount of \$16.240 million on August 28, 2014.
- The State issued athletic facilities refunding revenue bonds, Series 2014, in the amount of \$1.05 million on behalf of The Citadel, reported as a nonmajor discretely presented component unit, on November 5, 2014.

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- The State issued General Obligation state institution bond anticipation notes, Series 2014, in the amount of \$13 million on behalf of the University of South Carolina, reported as a major discretely presented component unit, on November 20, 2014.
- The State issued academic and administrative facilities revenue bonds, Series 2014, in the amount of \$54.255 million on behalf of the College of Charleston, reported as a nonmajor discretely presented component unit, on December 4, 2014.
- The State issued General Obligation state institution bond anticipation notes, Series 2013A, in the amount of \$26.5 million on behalf of Medical University of South Carolina, reported as a major discretely presented component unit, on December 5, 2014.
- The State issued athletic facilities revenue bond anticipation notes, Series 2014, in the amount of \$30 million on behalf of the University of South Carolina, reported as a major discretely presented component unit, on December 15, 2014.
- The State issued athletic facilities revenue bonds in the amount of \$30.845 million, Series 2014A, taxable athletic facilities revenue bonds in the amount of \$9.455 million, Series 2014B, and athletic facilities refunding revenue bonds in the amount of \$10.545 million on behalf of Clemson University, reported as a major major discretely presented component unit, on December 18, 2014.

The Public Service Authority issued the following revenue bonds after December 31, 2013:

- May 22, 2014 for \$32.393 million for capital program and \$7.192 million in capital appreciation bonds for capital program.
- July 9, 2014 for \$600.000 million for capital program and \$42.275 million for refunding a portion of the 2004 Series A bonds.
- October 28, 2014 for \$704.525 million and \$31.795 million to refund a portion of bonds from 2003 -2013 reducing true interest costs to 3.78 percent and 3.38 percent respectively.

b. Sale of Portion of V. C. Summer Nuclear Station Units 2 and 3 to South Carolina Electric & Gas (SCE&G)

On January 27, 2014, the Public Service Authority's Board of Directors, a component unit, approved the sale of five percent of its ownership in V.C. Summer Units 2 and 3 to South Carolina Electric & Gas (SCE&G). Under the terms of the new agreement, SCE&G will own 60 percent of the new nuclear units and the Authority, 40 percent. Under the existing ownership agreement, SCE&G owns 55 percent and the Authority owns 45 percent. The five percent ownership interest would be acquired in three stages:

- (1) one percent at the commercial operation date of the first new nuclear unit, anticipated to be in late 2017 or the first quarter of 2018;
- (2) two percent no later than the first anniversary of such commercial operation date; and
- (3) two percent no later than the second anniversary date of such commercial operation date.

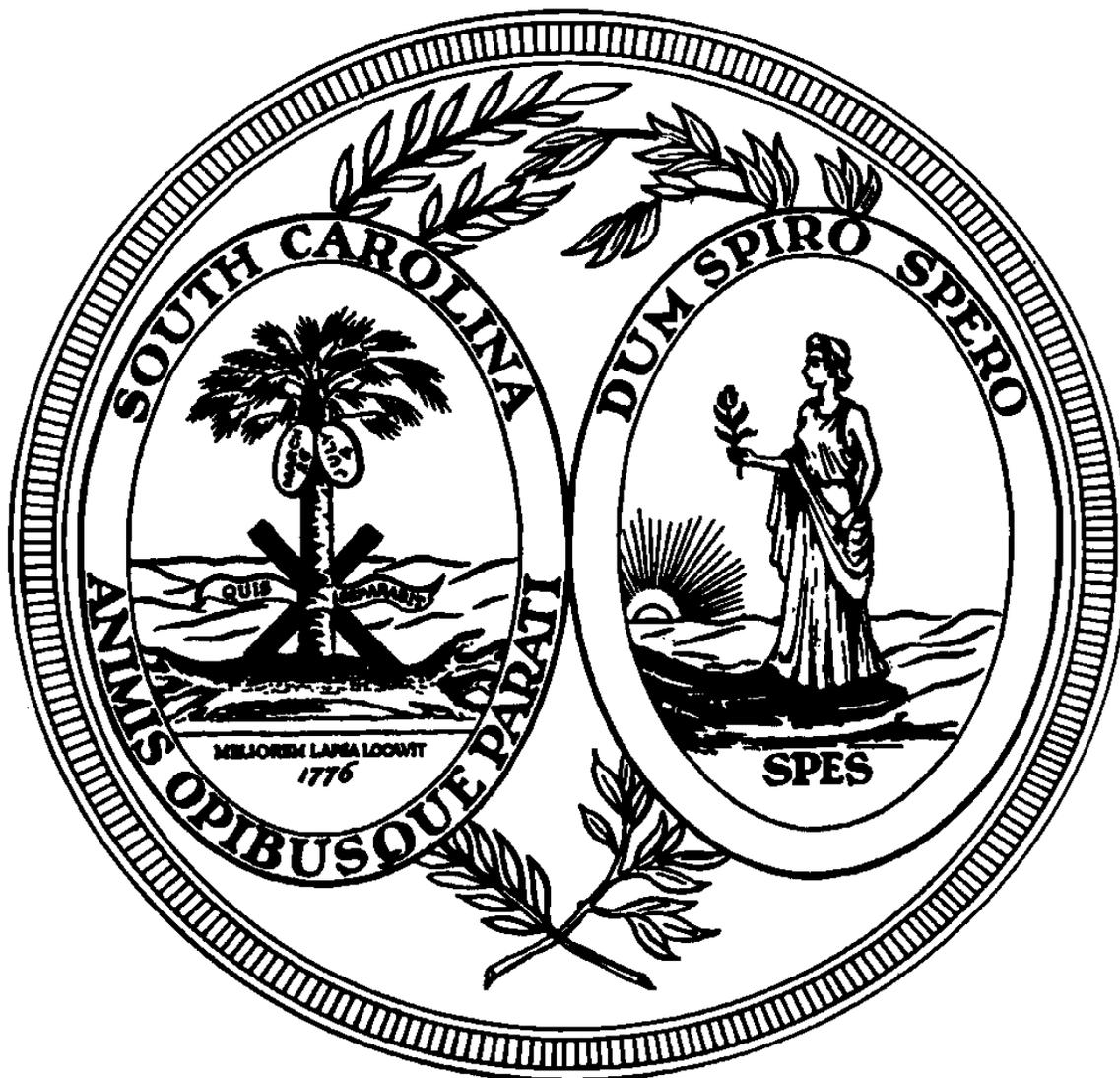
The Agreement also provides that the Authority will not transfer any of its remaining ownership interest in the two new units until after the commercial operating date for both units.

c. MUSC- Hospital Authority

After June 30, 2014, the MUSC- Hospital Authority recorded the impact of filed Medicare cost report due 11/30/14 for FYE 6/30/14 which resulted in a \$5.6 million increase to the change in net position shown in audited financial statements. Also, the major supplier of pharmaceuticals changed the billing methodology in May, 2014. After issuance of audited statements, it was discovered and verified that we were under-billed by \$3.7 million resulting in a decrease in change in net position. The net impact to our change in net position is \$1.9 million.

d. South Carolina State University

On January 31, 2014, South Carolina State University, a non-major discretely presented component unit, notified the State that revenue collections have not met revenue estimates because student enrollment has lagged behind university projections. As a result, the University requested \$13 million to pay current bills and the State's Budget and Control Board approved an emergency \$6 million loan to the University on April 30, 2014. The \$6 million loan also has a stipulation that up to \$500 thousand of the \$6 million must be used to hire consultants to assess the University's financial needs and operations. The loan was due in full on June 30, 2015, although the University received a four-year extension on December 3, 2014, as well as received an additional \$12 million to be added to the emergency loan. The \$12 million will be loaned to the University in three increments: \$6 million in fiscal year 2015, \$4 million in fiscal year 2016, and \$2 million in fiscal year 2017. Additionally, the \$12 million loan stipulates that the University may not run a deficit (excluding overdue bills) in fiscal year 2015. The interest rates and other related loan stipulations are currently under negotiation between the State and the University.



**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, 2014

(Expressed in Thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance from Final Budget— Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Regular sources				
Retail sales tax.....	\$ 2,472,635	\$ 2,472,635	\$ 2,517,078	\$ 44,443
Income tax, individual.....	2,845,960	2,845,961	2,921,429	75,468
Income tax, corporation.....	248,234	248,234	288,109	39,875
Total income and sales tax.....	<u>5,566,829</u>	<u>5,566,830</u>	<u>5,726,616</u>	<u>159,786</u>
Admissions tax.....	30,250	30,250	27,855	(2,395)
Aircraft tax.....	4,284	4,284	4,234	(50)
Alcoholic liquor tax.....	64,272	64,272	66,695	2,423
Bank tax.....	29,448	29,448	33,107	3,659
Beer and wine tax.....	104,716	104,716	102,548	(2,168)
Tobacco tax.....	25,725	25,725	25,632	(93)
Coin-operated device tax.....	1,478	1,478	1,125	(353)
Corporation license tax.....	112,978	112,978	95,139	(17,839)
Departmental revenue (primarily fees for services).....	53,193	56,889	82,014	25,125
Documentary tax.....	27,778	27,778	35,384	7,606
Earned on investments.....	22,000	22,000	19,538	(2,462)
Insurance tax.....	188,367	188,367	185,647	(2,720)
Motor vehicle licenses.....	10,202	10,202	11,233	1,031
Private car lines tax.....	3,960	3,960	3,592	(368)
Public Service Authority.....	21,000	21,000	20,952	(48)
Retailers' license tax.....	909	909	740	(169)
Savings and loan association tax.....	1,384	1,384	2,009	625
Workers' compensation insurance tax.....	10,652	10,652	8,219	(2,433)
Total regular sources.....	<u>6,279,425</u>	<u>6,283,122</u>	<u>6,452,279</u>	<u>169,157</u>
Miscellaneous sources				
Circuit and family court fines.....	9,528	9,528	8,606	(922)
Debt service reimbursement.....	90	90	524	434
Indirect cost recoveries.....	11,061	11,061	12,894	1,833
Parole and probation supervision fees.....	3,393	3,393	3,393	—
Unclaimed property fund transfer.....	15,000	15,000	15,000	—
Nonrecurring revenue.....	71,510	37,373	59,694	22,321
Total miscellaneous sources.....	<u>110,582</u>	<u>76,445</u>	<u>100,111</u>	<u>23,666</u>
Total revenues.....	<u>6,390,007</u>	<u>6,359,567</u>	<u>6,552,390</u>	<u>192,823</u>

REQUIRED SUPPLEMENTARY INFORMATION
Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)

BUDGETARY GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2014

(Expressed in Thousands)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance from Final Budget— Positive (Negative)
	Original	Final		
Expenditures:				
Legislative.....	\$ 44,835	\$ 69,159	\$ 40,687	\$ 28,472
Judicial.....	45,111	46,184	46,184	—
Executive and administrative.....	218,427	198,694	173,068	25,626
Educational.....	2,944,615	3,079,830	3,044,822	35,008
Health.....	1,563,080	1,798,501	1,506,184	292,317
Social rehabilitation services.....	131,212	138,102	133,017	5,085
Correctional and public safety.....	566,587	597,320	584,936	12,384
Conservation, natural resources, and development.....	133,638	178,413	149,280	29,133
Regulatory.....	52,174	58,063	54,733	3,330
Transportation.....	51,285	104,433	61,504	42,929
Debt service.....	190,230	200,092	184,144	15,948
Aid to subdivisions.....	320,354	350,612	350,589	23
Total expenditures.....	6,261,548	6,819,403	6,329,148	490,255
Excess of revenues over (under) expenditures—budgetary basis.....	128,459	(459,836)	223,242	683,078
Fund balance, beginning — budgetary basis.....	1,046,090	1,046,090	1,046,090	—
Fund balance, ending — budgetary basis.....	\$ 1,174,549	\$ 586,254	\$ 1,269,332	\$ 683,078
Less:				
Capital Reserve appropriation.....			(106,057)	
Fund balance, ending — budgetary basis, after reservation.....			\$ 1,163,275	

REQUIRED SUPPLEMENTARY INFORMATION
Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)

OTHER BUDGETED FUNDS

For the Fiscal Year Ended June 30, 2014

(Expressed in Thousands)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance from Final Budget— Positive (Negative)
	Original	Final		
Revenues:				
Federal.....	\$ 7,611,517	\$ 7,676,943	\$ 7,019,463	\$ (657,480)
Earmarked.....	5,055,884	5,330,947	5,084,322	(246,625)
Restricted.....	3,415,804	3,453,777	4,027,304	573,527
Total revenues.....	16,083,205	16,461,667	16,131,089	(330,578)
Expenditures:				
Legislative.....	2,095	7,573	6,656	917
Judicial.....	24,443	25,531	18,606	6,925
Executive and administrative.....	447,436	502,888	522,602	(19,714)
Educational.....	5,895,173	6,101,639	5,614,281	487,358
Health.....	6,606,096	6,612,552	5,929,665	682,887
Social rehabilitation services.....	2,396,105	2,392,300	2,040,109	352,191
Correctional and public safety.....	216,405	220,139	167,015	53,124
Conservation, natural resources, and development.....	240,918	321,987	277,012	44,975
Regulatory.....	372,626	460,680	377,178	83,502
Transportation.....	1,680,941	1,716,637	1,369,554	347,083
Total expenditures.....	17,882,238	18,361,926	16,322,678	2,039,248
Net decrease in fund balance— budgetary basis.....	(1,799,033)	(1,900,259)	(191,589)	1,708,670
Fund balance at beginning of year— budgetary basis.....	2,678,141	2,678,141	2,678,141	—
Fund balance at end of year—budgetary basis.....	\$ 879,108	\$ 777,882	\$ 2,486,552	\$ 1,708,670

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 2013-14 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.

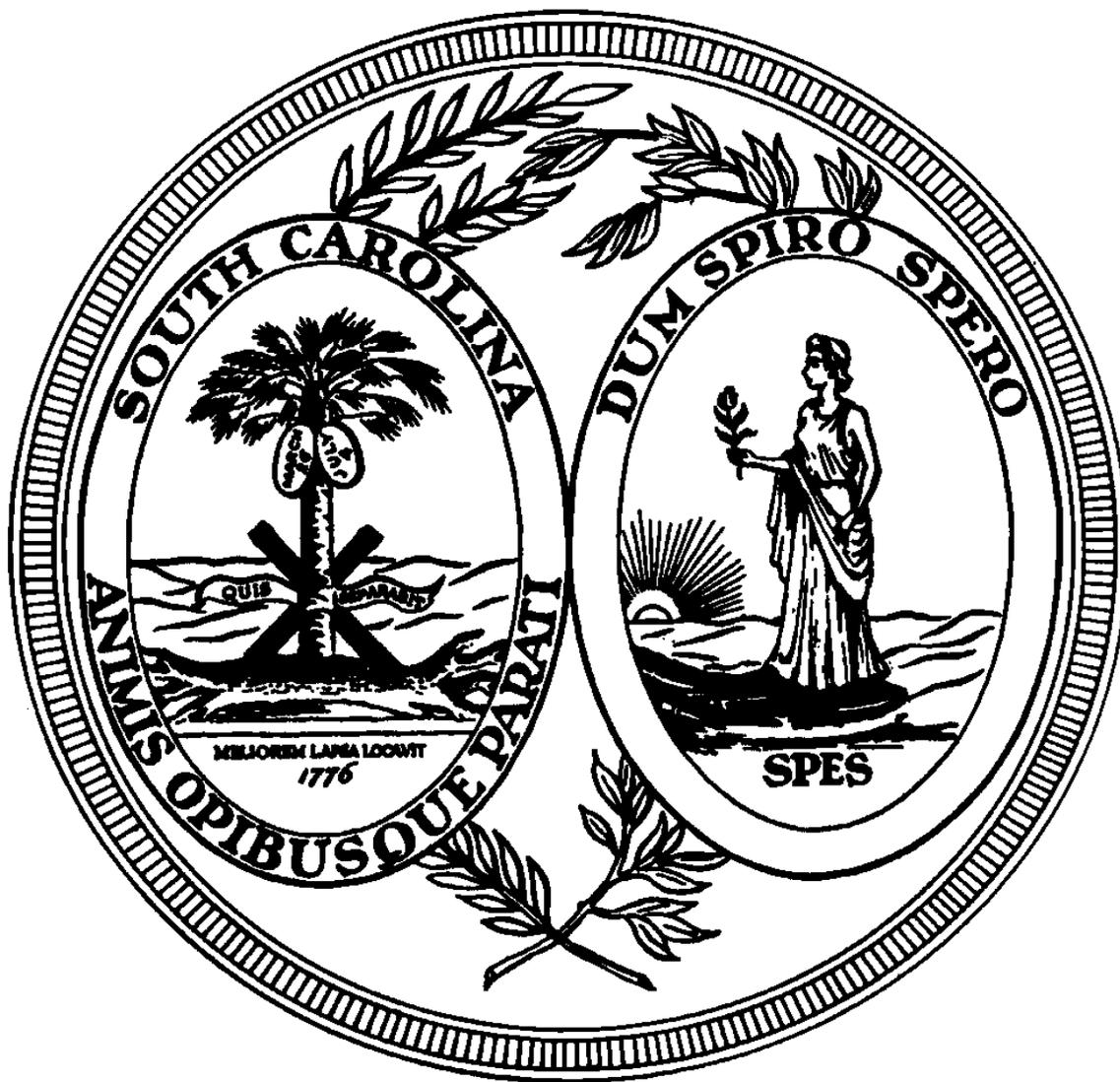
State law does not precisely define the State's basis of budgeting. In practice, however, it is the cash basis with the following exceptions:

- (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 (unearned 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 for the fiscal year ended June 30, 2014, were as follows (expressed in thousands):

<i>Budgetary funds</i>	<i>Budgetary General Fund</i>	<i>Other Budgeted Funds</i>	<i>Major Special Revenue Funds</i>		
	<i>General Fund</i>	<i>Not Applicable</i>	<i>Departmental Program Services</i>	<i>Local Government Infrastructure</i>	<i>Department of Transportation Special Revenue</i>
<i>GAAP funds</i>					
Net increase (decrease) in					
fund balance—budgetary basis	\$ 223,242	\$ (191,589)	\$ —	\$ —	\$ —
Perspective differences:					
Other Budgeted Funds attributable to nonmajor governmental and other GAAP funds	—	(166,117)	—	—	—
Other Budgeted Funds net increase (decrease) allocated among the State's major governmental GAAP funds	1,336,855	357,706	(475,977)	12,797	(1,231,382)
Basis of accounting differences	(1,170,555)	—	496,206	75,352	1,321,575
Entity differences	(8,192)	—	(6,559)	—	—
Net increase in fund balance—GAAP basis	\$ 381,350	\$ —	\$ 13,670	\$ 88,149	\$ 90,193



**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.

Education Lottery Fund. State law requires the Lottery Commission, a nonmajor 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.

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.

The *State Tobacco Settlement Fund* accounts for revenues received from the General Fund and from the Tobacco Settlement Revenue Management Authority. Various healthcare and local government programs use these funds and the related interest.

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, 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.

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, 2014

(Expressed in Thousands)

	SPECIAL REVENUE					
	Waste Management	Accommodations and Local Option Sales Tax	Education Lottery	Tobacco Settlement Revenue Management Authority	State Tobacco Settlement	Public Tele- communi- cations
ASSETS						
Cash and cash equivalents.....	\$ 173,750	\$ 183,576	\$ 50,723	\$ 5,387	\$ 23,625	\$ 4,778
Investments.....	—	—	—	—	—	—
Invested securities lending collateral.....	96	27	41	—	13	1
Receivables, net:						
Accounts.....	—	—	—	—	—	387
Accrued interest.....	294	57	157	—	66	1
Sales and other taxes.....	42	80,525	—	—	—	—
Loans and notes.....	—	—	—	—	—	—
Due from other funds.....	—	—	—	—	—	—
Due from component units.....	—	—	38,092	—	—	—
Interfund receivables.....	—	—	—	—	—	—
Restricted assets:						
Other.....	—	—	—	34,000	—	—
Prepaid items.....	—	—	21	—	—	—
Total assets.....	\$ 174,182	\$ 264,185	\$ 89,034	\$ 39,387	\$ 23,704	\$ 5,167
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable.....	462	—	257	—	—	—
Accrued salaries and related expenditures.....	14	—	26	—	—	—
Retainages payable.....	—	—	—	—	—	32
Tax refunds payable.....	—	262	—	—	—	—
Intergovernmental payables.....	—	189,645	27	—	—	—
Due to other funds.....	5	—	8	—	—	—
Due to component units.....	—	—	4,071	—	—	—
Interfund payables.....	—	—	—	—	—	—
Securities lending collateral.....	285	80	122	—	39	2
Total liabilities.....	766	189,987	4,511	—	39	34
Fund balances:						
Nonspendable.....	—	—	21	—	—	—
Restricted.....	173,416	68,201	84,502	34,000	20,267	5,133
Committed.....	—	5,997	—	—	3,398	—
Assigned.....	—	—	—	5,387	—	—
Total fund balances.....	173,416	74,198	84,523	39,387	23,665	5,133
Total liabilities and fund balances.....	\$ 174,182	\$ 264,185	\$ 89,034	\$ 39,387	\$ 23,704	\$ 5,167

PERMANENT								
Other Special Revenue	Totals	CAPITAL PROJECTS	DEBT SERVICE	Bequests	Children's Education Endowment	Wildlife Endowment	Totals	TOTALS
\$ 86,448	\$ 528,287	\$ 101,006	\$ 42,932	\$ 1,426	\$ 7,259	\$ 4,391	\$ 13,076	\$ 685,301
392	392	—	—	—	—	—	—	392
50	228	42	—	6	5	27	38	308
11	398	434	—	—	—	—	—	832
114	689	175	—	9	4	33	46	910
10	80,577	—	8,041	—	—	—	—	88,618
293	293	—	—	—	—	—	—	293
—	—	—	295	—	—	—	—	295
133	38,225	8,889	—	—	—	—	—	47,114
1,423	1,423	—	—	—	—	—	—	1,423
—	34,000	—	—	—	—	—	—	34,000
—	21	—	—	—	—	—	—	21
\$ 88,874	\$ 684,533	\$ 110,546	\$ 51,268	\$ 1,441	\$ 7,268	\$ 4,451	\$ 13,160	\$ 859,507
1,724	\$ 2,443	7,953	—	—	—	—	\$ —	\$ 10,396
156	196	—	—	—	—	25	25	221
—	32	—	—	—	—	—	—	32
—	262	—	—	—	—	—	—	262
4,468	194,140	—	—	—	—	—	—	194,140
41	54	—	—	—	—	10	10	64
—	4,071	—	—	—	—	—	—	4,071
—	—	8,435	—	—	—	—	—	8,435
147	675	123	—	19	15	81	115	913
6,536	201,873	16,511	—	19	15	116	150	218,534
1,423	1,444	—	—	689	5,189	3,179	9,057	10,501
49,123	434,642	31,158	51,268	733	2,064	1,156	3,953	521,021
31,792	41,187	62,877	—	—	—	—	—	104,064
—	5,387	—	—	—	—	—	—	5,387
82,338	482,660	94,035	51,268	1,422	7,253	4,335	13,010	640,973
\$ 88,874	\$ 684,533	\$ 110,546	\$ 51,268	\$ 1,441	\$ 7,268	\$ 4,451	\$ 13,160	\$ 859,507

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2014

(Expressed in Thousands)

	SPECIAL REVENUE					
	Waste Management	Accommodations and Local Option Sales Tax	Education Lottery	Tobacco Settlement Revenue Management Authority	State Tobacco Settlement	Public Tele- communi- cations
Revenues:						
Taxes:						
Retail sales and use.....	\$ 1,772	\$ 710,068	\$ —	\$ —	\$ —	\$ —
Other.....	3	—	—	—	—	—
Licenses, fees, and permits.....	1,093	—	—	—	—	49,050
Interest and other investment income.....	2,053	590	1,484	—	490	20
Federal.....	—	—	—	—	—	—
Departmental services.....	62	—	—	—	—	—
Contributions.....	—	—	329,179	—	—	—
Fines and penalties.....	—	—	—	—	—	—
Tobacco legal settlement.....	—	—	—	109,113	—	—
Other.....	780	1	1	—	—	5
Total revenues.....	5,763	710,659	330,664	109,113	490	49,075
Expenditures:						
Current:						
General government.....	—	—	—	1,975	—	47,730
Education.....	—	—	256,019	—	—	—
Health and environment.....	1,607	—	34	—	—	—
Administration of justice.....	—	—	8	—	—	—
Resources and economic development.....	—	—	—	—	—	—
Capital outlay.....	4	—	629	—	—	—
Debt service:						
Principal retirement.....	—	—	2	—	—	—
Interest and fiscal charges.....	—	—	—	—	—	—
Intergovernmental.....	1,774	710,502	37,507	—	—	—
Total expenditures.....	3,385	710,502	294,199	1,975	—	47,730
Excess of revenues over (under) expenditures.....	2,378	157	36,465	107,138	490	1,345
Other financing sources (uses):						
Bonds issued.....	—	—	—	—	—	—
Premiums on bonds issued.....	—	—	—	—	—	—
Transfers in.....	—	—	—	—	20,000	—
Transfers out.....	(9)	(5,134)	(31,408)	(110,149)	—	(2)
Total other financing sources (uses).....	(9)	(5,134)	(31,408)	(110,149)	20,000	(2)
Net change in fund balances.....	2,369	(4,977)	5,057	(3,011)	20,490	1,343
Fund balances at						
beginning of year, as restated.....	171,047	79,175	79,466	42,398	3,175	3,790
Fund balances at end of year.....	\$ 173,416	\$ 74,198	\$ 84,523	\$ 39,387	\$ 23,665	\$ 5,133

PERMANENT								
Other Special Revenue	Totals	CAPITAL PROJECTS	DEBT SERVICE	Bequests	Children's Education Endowment	Wildlife Endowment	Totals	TOTALS
\$ —	\$ 711,840	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 711,840
2,175	2,178	—	—	—	—	—	—	2,178
25,745	75,888	—	—	—	—	397	397	76,285
715	5,352	1,506	—	44	113	190	347	7,205
—	—	2,403	—	—	—	—	—	2,403
8,264	8,326	389	—	—	—	—	—	8,715
289	329,468	4,070	—	—	—	—	—	333,538
8,459	8,459	—	—	—	—	—	—	8,459
—	109,113	—	—	—	—	—	—	109,113
87	874	—	—	—	—	—	—	874
45,734	1,251,498	8,368	—	44	113	587	744	1,260,610
35,083	84,788	—	—	—	—	—	—	84,788
—	256,019	—	—	—	4,038	—	4,038	260,057
(31)	1,610	—	—	17	—	—	17	1,627
—	8	—	—	—	—	—	—	8
434	434	—	—	—	—	159	159	593
243	876	67,357	—	—	—	—	—	68,233
—	2	1,285	—	—	—	—	—	1,287
—	—	1,002	17,257	—	—	—	—	18,259
13,992	763,775	—	—	—	—	—	—	763,775
49,721	1,107,512	69,644	17,257	17	4,038	159	4,214	1,198,627
(3,987)	143,986	(61,276)	(17,257)	27	(3,925)	428	(3,470)	61,983
—	—	100,235	—	—	—	—	—	100,235
—	—	15,389	—	—	—	—	—	15,389
9,812	29,812	31,388	16,946	—	4,029	—	4,029	82,175
(554)	(147,256)	(72,787)	—	—	—	—	—	(220,043)
9,258	(117,444)	74,225	16,946	—	4,029	—	4,029	(22,244)
5,271	26,542	12,949	(311)	27	104	428	559	39,739
77,067	456,118	81,086	51,579	1,395	7,149	3,907	12,451	601,234
\$ 82,338	\$ 482,660	\$ 94,035	\$ 51,268	\$ 1,422	\$ 7,253	\$ 4,335	\$ 13,010	\$ 640,973

General Reserve Fund Activity

Exhibit D-3

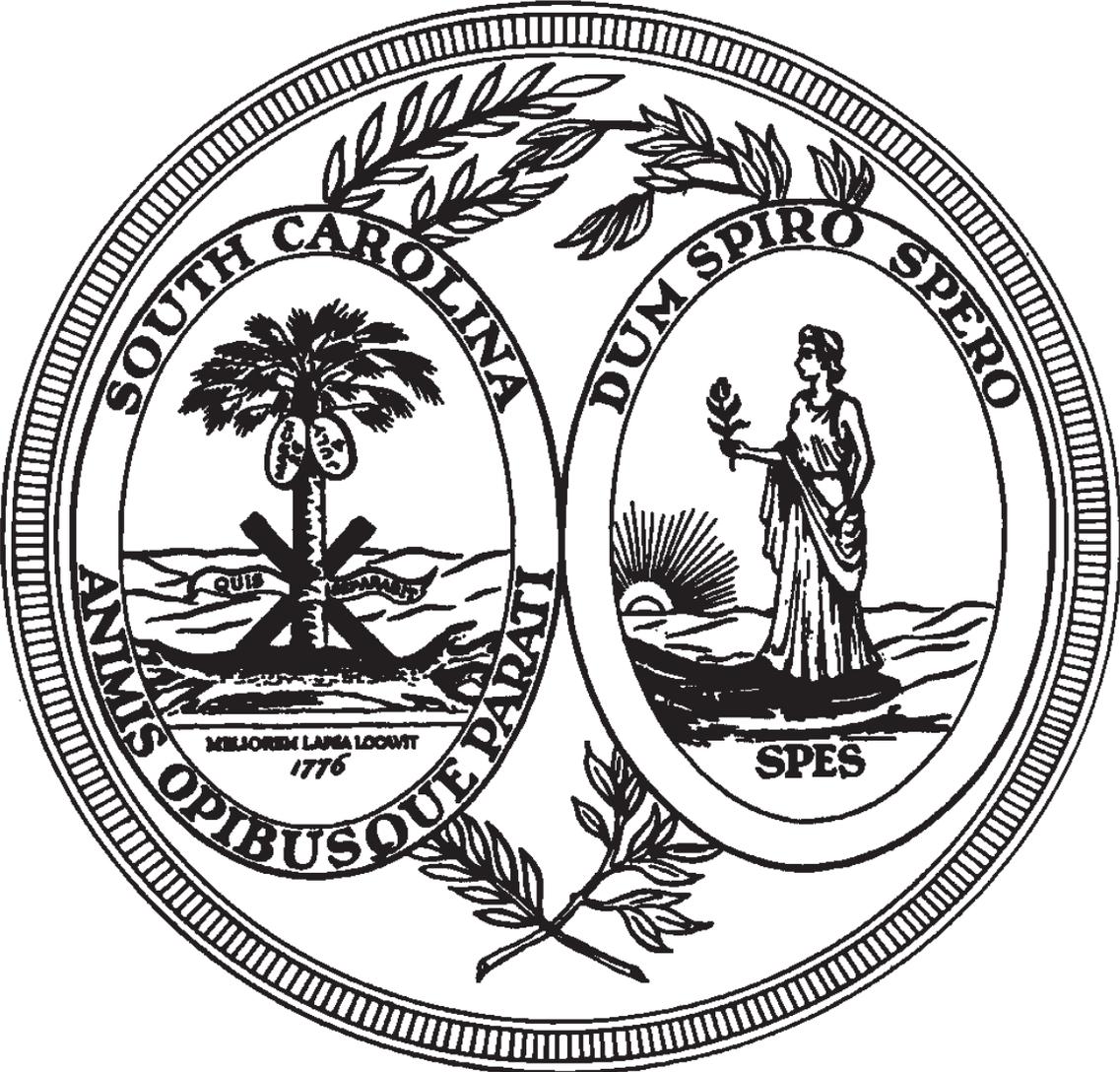
**BUDGETARY GENERAL FUND
Last Ten Fiscal Years**

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 for the General Reserve Fund for the last ten fiscal years are (dollars in thousands):

<u>Fiscal Year Ended June 30</u>	<u>Start-of- Year Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>End-of-Year Balance</u>	<u>Full-Funding Amount</u>	<u>End-of- Year % Funded</u>
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%
2013	183,466	98,175	—	281,641	225,313	125%
2014	281,641	11,248	—	292,889	263,601	111%



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 Position—Nonmajor Enterprise Funds
- Combining Statement of Revenues, Expenses, and Changes in Fund Net Position—Nonmajor Enterprise Funds
- Combining Statement of Cash Flows—Nonmajor Enterprise Funds
- Combining Statement of Net Position—Internal Service Funds
- Combining Statement of Revenues, Expenses, and Changes in Fund Net Position—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.

Canteen Fund. This fund accounts for the operations of canteens at various correctional institutions.

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.

Palmetto Railways Fund. The Public Railways Division of the Department of Commerce d/b/a Palmetto Railways consists of two divisions: the Ports Utilities Commission and Port Terminal Railroad, which operates the railroad yard at the Charleston Harbor; and the East Cooper and Berkeley Railroad, which operates the railroad line in Berkeley County.

Other Enterprise Funds. Other enterprise activities of the State include: the Savannah Valley Development of the South Carolina Department of Commerce, 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.

State of South Carolina

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.

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.

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 Position

NONMAJOR ENTERPRISE FUNDS

June 30, 2014

(Expressed in Thousands)

	<u>Patients'</u> <u>Compensation</u>	<u>Canteen</u>	<u>Tuition</u> <u>Prepayment</u> <u>Program</u>	<u>Palmetto</u> <u>Railways</u>
ASSETS				
Current assets:				
Cash and cash equivalents.....	\$ 988	\$ 2,890	\$ 4,825	\$ 13,194
Investments.....	10,713	—	100,256	—
Invested securities lending collateral.....	—	—	—	3
Receivables, net:				
Accounts.....	—	—	444	1,233
Participants.....	—	—	944	—
Accrued interest.....	97	—	—	18
Inventories.....	—	1,532	—	1,343
Restricted assets:				
Cash and cash equivalents.....	—	—	—	—
Prepaid items.....	199	1	—	239
Other current assets.....	—	—	—	8
Total current assets.....	<u>11,997</u>	<u>4,423</u>	<u>106,469</u>	<u>16,038</u>
Long-term assets:				
Receivables, net:				
Participants.....	—	—	2,899	—
Restricted assets:				
Loans receivable.....	—	—	—	—
Non-depreciable capital assets.....	—	—	—	113,894
Depreciable capital assets, net.....	874	—	—	19,837
Total long-term assets.....	<u>874</u>	<u>—</u>	<u>2,899</u>	<u>133,731</u>
Total assets.....	<u>12,871</u>	<u>4,423</u>	<u>109,368</u>	<u>149,769</u>

Exhibit E-1

<u>Other Enterprise</u>	<u>Totals</u>
\$ 1,623	\$ 23,520
—	110,969
—	3
930	2,607
—	944
31	146
—	2,875
2	2
—	439
—	8
<u>2,586</u>	<u>141,513</u>
—	2,899
2,153	2,153
508	114,402
<u>1,320</u>	<u>22,031</u>
<u>3,981</u>	<u>141,485</u>
<u>6,567</u>	<u>282,998</u>

Continued on Next Page

Combining Statement of Net Position

NONMAJOR ENTERPRISE FUNDS (Continued)

June 30, 2014

(Expressed in Thousands)

	<u>Patients'</u> <u>Compensation</u>	<u>Canteen</u>	<u>Tuition</u> <u>Prepayment</u> <u>Program</u>	<u>Palmetto</u> <u>Railways</u>
LIABILITIES				
Current liabilities:				
Accounts payable.....	75	4	1,128	1,400
Accrued salaries and related expenses.....	25	134	—	264
Tuition benefits payable.....	—	—	26,306	—
Policy claims.....	7,040	—	—	—
Due to other funds.....	—	52	—	—
Unearned revenues.....	3,487	—	—	248
Securities lending collateral.....	—	—	—	8
Liabilities payable from restricted assets:				
Accrued interest payable.....	—	—	—	—
Other.....	195	—	—	2,000
Revenue bonds payable.....	—	—	—	155
Compensated absences payable.....	15	98	—	260
Other current liabilities.....	—	—	—	83
Total current liabilities.....	<u>10,837</u>	<u>288</u>	<u>27,434</u>	<u>4,418</u>
Long-term liabilities:				
Tuition benefits payable.....	—	—	139,364	—
Policy claims.....	65,228	—	—	—
Interfund payables.....	—	—	—	—
Unearned revenues.....	—	—	—	911
Revenue bonds payable.....	—	—	—	6,055
Compensated absences payable.....	—	162	—	—
Other long-term liabilities.....	—	—	—	4,005
Total long-term liabilities.....	<u>65,228</u>	<u>162</u>	<u>139,364</u>	<u>10,971</u>
Total liabilities.....	<u>76,065</u>	<u>450</u>	<u>166,798</u>	<u>15,389</u>
NET POSITION				
Net investment in capital assets.....	874	—	—	121,521
Restricted:				
Expendable:				
Education.....	—	—	—	—
Other.....	—	—	—	—
Unrestricted.....	(64,068)	3,973	(57,430)	12,859
Total net position.....	<u>\$ (63,194)</u>	<u>\$ 3,973</u>	<u>\$ (57,430)</u>	<u>\$ 134,380</u>

Exhibit E-1

<u>Other Enterprise</u>	<u>Totals</u>
5	\$ 2,612
113	536
—	26,306
—	7,040
44	96
—	3,735
—	8
32	32
—	2,195
—	155
165	538
—	83
<u>359</u>	<u>43,336</u>
—	139,364
—	65,228
2,153	2,153
—	911
—	6,055
69	231
—	4,005
<u>2,222</u>	<u>217,947</u>
<u>2,581</u>	<u>261,283</u>
1,828	124,223
20	20
116,482	116,482
(114,344)	(219,010)
<u>\$ 3,986</u>	<u>\$ 21,715</u>

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

NONMAJOR ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	Patients' Compensation	Canteen	Tuition Prepayment Program	Palmetto Railways
Operating revenues:				
Charges for services.....	\$ 12,453	\$ 16,762	\$ —	\$ 11,746
Contributions.....	—	—	1,317	—
Interest and other investment income.....	—	—	22,353	43
Other operating revenues.....	—	—	—	113
Total operating revenues.....	12,453	16,762	23,670	11,902
Operating expenses:				
General operations and administration.....	1,519	14,230	324	7,056
Benefits and claims.....	(8,070)	—	—	—
Tuition plan disbursements.....	—	—	15,237	—
Depreciation and amortization.....	93	1	—	821
Other operating expenses.....	—	—	—	—
Total operating expenses.....	(6,458)	14,231	15,561	7,877
Operating income (loss).....	18,911	2,531	8,109	4,025
Nonoperating revenues (expenses):				
Interest income.....	164	—	—	(84)
Contributions.....	—	—	—	—
Federal grants and contracts.....	—	—	—	210
Interest expense.....	—	—	—	—
Net other nonoperating revenues (expenses).....	—	(1,000)	—	1,204
Total nonoperating revenues (expenses).....	164	(1,000)	—	1,330
Income (loss) before transfers.....	19,075	1,531	8,109	5,355
Transfers in.....	—	327	—	49,093
Transfers out.....	—	(1,320)	—	—
Change in net position.....	19,075	538	8,109	54,448
Net position, at beginning of year, as restated.....	(82,269)	3,435	(65,539)	79,932
Net position at end of year.....	\$ (63,194)	\$ 3,973	\$ (57,430)	\$ 134,380

Exhibit E-2

	<u>Other Enterprise</u>		<u>Totals</u>
\$	4,741	\$	45,702
	—		1,317
	2		22,398
	—		113
	<u>4,743</u>		<u>69,530</u>
	3,849		26,978
	—		(8,070)
	—		15,237
	120		1,035
	14		14
	<u>3,983</u>		<u>35,194</u>
	<u>760</u>		<u>34,336</u>
	95		175
	—		—
	—		210
	(95)		(95)
	85		289
	<u>85</u>		<u>579</u>
	<u>845</u>		<u>34,915</u>
	42		49,462
	(42)		(1,362)
	<u>845</u>		<u>83,015</u>
	<u>3,141</u>		<u>(61,300)</u>
<u>\$</u>	<u>3,986</u>	<u>\$</u>	<u>21,715</u>

Combining Statement of Cash Flows

NONMAJOR ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2014

(Expressed in Thousands)

	Patients' Compensation	Canteen	Tuition Prepayment Program	Palmetto Railways
Cash flows from operating activities:				
Receipts from customers, patients, and third-party payers.....	\$ 11,583	\$ 16,771	\$ —	\$ 11,464
Assessments received.....	—	—	—	—
Tuition plan contributions received.....	—	—	3,559	—
Claims and benefits paid.....	(10,115)	—	(31,628)	—
Payments to suppliers for goods and services.....	(1,083)	(13,648)	—	(2,846)
Payments to employees.....	(360)	(1,591)	—	(3,001)
Internal activity—payments to other funds.....	—	(5)	—	—
Other operating cash receipts.....	—	—	804	113
Net cash provided by (used in) operating activities.....	25	1,527	(27,265)	5,730
Cash flows from noncapital financing activities:				
Interest payments on noncapital debt.....	—	—	—	—
Other noncapital financing cash receipts	—	—	—	1,176
Other noncapital financing cash payments	—	—	—	(2,086)
Transfers in.....	—	327	—	49,093
Transfers out	—	(1,320)	—	—
Net cash used in noncapital financing activities.....	—	(993)	—	48,183
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	(142)	—	—	(61,055)
Principal payments on capital debt.....	—	—	—	(150)
Capital grants and gifts received.....	—	—	—	194
Proceeds from sale or disposal of capital assets.....	—	—	—	30
Net cash provided by (used in) capital and related financing activities.....	(142)	—	—	(60,981)
Cash flows from investing activities:				
Proceeds from sales and maturities of investments.....	2,234	—	—	—
Purchase of investments	(1,624)	—	(5,610)	—
Interest and dividends on investments.....	340	—	22,349	(16)
Net cash provided by (used in) investing activities.....	950	—	16,739	(16)
Net increase (decrease) in cash and cash equivalents.....	833	534	(10,526)	(7,084)
Cash and cash equivalents at beginning of year.....	155	2,356	15,351	20,278
Cash and cash equivalents at end of year.....	\$ 988	\$ 2,890	\$ 4,825	\$ 13,194

Exhibit E-3

Other		Totals	
Enterprise			
\$	4,688	\$	44,506
	—		—
	—		3,559
	—		(41,743)
	(2,862)		(20,439)
	(1,932)		(6,884)
	—		(5)
	—		917
	(106)		(20,089)
	(19)		(19)
	37		1,213
	—		(2,086)
	42		49,462
	(42)		(1,362)
	18		47,208
	—		(61,197)
	—		(150)
	—		194
	120		150
	120		(61,003)
	—		2,234
	—		(7,234)
	17		22,690
	17		17,690
	49		(16,194)
	1,576		39,716
\$	1,625	\$	23,522

Continued on Next Page

Combining Statement of Cash Flows

NONMAJOR ENTERPRISE FUNDS (Continued)

For the Fiscal Year Ended June 30, 2014

(Expressed in Thousands)

	Patients' Compensation	Canteen	Tuition Prepayment Program	Palmetto Railways
Reconciliation of operating income(loss) to net cash provided by (used in) operating activities:				
Operating income (loss).....	\$ 18,911	\$ 2,531	\$ 8,109	\$ 4,025
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	93	1	—	821
Provision for bad debts.....	—	—	—	—
Realized gains and losses on sale of assets.....	—	—	—	(30)
Interest and dividends on investments and interfund loans.....	—	—	(22,351)	—
Other nonoperating revenues.....	—	7	—	—
Other nonoperating expenses.....	—	(1,015)	—	—
Effect of change in operating assets and liabilities:				
Accounts receivable, net.....	—	—	2,241	—
Due from other funds.....	—	—	—	—
Inventories.....	—	(10)	—	71
Other assets	(2)	1	—	(115)
Accounts payable.....	(36)	10	1,128	1,153
Accrued salaries and related expenses.....	(4)	1	—	7
Tuition benefits payable.....	—	—	(16,392)	—
Policy claims.....	(18,185)	—	—	—
Due to other funds.....	—	(1)	—	—
Unearned revenues	(870)	—	—	(214)
Compensated absences payable	(8)	2	—	12
Other liabilities.....	126	—	—	—
Net cash provided by (used in) operating activities.....	\$ 25	\$ 1,527	\$ (27,265)	\$ 5,730
Noncash capital, investing, and financing activities:				
Increase in fair value of investments.....	\$ 46	\$ —	\$ 2,268	\$ —
	<u>\$ 46</u>	<u>\$ —</u>	<u>\$ 2,268</u>	<u>\$ —</u>

Exhibit E-3

<u>Other Enterprise</u>	<u>Totals</u>
\$ 760	\$ 34,336
120	1,035
(29)	(29)
—	(30)
(17)	(22,368)
36	43
(1,186)	(2,201)
129	2,370
—	—
—	61
18	(98)
5	2,260
26	30
—	(16,392)
—	(18,185)
—	(1)
—	(1,084)
32	38
—	126
<u>\$ (106)</u>	<u>\$ (20,089)</u>
<u>\$ —</u>	<u>\$ 2,314</u>
<u><u>\$ —</u></u>	<u><u>\$ 2,314</u></u>

Combining Statement of Net Position

INTERNAL SERVICE FUNDS

June 30, 2014

(Expressed in Thousands)

	<u>Insurance Reserve</u>	<u>Employee Insurance Programs</u>	<u>State Accident</u>	<u>General Services</u>	<u>Motor Pool</u>
ASSETS					
Current assets:					
Cash and cash equivalents.....	\$ 21,312	\$ 318,287	\$ 230,908	\$ 14,743	\$ 11,874
Invested securities lending collateral.....	2,819	190	130	1	—
Receivables, net:					
Accounts	11,215	94,680	66,373	1,676	1,276
Accrued interest.....	3,689	26	402	1	—
Due from other funds.....	1,215	287	—	1,563	610
Due from component units.....	5,028	—	—	—	—
Inventories.....	—	—	—	692	—
Prepaid items.....	21,093	—	13	821	—
Total current assets.....	<u>66,371</u>	<u>413,470</u>	<u>297,826</u>	<u>19,497</u>	<u>13,760</u>
Long-term assets:					
Investments.....	454,597	—	—	—	—
Accounts receivable, net.....	—	—	—	—	—
Interfund receivables.....	2,153	—	—	8,435	4,700
Prepaid items.....	—	—	—	804	—
Other long-term assets.....	—	—	331	—	—
Non-depreciable capital assets.....	—	—	—	6,897	—
Depreciable capital assets, net.....	7	173	106	79,630	10,545
Total long-term assets.....	<u>456,757</u>	<u>173</u>	<u>437</u>	<u>95,766</u>	<u>15,245</u>
Total assets.....	<u>523,128</u>	<u>413,643</u>	<u>298,263</u>	<u>115,263</u>	<u>29,005</u>

Exhibit E-4

	Prison Industries	Other Internal Service	Totals
\$	2,951	\$ 939	\$ 601,014
	—	—	3,140
	3,211	2	178,433
	—	—	4,118
	—	—	3,675
	—	—	5,028
	2,637	—	3,329
	—	—	21,927
	<u>8,799</u>	<u>941</u>	<u>820,664</u>
	—	—	454,597
	1,051	—	1,051
	—	—	15,288
	—	—	804
	—	—	331
	—	—	6,897
	5,338	—	95,799
	<u>6,389</u>	<u>—</u>	<u>574,767</u>
	<u>15,188</u>	<u>941</u>	<u>1,395,431</u>

Continued on Next Page

Combining Statement of Net Position

INTERNAL SERVICE FUNDS (Continued)

June 30, 2014

(Expressed in Thousands)

	Insurance Reserve	Employee Insurance Programs	State Accident	General Services	Motor Pool
LIABILITIES					
Current liabilities:					
Accounts payable.....	\$ 31	\$ —	\$ 323	\$ 2,562	\$ 870
Accrued salaries and related expenses.....	246	541	264	1,294	80
Accrued interest payable.....	—	—	—	219	—
Intergovernmental payables.....	—	—	—	151	—
Policy claims.....	258,398	158,988	87,549	—	—
Due to other funds.....	—	—	—	437	31
Unearned revenues.....	55,874	20,937	69,844	(64)	(96)
Securities lending collateral.....	8,329	562	383	3	—
Notes payable.....	—	—	—	—	—
Revenue bonds payable.....	—	—	—	1,965	—
Limited obligation bonds payable.....	—	—	—	734	—
Compensated absences payable.....	173	480	12	1,294	96
Other current liabilities.....	—	—	3,689	—	—
Total current liabilities.....	323,051	181,508	162,064	8,595	981
Long-term liabilities:					
Policy claims.....	—	—	160,551	—	—
Interfund payables.....	—	—	—	5,183	—
Notes payable.....	—	—	—	—	—
Revenue bonds payable.....	—	—	—	6,791	—
Limited obligation bonds payable.....	—	—	—	185	—
Compensated absences payable.....	109	271	295	852	63
Total long-term liabilities.....	109	271	160,846	13,011	63
Total liabilities.....	323,160	181,779	322,910	21,606	1,044
NET POSITION					
Net investment in capital assets.....	7	173	106	76,852	10,545
Restricted:					
Expendable:					
Loan programs.....	17,847	—	—	—	—
Insurance programs.....	—	234,179	—	—	—
Unrestricted.....	182,114	(2,488)	(24,753)	16,805	17,416
Total net position.....	\$ 199,968	\$ 231,864	\$ (24,647)	\$ 93,657	\$ 27,961

Exhibit E-4

<u>Prison Industries</u>	<u>Other Internal Service</u>	<u>Totals</u>
\$ 17	\$ —	\$ 3,803
844	5	3,274
2	—	221
—	—	151
—	—	504,935
257	2	727
—	—	146,495
—	—	9,277
281	—	281
—	—	1,965
—	—	734
347	8	2,410
—	—	3,689
<u>1,748</u>	<u>15</u>	<u>677,962</u>
—	—	160,551
—	—	5,183
533	—	533
—	—	6,791
—	—	185
<u>228</u>	<u>5</u>	<u>1,823</u>
<u>761</u>	<u>5</u>	<u>175,066</u>
<u>2,509</u>	<u>20</u>	<u>853,028</u>
4,524	—	92,207
—	—	17,847
—	—	234,179
<u>8,155</u>	<u>921</u>	<u>198,170</u>
<u>\$ 12,679</u>	<u>\$ 921</u>	<u>\$ 542,403</u>

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	Insurance Reserve	Employee Insurance Programs	State Accident	General Services	Motor Pool
Operating revenues:					
Charges for services.....	\$ 114,142	\$ 2,101,948	\$ 73,076	\$ 55,546	\$ 28,680
Licenses, fees, and permits.....	—	—	—	2	—
Other operating revenues.....	—	143,445	—	—	—
Total operating revenues.....	114,142	2,245,393	73,076	55,548	28,680
Operating expenses:					
General operations and administration.....	52,514	367,923	4,354	54,620	21,651
Benefits and claims.....	72,921	1,836,473	65,807	1	—
Interest.....	—	—	—	—	—
Depreciation and amortization.....	6	86	84	5,754	2,544
Other operating expenses.....	—	—	373	353	4
Total operating expenses.....	125,441	2,204,482	70,618	60,728	24,199
Operating income (loss).....	(11,299)	40,911	2,458	(5,180)	4,481
Nonoperating revenues (expenses):					
Interest income.....	11,150	4,905	2,900	462	—
Contributions.....	—	—	—	1	—
Interest expense.....	—	—	—	(527)	—
Net other nonoperating revenues (expenses).....	—	—	52	3,678	71
Losses on sale of capital assets.....	—	—	—	(28)	(19)
Total nonoperating revenues (expenses).....	11,150	4,905	2,952	3,586	52
Income (loss) before transfers.....	(149)	45,816	5,410	(1,594)	4,533
Transfers in.....	—	—	—	582	2,558
Transfers out.....	—	—	—	(8,220)	(1,188)
Change in net position.....	(149)	45,816	5,410	(9,232)	5,903
Net position, beginning, as restated.....	200,117	186,048	(30,057)	102,889	22,058
Net position at end of year.....	\$ 199,968	\$ 231,864	\$ (24,647)	\$ 93,657	\$ 27,961

Exhibit E-5

<u>Prison Industries</u>	<u>Other Internal Service</u>	<u>Totals</u>
\$ 18,272	\$ 390	\$ 2,392,054
—	—	2
—	—	143,445
18,272	390	2,535,501
19,158	198	520,418
—	—	1,975,202
15	—	15
488	—	8,962
18	—	748
19,679	198	2,505,345
(1,407)	192	30,156
—	—	19,417
—	—	1
—	—	(527)
1,058	—	4,859
—	—	(47)
1,058	—	23,703
(349)	192	53,859
—	218	3,358
—	—	(9,408)
(349)	410	47,809
13,028	511	494,594
\$ 12,679	\$ 921	\$ 542,403

Combining Statement of Cash Flows

INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	Insurance Reserve	Employee Insurance Programs	State Accident	General Services
Cash flows from operating activities:				
Receipts from customers.....	\$ 64,089	\$ 2,100,163	\$ 22,029	\$ —
Internal activity—payments from other funds.....	48,920	—	55,567	58,583
Other operating cash receipts.....	—	115,268	—	1
Claims paid.....	(75,051)	(1,891,982)	(49,937)	—
Payments to suppliers for goods and services.....	(43,861)	(368,122)	(6,519)	(34,802)
Payments to employees.....	(2,831)	(5,960)	(3,522)	(19,425)
Payments of funds held for others.....	—	3,248	—	—
Internal activity—payments to other funds.....	—	—	(3,368)	—
Other operating cash payments.....	—	—	—	—
Net cash provided by (used in) operating activities.....	(8,734)	(47,385)	14,250	4,357
Cash flows from noncapital financing activities:				
Principal payments received from other funds.....	21,224	—	—	1,870
Advances received from other funds.....	—	—	—	1,015
Principal payments made to other funds.....	—	—	—	(16)
Receipt of interest from other funds.....	663	—	—	—
Interest payments on noncapital debt.....	—	(10)	—	—
Other noncapital financing cash receipts.....	—	—	—	3,685
Other noncapital financing cash payments.....	—	5,273	—	—
Transfers in.....	—	—	—	582
Transfers out.....	—	—	—	(8,220)
Net cash provided by (used in) noncapital financing activities.....	21,887	5,263	—	(1,084)
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	—	(113)	(32)	(721)
Principal payments on limited obligation bonds.....	—	—	—	(1,495)
Principal payments on capital debt.....	—	—	—	(1,870)
Interest payments on capital debt.....	—	—	—	(679)
Net cash used in capital financing activities.....	—	(113)	(32)	(4,765)
Cash flows from investing activities:				
Proceeds from sales and maturities of investments.....	204,140	—	—	—
Purchase of investments.....	(215,550)	—	—	—
Interest on investments.....	12,865	—	2,491	465
Net cash provided by investing activities.....	1,455	—	2,491	465
Net increase (decrease) in cash and cash equivalents.....	14,608	(42,235)	16,709	(1,027)
beginning, as restated.....	6,704	360,527	214,199	15,770
Cash and cash equivalents at end of year.....	\$ 21,312	\$ 318,287	\$ 230,908	\$ 14,743

Exhibit E-6

Motor Pool	Prison Industries	Other Internal Service	Totals
\$ —	\$ 17,956	\$ —	\$ 2,204,237
28,375	(1,379)	380	190,446
—	—	—	115,269
—	—	—	(2,016,970)
(20,026)	(2,757)	(34)	(476,121)
(1,395)	(14,175)	(171)	(47,479)
—	—	—	3,248
—	(1)	—	(3,369)
(4)	—	—	(4)
6,950	(356)	175	(30,743)
—	—	—	23,094
—	—	—	1,015
—	—	—	(16)
—	—	—	663
—	—	—	(10)
71	1,058	—	4,814
—	—	—	5,273
2,558	—	218	3,358
(1,188)	—	—	(9,408)
1,441	1,058	218	28,783
(7,929)	(25)	—	(8,820)
—	—	—	(1,495)
—	(257)	—	(2,127)
—	(16)	—	(695)
(7,929)	(298)	—	(13,137)
—	—	—	204,140
—	—	—	(215,550)
—	—	—	15,821
—	—	—	4,411
462	404	393	(10,686)
11,412	2,547	546	611,700
\$ 11,874	\$ 2,951	\$ 939	\$ 601,014

Continued on Next Page

Combining Statement of Cash Flows

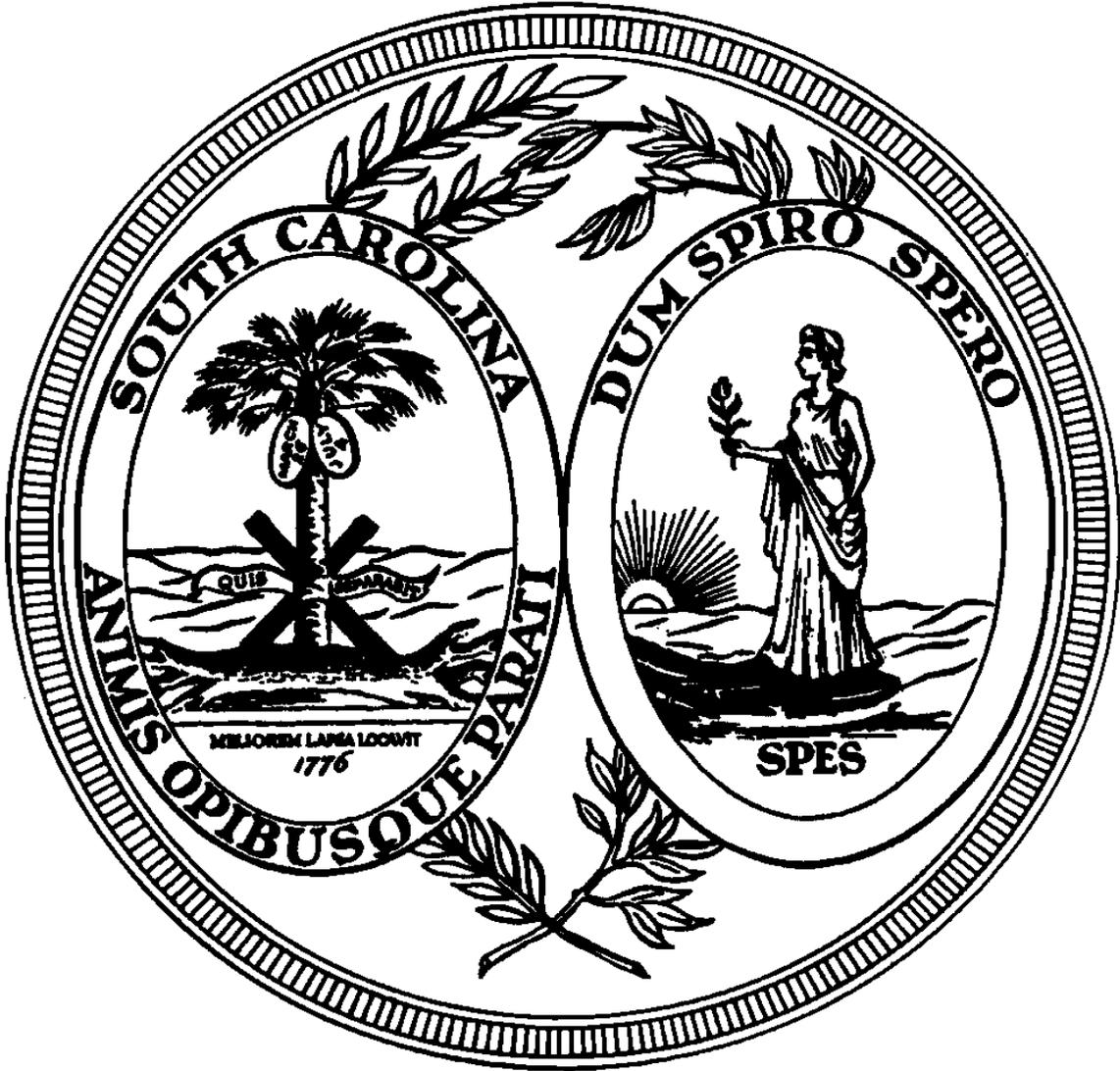
INTERNAL SERVICE FUNDS (Continued)

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	<u>Insurance Reserve</u>	<u>Employee Insurance Programs</u>	<u>State Accident</u>	<u>General Services</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss).....	\$ (11,299)	\$ 40,911	\$ 2,458	\$ (5,180)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization.....	6	86	84	5,754
Interest payments reclassified as capital and related financing activities.....	—	—	—	(103)
Interest and dividends on investments and interfund loans.....	—	—	83	—
Realized losses on sale of assets.....	—	—	—	3,064
Other nonoperating revenues.....	—	—	13	28
Other nonoperating expenses.....	—	—	—	(750)
Effect of change in operating assets and liabilities:				
Accounts receivable, net.....	—	(31,504)	436	1,836
Due from other funds.....	(490)	447	—	—
Inventories.....	—	—	—	(136)
Other assets.....	5,810	—	38	3
Accounts payable.....	19	(200)	(1,742)	1,278
Accrued salaries and related expenses.....	16	83	1	1
Policy claims.....	(1,251)	(55,508)	12,100	—
Due to other funds.....	—	—	—	(1,330)
Unearned revenues.....	(1,522)	(1,902)	628	64
Compensated absences payable.....	(23)	202	10	(15)
Other liabilities.....	—	—	141	(157)
Net cash provided by (used in) operating activities.....	<u>\$ (8,734)</u>	<u>\$ (47,385)</u>	<u>\$ 14,250</u>	<u>\$ 4,357</u>
Noncash capital, investing, and financing activities				
Disposal of capital assets.....	\$ —	\$ —	\$ —	\$ 3,092
Increase (decrease) in fair value of investments.....	2,027	(2,116)	(28)	—
Total noncash capital, investing, and financing activities.....	<u>\$ 2,027</u>	<u>\$ (2,116)</u>	<u>\$ (28)</u>	<u>\$ 3,092</u>

Exhibit E-6

<u>Motor Pool</u>	<u>Prison Industries</u>	<u>Other Internal Service</u>	<u>Totals</u>
\$ 4,481	\$ (1,407)	\$ 192	\$ 30,156
2,544	488	—	8,962
—	15	—	(88)
—	—	—	83
18	—	—	3,082
—	29	—	70
—	—	—	(750)
29	(299)	—	(29,502)
(228)	—	—	(271)
—	853	—	717
—	35	—	5,886
225	10	—	(410)
(18)	(79)	(6)	(2)
—	—	—	(44,659)
(6)	(1)	(1)	(1,338)
(96)	—	—	(2,828)
1	—	(10)	165
—	—	—	(16)
<u>\$ 6,950</u>	<u>\$ (356)</u>	<u>\$ 175</u>	<u>\$ (30,743)</u>
\$ 3,001	\$ 6	\$ —	\$ 6,099
—	—	—	(117)
<u>\$ 3,001</u>	<u>\$ 6</u>	<u>\$ —</u>	<u>\$ 5,982</u>



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 Position—Pension and Other Post-Employment Benefit Trust Funds
- Combining Statement of Changes in Plan Net Position—Pension and Other Post-Employment Benefit Trust Funds
- Combining Statement of Fiduciary Net Position—Private-Purpose Trust Funds
- Combining Statement of Changes in Fiduciary Net Position—Private-Purpose Trust 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

Agency Funds are used to account for resources held by the State in a short-term custodial capacity for individuals, private organizations, and other governments. 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 Position

PENSION AND OTHER POST-EMPLOYMENT BENEFIT TRUST FUNDS

June 30, 2014

(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.....	\$ 2,552,961	\$ 396,203	\$ 4,873	\$ 16,219	\$ 3,761
Receivables:					
Contributions.....	174,015	20,548	172	751	16
Accrued interest.....	32,286	4,983	40	182	26
Unsettled investment sales.....	732,115	112,991	918	4,132	595
Other investment receivables.....	1,567	242	2	9	1
Total receivables.....	<u>939,983</u>	<u>138,764</u>	<u>1,132</u>	<u>5,074</u>	<u>638</u>
Due from other funds.....	268	949	—	—	—
Investments, at fair value:					
Short-term investments.....	719,307	111,015	901	4,060	584
Debt-domestic.....	4,926,250	760,296	6,174	27,804	4,002
Debt-international.....	2,133,683	329,303	2,675	12,043	1,733
Equity-domestic.....	2,176,128	335,854	2,727	12,283	1,768
Equity-international.....	5,102,975	787,571	6,396	28,801	4,146
Alternatives.....	7,965,558	1,229,369	9,983	44,958	6,472
Financial and other.....	—	—	—	—	—
Total investments.....	<u>23,023,901</u>	<u>3,553,408</u>	<u>28,856</u>	<u>129,949</u>	<u>18,705</u>
Invested securities lending collateral.....	62,515	9,648	78	353	51
Capital assets, net.....	2,617	274	7	13	1
Prepaid items.....	<u>2,019</u>	<u>313</u>	<u>3</u>	<u>11</u>	<u>2</u>
Total assets.....	<u>26,584,264</u>	<u>4,099,559</u>	<u>34,949</u>	<u>151,619</u>	<u>23,158</u>
LIABILITIES					
Accounts payable.....	8,003	1,235	10	45	7
Accounts payable—unsettled investment purchases.....	612,416	94,518	768	3,457	497
Policy claims.....	—	—	—	—	—
Due to other funds.....	54,169	1,280	—	—	—
Deferred retirement benefits.....	56,901	—	—	—	—
Securities lending collateral.....	104,396	16,112	131	589	85
Other liabilities.....	<u>9,858</u>	<u>1,312</u>	<u>6</u>	<u>32</u>	<u>11</u>
Total liabilities.....	<u>845,743</u>	<u>114,457</u>	<u>915</u>	<u>4,123</u>	<u>600</u>
NET POSITION					
Held in trust for pension and other post-employment benefits.....	<u>\$ 25,738,521</u>	<u>\$ 3,985,102</u>	<u>\$ 34,034</u>	<u>\$ 147,496</u>	<u>\$ 22,558</u>

OPEB TRUST		
South Carolina Retiree Health Insurance Trust Fund	Long-term Disability Insurance Trust Fund	Totals
\$ 106,124	\$ 3,210	\$ 3,083,351
—	—	195,502
4,365	295	42,177
—	—	850,751
—	—	1,821
4,365	295	1,090,251
54,316	—	55,533
—	—	835,867
585,188	30,906	6,340,620
—	—	2,479,437
—	—	2,528,760
—	—	5,929,889
—	—	9,256,340
40,133	2,601	42,734
625,321	33,507	27,413,647
2,513	90	75,248
—	—	2,912
—	—	2,348
792,639	37,102	31,723,290
—	—	9,300
—	—	711,656
—	271	271
252	119	55,820
—	—	56,901
7,416	265	128,994
—	—	11,219
7,668	655	974,161
\$ 784,971	\$ 36,447	\$ 30,749,129

Combining Statement of Changes in Plan Net Position

PENSION AND OTHER POST-EMPLOYMENT BENEFIT TRUST FUNDS

For the Fiscal Year Ended June 30, 2014

(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.....	\$ 963,385	\$ 155,634	\$ 4,063	\$ 9,659	\$ 4,586
Employee.....	652,631	96,004	384	2,448	—
Total contributions.....	1,616,016	251,638	4,447	12,107	4,586
Investment income:					
Interest income and net appreciation in investments.....	3,918,705	600,319	5,051	22,230	3,133
Securities lending income.....	1,490	229	2	8	1
Total investment income.....	3,920,195	600,548	5,053	22,238	3,134
Less investment expense:					
Investment expense.....	402,871	62,162	508	2,276	328
Securities lending expense.....	—	—	—	—	—
Net investment income.....	3,517,324	538,386	4,545	19,962	2,806
Assets moved between pension trust funds.....	—	2,260	15	195	—
Total additions.....	5,133,340	792,284	9,007	32,264	7,392
Deductions:					
Regular retirement benefits.....	2,293,335	311,593	6,799	15,897	4,248
Supplemental retirement benefits.....	590	26	—	—	—
Deferred retirement benefits.....	168,221	—	—	778	—
Refunds of retirement contributions					
to members.....	90,250	16,184	41	—	—
Death benefit claims.....	19,240	2,410	20	10	—
Accidental death benefits.....	—	1,597	—	—	—
Other post-employment benefits.....	—	—	—	—	—
Depreciation.....	200	25	1	1	—
Administrative expense.....	11,565	1,795	16	67	10
Assets moved between pension trust funds.....	2,470	—	—	—	—
Total deductions.....	2,585,871	333,630	6,877	16,753	4,258
Change in net position	2,547,469	458,654	2,130	15,511	3,134
Net position at beginning of year, as restated.....	23,191,052	3,526,448	31,904	131,985	19,424
Net position at end of year.....	\$ 25,738,521	\$ 3,985,102	\$ 34,034	\$ 147,496	\$ 22,558

OPEB TRUST		
South Carolina Retiree Health Insurance Trust Fund	Long-term Disability Insurance Trust Fund	Totals
\$ 473,042	\$ 6,944	\$ 1,617,313
—	—	751,467
473,042	6,944	2,368,780
23,675	1,275	4,574,388
38	—	1,768
23,713	1,275	4,576,156
—	—	468,145
5	—	5
23,708	1,275	4,108,006
—	—	2,470
496,750	8,219	6,479,256
—	—	2,631,872
—	—	616
—	—	168,999
—	—	106,475
—	—	21,680
—	—	1,597
380,673	7,195	387,868
—	—	227
78	3	13,534
—	—	2,470
380,751	7,198	3,335,338
115,999	1,021	3,143,918
668,972	35,426	27,605,211
\$ 784,971	\$ 36,447	\$ 30,749,129

Combining Statement of Fiduciary Net Position**Exhibit F-3**

PRIVATE-PURPOSE TRUST FUNDS

June 30, 2014

(Expressed in Thousands)

	<u>College Savings Plan</u>	<u>Other Private-Purpose Trust</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents.....	\$ 588	\$ 19,479	\$ 20,067
Receivables, net:			
Accrued interest.....	1,294	42	1,336
Unsettled investment sales.....	2,828	—	2,828
Investments.....	2,143,791	—	2,143,791
Invested securities lending collateral	—	23	23
Other assets.....	—	4,737	4,737
	<u>2,148,501</u>	<u>24,281</u>	<u>2,172,782</u>
Total assets.....	2,148,501	24,281	2,172,782
LIABILITIES			
Accounts payable.....	1,475	100	1,575
Accounts payable–unsettled investment purchases.....	2,282	—	2,282
Securities lending collateral.....	—	67	67
	<u>3,757</u>	<u>167</u>	<u>3,924</u>
Total liabilities.....	3,757	167	3,924
NET POSITION			
Held in trust for other purposes.....	<u>\$ 2,144,744</u>	<u>\$ 24,114</u>	<u>\$ 2,168,858</u>

Combining Statement of Changes in Fiduciary Net Position

Exhibit F-4

PRIVATE-PURPOSE TRUST FUNDS

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	College Savings Plan	Other Private-Purpose Trust	Totals
Additions:			
Licenses, fees, and permits.....	\$ —	\$ 38	\$ 38
Tuition plan deposits.....	127,562	—	127,562
Contributions.....	—	1,789	1,789
Interest income.....	272,109	277	272,386
Total additions.....	399,671	2,104	401,775
Deductions:			
Administrative expense.....	8,447	2,158	10,605
Other expenses.....	502	109	611
Total deductions.....	8,949	2,267	11,216
Change in net position.....	390,722	(163)	390,559
Net position at beginning of year.....	1,754,022	24,277	1,778,299
Net position at end of year.....	\$ 2,144,744	\$ 24,114	\$ 2,168,858

**Combining Statement of Changes
in Assets and Liabilities**

Exhibit F-5

AGENCY FUNDS

For the Fiscal Year Ended June 30, 2014
(Expressed in Thousands)

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Assets:				
Cash and cash equivalents.....	\$ 235,494	\$ 8,330,876	\$ 8,294,055	\$ 272,315
Accounts receivable.....	1,194	87,906	80,625	8,475
Accrued interest receivable.....	298	299	379	218
Taxes receivable.....	497	11,291	11,333	455
Loans and notes receivable.....	—	27	—	27
Due from other funds.....	12,014	13,491	12,917	12,588
Invested securities lending collateral.....	25	242	175	92
Prepaid expenses.....	1	1	2	—
Total assets.....	\$ 249,523	\$ 8,444,133	\$ 8,399,486	\$ 294,170
Liabilities:				
Accounts payable.....	\$ 9,526	\$ 1,270,093	\$ 1,271,321	\$ 8,298
Due to other funds.....	—	45,837	45,837	—
Tax refunds payable.....	4	1	2	3
Intergovernmental payables.....	18,889	18,889	17,069	20,709
Deposits.....	3,759	361	452	3,668
Amounts held in custody for others.....	217,224	1,074,063	1,030,107	261,180
Securities lending collateral.....	88	534	349	273
Due to participants.....	33	34	28	39
Total liabilities.....	\$ 249,523	\$ 2,409,812	\$ 2,365,165	\$ 294,170

Discretely Presented Component Units

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 Position—Nonmajor Discretely Presented Component Units
- Combining Statement of Activities—Nonmajor Discretely Presented Component Units

The following entities are nonmajor discretely presented component units of the State:

The following universities are nonmajor component units: *The Citadel*, *Coastal Carolina University*, *College of Charleston*, *Francis Marion University*, *Lander University*, *South Carolina State University*, and *Winthrop University*.

The following technical colleges are nonmajor component units: *Aiken Technical College*, *Central Carolina Technical College*, *Denmark Technical College*, *Florence-Darlington Technical College*, *Greenville Technical College*, *Horry-Georgetown Technical College*, *Technical College of the Lowcountry*, *Midlands Technical College*, *Northeastern Technical College*, *Orangeburg-Calhoun Technical College*, *Piedmont Technical College*, *Spartanburg Community College*, *Tri-county Technical College*, *Trident Technical College*, *Williamsburg Technical College*, and *York Technical College*.

Connector 2000 Association, Inc. is a legally separate entity 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 *South Carolina Education Assistance Authority* 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 *South Carolina Jobs-Economic Development Authority* is a legally separate entity that promotes and develops business and economic welfare in the state.

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. 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.

The *Patriots Point Development Authority* was established to develop and maintain a naval and maritime museum on Charleston Harbor, and to provide a place of education and recreation. The Patriots Point Development Authority Board also oversees the stewardship of over 350 acres of property on Charleston Harbor.

The *South Carolina Medical Malpractice Liability Joint Underwriting Association* was established to provide medical malpractice insurance on a self-supporting basis.

The *South Carolina First Steps to School Readiness* is a legally separate 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 *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.

Combining Statement of Net Position

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

June 30, 2014
(Expressed in Thousands)

	The Citadel	Coastal Carolina University	College of Charleston	Francis Marion University	Lander University	South Carolina State University	Winthrop University
ASSETS							
Cash and cash equivalents.....	\$ 44,072	\$ 62,606	\$ 48,788	\$ 17,688	\$ 18,567	\$ 4,335	\$ 15,366
Investments.....	106,349	6,178	1,159	4,021	15,190	—	—
Invested securities lending collateral.....	13	65	29	5	11	5	14
Receivables, net:							
Accounts.....	4,594	3,379	3,631	601	142	208	121
Contributions.....	10,388	—	7,322	7,760	29	—	1,499
Accrued interest.....	98	166	46	15	483	—	33
Student accounts.....	989	1,276	1,634	362	436	1,619	2,996
Loans and notes.....	—	—	—	—	—	—	—
Due from Federal government and other grantors.....	872	7,785	5,014	594	2,534	2,556	3,443
Due from primary government.....	—	1,312	—	332	1,195	—	2,072
Inventories.....	1,739	631	254	—	326	—	356
Restricted assets:							
Cash and cash equivalents.....	14,205	120,861	86,974	10,664	14,790	11,160	14,540
Investments.....	139,375	7,748	81,737	20,226	—	112	42,565
Loans receivable.....	716	1,174	1,962	1,660	1,482	3,266	2,404
Other.....	883	—	—	—	—	—	—
Prepaid items.....	1,043	1,076	4,276	856	491	805	1,306
Other assets.....	975	1,475	1,011	1,436	248	—	—
Capital assets-nondepreciable.....	6,499	66,560	62,618	4,818	13,261	2,573	5,738
Capital assets-depreciable, net.....	121,533	326,232	301,675	80,479	62,706	122,042	114,435
Total assets.....	454,343	608,524	608,130	151,517	131,891	148,681	206,888
DEFERRED OUTFLOWS OF RESOURCES.....							
Unamortized loss on refunding.....	—	634	455	—	—	—	725
Total deferred outflows of resources.....	—	634	455	—	—	—	725
LIABILITIES							
Accounts payable.....	6,893	8,123	10,507	992	1,110	12,415	1,808
Accrued salaries and related expenses.....	2,172	10,363	8,411	265	695	1,540	5,934
Accrued interest payable.....	558	2,087	1,812	478	191	951	734
Retainages payable.....	23	8	245	—	76	94	—
Prizes payable.....	—	—	—	—	—	—	—
Intergovernmental payables.....	—	—	—	—	—	—	—
Due to primary government.....	—	—	—	46	—	5,933	41
Unearned revenues and deferred credits.....	3,419	83,994	5,125	487	3,168	2,262	1,385
Deposits.....	2,595	—	1,862	—	280	177	6,762
Amounts held in custody for others.....	4,499	211	396	2,891	50	77	164
Securities lending collateral.....	40	190	85	16	34	15	42
Liabilities payable from restricted assets.....	—	—	—	—	—	—	2,928
Other liabilities.....	3,664	4,072	2,978	1,509	2,197	3,026	2,384
Long-term liabilities:							
Due within one year.....	6,498	5,964	9,970	2,463	4,076	5,302	8,407
Due in more than one year.....	31,315	247,256	179,273	31,473	41,008	65,398	62,673
Total liabilities.....	61,676	362,268	220,664	40,620	52,885	97,190	93,262
DEFERRED INFLOWS OF RESOURCES.....							
Deferred nonexchange revenues.....	340	333	—	—	—	—	5
Total deferred inflows of resources.....	340	333	—	—	—	—	5
NET POSITION							
Net investment in capital assets.....	92,992	299,582	189,665	53,614	45,713	57,272	56,616
Restricted:							
Expendable:							
Education.....	86,014	—	16,361	12,496	12,111	3,563	5,394
Transportation.....	—	—	—	—	—	—	—
Capital projects.....	5,038	44,136	56,243	11,496	1,783	2,659	—
Debt service.....	909	4,191	6,172	—	22	4,360	1,009
Loan programs.....	—	—	—	—	—	—	—
Other.....	—	—	—	—	—	—	—
Nonexpendable:							
Education.....	88,481	100	71,587	13,401	4,296	765	40,822
Unrestricted.....	118,893	(101,452)	47,893	19,890	15,081	(17,128)	10,505
Total net position.....	\$ 392,327	\$ 246,557	\$ 387,921	\$ 110,897	\$ 79,006	\$ 51,491	\$ 114,346

Exhibit G-1

Aiken Technical College	Central Carolina Technical College	Denmark Technical College	Florence-Darlington Technical College	Greenville Technical College	Horry-Georgetown Technical College	Technical College of the Lowcountry	Midlands Technical College	Northeastern Technical College	Orangeburg-Calhoun Technical College	Piedmont Technical College
\$ 15,000	\$ 10,764	\$ 4,131	\$ 9,863	\$ 44,864	\$ 13,871	\$ 8,526	\$ 24,831	\$ 2,784	\$ 10,544	\$ 22,035
496	2,236	—	—	5,235	26,655	—	59,920	—	1,147	3,396
—	—	—	—	—	—	—	3	—	—	—
—	—	422	329	213	—	113	1	—	144	10
405	—	—	—	386	—	—	—	—	—	73
14	—	—	—	23	130	9	—	—	14	—
554	273	486	1,558	342	3,773	3,055	2,893	946	143	523
—	—	—	—	9	32	312	—	—	—	—
930	1,093	2,580	2,175	2,197	4,276	1,309	651	112	1,091	535
—	—	—	—	—	110	270	—	—	460	481
380	377	38	1,571	3,202	—	189	1,212	97	112	—
—	—	—	10,038	1,252	126	5	5,774	251	—	—
19	30	—	—	—	—	—	—	—	—	—
4,662	247	—	—	—	—	—	—	—	—	796
—	—	25	345	—	—	—	—	—	—	—
—	—	—	—	24,862	—	—	945	16	—	—
139	52	—	304	26	205	40	293	—	33	55
—	13	—	—	2,877	—	—	—	—	4	—
1,428	2,052	174	1,910	19,038	10,640	3,283	6,056	662	106	2,051
20,239	27,632	3,902	43,470	107,667	52,040	13,833	72,496	8,240	14,803	29,307
44,266	44,769	11,758	71,563	212,193	111,858	30,944	175,075	13,108	28,601	59,262
—	—	—	—	312	—	—	—	—	—	—
—	—	—	—	312	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
586	299	204	1,599	1,427	1,447	117	1,959	—	477	387
105	449	156	315	1,149	1,125	12	1,687	118	243	407
—	33	—	287	473	—	16	417	—	—	—
—	4	—	—	—	80	—	30	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	172	—	—	5	—	—
1,041	6,413	531	1,764	5,975	4,404	3,549	5,337	462	772	1,723
—	—	—	—	—	—	—	162	—	—	18
—	27	393	103	770	922	6	437	40	—	—
—	—	—	—	—	—	—	10	—	—	—
5	—	—	—	—	—	—	—	—	—	—
—	—	25	420	1,612	—	7	—	—	—	27
—	—	—	—	—	—	—	—	—	—	—
55	368	39	935	5,604	99	148	1,578	68	84	629
565	2,519	436	19,097	84,234	1,621	1,773	29,788	357	1,058	1,280
2,357	10,112	1,784	24,520	101,244	9,870	5,628	41,405	1,050	2,634	4,471
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
21,667	27,704	4,076	26,930	65,553	62,673	16,010	52,498	8,902	14,909	30,963
—	—	—	—	—	—	—	—	—	—	—
4,919	395	—	45	1,710	160	14	—	40	—	1,079
—	—	—	—	—	—	—	—	—	—	—
1,857	620	—	—	7,675	—	—	65,337	212	—	9,682
—	—	—	9,993	—	—	—	8,745	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
1,108	250	—	—	4,975	—	—	—	—	—	796
12,358	5,688	5,898	10,075	31,348	39,155	9,292	7,090	2,904	11,058	12,271
\$ 41,909	\$ 34,657	\$ 9,974	\$ 47,043	\$ 111,261	\$ 101,988	\$ 25,316	\$ 133,670	\$ 12,058	\$ 25,967	\$ 54,791

Continued on Next Page

Combining Statement of Net Position (Continued)

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

June 30, 2014
(Expressed in Thousands)

	Spartanburg Community College	Tri-county Technical College	Trident Technical College	Williamsburg Technical College	York Technical College	Connector 2000	Education Assistance Authority
ASSETS							
Cash and cash equivalents.....	\$ 20,807	\$ 36,928	\$ 44,203	\$ 7,474	\$ 21,243	\$ 947	\$ 95,028
Investments.....	6,589	—	—	—	5,489	—	—
Invested securities lending collateral.....	—	—	—	—	—	—	—
Receivables, net:							
Accounts.....	302	—	1,196	—	61	—	43,657
Contributions.....	510	250	—	—	—	—	—
Accrued interest.....	26	61	—	1	—	—	399
Student accounts.....	603	1,256	4,889	168	1,065	—	—
Loans and notes.....	1,746	—	—	—	—	—	84,757
Due from Federal government and other grantors.....	546	2,083	2,874	345	4,531	—	—
Due from primary government.....	251	823	1,167	176	442	—	—
Inventories.....	533	601	1,345	58	—	329	—
Restricted assets:							
Cash and cash equivalents.....	1,211	—	—	5	—	6,694	3,754
Investments.....	—	20,448	—	—	—	—	—
Loans receivable.....	—	—	—	—	—	—	—
Other.....	—	—	—	—	—	—	—
Prepaid items.....	473	947	83	12	10	38	5
Other assets.....	305	35	—	—	—	134,339	—
Capital assets-nondepreciable.....	5,803	4,695	16,269	127	2,949	—	—
Capital assets-depreciable, net.....	53,632	37,198	91,265	502	21,974	308	149
Total assets.....	93,337	105,325	163,291	8,868	57,764	142,655	227,749
DEFERRED INFLOWS OF RESOURCES							
Unamortized loss on refunding.....	—	—	—	—	—	—	—
Total deferred inflows of resources.....	—	—	—	—	—	—	—
LIABILITIES							
Accounts payable.....	483	1,260	1,281	76	742	141	19,069
Accrued salaries and related expenses.....	1,046	83	1,257	198	978	—	—
Accrued interest payable.....	152	—	82	—	—	—	—
Retainages payable.....	—	—	920	—	—	—	—
Prizes payable.....	—	—	—	—	—	—	—
Intergovernmental payables.....	—	—	—	—	—	—	—
Due to primary government.....	400	—	427	—	164	—	204
Unearned revenues and deferred credits.....	1,641	4,958	5,390	1,329	2,572	263	—
Deposits.....	—	—	—	—	—	17	—
Amounts held in custody for others.....	—	—	200	—	3	—	—
Securities lending collateral.....	—	—	—	—	—	—	—
Liabilities payable from restricted assets.....	—	—	—	—	—	—	695
Other liabilities.....	—	—	150	—	—	—	2,552
Long-term liabilities:							
Due within one year.....	352	526	1,359	17	131	3,848	335
Due in more than one year.....	19,351	6,155	13,274	298	1,275	169,777	55,963
Total liabilities.....	23,425	12,982	24,340	1,918	5,865	174,046	78,818
DEFERRED INFLOWS OF RESOURCES							
Deferred nonexchange revenues.....	—	—	—	—	—	—	—
Total deferred inflows of resources.....	—	—	—	—	—	—	—
NET POSITION							
Net investment in capital assets.....	41,269	36,523	96,176	629	24,923	308	149
Restricted:							
Expendable:							
Education.....	7,960	8,266	—	—	—	—	—
Transportation.....	—	—	—	—	—	745	—
Capital projects.....	6,090	26,737	14,035	—	—	—	—
Debt service.....	(21)	—	—	—	—	—	7,783
Loan programs.....	—	—	—	—	—	—	55,683
Other.....	—	—	—	—	—	—	—
Nonexpendable:							
Education.....	—	12,838	—	5	—	—	—
Unrestricted.....	14,614	7,979	28,740	6,316	26,976	(32,444)	85,316
Total net position.....	\$ 69,912	\$ 92,343	\$ 138,951	\$ 6,950	\$ 51,899	\$ (31,391)	\$ 148,931

Exhibit G-1

Jobs- Economic Development Authority	Lottery Commission	Patriots Point Development Authority	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
\$ 716	\$ 18,159	\$ 5,866	\$ 4,375	\$ 5,237	\$ 879	\$ 640,497
1,450	—	—	33,016	—	1,095	279,621
—	—	3	—	3	—	151
2,670	41,819	434	1,212	—	—	105,259
—	—	—	—	—	—	28,622
26	—	—	302	—	—	1,846
—	—	—	—	—	—	31,839
—	—	—	—	—	—	86,856
—	—	—	—	340	326	50,792
—	—	—	—	—	—	9,091
—	2,219	9	—	—	—	15,578
104	493	—	—	—	—	302,950
—	—	—	—	—	—	317,916
—	—	—	—	—	—	13,034
—	—	—	—	—	—	26,706
—	—	289	—	—	96	12,953
—	6,298	—	1,069	—	—	150,085
—	—	4,511	—	—	—	243,821
—	815	17,879	—	748	20	1,747,221
<u>4,966</u>	<u>69,803</u>	<u>28,991</u>	<u>39,974</u>	<u>6,328</u>	<u>2,416</u>	<u>4,064,838</u>
—	—	—	—	—	—	2,126
—	—	—	—	—	—	2,126
4	1,388	98	454	221	287	75,854
—	—	407	—	—	—	39,115
—	—	—	—	—	—	8,271
—	—	—	—	—	—	1,480
—	26,647	—	—	—	—	26,647
—	—	—	—	301	130	431
—	38,092	8,992	—	1,200	—	55,676
104	566	1,249	8,978	—	208	159,069
—	—	—	—	—	—	11,873
—	—	—	73	—	—	11,262
—	—	9	—	10	—	451
—	—	—	—	—	—	3,628
—	1,096	—	—	39	48	25,806
—	492	23	17,000	222	—	76,592
31	213	399	75,175	197	25	1,143,257
<u>139</u>	<u>68,494</u>	<u>11,177</u>	<u>101,680</u>	<u>2,190</u>	<u>698</u>	<u>1,639,412</u>
—	—	—	—	—	—	678
—	—	—	—	—	—	678
—	815	13,690	—	748	20	1,342,589
—	—	—	—	4,004	—	164,531
—	—	—	—	—	—	745
—	—	—	—	—	—	253,600
—	—	—	—	—	—	43,163
—	—	—	—	—	—	55,683
—	493	—	2,208	—	—	2,701
—	—	—	—	—	—	239,424
4,827	1	4,124	(63,914)	(614)	1,698	324,438
<u>\$ 4,827</u>	<u>\$ 1,309</u>	<u>\$ 17,814</u>	<u>\$ (61,706)</u>	<u>\$ 4,138</u>	<u>\$ 1,718</u>	<u>\$ 2,426,874</u>

Combining Statement of Activities

NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

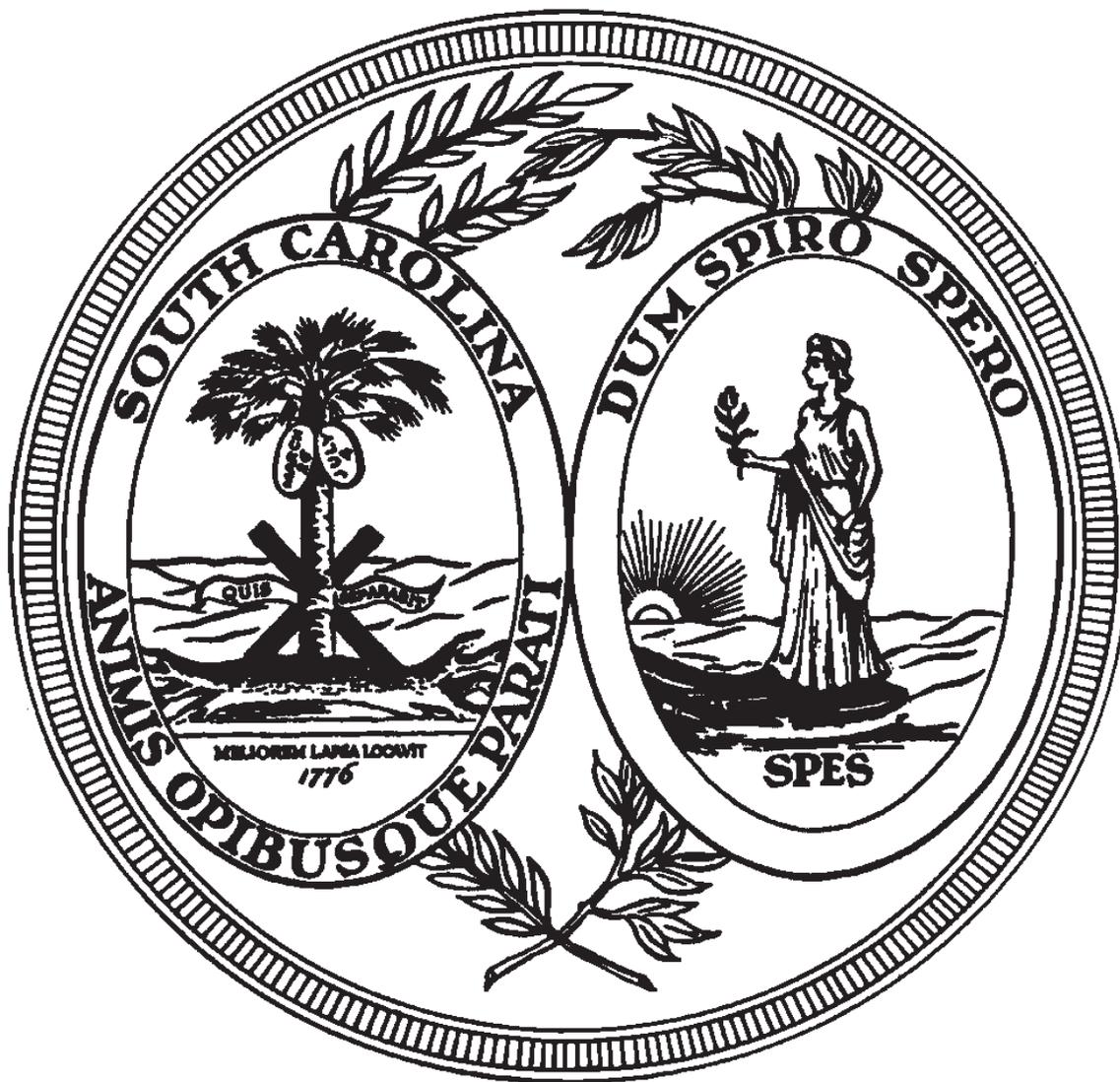
For the Fiscal Year Ended June 30, 2014

(Expressed in Thousands)

	Expenses	Program Revenues			Net Revenue (Expenses)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
The Citadel.....	\$ 109,249	\$ 78,940	\$ 62,808	\$ 3,632	\$ 36,131
Coastal Carolina University.....	178,762	147,882	32,431	20,289	21,840
College of Charleston.....	254,789	215,440	50,689	5,554	16,894
Francis Marion University.....	69,296	37,978	27,412	14,349	10,443
Lander University.....	50,772	34,853	17,774	750	2,605
South Carolina State University.....	105,524	63,849	31,345	161	(10,169)
Winthrop University.....	121,952	93,303	31,687	1,319	4,357
Aiken Technical College.....	22,183	10,007	13,210	400	1,434
Central Carolina Technical College.....	33,662	13,946	17,982	659	(1,075)
Denmark Technical College.....	18,963	15,311	2,773	850	(29)
Florence- Darlington Technical College.....	58,677	26,300	33,092	194	909
Greenville Technical College.....	114,209	60,912	59,411	2,572	8,686
Horry- Georgetown Technical College.....	57,954	27,726	30,774	5,846	6,392
Technical College of the Lowcountry.....	21,110	9,868	11,662	60	480
Midlands Technical College.....	106,947	55,378	49,948	2,827	1,206
Northeastern Technical College.....	9,989	3,327	6,364	37	(261)
Orangeburg- Calhoun Technical College.....	25,080	8,637	15,986	31	(426)
Piedmont Technical College.....	44,096	19,370	27,865	1,409	4,548
Spartanburg Community College.....	47,981	21,736	27,191	3,846	4,792
Tri-county Technical College.....	55,389	33,087	25,582	1,480	4,760
Trident Technical College.....	142,932	68,935	67,754	8,640	2,397
Williamsburg Technical College.....	6,769	2,208	4,531	118	88
York Technical College.....	41,438	18,927	22,597	1,814	1,900
Connector 2000.....	17,540	7,105	—	—	(10,435)
Education Assistance Authority.....	12,851	17,876	4	—	5,029
Jobs- Economic Development Authority.....	534	865	—	—	331
Lottery Commission.....	1,268,071	1,268,126	2	—	57
Patriots Point Development Authority.....	10,756	10,516	88	400	248
South Carolina Medical Malpractice Liability Joint Underwriting Association.....	6,737	17,517	34	—	10,814
South Carolina First Steps to School Readiness Board of Trustees.....	33,100	—	35,407	—	2,307
Children's Trust Fund of S.C., Inc.....	4,357	—	4,511	—	154
Totals.....	\$ 3,051,669	\$ 2,389,925	\$ 710,914	\$ 77,237	\$ 126,407

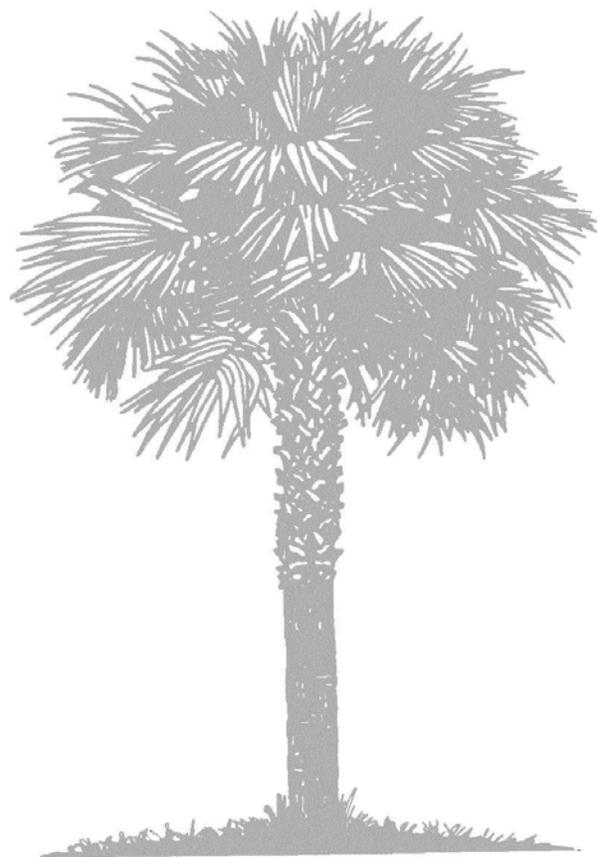
Exhibit G-2

Additions to Endowments	Net Position (Deficit) Beginning (Restated)	Net Position (Deficit) Ending
\$ 2,904	\$ 353,292	\$ 392,327
—	224,717	246,557
1,056	369,971	387,921
231	100,223	110,897
55	76,346	79,006
—	61,660	51,491
3,258	106,731	114,346
1	40,474	41,909
—	35,732	34,657
—	10,003	9,974
—	46,134	47,043
587	101,988	111,261
—	95,596	101,988
—	24,836	25,316
—	132,464	133,670
—	12,319	12,058
—	26,393	25,967
—	50,243	54,791
818	64,302	69,912
751	86,832	92,343
—	136,554	138,951
—	6,862	6,950
—	49,999	51,899
—	(20,956)	(31,391)
—	143,902	148,931
—	4,496	4,827
—	1,252	1,309
—	17,566	17,814
—	(72,520)	(61,706)
—	1,831	4,138
—	1,564	1,718
\$ 9,661	\$ 2,290,806	\$ 2,426,874

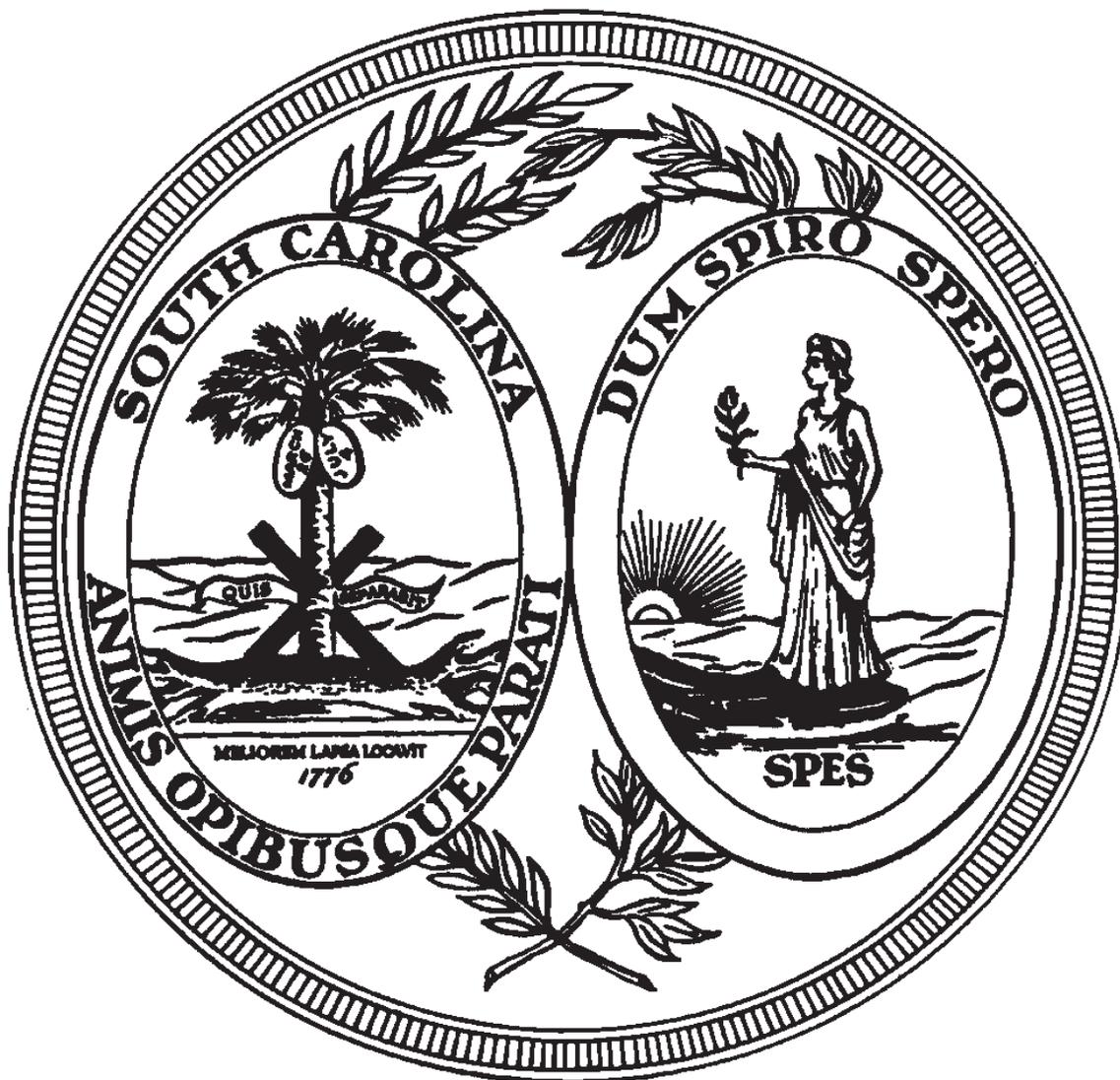


Statistical Section

(Unaudited)



This section presents certain economic and social data and financial trends over a ten-year period.



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.

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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	239
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	244
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 Position by Component

Last Ten Fiscal Years
(expressed in thousands)

	For the Fiscal Year			
	2014	2013	2012	2011
Governmental activities				
Net Investment in capital assets.....	\$ 11,892,515	\$ 11,455,604	\$ 11,251,603	\$ 10,766,855
Restricted.....	5,488,629	5,323,431	3,158,419	3,273,224
Unrestricted.....	797,580	326,353	1,760,245	759,206
Total governmental activities net position.....	\$ 18,178,724	\$ 17,105,388	\$ 16,170,267	\$ 14,799,285
Business-type activities				
Net Investment in capital assets.....	\$ 124,223	\$ 72,497	\$ 2,742,733	\$ 2,628,292
Restricted.....	185,732	56	1,438,402	1,443,470
Unrestricted.....	(409,329)	(541,375)	974,730	707,961
Total business-type activities net position.....	\$ (99,374)	\$ (468,822)	\$ 5,155,865	\$ 4,779,723
Primary government				
Net Investment in capital assets.....	\$ 12,016,738	\$ 11,528,101	\$ 13,994,336	\$ 13,395,147
Restricted.....	5,674,361	5,323,487	4,596,821	4,716,694
Unrestricted.....	388,251	(215,022)	2,734,975	1,467,167
Total primary government net position.....	\$ 18,079,350	\$ 16,636,566	\$ 21,326,132	\$ 19,579,008

For fiscal year 2012-13, the State implemented GASB Statement No. 61 (GASB 61). The implementation resulted in reclassification of state universities, state technical colleges and other state-related entities from the primary government category to the component units category. Prior year amounts have not been restated.

Note: Certain fiscal year data has been restated for consistency.

Source: South Carolina Comptroller General's Office

Table 1

Ended June 30					
2010	2009	2008	2007	2006	2005
\$ 10,966,666	\$ 10,276,019	\$ 10,044,439	\$ 9,728,397	\$ 9,386,248	\$ 8,880,082
3,202,747	3,351,417	3,597,084	3,498,173	3,089,099	2,735,158
<u>(371,761)</u>	<u>(161,946)</u>	<u>46,185</u>	<u>603,503</u>	<u>445,362</u>	<u>(172,175)</u>
<u>\$ 13,797,652</u>	<u>\$ 13,465,490</u>	<u>\$ 13,687,708</u>	<u>\$ 13,830,073</u>	<u>\$ 12,920,709</u>	<u>\$ 11,443,065</u>
\$ 2,539,652	\$ 2,429,521	\$ 2,315,357	\$ 2,133,862	\$ 1,973,060	\$ 1,778,072
1,225,352	1,123,060	1,381,777	1,406,468	1,253,359	1,232,819
<u>322,575</u>	<u>399,730</u>	<u>646,266</u>	<u>594,033</u>	<u>442,758</u>	<u>360,037</u>
<u>\$ 4,087,579</u>	<u>\$ 3,952,311</u>	<u>\$ 4,343,400</u>	<u>\$ 4,134,363</u>	<u>\$ 3,669,177</u>	<u>\$ 3,370,928</u>
\$ 13,506,318	\$ 12,705,540	\$ 12,359,796	\$ 11,862,259	\$ 11,359,308	\$ 10,658,154
4,428,099	4,474,377	4,978,861	4,904,641	4,342,458	3,967,977
<u>(49,186)</u>	<u>237,784</u>	<u>692,451</u>	<u>1,197,536</u>	<u>888,120</u>	<u>187,862</u>
<u>\$ 17,885,231</u>	<u>\$ 17,417,701</u>	<u>\$ 18,031,108</u>	<u>\$ 17,964,436</u>	<u>\$ 16,589,886</u>	<u>\$ 14,813,993</u>

Changes in Net Position

Last Ten Fiscal Years
(expressed in thousands)

	For the Fiscal Year			
	2014	2013	2012	2011
Expenses				
Governmental activities:				
General government.....	\$ 5,377,689	\$ 5,303,836	\$ 4,685,050	\$ 4,462,454
Education.....	4,250,632	4,243,187	4,163,313	4,004,703
Health and environment.....	7,071,800	6,403,284	5,778,883	6,584,487
Social services.....	1,977,904	2,087,077	2,066,923	1,900,026
Administration of justice.....	830,536	719,891	658,925	746,462
Resources and economic development.....	334,898	281,763	207,810	221,075
Transportation.....	1,159,917	931,980	1,194,222	1,203,952
Intergovernmental ^a	—	—	—	—
Unallocated interest expense.....	36,896	44,451	87,929	90,848
Total governmental activities expenses.....	21,040,272	20,015,469	18,843,055	19,214,007
Business-type activities:				
Higher education.....	—	—	3,844,159	3,684,769
Higher education institution support.....	—	—	1,359,870	1,321,213
Unemployment compensation benefits.....	342,741	616,064	1,066,105	2,171,063
Second injury fund benefits.....	2,547	52,656	1,564	1,648
Financing of housing facilities.....	—	—	197,555	272,880
Medical malpractice insurance.....	—	—	9,705	2,591
Financing of student loans.....	—	—	15,336	21,847
Tuition prepayment program.....	—	—	737	4,750
State maritime museum.....	—	—	9,883	8,614
Insurance claims processing.....	—	—	1,830	1,648
Other.....	35,194	54,061	27,753	23,630
Total business-type activities expenses.....	380,482	722,781	6,534,497	7,514,653
Total primary government expenses.....	21,420,754	20,738,250	25,377,552	26,728,660
Program Revenues				
Governmental activities:				
Charges for services:				
General government.....	2,426,885	2,327,752	2,039,415	1,929,867
Other activities.....	790,717	551,319	584,966	533,342
Operating grants and contributions.....	7,661,223	7,328,281	7,366,197	8,118,411
Capital grants and contributions.....	806,657	716,702	646,148	615,292
Total governmental activities program revenues.....	11,685,482	10,924,054	10,636,726	11,196,912
Business-type activities:				
Charges for services:				
Higher education.....	—	—	2,688,543	2,579,679
Higher education institution support.....	—	—	1,376,960	1,363,957
Unemployment compensation benefits.....	507,907	467,256	438,115	2,298,971
Second injury fund benefits.....	60,043	1,520	1,560	1,473
Other activities.....	45,815	42,790	133,133	133,195
Operating grants and contributions.....	90,107	323,321	1,553,432	1,115,603
Capital grants and contributions.....	210	3	84,654	94,893
Total business-type activities program revenues.....	704,082	834,890	6,276,397	7,587,771
Total primary government activities program revenues.....	12,389,564	11,758,944	16,913,123	18,784,683
Net Revenues (Expenses)				
Governmental activities.....	(9,354,790)	(9,091,415)	(8,206,329)	(8,017,095)
Business-type activities.....	323,600	112,109	(258,100)	73,118
Total primary government net revenues (expense).....	(9,031,190)	(8,979,306)	(8,464,429)	(7,943,977)

For fiscal year 2012-13, the State implemented GASB Statement No. 61 (GASB 61). The implementation resulted in reclassification of state universities, state technical colleges and other state-related entities from the primary government category to the component units category. Prior year amounts have not been restated.

Table 2

Ended June 30

2010	2009	2008	2007	2006	2005
\$ 4,475,571	\$ 4,331,740	\$ 4,521,252	\$ 3,430,569	\$ 2,642,678	\$ 1,725,343
4,400,125	4,109,666	4,401,108	4,078,954	2,452,623	1,280,791
6,007,179	5,825,749	5,209,149	4,897,060	6,025,626	4,767,155
1,847,028	1,533,666	1,300,347	1,152,324	1,347,522	992,960
760,379	774,533	789,071	742,064	873,911	629,185
351,882	372,073	407,392	367,727	272,777	197,351
1,179,611	940,226	941,924	1,018,800	1,166,910	664,125
—	—	—	—	—	3,848,454
81,838	98,728	102,825	108,401	100,109	67,705
19,103,613	17,986,381	17,673,068	15,795,899	14,882,156	14,173,069
3,520,564	3,396,191	3,405,491	3,120,278	2,871,493	2,679,238
1,252,222	1,200,456	1,121,483	965,686	881,583	800,151
2,026,866	1,332,402	449,775	390,087	365,091	366,820
1,720	1,699	1,677	1,553	1,536	1,655
238,191	180,555	174,152	158,031	150,626	147,021
2,324	(6,724)	13,259	24,809	52,598	47,432
36,694	52,699	77,249	61,537	61,472	43,567
910	10,598	(5,844)	8,100	38,849	26,653
9,300	8,622	7,848	7,061	6,911	6,638
1,720	1,699	1,677	1,553	1,536	1,655
23,843	28,935	25,937	25,905	22,636	27,400
7,114,354	6,207,132	5,272,704	4,764,600	4,454,331	4,148,230
26,217,967	24,193,513	22,945,772	20,560,499	19,336,487	18,321,299
1,945,319	1,654,616	1,694,147	1,617,400	1,530,670	1,390,695
411,485	463,801	466,621	453,957	472,511	425,896
8,274,731	7,045,052	6,313,817	5,848,554	5,773,902	6,052,454
570,743	382,979	333,255	503,633	621,512	650,384
11,202,278	9,546,448	8,807,840	8,423,544	8,398,595	8,519,429
2,377,719	2,454,076	2,337,123	2,116,206	2,000,940	1,858,869
1,314,062	1,201,181	1,075,408	984,723	905,000	833,452
1,575,257	791,037	343,104	339,715	333,423	309,975
1,645	2,091	1,673	1,548	1,540	1,657
154,051	189,406	206,113	173,689	176,324	171,522
1,042,850	409,628	438,376	577,625	478,462	419,672
99,239	50,718	45,553	85,259	72,684	53,509
6,564,823	5,098,137	4,447,350	4,278,765	3,968,373	3,648,656
17,767,101	14,644,585	13,255,190	12,702,309	12,366,968	12,168,085
(7,901,335)	(8,439,933)	(8,865,228)	(7,372,355)	(6,483,561)	(5,653,640)
(549,531)	(1,108,995)	(825,354)	(485,835)	(485,958)	(499,574)
(8,450,866)	(9,548,928)	(9,690,582)	(7,858,190)	(6,969,519)	(6,153,214)

Continued on Next Page

Changes in Net Position (Continued)

Last Ten Fiscal Years
(expressed in thousands)

	For the Fiscal Year			
	2014	2013	2012	2011
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes:				
Individual income.....	\$ 3,422,532	\$ 3,479,143	\$ 3,101,861	\$ 2,880,504
Retail sales and use.....	4,178,102	3,988,918	4,148,010	3,969,218
Corporate income.....	327,809	386,847	N/A	N/A
Gas and motor vehicle.....	636,216	557,209	N/A	N/A
Insurance.....	138,037	139,240	N/A	N/A
Hospital.....	262,962	263,435	N/A	N/A
Other.....	601,692	568,040	2,000,124	1,835,036
Unrestricted grants and contributions.....	1	159	93,970	223,959
Unrestricted investment income.....	115,150	66,152	77,729	15,097
Tobacco legal settlement.....	109,113	73,326	74,122	69,808
Other revenues.....	684,412	587,729	509,742	571,998
Special and extraordinary items.....	—	—	—	—
Transfers.....	(47,900)	(60,968)	(640,774)	(546,892)
Total governmental activities.....	10,428,126	10,049,230	9,364,784	9,018,728
Business-type activities:				
Unrestricted investment income.....	26,107	8,632	6,953	—
Other revenues.....	204	85	62	—
Additions to endowments.....	—	—	20,171	36,945
Gain on early extinguishment of debt.....	—	—	119	35,189
Special and extraordinary items.....	—	—	—	—
Transfers.....	47,900	60,968	640,774	546,892
Total business-type activities.....	74,211	69,685	668,079	619,026
Total primary government.....	10,502,337	10,118,915	10,032,863	9,637,754
Change in Net Position				
Governmental activities.....	1,073,336	957,815	1,158,455	1,001,633
Business-type activities.....	397,811	181,794	409,979	692,144
Total primary government.....	\$ 1,471,147	\$ 1,139,609	\$ 1,568,434	\$ 1,693,777

^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

Table 2

Ended June 30					
2010	2009	2008	2007	2006	2005
\$ 2,659,728	\$ 2,805,998	\$ 3,341,265	\$ 3,349,358	\$ 3,156,028	\$ 2,762,538
3,855,095	3,908,318	4,236,156	3,803,732	3,613,754	3,221,466
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
1,616,347	1,682,300	1,838,101	1,787,974	1,753,214	1,469,701
205,965	23,896	19,279	15,642	18,664	26,391
41,555	86,639	156,974	134,196	69,438	32,628
68,709	95,115	83,494	79,912	67,841	73,231
433,166	301,321	57,256	61,926	67,012	71,090
—	—	5,611	—	—	—
(653,389)	(685,972)	(1,015,273)	(951,021)	(784,746)	(714,238)
8,227,176	8,217,615	8,722,863	8,281,719	7,961,205	6,942,807
—	—	—	—	—	—
—	—	—	—	—	—
30,480	31,934	19,118	—	—	—
—	—	—	—	—	—
—	—	—	—	(539)	(556)
653,389	685,972	1,015,273	951,021	784,746	714,238
683,869	717,906	1,034,391	951,021	784,207	713,682
8,911,045	8,935,521	9,757,254	9,232,740	8,745,412	7,656,489
325,841	(222,318)	(142,365)	909,364	1,477,644	1,289,167
134,338	(391,089)	209,037	465,186	298,249	214,108
\$ 460,179	\$ (613,407)	\$ 66,672	\$ 1,374,550	\$ 1,775,893	\$ 1,503,275

For fiscal year 2012-13, the State implemented GASB Statement No. 61 (GASB 61). The implementation resulted in reclassification of state universities, state technical colleges and other state-related entities from the primary government category to the component units category. Prior year amounts have not been restated.

Fund Balances

GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(expressed in thousands)

	For the Fiscal Year			
	2014	2013	2012	2011
General Fund				
Reserved ¹	\$ —	\$ —	\$ —	\$ —
Non-spendable.....	68,128	67,717	67,842	86,993
Restricted.....	359,073	337,687	1,335	1,077
Committed.....	967,245	650,545	384,252	582,085
Assigned.....	444,630	996,539	495,878	349,619
Unassigned, previously unreserved.....	1,083,959	489,197	944,742	478,756
Total General Fund.....	2,923,035	2,541,685	1,894,049	1,498,530
All other governmental funds				
Reserved ¹	—	—	—	—
Non-spendable.....	775,675	771,168	795,761	790,205
Restricted.....	2,624,909	2,045,302	2,330,297	2,297,364
Committed.....	346,688	166,205	145,613	127,220
Assigned.....	5,387	156,918	132,045	104,298
Special revenue funds.....	a	a	a	a
Capital projects fund.....	a	a	a	a
Permanent funds.....	a	a	a	a
Unassigned, previously unreserved.....	(747,381)	(366,066)	(635,940)	(1,000,102)
Total all other governmental funds.....	3,005,278	2,773,527	2,767,776	2,318,985
Total fund balances, governmental funds.....	\$5,928,313	\$5,315,212	\$4,661,825	\$3,817,515

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.

Table 3

Ended June 30					
2010	2009	2008	2007	2006	2005
\$ 184,645	\$ 231,201	\$ 341,773	\$ 413,157	\$ 280,169	\$ 142,662
a	a	a	a	a	a
a	a	a	a	a	a
a	a	a	a	a	a
a	a	a	a	a	a
(36,290)	(125,972)	(9,977)	679,780	833,676	345,437
148,355	105,229	331,796	1,092,937	1,113,845	488,099
2,167,253	2,124,977	2,077,825	2,153,086	2,027,383	1,942,261
a	a	a	a	a	a
a	a	a	a	a	a
a	a	a	a	a	a
a	a	a	a	a	a
726,389	806,524	1,258,938	1,454,483	614,501	1,224,530
362,097	248,130	234,123	240,134	307,633	183,763
1,473	1,502	1,209	1,070	496,290	983
1,089,959	1,056,156	1,494,270	1,695,687	1,418,424	1,409,276
3,257,212	3,181,133	3,572,095	3,848,773	3,445,807	3,351,537
\$3,405,567	\$3,286,362	\$3,903,891	\$4,941,710	\$4,559,652	\$3,839,636

Changes in Fund Balances

GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(expressed in thousands)

	For the Fiscal Year			
	2014	2013	2012	2011
Revenues				
Taxes:				
Individual income.....	\$ 3,422,532	\$ 3,480,213	\$ 3,114,888	\$ 2,898,388
Retail sales and use.....	4,178,102	4,268,274	4,148,009	3,969,218
Corporate Income.....	327,809	386,847	n/a	n/a
Gas and motor vehicle.....	636,216	557,209	n/a	n/a
Insurance.....	138,037	139,240	n/a	n/a
Hospital.....	262,962	263,435	n/a	n/a
Other.....	601,692	591,992	2,046,220	1,753,388
Licenses, fees, and permits.....	543,558	500,684	474,826	511,818
Interest and other investment income.....	95,733	43,936	140,384	81,772
Federal.....	7,812,816	7,464,240	7,615,387	8,404,416
Local and private grants.....	57,589	51,766	54,098	55,466
State grants.....	—	—	—	—
Departmental services.....	950,754	776,895	989,677	625,124
Contributions.....	433,931	390,124	371,989	437,570
Fines and penalties.....	146,722	131,236	115,161	122,790
Tobacco legal settlement.....	109,113	73,326	74,122	69,808
Other.....	741,857	587,574	672,398	572,361
Total revenues.....	20,459,423	19,706,991	19,817,159	19,502,119
Expenditures				
Current:				
General government.....	784,515	738,335	700,179	690,566
Education.....	948,137	993,174	946,054	809,161
Health and environment.....	7,323,555	6,646,790	6,397,669	6,867,229
Social services.....	1,978,585	2,075,475	2,056,782	1,878,099
Administration of justice.....	798,031	698,055	720,769	681,808
Resources and economic development.....	203,833	138,793	189,366	173,047
Transportation.....	692,243	731,793	835,064	867,372
Capital outlay.....	702,651	454,053	400,354	568,225
Debt service:				
Principal retirement.....	270,081	270,223	324,456	313,261
Interest and fiscal charges.....	183,008	201,304	217,890	205,811
Intergovernmental.....	6,043,436	5,763,966	5,602,752	5,705,721
Total expenditures.....	19,928,075	18,711,961	18,391,335	18,760,300
Excess of revenues over (under) expenditures.....	531,348	995,030	1,425,824	741,819
Other financing sources (uses)				
Refunding bonds issued.....	86,575	424,910	398,665	676,115
Bonds and notes issued.....	100,235	—	810	205,507
Accrued interest on refunding bonds issued.....	—	—	—	—
Premiums on bonds issued.....	30,389	53,560	47,398	37,581
Discounts on bonds issued.....	—	—	—	(5,314)
Capital leases.....	7,466	—	230	166
Receipts from swap counter-parties.....	—	—	—	—
Payment of termination fee to swap counter-party.....	—	—	—	—
Payments to refunded bond escrow agent.....	(101,062)	(476,620)	(422,456)	(528,423)
Redemption of refunded bonds.....	—	—	(19,834)	(184,087)
Transfers in.....	808,132	431,827	167,133	311,010
Transfers out.....	(849,982)	(484,200)	(820,960)	(849,777)
Total other financing sources (uses).....	81,753	(50,523)	(649,014)	(337,222)
Net change in fund balances.....	\$ 613,101	\$ 944,507	\$ 776,810	\$ 404,597
Debt service as a percentage of noncapital expenditures.....				
	2.4%	2.6%	3.0%	2.9%

Table 4

Ended June 30					
2010	2009	2008	2007	2006	2005
\$ 2,658,700	\$ 2,828,668	\$ 3,360,054	\$ 3,337,312	\$ 3,127,734	\$ 2,765,012
3,855,095	3,908,318	4,254,318	3,805,628	3,631,350	3,225,931
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1,586,023	1,653,678	1,810,088	1,762,708	1,740,273	1,437,920
468,758	502,811	522,131	519,707	493,527	462,186
172,561	225,837	315,962	273,949	157,015	122,958
8,475,813	6,801,787	6,015,003	5,770,911	5,949,905	5,975,208
40,287	50,523	52,347	9,715	11,448	9,924
—	—	—	—	65	3,469
232,079	746,106	747,419	638,441	727,251	640,350
434,832	379,042	331,689	373,238	406,031	681,174
163,389	120,705	121,359	113,340	111,480	107,197
68,709	95,115	83,493	79,912	67,841	73,231
446,384	376,747	129,096	126,857	98,457	84,203
18,602,630	17,689,337	17,742,959	16,811,718	16,522,377	15,588,763
711,761	752,983	824,171	857,359	633,822	613,314
820,352	811,215	872,898	811,465	752,980	680,676
5,963,035	6,219,832	5,564,099	5,243,672	5,143,590	5,129,240
1,831,650	1,529,925	1,271,986	1,143,967	1,048,720	999,624
686,975	716,476	751,182	698,429	637,444	582,748
163,858	205,489	256,526	231,468	198,445	179,635
902,784	655,964	715,538	742,299	779,985	629,430
470,201	384,197	220,744	342,857	623,365	607,683
713,643	353,204	789,639	264,967	250,785	243,050
200,409	220,309	341,027	254,938	257,609	252,889
6,109,264	5,869,496	6,178,735	5,113,092	4,985,632	4,678,620
18,573,932	17,719,090	17,786,545	15,704,513	15,312,377	14,596,909
28,698	(29,753)	(43,586)	1,107,205	1,210,000	991,854
388,450	—	275,730	102,015	221,045	448,160
301,672	91,521	—	306,991	289,475	303,820
—	—	957	—	—	—
49,600	4,541	—	9,456	22,222	41,225
(87)	—	(8,249)	(8)	—	—
—	19	513	—	250	700
—	—	7,599	—	—	—
—	—	(7,599)	—	—	—
—	—	(251,180)	(118,350)	(241,235)	(332,801)
—	—	—	—	—	—
735,715	759,447	1,099,105	384,755	488,833	205,963
(1,383,899)	(1,443,304)	(2,111,109)	(1,410,006)	(1,270,574)	(915,263)
91,451	(587,776)	(994,233)	(725,147)	(489,984)	(248,196)
\$ 120,149	\$ (617,529)	\$ (1,037,819)	\$ 382,058	\$ 720,016	\$ 743,658
5.0%	3.3%	6.5%	3.4%	3.5%	3.6%

Personal Income by Industry

Last Ten Calendar Years
(expressed in millions)

Sources	Calendar Year		
	2013	2012	2011
Farm earnings.....	\$ 667	\$ 569	\$ 323
Agricultural services, forestry, fishing, and other.....	401	361	351
Mining.....	100	103	99
Construction.....	6,330	5,829	5,539
Manufacturing.....	15,979	15,486	14,912
Transportation and public utilities.....	4,610	4,420	4,279
Wholesale trade.....	5,092	4,958	4,734
Retail trade.....	8,356	7,970	7,873
Finance, insurance, and real estate.....	9,546	7,634	7,427
Services.....	39,778	38,257	36,929
Federal government, civilian.....	2,975	2,941	2,870
Military.....	3,632	3,700	3,601
State and local government.....	17,679	17,856	17,418
Other ^a	55,943	55,511	53,390
Total personal income.....	\$ 171,088	\$165,595	\$ 159,745
Average effective rate ^b	^c	1.9%	1.8%

^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.

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 421	\$ 493	\$ 494	\$ 292	\$ 458	\$ 646	\$ 643
347	313	321	340	348	319	331
87	80	110	95	100	95	92
5,606	6,054	7,064	7,754	7,684	6,868	6,486
13,692	13,461	15,061	14,980	14,666	14,433	14,273
4,040	3,937	4,151	4,145	4,055	3,745	3,586
4,452	4,456	4,954	4,804	4,529	4,072	3,685
7,592	7,493	7,865	8,054	7,822	7,437	7,150
8,075	8,302	7,436	6,813	6,658	6,106	5,715
34,672	33,214	33,879	32,358	30,446	28,240	26,649
2,799	2,610	2,502	2,350	2,219	2,134	2,023
3,589	3,540	3,302	3,048	2,877	2,792	2,616
16,611	16,728	16,559	15,628	14,722	13,708	12,904
49,553	47,920	46,469	43,108	39,091	34,753	31,993
<u>\$ 151,536</u>	<u>\$ 148,601</u>	<u>\$ 150,167</u>	<u>\$ 143,769</u>	<u>\$ 135,675</u>	<u>\$ 125,348</u>	<u>\$ 118,146</u>
1.8%	1.8%	1.9%	2.1%	2.2%	2.2%	2.1%

Taxable Sales by Industry

Last Ten Fiscal Years
(expressed in millions)

Sources	For the Fiscal Year			
	2014 ^b	2013 ^b	2012 ^b	2011 ^b
Retail trade.....	\$ 42,828	\$ 40,817	\$ 32,435	\$ 31,293
Services.....	10,957	10,443	15,923	14,990
Transportation, communication, and utilities..	4,724	4,502	2,139	2,125
Wholesale trade.....	2,751	2,621	1,988	2,041
Other.....	1,502	1,432	925	933
Total taxable sales.....	\$ 62,762	\$ 59,815	\$ 53,410	\$ 51,382

Percent Distribution of Taxable Sales by Industry

Last Ten Fiscal Years

Sources	For the Fiscal Year			
	2014	2013	2012	2011
Retail trade.....	68.2%	68.2%	60.7%	60.9%
Services.....	17.5%	17.5%	29.8%	29.2%
Transportation, communication, and utilities..	7.5%	7.5%	4.0%	4.1%
Wholesale trade.....	4.4%	4.4%	3.7%	4.0%
Other.....	2.4%	2.4%	1.8%	1.8%
Total taxable sales.....	100.0%	100.0%	100.0%	100.0%
Sales tax rate^a.....	6.0%	6.0%	6.0%	6.0%

^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

Table 6

Ended June 30

2010	2009	2008	2007	2006	2005
\$ 37,132	\$ 38,129	\$ 44,061	\$ 47,331	\$ 44,258	\$ 41,133
4,976	5,189	5,754	5,426	5,172	4,747
5,403	5,292	5,229	5,041	4,682	4,175
2,338	2,519	2,869	2,851	3,466	3,173
1,276	1,539	1,748	1,935	1,781	1,390
\$ 51,125	\$ 52,668	\$ 59,661	\$ 62,584	\$ 59,359	\$ 54,618

Table 7

Ended June 30

2010	2009	2008	2007	2006	2005
72.6%	72.4%	73.9%	75.6%	74.6%	75.3%
9.7%	9.9%	9.6%	8.7%	8.7%	8.7%
10.6%	10.0%	8.8%	8.1%	7.9%	7.6%
4.6%	4.8%	4.8%	4.6%	5.8%	5.8%
2.5%	2.9%	2.9%	3.0%	3.0%	2.6%
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6.0%	6.0%	6.0%	6.0%	5.0%	5.0%

Personal Income Tax Rates

Table 8

Last Ten Calendar Years

Tax Year	Tax Rates	Number of Brackets	Income Brackets		Average Effective Rate ^a
			Low	High	
2013	0.0% - 7.0%	6	2,850	14,250	b
2012	0.0% - 7.0%	6	2,800	14,000	1.9%
2011	0.0% - 7.0%	6	2,760	13,800	1.8%
2010	0.0% - 7.0%	6	2,740	13,700	1.8%
2009	0.0% - 7.0%	6	2,740	13,700	1.8%
2008	0.0% - 7.0%	6	2,670	13,350	1.9%
2007	0.0% - 7.0%	6	2,630	13,150	2.1%
2006	2.5% - 7.0%	6	2,570	12,850	2.2%
2005	2.5% - 7.0%	6	2,530	12,650	2.2%
2004	2.5% - 7.0%	6	2,500	12,500	2.1%

^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

Table 9

Calendar Years 2012 and 2003

(dollars, except income level, expressed in thousands)

2012 ^a				
State Taxable Income Level	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total
\$100,001 and higher	96,587	4.6%	\$ 1,323,989	42.8%
\$75,001 - \$100,000	70,889	3.4%	367,851	11.9%
\$50,001 - \$75,000	143,506	6.8%	510,916	16.5%
\$25,001 - \$50,000	299,134	14.2%	577,362	18.7%
\$10,001 - \$25,000	349,115	16.5%	241,087	7.8%
\$10,000 and lower	1,141,360	54.5%	70,889	2.3%
Total	2,100,591	100.0%	\$ 3,092,094	100.0%

2003				
State Taxable Income Level	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total
\$100,001 and higher	52,534	2.9%	\$ 747,428	32.6%
\$75,001 - \$100,000	44,383	2.4%	231,993	10.1%
\$50,001 - \$75,000	118,742	6.5%	425,157	18.5%
\$25,001 - \$50,000	283,011	15.5%	563,620	24.6%
\$10,001 - \$25,000	358,385	19.7%	276,092	12.0%
\$10,000 and lower	972,574	53.0%	50,103	2.2%
Total	1,829,629	100.0%	\$ 2,294,393	100.0%

^a Information for 2013 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

(expressed in thousands unless otherwise indicated)

	For the Fiscal Year			
	2014	2013	2012	2011
Governmental Activities				
General obligation bonds.....	\$1,320,532	\$1,376,697	\$1,571,957	\$1,756,397
Limited obligation bonds.....	919	2,408	3,822	5,161
Tobacco Authority bonds.....	—	—	—	63,161
Infrastructure Bank bonds.....	2,016,518	2,003,486	2,074,308	2,135,772
Revenue bonds.....	21,072	24,318	27,424	30,400
Notes payable.....	18,265	27,126	41,430	50,172
Capital leases.....	6,004	349	318	261
Total governmental activities.....	<u>3,383,310</u>	<u>3,434,384</u>	<u>3,719,259</u>	<u>4,041,324</u>
Business-Type Activities				
Revenue bonds.....	6,210	6,360	—	—
Total business-type activities.....	<u>6,210</u>	<u>6,360</u>	—	—
Total primary government.....	<u>\$3,389,520</u>	<u>\$3,440,744</u>	<u>\$3,719,259</u>	<u>\$4,041,324</u>
Debt as a percentage of personal income.....	a	2.0%	2.2%	2.5%
Debt per capita expressed in actual dollars.....	a	\$ 721	\$ 787	\$ 865

For fiscal year 2012-13, the State implemented GASB Statement No. 61 (GASB 61). The implementation resulted in reclassification of state universities, state technical colleges and other state-related entities from the primary government category to the component units category.

^a Not yet available.

Source: South Carolina Comptroller General's

Table 10

Ended June 30					
2010	2009	2008	2007	2006	2005
\$1,950,048	\$1,857,510	\$2,016,952	\$2,214,865	\$2,405,119	\$2,298,253
6,435	7,629	9,352	10,985	15,291	19,392
120,653	176,180	242,891	769,755	796,900	820,905
2,051,545	2,091,864	2,125,640	2,162,973	1,917,706	1,947,393
33,251	35,982	38,598	41,044	22,169	23,521
60,944	35,820	20,362	15,622	21,021	10,311
242	404	672	939	1,894	2,856
<u>4,223,118</u>	<u>4,205,389</u>	<u>4,454,467</u>	<u>5,216,183</u>	<u>5,180,100</u>	<u>5,122,631</u>
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$4,223,118</u>	<u>\$4,205,389</u>	<u>\$4,454,467</u>	<u>\$5,216,183</u>	<u>\$5,180,100</u>	<u>\$5,122,631</u>
2.8%	2.8%	3.0%	3.6%	3.8%	4.1%
\$ 911	\$ 922	\$ 989	\$ 1,179	\$ 1,194	\$ 1,204

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

(expressed in thousands unless otherwise indicated)

	For the Fiscal Year			
	2014	2013	2012	2011
Governmental Activities				
Capital improvement bonds.....	\$ 148,642	\$ 191,926	\$ 243,248	\$ 294,497
State highway bonds.....	358,484	390,046	433,266	470,125
State school facilities bonds.....	143,868	204,120	264,245	321,243
Infrastructure Bank bonds.....	44,533	44,052	45,953	48,055
State economic development bonds.....	436,379	356,623	377,809	398,026
Research university infrastructure bonds.....	149,609	147,989	162,626	176,817
Air carrier hub terminal facilities bonds.....	39,017	41,941	44,810	47,634
Total governmental activities.....	<u>1,320,532</u>	<u>1,376,697</u>	<u>1,571,957</u>	<u>1,756,397</u>
Total primary government.....	<u>\$ 1,320,532</u>	<u>\$ 1,376,697</u>	<u>\$ 1,571,957</u>	<u>\$ 1,756,397</u>
Debt as a percentage of personal income.....	a	0.8%	0.9%	1.1%
Debt per capita expressed in actual dollars...	a	\$ 288	\$ 333	\$ 376

For fiscal year 2012-13, the State implemented GASB Statement No. 61 (GASB 61). The implementation resulted in reclassification of state universities, state technical colleges and other state-related entities from the primary government category to the component units category.

^a Not yet available.

Source: South Carolina Comptroller General's Office

Table 11

Ended June 30					
2010	2009	2008	2007	2006	2005
\$ 355,264	\$ 424,080	\$ 514,410	\$ 603,762	\$ 693,815	\$ 801,626
510,365	548,278	622,145	663,582	699,669	725,434
375,742	427,355	476,498	523,305	567,873	611,126
50,026	51,921	53,742	55,491	57,171	58,785
417,633	206,371	217,449	227,992	238,109	101,282
190,594	199,505	132,708	140,733	148,482	—
50,424	—	—	—	—	—
<u>1,950,048</u>	<u>1,857,510</u>	<u>2,016,952</u>	<u>2,214,865</u>	<u>2,405,119</u>	<u>2,298,253</u>
<u>\$ 1,950,048</u>	<u>\$ 1,857,510</u>	<u>\$ 2,016,952</u>	<u>\$ 2,214,865</u>	<u>\$ 2,405,119</u>	<u>\$ 2,298,253</u>
1.3%	1.2%	1.3%	1.5%	1.8%	1.8%
\$ 421	\$ 407	\$ 448	\$ 501	\$ 554	\$ 540

Computation of Legal Debt Margin

June 30, 2014

(Expressed in Thousands)

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).

<u>HIGHWAY BONDS</u>	
2012-2013 Budgetary General Fund revenues pledged for highway bonds.....	\$ 9,639
2012-2013 other revenues pledged for highway bonds.....	612,453
	<hr/>
2012-2013 revenues pledged for highway bonds.....	622,092
	<hr/>
15% of 2012-2013 revenues pledged for highway bonds.....	93,314
Less: maximum annual debt service for highway bonds ^a	57,365
	<hr/>
Legal debt service margin at June 30, 2014--highway bonds.....	\$ 35,949
	<hr/>
<u>GENERAL OBLIGATION BONDS (EXCLUDING INSTITUTION BONDS, HIGHWAY BONDS, AND ANTICIPATION NOTES)^d</u>	
2012-2013 Budgetary General Fund revenues	\$ 6,389,576
Less: 2012-2013 Budgetary General Fund revenues pledged for highway bonds ^b	9,639
	<hr/>
2012-2013 net Budgetary General Fund revenues.....	6,379,937
	<hr/>
6% of 2012-2013 net Budgetary General Fund revenues.....	382,796
Less: maximum annual debt service for general obligation bonds excluding institution and highway bonds and bond anticipation notes ^c	175,354
	<hr/>
Legal debt service margin at June 30, 2014--general obligation bonds excluding institution and highway bonds and bond anticipation notes.....	\$ 207,442
	<hr/>

Table 12

<u>ECONOMIC DEVELOPMENT BONDS^e</u>	
2012-2013 Budgetary General Fund revenues	\$ 6,389,576
Less: 2012-2013 Budgetary General Fund revenues pledged for highway bonds ^b	<u>9,639</u>
2012-2013 net Budgetary General Fund revenues.....	<u>6,379,937</u>
0.5% of 2012-2013 net Budgetary General Fund revenues.....	31,900
Less: maximum annual debt service for research university infrastructure bonds ^a	<u>24,493</u>
Legal debt service margin at June 30, 2014--economic development bonds.....	<u>\$ 7,407</u>
<u>RESEARCH UNIVERSITY INFRASTRUCTURE BONDS</u>	
2012-2013 Budgetary General Fund revenues	\$ 6,389,576
Less: 2012-2013 Budgetary General Fund revenues pledged for highway bonds ^b	<u>9,639</u>
2012-2013 net Budgetary General Fund revenues.....	<u>6,379,937</u>
0.5% of 2012-2013 net Budgetary General Fund revenues.....	31,900
Less: maximum annual debt service for research university infrastructure bonds ^a	<u>21,663</u>
Legal debt service margin at June 30, 2014--research university infrastructure bonds.....	<u>\$ 10,237</u>

- ^a As of June 30, 2014, the maximum annual debt service will occur in the fiscal year ending June 30, 2015.
- ^b For the fiscal year ended June 30, 2014, there were no net Budgetary General Fund revenues pledged for State institution bonds and anticipation notes.
- ^c As of June 30, 2014, the maximum annual debt service will occur in the fiscal year ending June 30, 2015.
- ^d 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.
- ^e During the fiscal year ended June 30, 2010, the State issued \$170 million of Economic Development bonds and during the fiscal year ended June 30, 2014, the State issued an additional \$85 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 and \$85 million bond issues have been excluded from the debt service limit calculations.

Source: South Carolina Comptroller General's Office

Legal Debt Margin Information

Last Ten Fiscal Years
(expressed in thousands)

	For the Fiscal Year			
	2014	2013	2012	2011
<u>State Highway Bonds</u>				
Debt service limitation.....	\$ 93,314	\$ 95,326	\$ 95,525	\$ 93,729
Debt service applicable to limit.....	<u>57,365</u>	<u>57,717</u>	<u>58,390</u>	<u>58,831</u>
Legal debt margin at June 30.....	<u>\$ 35,949</u>	<u>\$ 37,609</u>	<u>\$ 37,135</u>	<u>\$ 34,898</u>
Legal debt margin as a percentage of debt service limitation.....	38.5%	39.5%	38.9%	37.2%
<u>General Obligation Bonds excluding Institution and Highway Bonds and Bond Anticipation Notes</u>				
Debt service limitation.....	\$ 382,796	\$ 350,844	\$ 337,073	\$ 313,772
Debt service applicable to limit.....	<u>175,354</u>	<u>173,992</u>	<u>180,387</u>	<u>183,438</u>
Legal debt margin at June 30.....	<u>\$ 207,442</u>	<u>\$ 176,852</u>	<u>\$ 156,686</u>	<u>\$ 130,334</u>
Legal debt margin as a percentage of debt service limitation.....	54.2%	50.4%	46.5%	41.5%
<u>Economic Development Bonds</u>				
Debt service limitation.....	\$ 31,900	\$ 29,237	\$ 28,089	\$ 26,148
Debt service applicable to limit.....	<u>24,493</u>	<u>24,521</u>	<u>24,521</u>	<u>24,655</u>
Legal debt margin at June 30.....	<u>\$ 7,407</u>	<u>\$ 4,716</u>	<u>\$ 3,568</u>	<u>\$ 1,493</u>
Legal debt margin as a percentage of debt service limitation.....	23.2%	16.1%	12.7%	5.7%
<u>Research University Infrastructure Bonds</u>				
Debt service limitation.....	\$ 31,900	\$ 29,237	\$ 28,089	\$ 26,148
Debt service applicable to limit.....	<u>21,663</u>	<u>20,452</u>	<u>20,624</u>	<u>20,820</u>
Legal debt margin at June 30.....	<u>\$ 10,237</u>	<u>\$ 8,785</u>	<u>\$ 7,465</u>	<u>\$ 5,328</u>
Legal debt margin as a percentage of debt service limitation.....	32.1%	30.0%	26.6%	20.4%

For fiscal year 2012-13, the State implemented GASB Statement No. 61 (GASB 61). The implementation resulted in reclassification of state universities, state technical colleges and other state-related entities from the primary government category to the component units category.

Source: South Carolina Comptroller General's Office

Table 13

Ended June 30					
2010	2009	2008	2007	2006	2005
\$ 93,382	\$ 98,037	\$ 101,853	\$ 96,128	\$ 90,101	\$ 87,988
60,997	64,078	71,766	71,766	71,766	71,766
\$ 32,385	\$ 33,959	\$ 30,087	\$ 24,362	\$ 18,335	\$ 16,222
34.7%	34.6%	29.5%	25.3%	20.3%	18.4%
\$ 331,738	\$ 382,086	\$ 397,558	\$ 370,495	\$ 332,122	\$ 278,531
199,556	198,074	221,525	225,409	230,124	226,157
\$ 132,182	\$ 184,012	\$ 176,033	\$ 145,086	\$ 101,998	\$ 52,374
39.8%	48.2%	44.3%	39.2%	30.7%	18.8%
\$ 27,645	\$ 31,841	\$ 33,130	\$ 30,875	\$ 27,677	\$ 25,321
24,655	21,229	21,229	21,284	21,342	9,632
\$ 2,990	\$ 10,612	\$ 11,901	\$ 9,591	\$ 6,335	\$ 15,689
10.8%	33.3%	35.9%	31.1%	22.9%	62.0%
\$ 27,645	\$ 31,841	\$ 33,130	\$ 30,875	\$ 27,677	\$ —
21,019	21,019	13,777	13,882	13,980	—
\$ 6,626	\$ 10,822	\$ 19,353	\$ 16,993	\$ 13,697	\$ —
24.0%	34.0%	58.4%	55.0%	49.5%	—

Pledged Revenue Coverage

Table 14

Last Ten Fiscal Years
(expressed 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					
2014	\$ 2,385	\$ 1,870	\$ 515	\$ 2,385	1.00
2013	2,384	1,780	604	2,384	1.00
2012	2,384	1,695	689	2,384	1.00
2011	2,382	1,620	762	2,382	1.00
2010	2,371	1,540	831	2,371	1.00
2009	2,367	1,470	897	2,367	1.00
2008	2,324	1,385	939	2,324	1.00
2007	2,298	1,320	978	2,298	1.00
2006	2,276	1,260	1,016	2,276	1.00
2005	2,242	1,190	1,052	2,242	1.00
Infrastructure Bank Bonds					
2014	\$ 208,256	\$ 71,550	\$ 92,522	\$ 164,072	1.27
2013	212,078	60,730	95,789	156,519	1.35
2012	217,883	54,410	103,703	158,113	1.38
2011	246,542	48,418	96,606	145,024	1.70
2010	213,689	46,275	99,624	145,899	1.46
2009	207,747	40,750	99,446	140,196	1.48
2008	194,969	44,355	103,541	147,896	1.32
2007	195,754	41,070	90,284	131,354	1.49
2006	166,443	37,940	93,409	131,349	1.27
Tobacco Settlement Revenue Management Authority Bonds					
2014	\$ 109,113	\$ —	\$ —	\$ —	N/A
2013	73,326	—	—	—	N/A
2012	74,122	71,700	3,585	75,285	0.98
2011	69,808	65,265	3,585	68,850	1.01
2010	68,709	63,035	10,000	73,035	0.94
2009	95,115	75,730	13,787	89,517	1.06
2008	83,493	390,735	48,540	439,275	0.19
2007	79,912	—	50,761	50,761	1.57
2006	67,841	—	52,601	52,601	1.29
2005	73,232	—	54,496	54,496	1.34

For fiscal year 2012-13, the State implemented GASB Statement No. 61 (GASB 61). The implementation resulted in reclassification of state universities, state technical colleges and other state-related entities from the primary government category to the component units category.

Demographic Statistics**Table 15**

Last Ten Calendar Years

<u>Year</u>	<u>Population at July 1 ^a</u>	<u>Per Capita Income ^b</u>	<u>Average Annual Unemployment Rate ^c</u>
2013	4,774,839	\$ 35,831	7.8%
2012	4,723,723	35,056	9.4%
2011	4,673,348	34,182	10.3%
2010	4,635,835	32,688	11.2%
2009	4,561,242	32,579	11.7%
2008	4,503,280	33,346	6.9%
2007	4,424,232	32,496	5.6%
2006	4,339,399	31,266	6.4%
2005	4,256,199	29,451	6.8%
2004	4,201,306	28,121	6.8%

^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**Table 16****Latest Completed Calendar Year and Nine Years Prior**

Sources	2013		2004	
	Number of Employees	Percent of Total	Number of Employees	Percent of Total
Contract construction.....	80,200	4.2%	114,400	6.3%
Manufacturing:				
Durable goods.....	129,800	6.8%	133,700	7.3%
Nondurable goods.....	95,200	5.0%	133,300	7.3%
Transportation, communication, and public utilities.....	64,500	3.4%	62,400	3.4%
Wholesale and retail trade:				
Wholesale.....	66,400	3.5%	65,600	3.6%
Retail.....	230,700	12.2%	227,100	12.4%
Information	26,400	1.4%	26,800	1.5%
Finance, insurance and real estate.....	95,600	5.0%	88,500	4.8%
Services and mining.....	756,200	39.9%	652,300	35.6%
Government:				
Federal.....	32,600	1.7%	28,200	1.5%
State and local.....	319,100	16.9%	297,800	16.3%
Total wage and salary employment.....	1,896,700	100.0%	1,830,100	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

Table 17

**Latest Completed Calendar Year and Nine Years Prior
(Listed alphabetically)**

<u>2013</u>	<u>2004</u>
Bi-Lo, Inc.	Bi-Lo, Inc.
Blue Cross/Blue Shield of South Carolina	U.S. Department of Defense
U.S. Department of Defense	Greenville Hospital System
Greenville Hospital System	Michelin North America, Inc.
Michelin North America, Inc.	Palmetto Health Alliance, Inc.
Palmetto Health Alliance, Inc.	Greenville County School District
Greenville County School District	University of South Carolina
University of South Carolina	U.S. Postal Service
U.S. Postal Service	Wal-Mart Associates, Inc.
Wal-Mart Associates, Inc.	Washington Savannah River Company

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			
	2014 ^a	2013 ^a	2012	2011
General government.....	6,023	5,748	5,927	5,915
Education.....	2,773	2,717	2,726	2,772
Higher education.....	—	—	29,518	28,547
Health and environment.....	9,683	9,675	9,875	10,399
Social services.....	3,294	3,222	3,150	3,235
Administration of justice.....	9,205	9,261	9,295	9,442
Resources and economic development.....	1,525	1,477	1,410	1,437
Transportation.....	4,291	4,417	4,471	4,536
Other.....	56	66	300	307
Totals.....	36,850	36,583	66,672	66,590

^a Beginning with fiscal year 2012-2013, the following entities are reported as discretely presented component units rather than as part of the primary government: Higher education institutions, Housing Authority, Education Assistance Authority, Jobs-Economic Development Authority, and Patriots Point Development Authority.

Source: South Carolina Comptroller General's Office

Table 18

as of June 30					
<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
6,108	6,307	6,532	6,457	6,267	6,195
2,968	2,990	3,084	3,014	2,922	3,053
28,414	28,271	26,972	26,095	27,185	26,569
10,998	11,487	12,286	12,237	12,461	13,010
3,689	3,990	3,998	3,904	3,627	3,618
9,631	9,954	10,280	10,098	9,747	9,417
1,675	1,738	1,856	1,818	1,776	1,746
5,006	5,050	5,065	4,880	4,794	5,002
314	317	313	314	306	313
<u>68,803</u>	<u>70,104</u>	<u>70,386</u>	<u>68,817</u>	<u>69,085</u>	<u>68,923</u>

Operating Indicators by Function

Last Ten Fiscal Years

	For the Fiscal Year			
	2014 ^a	2013 ^a	2012	2011
General government				
Individual income tax returns processed.....	2,514,090	2,444,843	2,406,252	2,482,647
Corporate income tax returns processed	209,677	208,208	194,680	197,608
Department of Motor Vehicles transactions.....	12,767,033	11,541,043	10,522,707	9,898,064 ^b
Workers' compensation cases reviewed.....	63,541	53,683	44,327	43,464
Education				
Public school enrollment.....	742,325	731,679	719,201	714,421
Average operating miles per school bus.....	14,862	16,041	15,048	15,950
State Museum visitors.....	127,943	143,199	185,124	136,346
Health and environment				
Medicaid eligible participants.....	1,242,657	1,162,210	1,069,195	1,019,508
Women, Infant and Children (WIC) participants..	112,131	125,368	130,646	130,097
Community mental health center clients.....	86,652	89,510	83,880	85,244 ^b
Social services				
Average food stamp households per month.....	403,281	415,475	444,268	384,936
Child Protective Services investigations.....	14,606	11,924	15,803	17,763
Administration of justice				
Adult prison average daily population.....	21,581	22,152	22,776	23,358
Juvenile facility average daily population.....	523	508	532	635
Resources and economic development				
Dept of Commerce capital investment projects...	127	151	149	172
Welcome Center visitors.....	2,001,594	2,046,582	2,158,943	2,023,488
Hunting and fishing licenses processed.....	937,099	938,736	965,598	996,890
Watercraft registrations.....	460,300	462,926	450,935	442,057
Transportation				
Miles of surface repair.....	166,174	150,859	137,479	150,590
Miles of roadway inspections.....	354,953	341,907	325,930	361,226
Higher education and support				
Total headcount enrollment.....	n/a	n/a	208,302	205,080
Degrees awarded.....	n/a	n/a	38,545	35,958
Unemployment compensation benefits				
Initial claims.....	225,420	264,447	278,714	310,528
Total benefit weeks claimed.....	1,365,992	1,787,530	2,402,387	2,992,594
Financing of housing facilities				
Mortgage loans serviced.....	n/a	n/a	15,977	15,740
Families receiving rental assistance.....	n/a	n/a	19,886	19,918
Medical malpractice insurance				
Membership total.....	3,311	3,020	3,374	3,570
Financing of student loans				
Number of student loans outstanding.....	n/a	n/a	482,691	537,090
Tuition prepayment program				
Individual accounts.....	5,758	5,841	5,935	6,052
State maritime museum				
Museum visitors and other area patrons.....	n/a	n/a	273,283	270,802
Insurance claims processing				
Second Injury Fund claims paid.....	1,964	2,190	3,312	3,224
Other				
Public railway carloads (calendar year).....	122,475	105,775	88,746	66,618

^a Beginning with fiscal year 2012-2013, Higher education institutions, Housing Authority, Education Assistance Authority, and Patriots Point Development Authority are not part of the primary government.

^b Processing changes resulted in evaluation differences for service monitoring.

Source: South Carolina Comptroller General's Office

Ended June 30

2010	2009	2008	2007	2006	2005
2,379,693	2,393,919	2,421,786	2,273,202	2,172,409	2,112,766
183,224	185,200	166,237	164,855	155,228	156,784
11,989,686	12,430,183	13,234,198	13,331,078	13,474,463	12,670,522
53,407	63,493	77,961	82,603	127,848	111,869
712,240	707,739	701,749	698,290	694,155	680,635
15,795	15,600	15,651	16,000	15,685	15,600
156,810	154,487	131,731	141,202	145,845	148,752
975,275	934,090	903,397	902,308	932,708	983,981
133,942	134,618	124,033	112,467	107,413	108,341
88,726	88,999	87,762	87,641	89,480	90,733
346,807	287,867	248,314	231,053	225,456	216,602
18,805	17,621	18,560	18,168	16,898	17,186
24,105	24,081	23,958	23,437	22,964	22,970
739	858	910	985	1,043	1,074
161	190	179	139	137	105
2,323,877	2,123,161	2,281,295	2,378,630	2,454,311	2,525,294
958,014	840,956	839,696	811,025	781,882	704,882
429,233	429,532	430,377	433,158	415,993	396,915
178,084	162,938	158,512	167,551	163,829	173,620
448,492	401,426	342,981	332,559	313,530	270,024
200,204	187,253	180,479	176,415	174,686	172,386
27,705	26,835	26,237	26,063	25,622	24,826
386,818	545,137	292,661	304,464	299,975	313,629
4,331,564	4,206,476	1,964,982	1,998,836	1,930,718	2,129,960
15,813	16,789	16,379	14,400	12,068	10,703
19,931	19,955	20,100	20,129	20,872	20,478
4,230	4,568	5,466	6,320	7,050	7,166
371,205	386,748	189,292	351,024	323,536	332,794
6,135	6,239	6,315	6,388	6,452	6,262
268,965	264,244	264,326	259,425	260,827	240,811
3,118	3,404	3,661	3,951	3,860	4,520
64,554	92,136	95,521	82,036	88,245	88,242

Capital Assets by Function

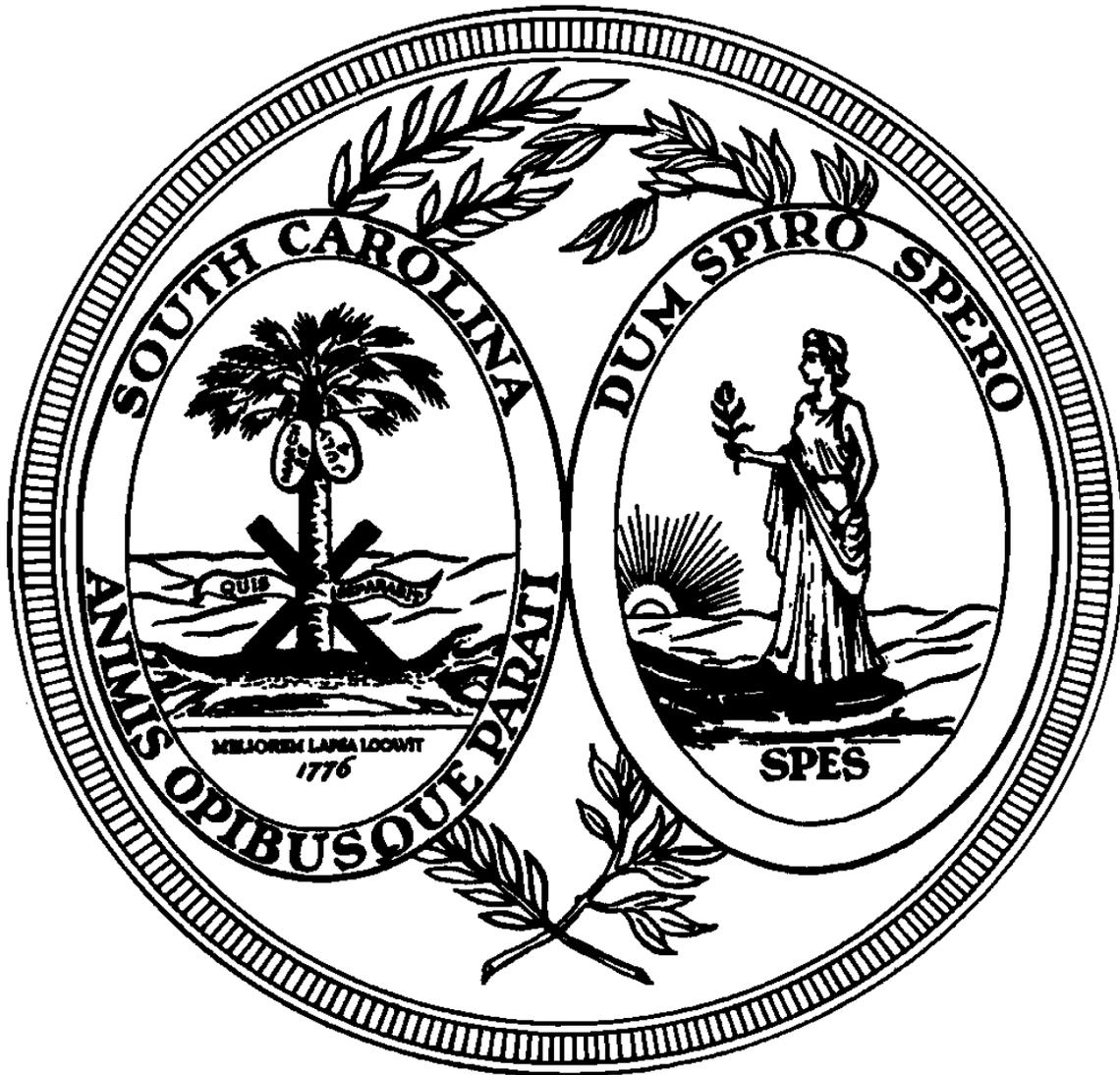
Last Ten Fiscal Years

	For the Fiscal Year			
	2014 ^a	2013 ^a	2012	2011
General government				
Buildings and facilities.....	49	46	33	33
State armories.....	59	66	63	63
Fleet vehicles.....	3,093	2,991	3,092	2,957
Motor vehicle district offices.....	66	67	67	68
Education				
School buses.....	5,640	5,705	5,630	5,636
Television transmitters.....	11	11	11	11
Vocational training/client centers.....	35	35	35	35
Health and environment				
Mental health buildings.....	149	148	149	150
Community mental health centers.....	64	51	48	48
Regional special needs centers.....	5	5	5	5
Social services				
Buildings and facilities.....	69	65	66	66
Administration of justice				
Adult correctional institutions.....	25	26	27	28
Juvenile correctional facilities.....	7	7	7	7
Highway patrol district offices.....	6	6	6	6
Highway patrol vehicles.....	1,351	1,050	1,054	1,060
Resources and economic development				
Acres of State parks.....	86,445	86,370	84,604	83,118
Acres of State forests.....	94,245	94,215	94,215	94,215
State parks and historical sites.....	53	53	53	53
State farmers' markets.....	3	3	3	3
Vehicles and boats.....	1,292	1,081	1,223	841
Transportation				
Miles of State highways.....	66,244	66,244	66,126	66,008
Weigh stations.....	8	8	8	8
Traffic cameras.....	360	360	360	350
Miles of cable median barriers.....	480	480	480	480
Higher education				
Number of campuses.....	n/a	n/a	33	33
Buildings-universities.....	n/a	n/a	852	857
Buildings-technical colleges.....	n/a	n/a	310	308
Buildings-student residences.....	n/a	n/a	319	297
State maritime museum				
Vintage aircraft.....	n/a	n/a	4	4
Historical period exhibits.....	n/a	n/a	15	15
Other				
Rail yards.....	3	3	3	3
State-owned locomotives.....	10	10	10	10

^a Beginning with fiscal year 2012-2013, Higher education institutions and Patriots Point Development Authority are not part of the primary government.

Table 20

Ended June 30						
2010	2009	2008	2007	2006	2005	
32	32	32	33	33	33	
63	65	63	62	65	65	
3,316	3,599	3,831	3,515	2,687	2,357	
69	69	69	69	69	69	
5,677	6,117	6,420	6,274	5,788	6,453	
11	11	11	11	11	11	
35	35	35	35	35	35	
151	150	154	137	111	111	
47	49	47	59	60	60	
5	5	5	5	5	5	
66	66	66	66	66	66	
28	28	28	28	29	29	
7	7	7	7	7	7	
7	7	7	7	7	7	
1,162	1,162	1,237	1,004	1,055	1,222	
83,118	82,813	81,824	81,807	81,168	81,168	
92,552	92,552	91,466	91,466	91,600	91,600	
53	53	53	53	53	53	
3	3	3	3	3	3	
1,121	1,203	1,280	1,026	1,538	1,575	
66,262	66,256	66,248	66,242	66,240	66,252	
9	9	9	9	9	9	
350	320	300	300	250	179	
476	476	476	470	470	442	
33	33	33	33	33	33	
833	792	773	787	810	815	
303	302	297	286	277	282	
300	327	388	373	340	335	
4	4	4	4	4	4	
15	15	15	15	15	3	
3	3	3	3	3	3	
10	10	10	13	13	13	



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

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Governor

Curtis M. Loftis Jr.
State Treasurer

Richard Eckstrom, CPA
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, 2014

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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, 2014, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our report thereon dated December 22, 2014. We conducted our joint audit in accordance with the 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. Our report includes a reference to other auditors, including CliftonLarsonAllen LLP acting separately, who audited 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 described in our report on the State's financial statements and as presented in the following tables. The financial statements of the State Ports Authority, Public Service Authority, Connector 2000 Association, Inc., and South Carolina Medical Malpractice Liability Joint Underwriting Association, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the State Ports Authority, Public Service Authority, Connector 2000 Association, Inc., and South Carolina Medical Malpractice Liability Joint Underwriting Association. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

	Percentage Audited by CliftonLarsonAllen LLP Separately		Percentage Audited by Other Auditors	
	Total Assets	Total Revenue	Total Assets	Total Revenue
<u>Government-wide</u>				
Governmental activities	2%	10%	63%	9%
Business-type activities	-	-	72%	82%
Component units	-	-	100%	100%

	Percentage Audited by CliftonLarsonAllen LLP Separately		Percentage Audited by Other Auditors	
	Total Assets	Total Revenue	Total Assets	Total Revenue
<u>Fund Statements</u>				
Governmental Funds	-	-	17%	9%
Enterprise Funds	-	-	72%	82%
Internal Service Funds	30%	88%	59%	8%
Fiduciary Funds	83%	48%	16%	52%
Discretely Presented Component Units				
	-	-	100%	100%

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and 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 2014-001, 2014-002, 2014-003, 2014-004, and 2014-005 as described in the accompanying schedule of findings to be material weaknesses.

A significant deficiency is a deficiency, or a 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 deficiencies 2014-006 and 2014-007 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 of South Carolina's Response to Findings

The State's responses to the findings identified in our audit are included in the section of this report titled "Management's Responses." The State's responses were not subjected to the auditing procedures applied in the joint audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Columbia, South Carolina
December 22, 2014



Baltimore, Maryland
December 22, 2014

MATERIAL WEAKNESSES

2014-001 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. Errors occurred in the CAFR and the related financial accounting data related to:

- The reporting of agency grants receivable and deferred grant revenue balances;
- The reporting of fund balance classifications;
- The reporting of balances within the financial statements and footnotes that did not match the underlying accounting records; and
- The reporting of balances and footnotes within the CAFR that were not presented in accordance with Generally Accepted Accounting Principles (GAAP)

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 during preparation of the CAFR. In addition, there was lack of adequate review by the Comptroller General’s Office supervisory staff, as errors were not detected during review.

Effect

Material audit adjustments were necessary 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 and the data compiled by the Comptroller General's Office staff is adequately reviewed by appropriate personnel. Additionally we recommend that additional procedures be established to ensure review of the financial information is performed timely at a supervisory level and that the review is adequate to detect and prevent errors in financial reporting.

Response

See management's response on page 14.

2014-002 FINANCIAL REPORTING – RECONCILIATION OF CASH AND CASH EQUIVALENTS – COMPTROLLER GENERAL'S OFFICE

Condition

Internal controls over financial reporting were inadequate to prevent or detect misstatements of cash and cash equivalents related to transactions that were incorrectly reported in the South Carolina Enterprise Information System (SCEIS) and not adjusted during the State's year-end reconciliation process.

Context

State agencies record budgetary transactions in SCEIS for budget monitoring functions related to the administration of the State's fiscal affairs. These transactions are posted to budgetary-cash accounts that are for monitoring spending authority and do not reflect the actual cash that is held by the State. The actual cash and cash equivalents held by the State are recorded in SCEIS as well, but are to be reported in a separate ledger for financial reporting. Budgetary cash transactions were recorded incorrectly into the sub-ledger used to report the actual cash and cash equivalents held by the State, resulting in material misstatements that were identified during the audit. The Comptroller General's Office performed a reconciliation of the cash and cash equivalents activity, but did not detect the errors.

Cause

There are not adequate procedures or policies established to reconcile cash and cash equivalent transactions between the year-end reporting package provided by the State Treasurer's Office and SCEIS. The reconciliation processes that the Comptroller General's Office have implemented were not adequately designed and executed to eliminate the budgetary cash transactions from the sub-ledger.

Effect

Cash and cash equivalents reported in the State's CAFR included amounts that did not accurately report the State's financial position and as a result, material audit adjustments were required to correct the errors.

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. The preparation of reconciliations between ledgers and sub-ledgers is a key component of an entity's Internal Control Framework.

Recommendation

We recommend that additional procedures and controls be developed and implemented by the State to ensure that the cash and cash equivalents reported in SCEIS and the CAFR are reported accurately and in accordance with GAAP.

Response

See management's response on page 14.

2014-003 FINANCIAL REPORTING – REPORTING OF SECOND INJURY FUND CLAIMS LIABILITIES – SECOND INJURY FUND AND BUDGET AND CONTROL BOARD

Condition

In the prior years, the amount reported for the claims liabilities payable related to the Second Injury Fund was not properly reported in the State's CAFR. As a result, the State recorded a material adjustment to correct the errors previously reported.

Context

Due to a change in the State's reporting structure, the State Budget and Control Board (BCB) is now responsible for administering the Second Injury Fund, which includes financial reporting responsibilities. During the completion of the current year claims payable reporting package, the BCB noted that the Second Injury Fund had not been properly reporting the claims liabilities payable in their prior year financial statements. Because the Second Injury Fund had understated claims liabilities payable in the prior years the State recorded a prior period adjustment to correct the error.

Cause

There was a lack of adequate review by the Second Injury Fund supervisory staff in the prior years.

Effect

A prior period adjustment was necessary to correct the error.

Criteria

Internal control procedures affect an agency's ability to process financial transactions that are authorized and accurate. Section 6 of the Comptroller General's Audited Financial Statement Manual states, "The GAAP hierarchy determines the status of various professional pronouncements with respect to their application to governments. All GASB statements and interpretations that have not been amended or superseded apply to all activities, funds, and governmental component units (but not to non-governmental component units) reported in the State of South Carolina's Comprehensive Annual Financial Report (CAFR)." This requirement acts as a control over financial reporting for the State's financial statements to ensure that the agency's financial reporting is in compliance with GAAP.

Recommendation

We recommend that additional procedures and controls be developed to require that the agency director or another level of management review financial information to ensure that it is reported in compliance with GAAP.

Response

See management's response on page 15.

2014-004 FINANCIAL REPORTING – REPORTING OF GRANT RECEIVABLES AND DEFERRED GRANT REVENUE – ADJUTANT GENERAL’S OFFICE

Condition

The Adjutant General's Office's (TAG) procedures and controls were inadequate to ensure proper reporting of grants receivable and deferred revenue balances on the agency's grant and contribution revenue reporting package. As a result, the State recorded a material adjustment.

Context

The TAG did not properly reconcile the grant receivable and deferred grant revenue balances reported in the year end reporting package to the balances recorded in their general ledger system. The year end reporting package submitted by TAG did not contain all grants expenditures and payables included in the general ledger.

Additionally, the TAG reported grant receivable balances that have been outstanding from the granting agency in excess of a year and was not able to substantiate the collectibility of the receivable balance that they reported.

The TAG's management has established internal control processes to review year end reporting packages prior to submitting to the Comptroller General's Office. The review process was not adequate nor thorough enough to detect errors in the preparation of the year end reporting package.

Cause

There was a lack of adequate review by TAG supervisory staff.

Effect

An adjustment was necessary as of June 30, 2014 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 TAG to ensure that the financial information provided in reporting packages are reported accurately in accordance with Section 1.7 of the procedure's manual referenced above.

Response

See management's response on page 16.

2014-005 FINANCIAL REPORTING – REPORTING OF LOSS LIABILITIES – DEPARTMENT OF SOCIAL SERVICES

Condition

The Department of Social Services (DSS) procedures and controls were inadequate to ensure proper reporting of loss liabilities resulting from violations of grant program rules on the agency's grant disallowance reporting package.

Context

The grant disallowance reporting package should include all liabilities related to violations of grant rules and regulations. DSS is in violation of a federal program requirement to develop and implement automated child support data processing and information retrieval system. As a result the Federal government has assessed significant financial penalties on DSS. The agency's grant disallowance reporting package did not include all loss liabilities payable, and as a result, loss liabilities resulting from violations of grant program rules and regulations were understated.

Cause

There was a lack of adequate review by DSS supervisory staff.

Effect

An adjustment was necessary as of June 30, 2014 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 DSS to ensure that the financial information provided in reporting packages are reported accurately in accordance with Section 1.7 of the procedure's manual referenced above.

Response

See management's response on page 18.

SIGNIFICANT DEFICIENCIES

2014-006 FINANCIAL REPORTING – CAPITAL ASSETS – DEPARTMENT OF COMMERCE

Condition

The Department of Commerce's procedures and controls were inadequate to ensure proper reporting of capital assets in the year end capital asset reporting package.

Context

The Department of Commerce incorrectly reported and classified property owned by the Palmetto Railways, a division of the Department, in their year-end reporting package. The Palmetto Railways is considered a blended component unit that is classified as an enterprise fund and accounted for as a business-type activity. The Department of Commerce recorded the land acquisition made by Palmetto Railways in their capital asset ledger and reported the acquisition in the Department's governmental activities capital assets reporting package. As a result the State's capital assets relating to governmental activities were overstated.

Cause

There was a lack of adequate review by Department of Commerce supervisory staff.

Effect

An adjustment was necessary as of June 30, 2014 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 Department of Commerce to ensure that the financial information provided in reporting packages are reported accurately in accordance with Section 1.7 of the procedure's manual referenced above. Additionally, if the Department of Commerce continues to record capital assets of Palmetto Railways within their capital asset ledger, we recommend that policies and procedures be implemented to identify and report separately to the Comptroller General's Office, such capital assets related to Palmetto Railways.

Response

See management's response on page 19.

2014-007 INTERNAL CONTROL MONITORING – SOUTH CAROLINA ENTERPRISE INFORMATION SYSTEM

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 perform a periodic review of segregation of user duties and access rights.

Effect

The absence of controls and procedures presents the risk of encountering either one or a combination of common issues such as: inheritance, broad access designed in roles (i.e. ranges and/or wildcards assigned to authorization objects), assignment of roles with broad access (i.e. providing access to a TCODE which may result in assigning a role beyond the scope of need to know/job duties), improper segregation of duties and sensitive access, limited visibility into role conflicts due to the need for considerable manual effort to extract data and perform analysis.

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 and the financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP).

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 management's response on page 20.

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 February 14, 2014 to determine if the conditions still existed. Based on our audit procedures, we determined that the State has not taken adequate corrective action on all aspects of the identified deficiencies 2013-001 and 2013-005. Therefore, we have incorporated the uncorrected portions of the prior year findings into our comments at findings 2014-001 and 2014-005, respectively, in addition to current year specific findings. Comments 2013-002, 2013-003, 2013-004, 2013-006, and 2013-007 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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Fax: (803) 734-1765
E-Mail: cgooffice@cg.sc.gov

RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL

WILLIAM E. GUNN
CHIEF OF STAFF

February 20, 2015

Mr. Richard H. Gilbert, Jr., CPA
Interim State Auditor
Office of the State Auditor
1401 Main Street, Ste. 1200
Columbia, South Carolina 29201

Dear Mr. Gilbert:

2014-001: Our agency continues to restore its financial reporting capabilities, which were severely degraded both by complications resulting from protracted delays in the statewide SCEIS implementation (which even after ten years remains incomplete) and by budget limitations in 2008 - 2011 leading to major losses of experienced financial reporting staff. Since FY 2012 we have experienced consistent and measurable improvements in the timeliness and quality of our financial reporting function, which we have achieved by successfully recruiting high quality, professional, and experienced accountants and by developing improved financial reporting processes. While our efforts are by no means complete, they continue to produce significant improvements in our agency's financial reporting function. Furthermore, the agency's financial reporting section has made these improvements and fulfilled its reporting responsibilities with a significantly smaller staff size than the financial reporting staff size in most other states. Our agency continues efforts to improve controls over financial reporting, consciously striving to do so with a minimal impact to South Carolina's hard-working taxpayers.

2014-002: In connection with state government's ongoing conversion from STARS to SCEIS, the SCEIS conversion team allowed a very large general ledger cash account entitled "Cash on Hand-STO" to include legislative appropriations in addition to actual cash. Our agency is working with the State Treasurer's office and the SCEIS conversion team to eliminate this system conversion issue and we will continue to enhance controls over the financial reporting process for cash.

Sincerely,

William E. Gunn
Chief-of-Staff

WG/jds

NIKKI HALEY, CHAIR
GOVERNOR
CURTIS M. LOFTIS, JR.
STATE TREASURER
RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL



SC BUDGET AND CONTROL BOARD

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HUGH K. LEATHERMAN, SR.
CHAIRMAN, SENATE FINANCE COMMITTEE

W. BRIAN WHITE
CHAIRMAN, HOUSE WAYS AND MEANS
COMMITTEE

MARCIA S. ADAMS
EXECUTIVE DIRECTOR

February 20, 2015

Richard H. Gilbert, Jr
Interim State Auditor
1401 Main Street
Columbia, SC 29201

RE: Fiscal Year 2014 CAFR
Second Injury Fund Claims Liability Payable

Dear Mr. Gilbert,

We have reviewed the finding related to the Second Injury Fund Claims Liability Payable.
Please see our response below.

Condition:

“In the prior years, the amount reported for the claims liabilities payable related to the Second Injury Fund was not properly reported in the State’s CAFR. As a result, the State recorded a material adjustment to correct the errors previously reported.”

Response:

In prior fiscal years, the Second Injury Fund provided audited financial statements to the Comptroller General for inclusion in the CAFR. Regarding the claims liability payable, the Notes to the Financial Statements reported the Second Injury Fund “did not fall within GASB 10’s definition of a public entity risk pool (PERP), because there is no actual transfer of risk to the Fund, and also the majority of the entities serviced by the fund are not governmental entities...Claims are recognized as a liability only to the extent that assets are available to liquidate these liabilities.”

Sincerely,

Renee D. Herndon
Office of Internal Operations
SC Budget and Control Board
(803) 737-5906
rherndo@io.sc.gov

**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. 29201-4752

R. VAN MCCARTY
BRIGADIER GENERAL
DEPUTY ADJUTANT GENERAL

February 19, 2015

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 fiscal year ended June 30, 2014. 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,

A handwritten signature in black ink, appearing to read "Frank L. Garrick", written over a horizontal line.

Frank L. Garrick, CPA
Chief Financial Officer

Corrective Action Plan

2014-004 Financial Reporting – Reporting of Grant Receivables and Deferred Grant Revenue –
Adjutant General's Office

The grants expenditures and payables will be cross checked against the Business Warehouse reports to ensure that all payments have been posted.

Accountants from the Facilities Maintenance Office have been given additional access and training to balance the receivables with the US Property and Fiscal Office to ensure that receivables are properly recorded and not over budget. This will ensure that the federal payables have been posted in the correct format and/or are receivable.

For past due receivables, documentation from the US Property and Fiscal Office will be obtained to ensure that the receivable is valid.



Serving Children and Families

V. SUSAN ALFORD
STATE DIRECTOR

NIKKI R. HALEY
GOVERNOR

February 23, 2015

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 the finding identified in the SC Comprehensive Annual Financial Report audit for the year ended June 30, 2014.

**2014-005 FINANCIAL REPORTING – REPORTING OF LOSS LIABILITIES –
DEPARTMENT OF SOCIAL SERVICES**

Recommendation

We recommend that additional procedures and controls be developed and implemented by DSS to ensure that the financial information provided in reporting packages are reported accurately in accordance with Section 1.7 of the procedure's manual referenced above.

Response:

The Department will amend procedures and internal controls to ensure the data provided in the Department's reporting package is accurate, complete and prepared in accordance with instructions. Financial staff will identify program staff familiar with information required in the reporting package and train them. Completed reporting packages from prior years will be reviewed and compared against the current year and significant variations will be explained. A thorough review of the completed reporting package will be done by both the preparer's supervisor and the Finance Director.

If you have any questions regarding this plan, please me at 898-7225.

Sincerely,

William F. Bray, Jr.
Chief of Fiscal and Governmental Affairs



Nikki R. Haley
Governor

SOUTH CAROLINA
DEPARTMENT OF COMMERCE

Robert M. Hitt III
Secretary

February 18, 2015

Mr. Richard H. Gilbert, Jr., CPA
Interim State Auditor
1401 Main Street, Suite 1200
Columbia, South Carolina 29201

Dear Mr. Gilbert:

This letter is in response to the finding from the 2014 Report on Internal Controls for the period ending June 30, 2014 for the South Carolina Department of Commerce (SCDOC).

2014-006 FINANCIAL REPORTING – CAPITAL ASSETS – DEPARTMENT OF COMMERCE

SCDOC believes it had followed the initial guidance provided by the Office of Comptroller General (OCG) related to this transaction. Nonetheless, SCDOC will work with the OCG to properly report this property in next year's capital asset closing package.

It is our commitment to continue to be good stewards of the taxpayer's dollars while ensuring that our financial reporting is accurate and timely.

Sincerely,

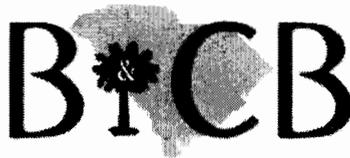
A handwritten signature in black ink, appearing to read "Chris Huffman", with a long horizontal line extending to the right.

Chris Huffman
Chief Financial Officer

NIKKI HALEY, CHAIRMAN
GOVERNOR

CURTIS M. LOFTIS, JR.
STATE TREASURER

RICHARD ECKSTROM, CPA
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CHAIRMAN, SENATE FINANCE
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W. BRIAN WHITE
CHAIRMAN, HOUSE WAYS AND MEANS
COMMITTEE

Mr. Richard H. Gilbert, Jr.
Interim State Auditor
South Carolina Office of the State Auditor
1401 Main Street, Suite 1200
Columbia, SC 29201

Dear Mr. Gilbert:

Please find our status update regarding the corrective action plan for Finding 2014-007 in the State of South Carolina's Independent Auditors' Report on Internal Control over Financial Reporting for the year ended June 30, 2014.

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 UPDATE: 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, with assistance from the Comptroller General's Office, State Auditor's Office, State Human Resources Division and the Material's Management Office, has developed and issued a "Segregation of Duties" Policy. This policy was reviewed with agencies attending the SCEIS User Group meeting on April 25, 2014. The policy has been published on the SCEIS website for access by all State agencies. The policy serves as an aid to agencies to ensure that the appropriate segregation of roles and responsibilities is adhered to in the system. This policy aims to guide agencies so that conflicting roles are not assigned to the same individual and duties are appropriately segregated.

The response regarding GRC and Approva tools remains unchanged as funding is still not available for this purchase and implementation. The most recent price quote for the GRC module is \$545,310 one-time license cost and \$119,968 annual on-going support cost. These costs do not include any training or implementation costs.

Thank you for the opportunity to provide an update on this issue. If you have questions or need additional information please do not hesitate to contact us.

Sincerely,

Marcia Adams
Executive Director

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10 copies of this document were published at an estimated printing cost of \$1.78 each, and a total printing cost of \$17.80. Section 1-11-425 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, 2014

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL
CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULES OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

March 16, 2015

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

Report on Compliance for Each Major Federal Program

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, 2014. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the State's compliance.

Basis for Qualified Opinion on Child Care and Development Fund Cluster (93.575 and 93.596)

As described in the accompany schedule of findings and questions costs, the State did not comply with requirements regarding the Child Care and Development Fund Cluster (93.575 and 93.596) as described in finding number 2014-015 for Allowable Costs and Matching. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Qualified Opinion on Child Care and Development Fund Cluster (93.575 and 93.596)

In our opinion, except for the noncompliance described in the Basis for Qualified opinion paragraph, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Child Care and Development Fund Cluster (93.575 and 93.596) for the year ended June 30, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance 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 2014-001 through 2014-014. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in Appendix B – Agency Corrective Action Plans to Findings and Recommendations. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the State is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and 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

The Honorable Nikki R. Haley, Governor
and
Members of the General Assembly
March 16, 2015

and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2014-015 to be a material weakness.

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 2014-001 through 2014-014 to be significant deficiencies.

The State's responses to the internal control over compliance findings identified in our audit are described in Appendix B – Agency Corrective Action Plans to Findings and Recommendations. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2014, and have issued our report thereon dated December 22, 2014 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 \$2,756,019,788 in federal awards during the year ended June 30, 2014.



Columbia, South Carolina
March 16, 2015



Baltimore, Maryland
March 16, 2015

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, 2014

Federal Grantor/Program Title/Grant Title	Agency Number	CFDA Number	Grant/Contract Number	Expenditures
SNAP CLUSTER				
DEPARTMENT OF AGRICULTURE				
Supplemental Nutrition Assistance Program (SNAP)		10.551		
Supplemental Nutrition Assistance Program	L04		NONE	\$ 1,283,613,972
Program Total				** 1,283,613,972
State Administrative Matching Grants for Supplemental Nutrition Assistance Program		10.561		
State Administrative Match Grants for the Supplemental Nutrition Assistance Program	J04		5SC400407; HS-4-568	124,006
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	L04		5SC400407	32,613,559
Program Total				** 32,737,565
Total Department of Agriculture				1,316,351,537
Total SNAP Cluster				1,316,351,537
CHILD NUTRITION CLUSTER				
DEPARTMENT OF AGRICULTURE				
National School Lunch Program (NSLP)		10.555		
National School Lunch Program	H63		11115SC328N1099	56,404,485
National School Lunch Program	H63		14145SC328N1099	212,345,370
Food Donation (Non-Cash)	H63		NONE	17,307,583
Program Total				** 286,057,438
Summer Food Service Program for Children (SFSPC)		10.559		
Summer Food Service Program for Children	L04		5SC300329	7,228,516
Program Total				** 7,228,516
Total Department of Agriculture				293,285,954
Total Child Nutrition Cluster				293,285,954
FOOD DISTRIBUTION CLUSTER				
DEPARTMENT OF AGRICULTURE				
Commodity Supplemental Food Program		10.565		
Commodity Supplemental Food Program	L04		5SC810816	350,647
Program Total				350,647
Emergency Food Assistance Program (Administrative Costs)		10.568		
Emergency Food Assistance Program (Administrative Costs)	L04		5SC810816	1,028,655
Program Total				1,028,655
Emergency Food Assistance Program (Food Commodities)		10.569		
Emergency Food Assistance Program (Food Commodities)	L04		NONE	8,332,012
Program Total				8,332,012
Total Department of Agriculture				9,711,314
Total Food Distribution Cluster				9,711,314

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.

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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		B07DC450001	290,452
Community Development Block Grant Program	P32		B08DC450006	226,479
Community Development Block Grant Program	P32		B09DC450001	728,229
Community Development Block Grant Program	P32		B10DC450001	2,102,367
Community Development Block Grant Program	P32		B11DC450001	9,142,497
Community Development Block Grant Program	P32		B12DC450001	6,290,474
Community Development Block Grant Program	P32		B13DC450001	183,303
Community Development Block Grant Program	P32		SC-16727-214-10	41,125
Program Total				** 19,004,926
Total Department of Housing and Urban Development				19,004,926
Total CDBG - State-Administered CDBG Cluster				19,004,926
FISH AND WILDLIFE CLUSTER				
DEPARTMENT OF THE INTERIOR				
Sport Fish Restoration Program		15.605		
HWY 1/601 Courtesy Dock, Wateree River, Kershaw County	P24		F09AF00123	0
Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources	P24		F-105-T-3	0
Marine Resources Division D-J- Coordination Project	P24		F10AF00301	0
Browne's Ferry Landing Renovation Black River Georgetown County	P24		F10AF00312	0
FERC Coordination	P24		F10AF00342	0
Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System	P24		F10AF00343	0
Fisheries Investigations in Lakes and Streams Statewide	P24		F10AF00346	0
Freshwater Fisheries Centralized Database Development	P24		F10AF00347	0
Aquatic Education Program	P24		F10AF00353	0
Highway 15 Landing, Lynches River, Lee County	P24		F-111-B-1	0
Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources	P24		F11AF00362	0
Aquatic Education Program	P24		F11AF00405	0
Aquaculture, Stock Enhancement and Genetic Evaluation of Spotted Sea Trout in South Carolina	P24		F11AF00486	0
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	0
Marine Artificial Reef Development and Management	P24		F11AF00630	0
South Carolina Marine Recreational Fisheries Surveys	P24		F11AF00647	0
State Lakes Facilities and Boating Access Maintenance	P24		F11AF00669	0
Southeastern Cooperative Fish Disease Project	P24		F11AF00684	0
Fisheries Investigations in Lakes and Streams Statewide	P24		F11AF00694	0
Cheraw Hatchery Operation and Maintenance	P24		F11AF00695	0
FERC Coordination	P24		F11AF00696	0
Dennis Center Hatchery Operation and Maintenance	P24		F11AF00697	0
Freshwater Fisheries Centralized Database Development	P24		F11AF00698	0
Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System	P24		F11AF00699	0

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FISH AND WILDLIFE CLUSTER, CONTINUED				
DEPARTMENT OF THE INTERIOR				
Sport Fish Restoration Program		15.605		
Walhalla Hatchery Operation and Maintenance	P24		F11AF00710	0
South Saluda River In-Stream Habitat Improvement	P24		F11AF00762	0
Assessment of Adult Red Drum in South Carolina Coastal Waters	P24		F11AF00830	0
Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species	P24		F11AF00831	0
Horry County Boat Ramp on the ICWW at SC Highway 22, Horry County	P24		F12AF00179	750,000
Rock Point Landing Acquisition, Black River, Georgetown County	P24		F12AF00223	0
Aquatic Education Program	P24		F12AF00665	5,959
Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources	P24		F12AF00879	11,262
Fisheries Investigations in Lakes and Streams Statewide	P24		F12AF00909	114,885
FERC Coordination	P24		F12AF00914	9,680
Southeastern Cooperative Fish Disease Project	P24		F12AF00982	0
State Lakes Facilities and Boating Access Maintenance	P24		F12AF00983	596
Freshwater Fisheries Centralized Database Development	P24		F12AF00984	0
Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System	P24		F12AF00986	4,105
Hatcheries Operations and Maintenance	P24		F12AF00987	51,286
Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species	P24		F12AF01048	3,702
Aquaculture, Stock Enhancement and Genetic Evaluation of Spotted Sea Trout in South Carolina	P24		F12AF01049	5,316
South Carolina Marine Recreational Fisheries Surveys	P24		F12AF01120	16,234
Marine Artificial Reef Development and Management	P24		F12AF01147	21,195
Green Pond Landing Event Center, Lake Hartwell, Anderson County	P24		F13AF00041	140,110
Highway 21 Boat Landing, Broad River, York County	P24		F13AF00128	0
Chappell's Public Boating Access, Saluda River, Saluda County	P24		F13AF00286	0
Bucksport Marina Boat Ramp, Waccamaw River/AIWW, Horry County	P24		F13AF00287	98,906
W.O. Thomas Dock Replacement, Ashley River, Charleston County	P24		F13AF00408	163,131
Aquatic Education Program	P24		F13AF00638	76,117
Marine Resources Division D-J Coordination Project	P24		F13AF00849	8,901
South Carolina Marine Recreational Fisheries Surveys	P24		F-29-24	0
Marine Artificial Reef Development and Management	P24		F-54-19	0
Walhalla Hatchery Operation and Maintenance	P24		F-74-11	0
Cheraw Hatchery Operation and Maintenance	P24		F-76-10	0
Assessment of Adult Red Drum in South Carolina Coastal Waters	P24		F-77-7	0
Dennis Center Hatchery Operation and Maintenance	P24		F-83-9	0
Utilization of Stocked Red Drum Larvae as a Tool to Evaluate Population Recruitment Bottlenecks	P24		F-85-8	0
Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species	P24		F-95-R-4	0
Fisheries Investigations in Lakes and Streams Statewide	P24		SC-F-F13AF00805	1,485,646
State Lakes Facilities and Boating Access Maintenance	P24		SC-F-F13AF00806	131,955
Hatcheries Operations and Maintenance	P24		SC-F-F13AF00806	945,385
Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources	P24		SC-F-F13AF00871	171,354
Freshwater Fisheries Centralized Database Development	P24		SC-F-F13AF00873	28,860

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FISH AND WILDLIFE CLUSTER, CONTINUED				
DEPARTMENT OF THE INTERIOR				
Sport Fish Restoration Program		15.605		
Striped Bass Genetics	P24		SC-F-F13AF00874	34,159
Marine Artificial Reef Development and Management	P24		SC-F-F13AF00892	170,514
Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species	P24		SC-F-F13AF00900	111,660
South Carolina Marine Recreational Fisheries Surveys	P24		SC-F-F13AF00904	172,524
Aquaculture, Stock Enhancement and Genetic Evaluation of Spotted Sea Trout in South Carolina	P24		SC-F-F13AF00905	100,331
Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System	P24		SC-F-F13AF01003	53,794
FERC Coordination	P24		SC-F-F13AF01309	92,295
Program Total				4,979,862
Wildlife Restoration and Basic Hunter Education		15.611		
Statewide Wildlife Management, Technical Guidance, Research and Surveys, and Coordination	P24		F10AF00310	0
Hunter Education Program	P24		F10AF00320	0
Council for the Advancement of Hunting and Shooting Sports	P24		F10AF00322	15,000
Statewide Wildlife Management, Technical Guidance, Research, Surveys, and Coordination	P24		F11AF00353	0
Hunter Education Program - Spartanburg Pistol Range Development	P24		F11AF00391	0
Hunter Education Program	P24		F11AF00391	0
Southeastern Cooperative Wildlife Disease Study	P24		F11AF00525	0
Statewide Wildlife Management, Technical Guidance, Research, Surveys, and Coordination	P24		F12AF00555	220,049
Hunter Education Program - Spartanburg Pistol Range Development	P24		F12AF00603	71,320
Hunter Education Program	P24		F12AF00603	151,121
Southeastern Cooperative Wildlife Disease Study	P24		F12AF00913	0
Southeastern Cooperative Wildlife Disease Study	P24		F13AF00619	11,250
Hunter Education Program	P24		F13AF00701	1,038,824
Liberty Hill (Phase I) Land Acquisition for Wildlife Habitat	P24		F13AF01326	700,000
Palmetto Shooting Complex	P24		F14AF00333	497,022
Statewide Wildlife Management, Technical Guidance, Research and Surveys, and Coordination	P24		SC-F-F13AF00620	4,703,308
Program Total				7,407,894
Total Department of the Interior				12,387,756
Total Fish and Wildlife Cluster				12,387,756
JAG PROGRAM CLUSTER				
DEPARTMENT OF JUSTICE				
Edward Byrne Memorial Justice Assistance Grant Program		16.738		
2013 NICS Implementation for SC	D10		2013-DG-BX-K001	92,898
BJA FY 08 Edward Byrne Memorial Justice Assistance Grant Program: State Solicitation	K05		2008DJBX0020	0
BJA Fiscal Year 2009 Edward Byrne Memorial Justice Assistance Grant Program: State Solicitation	K05		2009DJBX0836	422,963
Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2010	K05		2010DJBX0088	268,068

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JAG PROGRAM CLUSTER, CONTINUED				
DEPARTMENT OF JUSTICE				
Edward Byrne Memorial Justice Assistance Grant Program		16.738		
Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2011	K05		2011DJBX2212	491,775
Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2012	K05		2012DJBX0334	1,489,265
Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2013	K05		2013MUBX0007	710,120
Computer Aided Dispatch (CAD) Upgrade	P24		1G08026	0
Program Total				3,475,089
Total Department of Justice				3,475,089
Total JAG Program Cluster				3,475,089
WIA CLUSTER				
DEPARTMENT OF LABOR				
WIA Adult Program		17.258		
WIA Adult Program	H63		12 SRF 001	57,618
Program Total				57,618
Total Department of Labor				57,618
Total WIA Cluster				57,618
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction		20.205		
Hamilton Branch State Recreation Area Road Improvements - ARRA	P28		41083_RD01	1,702,987
Program Total				1,702,987
Recreational Trails Program		20.219		
Recreational Trails Program 2007 Grant	P28		RTP-2007(001)	763
Recreational Trails Program 2008 Grant	P28		RTP-2008(001)	7,473
Recreational Trails Program 2009 Grant	P28		RTP-2009(001)	221
Recreational Trails Program 2010 Grant	P28		RTP-2010(001)	100,000
Recreational Trails Program 2011 Grant	P28		RTP-2011(001)	461,678
Recreational Trails Program 2012 Grant	P28		RTP-2012(001)	136,097
Program Total				706,232
Total Department of Transportation				2,409,219
Total Highway Planning and Construction Cluster				2,409,219
TRANSIT SERVICES PROGRAMS CLUSTER				
DEPARTMENT OF TRANSPORTATION				
New Freedom Program		20.521		
New Freedom	E04		SC-57-X013	0
New Freedom	E04		SC-57-X013-01	97,819
New Freedom	E04		SC-57-X014	0
New Freedom	E04		SC-57-X014-01	71,436

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TRANSIT SERVICES PROGRAMS CLUSTER, CONTINUED				
DEPARTMENT OF TRANSPORTATION				
New Freedom Program		20.521		
Program Total				169,255
Total Department of Transportation				169,255
Total Transit Services Programs Cluster				169,255
HIGHWAY SAFETY CLUSTER				
DEPARTMENT OF TRANSPORTATION				
State and Community Highway Safety		20.600		
Codes V	F03		DTNH2204H27021	0
National Highway Traffic Safety Administration 402 - 2012	K05		2012NHTSA402	38,812
National Highway Traffic Safety Administration 402 - 2012	K05		2012NHTSA402410	412,003
National Highway Traffic Safety Administration 402 - 2013	K05		2013NHTSA402	207,160
National Highway Traffic Safety Administration 402 - 2013	K05		2013NHTSA402410	1,107,843
National Highway Traffic Safety Administration 402 - 2014	K05		2014NHTSA402410	959,617
Fatality Analysis Reporting System 2012	K05		DRNH22-12-H-00123	31,698
Fatality Accident Reporting System 1998	K05		DTNH2207H00123	30,480
Program Total				2,787,613
Alcohol Impaired Driving Countermeasures Incentive Grants I		20.601		
National Highway Traffic Safety Administration 410 - 2009	K05		2009NHTSA410	67,021
National Highway Traffic Safety Administration 410 - 2010	K05		2010NHTSA410	344,016
National Highway Traffic Safety Administration 410 - 2011	K05		2011NHTSA410	839,341
National Highway Traffic Safety Administration 410 - 2012	K05		2012NHTSA410	1,755,982
Program Total				3,006,360
Occupant Protection Incentive Grants		20.602		
National Highway Traffic Safety Administration 405- 2011	K05		2011NHTSA405	137,625
National Highway Traffic Safety Administration 405- 2012	K05		2012NHTSA405	349,794
Program Total				487,419
Safety Belt Performance Grants		20.609		
National Highway Traffic Safety Administration 406- 2006	K05		2006NHTSA406	136,629
Program Total				136,629
State Traffic Safety Information System Improvements Grants		20.610		
National Highway Traffic Safety Administration 408- 2009	K05		2009NHTSA408	6,970
National Highway Traffic Safety Administration 408- 2010	K05		2010NHTSA408	461,508
National Highway Traffic Safety Administration 408- 2012	K05		2012NHTSA408	130,332
Program Total				598,810
Incentive Grant Program to Prohibit Racial Profiling		20.611		
Highway Safety 1906 Grant 2007	K05		2007NHTSA1906	157,907
Highway Safety 1906 Grant 2008	K05		2008NHTSA1906	312,554
Program Total				470,461
Incentive Grant Program to Increase Motorcyclist Safety		20.612		
Highway Safety 2010 Grant 2009	K05		2009NHTSA2010	33,293
Highway Safety 2010 Grant 2010	K05		2010NHTSA2010	40,575

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HIGHWAY SAFETY CLUSTER, CONTINUED				
DEPARTMENT OF TRANSPORTATION				
Incentive Grant Program to Increase Motorcyclist Safety		20.612		
Highway Safety 2010 Grant 2011	K05		2011NHTSA2010	51,970
Program Total				125,838
Total Department of Transportation				7,613,130
Total Highway Safety Cluster				7,613,130
CLEAN WATER STATE REVOLVING FUND CLUSTER				
ENVIRONMENTAL PROTECTION AGENCY				
Capitalization Grants for Clean Water State Revolving Funds		66.458		
Capitalization Grants for State Revolving Funds - ARRA	F03		2W-95426309-0	1,063,583
Capitalization Grants for State Revolving Funds	F03		CS-45000110-0	2,460,012
Capitalization Grants for State Revolving Funds	F03		CS-45000111-0	2,072,497
Capitalization Grants for State Revolving Funds	F03		CS-45000112-0	9,522,806
Capitalization Grants for State Revolving Funds	F03		CS-45000113-0	2,425,890
Capitalization Grants for State Revolving Funds	F03		None	41,823,127
Capitalization Grants for State Revolving Funds	J04		CS-45000113-0	543,028
Program Total				** 59,910,943
Total Environmental Protection Agency				59,910,943
Total Clean Water State Revolving Fund Cluster				59,910,943
DRINKING WATER STATE REVOLVING FUND CLUSTER				
ENVIRONMENTAL PROTECTION AGENCY				
Capitalization Grants for Drinking Water State Revolving Funds		66.468		
Safe Drinking Water State Revolving Fund	F03		FS-98431210-0	260,229
Safe Drinking Water State Revolving Fund	F03		FS-98431211-0	2,130,536
Safe Drinking Water State Revolving Fund	F03		FS-98431212-0	3,309,884
Safe Drinking Water State Revolving Fund	F03		FS-98431213-0	245,844
Safe Drinking Water State Revolving Fund	F03		None	5,260,116
Safe Drinking Water State Revolving Fund	J04		FS-98431208-1	37,257
Safe Drinking Water State Revolving Fund	J04		FS-98431209-0	102,681
Safe Drinking Water State Revolving Fund	J04		FS-98431210-0	19,296
Safe Drinking Water State Revolving Fund	J04		FS-98431211-0	861,645
Safe Drinking Water State Revolving Fund	J04		FS-98431212-0	339,829
Safe Drinking Water State Revolving Fund	J04		FS-98431213-0	290,855
Program Total				12,858,172
Total Environmental Protection Agency				12,858,172
Total Drinking Water State Revolving Fund Cluster				12,858,172
SPECIAL EDUCATION CLUSTER (IDEA)				
DEPARTMENT OF EDUCATION				
Special Education - Grants to States (IDEA, Part B)		84.027		
Special Education Grants to States	H63		H027A110081	14,814,193
Special Education Grants to States	H63		H027A120081-12A	81,302,943
Special Education Grants to States	H63		H027A130081	36,202,909

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SPECIAL EDUCATION CLUSTER (IDEA), CONTINUED				
DEPARTMENT OF EDUCATION				
Special Education - Grants to States (IDEA, Part B)		84.027		
Special Education Grants to States	H63		H027A130165-13A	54,085,629
Program Total				** 186,405,674
Special Education - Preschool Grants (IDEA Preschool)		84.173		
Special Education - Preschool Grants	H63		H173A110085	568,925
Special Education - Preschool Grants	H63		H173A120085	3,566,761
Special Education - Preschool Grants	H63		H173A130085	2,848,633
Program Total				** 6,984,319
Total Department of Education				193,389,993
Total Special Education Cluster (IDEA)				193,389,993
SCHOOL IMPROVEMENT GRANTS CLUSTER				
DEPARTMENT OF EDUCATION				
School Improvement Grants		84.377		
School Improvement Grants	H63		S377A090041	5,519,091
School Improvement Grants	H63		S377A100041	185,035
School Improvement Grants	H63		S377A110041	3,032,426
School Improvement Grants	H63		S377A120041	3,139,693
Program Total				11,876,245
School Improvement Grants, Recovery Act		84.388		
School Improvement Grants, Recovery Act	H63		S388A090041A	5,853,212
Program Total				5,853,212
Total Department of Education				17,729,457
Total School Improvement Grants Cluster				17,729,457
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 Centers	E04		12AASCT3SP	569,002
III B: Grants for Supportive Services and Senior Centers	E04		13AASCT3SP	3,917,750
III B: Grants for Supportive Services and Senior Centers	E04		14AASCT3SS	277,374
Program Total				4,764,126
Special Programs for the Aging - Title III, Part C - Nutrition Services		93.045		
III-C2: Home Delivered Meals, Older Americans Act	E04		12AASCT3SP	249,778
III-C1: Congregate Meals, Older Americans Act	E04		12AASCT3SP	278,239
III-C2: Home Delivered Meals, Older Americans Act	E04		13AASCT3SP	4,483,235
III-C1: Congregate Meals, Older Americans Act	E04		13AASCT3SP	3,061,804
III-C1: Congregate Meals, Older Americans Act	E04		14AASCT3CM	220,765
III-C2: Home Delivered Meals, Older Americans Act	E04		14AASCT3HD	119,125
Program Total				8,412,946
Nutrition Services Incentive Program		93.053		
NSIP-Nutrition Services Incentive Program	E04		13AASCNSIP	622,232

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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		14AASCNSIP	0
Program Total				622,232
Total Department of Health and Human Services				13,799,304
Total Aging Cluster				13,799,304
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-1102SCTANF	0
Temporary Assistance for Needy Families	L04		G-1202SCTANF	1,884
Temporary Assistance for Needy Families	L04		G-1302SCTANF	48,186,901
Temporary Assistance for Needy Families	L04		G-1402SCTANF	47,180,050
Program Total				** 95,368,835
Total Department of Health and Human Services				95,368,835
Total TANF Cluster				95,368,835
CCDF CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Child Care and Development Block Grant		93.575		
Building a Statewide System for Inclusion (Ages and Stages Component)	F03		13-2310	0
Child Care and Development Block Grant	L04		G-1201SCCCDF	2,128,935
Child Care and Development Block Grant	L04		G-1301SCCCDF	7,421,830
Child Care and Development Block Grant	L04		G-1401SCCCDF	9,891,491
Program Total				** 19,442,256
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	0
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	L04		G-1001SCCCDF	0
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	L04		G-1101SCCCDF	0
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	L04		G-1201SCCCDF	9,867,571
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	L04		G-1301SCCCDF	29,469,968
Program Total				** 39,337,539
Total Department of Health and Human Services				58,779,795
Total CCDF Cluster				58,779,795
MEDICAID CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State Medicaid Fraud Control Units		93.775		
Medicaid Fraud Control Unit	E20		01-1301-SC-5050	284,750

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MEDICAID CLUSTER, CONTINUED				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State Medicaid Fraud Control Units		93.775		
Medicaid Fraud Control Unit	E20		01-1401-SC-5050	789,289
Program Total				** 1,074,039
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		05-1305-SC-5001	16,183
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	J02		05-1405-SC-5001	1,422,862
Survey and Certification Services	J04		05-1305-SC-5000	661,628
South Carolina CLIA	J04		05-1305-SC-5002	25,966
Survey and Certification Services	J04		05-1405-SC-5000	1,654,035
South Carolina CLIA	J04		05-1405-SC-5002	86,795
Program Total				** 3,867,469
Medical Assistance Program		93.778		
Connecting Data Analysis to Research and Practice for Child Serving Agencies	F03		13-2270	8,134
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	J02		05-1005SCHITA	0
Medical Administration Payments	J02		05-1105SC5ADM	0
Medical Assistance Payments	J02		05-1105SC5MAP	0
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	J02		05-1105SCHIMP	0
Health Information Technology Administration Recovery Act	J02		05-1105SCHITA	0
Medical Administration Payments	J02		05-1205SC5ADM	2
Medical Assistance Payments	J02		05-1205SC5MAP	0
Health Information Technology Administration Recovery Act	J02		05-1205SCIMPL	0
Medical Administration Payments	J02		05-1305SC5ADM	14,335,504
Medical Assistance Payments	J02		05-1305SC5MAP	947,243,476
Health Information Technology Administration Recovery Act	J02		05-1305SCIMPL	120,524
Health Information Technology Administration Recovery Act	J02		05-1305SCINCT	5,081,505
Medical Administration Payments	J02		05-1405SC5ADM	123,571,766
Medical Assistance Payments	J02		05-1405SC5MAP	2,921,253,659
Health Information Technology Administration Recovery Act	J02		05-1405SCIMPL	2,137,377
Health Information Technology Administration Recovery Act	J02		05-1405SCINCT	35,673,721
Program Total				** 4,049,425,668
Total Department of Health and Human Services				4,054,367,176
Total Medicaid Cluster				4,054,367,176
DISABILITY INSURANCE/SSI CLUSTER				
SOCIAL SECURITY ADMINISTRATION				
Social Security - Disability Insurance (DI)		96.001		
Social Security - Disability Insurance	H73		04-12-04SCDI00	23,486

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DISABILITY INSURANCE/SSI CLUSTER, CONTINUED				
SOCIAL SECURITY ADMINISTRATION				
Social Security - Disability Insurance (DI)		96.001		
Social Security - Disability Insurance	H73		04-13-04SCDI00	12,457,698
Social Security - Disability Insurance	H73		04-14-04SCDI00	28,237,161
Program Total				40,718,345
Total Social Security Administration				40,718,345
Total Disability Insurance/SSI Cluster				40,718,345
STATEWIDE DATA SYSTEMS CLUSTER				
DEPARTMENT OF EDUCATION				
Statewide Data Systems, Recovery Act		84.384		
Statewide Data Systems, Recovery Act	H63		R384A100058	2,174,059
Program Total				2,174,059
Total Department of Education				2,174,059
Total Statewide Data Systems Cluster				2,174,059
TEACHER INCENTIVE FUND CLUSTER				
DEPARTMENT OF EDUCATION				
Teacher Incentive Fund		84.374		
Teacher Incentive Fund	H63		S374A100043	8,700,826
Teacher Incentive Fund	H63		S374B120016	2,010,729
Program Total				10,711,555
Total Department of Education				10,711,555
Total Teacher incentive Fund Cluster				10,711,555
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Plant and Animal Disease, Pest Control, and Animal Care		10.025		
Surveillance and Management of Chronic Wasting Disease	P24		10-9645-0892CA	0
Surveillance and Management of Chronic Wasting Disease	P24		11-9645-0892CA	0
Program Total				0
Grants for Agricultural Research, Special Research Grants		10.200		
United States Marine Shrimp Farming Program Fiscal Year 2009	P24		USMSFP2009-19851-SCDNR	0
United States Marine Shrimp Farming Program Fiscal Year 2010	P24		USMSFP2010-21115-SCDNR	0
Program Total				0
Total Department of Agriculture				0
DEPARTMENT OF COMMERCE				
Integrated Ocean Observing System (IOOS)		11.012		
A Framework for Monitoring, Prediction, and Assessment to Support Decision Makers' Needs for Coastal and Ocean Data and Tools-IOOS Biological Data Services Implementation"	P24		IOOS.11(033)SCDNR.RV.2	0

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RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED				
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	0
Program Total				0
Interjurisdictional Fisheries Act of 1986		11.407		
Fishery Independent Assessment of Adult Red Drum and Coastal Sharks in South Carolina	P24		NA06NMF4070049	0
Fishery Independent Assessment of Adult Red Drum and Coastal Sharks in South Carolina	P24		NA11NMF4070039	10,683
Program Total				10,683
Sea Grant Support		11.417		
Sea Grant College Program Support - South Carolina Sea Grant Consortium 2006 - 2010	P26		NA06OAR4170015	0
Building the Regional Network: The National Federation of Regional Associations (NFRA) 2009 - 2010	P26		NA09OAR4170216	0
Knauss Fellowship Program 2010 (Johnston)	P26		NA10OAR4170003	0
Sea Grant College Program Support - South Carolina Sea Grant Consortium 2010 - 2014	P26		NA10OAR4170073	1,195,914
Knauss Fellowship Program 2011 (Jones)	P26		NA11OAR4170012	0
Building the Regional Network: The National Federation of Regional Associations (NFRA) 2011 - 2012	P26		NA11OAR4170210	125,000
Knauss Fellowship Program 2013 (Fisher)	P26		NA13OAR4170024	33,391
Knauss Fellowship Program 2013 (Fly)	P26		NA13OAR4170033	31,384
Knauss Fellowship Program 2014 (Allen)	P26		NA14OAR4170053	17,488
Knauss Fellowship Program 2014 (Wegner)	P26		NA14OAR4170057	20,178
Sea Grant College Program Support - South Carolina Sea Grant Consortium 2014 - 2018	P26		NA14OAR4170088	187,927
Comparative of the Invasive Parasitic Species on the American Eel Population	P26		SUB-AWARD 2010-1706-02	0
Marine Resources Utilization in Georgia	P26		SUB-AWARD RR746-024/3505788	0
Guidance for Identification of Local Vulnerability to Hazards and Climate Change Impacts in the Southeast and Caribbean	P26		SUB-AWARD RR746-056/14895906	0
Lionfish in the South Atlantic and Caribbean	P26		SUB-AWARD UF12131	188
Program Total				1,611,470
Coastal Zone Management Estuarine Research Reserves		11.420		
Observational and Modeling Studies to Benefit the Management and Selection of Borrow Sites for Beach Nourishment in South Carolina	P24		2012.01	11,714
Application for Federal Funds (Fiscal Year 2010) to Operate the Programs of the ACE Basin National Estuarine Research Reserve (NERR)	P24		NA10NOS4200124	0
Application for Federal Funds to Operate the Programs of the ACE Basin National Estuarine Research Reserve (NERR)	P24		NA11NOS4200118	0
Application for Federal Funds to Operate the Programs of the ACE Basin NERR	P24		NA12NOS4200100	190,047
Application for Federal Funds to Operate the Programs of the ACE Basin National Estuarine Research Reserve (NERR)	P24		NA13NOS4200079	601,688
Program Total				803,449

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RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED				
DEPARTMENT OF COMMERCE				
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	0
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 Canis)	P24		S100080	1,983
Program Total				1,983
Climate and Atmospheric Research		11.431		
Integrating Climate Science and Water Management in the Carolinas	P24		11-1924-13540-FA44	0
Carolinas Integrated Sciences and Assessments	P24		12-2018-13540-FA93	5,047
Assessing the Impact of Salt-Water Intrusion in the Carolinas Under Future Climatic and Sea-Level Conditions	P26		NA08OAR4310715	0
Using Citizen Social Science to Investigate Climate Change Vulnerability and Resilience in McClellanville, South Carolina	P26		SUB-AWARD NA221A-D	518
Supporting the Southeast and Caribbean Climate Outreach Community of Practice	P26		SUB-AWARD RR746-024/3505788	2,558
Informing Coastal Management Adaptation Planning and Decision-Making for Climate Change	P26		SUB-AWARD SERI	0
Program Total				8,123
Marine Fisheries Initiative		11.433		
Genetic Evaluation of Population Bottlenecks in GAG (Mycteroperca microlepis)	P24		NA09NMF4330154	9,727
Genetic Risk Assessment Modeling for Offshore Marine Aquaculture Operations: Cobia	P24		NA11NMF4330125	67,880
A Molecular Approach to Assess Future Fertility in Black Sea Bass (Centropristis striata)	P24		NA12NMF4330091	63,817
Program Total				141,424
Cooperative Fishery Statistics		11.434		
South Carolina / National Marine Fisheries Service Cooperative Fishery Statistics Program	P24		NA07NMF4340040	0
State - Federal Cooperative Fisheries Statistics Program in South Carolina	P24		NA12NMF4340168	164,838
Program Total				164,838
Southeast Area Monitoring and Assessment Program		11.435		
South Carolina / National Marine Fisheries Service Southeast Area Monitoring and Assessment Program (SEAMAP)	P24		NA06NMF4350021	0
SEAMAP-SA- Program: Coastal Survey, Reef Fish Survey, Red Drum Survey, Data Management and South East Regional Taxonomic Center at the South Carolina Department of Natural Resources	P24		NA11NMF4350043	1,268,117
Program Total				1,268,117
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	0
Stock Structure of the Smooth Dogfish (Mustelus canis) in United States Waters	P24		06-5130671	3,708
Characterizing the Reproductive Biology of Species in the Small Coastal Shark (SCS) Fishery in United States Atlantic Waters	P24		1213-002	13,447

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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 Prediction Program (MARMAP) Conducting Fishery - Independent Surveys and Research Off the Atlantic Coast of the Southeastern United States	P24		NA06NMF4540093	0
Marine Resources Monitoring, Assessment and Prediction Program (MARMAP) at South Carolina Department of Natural Resources	P24		NA11NMF4540174	1,163,713
Program Total				1,180,868
Habitat Conservation		11.463		
Community-Based Oyster Reef and Saltmarsh Restoration in the Charleston Harbor Watershed and Cape Romain Wildlife Refuge	P24		#612	40,234
Evaluation of Techniques to Reduce Crab Trap Float Loss (South Carolina)	P24		0304.13.041037	27
Recovery Act: South Carolina Oyster Habitat Restoration and Shoreline Enhancement Project - ARRA	P24		051224	0
Community-Based and Large Scale Restoration in ACE Basin NERR, South Carolina	P24		110	0
Creating Oyster Niche Structures through Restoration Using Crab Traps	P24		1609	0
Community-Based and Larger-Scale Oyster Restoration in ACE Basin NERR, South Carolina, Phase II	P24		2011	13,979
Continuation and Expansion of Oyster Reef Enhancement Efforts Using Oyster Castles on Jeremy Island, South Carolina, USA	P24		3823-SCDNRMRRI-01	0
Oyster Habitat Restoration in the Cape Romain National Wildlife Refuge (South Carolina)	P24		SC 2011-0056-005	0
Identification, Reduction and Prevention through Community-Based Education and Actions	P26		NA09NMF4630059	0
Clean Marine Debris Initiative Beaufort County	P26		SUB-AWARD RR722-098/4894806	0
Program Total				54,240
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	0
Relative Abundance, Distribution, and Health of Sea Turtles in Near-Shore Coastal Waters of the Southeastern United States	P24		NA08NMF4720502	153,596
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	69,269
Cooperative Multi-State Management of the Northern Recovery Unit of the Loggerhead (Caretta caretta) Sea Turtle: Implementation of High Priority Recovery Actions	P24		NA10NMF4720035	95,526
Research and Management of Endangered and Threatened Species in the Southeast: Riverine Movements of Shortnose and Atlantic Sturgeon	P24		NA10NMF4720036	183,428
Research and Management of Endangered Species in South Carolina: To Implement Portions of the Recovery Plan for United States Population of Loggerhead Turtle and for Other Species of Sea Turtle in South Carolina Waters	P24		NA12NMF4720104	42,038
Population Assessment of the Northern Recovery Unit of Loggerhead Turtles (Caretta caretta) Using Genetic Mark-Recapture Including the Implementation of High Priority Recovery Actions	P24		NA13NMF4720038	15,571

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RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED				
DEPARTMENT OF COMMERCE				
Unallied Science Program		11.472		
Genetic Characterization and Modeling of Atlantic Sturgeon in Selected Rivers of the Carolina and South Atlantic DPSS, with Application to Charleston and Wilmington Harbor Expansion Projects	P24		NA13NMF4720044	64,301
Temporal and Spatial Distribution of Adult Atlantic Sturgeon (Acipenser oxyrinchus) in United States Territorial Waters off South Carolina and Georgia	P24		NA13NMF4720045	130,734
Contributions to the Biology of Red Drum (Sciaenops ocellatus) in South Carolina: Continuation of Mark-Recapture Studies and Abundance Estimates	P24		NA13NMF4720181	147,613
Relative Abundance, Distribution, and Health of Sea Turtles in Near-Shore Coastal Waters of the Southeastern United States	P24		Na13NMF4720182	123,244
Providing Oceans and Human Health Research, Education and Training to Appropriate Audiences 2006	P26		MOA-2006-025/7182	0
Providing Oceans and Human Health Research, Education and Training to Appropriate Audiences 2010	P26		MOA-2010-049/8135	48,708
Program Total				1,074,028
Coastal Services Center		11.473		
Designing a Multi-State and Regional Framework for CMSP and Decision-Making: A South Atlantic Alliance Initiative	J04		NA12NOS4730007; RR534-044/4940836 #01	2,782
Governors' South Atlantic Alliance Phase III Focus Area 2 Proposal	J04		NA13NOS4730101	40,196
Regional Hazard Vulnerability Assessment of Oceanfront and Estuarine Shorelines	P24		93_392/0000020124	1,096
Regional Hazard Vulnerability of Oceanfront and Estuarine Shorelines - Phase II	P24		RR534-036/4940856	11,377
Southeast Coastal Ocean Observing Regional Association (SECOORA)	P26		NA08NOS4730298	0
Support of Regional Coastal and Ocean Observing Systems (RCOOS) Development in Southeast Coastal Ocean Observing Regional Association (SECOORA) South Carolina	P26		NA08NOS4730409	0
Building a Regional Ocean Partnership Framework for the Coastal Ocean of the Southeastern United States (Phase I Program)	P26		NA12NOS4730007	261,614
Building a Regional Ocean Partnership Framework for the Coastal Ocean of the Southeastern United States (Phase I Admin.)	P26		NA12NOS4730008	90,619
Building a Regional Ocean Partnership Framework for the Coastal Ocean of the Southeastern United States (Phase II Program)	P26		NA12NOS4730188	264,914
Program Total				672,598
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	0
Characterization of Senior, Gratis, Three-Year, and Lifetime South Carolina Saltwater Recreational Fishing License Holders	P24		10-1209	0
Improving South Carolina License Holder Data Collection and Updating Contact Information for Multi-Year Saltwater Recreational Fishing License Holders	P24		12-0704	0
Atlantic Coastal Fisheries Cooperative Management Act Program in South Carolina	P24		NA07NMF4740044	0
Atlantic Coastal Cooperative Statistics (ACCSP) Commercial Module in South Carolina Trip-Level Catch and Effort Data Collection	P24		NA10NMF4740078	0
Atlantic Coastal Cooperative Statistics (ACCSP) Sampling for Biological Hard Part / Aging from South Carolina's Offshore Commercial Fisheries	P24		NA10NMF4740079	0
Atlantic Coastal Cooperative Statistics (ACCSP) Data Reporting from South Carolina's Commercial Fisheries 100% Trip-Level Catch and Effort Data Collection	P24		NA11NMF4740033	154,199

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DEPARTMENT OF COMMERCE				
Atlantic Coastal Fisheries Cooperative Management Act		11.474		
Atlantic Coastal Cooperative Statistics (ACCSP) Validation of Commercial Finfish and Shellfish Conversion Factors	P24		NA11NMF4740210	0
Atlantic Coastal Fisheries Cooperative Management Act Program in South Carolina	P24		NA12NMF4740109	136,164
Program Total				290,363
Total Department of Commerce				7,282,184
DEPARTMENT OF DEFENSE				
Navigation Projects		12.107		
Efforts Using Oyster Castles on Jeremy Island, South Carolina USA	P24		3823-SCDNRMRRI-01	0
Fish Bypass at New Savannah Bluff Lock and Dam; and Sturgeon Distribution Study in the Savannah River Estuary	P24		W912EP-13-2-0002-0001	247,042
Richard B. Russell Pumped Storage J. Storm Thurmond Lake and Richard B. Russell Tailwater Fisherman Creel Surveys 2014; and Richard B. Russell Pumped Storage Distribution of Striped Bass in J. Storm Thurmond Reservoir, South Carolina-Georg	P24		W912EP-13-2-0002-002	66,899
Performing Historical Data Analysis for Shorebird Food Resources Related to the Folly Beach Renourishment Project Continuation and Expansion of Oyster Reef Enhancement	P24		W912HP-12-2-0003	13,441
Sturgeon Monitoring for the Charleston Harbor and Lower Charleston Harbor Dredging Project: Biological and Cooper River	P24		W912HP-12-2-0003	98,794
Charleston Harbor Dredging Project: Biological and Sediment Composition Sampling	P24		W912HP-12-2-0003	21,632
Program Total				447,808
Total Department of Defense				447,808
DEPARTMENT OF THE INTERIOR				
Fish and Wildlife Management Assistance		15.608		
Oyster Habitat Restoration and Capacity Building for Future Oyster Restoration in South Carolina	P24		092309-01	0
Assessment and Restoration of Southern Appalachian Brook Trout in Jocassee Gorges, South Carolina	P24		092309-02	0
Restore Native Aquatic Plants in the Santee Cooper System, South Carolina, to Improve Anadromous Fish Habitat	P24		092309-03	0
Develop Artificial Estuarine Habitats in South Carolina to Increase Abundance of Recreationally Important Fish	P24		092309-04	0
Improved Red Drum Habitat through Community-Based Oyster Reef Habitat Restoration (South Carolina)	P24		092309-05	0
Goose Creek Dam Eel Passage Restoration	P24		F10AC00357	0
Dissolved Oxygen System Striped Bass Telemetry Study for 2013	P24		F10AP00148	67,676
To Determine the Utilization of Newly Created Striped Bass Habitat in J. Strom Thurmond Lake-00	P24		F10AP00148	0
Aquatic Nuisance Species Program	P24		F10AP00164	30,905
Aquatic Nuisance Species Program	P24		F10AP00165	0
Shoreline and Spartina Marsh Stabilization Along the Atlantic Intercoastal Waterway in South Carolina NFHAP/ACFHP	P24		F11AC00694	0
Identify Refuge Areas for Genetically Pure Redeye Bass (Micropterus coosae), in Savannah River Basin Streams	P24		F12AP01148	822

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RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED				
DEPARTMENT OF THE INTERIOR				
Fish and Wildlife Management Assistance		15.608		
Creel Surveys of Lakes Thurmond and Richard B. Russell	P24		F13AP00233	133,870
Program Total				233,273
Cooperative Endangered Species Conservation Fund		15.615		
South Carolina Endangered Species Program	P24		F10AP00635	0
South Carolina Endangered Species Program E-1-34	P24		F11AP00805	42,379
Red Knot Prey Base Identification	P24		F12AP00796	181
South Carolina Endangered Species Program E-1-35	P24		F14AP00017	34,691
Program Total				77,251
Coastal Program		15.630		
Restore Nesting Habitat of the Threatened Loggerhead Sea Turtle (Caretta caretta) on Edisto Island	P24		F09AC00211	0
Census of Wood Stork and Other Colonial Water Birds	P24		F10AP00210	8,525
Improve Conditions at South Carolina Department of Natural Resources Donnelly Wildlife Management Area (WMA) for Endangered Red cockaded Woodpecker	P24		F11AC01336	9,999
Monitor Movements of Black Bears in Upper Coastal Plain of South Carolina	P24		F12AC00910	17
Oyster Reef and Saltmarsh Restoration in South Carolina	P24		F12AC01587	7,873
Aquatic Vegetation Management in Wood Stork Rookeries	P24		F12AC01593	9,735
Monitoring of Seabird Nesting	P24		F12AC01595	7,000
Restore Nesting Habitat of the Threatened Loggerhead Sea Turtle	P24		F12AP00850	2,012
Coastal Program - Exotic Species Control Initiative	P28		40181AJ176	2,606
Coastal Program - Habitat Restoration	P28		F12AC01077	581
Program Total				48,348
State Wildlife Grants		15.634		
Robust Redhorse Restoration and Conservation	P24		F05AF00015	1,028
Controlling Access to Known and Potential Bat Roosts	P24		F06AF00025	0
South Carolina Reptile and Amphibian Implementation	P24		F06AF00026	0
Habitat Improvement for Grassland Birds	P24		F06AF00027	0
South Carolina Stream Conservation Implementation	P24		F06AF00028	8,526
Mink Restoration and Monitoring Development Project	P24		F07AF00061	0
Robust Redhorse (Moxostoma robustum) Electrofishing and Radio Telemetry Tracking on the Great Pee Dee River, South Carolina	P24		F07AF00062	0
Community-Based Habitat Restoration and Large-Scale Resource Enhancement Through SCORE	P24		F07AF00063	76,720
Assessing Introgressive Hybridization Within and Habitat Requirements of Native South Carolina Redeye Bass (Micropterus coosae)	P24		F07AF00064	0
Prescribed Burning Crew for South Carolina Department of Natural Resources Lands	P24		F08AF00087	0
Sea Turtle Conservation on Botany Bay Plantation WMA	P24		F08AF00107	12,065
Conservation of Water Shore and Seabirds in South Carolina	P24		F08AF00108	212,380
Conservation of Breeding Painted Buntings and Other Songbird Indicators in Early-Successional Shrub-Scrub Habitat	P24		F08AF00109	0
Conservation of Migratory Land Birds in South Carolina	P24		F08AF00110	15,234
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	0

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RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED				
DEPARTMENT OF THE INTERIOR				
State Wildlife Grants		15.634		
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	32,889
Striped Bass Stock Enhancement of Charleston Harbor Estuary	P24		F10AF00422	142,781
Monitoring Impacts of Native Yellow Pine Restoration on Avifauna in the South Carolina Mountains	P24		F10AF00443	5,831
Using Citizen-Science in the Study and Conservation of Breeding Painted Buntings	P24		F10AF00444	0
South Carolina Reptile and Amphibian Conservation	P24		F11AF00666	10,021
Enhancing Oyster Reef Habitat Around Private Docks Using Abandoned Crab Traps	P24		F11AF00686	50,666
Evaluation of American Shad Stocking Contribution in the Edisto River	P24		F12AF01378	68,981
American Eels in South Carolina and their Infection by Invasive Parasites	P24		F12AF01381	34,079
Decision Support Tools for Stream Conservation	P24		F12AF01417	46,969
Mapping and Classifying Tidal Freshwater Wetlands in the Ace Basin of South Carolina	P24		F13AF01180	2,834
Evaluation and Monitoring of the Santee River Basin Robust Redhorse Restoration Effort	P24		SC-F-F13AF01183	55
Validation of Trammel Netting as a Means for Monitoring Population Trends for Diamondback Terrapins (<i>Malaclemys terrapin</i>) in the Charleston Harbor Estuary	P24		SC-T-F12AF01382	26,604
Identification and Distribution of Crayfishes in South Carolina	P24		SC-T-F13AF01182	14,975
Assessing the Status of McGillivray's Seaside Sparrows (<i>Ammodramus maritimus macgillivrayii</i>) in South Carolina	P24		SC-T-F13AF01185	0
Enhancement of Upstream Passage for American Eels at the St. Stephen Dam, South Carolina	P24		SC-T-F13AF01207	0
An Evaluation of Culturing Carolina Diamondback Terrapins for Responsible Stock	P24		SC-T-F13AF01208	31,749
American Shad Culture and Stocking in the Edisto River	P24		T-45-R-1	0
Program Total				794,387
Endangered Species Conservation - Recovery Implementation Funds		15.657		
South Carolina White-Nose Syndrome Response Plan Implementation	P24		F10AP00599	0
Program Total				0
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	0
Development of LIDAR Data for Five Counties in South Carolina	P24		G11AC20078	0
Development of LIDAR Data for Six Counties in South Carolina	P24		G12AC20075	0
Development of LIDAR Data for Three Counties in South Carolina 2013	P24		G13AC00196	76,167
Program Total				76,167
National Cooperative Geologic Mapping Program		15.810		
South Carolina STATEMAP Fiscal Year 2013 Mapping and Digitization of 7.5-Minute Quadrangles in Coastal Pliocene Areas, South Carolina	P24		C13AC00181	169,111
Mapping and Digitization of 7.5 Minute Quadrangles in the Savannah River Basin and Georgetown Areas, South Carolina STATEMAP	P24		G10AC00403	0
Mapping and Digitization of 7.5 Minute Quadrangles in the Savannah River Basin and Georgetown Areas, South Carolina STATEMAP	P24		G11AC20235	0

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RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED				
DEPARTMENT OF THE INTERIOR				
National Cooperative Geologic Mapping Program		15.810		
South Carolina STATEMAP Fiscal Year 2012 Mapping and Digitization of 7.5-Minute Quadrangles in Coastal Savannah River Basin Areas	P24		G12AC20230	30,794
Program Total				199,905
National Geological and Geophysical Data Preservation Program		15.814		
Development of a Drill-Log Database by the South Carolina Geological Survey	P24		G10AP00125	0
Program Total				0
Total Department of the Interior				1,429,331
NATIONAL SCIENCE FOUNDATION				
Geosciences		47.050		
REU Site: Research Experience for Undergraduate Minorities in Marine and Environmental Sciences (MIMES)	P24		OCE-1156407	0
Research Experiences for Undergraduate Minorities in Marine and Environmental Sciences (MIMES)	P24		OCE-1262820	105,627
A Systematic Approach to Forming Ocean Science Education Partnerships 2009 - 2010	P26		OCE-0527849	0
A Systematic Approach to Forming Ocean Science Education Partnerships 2011 - 2013	P26		OCE-1038397	216,815
Program Total				322,442
Trans-NSF Recovery Act Research Support		47.082		
REU Site: Research Experiences for Undergraduate Minorities in Marine and Environmental Sciences (MIMES) -ARRA	P24		0851490	0
Program Total				0
Total National Science Foundation				322,442
DEPARTMENT OF ENERGY				
Conservation Research and Development		81.086		
Carolina Blue Skies & Green Jobs Initiative	F03		TJC0G-CBS-25	110,822
Natural Resources Management Activities and Biodiversity Maintenance	P24		DE-FC09-97SR18926	0
Program Total				110,822
Total Department of Energy				110,822
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Food and Drug Administration - Research		93.103		
Conformance with Manufactured Food Regulatory Program Standards	J04		1U18FD004439-01	8,437
ISO/IEC 17025:2005 Accreditation for State Food Testing Laboratories - South Carolina	J04		1U18FD004478-01	26,596
Conformance with Manufactured Food Regulatory Program Standards	J04		5U18FD004439-02 REVISED	106,178
ISO/IEC 17025:2005 Accreditation for State Food Testing Laboratories - South Carolina	J04		5U18FD004478-02 REVISED	230,453
Program Total				371,664
Mental Health Research Grants		93.242		
Quality, Economic Outcomes and Sustainability of Telepsychiatry (QUEST)	F03		14-2563	37,252

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RESEARCH AND DEVELOPMENT CLUSTER, CONTINUED				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Mental Health Research Grants		93.242		
Program Total				37,252
Drug Abuse and Addiction Research Programs		93.279		
Drug Abuse and Addiction Research Programs	J12		MUSC 10-073	3,236
Program Total				3,236
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		93.946		
South Carolina Pregnancy Risk Assessment Monitoring System (PRAMS), Category B	J04		5U01DP003134-02	0
South Carolina Pregnancy Risk Assessment Monitoring System (PRAMS), Category B	J04		5U01DP003134-03	106,812
Program Total				106,812
Total Department of Health and Human Services				518,964
Total Research and Development Cluster				10,111,551
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	0
Program Total				0
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	0
Deliver Technical Assistance to Natural Resources Conservation Service through the South Carolina Department of Natural Resources	P24		68-4639-12-0007	39,353
Program Total				39,353
Market News		10.153		
Market News Service	P16		12-25-A-2929	3,264
Program Total				3,264
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	11,655
Program Total				11,655
Inspection Grading and Standardization		10.162		
Federal-State Poultry Grading Service (State Trust Fund)	P16		12-25-A-3315	1,068,798
Federal-State Inspection of Fresh Fruits, Vegetables and Other Products	P16		12-25-A-4812	897,195
Program Total				1,965,993
Specialty Crop Block Grant Program - Farm Bill		10.170		
South Carolina Department of Agriculture Specialty Crop Block Grant Program-Farm Bill Activities	P16		12-25-B-1093	39,982
South Carolina Department of Agriculture Specialty Crop Block Grant Program-Farm Bill Activities	P16		12-25-B-1253	79,459

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DEPARTMENT OF AGRICULTURE				
Specialty Crop Block Grant Program - Farm Bill		10.170		
South Carolina Department of Agriculture Specialty Crop Block Grant Program- Farm Bill Activities	P16		12-25-B-1486	252,431
South Carolina Department of Agriculture Specialty Crop Block Grant Program- Farm Bill Activities	P16		12-25-B-1695	52,054
Program Total				423,926
Food Safety Cooperation Agreements		10.479		
Food Emergency Response Network (FERN)	J04		FSIS-C-22-2011	0
Food Emergency Response Network (FERN)	J04		FSIS-C-22-2012	21,049
Food Emergency Response Network (FERN)	J04		FSIS-C-22-2013	32,491
Program Total				53,540
Special Supplemental Nutrition Program for Women, Infants, and Children		10.557		
Women Infants and Children	J04		5SC700706 12	0
Women Infants and Children	J04		5SC700706 14	400,812
Women Infants and Children	J04		5SC700706 16	6,860,558
Women Infants and Children	J04		5SC700706 17	0
Women Infants and Children	J04		5SC700706 5	203,022
Women Infants and Children	J04		5SC700706 7	18,176,488
Women Infants and Children	J04		5SC700715 13	17,202,666
Women Infants and Children	J04		5SC700715 6	44,412,898
Program Total				** 87,256,444
Child and Adult Care Food Program		10.558		
Child and Adult Care Food Program	L04		5SC300329	32,055,858
Program Total				** 32,055,858
State Administrative Expenses for Child Nutrition		10.560		
State Administrative Expenses for Child Nutrition	H63		12125SC911N2533	1,833,602
State Administrative Expenses for Child Nutrition	H63		14135SC91152533	394,178
State Administrative Expenses for Child Nutrition	H63		2013IN254545	0
State Administrative Expenses for Child Nutrition	H63		5SC300325	83,266
State Administrative Expenses for Child Nutrition	L04		5SC300912	734,496
Program Total				3,045,542
WIC Farmers Market Nutrition Program (FMNP)		10.572		
Commodity Assistance Program	J04		5SC810706 3	107,640
Commodity Assistance Program	J04		5SC810706_3	30,948
Program Total				138,588
Farm to School Grant Program		10.575		
Fiscal Year 2013 Farm to School Implementation Grant	P16		CN-F2S-IMPL-13-SC-01	25,724
Program Total				25,724
Senior Farmers Market Nutrition Program		10.576		
Senior Farmers Market Nutrition Program	L04		5SC810816	596,295
Program Total				596,295

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF AGRICULTURE				
Fresh Fruit and Vegetable Program		10.582		
Fresh Fruit and Vegetable Program	H63		13135SC328L1603	917,214
Fresh Fruit and Vegetable Program	H63		14135SC328L1603	2,232,142
Program Total				3,149,356
Forestry Research		10.652		
Southern Annual Forest Inventory and Analysis	P12		13-JV-11330145-034	321,856
Program Total				321,856
Cooperative Forestry Assistance		10.664		
Consolidated Payment Grant	P12		08-DG-11083145-004	0
Consolidated Payment Grant	P12		10-DG-11083145-003	144,059
Consolidated Payment Grant	P12		11-DG-11083145-003	546,455
Cooperative Forestry Program	P12		11-DG-11083145-006	46,813
Consolidated Payment Grant	P12		12-DG-11083145-001	1,008,664
Cooperative Forestry Program	P12		12-DG-11083145-005	0
Consolidated Payment Grant	P12		13-DG-11083145-001	853,216
Program Total				2,599,207
Forestry Legacy Program		10.676		
Forest Legacy Administration 2009	P24		09-DG-11083145-003	0
Forest Legacy Administration 2009 - Sassafras Mountain Land Acquisition, Phase 2	P24		09-DG-11083145-003	0
Forest Legacy Administration 2010	P24		10-DG-11083145-004	11,598
Forest Legacy Administration 2011	P24		11-DG-11083145-005	1,753
Forest Legacy Program - Administration	P24		12-DG-11083145-003	0
Program Total				13,351
Forest Stewardship Program		10.678		
CRP Signup 38/39	P12		11-DG-11083145-001	146,699
CRP Signup 40/41	P12		12-DG-11083145-004	22,846
Program Total				169,545
Forest Health Protection		10.680		
Forest Health Protection Southern Pine Beetle	P12		10-DG-11083145-006	24,389
Forest Health Protection Southern Pine Beetle	P12		11-DG-11083145-004	127,016
Forest Health Protection Southern Pine Beetle	P12		12-DG-11083145-002	120,420
Forest Health Protection Southern Pine Beetle	P12		13-DG-11083145-002	44,817
Program Total				316,642
Distance Learning and Telemedicine		10.850		
Distance Learning and Telemedicine	N12		SC 715-A17	149,366
Program Total				149,366
Soil and Water Conservation		10.902		
Using LiDAR Data to Implement WRP in Allendale, Anderson, Bamberg, Hampton, Kershaw, Lee, Lexington, Oconee, Pickens, Richland, Sumter, and York Counties.	P24		65-4639-10-1018	0
Delivering Program Technical Assistance to Natural Resources Conservation Service for the Conservation Reserve Program (CRP)	P24		68-4639-12-0008	93,193

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF AGRICULTURE				
Soil and Water Conservation		10.902		
To Deliver Technical Assistance to Natural Resources Conservation Service through the South Carolina Department of Natural Resources; Acquire High Accuracy Elevation Data to Define the Bare-Earth Surface of the Earth for Three Counties in SC	P24		68-4639-12-0012	0
Provide Program Technical Support in All Counties	P24		68-4639-13-0026	23,922
Program Total				117,115
Environmental Quality Incentives Program		10.912		
Provide Program Technical Support for Implementing Conservation Programs in South Carolina	P24		65-4639-10-002	0
Program Total				0
Wildlife Habitat Incentive Program		10.914		
Strategic Watershed Assessment Team Longleaf Pine Initiative	P12		1901.11.030381	76,197
Wildlife Habitat Incentive Program	P28		None	765
Program Total				76,962
Long Term Standing Agreements for Storage, Transportation and Lease		NONE		
Challenge Cost - Share Agreement	P24		09-CS-11081209-003	0
Challenge Cost - Share Agreement - South Carolina Department of Natural Resources Trout Stream Water Chemistry	P24		13-CS-11081209-005	4,433
Program Total				4,433
Total Department of Agriculture				132,534,015
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	0
Program Total				0
Coastal Zone Management Administration Awards		11.419		
Fiscal Year 2011 CZMA Supplemental Funding for the South Carolina Coastal Management Program	J04		NA11NOS4190099 Amendment 4	133
Fiscal Year 2011 CZMA Supplemental Funding for the South Carolina Coastal Management Program	J04		NA11NOS41990099 Amendment 4	185,898
Evaluating Tidal Inlet Dynamics and Erosion in South Carolina	J04		NA12NOS4190022 Amendment 1	22,672
Fiscal Year 2012 Coastal Zone Management Award for South Carolina's Coastal Management Program	J04		NA12NOS4190094 Amendment 2	590,150
Fiscal Year 2013 Coastal Zone Management Award for South Carolina's Coastal Management Program	J04		NA13NOS4190054	1,406,769
Expanding Living Shorelines within the ACE Basin NERR to Protect Habitat and to Reduce Climate Change Vulnerability through the Application of Collaborative Science-Based Habitat Restoration	P24		13-014	246,222
Developing a Low Impact Development Manual for Coastal South Carolina to Serve as Guidance for Improved Stormwater Management	P24		13-2212	3,407
Determining the Role of Estuarine Swashes on Water Quality Impairment Along the Grand Strand of South Carolina: Impacts of Land Use and Stormwater Runoff	P24		13-2258	4,895

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DEPARTMENT OF COMMERCE				
Coastal Zone Management Administration Awards		11.419		
Collaboration Research to Prioritize and Model the Runoff Volume Sensitivities of Tidal Headwaters	P24		14-026	121,116
Enabling Linkages to Climate Change and Ecosystem Management: Facilitating Collaborating and Access to Long Term Fishery and Environmental Data	P24		5089	139
Promoting Climate Change Awareness and Adaptive Planning in Atlantic Fisheries Communities	P26		SUB-AWARD COCA	1,880
Program Total				2,583,281
State and Local Implementation Grant Program		11.549		
SCDSIT Firstnet	F03		45-10-S13045	94,632
Program Total				94,632
Broadband Technology Opportunities Program (BTOP)		11.557		
Broadband Technology Opportunities Program (BTOP) - ARRA	H59		None	0
Program Total				0
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	0
2012 Joint Enforcement Agreement	P24		2012 Joint Enforcement Agreement	18,773
2013 Joint Enforcement Agreement	P24		2013 Joint Enforcement Agreement	181,810
Operation of a Marine Laboratory in South Carolina	P24		MOA-2010-045/8138	74,872
Program Total				275,455
Total Department of Commerce				2,953,368
DEPARTMENT OF DEFENSE				
Flood Plain Management Services		12.104		
USACE Silver Jackets Program	J04		W912HP-12-2-0002	0
Program Total				0
State Memorandum of Agreement Program for the Reimbursement of Technical Services		12.113		
Defense Environmental Restoration Program	J04		W912DY-12-2-0244 (SC 12-14) Modification 018	1,148,699
Program Total				1,148,699
Electronic Absentee Systems for Elections		12.217		
Electronic Absentee Systems for Elections (EASE) Grant	E28		None	65,367
Program Total				65,367
Military Construction, National Guard		12.400		
Donaldson Army Aviation Facility Construction	E24		W912QG-09-2-2001	3,165,958
Florence Maintenance Shop	E24		W912QG-09-2-2002	0
Anderson Readiness Center	E24		W912QG-09-2-2003	4,836
Allendale Readiness Center Expansion	E24		W912QG-11-2-2001	2,251,279
Greenville Field Maintenance Shop	E24		W912QG-11-2-2003	751,305

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DEPARTMENT OF DEFENSE				
Military Construction, National Guard		12.400		
Army Aviation Support Facility - Eastover	E24		W912QG-11-2-2004	0
Joint Armed Forces Reserve Center	E24		W912QG-11-2-2005	0
Greenville Readiness Center	E24		W912QG-12-2-2001	869,324
Program Total				** 7,042,702
National Guard Military Operations and Maintenance (O&M) Projects		12.401		
Appendix 41 - State Family Program Activities	E24		W912QC-10-2-1041	0
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 2 - Army National Guard Environmental Programs Resources Management	E24		W912QG-06-2-1002	0
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	E24		W912QG-07-2-1021	0
Appendix 24 - Air National Guard Fire Protection Activities	E24		W912QG-07-2-1024	0
Appendix 25 - Air National Guard Natural and Cultural Resources Management	E24		W912QG-07-2-1025	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 Telecommunication	E24		W912QG-08-2-1005	0
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	E24		W912QG-08-2-1021	0
Appendix 24 - Air National Guard Fire Protection Activities	E24		W912QG-08-2-1024	0
Appendix 25 - Air National Guard Natural and Cultural Resources Management	E24		W912QG-08-2-1025	0
Appendix 1 - Army National Guard Facilities Programs	E24		W912QG-09-2-1001	0
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 Telecommunication	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 Full Time Dining Facility Operations	E24		W912QG-09-2-1008	0
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	E24		W912QG-09-2-1021	0
Appendix 24 - Air National Guard Fire Protection Activities	E24		W912QG-09-2-1024	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 2 - Army National Guard Environmental Programs Resources Management	E24		W912QG-10-2-1002	0
Appendix 5 - Army National Guard Command Control, Communications, Computers and Information Management (C4IM) Service	E24		W912QG-10-2-1005	0
Appendix 7 - Army National Guard Sustainable Range Program	E24		W912QG-10-2-1007	0
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	E24		W912QG-10-2-1021	0
Appendix 25 - Air National Guard Natural and Cultural Resources Management	E24		W912QG-10-2-1025	0
Appendix 29 - Air National Guard Family Readiness and Support Services	E24		W912QG-10-2-1029	0
Appendix 1 - Army National Guard Facilities Programs	E24		W912QG-11-2-1001	0
Appendix 2 - Army National Guard Environmental Programs Resources Management	E24		W912QG-11-2-1002	0
Appendix 7 - Army National Guard Sustainable Range Program	E24		W912QG-11-2-1007	0
Appendix 1 - Army National Guard Facilities Programs	E24		W912QG-12-2-1001	0

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DEPARTMENT OF DEFENSE				
National Guard Military Operations and Maintenance (O&M) Projects		12.401		
Appendix 2 - Army National Guard Environmental Programs Resources Management	E24		W912QG-12-2-1002	0
Appendix 3 - Army National Guard Security Cooperative Agreement	E24		W912QG-12-2-1003	0
Appendix 5 - Army National Guard Command Control, Communications, Computers and Information Management (C4IM) Service	E24		W912QG-12-2-1005	1,570
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	E24		W912QG-12-2-1021	0
Appendix 40 - Army National Guard Distributed Learning	E24		W912QG-12-2-1040	0
Appendix 1 - Army National Guard Facilities Programs	E24		W912QG-13-2-1001	8,657,761
Appendix 2 - Army National Guard Environmental Programs Resources Management	E24		W912QG-13-2-1002	1,115,813
Appendix 3 - Army National Guard Security Cooperative Agreement	E24		W912QG-13-2-1003	177,590
Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance	E24		W912QG-13-2-1004	64,699
Appendix 5 - Army National Guard Command Control, Communications, Computers and Information Management (C4IM) Service	E24		W912QG-13-2-1005	244,442
Appendix 7 - Army National Guard Sustainable Range Program	E24		W912QG-13-2-1007	663,084
Appendix 10 - Army National Guard Antiterrorism Program Coordinator Activities	E24		W912QG-13-2-1010	29,134
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	E24		W912QG-13-2-1021	706,152
Appendix 22 - Air National Guard Environmental Program Management	E24		W912QG-13-2-1022	18,880
Appendix 23 - Air National Guard Security Cooperative Agreement	E24		W912QG-13-2-1023	153,969
Appendix 24 - Air National Guard Fire Protection Activities	E24		W912QG-13-2-1024	508,642
Appendix 25 - Air National Guard Natural and Cultural Resources Management	E24		W912QG-13-2-1025	58,600
Appendix 40 - Army National Guard Distributed Learning	E24		W912QG-13-2-1040	92,175
Special Military Project Cooperative Agreement Army National Guard Full Time Dining Operations	E24		W912QG-13-2-3074	347,848
Appendix 1 - Army National Guard Facilities Programs	E24		W912QG-14-2-1001	9,553,756
Appendix 2 - Army National Guard Environmental Programs Resources Management	E24		W912QG-14-2-1002	888,939
Appendix 3 - Army National Guard Security Cooperative Agreement	E24		W912QG-14-2-1003	419,213
Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance	E24		W912QG-14-2-1004	122,467
Appendix 5 - Army National Guard Command Control, Communications, Computers and Information Management (C4IM)	E24		W912QG-14-2-1005	610,432
Appendix 7 - Army National Guard Sustainable Range Program	E24		W912QG-14-2-1007	326,209
Appendix 10 - Army National Guard Antiterrorism Program Manager	E24		W912QG-14-2-1010	77,556
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	E24		W912QG-14-2-1021	1,468,980
Appendix 22 - Air National Guard Environmental Program Management	E24		W912QG-14-2-1022	36,067
Appendix 23 - Air National Guard Security Cooperative Agreement	E24		W912QG-14-2-1023	244,520
Appendix 24 - Air National Guard Fire Protection Activities	E24		W912QG-14-2-1024	1,160,274
Appendix 25 - Air National Guard Natural and Cultural Resources Management	E24		W912QG-14-2-1025	57,923
Appendix 40 - Army National Guard Distributed Learning	E24		W912QG-14-2-1040	143,710
Program Total				** 27,950,405
National Guard Civilian Youth Opportunities		12.404		
SC National Guard Youth ChalleNGe Program	E24		DAHA38-00-2-4000	0
SC National Guard Youth ChalleNGe	E24		W912QG-07-2-4001	0

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF DEFENSE				
National Guard Civilian Youth Opportunities		12.404		
Appendix 1 - ChalleNGe Program	E24		W912QG-08-2-4001	0
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 3 - National Guard Youth ChalleNGe Youth ChalleNGe Staff Training/ASD-RA Special Projects	E24		W912QG-10-2-4003	0
Appendix 1 - ChalleNGe Program	E24		W912QG-11-2-4001	0
SC National Guard Youth ChalleNGe Program	E24		W912QG-12-2-4001	0
SC National Guard Youth ChalleNGe Program	E24		W912QG-12-2-4001-T	0
Starbase	E24		W912QG-13-2-4002	108,858
Appendix 2 - Air National Guard Starbase Activities	E24		W912QG-14-2-4002	180,941
SC National Guard Youth ChalleNGe Program	E24		W912ZG-12-2-4001	0
SC National Guard Youth ChalleNGe Program	E24		W912ZG-13-2-4001	1,597,827
Army National Guard Youth Challenge Program	E24		W912ZG-14-2-4001	888,380
Program Total				2,776,006
Other Federal Assistance		NONE		
Clear Zone Habitat Conservation on South Carolina Airstrip	P24		W912DY-07-2-0020	0
Program Total				0
Total Department of Defense				38,983,179
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Shelter Plus Care		14.238		
Shelter Plus Care	J12		SC0024C4E021104	82,799
Shelter Plus Care	J12		SC0025C4E021104	0
Shelter Plus Care	J12		SC0079C4E031101	0
Program Total				82,799
Housing Opportunities for Persons with AIDS		14.241		
Housing Opportunities for Persons with AIDS Performance Grant Agreement for Fiscal Year 2011	J04		SCH011-F999	68,594
Housing Opportunities for Persons with AIDS Performance Grant Agreement for Fiscal Year 2012	J04		SCH-12-F999	234,613
Housing Opportunities for Persons with AIDS (HOPWA) Program	J04		SCH-13-F999	1,110,264
Housing Opportunities for Persons with AIDS (HOPWA) Program	J04		SCH-14-F999	189,061
Program Total				1,602,532
Continuum of Care Program		14.267		
Continuum of Care Program	J12		SC0019L4E011205	206,986
Continuum of Care Program	J12		SC0024L4E021205	409,237
Continuum of Care Program	J12		SC0025L4E021205	247,328
Continuum of Care Program	J12		SC0078L4E021202	190,023
Continuum of Care Program	J12		SC0079L4E031202	76,706
Program Total				1,130,280
Fair Housing Assistance Program - State and Local		14.401		
Fair Housing Assistance Program	L36		FF204K124002	196,006

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DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Fair Housing Assistance Program - State and Local		14.401		
Program Total				196,006
Total Department of Housing and Urban Development				3,011,617
DEPARTMENT OF THE INTERIOR				
Clean Vessel Act		15.616		
Clean Vessel Act - Coastal	P24		F09AP00283	0
Clean Vessel Act - Inland	P24		F09AP00284	0
Clean Vessel Act - Inland	P24		F11AP00784	33,327
Clean Vessel Act - Coastal	P24		F11AP00788	61,010
Clean Vessel Act - Coastal	P24		F12AP00869	242,511
Clean Vessel Act - Inland	P24		F12AP00870	9,069
Program Total				345,917
Sportfishing and Boating Safety Act		15.622		
Improvement to Downtown Marina, Beaufort, South Carolina	P24		F12AF00292	0
Charleston Expansion	P24		SC_Y-F14AP00070	0
City of Georgetown Tier 1-2013	P24		SC-Y-F13AP00404	0
Charleston Marina	P24		SC-Y-F14AP00064	0
Program Total				0
Wildlife Conservation and Restoration		15.625		
Jocassee Gorges Education and Visitor Program Development	P24		R-6-1	0
Program Total				0
Firearm and Bow Hunter Education and Safety Program		15.626		
Classroom Addition and Firing Range Improvements	P24		F04AF00015	0
Classroom Addition and Firing Range Improvements	P24		F10AF00015	0
Take One Make One Archery in the Schools	P24		F10AF00319	0
Take One Make One Archery in the Schools	P24		F11AF00392	0
Shooting Sports Program	P24		F12AF00604	17,551
Shooting Sports Program	P24		F13AF00710	107,256
Program Total				124,807
Landowner Incentive Program		15.633		
South Carolina RCW Safe Harbor Cost Share Program (LIP TIER 2)	P24		F03AP00014	0
South Carolina Landowner Incentive Program Tier 1 2007	P24		F08AP00159	0
Program Total				0
Federal Junior Duck Stamp Conservation and Design		15.644		
Junior Duck Conservation and Design Program	P24		401814G001	0
Junior Duck Conservation and Design Program	P24		F12AB00007	3,128
Program Total				3,128
Update of Digital Public Land Data for South Carolina		15.811		
Update of Digital Public Land Data for South Carolina	P24		G13AC00299	1,861
Program Total				1,861

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF THE INTERIOR				
National Geospatial Program: Building The National Map		15.817		
Lidar for the South Carolina Coastal Plain - ARRA	P24		G10AC00120	0
Program Total				0
Historic Preservation Fund Grants-In-Aid		15.904		
Historic Preservation	H79		45-11-41947 P13AF00074	442,444
Historic Preservation	H79		45-12-41947	141,166
Program Total				583,610
Outdoor Recreation - Acquisition, Development and Planning		15.916		
Land and Water Conservation Fund 2011 Grant	P28		None	114,810
Program Total				114,810
South Carolina National Heritage Corridor 2007		15.939		
South Carolina National Heritage Corridor 2007	P28		P11AC91093	533,517
Program Total				533,517
Other Federal Assistance		NONE		
Census Herpetofauna on the Dingle Pond Unit of the Santee National Wildlife Refuge	P24		F10PX79392	0
Program Total				0
Total Department of the Interior				1,707,650
DEPARTMENT OF JUSTICE				
Sexual Assault Services Formula Program		16.017		
OVW Fiscal Year 2011 Sexual Assault Services Formula Grant Program	J04		2011-KF-AX-0006	5,351
OVW Fiscal Year 2012 Sexual Assault Services Formula Grant Program	J04		2012-KF-AX-0017	48,197
OVW Fiscal Year 2013 Sexual Assault Services Formula Grant Program	J04		2013-KF-AX-0039	207,402
Program Total				260,950
Juvenile Accountability Block Grants		16.523		
OJJDP Fiscal Year 2009 Juvenile Accountability Block Grants Program	K05		2009JBFX0072	21,746
OJJDP Fiscal Year 2010 Juvenile Accountability Block Grants Program	K05		2010JBFX0103	115,123
OJJDP Fiscal Year 2011 Juvenile Accountability Block Grants Program	K05		2011JBFX0045	204,324
Program Total				341,193
Juvenile Justice and Delinquency Prevention - Allocation to States		16.540		
OJJDP Fiscal Year 2007 Title II Formula Grants Program	K05		2007JFFX0033	85
OJJDP Fiscal Year 2010 Title II Formula Grants Program	K05		2010JFFX0054	205,911
OJJDP Fiscal Year 2011 Title II Formula Grants Program	K05		2011JFFX0046	48,170
OJJDP Fiscal Year 2012 Title II Formula Grants Program	K05		2012JFFX0029	35,949
Program Total				290,115
Missing Children's Assistance		16.543		
Internet Crimes Against Children Task Force	E20		2009-MC-CX-K003	0
Internet Crimes Against Children Task Force	E20		2012-MC-FX-K041	275,486
Missing Childrens Assistance	E20		MUSC12-059	29,015
Program Total				304,501

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF JUSTICE				
Title V - Delinquency Prevention Program		16.548		
OJJDP Fiscal Year 2010 Title V Community Prevention Grants Program	K05		2010JPF0056	7,293
Program Total				7,293
State Justice Statistics Program for Statistical Analysis Centers		16.550		
BJS Fiscal Year 2011 State Justice Statistics Program (SJS)	K05		2011BJCXK003	38,146
BJS Fiscal Year 2013 State Justice Statistics Program (SJS)	K05		2013BJCXK025	14,889
Program Total				53,035
National Criminal History Improvement Program (NCHIP)		16.554		
National Criminal History Improv Prog - 2012	D10		2012-RU-BX-K005	104,820
Program Total				104,820
National Institute of Justice Research, Evaluation, and Development Project Grants		16.560		
The Impact of Incarceration on Families: A Single-Jurisdiction Pilot Study Using Triangulated Administrative Data and Qualitative Outcomes	F03		13-2329	35,797
Evaluating the Effectiveness of Sex Offender Registration and Notification	K05		2006WGBX0002	968
Program Total				36,765
Crime Victim Assistance		16.575		
OVC Fiscal Year 2010 VOCA Victim Assistance Formula	K05		2010VAGX0065	214,822
OVC Fiscal Year 2011 VOCA Victim Assistance Formula	K05		2011VAGX0020	416,150
OVC Fiscal Year 2012 VOCA Victim Assistance Formula	K05		2012VAGX0030	852,877
OVC Fiscal Year 2013 VOCA Victim Assistance Formula	K05		2013VAGX0006	3,629,381
Program Total				5,113,230
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		16.580		
Hollings V	B04		2003-DD-BX-0347	0
Program Total				0
Crime Victim Assistance/Discretionary Grants		16.582		
National Crime Victims' Rights Week Community Awareness Project	N08		11-061	287
National Crime Victims' Rights Week Community Awareness Project	N08		13-155	726
Program Total				1,013
Violence Against Women Formula Grants		16.588		
OVW Fiscal Year 2010 STOP Formula Grant Program	K05		2010WFAX0045	73,372
OVW Fiscal Year 2011 STOP Formula Grant Program	K05		2011WFAX0043	215,993
OVW Fiscal Year 2012 STOP Formula Grant Program	K05		2012WFAX0007	833,924
OVW Fiscal Year 2013 STOP Formula Grant Program	K05		2013WFAX0007	798,320
Program Total				1,921,609
Residential Substance Abuse Treatment for State Prisoners		16.593		
BJA Fiscal Year 2010 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program	K05		2010RTBX0006	4,653
BJA Fiscal Year 2011 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program	K05		2011RTBX0032	4,490
BJA Fiscal Year 2012 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program	K05		2012RTBX0004	91,504

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF JUSTICE				
Residential Substance Abuse Treatment for State Prisoners		16.593		
BJA Fiscal Year 2013 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program	K05		2013RTBX0009	37,718
Program Total				138,365
State Criminal Alien Assistance Program		16.606		
State Criminal Alien Assistance Program	N04		2008-AP-BX-1029	3,410
2011 State Criminal Alien Assistance Program	N04		2011-AP-BX-0166	10,996
2012 State Criminal Alien Assistance Program	N04		2012-AP-BX-0605	388,146
Program Total				402,552
Bulletproof Vest Partnership Program		16.607		
Bulletproof Vest Partnership Program	K05		BVP GRANT PROGRAM	16,879
Program Total				16,879
Project Safe Neighborhoods		16.609		
BJA Fiscal Year 2010 Project Safe Neighborhoods (PSN)	K05		2010GPBX0002	5,613
Program Total				5,613
Enforcing Underage Drinking Laws Program		16.727		
OJJDP Fiscal Year 2011 Enforcing Underage Drinking Laws Block Grant Program	J20		2011-AH-FX-0060	49,140
Project Safety Through Alcohol Responsibility	J20		2012-AH-FX-K002	43,794
Project Safety Through Alcohol Responsibility	J20		2012-AH-FX-K002 02	119,863
Program Total				212,797
Special Data Collections and Statistical Studies		16.734		
Justice Research and Statistical Association Project	K05		2009BJCXK034	6,718
Program Total				6,718
Changing Paradigms Through Education and Awareness		16.735		
Changing Paradigms Through Education and Awareness	N04		2013-RP-BX-0001	96,282
Program Total				96,282
Statewide Automated Victim Information Notification (SAVIN) Program		16.740		
South Carolina SAVIN Enhancement Grant	N04		2011-VN-CX-0008	42,033
Program Total				42,033
Forensic DNA Backlog Reduction Program		16.741		
2010 DNA Capacity Enhancement	D10		2010-DN-BX-K103	330,214
2011 DNA Capacity Enhancement	D10		2011-DN-BX-K432	1,478,608
2012 DNA Capacity Enhancement	D10		2012-DN-BX-0108	443,614
2013 DNA Capacity Enhancement	D10		2013-DN-BX-0075	41,602
Program Total				2,294,038
Paul Coverdell Forensic Sciences Improvement Grant Program		16.742		
Fiscal Year 2011 Paul Coverdell Forensic Science Improvement Grants Program	K05		2011CDBX0023	10,958
Fiscal Year 2012 Paul Coverdell Forensic Science Improvement Grants Program	K05		2012CDBX0033	75,444
Fiscal Year 2013 Paul Coverdell Forensic Science Improvement Grants Program	K05		2013CDBX0052	11,677
Program Total				98,079

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF JUSTICE				
Criminal and Juvenile Justice and Mental Health Collaboration Program		16.745		
Criminal and Juvenile Justice and Mental Health Collaboration Program	J12		2011-MO-BX-0037	35,867
Program Total				35,867
Capital Case Litigation		16.746		
Capital Case Litigation Initiative	E21		2011-CP-BX-0005	72,209
Program Total				72,209
Support for Adam Walsh Act Implementation Grant Program		16.750		
2012 Support for Adam Walsh Act	D10		2012-AW-BX-0057	72,956
2013 Support for Adam Walsh Act	D10		2013-AW-BX-0037	32,143
Program Total				105,099
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers		16.758		
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	J12		5-COLU-SC-SA13	9,000
Program Total				9,000
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	3,988
Program Total				3,988
Second Chance Act Prisoner Reentry Initiative Smart Probation		16.812		
SC Smart Probation Program	N08		2012-SM-BX-0008	45,432
Program Total				45,432
John R. Justice Prosecutors and Defenders Incentive Act		16.816		
John R. Justice Grant Program for South Carolina	E21		2012-RJ-BX-0033	5,536
John R. Justice Grant Program for South Carolina	E21		2013-RJ-BX-0062	60,024
Program Total				65,560
Equitable Sharing Program		16.922		
Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies Program	D10		NONE	439,365
Program Total				439,365
Other Federal Assistance		NONE		
DEA Marijuana Eradication Program - 2013	D10		2013-115	147,706
DEA Marijuana Eradication Program - 2014	D10		2014-114	9,202
Program Total				156,908
Total Department of Justice				12,681,308
DEPARTMENT OF LABOR				
Compensation and Working Conditions		17.005		
OSHA Cooperative Agreement	R36		OS-21561-14-75-J-45	48,106
OSHA Cooperative Agreement	R36		OS-23143-13-75-J-45	28,741
Program Total				76,847

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF LABOR				
Senior Community Service Employment Program		17.235		
Title V, Older Americans Act	E04		AD-23237-12-55-A-45	90,540
Title V, Older Americans Act	E04		AD-24175-13-55-A-45	885,944
Program Total				976,484
Growing Resources for Information Technology (GRIT)		17.268		
Growing Resources for Information Technology (GRIT)	L46		G-22708-12-60-A-45	2,400
Program Total				2,400
ASSIST		17.282		
ASSIST	L46		C-22521-11-60-A-45	27,024
Program Total				27,024
Occupational Safety and Health - State Program		17.503		
State Operational Grant (23(g) OSHA)	R36		SP23692SP3	593,557
State Operational Grant (23(g) OSHA)	R36		SP24816SP4	1,082,570
Program Total				1,676,127
Consultation Agreements		17.504		
Consultation Cooperative Agreement (21D)	R36		CS-23661-CS3	300,275
Consultation Cooperative Agreement (21D)	R36		CS-24785-CS4	450,811
Program Total				751,086
Total Department of Labor				3,509,968
DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program		20.106		
Update System Plan Study (Land Use, Zoning)	U30		3-45-0000-011-2011	32,272
Update State System Plan Study Phase II (Local Land Use Zoning Maps and Obstruction Data Maps for 52 South Carolina NPIAS Airports)	U30		3-45-0000-012-2012	317,875
Update State System Plan Study (Conduct Pavement Management Study - PCI)	U30		3-45-0000-013-2013	1,885
Bamberg Perimeter Fencing / Aeronautics	U30		3-45-4500-011-2009	0
Marion County Airport - Apron Taxiway Concrete Overlay	U30		3-45-4500-012-2009	0
Vertical Guidance Survey	U30		3-45-4500-013-2010	0
Fencing	U30		3-45-4500-014-2010	946,723
Install Perimeter Security Fencing - 17,450 LF (Kershaw County Airport)	U30		3-45-4500-015-2011	794
Update Airport Master Plan Study (GIS Survey, Greenville Downtown Airport / Install Weather Reporting Equipment (AWOS Allendale County Airport) / Relocate Weather Reporting Equipment (AWOS Lancaster County Airport)	U30		3-45-4500-016-2012	115,719
Install Perimeter Fencing - Marion County Airport / Install Perimeter Fencing - Pageland Airport (Gates and Digital Keypads); Remove Obstructions - Pageland Airport (Power line Burial, Tree Removal, Obtain Easements)	U30		3-45-4500-017-2012	128,185
Rehabilitate Parallel Taxiway A and Taxiway Connectors B & C (Design Only, Georgetown County) / Rehabilitate and Expand Apron Area (Design and Bid Newberry County) / Install Perimeter Fencing - 12,000 LF of 8 FT Chain Link Fence (Design, Bi	U30		3-45-4500-018-2012	165,047
Construct Two Corporate Hangars and One 5-Unit T-Hangar (Marion County Airport)/Widen and Strengthen Runway 18/36 (Lexington County Airport) Remove Obstructions in Approaches to Runway 18/36 (Lexington County Airport)/Install Perimeter Fenc	U30		3-45-4500-019-2013	125,701

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DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program		20.106		
Program Total				1,834,201
National Motor Carrier Safety		20.218		
Motor Carrier Safety Assistance Program - Basic Grant 2012	K05		FM-MCG-0076-12-01-01	975,631
Motor Carrier Safety Assistance Program - Basic Grant 2013	K05		FM-MCG-0154-13-01-01	1,202,474
Motor Carrier Safety Assistance Program - Basic Grant 2014	K05		FM-MCG-0219-14-01-00	430,302
Fiscal Year 2012 High Priority: TACT Enforcement and Evaluation	K05		FM-MHP-0053-12-01-00	87,295
Fiscal Year 2012 High Priority: TACT Public Education and Outreach	K05		FM-MHP-0058-12-01-00	571,504
Motor Carrier Safety Assistance Program - New Entrant Grant 2012	K05		FM-MHP-0087-12-01-00	208,290
Fiscal Year 2012 New Entrant Safety Assurance Program	K05		FM-MNE-0085-12-01-00	130,418
Fiscal Year 2013 New Entrant Safety Assurance Program	K05		FM-MNE-0109-13-01-01	277,754
Program Total				3,883,668
Commercial Driver's License Program Improvement Grant		20.232		
CDL (Commercial Driver's License) Program Improvement	R40		CD094510000000	92,600
CDL (Commercial Driver's License) Program Improvement	R40		CD104510000000	234,516
CDL (Commercial Driver's License) Program Improvement	R40		FM-CDL-0016-11-01-01	45,828
CDL (Commercial Driver's License) Program Improvement	R40		FM-CDL-0075-12-01-00	53,401
CDL (Commercial Driver's License) Program Improvement	R40		FM-CDL-0097-12-01-00	278,256
CDL (Commercial Driver's License) Program Improvement	R40		FM-CDL-0134-13-01-00	71,590
Program Total				776,191
Commercial Drivers License Information System (CDLIS) Modernization Grant		20.238		
CDL (Commercial Driver's License) Information System - CDLIS (Commercial Driver's License Information System) Modernization	R40		CM104510000000	0
Program Total				0
Fuel Tax Evasion-Intergovernmental Enforcement Effort		20.240		
Fuel Tax Evasion - Intergovernmental Enforcement Effort	R40		FTE011	2,241
Program Total				2,241
National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants		20.614		
Fatality Analysis Reporting System 2012	K05		DRNH22-12-H-00123	48,952
Program Total				48,952
National Highway Traffic Safety Administration 405b-2013		20.616		
National Highway Traffic Safety Administration 405b- 2013	K05		2013MAP21405B	28,906
National Highway Traffic Safety Administration 405d- 2013	K05		2013MAP21405D	266,706
Program Total				295,612
Pipeline Safety Program Base Grants		20.700		
2013 One Call Grant	R06		DTPH-56-12-G-PHPC27	9,000
Program Total				9,000
Interagency Hazardous Materials Public Sector Training and Planning Grants		20.703		
Hazardous Materials Emergency Preparedness, Planning and Training	E24		HM-HMP-0247-12-01-00	290,663
Program Total				290,663

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF TRANSPORTATION				
Total Department of Transportation				7,140,528
APPALACHIAN REGIONAL COMMISSION				
Appalachian Area Development		23.002		
Anderson County Quick Jobs Training Center	P32		SC-16985	0
Program Total				0
Appalachian Research, Technical Assistance, and Demonstration Projects		23.011		
Appalachian Regional Commission (ARC) - Apprenticeship	H59		SC-17412	221,042
South Carolina Consolidated Technical Assistance	P32		SC-7774-C25-302-12	16,181
South Carolina Consolidated Technical Assistance	P32		SC-7774-C26-302-13	35,291
Program Total				272,514
Total Appalachian Regional Commission				272,514
GENERAL SERVICES ADMINISTRATION				
Donation of Federal Surplus Personal Property		39.003		
Federal Surplus Property Administration	F03		None	0
Federal Surplus Property	F03		None	29,120,544
Program Total				** 29,120,544
Election Reform Payments		39.011		
Election Reform Payments	E28		None	536,823
Program Total				536,823
Total General Services Administration				29,657,367
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				
Promotion of the Arts - Partnership Agreements		45.025		
Stimulus to Promote and Save Jobs within the State of South Carolina	H91		11-6100-2040	37,779
Stimulus to Promote and Save Jobs within the State of South Carolina	H91		12-6100-2019	191,828
Stimulus to Promote and Save Jobs within the State of South Carolina	H91		13-6100-2036	426,856
Program Total				656,463
Promotion of the Humanities - Federal/State Partnership		45.129		
Hampton Plantation Community Archaeology Project	P28		13-1488-1	3,797
Program Total				3,797
Grants to States		45.310		
State Library Program	H87		LS-00-10-0041-12	1,345,223
State Library Program	H87		LS-00-10-0041-13	1,293,444
Program Total				2,638,667
Total National Foundation on the Arts and the Humanities				3,298,927
SMALL BUSINESS ADMINISTRATION				
State Trade and Export Promotion Pilot Grant Program		59.061		
SBA OIT STEP	P32		SBAHQ-11-IT-0016	1,257
SBA OIT STEP	P32		SBAHQ-12-IT-0035	117,612

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SMALL BUSINESS ADMINISTRATION				
State Trade and Export Promotion Pilot Grant Program		59.061		
Program Total				118,869
Total Small Business Administration				118,869
DEPARTMENT OF VETERANS' AFFAIRS				
Grants to States for Construction of State Home Facilities		64.005		
Grants to States for Construction of State Home Facilities	J12		FAI-045-007	125,603
Program Total				125,603
All-Volunteer Force Educational Assistance		64.124		
Veterans Education Assistance	H03		V101 (223C) P-5354	82,044
Veterans Education Assistance	H03		V101 (223C) P-5455	190,451
Program Total				272,495
Total Department of Veterans' Affairs				398,098
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-96497208-8	373,951
National Air Toxics Trends Site (NATTS)	J04		XA-95404008-5	116,210
Program Total				490,161
National Clean Diesel Emissions Reduction Program		66.039		
National Clean Diesel Funding Assistance Program	J04		DE 00D04812 0	1,110,489
Program Total				1,110,489
State Clean Diesel Grant Program		66.040		
State Clean Diesel Grant Program	J04		DS 00D00812 1	136,510
Program Total				136,510
State Environmental Justice Cooperative Agreement Program		66.312		
South Carolina: Training - Revitalize Environmental Justice Communities	J04		AJ-83436501-2	19,346
Program Total				19,346
Water Pollution Control State, Interstate, and Tribal Program Support		66.419		
Water Pollution Control State and Interstate Program Support	J04		I-00D02611-1	86,046
Water Pollution Control State and Interstate Program Support	J04		I-00D04612-2	132,075
Water Pollution Control State and Interstate Program Support Monitoring Initiative	J04		I-95465010-1	61,033
South Carolina Estuarine and Coastal Assessment Program: Sampling for the USEPA National Coastal Condition Assessment	P24		0-897	0
Program Total				279,154
Water Quality Management Planning		66.454		
Water Quality Management Planning	J04		C6-00476111-7	94,247
Program Total				94,247
Nonpoint Source Implementation Grants		66.460		
Nonpoint Source Implementation	J04		C9 99462912 0	357,258
Nonpoint Source Implementation	J04		C9 99462913 0	914,474

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ENVIRONMENTAL PROTECTION AGENCY				
Nonpoint Source Implementation Grants		66.460		
Nonpoint Source Implementation	J04		C9-99462907-2	378,237
Water Quality Management Nonpoint Source Program	J04		C9-99462908-3	613,360
Nonpoint Source Implementation Program	J04		C9-99462909-0	564,608
Nonpoint Source Implementation	J04		C9-99462910-0	178,832
Nonpoint Source Implementation	J04		C9-99462911-1	177,999
Program Total				3,184,768
Regional Wetland Program Development Grants		66.461		
Regional Wetlands Program Development Grants	J04		CD-95449910-0; Contract #3497 Amendment #2	1,604
Regional Wetlands Program Development Grants	J04		CD-95488311-1	146,379
Development of Monitoring and Assessment Tools for Nitrogen and Phosphorus in South Carolina Coastal Wetlands	P24		CD95471311	83,550
Program Total				231,533
Beach Monitoring and Notification Program Implementation Grants		66.472		
Beach Monitoring and Notification Program Development Grants	J04		CU-00D16713-0	106,188
Beach Monitoring and Notification Program Development Grants	J04		CU-95437309-3	160,317
Program Total				266,505
Water Protection Grants to the States		66.474		
Water Protection Coordination Grants to the States	J04		WP-97459902-9	109
Program Total				109
Performance Partnership Grants		66.605		
Performance Partnership Grants	J04		BG-00D05213-5	7,286,240
Program Total				7,286,240
Environmental Information Exchange Network Grant Program and Related Assistance		66.608		
Fiscal Year 2010 Exchange Network-South Carolina Department of Health & Environmental Control	J04		OS-83464101-1	0
Fiscal Year 2011 Exchange Network - South Carolina Department of Health and Environmental Control	J04		OS-83608701-0	11,884
Program Total				11,884
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-00D14614-1	124,644
Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements	J04		V-00D14714-1	211,374
Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements	J04		V-00D16813-0	51,433
Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements	J04		V-95484112-3	54,513
Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements	J04		V-95484212-3	79,113
Program Total				521,077

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NONCLUSTERED GRANTS, CONTINUED				
ENVIRONMENTAL PROTECTION AGENCY				
Underground Storage Tank Prevention, Detection and Compliance Program		66.804		
State Underground Storage Tanks Program	J04		L-95411908-7	716,976
Program Total				716,976
Leaking Underground Storage Tank Trust Fund Corrective Action Program		66.805		
Leaking Underground Storage Tank Trust Fund Program	J04		LS 95494312	40,899
Leaking Underground Storage Tank Trust Fund Program	J04		LS 95494313 1	1,032,203
Leaking Underground Storage Tank Trust Fund Program	J04		LS-95494314-0	98,270
Program Total				1,171,372
Superfund State and Indian Tribe Core Program Cooperative Agreements		66.809		
Superfund State and Indian Tribe Core Program Cooperative Agreements	J04		VC-00D14814-1	108,759
Superfund State and Indian Tribe Core Program Cooperative Agreements	J04		VC-95484312-3	63,400
Program Total				172,159
State and Tribal Response Program Grants		66.817		
State and Tribal Response Program Grants	J04		RP-00D02012-1	703,655
Program Total				703,655
Brownfields Assessment and Cleanup Cooperative Agreements		66.818		
Brownfields Assessment and Cleanup Cooperative Agreements	J04		BF-96429905-6	558,902
Program Total				558,902
Total Environmental Protection Agency				16,955,087
DEPARTMENT OF ENERGY				
State Energy Program		81.041		
State Energy Program (SEP) - ARRA	F03		DEEE0000158	0
State Energy Program (SEP)	F03		DE-EE0003884	565,560
Program Total				565,560
Renewable Energy Research and Development		81.087		
South Carolina Contribution to the National Geothermal Data System - ARRA	P24		SC-EE0002850	5,667
Program Total				5,667
Office of Environmental Waste Processing		81.104		
Remediation and Environmental Monitoring	J04		DE-FG09-08SR22641 Modification No 016	0
Remediation and Environmental Monitoring	J04		DE-FG09-08SR22641 Modification No 025	802,904
South Carolina Technical Radiological Transportation and Emergency Response Project in Support of DOE Foreign Spent Nuclear Fuel (FSNF) Transportation to DOE-SRS	J04		DE-FG09-08SR22642 A002	19,340
Program Total				822,244
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	58,963
Waste Isolation Pilot Plant	E24		SSEB-WIPP-SC-SCEMD- 04-09	0

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DEPARTMENT OF ENERGY				
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions		81.106		
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-0203-40	126,173
State Transport Police -Energy- Waste Isolation Pilot Project	K05		WIPP-SC-STPD-0405	45,699
Program Total				230,835
State Energy Program Special Projects		81.119		
Save Energy Now - South Carolina	F03		DE-EE0000352	113,263
Fiscal Year 2013 SEP Comp: Palmetto Energy Efficiency Retrofits (PEER)	F03		DE-EE0006501	14,228
Program Total				127,491
Electricity Delivery and Energy Reliability, Research, Development and Analysis		81.122		
Recovery Act - Enhancing State Government Energy Assurance Capabilities and Planning for SMART Grid - ARRA	F03		DE-OE0000052	105,471
Recovery Act - State Electricity Regulators Assistance (SERA) State of South Carolina - ARRA	R04		(DE-OE-0000143)	97,463
Program Total				202,934
Energy Efficiency and Conservation Block Grant Program (EECBG)		81.128		
Multi-Tenant Metering EAD Project - ARRA	F03		DEEE0000952	0
Program Total				0
Geologic Sequestration Site Characterization		81.132		
Recovery Act: Geological Characterization of the South Georgia Rift Basin for Source Proximal CO2 Storage - ARRA	P24		10-1779	0
Program Total				0
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		81.214		
Spent Fuel Security 2013-2018	D10		DE-EM0002661	23,307
Spent Fuel Security 2002-2013	D10		DE-FG09-97SR18904	31,839
South Carolina Technical Radiological Transportation and Emergency Response in Support of DOE Foreign Spent Nuclear Fuel (FSNF Transportation to DOE-SRS)	J04		DE-EM0002795	57,963
Remediation and Environmental Monitoring	J04		DE-EM0002818 Modification No 0002	1,031,099
Remediation and Environmental Monitoring	J04		DE-EM0002818 Modification No 0003	1,077,734
Comprehensive Natural Resources Management and Wildlife Planning and Permitting Support for the Savannah River Site	P24		DE-EM0002172	121,498
Program Total				2,343,440
Miscellaneous Federal Assistance Actions		81.502		
Emergency Preparedness Cooperative Agreement	E24		DE-FG09-00SR22166	275,977
Stripper Well Funds	F03		None	2,363,464
Diamond Shamrock	F03		None	4,136
Program Total				2,643,577
Total Department of Energy				6,941,748

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DEPARTMENT OF EDUCATION				
Adult Education - Basic Grants to States		84.002		
Adult Education - State Administered	H63		V002A110041	1,006,383
Adult Education - State Administered	H63		V002A120041	3,409,109
Adult Education - State Administered	H63		V002A130041	4,963,877
Program Total				9,379,369
Title I Grants to Local Educational Agencies		84.010		
Title I Grants to Local Educational Agencies	H63		S010A110040-11A	9,239,583
Title I Grants to Local Educational Agencies	H63		S010A120040	112,108,796
Title I Grants to Local Educational Agencies	H63		S010A130040-13A	86,930,508
Program Total				** 208,278,887
Migrant Education - State Grant Program		84.011		
Migrant Education State Grant Program	H63		S011A110041	395,415
Migrant Education State Grant Program	H63		S011A120041	515,067
Migrant Education State Grant Program	H63		S011A130041	76,588
Program Total				987,070
Title I Program for Neglected and Delinquent Children		84.013		
Title I Program for Neglected and Delinquent Children	H63		S013A110040	630,641
Title I Program for Neglected and Delinquent Children	H63		S013A120040-12A	321,787
Title I Program for Neglected and Delinquent Children	H63		S013A130040	600,174
Program Total				1,552,602
Career and Technical Education - Basic Grants to States		84.048		
Career and Technical Education - Basic Grants to States	H63		V048A110040	394,947
Career and Technical Education - Basic Grants to States	H63		V048A120040 - 12A	10,436,648
Career and Technical Education - Basic Grants to States	H63		V048A130040 - 13A	7,878,030
Career and Technical Education	H75		None	43,864
Program Total				18,753,489
Rehabilitation Services - Vocational Rehabilitation Grants to States		84.126		
Basic Vocational Rehabilitation State Grants (VR)	H73		H126A120060	6,315,056
State Vocational Rehabilitation Services (VR)	H73		H126A130060	38,066,993
State Vocational Rehabilitation Services (VR)	H73		H126A140060	1,091,059
Basic Support	L24		H126A100061	0
Basic Vocational Rehabilitation State Grants (VR)	L24		H126A110061	0
Basic Vocational Rehabilitation State Grants (VR)	L24		H126A120061	1,281,428
State Vocational Rehabilitation Services (VR)	L24		H126A130061	5,550,774
Program Total				** 52,305,310
Migrant Education - Coordination Program		84.144		
MEP Consortium Incentive Grant	H63		S144F110041	17,555
MEP Consortium Incentive Grant	H63		S144F120041	119,173
MEP Consortium Incentive Grant	H63		S144F130041	59,553
Program Total				196,281
Independent Living - State Grants		84.169		
State Independent Living Services	H73		H169A120059	119,159

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF EDUCATION				
Independent Living - State Grants		84.169		
State Independent Living Services	H73		H169A130059	125,797
State Independent Living Services	L24		H169A100060	0
State Independent Living Services	L24		H169A130060	8,168
State Independent Living Services	L24		H169A140060	17,450
Program Total				270,574
Independent Living Services for Older Individuals Who Are Blind		84.177		
Independent Living Services for Older Individuals Who are Blind (IL-OIB)	L24		H177B110040	0
Independent Living Services for Older Individuals Who are Blind (IL-OIB)	L24		H177B120040	0
Independent Living Services for Older Individuals Who are Blind (IL-OIB)	L24		H177B130040	136,616
Independent Living Services for Older Individuals Who are Blind (IL-OIB)	L24		H177B140040	272,316
Program Total				408,932
Special Education - Grants for Infants and Families		84.181		
Infants and Toddlers with Disabilities	H62		H181A120036	167,393
Infants and Toddlers with Disabilities	H62		H181A130175	5,864,131
Program Total				6,031,524
Safe and Drug-Free Schools and Communities - National Programs		84.184		
Safe and Drug-Free Schools and Communities National Programs	H63		Q184Y100029	1,763,483
Program Total				1,763,483
Supported Employment Services for Individuals with Severe Disabilities		84.187		
Supported Employment State Grants (SE)	H73		H187A130061	127,893
Supported Employment State Grants (SE)	H73		H187A140061	222,055
Program Total				349,948
Education of Homeless Children and Youth		84.196		
Education for Homeless Children and Youth	H63		S196A110042	357,700
Education for Homeless Children and Youth	H63		S196A120042	542,792
Education for Homeless Children and Youth	H63		S196A130042	337,231
Program Total				1,237,723
Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		84.265		
State Vocational Unit In-Service Training	H73		H265A100075	149,889
State Vocational Rehab Unit In-service Training	L24		H265A100059-12	13,604
State Vocational Rehab Unit In-service Training	L24		H265A100059-13	3,797
Program Total				167,290
Charter Schools		84.282		
Public Charter Schools	H63		U282A100018	73,375
Public Charter Schools	H63		U282A100018-12	3,361,256
Program Total				3,434,631
Twenty-First Century Community Learning Centers		84.287		
Twenty-First Century Community Learning Centers	E24		10CL302-01	0
Twenty-First Century Community Learning Centers	E24		11CL302-01	0
Twenty-First Century Community Learning Centers	E24		11CL302-03	7,455
Twenty-First Century Community Learning Centers	H63		S287C110041	804,816

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF EDUCATION				
Twenty-First Century Community Learning Centers		84.287		
Twenty-First Century Community Learning Centers	H63		S287C120041	9,034,062
Twenty-First Century Community Learning Centers	H63		S287C130041	5,463,101
Program Total				15,309,434
Education Research, Development and Dissemination		84.305		
Education Research, Development and Dissemination	H63		ED-08-CO-0067	103,575
Program Total				103,575
Special Education - State Personnel Development		84.323		
Special Education - State Personnel Development	H63		H323A100007	259,815
Special Education - State Personnel Development	H63		H323A100007-11	256,693
Special Education - State Personnel Development	H63		H323A100007-12	346,596
Program Total				863,104
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		84.326		
SC Interagency Deaf Blind Grant	H75		H326CO80022-09	157,950
Program Total				157,950
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		84.330		
Advanced Placement Program Testing Fees	H63		S330B120076	27,113
Program Total				27,113
Gaining Early Awareness and Readiness for Undergraduate Programs		84.334		
GEAR-UP	H03		P334S050009-10	0
GEAR-UP	H03		P334S110019	2,716,366
Program Total				2,716,366
Rural Education		84.358		
Rural and Low-Income School Program	H63		S358B110040-11A	740,239
Rural and Low-Income School Program	H63		S358B120040	1,817,510
Rural and Low-Income School Program	H63		S358B130040	1,031,043
Program Total				3,588,792
English Language Acquisition Grants		84.365		
English Language Acquisition State Grants	H63		S365A110040	959,695
English Language Acquisition State Grants	H63		S365A120040	2,881,805
English Language Acquisition State Grants	H63		S365A130040	943,525
Program Total				4,785,025
Mathematics and Science Partnerships		84.366		
Mathematics and Science Partnerships	H63		S366B110041	2,376,845
Mathematics and Science Partnerships	H63		S366B120041	684,458
Program Total				3,061,303
Improving Teacher Quality State Grants		84.367		
Improving Teacher Quality Grants - SAHEs	H03		S367B120035 - 12A	592,569
Improving Teacher Quality Grants - SAHEs	H03		S367B130035 - 13A	328,339

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF EDUCATION				
Improving Teacher Quality State Grants		84.367		
Improving Teacher Quality State Grants	H63		S367A110038	2,030,270
Improving Teacher Quality State Grants	H63		S367A120038	14,571,180
Improving Teacher Quality State Grants	H63		S367A130038	12,559,392
Program Total				** 30,081,750
Grants for State Assessments and Related Activities		84.369		
Grants for State Assessments and Related Activities	H63		S369A110042	23,432
Grants for State Assessments and Related Activities	H63		S369A120042	4,144,957
Grants for State Assessments and Related Activities	H63		S369A130042	1,620,025
Program Total				5,788,414
Striving Readers		84.371		
Striving Readers	H63		S371B100038	64,579
Program Total				64,579
College Access Challenge Grant Program		84.378		
College Access Challenge Grant	H03		P378A100048	538,127
College Access Challenge Grant	H03		P378A110048	747,544
Program Total				1,285,671
Other Federal Assistance		NONE		
American Printing House for the Blind (APH) [Non-Cash]	H63		NONE	152,295
Program Total				152,295
Total Department of Education				373,102,484
ELECTION ASSISTANCE COMMISSION				
Help America Vote Act Requirements Payments		90.401		
Help America Vote Act Requirements Payments	E28		None	7,843
Help America Vote Act Requirements Payments	E28		SC10RP01	126,621
Program Total				134,464
Total Election Assistance Commission				134,464
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		93.006		
State Partnership Grant Program To Improve Minority Health	J04		6 STTMP051027-08-02	16,537
Program Total				16,537
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 1125	300
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	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	J04		1 MRCSG061001-02; MRC 08 1174	88
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	495

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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 MRCSG061001-03; MRC 09 0558	522
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	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 1142	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	J04		5 MRCSG101005-04; MRC 14 1151	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 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	9
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	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 12 558	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	J04		5MRCSG101005-03; MRC 13 0558	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	J04		5MRCSG101005-03; MRC 13 1137	1,800
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	J04		5MRCSG101005-03; MRC 13 1142	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	J04		5MRCSG101005-03; MRC 13 1151	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	J04		5MRCSG101005-03; MRC 13 1191	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	J04		5MRCSG101005-04; MRC 14 0558	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	J04		5MRCSG101005-04; MRC 14 1137	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	223
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	1,502
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 1125	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 1142	0
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	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 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	232
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 11 558	750
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				5,921

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
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		12AASCT7SP	2,683
Title VII: Elder Abuse, Older Americans Act	E04		13AASCT7SP	57,310
Title VII: Elder Abuse, Older Americans Act	E04		14AASCT7EA	0
Program Total				59,993
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		12AASCT7SP	6,728
Title VII: Ombudsman, Older Americans Act	E04		13AASCT7SP	197,558
Title VII: Ombudsman, Older Americans Act	E04		14AASCT7OM	0
Program Total				204,286
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		12AASCT3SP	27,488
III D: Preventive Health, Older Americans Act	E04		13AASCT3SP	190,822
III D: Preventive Health, Older Americans Act	E04		14AASCT3PH	1,836
Program Total				220,146
Special Programs for the Aging - Title IV, and Title II - Discretionary Projects		93.048		
Transitioning AAA's to ADRC's	E04		90DR0034	16,545
Senior Fraud Counseling	E04		90MP0179	165,180
Model Approaches to Statewide Legal Assistance Systems	E04		90SL0005	26,955
SMP Expansion to Reach an Increased Number of Consumers with Fraud Education and Assistance	E04		90SP0040	84,462
SMP Expansion to Reach an Increased Number of Consumers with Fraud Education and Assistance	E04		90SP0087-01-00	68,290
Program Total				361,432
National Family Caregiver Support, Title III, Part E		93.052		
III E: NFCSP, Older Americans Act	E04		12AASCT3SP	138,294
III E: NFCSP, Older Americans Act	E04		13AASCT3SP	1,746,201
III E: NFCSP, Older Americans Act	E04		14AASCT3FC	78,557
Program Total				1,963,052
Chronic Diseases: Research, Control, and Prevention		93.068		
South Carolina ALS Surveillance	F03		200200616243	0
Program Total				0
Public Health Emergency Preparedness		93.069		
South Carolina Public Health Emergency Preparedness Program	J04		2U90TP416976-11 Revised	290,202
Public Health Preparedness and Response for Bioterrorism	J04		3U90TP416976-10S1 REVISED	0
Program Total				290,202
Medicare Enrollment Assistance Program		93.071		
Medicare Improvements for Patients and Providers Act (Priority Area 2 AAAs)	E04		13AASCMAAA	94,659
Medicare Improvements for Patients and Providers Act (Priority Area 3 ADRCs)	E04		13AASCMADR	74,952

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DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Medicare Enrollment Assistance Program		93.071		
Medicare Improvements for Patients and Providers Act (MIPPA)	E04		1XOCMSS331265-01-00	141,584
Program Total				311,195
Lifespan Respite Care Program		93.072		
Lifespan Respite in South Carolina	E04		90LI0007/01	152,673
Lifespan Respite in South Carolina	E04		90LR0038-01-00	19,481
Program Total				172,154
TP12-1201 HPP and PHEP Cooperative Agreements		93.074		
TP12-1201 HPP and PHEP Cooperative Agreements	J04		1U90TP000551-01 Revised	431,201
TP12-1201 HPP and PHEP Cooperative Agreements	J04		5U90TP000551-02 Revised	11,674,719
Program Total				12,105,920
YRBS and School Health Profiles		93.079		
YRBS and School Health	H63		1U87PS004198-01	45,203
Program Total				45,203
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		6 ESREP100022-03-01	68,025
Program Total				68,025
Personal Responsibility Education Program		93.092		
Personal Responsibility Education Program	J04		1101SCPREP	196,199
Personal Responsibility Education Program	J04		1201SCPREP	373,547
Personal Responsibility Education Program Fiscal Year 2013	J04		1301SCPREP	135,748
Program Total				705,494
Demonstration Projects to Address Health Professions Workforce Needs		93.093		
Affordable Care Act (ACA) Health Profession Opportunity Grants	L04		90FX0015/03	702,892
Affordable Care Act (ACA) Health Profession Opportunity Grants	L04		90FX0015/04	1,273,627
Program Total				1,976,519
Well Integrated Screening and Evaluation for Women Across the Nation		93.094		
Well Integrated Screening and Evaluation for Women Across	J04		1U58DP004865-01 REVISED	395,748
Program Total				395,748
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		93.104		
Comprehensive Community Mental Health Services with Serious Emotional Disturbances (SED)	J12		1H79SM060630-01	25,191
Program Total				25,191
Maternal and Child Health Federal Consolidated Programs		93.110		
Community-Based Integrated Service Systems (Local/State)	J04		2 H25MC06113-07-01	98,590
Community-Based Integrated Service Systems (Local/State)	J04		4 H25MC06113-06-06	37,755
Strengthening Our Title V Info. Infrastructure	J04		5 H18MC00045-21-00	13,558
Strengthening Our Title V Info. Infrastructure	J04		6 H18MC00045-20-04	74,872

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DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Maternal and Child Health Federal Consolidated Programs		93.110		
Program Total				224,775
Project Grants and Cooperative Agreements for Tuberculosis Control Programs		93.116		
Tuberculosis Elimination and Laboratory Cooperative Agreements	J04		5U52PS400492-30 REVISED	0
Tuberculosis Elimination and Laboratory Cooperative Agreements	J04		5U52PS400492-31 REVISED	625,259
Tuberculosis Elimination and Laboratory Cooperative Agreements	J04		5U52PS400492-32	559,781
Program Total				1,185,040
Emergency Medical Services for Children		93.127		
EMSC Partnership Grants	J04		5 H33MC06719-09-00	16,905
EMSC Partnership Grants	J04		6 H33MC06719-07-02	0
EMSC Partnership Grants	J04		6 H33MC06719-08-03	50,454
Program Total				67,359
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		93.130		
State Primary Care Offices	J04		2 U68HP11460-06-00	49,990
State Primary Care Offices	J04		6 U68HP11460-04-01	0
State Primary Care Offices	J04		6 U68HP11460-05-01	138,599
Program Total				188,589
Injury Prevention and Control Research and State and Community Based Programs		93.136		
South Carolina Rape Prevention and Education Program	J04		1UF2CE002442-01 REVISED	175,518
South Carolina Violent Death Reporting System (SCVDRS)	J04		2U17CE001314-06	132,415
South Carolina Rape Prevention and Education	J04		3VF1CE002266-01S1	365,405
South Carolina Violent Death Reporting System (SCVDRS)	J04		5U17CE001314-05S1	27,411
Program Total				700,749
Projects for Assistance in Transition from Homelessness (PATH)		93.150		
Projects for Assistance in Transition from Homelessness (PATH)	J12		2X06SM060041-12	145,274
Projects for Assistance in Transition from Homelessness (PATH)	J12		2X06SM060041-13	415,571
Program Total				560,845
Coordinated Services and Access to Research for Women, Infants, Children, and Youth		93.153		
Ryan White Title IV Women, Infants, Children, Youth and Affected Family Member AIDS Healthcare	J04		1 H12HA24801-01-00	156,625
Ryan White Title IV Women, Infants, Children, Youth and Affected Family Member AIDS Healthcare	J04		6 H12HA24801-02-02	503,414
Program Total				660,039
Disabilities Prevention		93.184		
Three State Rare Conditions Surveillance Project	F03		13-2183	1,367
Three State Rare Conditions Surveillance Project	J04		1U01DD000927-01; USC 13-2184	8,164
Three State Rare Conditions Surveillance Project	J04		5U01DD000927-02; USC 14-2614	34,318

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Disabilities Prevention		93.184		
Program Total				43,849
Family Planning - Services		93.217		
Title X HIV/AIDS Projects	J04		1 FPHPA006100-01-01	365,757
Title X Family Planning Services Program	J04		5 FPHPA046046-02-01	5,601,982
Title X, Family Planning Services Project	J04		6 FPHPA040443-40-04	0
Title X, Family Planning Services Project	J04		6 FPHPA040443-41-03	0
Title X Family Planning Services Program	J04		6 FPHPA046046-01-01	0
Program Total				5,967,739
Abstinence Education Program		93.235		
Abstinence Education Grant Program Fiscal Year 2012	J04		1201SCAEGP	185,129
Abstinence Education Grant Program Fiscal Year 2013	J04		1301SCAEGP	570,036
Program Total				755,165
Substance Abuse and Mental Health Services - Projects of Regional and National Significance		93.243		
Integration of Prescription Monitoring Program Data into EHR of Providers in South Carolina	J04		1H79TI025419-01 REVISED	50,570
Substance Abuse and Mental Health Services Projects of Regional and National Significance	J12		1H79SM059570-02	192,554
Substance Abuse and Mental Health Services Projects of Regional and National Significance	J12		5H79SM059570-04	290,370
Substance Abuse and Mental Health Services Projects of Regional and National Significance	J12		5HR1SM059984-02	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	J12		5HR1SM059984-03	21,008
Screening, Brief Intervention and Referral to Treatment	J20		1UT9TI025112-01	939,541
Community Action for a Safer Tomorrow (CAST)	J20		5U79SP015586-04	32,293
Community Action for a Safer Tomorrow (CAST)	J20		5U79SP015586-05	2,960,716
Collaboration for Success	J20		5U79TI024270-02	864,117
Collaboration for Success	J20		IU79TI024270-01	172,585
Program Total				5,523,754
Universal Newborn Hearing Screening		93.251		
Universal Newborn Hearing Screening	J04		5 H61MC00040-12-00PC	109,768
Universal Newborn Hearing Screening	J04		6 H61MC00040-13-01	144,355
Program Total				254,123
Immunization Grants		93.268		
Immunization and Vaccines for Children Program	J04		1H23IP000778-01 REVISED	2,224,051
Immunization and Vaccines for Children Program	J04		5H23IP000778-02 REVISED	2,337,760
Program Total				4,561,811
Adult Viral Hepatitis Prevention and Control		93.270		
Viral Hepatitis - Prevention and Surveillance	J04		1U51PS004098-01 REVISED	20,391
Viral Hepatitis - Prevention and Surveillance	J04		5U51PS0004098-02 REVISED	45,070

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DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Adult Viral Hepatitis Prevention and Control		93.270		
Program Total				65,461
Drug-Free Communities Support Program Grants		93.276		
Rise Above It - Lexington Two Coalition	J20		5H79SP020214-04	89,527
Rise Above It - Lexington Two Coalition	J20		7H79SP020214-03	25,474
Program Total				115,001
Centers for Disease Control and Prevention - Investigations and Technical Assistance		93.283		
The South Carolina Study for Adolescents and Young Adults with Rare Conditions	F03		13-2221	24,351
The South Carolina Study for Adolescents and Young Adults with Rare Conditions	F03		14-2509	76,262
Risk Factors of Epilepsy Outcomes: Comorbidities in a Population with Epilepsy	F03		MUSC11-093	29,464
Epidemiology and Laboratory Capacity (ELC) for Infectious Diseases: Program Compo	J04		1U50CK000244-01 Revised	0
South Carolina Cancer Prevention and Control Programs	J04		1U58DP003942-01 REVISED	220,133
South Carolina State Oral Disease Prevention Program	J04		1U58DP004879-01	227,434
South Carolina Division of Tobacco Prevention and Control, Diabetes Prevention and Control Programs	J04		2U58DP001989-06	162,077
Epidemiology and Laboratory Capacity for Infectious Diseases	J04		3U50CI000491-03S3	0
Epidemiology and Laboratory Capacity (ELC) for Infectious Diseases: NON_PPHF	J04		3U50CI000883-02S6	705,071
State Public Health Department Comprehensive Heart Disease and Stroke Prevention Program	J04		3U50DP000735-05S1	224,235
South Carolina Pregnancy Risk Assessment Monitoring System (PRAMS) Category B	J04		5U01DP003134-04	14,647
Risk Factor of Epilepsy Outcomes: Comorbidities in Population with Epilepsy	J04		5U01DP00325-1-03: MUSC13-018	53,715
Epidemiology and Laboratory Capacity (ELC) for Infectious Diseases: Program Compo	J04		5U50CK000244-02 REVISED	493,356
National Cancer Prevention and Control Program	J04		5U58DP000770-05 REVISED	0
South Carolina Wisewoman	J04		5U58DP001436-05 REVISED	50,263
Chronic Disease Prevention and Health Promotion Program Component 4- State Based	J04		5U58DP001581-05 REVISED	52,591
South Carolina Division of Tobacco Prevention and Control, Diabetes Prevention and Control Programs	J04		5U58DP001989-05 REVISED	1,121,026
South Carolina Cancer Prevention and Control Programs	J04		5U58DP003942-02 REVISED	3,035,195
SO11-1101, Behavioral Risk Factor Surveillance System (BRFSS)	J04		5U58SO000045-03 REVISED	282,679
Development, Maintenance, and Enhancements of Early Hearing Detection and Intervention	J04		5UR3DD000779-02	3,405
Development, Maintenance, and Enhancements of Early Hearing Detection and Intervention	J04		5UR3DD000779-03	115,042
Utilizing HABISS to Document, Analyze, and Interpret the Impacts of Harmful Algal Blooms	P26		1U38EH000343-01	87,334

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DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Centers for Disease Control and Prevention - Investigations and Technical Assistance		93.283		
Program Total				6,978,280
CD10-1011 Strengthening Public Health Infrastructure for Improved Health Outcomes		93.292		
CD10-1011 Strengthening Public Health Infrastructure for Improved Health Outcomes	J04		5U58CD001342-04 REVISED	183,643
Program Total				183,643
Teenage Pregnancy Prevention Program		93.297		
Addressing Teen Pregnancy in South Carolina through Innovative, Intensive Community	J04		1U58D9002913; R6-2-339	2
Addressing Teen Pregnancy in South Carolina through Innovative, Intensive Community	J04		1U58DP002913; R2-2-1112 Amendment #4	52,819
Addressing Teen Pregnancy in South Carolina through Innovative, Intensive Community	J04		1U58DP002913; R6-2-1143 Amendment #2	32,956
Program Total				85,777
State Health Insurance Assistance Program		93.324		
State Health Insurance Assistance Program	E04		90SA0015-01-02	41,069
Program Total				41,069
ARRA - State Primary Care Offices		93.414		
State Primary Care Offices - ARRA	J04		4 U6AHP16554-02-03	26,994
Program Total				26,994
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		93.505		
MUSC Children's Care Network and DHEC Healthy Steps Implementation	J04		06-12-MIEC; MUSC12-037 Amendment #1	51,389
Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program	J04		X02MC19415; 05-11-MIEC Amendment #3	73,108
Program Total				124,497
Strengthening Public Health Infrastructure for Improved Health Outcomes		93.507		
CD-1011 Strengthening Public Health Infrastructure for Improved Health	J04		5U58CD001342-03 REVISED	87,078
Program Total				87,078
Centers for Disease Control and Prevention-Affordable Care Act (ACA) - Communities Putting Prevention to Work		93.520		
CPPW-Farm to School Program	J04		3U58DP001989-02S2 REVISED	91,710
Program Total				91,710
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		
PPHF-Building Epidemiology Laboratory Capacity (ELC)	J04		3U50CI000883-02S3 REVISED	123,100
Building Epidemiology Laboratory Capacity (ELC)	J04		3U50CI000883-02S4 REVISED	7,899
Epidemiology Laboratory Capacity (ELC) - PPHF	J04		3U50CI000883-02S5	353,693

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DEPARTMENT OF HEALTH AND HUMAN SERVICES				
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		5U50CI000883-02 REVISED	102,494
The Affordable Care Act: Building Epidemiology, Laboratory - HAI	J04		5U50CI000883-02 REVISED	0
Program Total				587,186
PPHF 2012 Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - Finance Solely by 2012 Prevention and Public Health Funds		93.531		
South Carolina CTG & National Dissemination and Support for CTG	J04		5U58DP003583-02 REVISED	1,869,604
South Carolina CTG & National Dissemination and Support for CTG	J04		5U58DP003583-03	2,852,903
Program Total				4,722,507
Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation		93.538		
South Carolina Environmental Public Health Tracking Program	J04		5U38EH000628-04	69,294
PPHF-13 South Carolina Environmental Public Health Tracking Program	J04		5U38EH000628-05 REVISED	500,098
Program Total				569,392
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 Public Health	J04		1H23IP000570-01 REVISED	204,272
Program Total				204,272
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) Authorizes Coordinated Chronic Disease Prevention and Health Promotion Program		93.544		
South Carolina Division of Tobacco Prevention and Control, Diabetes Prevention and Control PR	J04		3U58DP001989-04S1 REVISED	341,638
Program Total				341,638
PPHF 2012 Nutrition, Physical Activity and Obesity Program - Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012)		93.548		
Physical Activity and Obesity Program	J04		5U58DP001482-05 REVISED	45,156
Program Total				45,156
Promoting Safe and Stable Families		93.556		
Promoting Safe and Stable Families	L04		G-1001SCFPSS	0
Promoting Safe and Stable Families	L04		G-1201SCFPSS	0
Promoting Safe and Stable Families	L04		G-1211SCFPVCV	104,482
Promoting Safe and Stable Families	L04		G-1301SCFPSS	4,971,338
Promoting Safe and Stable Families	L04		G-1311SCFPVCV	225,025
Promoting Safe and Stable Families	L04		G-1401SCFPSS	1,233,086
Program Total				6,533,931

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DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Child Support Enforcement		93.563		
Child Support Enforcement	L04		1104SC4004	0
Child Support Enforcement	L04		1204SC4004	3,295,505
Child Support Enforcement	L04		1404SC4004	25,507,543
Program Total				** 28,803,048
Child Support Enforcement Research		93.564		
Child Support Enforcement Research	L04		90FD0180/01	0
Child Support Enforcement Research	L04		90FD0189/01	1
Child Support Enforcement Research	L04		90FD0189/02	17,789
Program Total				17,790
Refugee and Entrant Assistance - State Administered Programs		93.566		
Refugee and Entrant Assistance State Administered Programs	L04		11AASC4100	0
Refugee and Entrant Assistance State Administered Programs	L04		12AASC4100	0
Refugee and Entrant Assistance State Administered Programs	L04		13AASC4100	58,155
Refugee and Entrant Assistance State Administered Programs	L04		14AASC4100	161,233
Refugee and Entrant Assistance State Administered Programs	L04		G-12AASC4100	12,201
Refugee and Entrant Assistance State Administered Programs	L04		G-13AASC4110	125,191
Refugee and Entrant Assistance State Administered Programs	L04		G-14AASC4110	32,500
Program Total				389,280
State Court Improvement Program		93.586		
State Court Improvement Program	B04		1201SCSCID	0
State Court Improvement Program	B04		1201SCSCIP	69,607
State Court Improvement Program	B04		1201SCSCIT	45,472
State Court Improvement Program	B04		1301SCSCID	125,913
State Court Improvement Program	B04		1301SCSCIP	164,941
State Court Improvement Program	B04		1301SCSCIT	158,401
Program Total				564,334
Community-Based Child Abuse Prevention Grants		93.590		
Community Based Child Abuse Prevention	J04		G-1201S; MC-3-1013	25,389
Program Total				25,389
Grants to States for Access and Visitation Programs		93.597		
Grants to States for Access and Visitation Programs	L04		1301SCSAVP	122,873
Program Total				122,873
Chafee Education and Training Vouchers Program (ETV)		93.599		
Chafee Education and Training Vouchers Program (ETV)	L04		G-1201SCCETV	332,312
Chafee Education and Training Vouchers Program (ETV)	L04		G-1301SCCETV	0
Program Total				332,312
Head Start		93.600		
Head Start	L04		04CD0029/01	0
Head Start	L04		04CD0032/01	0
Head Start	L04		04CD0032/02	34,554
Head Start	L04		04CD0032/03	116,408

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Head Start		93.600		
Program Total				150,962
Adoption Incentive Payments		93.603		
Adoption Incentive Payments	L04		0901SCAIPP	0
Adoption Incentive Payments	L04		1001SCAIPP	0
Adoption Incentive Payments	L04		1101SCAIPP	312,289
Adoption Incentive Payments	L04		1201SCAIPP	481,757
Program Total				794,046
Voting Access for Individuals with Disabilities - Grants to States		93.617		
Voting Access for Individuals with Disabilities - Grants to States	E28		A9832G107	0
Voting Access for Individuals with Disabilities - Grants to States	E28		A9832G108	0
Voting Access for Individuals with Disabilities - Grants to States	E28		A9832G109	0
Voting Access for Individuals with Disabilities - Grants to States	E28		A9832G110	0
Voting Access for Individuals with Disabilities - Grants to States	E28		A9832G111	0
Program Total				0
Children's Justice Grants to States		93.643		
Children's Justice Grants to States	L04		G-1101SCCJA1	0
Children's Justice Grants to States	L04		G-1201SCCJA1	179,181
Program Total				179,181
Child Welfare Services - State Grants		93.645		
Stephanie Tubbs Jones Child Welfare Services Program	L04		G-1101SC1400	0
Stephanie Tubbs Jones Child Welfare Services Program	L04		G-1201SC1400	0
Stephanie Tubbs Jones Child Welfare Services Program	L04		G-1301SC1400	3,162,931
Stephanie Tubbs Jones Child Welfare Services Program	L04		G-1401SC1400	4,919
Program Total				3,167,850
Foster Care - Title IV-E		93.658		
DSS Task Order #8: Data Projects	F03		13-2312	12,801
Foster Care Title IV-E	L04		1101SC1401	0
Foster Care Title IV-E	L04		1201SC1401	0
Foster Care Title IV-E	L04		1301SC1401	10,771,019
Foster Care Title IV-E	L04		1401SC1401	28,476,540
Program Total				** 39,260,360
Adoption Assistance		93.659		
Adoption Assistance	L04		1101SC1407	0
Adoption Assistance	L04		1201SC1407	17,360
Adoption Assistance	L04		1301SC1407	3,767,844
Adoption Assistance	L04		1401SC1407	12,601,598
Program Total				16,386,802
Social Services Block Grant		93.667		
Social Services Block Grant	L04		G-1102SCSOSR	0
Social Services Block Grant	L04		G-1202SCSOSR	0
Social Services Block Grant	L04		G-1302SCSOSR	13,667,190

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Social Services Block Grant		93.667		
Social Services Block Grant	L04		G-1402SCSOSR	15,360,870
Program Total				** 29,028,060
Child Abuse and Neglect State Grants		93.669		
Child Abuse and Neglect State Grants	L04		G-1101SCCA01	0
Child Abuse and Neglect State Grants	L04		G-1201SCCA01	57,778
Child Abuse and Neglect State Grants	L04		G-1301SCCA01	159,263
Program Total				217,041
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-1201SCFVPS	685,361
Family Violence Prevention and Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes	L04		G-1301SCFVPS	1,083,686
Program Total				1,769,047
Chafee Foster Care Independence Program		93.674		
Chafee Foster Care Independence Program	L04		G-1201SC1420	646,297
Chafee Foster Care Independence Program	L04		G-1301SC1420	1,300,045
Program Total				1,946,342
ARRA - Immunization		93.712		
ARRA-317 Immunization and Vaccines For Children Grants - ARRA	J04		3H23IP422544-07S2 REVISED	0
Program Total				0
ARRA - Child Care and Development Block Grant		93.713		
ARRA - Child Care and Development Block Grant	L04		G0901SCCCD7	0
Program Total				0
ARRA - State Grants to Promote Health Information Technology		93.719		
State Health Information Exchange Cooperative Agreement Program - ARRA	J02		90HT0053/01-05	2,119,062
Program Total				2,119,062
ARRA - Prevention and Wellness-State, Territories and Pacific Islands		93.723		
South Carolina Division of Tobacco Prevention and Control, Diabetes Prevention and Control PR - ARRA	J04		3U58DP001989-02S1 REVISED	0
Program Total				0
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by 2012 Prevention and Public Health Funds (PPHF-2012)		93.734		
Statewide Expansion and Enhancement of Evendence Based Programs in South Carolina	E04		90CS0030/01	271,632
Program Total				271,632
PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by 2012 Prevention and Public Health Funds		93.744		
Additional Breast and Cervical Cancer Screenings for Women Eligible to Participate	J04		1U58DP004094-01	85,590

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by 2012 Prevention and Public Health Funds		93.744		
Program Total				85,590
PPHF-2012: Health Care Surveillance/Health Statistics - Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012)		93.745		
SO11-1101, Behavioral Risk Factor Surveillance System (BRFSS)	J04		3U58SO000045-02W1	8,337
SO11-1101, Behavioral Risk Factor Surveillance System (BRFSS)	J04		3U58SO000045-03W1	100,700
Program Total				109,037
Children's Health Insurance Program		93.767		
Children's Health Insurance Program	J02		05-0905SC5021	0
Children's Health Insurance Program	J02		05-1005SC5021	0
Children's Health Insurance Program	J02		05-1105SC5021	0
CHIP Performance Bonus Payments	J02		05-1105SCCPBP	148,962
Children's Health Insurance Program	J02		05-1205SC5021	27,769,877
CHIP Performance Bonus Payments	J02		05-1205SCCPBP	0
Children's Health Insurance Program	J02		05-1305SC5021	88,696,933
CHIP Performance Bonus Payments	J02		05-1305SCCPBP	0
Children's Health Insurance Program	J02		05-1405SC5021	0
Children's Health Insurance Program Reauthorization Act	J02		1Z0CMS030540-01-05	1,683,846
Program Total				118,299,618
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		93.779		
State Health Insurance Assistance Program	E04		1N0CMS020219-21-02	614,929
Program Total				614,929
Alternatives to Psychiatric Residential Treatment Facilities for Children		93.789		
Alternatives To Psychiatric Residential Treatment Facilities For Children	J02		1S0CMS300131-01-04	1,541,493
Program Total				1,541,493
Money Follows the Person Rebalancing Demonstration		93.791		
Money Follows The Person Rebalancing Demonstration	J02		1LICMS300152-01-06	448,759
Program Total				448,759
National Bioterrorism Hospital Preparedness Program		93.889		
South Carolina Hospital Preparedness Program	J04		6 U3REP090255-03-08	115,413
Program Total				115,413
HIV Care Formula Grants		93.917		
Ryan White Part B Supplemental	J04		2 X08HA16860-05-00	234,875
Ryan White Care Act Title II	J04		6 X07HA00038-22-07	0
Ryan White Care Act Title II	J04		6 X07HA00038-23-02	22,699,231
Ryan White Care Act Title II	J04		6 X07HA00038-24-01	5,317,439
Program Total				** 28,251,545

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		93.919		
South Carolina Cancer Prevention and Control Programs	J04		1U58DP003942-01 REVISED	0
South Carolina Cancer Prevention and Control Programs	J04		5U58DP003942-02 REVISED	885,758
Program Total				885,758
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 Programs	H63		5U87DP001244-05	61,306
Program Total				61,306
HIV Prevention Activities - Health Department Based		93.940		
PS12-1201 Comprehensive HIV Prevention Project for Health Departments	J04		5U62PS003648-02 REVISED	4,030,275
PS12-1201 Comprehensive HIV Prevention Project for Health Departments	J04		5U62PS003648-03 REVISED	2,064,057
Program Total				6,094,332
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		93.944		
Human Immunodeficiency Virus (HIV) Acquired Immunodeficiency Virus Syndrome (AIDS)	J04		1U62PS004006-01 REVISED	462,953
Human Immunodeficiency Virus (HIV) Acquired Immunodeficiency Virus Syndrome (AIDS)	J04		5U62PS004006-02 REVISED	69,124
Human Immunodeficiency Virus (HIV) Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	J04		5U62PS004006-02 REVISED	401,220
Program Total				933,297
Assistance Programs for Chronic Disease Prevention and Control		93.945		
The Purpose of This Initiative is to Substantially Increase Access to and Use of South Carolina's Public Health Actions to Prevent and Control Diabetes, Heart Disease	J04		1U58DP003997-01	13,627
State Public Health Approaches to Improving Arthritis Outcomes in South Carolina	J04		1U58DP004841-01 REVISED	1,269,793
	J04		5U58DP003997-02 REVISED	424,915
Program Total				1,708,335
Block Grants for Community Mental Health Services		93.958		
Block Grants for Community Mental Health Services	J12		2B09SM010048-12	210,824
Block Grants for Community Mental Health Services	J12		2B09SM010048-13	2,898,237
Block Grants for Community Mental Health Services	J12		2B09SM010048-14	2,841,899
Program Total				5,950,960
Block Grants for Prevention and Treatment of Substance Abuse		93.959		
Substance Abuse Prevention/Treatment Block Grant	J20		2B08TI010048-12	442,292
Substance Abuse Prevention/Treatment Block Grant	J20		3B08TI010048-13S2	17,918,129
Substance Abuse Prevention/Treatment Block Grant	J20		3B08TI010048-14S1	1,079,626
Program Total				19,440,047

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Preventive Health Services - Sexually Transmitted Diseases Control Grants		93.977		
Improving STD Programs through Assessment, Assurance, Policy Development and Prevention Strategies	J04		1H25PS004378-01	522,743
PS09-902 Comprehensive STD Prevention Systems (CSPS)	J04		5H25PS001399-02	0
PS09-902 Comprehensive STD Prevention Systems (CSPS)	J04		5H25PS001399-05 REVISED	1,025,625
Program Total				1,548,368
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		93.988		
SO11-1101, Behavioral Risk Factor Surveillance System (BRFSS)	J04		3U58SO000045-03S2	18,428
Program Total				18,428
Preventive Health and Health Services Block Grant		93.991		
Preventive Health Services	J04		2B01DP009049-13 REVISED	395,298
Preventive Block	J04		2B01OT009049-14	30,476
Preventive Health Services	J04		3B01DP009049-12W1	279,484
Program Total				705,258
Maternal and Child Health Services Block Grant to the States		93.994		
Maternal and Child Health Services	J04		6 B04MC21417-01-05	0
Maternal and Child Health Services	J04		6 B04MC23408-01-07	207,502
Maternal and Child Health Services	J04		6 B04MC25370-01-05	2,550,928
Maternal and Child Health Services	J04		6 B04MC26695-01-06	5,849,669
Program Total				8,608,099
Other Federal Assistance		NONE		
Hospital Engagement Contractor for Partnership for Patients Initiative	J04		HSSM-500-2012-0027C; HS-3-1175	0
State Tobacco Compliance Check Inspection Program	J20		HHSF223201210205C	636,174
Program Total				636,174
Total Department of Health and Human Services				382,026,604
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
AmeriCorps		94.006		
Veterans Corps Planning Grant	E24		12ACHSC001	0
Program Total				0
Total Corporation for National and Community Service				0
EXECUTIVE OFFICE OF THE PRESIDENT				
High Intensity Drug Trafficking Areas Program		95.001		
2012 SC Midlands HIDTA Task Force	D10		G12GA0008A	95,242
2013 SC Midlands HIDTA Task Force	D10		G13GA0008A	79,998
Program Total				175,240
Total Executive Office of the President				175,240

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NONCLUSTERED GRANTS, CONTINUED				
SOCIAL SECURITY ADMINISTRATION				
Social Security - Work Incentives Planning and Assistance Program		96.008		
South Carolina Pathways Toward Employment (SCPTE) Project	H73		1WIP13050324	247,524
Program Total				247,524
Total Social Security Administration				247,524
DEPARTMENT OF HOMELAND SECURITY				
Boating Safety Financial Assistance		97.012		
State Recreational Boating Safety	P24		11.01.45	0
State Recreational Boating Safety	P24		12.01.45	0
State Recreational Boating Safety	P24		3313FAS130145	1,102,285
State Recreational Boating Safety	P24		3314FAS140145	2,444,940
State Recreational Boating Safety	P24		None	23,908
Program Total				3,571,133
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	0
Community Assistance Program State Support Services Element (CAP-SSSE)	P24		EMA-2012-GR-5257	43,256
Community Assistance Program State Support Services Element (CAP-SSSE)	P24		EMA-2013-+GR-5347	78,090
Program Total				121,346
Flood Mitigation Assistance		97.029		
City of Myrtle Beach Hazard Mitigation Plan Update	P24		EMA-2008-FM-E003	0
Fiscal Year 2008 South Carolina Department of Natural Resources Technical Assistance Grant	P24		EMA-2008-FM-E003	0
Fiscal Year 2010 Flood Mitigation Assistance	P24		EMA-2010-FM-E002	1,264
Fiscal Year 2012 Flood Mitigation Assistance	P24		EMA-2013-FM-E001	250,761
Program Total				252,025
Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036		
FEMA Public Assistance/1299 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	0
FEMA Public Assistance/4166/2014 Ice Storm	E24		FEMA-4166-DR-SC	6,192,058
Program Total				6,192,058
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/2014 Ice Storm	E24		FEMA-4166-DR-SC	18,654
Program Total				18,654
National Dam Safety Program		97.041		
National Dam Safety Program	J04		2011-90-5530RC-5000-4101-D:W486353N	0
National Dam Safety Program	J04		EMW-2012-GR-00110-S01	3,374
National Dam Safety Program	J04		EMW-2013-GR-0079-S01	86,218
Program Total				89,592

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NONCLUSTERED GRANTS, CONTINUED				
DEPARTMENT OF HOMELAND SECURITY				
Emergency Management Performance Grants		97.042		
2011 Emergency Management Performance Grant	D10		EMW-2011-EP-0031	553,837
2012 Emergency Management Performance Grant	D10		EMW-2012-EP-0045	3,165,041
2013 Emergency Management Performance Grant	D10		EMW-2013-EP-00020-S01	1,696,452
Program Total				5,415,330
State Fire Training Systems Grant		97.043		
State Fire Training Systems Grant	R36		EMW-2012-FP-0083	83,942
Program Total				83,942
Cooperating Technical Partners		97.045		
Cooperating Technical Partners	P24		EMA-2004-CA-5022	46,658
Cooperating Technical Partners	P24		EMA-2005-CA-5214	240,550
Cooperating Technical Partners	P24		EMA-2006-CA-5619	260,313
Cooperating Technical Partners	P24		EMA-2007-CA-5773	30,512
Cooperating Technical Partners	P24		EMA-2008-CA-5885	2,041
Cooperating Technical Partners	P24		EMA-2009-CA-5934	235,321
Cooperating Technical Partners	P24		EMA-2010-CA-5089	354,622
Cooperating Technical Partners	P24		EMA-2011-CA-5148	335,607
Cooperating Technical Partners	P24		EMA-2012-CA-5269	792,783
Cooperating Technical Partners	P24		EMA-2013-CA-5358	165,278
Program Total				2,463,685
Fire Management Assistance Grant		97.046		
Fire Management Assistance Grant	E24		FEMA-2816-FM-SC	100,229
Program Total				100,229
Pre-Disaster Mitigation		97.047		
Pre-Disaster Mitigation	E24		EMA-2009-PC-0002	752,434
Pre-Disaster Mitigation	E24		EMA-2010-PC-0004	175,474
Pre-Disaster Mitigation	E24		EMA-2011-PC-0004	1,262,856
Pre-Disaster Mitigation	E24		EMA-2012-PC-0003	44,372
Program Total				2,235,136
Interoperable Emergency Communications		97.055		
2010 IECGP	D10		2010-IP-T0-0040	0
Program Total				0
Port Security Grant Program		97.056		
2010 Port Security	D10		2010-PU-T0-K047	342,069
2011 Port Security	D10		EMW-2011-PU-K00122	480,373
South Carolina Department of Natural Resources Law Enforcement Division Expanded Port Security Watercraft Project	P24		2006-GB-T6-0003	0
Program Total				822,442
Homeland Security Grant Program		97.067		
2005 Homeland Security Grant Program	D10		2005-GE-T5-0018	0
2007 Citizen Preparedness for Catastrophic Events	D10		2007-GE-T7-0045	0
2010 Homeland Security Grant Program	D10		2010-SS-TO-0040	1,852,792

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DEPARTMENT OF HOMELAND SECURITY				
Homeland Security Grant Program		97.067		
2011 Homeland Security Grant Program	D10		EMW-2011-SS-00041-SO	1,925,071
2012 Homeland Security Grant Program	D10		EMW-2012-SS-00073	1,163,086
2013 Homeland Security Grant Program	D10		EMW-2013-SS-00058-S01	103,914
STP Homeland Security Grant Fiscal Year 2010	K05		2010SST00040	39,936
HP Homeland Security Communication Upgrade 2013	K05		EMW-2013-SS-0058-S01	11,508
Program Total				5,096,307
Map Modernization Management Support		97.070		
Map Modernization Management Support	P24		EMA-2007-CA-5729	0
Map Modernization Management Support	P24		EMA-2008-CA-5869	0
Program Total				0
Buffer Zone Protection Program (BZPP)		97.078		
2010 Buffer Zone Protection Grant	D10		2010-BF-T0-0031	200,000
Program Total				200,000
Earthquake Consortium		97.082		
Earthquake Consortium Grant	E24		EMA-2011-GR-5135	14,370
Earthquake Consortium Grant	E24		EMA-2012-GR-5284	23,447
Program Total				37,817
Driver's License Security Grant Program		97.089		
Driver's License Security Grant	R40		2009-ID-MX-0028	79,361
Driver's License Security Grant	R40		2010-DL-T0-0038	99,512
Driver's License Security Grant	R40		EMW-2011-DL-00011-S01	402,602
Program Total				581,475
Total Department of Homeland Security				27,281,171
Total Nonclustered Grants				1,043,131,730
TOTAL FEDERAL EXPENDITURES				\$ 7,277,516,713

See accompanying notes to the schedules of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
By State Agency

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THE SENATE (A01)			
SERA-ARRA	81.122	RA State Electricity Reg	\$ 12,746
Total Passed Through State Agencies Included in Reporting Entity			12,746
Total The Senate			12,746
JUDICIAL DEPARTMENT (B04)			
Hollings V	16.580	2003-DD-BX-0347	0
State Court Improvement Program	93.586	1201SCSCID	0
State Court Improvement Program	93.586	1201SCSCIP	69,607
State Court Improvement Program	93.586	1201SCSCIT	45,472
State Court Improvement Program	93.586	1301SCSCID	125,913
State Court Improvement Program	93.586	1301SCSCIP	164,941
State Court Improvement Program	93.586	1301SCSCIT	158,401
Total Direct Assistance			564,334
Total Judicial Department			564,334
LAW ENFORCEMENT DIVISION (SLED) (D10)			
National Criminal History Improv Prog - 2012	16.554	2012-RU-BX-K005	104,820
2013 NICS Implementation for SC	16.738	2013-DG-BX-K001	92,898
2010 DNA Capacity Enhancement	16.741	2010-DN-BX-K103	330,214
2011 DNA Capacity Enhancement	16.741	2011-DN-BX-K432	1,478,608
2012 DNA Capacity Enhancement	16.741	2012-DN-BX-0108	443,614
2013 DNA Capacity Enhancement	16.741	2013-DN-BX-0075	41,602
2012 Support for Adam Walsh Act	16.750	2012-AW-BX-0057	72,956
2013 Support for Adam Walsh Act	16.750	2013-AW-BX-0037	32,143
Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies Program	16.922	NONE	439,365
DEA Marijuana Eradication Program - 2013	NONE	2013-115	147,706
DEA Marijuana Eradication Program - 2014	NONE	2014-114	9,202
Spent Fuel Security 2013-2018	81.214	DE-EM0002661	23,307
Spent Fuel Security 2002-2013	81.214	DE-FG09-97SR18904	31,839
2012 SC Midlands HIDTA Task Force	95.001	G12GA0008A	95,242
2013 SC Midlands HIDTA Task Force	95.001	G13GA0008A	79,998
2011 Emergency Management Performance Grant	97.042	EMW-2011-EP-0031	553,837
2012 Emergency Management Performance Grant	97.042	EMW-2012-EP-0045	3,165,041
2013 Emergency Management Performance Grant	97.042	EMW-2013-EP-00020-S01	1,696,452
2010 IECGP	97.055	2010-IP-T0-0040	0
2010 Port Security	97.056	2010-PU-T0-K047	342,069
2011 Port Security	97.056	EMW-2011-PU-K00122	480,373
2005 Homeland Security Grant Program	97.067	2005-GE-T5-0018	0
2007 Citizen Preparedness for Catastrophic Events	97.067	2007-GE-T7-0045	0
2010 Homeland Security Grant Program	97.067	2010-SS-TO-0040	1,852,792
2011 Homeland Security Grant Program	97.067	EMW-2011-SS-00041-SO	1,925,071
2012 Homeland Security Grant Program	97.067	EMW-2012-SS-00073	1,163,086
2013 Homeland Security Grant Program	97.067	EMW-2013-SS-00058-S01	103,914
2010 Buffer Zone Protection Grant	97.078	2010-BF-T0-0031	200,000

See accompanying notes to the schedules of expenditures of federal awards.

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LAW ENFORCEMENT DIVISION (SLED) (D10), CONTINUED			
Total Direct Assistance			14,906,149
JAG Training Unit Enforcement - 2012	16.738	1G12016	33,354
JAG Computer Crime Center - 2013	16.738	1G13007	116,862
2012 Coverdell SLED Overtime 2012	16.742	1NF12004	7,285
2013 Coverdell SLED Overtime 2013	16.742	1NF13002	13,352
2010 Port Security	97.056	10PSG08	0
2010 Port Security	97.056	10PSG09	37,566
2011 Port Security	97.056	11PSG03	48,618
2010 Homeland Security Grant Program	97.067	10SHSP08	242,484
2010 Homeland Security Grant Program	97.067	10SHSP10	190,152
2010 Homeland Security Grant Program	97.067	10SHSP22	236,906
2010 Homeland Security Grant Program	97.067	10SHSP31	12,937
2010 Homeland Security Grant Program	97.067	10SHSP33	24,608
2011 Homeland Security Grant Program	97.067	11SHSP14	52,984
2011 Homeland Security Grant Program	97.067	11SHSP24	90,000
2011 Homeland Security Grant Program	97.067	11SHSP25	280,585
2011 Homeland Security Grant Program	97.067	11SHSP50	243,531
2011 Homeland Security Grant Program	97.067	11SHSP52	0
2012 Homeland Security Grant Program	97.067	12SHSP01	17,827
2012 Homeland Security Grant Program	97.067	12SHSP02	91,944
2012 Homeland Security Grant Program	97.067	12SHSP22	34,161
2012 Homeland Security Grant Program	97.067	12SHSP30	40,945
2013 Homeland Security Grant Program	97.067	13SHSP01	19,649
2013 Homeland Security Grant Program	97.067	13SHSP09	15,424
2013 Homeland Security Grant Program	97.067	13SHSP33	5,951
2013 Homeland Security Grant Program	97.067	13SHSP35	205
2013 Homeland Security Grant Program	97.067	13SHSP43	2,543
2013 Homeland Security Grant Program	97.067	13SHSP44	66,786
2013 Homeland Security Grant Program	97.067	13SHSP60	85
Total Passed Through State Agencies Included in Reporting Entity			1,926,744
Total Law Enforcement Division (SLED)			16,832,893
LIEUTENANT GOVERNOR'S OFFICE (E04)			
Title V, Older Americans Act	17.235	AD-23237-12-55-A-45	90,540
Title V, Older Americans Act	17.235	AD-24175-13-55-A-45	885,944
Title VII: Elder Abuse, Older Americans Act	93.041	12AASCT7SP	2,683
Title VII: Elder Abuse, Older Americans Act	93.041	13AASCT7SP	57,310
Title VII: Elder Abuse, Older Americans Act	93.041	14AASCT7EA	0
Title VII: Ombudsman, Older Americans Act	93.042	12AASCT7SP	6,728
Title VII: Ombudsman, Older Americans Act	93.042	13AASCT7SP	197,558
Title VII: Ombudsman, Older Americans Act	93.042	14AASCT7OM	0
III D: Preventive Health, Older Americans Act	93.043	12AASCT3SP	27,488
III D: Preventive Health, Older Americans Act	93.043	13AASCT3SP	190,822
III D: Preventive Health, Older Americans Act	93.043	14AASCT3PH	1,836
III B: Grants for Supportive Services and Senior Centers	93.044	12AASCT3SP	569,002
III B: Grants for Supportive Services and Senior Centers	93.044	13AASCT3SP	3,917,750

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LIEUTENANT GOVERNOR'S OFFICE (E04), CONTINUED			
III B: Grants for Supportive Services and Senior Centers	93.044	14AASCT3SS	277,374
III-C1: Congregate Meals, Older Americans Act	93.045	12AASCT3SP	278,239
III-C2: Home Delivered Meals, Older Americans Act	93.045	12AASCT3SP	249,778
III-C1: Congregate Meals, Older Americans Act	93.045	13AASCT3SP	3,061,804
III-C2: Home Delivered Meals, Older Americans Act	93.045	13AASCT3SP	4,483,235
III-C1: Congregate Meals, Older Americans Act	93.045	14AASCT3CM	220,765
III-C2: Home Delivered Meals, Older Americans Act	93.045	14AASCT3HD	119,125
Transitioning AAA's to ADRC's	93.048	90DR0034	16,545
Senior Fraud Counseling	93.048	90MP0179	165,180
Model Approaches to Statewide Legal Assistance Systems	93.048	90SL0005	26,955
SMP Expansion to Reach an Increased Number of Consumers with Fraud Education and Assistance	93.048	90SP0040	84,462
SMP Expansion to Reach an Increased Number of Consumers with Fraud Education and Assistance	93.048	90SP0087-01-00	68,290
III E: NFCSP, Older Americans Act	93.052	12AASCT3SP	138,294
III E: NFCSP, Older Americans Act	93.052	13AASCT3SP	1,746,201
III E: NFCSP, Older Americans Act	93.052	14AASCT3FC	78,557
NSIP-Nutrition Services Incentive Program	93.053	13AASCNSIP	622,232
NSIP-Nutrition Services Incentive Program	93.053	14AASCNSIP	0
Medicare Improvements for Patients and Providers Act (Priority Area 2 AAAs)	93.071	13AASCMAAA	94,659
Medicare Improvements for Patients and Providers Act (Priority Area 3 ADRCs)	93.071	13AASCMADR	74,952
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	1XOCMSS331265-01-00	141,584
Lifespan Respite in South Carolina	93.072	90LI0007/01	152,673
Lifespan Respite in South Carolina	93.072	90LR0038-01-00	19,481
State Health Insurance Assistance Program	93.324	90SA0015-01-02	41,069
Statewide Expansion and Enhancement of Evendence Based Programs in South Carolina	93.734	90CS0030/01	271,632
State Health Insurance Assistance Program	93.779	1N0CMS020219-21-02	614,929
Total Direct Assistance			18,995,676
New Freedom	20.521	SC-57-X013	0
New Freedom	20.521	SC-57-X013-01	97,819
New Freedom	20.521	SC-57-X014	0
New Freedom	20.521	SC-57-X014-01	71,436
Total Passed Through Entities Not Included in Reporting Entity			169,255
Total Lieutenant Governor's Office			19,164,931
ATTORNEY GENERAL'S OFFICE (E20)			
Internet Crimes Against Children Task Force	16.543	2009-MC-CX-K003	0
Internet Crimes Against Children Task Force	16.543	2012-MC-FX-K041	275,486
Internet Crimes Against Children Task Force - South Carolina - ARRA	16.800	2009-SN-B9-K003	3,988
Medicaid Fraud Control Unit	93.775	01-1301-SC-5050	284,750
Medicaid Fraud Control Unit	93.775	01-1401-SC-5050	789,289
Total Direct Assistance			1,353,513
Missing Childrens Assistance	16.543	MUSC12-059	29,015

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ATTORNEY GENERAL'S OFFICE (E20), CONTINUED			
Total Passed Through Entities Not Included in Reporting Entity			29,015
Procesution Assistance and Criminal Justice Training	16.588	1K11044	50,472
Procesution Assistance and Criminal Justice Training	16.588	1K12008	7,450
Procesution Assistance and Criminal Justice Training	16.588	1K13008	24,679
Total Passed Through State Agencies Included in Reporting Entity			82,601
Total Attorney General's Office			1,465,129
COMMISSION ON PROSECUTION COORDINATION (E21)			
Capital Case Litigation Initiative	16.746	2011-CP-BX-0005	72,209
John R. Justice Grant Program for South Carolina	16.816	2012-RJ-BX-0033	5,536
John R. Justice Grant Program for South Carolina	16.816	2013-RJ-BX-0062	60,024
Total Direct Assistance			137,769
Child Victim/Witness Advocate - ARRA	16.801	1VS09010	0
Traffic Safety Resource Prosecutor	20.600	AL-2014-HS-27-14	67,429
Traffic Safety Resource Prosecutor	20.601	2H08017	0
Traffic Safety Resource Prosecutor	20.601	2H09017	0
Traffic Safety Resource Prosecutor	20.601	2H13027	33,189
Total Passed Through State Agencies Included in Reporting Entity			100,618
Total Commission on Prosecution Coordination			238,387
COMMISSION ON INDIGENT DEFENSE (E23)			
Capital Case Litigation Initiative	16.746	BJA20112874	0
Total Passed Through State Agencies Included in Reporting Entity			0
Total Commission on Indigent Defense			0
ADJUTANT GENERAL'S OFFICE (E24)			
Donaldson Army Aviation Facility Construction	12.400	W912QG-09-2-2001	3,165,958
Florence Maintenance Shop	12.400	W912QG-09-2-2002	0
Anderson Readiness Center	12.400	W912QG-09-2-2003	4,836
Allendale Readiness Center Expansion	12.400	W912QG-11-2-2001	2,251,279
Greenville Field Maintenance Shop	12.400	W912QG-11-2-2003	751,305
Army Aviation Support Facility - Eastover	12.400	W912QG-11-2-2004	0
Joint Armed Forces Reserve Center	12.400	W912QG-11-2-2005	0
Greenville Readiness Center	12.400	W912QG-12-2-2001	869,324
Appendix 41 - State Family Program Activities	12.401	W912QC-10-2-1041	0
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 2 - Army National Guard Environmental Programs Resources Management	12.401	W912QG-06-2-1002	0
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	12.401	W912QG-07-2-1021	0
Appendix 24 - Air National Guard Fire Protection Activities	12.401	W912QG-07-2-1024	0
Appendix 25 - Air National Guard Natural and Cultural Resources Management	12.401	W912QG-07-2-1025	0
Appendix 1 - Army National Guard Facilities Programs	12.401	W912QG-08-2-1001	0

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ADJUTANT GENERAL'S OFFICE (E24), CONTINUED			
Appendix 2 - Army National Guard Environmental Programs Resources Management	12.401	W912QG-08-2-1002	0
Appendix 5 - Army National Guard Telecommunication	12.401	W912QG-08-2-1005	0
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	12.401	W912QG-08-2-1021	0
Appendix 24 - Air National Guard Fire Protection Activities	12.401	W912QG-08-2-1024	0
Appendix 25 - Air National Guard Natural and Cultural Resources Management	12.401	W912QG-08-2-1025	0
Appendix 1 - Army National Guard Facilities Programs	12.401	W912QG-09-2-1001	0
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 Telecommunication	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 Full Time Dining Facility Operations	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 24 - Air National Guard Fire Protection Activities	12.401	W912QG-09-2-1024	0
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 2 - Army National Guard Environmental Programs Resources Management	12.401	W912QG-10-2-1002	0
Appendix 5 - Army National Guard Command Control, Communications, Computers and Information Management (C4IM) Service	12.401	W912QG-10-2-1005	0
Appendix 7 - Army National Guard Sustainable Range Program	12.401	W912QG-10-2-1007	0
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	12.401	W912QG-10-2-1021	0
Appendix 25 - Air National Guard Natural and Cultural Resources Management	12.401	W912QG-10-2-1025	0
Appendix 29 - Air National Guard Family Readiness and Support Services	12.401	W912QG-10-2-1029	0
Appendix 1 - Army National Guard Facilities Programs	12.401	W912QG-11-2-1001	0
Appendix 2 - Army National Guard Environmental Programs Resources Management	12.401	W912QG-11-2-1002	0
Appendix 7 - Army National Guard Sustainable Range Program	12.401	W912QG-11-2-1007	0
Appendix 1 - Army National Guard Facilities Programs	12.401	W912QG-12-2-1001	0
Appendix 2 - Army National Guard Environmental Programs Resources Management	12.401	W912QG-12-2-1002	0
Appendix 3 - Army National Guard Security Cooperative Agreement	12.401	W912QG-12-2-1003	0
Appendix 5 - Army National Guard Command Control, Communications, Computers and Information Management (C4IM) Service	12.401	W912QG-12-2-1005	1,570
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	12.401	W912QG-12-2-1021	0
Appendix 40 - Army National Guard Distributed Learning	12.401	W912QG-12-2-1040	0
Appendix 1 - Army National Guard Facilities Programs	12.401	W912QG-13-2-1001	8,657,761
Appendix 2 - Army National Guard Environmental Programs Resources Management	12.401	W912QG-13-2-1002	1,115,813
Appendix 3 - Army National Guard Security Cooperative Agreement	12.401	W912QG-13-2-1003	177,590
Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance	12.401	W912QG-13-2-1004	64,699

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ADJUTANT GENERAL'S OFFICE (E24), CONTINUED			
Appendix 5 - Army National Guard Command Control, Communications, Computers and Information Management (C4IM) Service	12.401	W912QG-13-2-1005	244,442
Appendix 7 - Army National Guard Sustainable Range Program	12.401	W912QG-13-2-1007	663,084
Appendix 10 - Army National Guard Antiterrorism Program Coordinator Activities	12.401	W912QG-13-2-1010	29,134
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	12.401	W912QG-13-2-1021	706,152
Appendix 22 - Air National Guard Environmental Program Management	12.401	W912QG-13-2-1022	18,880
Appendix 23 - Air National Guard Security Cooperative Agreement	12.401	W912QG-13-2-1023	153,969
Appendix 24 - Air National Guard Fire Protection Activities	12.401	W912QG-13-2-1024	508,642
Appendix 25 - Air National Guard Natural and Cultural Resources Management	12.401	W912QG-13-2-1025	58,600
Appendix 40 - Army National Guard Distributed Learning	12.401	W912QG-13-2-1040	92,175
Special Military Project Cooperative Agreement Army National Guard Full Time Dining Operations	12.401	W912QG-13-2-3074	347,848
Appendix 1 - Army National Guard Facilities Programs	12.401	W912QG-14-2-1001	9,553,756
Appendix 2 - Army National Guard Environmental Programs Resources Management	12.401	W912QG-14-2-1002	888,939
Appendix 3 - Army National Guard Security Cooperative Agreement	12.401	W912QG-14-2-1003	419,213
Appendix 4 - Army National Guard Electronic Security System Installation, Operations and Maintenance	12.401	W912QG-14-2-1004	122,467
Appendix 5 - Army National Guard Command Control, Communications, Computers and Information Management (C4IM)	12.401	W912QG-14-2-1005	610,432
Appendix 7 - Army National Guard Sustainable Range Program	12.401	W912QG-14-2-1007	326,209
Appendix 10 - Army National Guard Antiterrorism Program Manager	12.401	W912QG-14-2-1010	77,556
Appendix 21 - Air National Guard Facilities Operations and Maintenance Activities	12.401	W912QG-14-2-1021	1,468,980
Appendix 22 - Air National Guard Environmental Program Management	12.401	W912QG-14-2-1022	36,067
Appendix 23 - Air National Guard Security Cooperative Agreement	12.401	W912QG-14-2-1023	244,520
Appendix 24 - Air National Guard Fire Protection Activities	12.401	W912QG-14-2-1024	1,160,274
Appendix 25 - Air National Guard Natural and Cultural Resources Management	12.401	W912QG-14-2-1025	57,923
Appendix 40 - Army National Guard Distributed Learning	12.401	W912QG-14-2-1040	143,710
SC National Guard Youth ChalleNGe Program	12.404	DAHA38-00-2-4000	0
SC National Guard Youth ChalleNGe	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 3 - National Guard Youth ChalleNGe Youth ChalleNGe Staff Training/ASD-RA Special Projects	12.404	W912QG-10-2-4003	0
Appendix 1 - ChalleNGe Program	12.404	W912QG-11-2-4001	0
SC National Guard Youth ChalleNGe Program	12.404	W912QG-12-2-4001	0
SC National Guard Youth ChalleNGe Program	12.404	W912QG-12-2-4001-T	0
Starbase	12.404	W912QG-13-2-4002	108,858
Appendix 2 - Air National Guard Starbase Activities	12.404	W912QG-14-2-4002	180,941
SC National Guard Youth ChalleNGe Program	12.404	W912ZG-12-2-4001	0
SC National Guard Youth ChalleNGe Program	12.404	W912ZG-13-2-4001	1,597,827
Army National Guard Youth Challenge Program	12.404	W912ZG-14-2-4001	888,380
Hazardous Materials Emergency Preparedness, Planning and Training	20.703	HM-HMP-0247-12-01-00	290,663

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ADJUTANT GENERAL'S OFFICE (E24), CONTINUED			
Emergency Preparedness Cooperative Agreement	81.502	DE-FG09-00SR22166	275,977
FEMA Public Assistance/1299 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	0
FEMA Public Assistance/4166/2014 Ice Storm	97.036	FEMA-4166-DR-SC	6,192,058
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/2014 Ice Storm	97.039	FEMA-4166-DR-SC	18,654
Fire Management Assistance Grant	97.046	FEMA-2816-FM-SC	100,229
Pre-Disaster Mitigation	97.047	EMA-2009-PC-0002	752,434
Pre-Disaster Mitigation	97.047	EMA-2010-PC-0004	175,474
Pre-Disaster Mitigation	97.047	EMA-2011-PC-0004	1,262,856
Pre-Disaster Mitigation	97.047	EMA-2012-PC-0003	44,372
Earthquake Consortium Grant	97.082	EMA-2011-GR-5135	14,370
Earthquake Consortium Grant	97.082	EMA-2012-GR-5284	23,447
Total Direct Assistance			46,919,647
Waste Isolation Pilot Plant	81.106	SSEB-WIPP-SC-SCEMD	58,963
Waste Isolation Pilot Plant	81.106	SSEB-WIPP-SC-SCEMD-04-09	0
Twenty-First Century Community Learning Centers	84.287	10CL302-01	0
Twenty-First Century Community Learning Centers	84.287	11CL302-01	0
Twenty-First Century Community Learning Centers	84.287	11CL302-03	7,455
Veterans Corps Planning Grant	94.006	12ACHSC001	0
Total Passed Through Entities Not Included in Reporting Entity			66,418
Free and Reduced Price Meals/SNACS	10.555	NONE	147,348
State Energy Program - ARRA	81.041	S09-0131	0
State Emergency Communication Vehicle Radio/State Level Exercise	97.004	3HS025 DHS	0
State Emergency Communication Vehicle Radio	97.004	4SHSP27 DHS RS & LOGISTIC	0
Emergency Management Performance Grant	97.042	10EMGP01	0
Emergency Management Performance Grant	97.042	11EMGP01	144,070
Emergency Management Performance Grant	97.042	12EMGP01	2,572,377
Emergency Management Performance Grant	97.042	13EMGP01	2,875,429
Emergency Management Performance Grant	97.042	9EMPG01	0
Citizen Corps Program	97.067	10CCP02	0
WMD Exercise Program	97.067	10SHSP29	17,959
State WMD Exercise	97.067	10SHSP32	51,636
Citizen Corps Program	97.067	11CC901	162,670
NIMSCAST/Credential	97.067	11SHSP35	32,399
State WMD Exercise Program	97.067	11SHSP51	99,751
NIMS/NIMSCAST Coordination	97.067	12SHSP24	11,980
Strengthening Citizen Preparedness for Catastrophic Events	97.067	12SHSP32	59,962
HF, VHF, and UHF Radios for the State Alternate EOC	97.067	13SHSP45	11,161
Local Government Radio System Support	97.067	13SHSP46	1,204
Communications Interoperability - Data Messaging and HF	97.067	13SHSP56	6,533
Citizen Corps (State Allocation)	97.067	5CC01	0
Emergency Management Performance Grant	97.067	5EMPG01	0

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ADJUTANT GENERAL'S OFFICE (E24), CONTINUED			
Plans Integration Chemical Detention Equipment for Local Authorities	97.067	5SHSP77	0
Total Passed Through State Agencies Included in Reporting Entity			6,194,479
Total Adjutant General's Office			53,180,544
STATE ELECTION COMMISSION (E28)			
Electronic Absentee Systems for Elections (EASE) Grant	12.217	None	65,367
Election Reform Payments	39.011	None	536,823
Help America Vote Act Requirements Payments	90.401	None	7,843
Help America Vote Act Requirements Payments	90.401	SC10RP01	126,621
Voting Access for Individuals with Disabilities - Grants to States	93.617	A9832G107	0
Voting Access for Individuals with Disabilities - Grants to States	93.617	A9832G108	0
Voting Access for Individuals with Disabilities - Grants to States	93.617	A9832G109	0
Voting Access for Individuals with Disabilities - Grants to States	93.617	A9832G110	0
Voting Access for Individuals with Disabilities - Grants to States	93.617	A9832G111	0
Total Direct Assistance			736,654
Total State Election Commission			736,654
STATE BUDGET AND CONTROL BOARD (F03)			
Implementation of Height Modernization Program within the State of South Carolina	11.400	NA10NOS4000042	0
SCDSIT Firstnet	11.549	45-10-S13045	94,632
Codes V	20.600	DTNH2204H27021	0
Federal Surplus Property Administration	39.003	None	0
Federal Surplus Property	39.003	None	29,120,544
Capitalization Grants for State Revolving Funds - ARRA	66.458	2W-95426309-0	1,063,583
Capitalization Grants for State Revolving Funds	66.458	CS-45000110-0	2,460,012
Capitalization Grants for State Revolving Funds	66.458	CS-45000111-0	2,072,497
Capitalization Grants for State Revolving Funds	66.458	CS-45000112-0	9,522,806
Capitalization Grants for State Revolving Funds	66.458	CS-45000113-0	2,425,890
Capitalization Grants for State Revolving Funds	66.458	None	41,823,127
Safe Drinking Water State Revolving Fund	66.468	FS-98431210-0	260,229
Safe Drinking Water State Revolving Fund	66.468	FS-98431211-0	2,130,536
Safe Drinking Water State Revolving Fund	66.468	FS-98431212-0	3,309,884
Safe Drinking Water State Revolving Fund	66.468	FS-98431213-0	245,844
Safe Drinking Water State Revolving Fund	66.468	None	5,260,116
State Energy Program (SEP) - ARRA	81.041	DEEE0000158	0
State Energy Program (SEP)	81.041	DE-EE0003884	565,560
Save Energy Now - South Carolina	81.119	DE-EE0000352	113,263
Fiscal Year 2013 SEP Comp: Palmetto Energy Efficiency Retrofits (PEER)	81.119	DE-EE0006501	14,228
Recovery Act - Enhancing State Government Energy Assurance Capabilities and Planning for SMART Grid - ARRA	81.122	DE-OE0000052	105,471
Multi-Tenant Metering EAD Project - ARRA	81.128	DEEE0000952	0
Stripper Well Funds	81.502	None	2,363,464
Diamond Shamrock	81.502	None	4,136
South Carolina ALS Surveillance	93.068	200200616243	0
Total Direct Assistance			102,955,822

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STATE BUDGET AND CONTROL BOARD (F03), CONTINUED			
The Impact of Incarceration on Families: A Single-Jurisdiction Pilot Study Using Triangulated Administrative Data and Qualitative Outcomes	16.560	13-2329	35,797
Carolina Blue Skies & Green Jobs Initiative	81.086	TJC0G-CBS-25	110,822
Three State Rare Conditions Surveillance Project	93.184	13-2183	1,367
Quality, Economic Outcomes and Sustainability of Telepsychiatry (QUEST)	93.242	14-2563	37,252
The South Carolina Study for Adolescents and Young Adults with Rare Conditions	93.283	13-2221	24,351
The South Carolina Study for Adolescents and Young Adults with Rare Conditions	93.283	14-2509	76,262
Risk Factors of Epilepsy Outcomes: Comorbidities in a Population with Epilepsy	93.283	MUSC11-093	29,464
Building a Statewide System for Inclusion (Ages and Stages Component)	93.575	13-2310	0
DSS Task Order #8: Data Projects	93.658	13-2312	12,801
Connecting Data Analysis to Research and Practice for Child Serving Agencies	93.778	13-2270	8,134
Total Passed Through Entities Not Included in Reporting Entity			336,250
PSIC State Plan Development	11.555	7PSIC05	0
SCHIEX - Transforming HIT in the Palmetto State - ARRA	93.719	90HT0053/01	867,457
A Interoperable Communications Planning	97.001	9IEC01	0
Develop/Enhance Interoperable Communications Systems	97.055	10IEC01	0
Statewide Cyber Security Initiative	97.067	10SHSP01	0
Statewide Interoperability Coordination	97.067	12SHSP31	0
Statewide Cyber Security Initiative	97.067	13SHSP59	12,643
A Integrate Cyber Security into the South Carolina Infrastructure Protection Planning (LETPP Local)	97.067	6LETP03	0
Integrate Cyber Security and International Infrastructure	97.067	6SHSP05	0
Interoperable Communications Enhancement Project/800 MHz Radios for Local Responders/Develop Communications Training at the Fire Academy	97.067	6SHSP06	0
Cyber Security into South Carolina Infrastructure Protection	97.067	7LETP03	0
A Cyber Security into South Carolina Infrastructure Protection	97.067	7SHSP05	0
Radio Interoperability	97.067	7SHSP06	0
Interoperable Emergency Communications Planning	97.067	8IECGP01	0
Statewide Cyber Security Initiative Enhancements	97.067	8SHSP21	0
Cyber Security Infrastructure Protection	97.067	9SHSP44	0
Total Passed Through State Agencies Included in Reporting Entity			880,100
Total State Budget and Control Board			104,172,172
STATE COMMISSION ON HIGHER EDUCATION (H03)			
Veterans Education Assistance	64.124	V101 (223C) P-5354	82,044
Veterans Education Assistance	64.124	V101 (223C) P-5455	190,451
GEAR-UP	84.334	P334S050009-10	0
GEAR-UP	84.334	P334S110019	2,716,366
Improving Teacher Quality Grants - SAHEs	84.367	S367B120035 - 12A	592,569
Improving Teacher Quality Grants - SAHEs	84.367	S367B130035 - 13A	328,339
College Access Challenge Grant	84.378	P378A100048	538,127
College Access Challenge Grant	84.378	P378A110048	747,544
Total Direct Assistance			5,195,440

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STATE COMMISSION ON HIGHER EDUCATION (H03), CONTINUED			
Title II, PartA, Teacher and Principal Training & Recruiting Fund	84.367	H630100006812	2,000
Title II, PartA, Teacher and Principal Training & Recruiting Fund	84.367	H630100006813	3,000
Total Passed Through State Agencies Included in Reporting Entity			5,000
Total State Commission on Higher Education			5,200,440
STATE BOARD FOR TECHNICAL AND COMPREHENSIVE EDUCATION (H59)			
Broadband Technology Opportunities Program (BTOP) - ARRA	11.557	None	0
Appalachian Regional Commission (ARC) - Apprenticeship	23.011	SC-17412	221,042
Total Direct Assistance			221,042
Motorcycle Education Program	20.612	2H11009	
Perkins IV Administrative Funds	84.048	13VA501	4,498
Perkins IV Administrative Funds	84.048	14VA501	108,209
Total Passed Through State Agencies Included in Reporting Entity			112,707
Total State Board for Technical and Comprehensive Education			333,749
FIRST STEPS TO SCHOOL READINESS (H62)			
Infants and Toddlers with Disabilities	84.181	H181A120036	167,393
Infants and Toddlers with Disabilities	84.181	H181A130175	5,864,131
Total Direct Assistance			6,031,524
Teacher Education and Compensation Help (T.E.A.C.H)	93.575	C80048H-3	0
Total Passed Through State Agencies Included in Reporting Entity			0
Total First Steps to School Readiness			6,031,524
DEPARTMENT OF EDUCATION (H63)			
National School Lunch Program	10.555	11115SC328N1099	56,404,485
National School Lunch Program	10.555	14145SC328N1099	212,345,370
Food Donation (Non-Cash)	10.555	NONE	17,307,583
State Administrative Expenses for Child Nutrition	10.560	12125SC911N2533	1,833,602
State Administrative Expenses for Child Nutrition	10.560	14135SC91152533	394,178
State Administrative Expenses for Child Nutrition	10.560	2013IN254545	0
State Administrative Expenses for Child Nutrition	10.560	5SC300325	83,266
Fresh Fruit and Vegetable Program	10.582	13135SC328L1603	917,214
Fresh Fruit and Vegetable Program	10.582	14135SC328L1603	2,232,142
Adult Education - State Administered	84.002	V002A110041	1,006,383
Adult Education - State Administered	84.002	V002A120041	3,409,109
Adult Education - State Administered	84.002	V002A130041	4,963,877
Title I Grants to Local Educational Agencies	84.010	S010A110040-11A	9,239,583
Title I Grants to Local Educational Agencies	84.010	S010A120040	112,108,796
Title I Grants to Local Educational Agencies	84.010	S010A130040-13A	86,930,508
Migrant Education State Grant Program	84.011	S011A110041	395,415
Migrant Education State Grant Program	84.011	S011A120041	515,067
Migrant Education State Grant Program	84.011	S011A130041	76,588
Title I Program for Neglected and Delinquent Children	84.013	S013A110040	630,641
Title I Program for Neglected and Delinquent Children	84.013	S013A120040-12A	321,787

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DEPARTMENT OF EDUCATION (H63), CONTINUED			
Title I Program for Neglected and Delinquent Children	84.013	S013A130040	600,174
Special Education Grants to States	84.027	H027A110081	14,814,193
Special Education Grants to States	84.027	H027A120081-12A	81,302,943
Special Education Grants to States	84.027	H027A130081	36,202,909
Special Education Grants to States	84.027	H027A130165-13A	54,085,629
Career and Technical Education - Basic Grants to States	84.048	V048A110040	394,947
Career and Technical Education - Basic Grants to States	84.048	V048A120040 - 12A	10,436,648
Career and Technical Education - Basic Grants to States	84.048	V048A130040 - 13A	7,878,030
MEP Consortium Incentive Grant	84.144	S144F110041	17,555
MEP Consortium Incentive Grant	84.144	S144F120041	119,173
MEP Consortium Incentive Grant	84.144	S144F130041	59,553
Special Education - Preschool Grants	84.173	H173A110085	568,925
Special Education - Preschool Grants	84.173	H173A120085	3,566,761
Special Education - Preschool Grants	84.173	H173A130085	2,848,633
Safe and Drug-Free Schools and Communities National Programs	84.184	Q184Y100029	1,763,483
Education for Homeless Children and Youth	84.196	S196A110042	357,700
Education for Homeless Children and Youth	84.196	S196A120042	542,792
Education for Homeless Children and Youth	84.196	S196A130042	337,231
Public Charter Schools	84.282	U282A100018	73,375
Public Charter Schools	84.282	U282A100018-12	3,361,256
Twenty-First Century Community Learning Centers	84.287	S287C110041	804,816
Twenty-First Century Community Learning Centers	84.287	S287C120041	9,034,062
Twenty-First Century Community Learning Centers	84.287	S287C130041	5,463,101
Education Research, Development and Dissemination	84.305	ED-08-CO-0067	103,575
Special Education - State Personnel Development	84.323	H323A100007	259,815
Special Education - State Personnel Development	84.323	H323A100007-11	256,693
Special Education - State Personnel Development	84.323	H323A100007-12	346,596
Advanced Placement Program Testing Fees	84.330	S330B120076	27,113
Rural and Low-Income School Program	84.358	S358B110040-11A	740,239
Rural and Low-Income School Program	84.358	S358B120040	1,817,510
Rural and Low-Income School Program	84.358	S358B130040	1,031,043
English Language Acquisition State Grants	84.365	S365A110040	959,695
English Language Acquisition State Grants	84.365	S365A120040	2,881,805
English Language Acquisition State Grants	84.365	S365A130040	943,525
Mathematics and Science Partnerships	84.366	S366B110041	2,376,845
Mathematics and Science Partnerships	84.366	S366B120041	684,458
Improving Teacher Quality State Grants	84.367	S367A110038	2,030,270
Improving Teacher Quality State Grants	84.367	S367A120038	14,571,180
Improving Teacher Quality State Grants	84.367	S367A130038	12,559,392
Grants for State Assessments and Related Activities	84.369	S369A110042	23,432
Grants for State Assessments and Related Activities	84.369	S369A120042	4,144,957
Grants for State Assessments and Related Activities	84.369	S369A130042	1,620,025
Striving Readers	84.371	S371B100038	64,579
Teacher Incentive Fund	84.374	S374A100043	8,700,826
Teacher Incentive Fund	84.374	S374B120016	2,010,729
School Improvement Grants	84.377	S377A090041	5,519,091
School Improvement Grants	84.377	S377A100041	185,035

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DEPARTMENT OF EDUCATION (H63), CONTINUED			
School Improvement Grants	84.377	S377A110041	3,032,426
School Improvement Grants	84.377	S377A120041	3,139,693
Statewide Data Systems, Recovery Act	84.384	R384A100058	2,174,059
School Improvement Grants, Recovery Act	84.388	S388A090041A	5,853,212
YRBS and School Health	93.079	1U87PS004198-01	45,203
Cooperative Agreements to Support Comprehensive School Health Programs	93.938	5U87DP001244-05	61,306
Total Direct Assistance			823,913,810
WIA Adult Program	17.258	12 SRF 001	57,618
American Printing House for the Blind (APH) [Non-Cash]	NONE	NONE	152,295
Total Passed Through Entities Not Included in Reporting Entity			209,913
Recovery Act - Edward Byrne Memorial Grant Program	16.808	2009SCB90002	67,958
GEARUP State Awards	84.334	P334S110019	78,376
Centers for Disease Control and Prevention - Affordable Care Act (ACA) Communities Putting Prevention to Work	93.520	11105SC328L4103	5,731
Total Passed Through State Agencies Included in Reporting Entity			152,065
Total Department of Education			824,275,788
WIL LOU GRAY OPPORTUNITY SCHOOL (H71)			
National School Lunch Program - Fiscal Year 2011	10.555	None	31,091
National School Lunch Program - Fiscal Year 2012	10.555	None	33,996
National School Lunch Program - Fiscal Year 2010	10.555	None	2,650
National School Lunch Program - Fiscal Year 2013	10.555	None	0
National School Lunch Program - Fiscal Year 2014	10.555	None	0
Total Passed Through State Agencies Included in Reporting Entity			67,737
Total Wil Lou Gray Opportunity School			67,737
VOCATIONAL REHABILITATION DEPARTMENT (H73)			
Basic Vocational Rehabilitation State Grants (VR)	84.126	H126A120060	6,315,056
State Vocational Rehabilitation Services (VR)	84.126	H126A130060	38,066,993
State Vocational Rehabilitation Services (VR)	84.126	H126A140060	1,091,059
State Independent Living Services	84.169	H169A120059	119,159
State Independent Living Services	84.169	H169A130059	125,797
Supported Employment State Grants (SE)	84.187	H187A130061	127,893
Supported Employment State Grants (SE)	84.187	H187A140061	222,055
State Vocational Unit In-Service Training	84.265	H265A100075	149,889
Social Security - Disability Insurance	96.001	04-12-04SCDI00	23,486
Social Security - Disability Insurance	96.001	04-13-04SCDI00	12,457,698
Social Security - Disability Insurance	96.001	04-14-04SCDI00	28,237,161
South Carolina Pathways Toward Employment (SCPTE) Project	96.008	1WIP13050324	247,524
Total Direct Assistance			87,183,770
Total Vocational Rehabilitation Department			87,183,770

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SCHOOL FOR THE DEAF AND THE BLIND (H75)			
Career and Technical Education	84.048	None	43,864
SC Interagency Deaf Blind Grant	84.326	H326CO80022-09	157,950
Total Direct Assistance			201,814
National School Lunch Program	10.555	None	412,059
Fresh Fruits and Vegetables Grant	10.582	None	0
Personnel Development Collaboration	84.027	10CO50701	479,559
Personnel Development Collaboration	84.027	None	0
PL-99-457 Preschool Grant	84.173	None	146,070
Improving Teacher Quality State Grants	84.367	10-CO-507-02	10,530
Improving Teacher Quality State Grants	84.367	10TQ507	0
Total Passed Through State Agencies Included in Reporting Entity			1,048,218
Total School for the Deaf and the Blind			1,250,032
DEPARTMENT OF ARCHIVES AND HISTORY (H79)			
Historic Preservation	15.904	45-11-41947 P13AF00074	442,444
Historic Preservation	15.904	45-12-41947	141,166
Total Direct Assistance			583,610
Total Department of Archives and History			583,610
STATE LIBRARY (H87)			
State Library Program	45.310	LS-00-10-0041-12	1,345,223
State Library Program	45.310	LS-00-10-0041-13	1,293,444
Total Direct Assistance			2,638,667
Total State Library			2,638,667
ARTS COMMISSION (H91)			
Stimulus to Promote and Save Jobs within the State of South Carolina	45.025	11-6100-2040	37,779
Stimulus to Promote and Save Jobs within the State of South Carolina	45.025	12-6100-2019	191,828
Stimulus to Promote and Save Jobs within the State of South Carolina	45.025	13-6100-2036	426,856
Total Direct Assistance			656,463
Total Arts Commission			656,463
DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)			
State Health Information Exchange Cooperative Agreement Program - ARRA	93.719	90HT0053/01-05	2,119,062
Children's Health Insurance Program	93.767	05-0905SC5021	0
Children's Health Insurance Program	93.767	05-1005SC5021	0
Children's Health Insurance Program	93.767	05-1105SC5021	0
CHIP Performance Bonus Payments	93.767	05-1105SCCPBP	148,962
Children's Health Insurance Program	93.767	05-1205SC5021	27,769,877
CHIP Performance Bonus Payments	93.767	05-1205SCCPBP	0
Children's Health Insurance Program	93.767	05-1305SC5021	88,696,933
CHIP Performance Bonus Payments	93.767	05-1305SCCPBP	0
Children's Health Insurance Program	93.767	05-1405SC5021	0

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DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02), CONTINUED			
Children's Health Insurance Program Reauthorization Act	93.767	1Z0CMS030540-01-05	1,683,846
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	05-1305-SC-5001	16,183
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	05-1405-SC-5001	1,422,862
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	93.778	05-1005SCHITA	0
Medical Administration Payments	93.778	05-1105SC5ADM	0
Medical Assistance Payments	93.778	05-1105SC5MAP	0
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	93.778	05-1105SCHIMP	0
Health Information Technology Administration Recovery Act	93.778	05-1105SCHITA	0
Medical Administration Payments	93.778	05-1205SC5ADM	2
Medical Assistance Payments	93.778	05-1205SC5MAP	0
Health Information Technology Administration Recovery Act	93.778	05-1205SCIMPL	0
Medical Administration Payments	93.778	05-1305SC5ADM	14,335,504
Medical Assistance Payments	93.778	05-1305SC5MAP	947,243,476
Health Information Technology Administration Recovery Act	93.778	05-1305SCIMPL	120,524
Health Information Technology Administration Recovery Act	93.778	05-1305SCINCT	5,081,505
Medical Administration Payments	93.778	05-1405SC5ADM	123,571,766
Medical Assistance Payments	93.778	05-1405SC5MAP	2,921,253,659
Health Information Technology Administration Recovery Act	93.778	05-1405SCIMPL	2,137,377
Health Information Technology Administration Recovery Act	93.778	05-1405SCINCT	35,673,721
Alternatives To Psychiatric Residential Treatment Facilities For Children	93.789	1S0CMS300131-01-04	1,541,493
Money Follows The Person Rebalancing Demonstration	93.791	1LICMS300152-01-06	448,759
Total Direct Assistance			4,173,265,511
Total Department of Health and Human Services			4,173,265,511
DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04)			
Food Emergency Response Network (FERN)	10.479	FSIS-C-22-2011	0
Food Emergency Response Network (FERN)	10.479	FSIS-C-22-2012	21,049
Food Emergency Response Network (FERN)	10.479	FSIS-C-22-2013	32,491
Women Infants and Children	10.557	5SC700706 12	0
Women Infants and Children	10.557	5SC700706 14	400,812
Women Infants and Children	10.557	5SC700706 16	6,860,558
Women Infants and Children	10.557	5SC700706 17	0
Women Infants and Children	10.557	5SC700706 5	203,022
Women Infants and Children	10.557	5SC700706 7	18,176,488
Women Infants and Children	10.557	5SC700715 13	17,202,666
Women Infants and Children	10.557	5SC700715 6	44,412,898
State Administrative Match Grants for the Supplemental Nutrition Assistance Program	10.561	5SC400407; HS-4-568	124,006
Commodity Assistance Program	10.572	5SC810706 3	107,640
Commodity Assistance Program	10.572	5SC810706_3	30,948

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DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED			
Fiscal Year 2011 CZMA Supplemental Funding for the South Carolina Coastal Management Program	11.419	NA11NOS4190099 Amendment 4	133
Fiscal Year 2011 CZMA Supplemental Funding for the South Carolina Coastal Management Program	11.419	NA11NOS41990099 Amendment 4	185,898
Evaluating Tidal Inlet Dynamics and Erosion in South Carolina	11.419	NA12NOS4190022 Amendment 1	22,672
Fiscal Year 2012 Coastal Zone Management Award for South Carolina's Coastal Management Program	11.419	NA12NOS4190094 Amendment 2	590,150
Fiscal Year 2013 Coastal Zone Management Award for South Carolina's Coastal Management Program	11.419	NA13NOS4190054	1,406,769
Defense Environmental Restoration Program	12.113	W912DY-12-2-0244 (SC 12-14) Modification 018	1,148,699
Housing Opportunities for Persons with AIDS Performance Grant Agreement for Fiscal Year 2011	14.241	SCH011-F999	68,594
Housing Opportunities for Persons with AIDS Performance Grant Agreement for Fiscal Year 2012	14.241	SCH-12-F999	234,613
Housing Opportunities for Persons with AIDS (HOPWA) Program	14.241	SCH-13-F999	1,110,264
Housing Opportunities for Persons with AIDS (HOPWA) Program	14.241	SCH-14-F999	189,061
OVW Fiscal Year 2011 Sexual Assault Services Formula Grant Program	16.017	2011-KF-AX-0006	5,351
OVW Fiscal Year 2012 Sexual Assault Services Formula Grant Program	16.017	2012-KF-AX-0017	48,197
OVW Fiscal Year 2013 Sexual Assault Services Formula Grant Program	16.017	2013-KF-AX-0039	207,402
PM2.5 Ambient Air Monitoring Network	66.034	PM-96497208-8	373,951
National Air Toxics Trends Site (NATTS)	66.034	XA-95404008-5	116,210
National Clean Diesel Funding Assistance Program	66.039	DE 00D04812 0	1,110,489
State Clean Diesel Grant Program	66.040	DS 00D00812 1	136,510
South Carolina: Training - Revitalize Environmental Justice Communities	66.312	AJ-83436501-2	19,346
Water Pollution Control State and Interstate Program Support	66.419	I-00D02611-1	86,046
Water Pollution Control State and Interstate Program Support	66.419	I-00D04612-2	132,075
Water Pollution Control State and Interstate Program Support Monitoring Initiative	66.419	I-95465010-1	61,033
Water Quality Management Planning	66.454	C6-00476111-7	94,247
Capitalization Grants for State Revolving Funds	66.458	CS-45000113-0	543,028
Nonpoint Source Implementation	66.460	C9 99462912 0	357,258
Nonpoint Source Implementation	66.460	C9 99462913 0	914,474
Nonpoint Source Implementation	66.460	C9-99462907-2	378,237
Water Quality Management Nonpoint Source Program	66.460	C9-99462908-3	613,360
Nonpoint Source Implementation Program	66.460	C9-99462909-0	564,608
Nonpoint Source Implementation	66.460	C9-99462910-0	178,832
Nonpoint Source Implementation	66.460	C9-99462911-1	177,999
Regional Wetlands Program Development Grants	66.461	CD-95488311-1	146,379
Safe Drinking Water State Revolving Fund	66.468	FS-98431208-1	37,257
Safe Drinking Water State Revolving Fund	66.468	FS-98431209-0	102,681
Safe Drinking Water State Revolving Fund	66.468	FS-98431210-0	19,296
Safe Drinking Water State Revolving Fund	66.468	FS-98431211-0	861,645
Safe Drinking Water State Revolving Fund	66.468	FS-98431212-0	339,829
Safe Drinking Water State Revolving Fund	66.468	FS-98431213-0	290,855
Beach Monitoring and Notification Program Development Grants	66.472	CU-00D16713-0	106,188
Beach Monitoring and Notification Program Development Grants	66.472	CU-95437309-3	160,317
Water Protection Coordination Grants to the States	66.474	WP-97459902-9	109
Performance Partnership Grants	66.605	BG-00D05213-5	7,286,240

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DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED			
Fiscal Year 2010 Exchange Network-South Carolina Department of Health & Environmental Control	66.608	OS-83464101-1	0
Fiscal Year 2011 Exchange Network - South Carolina Department of Health and Environmental Control	66.608	OS-83608701-0	11,884
Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements	66.802	V-00D14614-1	124,644
Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements	66.802	V-00D14714-1	211,374
Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements	66.802	V-00D16813-0	51,433
Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements	66.802	V-95484112-3	54,513
Superfund State Political Subdivision and Indian Tribe Site Specific Cooperative Agreements	66.802	V-95484212-3	79,113
State Underground Storage Tanks Program	66.804	L-95411908-7	716,976
Leaking Underground Storage Tank Trust Fund Program	66.805	LS 95494312	40,899
Leaking Underground Storage Tank Trust Fund Program	66.805	LS 95494313 1	1,032,203
Leaking Underground Storage Tank Trust Fund Program	66.805	LS-95494314-0	98,270
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809	VC-00D14814-1	108,759
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809	VC-95484312-3	63,400
State and Tribal Response Program Grants	66.817	RP-00D02012-1	703,655
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-96429905-6	558,902
Remediation and Environmental Monitoring	81.104	DE-FG09-08SR22641 Modification No 016	0
Remediation and Environmental Monitoring	81.104	DE-FG09-08SR22641 Modification No 025	802,904
South Carolina 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 A002	19,340
South Carolina Technical Radiological Transportation and Emergency Response in Support of DOE Foreign Spent Nuclear Fuel (FSNF) Transportation to DOE-SRS)	81.214	DE-EM0002795	57,963
Remediation and Environmental Monitoring	81.214	DE-EM0002818 Modification No 0002	1,031,099
Remediation and Environmental Monitoring	81.214	DE-EM0002818 Modification No 0003	1,077,734
State Partnership Grant Program To Improve Minority Health	93.006	6 STTMP051027-08-02	16,537
South Carolina Public Health Emergency Preparedness Program	93.069	2U90TP416976-11 Revised	290,202
Public Health Preparedness and Response for Bioterrorism	93.069	3U90TP416976-10S1 REVISED	0
TP12-1201 HPP and PHEP Cooperative Agreements	93.074	1U90TP000551-01 Revised	431,201
TP12-1201 HPP and PHEP Cooperative Agreements	93.074	5U90TP000551-02 Revised	11,674,719
South Carolina Emergency System for Advance Registration of Volunteer Health Professionals (SC ESAR-VHP)	93.089	6 ESREP100022-03-01	68,025
Personal Responsibility Education Program	93.092	1101SCPREP	196,199
Personal Responsibility Education Program	93.092	1201SCPREP	373,547
Personal Responsibility Education Program Fiscal Year 2013	93.092	1301SCPREP	135,748
Well Integrated Screening and Evaluation for Women Across	93.094	1U58DP004865-01 REVISED	395,748
Conformance with Manufactured Food Regulatory Program Standards	93.103	1U18FD004439-01	8,437
ISO/IEC 17025:2005 Accreditation for State Food Testing Laboratories - South Carolina	93.103	1U18FD004478-01	26,596
Conformance with Manufactured Food Regulatory Program Standards	93.103	5U18FD004439-02 REVISED	106,178

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DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED			
ISO/IEC 17025:2005 Accreditation for State Food Testing Laboratories - South Carolina	93.103	5U18FD004478-02 REVISED	230,453
Community-Based Integrated Service Systems (Local/State)	93.110	2 H25MC06113-07-01	98,590
Community-Based Integrated Service Systems (Local/State)	93.110	4 H25MC06113-06-06	37,755
Strengthening Our Title V Info. Infrastructure	93.110	5 H18MC00045-21-00	13,558
Strengthening Our Title V Info. Infrastructure	93.110	6 H18MC00045-20-04	74,872
Tuberculosis Elimination and Laboratory Cooperative Agreements	93.116	5U52PS400492-30 REVISED	0
Tuberculosis Elimination and Laboratory Cooperative Agreements	93.116	5U52PS400492-31 REVISED	625,259
Tuberculosis Elimination and Laboratory Cooperative Agreements	93.116	5U52PS400492-32	559,781
EMSC Partnership Grants	93.127	5 H33MC06719-09-00	16,905
EMSC Partnership Grants	93.127	6 H33MC06719-07-02	0
EMSC Partnership Grants	93.127	6 H33MC06719-08-03	50,454
State Primary Care Offices	93.130	2 U68HP11460-06-00	49,990
State Primary Care Offices	93.130	6 U68HP11460-04-01	0
State Primary Care Offices	93.130	6 U68HP11460-05-01	138,599
South Carolina Rape Prevention and Education Program	93.136	1UF2CE002442-01 REVISED	175,518
South Carolina Violent Death Reporting System (SCVDRS)	93.136	2U17CE001314-06	132,415
South Carolina Rape Prevention and Education	93.136	3VF1CE002266-01S1	365,405
South Carolina Violent Death Reporting System (SCVDRS)	93.136	5U17CE001314-05S1	27,411
Ryan White Title IV Women, Infants, Children, Youth and Affected Family Member AIDS Healthcare	93.153	1 H12HA24801-01-00	156,625
Ryan White Title IV Women, Infants, Children, Youth and Affected Family Member AIDS Healthcare	93.153	6 H12HA24801-02-02	503,414
Title X HIV/AIDS Projects	93.217	1 FPHPA006100-01-01	365,757
Title X Family Planning Services Program	93.217	5 FPHPA046046-02-01	5,601,982
Title X, Family Planning Services Project	93.217	6 FPHPA040443-40-04	0
Title X, Family Planning Services Project	93.217	6 FPHPA040443-41-03	0
Title X Family Planning Services Program	93.217	6 FPHPA046046-01-01	0
Abstinence Education Grant Program Fiscal Year 2012	93.235	1201SCAEGP	185,129
Abstinence Education Grant Program Fiscal Year 2013	93.235	1301SCAEGP	570,036
Integration of Prescription Monitoring Program Data into EHR of Providers in South Carolina	93.243	1H79TI025419-01 REVISED	50,570
Universal Newborn Hearing Screening	93.251	5 H61MC00040-12-00PC	109,768
Universal Newborn Hearing Screening	93.251	6 H61MC00040-13-01	144,355
Immunization and Vaccines for Children Program	93.268	1H23IP000778-01 REVISED	2,224,051
Immunization and Vaccines for Children Program	93.268	5H23IP000778-02 REVISED	2,337,760
Viral Hepatitis - Prevention and Surveillance	93.270	1U51PS004098-01 REVISED	20,391
Viral Hepatitis - Prevention and Surveillance	93.270	5U51PS0004098-02 REVISED	45,070
Epidemiology and Laboratory Capacity (ELC) for Infectious Diseases: Program Compo	93.283	1U50CK000244-01 Revised	0
South Carolina Cancer Prevention and Control Programs	93.283	1U58DP003942-01 REVISED	220,133
South Carolina State Oral Disease Prevention Program	93.283	1U58DP004879-01	227,434
South Carolina Division of Tobacco Prevention and Control, Diabetes Prevention and Control Programs	93.283	2U58DP001989-06	162,077
Epidemiology and Laboratory Capacity for Infectious Diseases	93.283	3U50CI000491-03S3	0
Epidemiology and Laboratory Capacity (ELC) for Infectious Diseases: NON_PPHF	93.283	3U50CI000883-02S6	705,071
State Public Health Department Comprehensive Heart Disease and Stroke Prevention Program	93.283	3U50DP000735-05S1	224,235

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DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED			
South Carolina Pregnancy Risk Assessment Monitoring System (PRAMS) Category B	93.283	5U01DP003134-04	14,647
Epidemiology and Laboratory Capacity (ELC) for Infectious Diseases: Program Compo	93.283	5U50CK000244-02 REVISED	493,356
National Cancer Prevention and Control Program	93.283	5U58DP000770-05 REVISED	0
South Carolina Wisewoman	93.283	5U58DP001436-05 REVISED	50,263
Chronic Disease Prevention and Health Promotion Program Component 4-State Based	93.283	5U58DP001581-05 REVISED	52,591
South Carolina Division of Tobacco Prevention and Control. Diabetes Prevention and Control Programs	93.283	5U58DP001989-05 REVISED	1,121,026
South Carolina Cancer Prevention and Control Programs	93.283	5U58DP003942-02 REVISED	3,035,195
SO11-1101, Behavioral Risk Factor Surveillance System (BRFSS)	93.283	5U58SO000045-03 REVISED	282,679
Development, Maintenance, and Enhancements of Early Hearing Detection and Intervention	93.283	5UR3DD000779-02	3,405
Development, Maintenance, and Enhancements of Early Hearing Detection and Intervention	93.283	5UR3DD000779-03	115,042
CD10-1011 Strengthening Public Health Infrastructure for Improved Health Outcomes	93.292	5U58CD001342-04 REVISED	183,643
State Primary Care Offices - ARRA	93.414	4 U6AHP16554-02-03	26,994
CD-1011 Strengthening Public Health Infrastructure for Improved Health	93.507	5U58CD001342-03 REVISED	87,078
CPPW-Farm to School Program	93.520	3U58DP001989-02S2 REVISED	91,710
PPHF-Building Epidemiology Laboratory Capacity (ELC)	93.521	3U50CI000883-02S3 REVISED	123,100
Building Epidemiology Laboratory Capacity (ELC)	93.521	3U50CI000883-02S4 REVISED	7,899
Epidemiology Laboratory Capacity (ELC) - PPHF	93.521	3U50CI000883-02S5	353,693
The Affordable Care Act: Building Epidemiology, Laboratory	93.521	5U50CI000883-02 REVISED	102,494
The Affordable Care Act: Building Epidemiology, Laboratory - HAI	93.521	5U50CI000883-02 REVISED	0
South Carolina CTG & National Dissemination and Support for CTG	93.531	5U58DP003583-02 REVISED	1,869,604
South Carolina CTG & National Dissemination and Support for CTG	93.531	5U58DP003583-03	2,852,903
South Carolina Environmental Public Health Tracking Program	93.538	5U38EH000628-04	69,294
PPHF-13 South Carolina Environmental Public Health Tracking Program	93.538	5U38EH000628-05 REVISED	500,098
Prevention and Public Health Fund: Capacity Building Assistance to Strengthen Public Health	93.539	1H23IP000570-01 REVISED	204,272
South Carolina Division of Tobacco Prevention and Control, Diabetes Prevention and Control PR	93.544	3U58DP001989-04S1 REVISED	341,638
Physical Activity and Obesity Program	93.548	5U58DP001482-05 REVISED	45,156
ARRA-317 Immunization and Vaccines For Children Grants - ARRA	93.712	3H23IP422544-07S2 REVISED	0
South Carolina Division of Tobacco Prevention and Control, Diabetes Prevention and Control PR - ARRA	93.723	3U58DP001989-02S1 REVISED	0
Additional Breast and Cervical Cancer Screenings for Women Eligible to Participate	93.744	1U58DP004094-01	85,590
SO11-1101, Behavioral Risk Factor Surveillance System (BRFSS)	93.745	3U58SO000045-02W1	8,337
SO11-1101, Behavioral Risk Factor Surveillance System (BRFSS)	93.745	3U58SO000045-03W1	100,700
Survey and Certification Services	93.777	05-1305-SC-5000	661,628
South Carolina CLIA	93.777	05-1305-SC-5002	25,966
Survey and Certification Services	93.777	05-1405-SC-5000	1,654,035
South Carolina CLIA	93.777	05-1405-SC-5002	86,795
South Carolina Hospital Preparedness Program	93.889	6 U3REP090255-03-08	115,413
Ryan White Part B Supplemental	93.917	2 X08HA16860-05-00	234,875
Ryan White Care Act Title II	93.917	6 X07HA00038-22-07	0
Ryan White Care Act Title II	93.917	6 X07HA00038-23-02	22,699,231

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DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED			
Ryan White Care Act Title II	93.917	6 X07HA00038-24-01	5,317,439
South Carolina Cancer Prevention and Control Programs	93.919	1U58DP003942-01 REVISED	0
South Carolina Cancer Prevention and Control Programs	93.919	5U58DP003942-02 REVISED	885,758
PS12-1201 Comprehensive HIV Prevention Project for Health Departments	93.940	5U62PS003648-02 REVISED	4,030,275
PS12-1201 Comprehensive HIV Prevention Project for Health Departments	93.940	5U62PS003648-03 REVISED	2,064,057
Human Immunodeficiency Virus (HIV) Acquired Immunodeficiency Virus Syndrome (AIDS)	93.944	1U62PS004006-01 REVISED	462,953
Human Immunodeficiency Virus (HIV) Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5U62PS004006-02 REVISED	401,220
Human Immunodeficiency Virus (HIV) Acquired Immunodeficiency Virus Syndrome (AIDS)	93.944	5U62PS004006-02 REVISED	69,124
The Purpose of This Initiative is to Substantially Increase Access to and Use of	93.945	1U58DP003997-01	13,627
South Carolina's Public Health Actions to Prevent and Control Diabetes, Heart Disease	93.945	1U58DP004841-01 REVISED	1,269,793
State Public Health Approaches to Improving Arthritis Outcomes in South Carolina	93.945	5U58DP003997-02 REVISED	424,915
South Carolina Pregnancy Risk Assessment Monitoring System (PRAMS), Category B	93.946	5U01DP003134-02	0
South Carolina Pregnancy Risk Assessment Monitoring System (PRAMS), Category B	93.946	5U01DP003134-03	106,812
Improving STD Programs through Assessment, Assurance, Policy Development and Prevention Strategies	93.977	1H25PS004378-01	522,743
PS09-902 Comprehensive STD Prevention Systems (CSPS)	93.977	5H25PS001399-02	0
PS09-902 Comprehensive STD Prevention Systems (CSPS)	93.977	5H25PS001399-05 REVISED	1,025,625
SO11-1101, Behavioral Risk Factor Surveillance System (BRFSS)	93.988	3U58SO000045-03S2	18,428
Preventive Health Services	93.991	2B01DP009049-13 REVISED	395,298
Preventive Block	93.991	2B01OT009049-14	30,476
Preventive Health Services	93.991	3B01DP009049-12W1	279,484
Maternal and Child Health Services	93.994	6 B04MC21417-01-05	0
Maternal and Child Health Services	93.994	6 B04MC23408-01-07	207,502
Maternal and Child Health Services	93.994	6 B04MC25370-01-05	2,550,928
Maternal and Child Health Services	93.994	6 B04MC26695-01-06	5,849,669
National Dam Safety Program	97.041	2011-90-5530RC-5000-4101-D:W486353N	0
National Dam Safety Program	97.041	EMW-2012-GR-00110-S01	3,374
National Dam Safety Program	97.041	EMW-2013-GR-0079-S01	86,218
Total Direct Assistance			208,733,973
Designing a Multi-State and Regional Framework for CMSP and Decision-Making: A South Atlantic Alliance Initiative	11.473	NA12NOS4730007; RR534-044/4940836 #01	2,782
Governors' South Atlantic Alliance Phase III Focus Area 2 Proposal	11.473	NA13NOS4730101	40,196
USACE Silver Jackets Program	12.104	W912HP-12-2-0002	0
Regional Wetlands Program Development Grants	66.461	CD-95449910-0; Contract #3497 Amendment #2	1,604
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-0203-40	126,173
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	300
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	0

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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 MRCSG061001-02; MRC 08 1174	88
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	495
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	522
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	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 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	5 MRCSG101005-04; MRC 14 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	5MRCSG101005-02; MRC 12 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	9
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	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 12 558	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	93.008	5MRCSG101005-03; MRC 13 0558	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	93.008	5MRCSG101005-03; MRC 13 1137	1,800
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	93.008	5MRCSG101005-03; MRC 13 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	5MRCSG101005-03; MRC 13 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	5MRCSG101005-03; MRC 13 1191	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	93.008	5MRCSG101005-04: MRC 14 0558	0
Support and Capacity Building for an Expansion of the Medical Reserve Corps and a Demonstration of the Public Health Services Auxiliary	93.008	5MRCSG101005-04; MRC 14 1137	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	223
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	1,502
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 1125	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 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	IMRCSG1001005-01; MRC 11 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	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	232
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 11 558	750
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
Three State Rare Conditions Surveillance Project	93.184	1U01DD000927-01; USC 13-2184	8,164
Three State Rare Conditions Surveillance Project	93.184	5U01DD000927-02; USC 14-2614	34,318
Risk Factor of Epilepsy Outcomes: Comorbidities in Population with Epilepsy	93.283	5U01DP00325-1-03: MUSC13-018	53,715

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DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04), CONTINUED			
Addressing Teen Pregnancy in South Carolina through Innovative, Intensive Community	93.297	1U58D9002913; R6-2-339	2
Addressing Teen Pregnancy in South Carolina through Innovative, Intensive Community	93.297	1U58DP002913; R2-2-1112 Amendment #4	52,819
Addressing Teen Pregnancy in South Carolina through Innovative, Intensive Community	93.297	1U58DP002913; R6-2-1143 Amendment #2	32,956
MUSC Children's Care Network and DHEC Healthy Steps Implementation	93.505	06-12-MIEC; MUSC12-037 Amendment #1	51,389
Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program	93.505	X02MC19415; 05-11-MIEC Amendment #3	73,108
Community Based Child Abuse Prevention	93.590	G-1201S; MC-3-1013	25,389
Hospital Engagement Contractor for Partnership for Patients Initiative	NONE	HSSM-500-2012-0027C; HS-3-1175	0
Total Passed Through Entities Not Included in Reporting Entity			508,536
State Administrative Match Grants for the Supplemental Nutrition Assistance Program	10.561	5SC400407; HS-3-963	42,271
Travel Safe South Carolina	20.600	2H13017	30,743
Travel Safe South Carolina	20.600	OP-2014-HS-17-14	66,666
Utilizing Habiss to Document, Analyze, and Interpret the Impacts of Harmful Algal Blooms	93.283	5U38EH000343-05; REVISED; CH33	6,797
Child Welfare Social Services Program of Title IV-B, Part I	93.645	G-1301SCCWSS; EQ-4-079	129,972
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs	93.734	90CS0030/01:CDSMP12-12	94,746
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs	93.734	90CS0030/01; CDSMP12	25,246
Survey and Certification Services	93.777	A20131208A	538,841
Survey and Certification Services	93.777	A20141208A	1,417,009
Improving the Health and Educational Outcomes of Young People in South Carolina	93.938	5U87DP001244-05; 12FR550-01	6,672
Substance Abuse Prevention and Treatment Block Grant	93.959	2B08TI010048-11; DHEC-HIV-4	230,995
Total Passed Through State Agencies Included in Reporting Entity			2,589,958
Total Department of Health and Environmental Control			211,832,467
STATE DEPARTMENT OF MENTAL HEALTH (J12)			
Shelter Plus Care	14.238	SC0024C4E021104	82,799
Shelter Plus Care	14.238	SC0025C4E021104	0
Shelter Plus Care	14.238	SC0079C4E031101	0
Continuum of Care Program	14.267	SC0019L4E011205	206,986
Continuum of Care Program	14.267	SC0024L4E021205	409,237
Continuum of Care Program	14.267	SC0025L4E021205	247,328
Continuum of Care Program	14.267	SC0078L4E021202	190,023
Continuum of Care Program	14.267	SC0079L4E031202	76,706
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2011-MO-BX-0037	35,867
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	5-COLU-SC-SA13	9,000
Grants to States for Construction of State Home Facilities	64.005	FAI-045-007	125,603
Comprehensive Community Mental Health Services with Serious Emotional Disturbances (SED)	93.104	1H79SM060630-01	25,191
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2X06SM060041-12	145,274
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2X06SM060041-13	415,571

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STATE DEPARTMENT OF MENTAL HEALTH (J12), CONTINUED			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM059570-02	192,554
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79SM059570-04	290,370
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5HR1SM059984-02	0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5HR1SM059984-03	21,008
Block Grants for Community Mental Health Services	93.958	2B09SM010048-12	210,824
Block Grants for Community Mental Health Services	93.958	2B09SM010048-13	2,898,237
Block Grants for Community Mental Health Services	93.958	2B09SM010048-14	2,841,899
Total Direct Assistance			8,424,477
Drug Abuse and Addiction Research Programs	93.279	MUSC 10-073	3,236
Total Passed Through Entities Not Included in Reporting Entity			3,236
Juvenile Justice and Delinquency Prevention Allocation to States	16.540	1J12001	24,445
Crime Victim Assistance	16.575	1GS09176	3,107
Crime Victim Assistance	16.575	1V11153/IV13075	33,983
Total Passed Through State Agencies Included in Reporting Entity			61,535
Total State Department of Mental Health			8,489,248
DEPARTMENT OF DISABILITIES AND SPECIAL NEEDS (J16)			
Food Donation (Non-Cash)	10.555	NONE	2,140
National School Lunch Program	10.555	NONE	24,049
Individuals with Disabilities Education Improvement Act Part B	84.027	"11-CA-503; 13-CA-503, 14-CA-503"	207,661
Individuals with Disabilities Education Improvement Act Preschool Grant	84.173	13-CG-503	2,686
Total Passed Through State Agencies Included in Reporting Entity			236,536
Total Department of Disabilities and Special Needs			236,536
DEPARTMENT OF ALCOHOL AND OTHER DRUG ABUSE SERVICES (J20)			
OJJDP Fiscal Year 2011 Enforcing Underage Drinking Laws Block Grant Program	16.727	2011-AH-FX-0060	49,140
Project Safety Through Alcohol Responsibility	16.727	2012-AH-FX-K002	43,794
Project Safety Through Alcohol Responsibility	16.727	2012-AH-FX-K002 02	119,863
Screening, Brief Intervention and Referral to Treatment	93.243	1UT9TI025112-01	939,541
Community Action for a Safer Tomorrow (CAST)	93.243	5U79SP015586-04	32,293
Community Action for a Safer Tomorrow (CAST)	93.243	5U79SP015586-05	2,960,716
Collaboration for Success	93.243	5U79TI024270-02	864,117
Collaboration for Success	93.243	IU79TI024270-01	172,585
Rise Above It - Lexington Two Coalition	93.276	5H79SP020214-04	89,527
Rise Above It - Lexington Two Coalition	93.276	7H79SP020214-03	25,474
Substance Abuse Prevention/Treatment Block Grant	93.959	2B08TI010048-12	442,292
Substance Abuse Prevention/Treatment Block Grant	93.959	3B08TI010048-13S2	17,918,129
Substance Abuse Prevention/Treatment Block Grant	93.959	3B08TI010048-14S1	1,079,626
State Tobacco Compliance Check Inspection Program	NONE	HHSF223201210205C	636,174

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DEPARTMENT OF ALCOHOL AND OTHER DRUG ABUSE SERVICES (J20), CONTINUED			
Total Direct Assistance			25,373,271
Temporary Assistance for Needy Families	93.558	5000012280-1	361,577
Temporary Assistance for Needy Families	93.558	5000012280-2	1,246,209
Total Passed Through State Agencies Included in Reporting Entity			1,607,786
Total Department of Alcohol and Other Drug Abuse Services			26,981,057
DEPARTMENT OF PUBLIC SAFETY (K05)			
OJJDP Fiscal Year 2009 Juvenile Accountability Block Grants Program	16.523	2009JBFX0072	21,746
OJJDP Fiscal Year 2010 Juvenile Accountability Block Grants Program	16.523	2010JBFX0103	115,123
OJJDP Fiscal Year 2011 Juvenile Accountability Block Grants Program	16.523	2011JBFX0045	204,324
OJJDP Fiscal Year 2007 Title II Formula Grants Program	16.540	2007JFFX0033	85
OJJDP Fiscal Year 2010 Title II Formula Grants Program	16.540	2010JFFX0054	205,911
OJJDP Fiscal Year 2011 Title II Formula Grants Program	16.540	2011JFFX0046	48,170
OJJDP Fiscal Year 2012 Title II Formula Grants Program	16.540	2012JFFX0029	35,949
OJJDP Fiscal Year 2010 Title V Community Prevention Grants Program	16.548	2010JPFX0056	7,293
BJS Fiscal Year 2011 State Justice Statistics Program (SJS)	16.550	2011BJCXK003	38,146
BJS Fiscal Year 2013 State Justice Statistics Program (SJS)	16.550	2013BJCXK025	14,889
OVC Fiscal Year 2010 VOCA Victim Assistance Formula	16.575	2010VAGX0065	214,822
OVC Fiscal Year 2011 VOCA Victim Assistance Formula	16.575	2011VAGX0020	416,150
OVC Fiscal Year 2012 VOCA Victim Assistance Formula	16.575	2012VAGX0030	852,877
OVC Fiscal Year 2013 VOCA Victim Assistance Formula	16.575	2013VAGX0006	3,629,381
OVW Fiscal Year 2010 STOP Formula Grant Program	16.588	2010WFAX0045	73,372
OVW Fiscal Year 2011 STOP Formula Grant Program	16.588	2011WFAX0043	215,993
OVW Fiscal Year 2012 STOP Formula Grant Program	16.588	2012WFAX0007	833,924
OVW Fiscal Year 2013 STOP Formula Grant Program	16.588	2013WFAX0007	798,320
BJA Fiscal Year 2010 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program	16.593	2010RTBX0006	4,653
BJA Fiscal Year 2011 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program	16.593	2011RTBX0032	4,490
BJA Fiscal Year 2012 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program	16.593	2012RTBX0004	91,504
BJA Fiscal Year 2013 Residential Substance Abuse Treatment for State Prisoners (RSAT) Program	16.593	2013RTBX0009	37,718
Bulletproof Vest Partnership Program	16.607	BVP GRANT PROGRAM	16,879
BJA Fiscal Year 2010 Project Safe Neighborhoods (PSN)	16.609	2010GPBX0002	5,613
Justice Research and Statistical Association Project	16.734	2009BJCXK034	6,718
BJA FY 08 Edward Byrne Memorial Justice Assistance Grant Program: State Solicitation	16.738	2008DJBX0020	0
BJA Fiscal Year 2009 Edward Byrne Memorial Justice Assistance Grant Program: State Solicitation	16.738	2009DJBX0836	422,963
Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2010	16.738	2010DJBX0088	268,068
Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2011	16.738	2011DJBX2212	491,775
Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2012	16.738	2012DJBX0334	1,489,265
Edward Byrne Memorial Justice Assistance Grant (JAG) Program State Solicitation 2013	16.738	2013MUBX0007	710,120

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DEPARTMENT OF PUBLIC SAFETY (K05), CONTINUED			
Fiscal Year 2011 Paul Coverdell Forensic Science Improvement Grants Program	16.742	2011CDBX0023	10,958
Fiscal Year 2012 Paul Coverdell Forensic Science Improvement Grants Program	16.742	2012CDBX0033	75,444
Fiscal Year 2013 Paul Coverdell Forensic Science Improvement Grants Program	16.742	2013CDBX0052	11,677
Motor Carrier Safety Assistance Program - Basic Grant 2012	20.218	FM-MCG-0076-12-01-01	975,631
Motor Carrier Safety Assistance Program - Basic Grant 2013	20.218	FM-MCG-0154-13-01-01	1,202,474
Motor Carrier Safety Assistance Program - Basic Grant 2014	20.218	FM-MCG-0219-14-01-00	430,302
Fiscal Year 2012 High Priority: TACT Enforcement and Evaluation	20.218	FM-MHP-0053-12-01-00	87,295
Fiscal Year 2012 High Priority: TACT Public Education and Outreach	20.218	FM-MHP-0058-12-01-00	571,504
Motor Carrier Safety Assistance Program - New Entrant Grant 2012	20.218	FM-MHP-0087-12-01-00	208,290
Fiscal Year 2012 New Entrant Safety Assurance Program	20.218	FM-MNE-0085-12-01-00	130,418
Fiscal Year 2013 New Entrant Safety Assurance Program	20.218	FM-MNE-0109-13-01-01	277,754
National Highway Traffic Safety Administration 402 - 2012	20.600	2012NHTSA402	38,812
National Highway Traffic Safety Administration 402 - 2012	20.600	2012NHTSA402410	412,003
National Highway Traffic Safety Administration 402 - 2013	20.600	2013NHTSA402	207,160
National Highway Traffic Safety Administration 402 - 2013	20.600	2013NHTSA402410	1,107,843
National Highway Traffic Safety Administration 402 - 2014	20.600	2014NHTSA402410	959,617
Fatality Analysis Reporting System 2012	20.600	DRNH22-12-H-00123	31,698
Fatality Accident Reporting System 1998	20.600	DTNH2207H00123	30,480
National Highway Traffic Safety Administration 410 - 2009	20.601	2009NHTSA410	67,021
National Highway Traffic Safety Administration 410 - 2010	20.601	2010NHTSA410	344,016
National Highway Traffic Safety Administration 410 - 2011	20.601	2011NHTSA410	839,341
National Highway Traffic Safety Administration 410 - 2012	20.601	2012NHTSA410	1,755,982
National Highway Traffic Safety Administration 405- 2011	20.602	2011NHTSA405	137,625
National Highway Traffic Safety Administration 405- 2012	20.602	2012NHTSA405	349,794
National Highway Traffic Safety Administration 406- 2006	20.609	2006NHTSA406	136,629
National Highway Traffic Safety Administration 408- 2009	20.610	2009NHTSA408	6,970
National Highway Traffic Safety Administration 408- 2010	20.610	2010NHTSA408	461,508
National Highway Traffic Safety Administration 408- 2012	20.610	2012NHTSA408	130,332
Highway Safety 1906 Grant 2007	20.611	2007NHTSA1906	157,907
Highway Safety 1906 Grant 2008	20.611	2008NHTSA1906	312,554
Highway Safety 2010 Grant 2009	20.612	2009NHTSA2010	33,293
Highway Safety 2010 Grant 2010	20.612	2010NHTSA2010	40,575
Highway Safety 2010 Grant 2011	20.612	2011NHTSA2010	51,970
Fatality Analysis Reporting System 2012	20.614	DRNH22-12-H-00123	48,952
National Highway Traffic Safety Administration 405b- 2013	20.616	2013MAP21405B	28,906
National Highway Traffic Safety Administration 405d- 2013	20.616	2013MAP21405D	266,706
State Transport Police -Energy- Waste Isolation Pilot Project	81.106	WIPP-SC-STPD-0405	45,699
STP Homeland Security Grant Fiscal Year 2010	97.067	2010SST00040	39,936
HP Homeland Security Communication Upgrade 2013	97.067	EMW-2013-SS-0058-S01	11,508
Total Direct Assistance			23,312,825
Evaluating the Effectiveness of Sex Offender Registration and Notification	16.560	2006WGBX0002	968
Total Passed Through Entities Not Included in Reporting Entity			968
Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies Program	16.922	None	2,020,556

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DEPARTMENT OF PUBLIC SAFETY (K05), CONTINUED			
Total Passed Through State Agencies Included in Reporting Entity			2,020,556
Total Department of Public Safety			25,334,349
DEPARTMENT OF SOCIAL SERVICES (L04)			
Supplemental Nutrition Assistance Program	10.551	NONE	1,283,613,972
Child and Adult Care Food Program	10.558	5SC300329	32,055,858
Summer Food Service Program for Children	10.559	5SC300329	7,228,516
State Administrative Expenses for Child Nutrition	10.560	5SC300912	734,496
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	5SC400407	32,613,559
Commodity Supplemental Food Program	10.565	5SC810816	350,647
Emergency Food Assistance Program (Administrative Costs)	10.568	5SC810816	1,028,655
Emergency Food Assistance Program (Food Commodities)	10.569	NONE	8,332,012
Senior Farmers Market Nutrition Program	10.576	5SC810816	596,295
Affordable Care Act (ACA) Health Profession Opportunity Grants	93.093	90FX0015/03	702,892
Affordable Care Act (ACA) Health Profession Opportunity Grants	93.093	90FX0015/04	1,273,627
Promoting Safe and Stable Families	93.556	G-1001SCFPSS	0
Promoting Safe and Stable Families	93.556	G-1201SCFPSS	0
Promoting Safe and Stable Families	93.556	G-1211SCFPSCV	104,482
Promoting Safe and Stable Families	93.556	G-1301SCFPSS	4,971,338
Promoting Safe and Stable Families	93.556	G-1311SCFPSCV	225,025
Promoting Safe and Stable Families	93.556	G-1401SCFPSS	1,233,086
Temporary Assistance for Needy Families	93.558	G-1102SCTANF	0
Temporary Assistance for Needy Families	93.558	G-1202SCTANF	1,884
Temporary Assistance for Needy Families	93.558	G-1302SCTANF	48,186,901
Temporary Assistance for Needy Families	93.558	G-1402SCTANF	47,180,050
Child Support Enforcement	93.563	1104SC4004	0
Child Support Enforcement	93.563	1204SC4004	3,295,505
Child Support Enforcement	93.563	1404SC4004	25,507,543
Child Support Enforcement Research	93.564	90FD0180/01	0
Child Support Enforcement Research	93.564	90FD0189/01	1
Child Support Enforcement Research	93.564	90FD0189/02	17,789
Refugee and Entrant Assistance State Administered Programs	93.566	11AASC4100	0
Refugee and Entrant Assistance State Administered Programs	93.566	12AASC4100	0
Refugee and Entrant Assistance State Administered Programs	93.566	13AASC4100	58,155
Refugee and Entrant Assistance State Administered Programs	93.566	14AASC4100	161,233
Refugee and Entrant Assistance State Administered Programs	93.566	G-12AASC4100	12,201
Refugee and Entrant Assistance State Administered Programs	93.566	G-13AASC4110	125,191
Refugee and Entrant Assistance State Administered Programs	93.566	G-14AASC4110	32,500
Child Care and Development Block Grant	93.575	G-1201SCCCDF	2,128,935
Child Care and Development Block Grant	93.575	G-1301SCCCDF	7,421,830
Child Care and Development Block Grant	93.575	G-1401SCCCDF	9,891,491
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-0901SCCCDF	0
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1001SCCCDF	0
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1101SCCCDF	0

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DEPARTMENT OF SOCIAL SERVICES (L04), CONTINUED			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1201SCCCDF	9,867,571
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1301SCCCDF	29,469,968
Grants to States for Access and Visitation Programs	93.597	1301SCSAVP	122,873
Chafee Education and Training Vouchers Program (ETV)	93.599	G-1201SCCETV	332,312
Chafee Education and Training Vouchers Program (ETV)	93.599	G-1301SCCETV	0
Head Start	93.600	04CD0029/01	0
Head Start	93.600	04CD0032/01	0
Head Start	93.600	04CD0032/02	34,554
Head Start	93.600	04CD0032/03	116,408
Adoption Incentive Payments	93.603	0901SCAIPP	0
Adoption Incentive Payments	93.603	1001SCAIPP	0
Adoption Incentive Payments	93.603	1101SCAIPP	312,289
Adoption Incentive Payments	93.603	1201SCAIPP	481,757
Children's Justice Grants to States	93.643	G-1101SCCJA1	0
Children's Justice Grants to States	93.643	G-1201SCCJA1	179,181
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1101SC1400	0
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1201SC1400	0
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1301SC1400	3,162,931
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1401SC1400	4,919
Foster Care Title IV-E	93.658	1101SC1401	0
Foster Care Title IV-E	93.658	1201SC1401	0
Foster Care Title IV-E	93.658	1301SC1401	10,771,019
Foster Care Title IV-E	93.658	1401SC1401	28,476,540
Adoption Assistance	93.659	1101SC1407	0
Adoption Assistance	93.659	1201SC1407	17,360
Adoption Assistance	93.659	1301SC1407	3,767,844
Adoption Assistance	93.659	1401SC1407	12,601,598
Social Services Block Grant	93.667	G-1102SCSOSR	0
Social Services Block Grant	93.667	G-1202SCSOSR	0
Social Services Block Grant	93.667	G-1302SCSOSR	13,667,190
Social Services Block Grant	93.667	G-1402SCSOSR	15,360,870
Child Abuse and Neglect State Grants	93.669	G-1101SCCA01	0
Child Abuse and Neglect State Grants	93.669	G-1201SCCA01	57,778
Child Abuse and Neglect State Grants	93.669	G-1301SCCA01	159,263
Family Violence Prevention and Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes	93.671	G-1201SCFVPS	685,361
Family Violence Prevention and Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes	93.671	G-1301SCFVPS	1,083,686
Chafee Foster Care Independence Program	93.674	G-1201SC1420	646,297
Chafee Foster Care Independence Program	93.674	G-1301SC1420	1,300,045
ARRA - Child Care and Development Block Grant	93.713	G0901SCCCD7	0
Total Direct Assistance			<u>1,651,765,283</u>
Total Department of Social Services			<u>1,651,765,283</u>
JOHN DE LA HOWE SCHOOL (L12)			
National School Lunch Program	10.555	45066 13337 00	65,327

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JOHN DE LA HOWE SCHOOL (L12), CONTINUED			
Title I Program for Neglected and Delinquent Children and Youth	84.013	12BE505	0
Improving Teacher Quality State Grants	84.367	09TQ510	0
Improving Teacher Quality State Grants	84.367	10TQ510	0
Total Passed Through State Agencies Included in Reporting Entity			65,327
Total John de la Howe School			65,327
COMMISSION FOR THE BLIND (L24)			
Basic Support	84.126	H126A100061	0
Basic Vocational Rehabilitation State Grants (VR)	84.126	H126A110061	0
Basic Vocational Rehabilitation State Grants (VR)	84.126	H126A120061	1,281,428
State Vocational Rehabilitation Services (VR)	84.126	H126A130061	5,550,774
State Independent Living Services	84.169	H169A100060	0
State Independent Living Services	84.169	H169A130060	8,168
State Independent Living Services	84.169	H169A140060	17,450
Independent Living Services for Older Individuals Who are Blind (IL-OIB)	84.177	H177B110040	0
Independent Living Services for Older Individuals Who are Blind (IL-OIB)	84.177	H177B120040	0
Independent Living Services for Older Individuals Who are Blind (IL-OIB)	84.177	H177B130040	136,616
Independent Living Services for Older Individuals Who are Blind (IL-OIB)	84.177	H177B140040	272,316
State Vocational Rehab Unit In-service Training	84.265	H265A100059-12	13,604
State Vocational Rehab Unit In-service Training	84.265	H265A100059-13	3,797
Total Direct Assistance			7,284,153
Total Commission for the Blind			7,284,153
STATE HUMAN AFFAIRS COMMISSION (L36)			
Fair Housing Assistance Program	14.401	FF204K124002	196,006
Total Direct Assistance			196,006
Total State Human Affairs Commission			196,006
COMMISSION FOR MINORITY AFFAIRS (L46)			
Growing Resources for Information Technology (GRIT)	17.268	G-22708-12-60-A-45	2,400
ASSIST	17.282	C-22521-11-60-A-45	27,024
Total Passed Through Entities Not Included in Reporting Entity			29,424
Total Commission for Minority Affairs			29,424
DEPARTMENT OF CORRECTIONS (N04)			
State Criminal Alien Assistance Program	16.606	2008-AP-BX-1029	3,410
2011 State Criminal Alien Assistance Program	16.606	2011-AP-BX-0166	10,996
2012 State Criminal Alien Assistance Program	16.606	2012-AP-BX-0605	388,146
Changing Paradigms Through Education and Awareness	16.735	2013-RP-BX-0001	96,282
South Carolina SAVIN Enhancement Grant	16.740	2011-VN-CX-0008	42,033
Total Direct Assistance			540,867
School Breakfast Program	10.553	None	230,128
National School Lunch Program - Food Commodities	10.555	None	46,720
National School Lunch Program	10.555	None	420,275

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DEPARTMENT OF CORRECTIONS (N04), CONTINUED			
2012 Turbeville and Leath Addictions Treatment Unit (ATU)	16.593	1R12001	62,567
2013 Residential Substance Abuse Treatment	16.593	1R13001	79,439
2012 Bullet Proof Vest Program	16.607	None	6,073
2014 Adult Basic Education	84.002	14EA509	567,496
2014 Title I Part A	84.010	14BA509	25,404
2010 Title I Neglected and Delinquent	84.013	10BE509	19,643
2012 Title I Neglected and Delinquent	84.013	12BE509	145,542
2013 Title I Neglected and Delinquent	84.013	13BE509	348,464
2012 Individuals with Disabilities Education Act (IDEA)	84.027	12CA509-01	22,235
2013 Individuals with Disabilities Education Act (IDEA)	84.027	13CA509-01	210,970
Career and Technology Education	84.048	10VA509	133
2014 Career and Technology Education	84.048	14VA509	55,625
Total Passed Through State Agencies Included in Reporting Entity			2,240,714
Total Department of Corrections			2,781,581
DEPARTMENT OF PROBATION, PAROLE, AND PARDON SERVICES (N08)			
SC Smart Probation Program	16.812	2012-SM-BX-0008	45,432
Total Direct Assistance			45,432
National Crime Victims' Rights Week Community Awareness Project	16.582	11-061	287
National Crime Victims' Rights Week Community Awareness Project	16.582	13-155	726
Total Passed Through Entities Not Included in Reporting Entity			1,013
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	0
Office of Victims of Crime Remote Videoconferencing Project Expansion	16.575	1V10088	0
LIVE SCAN Continuation	16.738	1G07001	0
Agency Safety Equipment	16.738	1G09023	0
Automated Records and Forms Management System	16.738	1G12023	1,013
Justice Reinvestment Initiative (JRI)	16.751	2010-RR-BX-K001	221,256
Ignition Interlock	20.601	2H0919	0
Total Passed Through State Agencies Included in Reporting Entity			222,269
Total Department of Probation, Parole, and Pardon Services			268,714
DEPARTMENT OF JUVENILE JUSTICE (N12)			
Distance Learning and Telemedicine	10.850	SC 715-A17	149,366
Total Direct Assistance			149,366
USDA Breakfast Fiscal Year 2014	10.553	None	300,000
USDA Lunch Fiscal Year 2014	10.555	None	418,512
Food Commodities	10.555	None	47,131

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DEPARTMENT OF JUVENILE JUSTICE (N12), CONTINUED			
USDA Lunch Fiscal Year 2013	10.555	None	45,591
South Carolina Department of Juvenile Justice 4th Generation Risk and Needs Assessment Project	16.523	2011-JB-FX-0045	31,838
Detention Expeditor Project in Greenville County	16.540	1J10006	0
Detention Expeditor Project in Greenville County	16.540	1J11004	0
South Carolina Department of Juvenile Justice and Mental Health Collaboration	16.745	2010-MO-BX-0060	0
Title I Part A Improving the Academic Achievement of the Disadvantaged	84.010	13BA508	28,849
Title I Part A Improving the Academic Achievement of the Disadvantaged	84.010	14BA508	182,937
Title I Part A Improving the Academic Achievement of the Disadvantaged	84.010	15BA508	6,879
Title I - Neglected and Delinquent Children	84.013	12BE508	41,176
Title I - Neglected and Delinquent Children	84.013	13BE508	116,784
Title I - Neglected and Delinquent Children	84.013	14BE508	690,085
IDEA Individuals with Disabilities Act	84.027	13CA508-01	294,498
IDEA Individuals with Disabilities Act	84.027	14CA508-01	135,698
Career and Technical Education Funding Plan	84.048	13VA508	310
Career and Technical Education Funding Plan	84.048	14VA508	32,463
Improving Teacher Quality	84.367	12TQ508-01	0
Improving Teacher Quality	84.367	13TQ508-01	16,943
Improving Teacher Quality	84.367	14TQ508-01	28,501
Total Passed Through State Agencies Included in Reporting Entity			2,418,195
Total Department of Juvenile Justice			2,567,561
CRIMINAL JUSTICE ACADEMY (N20)			
2013 Traffic Safety Officer Program	20.600	2H13007	191,449
2014 Traffic Safety Officer Program	20.600	PT-2014-HS-07-04	221,009
2013 Impaired Driving Countermeasures Training for Law Enforcement	20.601	2H13026	109,036
2014 Impaired Driving Countermeasures Training for Law Enforcement	20.601	AL-2014-HS-26-14	79,045
Total Passed Through State Agencies Included in Reporting Entity			600,539
Total Criminal Justice Academy			600,539
STATE FORESTRY COMMISSION (P12)			
Southern Annual Forest Inventory and Analysis	10.652	13-JV-11330145-034	321,856
Consolidated Payment Grant	10.664	08-DG-11083145-004	0
Consolidated Payment Grant	10.664	10-DG-11083145-003	144,059
Consolidated Payment Grant	10.664	11-DG-11083145-003	546,455
Cooperative Forestry Program	10.664	11-DG-11083145-006	46,813
Consolidated Payment Grant	10.664	12-DG-11083145-001	1,008,664
Cooperative Forestry Program	10.664	12-DG-11083145-005	0
Consolidated Payment Grant	10.664	13-DG-11083145-001	853,216
CRP Signup 38/39	10.678	11-DG-11083145-001	146,699
CRP Signup 40/41	10.678	12-DG-11083145-004	22,846
Forest Health Protection Southern Pine Beetle	10.680	10-DG-11083145-006	24,389
Forest Health Protection Southern Pine Beetle	10.680	11-DG-11083145-004	127,016
Forest Health Protection Southern Pine Beetle	10.680	12-DG-11083145-002	120,420
Forest Health Protection Southern Pine Beetle	10.680	13-DG-11083145-002	44,817

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STATE FORESTRY COMMISSION (P12), CONTINUED			
Strategic Watershed Assessment Team Longleaf Pine Initiative	10.914	1901.11.030381	76,197
Total Direct Assistance			3,483,447
Diesel Emissions Reduction	66.039	EQ-3-1105	98,999
Implementation of South Carolina Forestry's BMP Program	66.460	EQ-1-284	181,550
Type II Incident Management Team	97.067	12SHSP25	50,643
Type II Incident Management Team	97.067	13SHSP38	12,175
Total Passed Through State Agencies Included in Reporting Entity			343,367
Total State Forestry Commission			3,826,814
DEPARTMENT OF AGRICULTURE (P16)			
Market News Service	10.153	12-25-A-2929	3,264
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	11,655
Federal-State Poultry Grading Service (State Trust Fund)	10.162	12-25-A-3315	1,068,798
Federal-State Inspection of Fresh Fruits, Vegetables and Other Products	10.162	12-25-A-4812	897,195
South Carolina Department of Agriculture Specialty Crop Block Grant Program-Farm Bill Activities	10.170	12-25-B-1093	39,982
South Carolina Department of Agriculture Specialty Crop Block Grant Program-Farm Bill Activities	10.170	12-25-B-1253	79,459
South Carolina Department of Agriculture Specialty Crop Block Grant Program-Farm Bill Activities	10.170	12-25-B-1486	252,431
South Carolina Department of Agriculture Specialty Crop Block Grant Program-Farm Bill Activities	10.170	12-25-B-1695	52,054
Fiscal Year 2013 Farm to School Implementation Grant	10.575	CN-F2S-IMPL-13-SC-01	25,724
Total Direct Assistance			2,430,562
CPPW - Farm to School Program	93.520	3U58DP001989-02S2	127,236
South Carolina's Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health - Domain 2 Obesity	93.945	1U58DP004841-01	1,066
Preventative Health Services Grant	93.991	2B01DP009049-12W1	6,585
Total Passed Through State Agencies Included in Reporting Entity			134,887
Total Department of Agriculture			2,565,449
DEPARTMENT OF NATURAL RESOURCES (P24)			
Surveillance and Management of Chronic Wasting Disease	10.025	10-9645-0892CA	0
Surveillance and Management of Chronic Wasting Disease	10.025	11-9645-0892CA	0
Early Detection of Highly Pathogenic H5N1 Avian Influenza in the State of South Carolina	10.028	10-7100-0207-CA	0
Acquisition and Processing of LiDAR Data to Implement Conservation Technical Assistance Programs and Farm Bill Programs	10.072	65-4639-11-0025	0
Deliver Technical Assistance to Natural Resources Conservation Service through the South Carolina Department of Natural Resources	10.072	68-4639-12-0007	39,353
Forest Legacy Administration 2009 - Sassafras Mountain Land Acquisition, Phase 2	10.676	09-DG-11083145-003	0
Forest Legacy Administration 2009	10.676	09-DG-11083145-003	0
Forest Legacy Administration 2010	10.676	10-DG-11083145-004	11,598
Forest Legacy Administration 2011	10.676	11-DG-11083145-005	1,753
Forest Legacy Program - Administration	10.676	12-DG-11083145-003	0

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
Using LiDAR Data to Implement WRP in Allendale, Anderson, Bamberg, Hampton, Kershaw, Lee, Lexington, Oconee, Pickens, Richland, Sumter, and York Counties.	10.902	65-4639-10-1018	0
Delivering Program Technical Assistance to Natural Resources Conservation Service for the Conservation Reserve Program (CRP)	10.902	68-4639-12-0008	93,193
To Deliver Technical Assistance to Natural Resources Conservation Service through the South Carolina Department of Natural Resources; Acquire High Accuracy Elevation Data to Define the Bare-Earth Surface of the Earth for Three Counties in SC	10.902	68-4639-12-0012	0
Provide Program Technical Support in All Counties	10.902	68-4639-13-0026	23,922
Challenge Cost - Share Agreement	NONE	09-CS-11081209-003	0
Challenge Cost - Share Agreement - South Carolina Department of Natural Resources Trout Stream Water Chemistry	NONE	13-CS-11081209-005	4,433
Fishery Independent Assessment of Adult Red Drum and Coastal Sharks in South Carolina	11.407	NA06NMF4070049	0
Fishery Independent Assessment of Adult Red Drum and Coastal Sharks in South Carolina	11.407	NA11NMF4070039	10,683
Application for Federal Funds (Fiscal Year 2010) to Operate the Programs of the ACE Basin National Estuarine Research Reserve (NERR)	11.420	NA10NOS4200124	0
Application for Federal Funds to Operate the Programs of the ACE Basin National Estuarine Research Reserve (NERR)	11.420	NA11NOS4200118	0
Application for Federal Funds to Operate the Programs of the ACE Basin NERR	11.420	NA12NOS4200100	190,047
Application for Federal Funds to Operate the Programs of the ACE Basin National Estuarine Research Reserve (NERR)	11.420	NA13NOS4200079	601,688
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	0
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 Canis)	11.427	S100080	1,983
Genetic Evaluation of Population Bottlenecks in GAG (Mycteroperca microlepis)	11.433	NA09NMF4330154	9,727
Genetic Risk Assessment Modeling for Offshore Marine Aquaculture Operations: Cobia	11.433	NA11NMF4330125	67,880
A Molecular Approach to Assess Future Fertility in Black Sea Bass (Centropristis striata)	11.433	NA12NMF4330091	63,817
South Carolina / National Marine Fisheries Service Cooperative Fishery Statistics Program	11.434	NA07NMF4340040	0
State - Federal Cooperative Fisheries Statistics Program in South Carolina	11.434	NA12NMF4340168	164,838
South Carolina / National Marine Fisheries Service Southeast Area Monitoring and Assessment Program (SEAMAP)	11.435	NA06NMF4350021	0
SEAMAP-SA- Program: Coastal Survey, Reef Fish Survey, Red Drum Survey, Data Management and South East Regional Taxonomic Center at the South Carolina Department of Natural Resources	11.435	NA11NMF4350043	1,268,117
Marine Resources Monitoring, Assessment and Prediction Program (MARMAP) Conducting Fishery - Independent Surveys and Research Off the Atlantic Coast of the Southeastern United States	11.454	NA06NMF4540093	0
Marine Resources Monitoring, Assessment and Prediction Program (MARMAP) at South Carolina Department of Natural Resources	11.454	NA11NMF4540174	1,163,713
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	0
Relative Abundance, Distribution, and Health of Sea Turtles in Near-Shore Coastal Waters of the Southeastern United States	11.472	NA08NMF4720502	153,596

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
Contributions to the Biology of Red Drum (<i>Sciaenops ocellatus</i>) in South Carolina: Continuation of Mark-Recapture Studies, Estimates of Subadult Abundance and Adult Abundance from Fishery Independent Studies	11.472	NA08NMF4720514	69,269
Cooperative Multi-State Management of the Northern Recovery Unit of the Loggerhead (<i>Caretta caretta</i>) Sea Turtle: Implementation of High Priority Recovery Actions	11.472	NA10NMF4720035	95,526
Research and Management of Endangered and Threatened Species in the Southeast: Riverine Movements of Shortnose and Atlantic Sturgeon	11.472	NA10NMF4720036	183,428
Research and Management of Endangered Species in South Carolina: To Implement Portions of the Recovery Plan for United States Population of Loggerhead Turtle and for Other Species of Sea Turtle in South Carolina Waters	11.472	NA12NMF4720104	42,038
Population Assessment of the Northern Recovery Unit of Loggerhead Turtles (<i>Caretta caretta</i>) Using Genetic Mark-Recapture Including the Implementation of High Priority Recovery Actions	11.472	NA13NMF4720038	15,571
Genetic Characterization and Modeling of Atlantic Sturgeon in Selected Rivers of the Carolina and South Atlantic DPSs, with Application to Charleston and Wilmington Harbor Expansion Projects	11.472	NA13NMF4720044	64,301
Temporal and Spatial Distribution of Adult Atlantic Sturgeon (<i>Acipenser oxyrinchus</i>) in United States Territorial Waters off South Carolina and Georgia	11.472	NA13NMF4720045	130,734
Contributions to the Biology of Red Drum (<i>Sciaenops ocellatus</i>) in South Carolina: Continuation of Mark-Recapture Studies and Abundance Estimates	11.472	NA13NMF4720181	147,613
Relative Abundance, Distribution, and Health of Sea Turtles in Near-Shore Coastal Waters of the Southeastern United States	11.472	Na13NMF4720182	123,244
Atlantic Coastal Fisheries Cooperative Management Act Program in South Carolina	11.474	NA07NMF4740044	0
Atlantic Coastal Cooperative Statistics (ACCSP) Commercial Module in South Carolina Trip-Level Catch and Effort Data Collection	11.474	NA10NMF4740078	0
Atlantic Coastal Cooperative Statistics (ACCSP) Sampling for Biological Hard Part / Aging from South Carolina's Offshore Commercial Fisheries	11.474	NA10NMF4740079	0
Atlantic Coastal Cooperative Statistics (ACCSP) Data Reporting from South Carolina's Commercial Fisheries 100% Trip-Level Catch and Effort Data Collection	11.474	NA11NMF4740033	154,199
Atlantic Coastal Cooperative Statistics (ACCSP) Validation of Commercial Finfish and Shellfish Conversion Factors	11.474	NA11NMF4740210	0
Atlantic Coastal Fisheries Cooperative Management Act Program in South Carolina	11.474	NA12NMF4740109	136,164
Identification and Management of Essential Habitat for Endangered Species in the Savannah River	NONE	011110-1	0
2011 Joint Enforcement Agreement	NONE	2011 Joint Enforcement Agreement	0
2012 Joint Enforcement Agreement	NONE	2012 Joint Enforcement Agreement	18,773
2013 Joint Enforcement Agreement	NONE	2013 Joint Enforcement Agreement	181,810
Operation of a Marine Laboratory in South Carolina	NONE	MOA-2010-045/8138	74,872
Fish Bypass at New Savannah Bluff Lock and Dam; and Sturgeon Distribution Study in the Savannah River Estuary	12.107	W912EP-13-2-0002-0001	247,042
Richard B. Russell Pumped Storage J. Storm Thurmond Lake and Richard B. Russell Tailwater Fisherman Creel Surveys 2014; and Richard B. Russell Pumped Storage Distribution of Striped Bass in J. Storm Thurmond Reservoir, South Carolina-Georg	12.107	W912EP-13-2-0002-002	66,899
Sturgeon Monitoring for the Charleston Harbor and Lower Charleston Harbor Dredging Project: Biological and Cooper River	12.107	W912HP-12-2-0003	98,794

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
Performing Historical Data Analysis for Shorebird Food Resources Related to the Folly Beach Renourishment Project Continuation and Expansion of Oyster Reef Enhancement	12.107	W912HP-12-2-0003	13,441
Charleston Harbor Dredging Project: Biological and Sediment Composition Sampling	12.107	W912HP-12-2-0003	21,632
HWY 1/601 Courtesy Dock, Wateree River, Kershaw County	15.605	F09AF00123	0
Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources	15.605	F-105-T-3	0
Marine Resources Division D-J- Coordination Project	15.605	F10AF00301	0
Browne's Ferry Landing Renovation Black River Georgetown County	15.605	F10AF00312	0
FERC Coordination	15.605	F10AF00342	0
Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System	15.605	F10AF00343	0
Fisheries Investigations in Lakes and Streams Statewide	15.605	F10AF00346	0
Freshwater Fisheries Centralized Database Development	15.605	F10AF00347	0
Aquatic Education Program	15.605	F10AF00353	0
Highway 15 Landing, Lynches River, Lee County	15.605	F-111-B-1	0
Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources	15.605	F11AF00362	0
Aquatic Education Program	15.605	F11AF00405	0
Aquaculture, Stock Enhancement and Genetic Evaluation of Spotted Sea Trout in South Carolina	15.605	F11AF00486	0
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	0
Marine Artificial Reef Development and Management	15.605	F11AF00630	0
South Carolina Marine Recreational Fisheries Surveys	15.605	F11AF00647	0
State Lakes Facilities and Boating Access Maintenance	15.605	F11AF00669	0
Southeastern Cooperative Fish Disease Project	15.605	F11AF00684	0
Fisheries Investigations in Lakes and Streams Statewide	15.605	F11AF00694	0
Cheraw Hatchery Operation and Maintenance	15.605	F11AF00695	0
FERC Coordination	15.605	F11AF00696	0
Dennis Center Hatchery Operation and Maintenance	15.605	F11AF00697	0
Freshwater Fisheries Centralized Database Development	15.605	F11AF00698	0
Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System	15.605	F11AF00699	0
Walhalla Hatchery Operation and Maintenance	15.605	F11AF00710	0
South Saluda River In-Stream Habitat Improvement	15.605	F11AF00762	0
Assessment of Adult Red Drum in South Carolina Coastal Waters	15.605	F11AF00830	0
Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species	15.605	F11AF00831	0
Horry County Boat Ramp on the ICWW at SC Highway 22, Horry County	15.605	F12AF00179	750,000
Rock Point Landing Acquisition, Black River, Georgetown County	15.605	F12AF00223	0
Aquatic Education Program	15.605	F12AF00665	5,959
Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources	15.605	F12AF00879	11,262
Fisheries Investigations in Lakes and Streams Statewide	15.605	F12AF00909	114,885
FERC Coordination	15.605	F12AF00914	9,680
Southeastern Cooperative Fish Disease Project	15.605	F12AF00982	0

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
State Lakes Facilities and Boating Access Maintenance	15.605	F12AF00983	596
Freshwater Fisheries Centralized Database Development	15.605	F12AF00984	0
Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System	15.605	F12AF00986	4,105
Hatcheries Operations and Maintenance	15.605	F12AF00987	51,286
Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species	15.605	F12AF01048	3,702
Aquaculture, Stock Enhancement and Genetic Evaluation of Spotted Sea Trout in South Carolina	15.605	F12AF01049	5,316
South Carolina Marine Recreational Fisheries Surveys	15.605	F12AF01120	16,234
Marine Artificial Reef Development and Management	15.605	F12AF01147	21,195
Green Pond Landing Event Center, Lake Hartwell, Anderson County	15.605	F13AF00041	140,110
Highway 21 Boat Landing, Broad River, York County	15.605	F13AF00128	0
Chappell's Public Boating Access, Saluda River, Saluda County	15.605	F13AF00286	0
Bucksport Marina Boat Ramp, Waccamaw River/AIWW, Horry County	15.605	F13AF00287	98,906
W.O. Thomas Dock Replacement, Ashley River, Charleston County	15.605	F13AF00408	163,131
Aquatic Education Program	15.605	F13AF00638	76,117
Marine Resources Division D-J Coordination Project	15.605	F13AF00849	8,901
South Carolina Marine Recreational Fisheries Surveys	15.605	F-29-24	0
Marine Artificial Reef Development and Management	15.605	F-54-19	0
Walhalla Hatchery Operation and Maintenance	15.605	F-74-11	0
Cheraw Hatchery Operation and Maintenance	15.605	F-76-10	0
Assessment of Adult Red Drum in South Carolina Coastal Waters	15.605	F-77-7	0
Dennis Center Hatchery Operation and Maintenance	15.605	F-83-9	0
Utilization of Stocked Red Drum Larvae as a Tool to Evaluate Population Recruitment Bottlenecks	15.605	F-85-8	0
Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species	15.605	F-95-R-4	0
Fisheries Investigations in Lakes and Streams Statewide	15.605	SC-F-F13AF00805	1,485,646
State Lakes Facilities and Boating Access Maintenance	15.605	SC-F-F13AF00806	131,955
Hatcheries Operations and Maintenance	15.605	SC-F-F13AF00806	945,385
Technical Guidance for Water Quality and Habitat Protection for Marine Finfish Resources	15.605	SC-F-F13AF00871	171,354
Freshwater Fisheries Centralized Database Development	15.605	SC-F-F13AF00873	28,860
Striped Bass Genetics	15.605	SC-F-F13AF00874	34,159
Marine Artificial Reef Development and Management	15.605	SC-F-F13AF00892	170,514
Fishery-Independent Monitoring of Juvenile Nursery Habitat of Key Recreational Fishery Species	15.605	SC-F-F13AF00900	111,660
South Carolina Marine Recreational Fisheries Surveys	15.605	SC-F-F13AF00904	172,524
Aquaculture, Stock Enhancement and Genetic Evaluation of Spotted Sea Trout in South Carolina	15.605	SC-F-F13AF00905	100,331
Factors Affecting Recruitment of Key Resident and Anadromous Fish Species in the Santee Cooper System	15.605	SC-F-F13AF01003	53,794
FERC Coordination	15.605	SC-F-F13AF01309	92,295
Goose Creek Dam Eel Passage Restoration	15.608	F10AC00357	0
To Determine the Utilization of Newly Created Striped Bass Habitat in J. Strom Thurmond Lake-00	15.608	F10AP00148	0
Aquatic Nuisance Species Program	15.608	F10AP00164	30,905
Aquatic Nuisance Species Program	15.608	F10AP00165	0

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
Shoreline and Spartina Marsh Stabilization Along the Atlantic Intercoastal Waterway in South Carolina NFHAP/ACFHP	15.608	F11AC00694	0
Identify Refuge Areas for Genetically Pure Redeye Bass (Micropterus coosae), in Savannah River Basin Streams	15.608	F12AP01148	822
Creel Surveys of Lakes Thurmond and Richard B. Russell	15.608	F13AP00233	133,870
Statewide Wildlife Management, Technical Guidance, Research and Surveys, and Coordination	15.611	F10AF00310	0
Hunter Education Program	15.611	F10AF00320	0
Council for the Advancement of Hunting and Shooting Sports	15.611	F10AF00322	15,000
Statewide Wildlife Management, Technical Guidance, Research, Surveys, and Coordination	15.611	F11AF00353	0
Hunter Education Program - Spartanburg Pistol Range Development	15.611	F11AF00391	0
Hunter Education Program	15.611	F11AF00391	0
Southeastern Cooperative Wildlife Disease Study	15.611	F11AF00525	0
Statewide Wildlife Management, Technical Guidance, Research, Surveys, and Coordination	15.611	F12AF00555	220,049
Hunter Education Program	15.611	F12AF00603	151,121
Hunter Education Program - Spartanburg Pistol Range Development	15.611	F12AF00603	71,320
Southeastern Cooperative Wildlife Disease Study	15.611	F12AF00913	0
Southeastern Cooperative Wildlife Disease Study	15.611	F13AF00619	11,250
Hunter Education Program	15.611	F13AF00701	1,038,824
Liberty Hill (Phase I) Land Acquisition for Wildlife Habitat	15.611	F13AF01326	700,000
Palmetto Shooting Complex	15.611	F14AF00333	497,022
Statewide Wildlife Management, Technical Guidance, Research and Surveys, and Coordination	15.611	SC-F-F13AF00620	4,703,308
South Carolina Endangered Species Program	15.615	F10AP00635	0
South Carolina Endangered Species Program E-1-34	15.615	F11AP00805	42,379
Red Knot Prey Base Identification	15.615	F12AP00796	181
South Carolina Endangered Species Program E-1-35	15.615	F14AP00017	34,691
Clean Vessel Act - Coastal	15.616	F09AP00283	0
Clean Vessel Act - Inland	15.616	F09AP00284	0
Clean Vessel Act - Inland	15.616	F11AP00784	33,327
Clean Vessel Act - Coastal	15.616	F11AP00788	61,010
Clean Vessel Act - Coastal	15.616	F12AP00869	242,511
Clean Vessel Act - Inland	15.616	F12AP00870	9,069
Improvement to Downtown Marina, Beaufort, South Carolina	15.622	F12AF00292	0
Charleston Expansion	15.622	SC_Y-F14AP00070	0
City of Georgetown Tier 1-2013	15.622	SC-Y-F13AP00404	0
Charleston Marina	15.622	SC-Y-F14AP00064	0
Jocassee Gorges Education and Visitor Program Development	15.625	R-6-1	0
Classroom Addition and Firing Range Improvements	15.626	F04AF00015	0
Classroom Addition and Firing Range Improvements	15.626	F10AF00015	0
Take One Make One Archery in the Schools	15.626	F10AF00319	0
Take One Make One Archery in the Schools	15.626	F11AF00392	0
Shooting Sports Program	15.626	F12AF00604	17,551
Shooting Sports Program	15.626	F13AF00710	107,256
Restore Nesting Habitat of the Threatened Loggerhead Sea Turtle (Caretta caretta) on Edisto Island	15.630	F09AC00211	0
Census of Wood Stork and Other Colonial Water Birds	15.630	F10AP00210	8,525

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
Improve Conditions at South Carolina Department of Natural Resources Donnelly Wildlife Management Area (WMA) for Endangered Red cockaded Woodpecker	15.630	F11AC01336	9,999
Monitor Movements of Black Bears in Upper Coastal Plain of South Carolina	15.630	F12AC00910	17
Oyster Reef and Saltmarsh Restoration in South Carolina	15.630	F12AC01587	7,873
Aquatic Vegetation Management in Wood Stork Rookeries	15.630	F12AC01593	9,735
Monitoring of Seabird Nesting	15.630	F12AC01595	7,000
Restore Nesting Habitat of the Threatened Loggerhead Sea Turtle	15.630	F12AP00850	2,012
South Carolina RCW Safe Harbor Cost Share Program (LIP TIER 2)	15.633	F03AP00014	0
South Carolina Landowner Incentive Program Tier 1 2007	15.633	F08AP00159	0
Robust Redhorse Restoration and Conservation	15.634	F05AF00015	1,028
Controlling Access to Known and Potential Bat Roosts	15.634	F06AF00025	0
South Carolina Reptile and Amphibian Implementation	15.634	F06AF00026	0
Habitat Improvement for Grassland Birds	15.634	F06AF00027	0
South Carolina Stream Conservation Implementation	15.634	F06AF00028	8,526
Mink Restoration and Monitoring Development Project	15.634	F07AF00061	0
Robust Redhorse (Moxostoma robustum) Electrofishing and Radio Telemetry Tracking on the Great Pee Dee River, South Carolina	15.634	F07AF00062	0
Community-Based Habitat Restoration and Large-Scale Resource Enhancement Through SCORE	15.634	F07AF00063	76,720
Assessing Introgressive Hybridization Within and Habitat Requirements of Native South Carolina Redeye Bass (Micropterus coosae)	15.634	F07AF00064	0
Prescribed Burning Crew for South Carolina Department of Natural Resources Lands	15.634	F08AF00087	0
Sea Turtle Conservation on Botany Bay Plantation WMA	15.634	F08AF00107	12,065
Conservation of Water Shore and Seabirds in South Carolina	15.634	F08AF00108	212,380
Conservation of Breeding Painted Buntings and Other Songbird Indicators in Early-Successional Shrub-Scrub Habitat	15.634	F08AF00109	0
Conservation of Migratory Land Birds in South Carolina	15.634	F08AF00110	15,234
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	0
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	32,889
Striped Bass Stock Enhancement of Charleston Harbor Estuary	15.634	F10AF00422	142,781
Monitoring Impacts of Native Yellow Pine Restoration on Avifauna in the South Carolina Mountains	15.634	F10AF00443	5,831
Using Citizen-Science in the Study and Conservation of Breeding Painted Buntings	15.634	F10AF00444	0
South Carolina Reptile and Amphibian Conservation	15.634	F11AF00666	10,021
Enhancing Oyster Reef Habitat Around Private Docks Using Abandoned Crab Traps	15.634	F11AF00686	50,666
Evaluation of American Shad Stocking Contribution in the Edisto River	15.634	F12AF01378	68,981
American Eels in South Carolina and their Infection by Invasive Parasites	15.634	F12AF01381	34,079
Decision Support Tools for Stream Conservation	15.634	F12AF01417	46,969
Mapping and Classifying Tidal Freshwater Wetlands in the Ace Basin of South Carolina	15.634	F13AF01180	2,834
Evaluation and Monitoring of the Santee River Basin Robust Redhorse Restoration Effort	15.634	SC-F-F13AF01183	55

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
Validation of Trammel Netting as a Means for Monitoring Population Trends for Diamondback Terrapins (<i>Malaclemys terrapin</i>) in the Charleston Harbor Estuary	15.634	SC-T-F12AF01382	26,604
Identification and Distribution of Crayfishes in South Carolina	15.634	SC-T-F13AF01182	14,975
Assessing the Status of McGillivray's Seaside Sparrows (<i>Ammodramus maritimus macgillivrayii</i>) in South Carolina	15.634	SC-T-F13AF01185	0
Enhancement of Upstream Passage for American Eels at the St. Stephen Dam, South Carolina	15.634	SC-T-F13AF01207	0
An Evaluation of Culturing Carolina Diamondback Terrapins for Responsible Stock	15.634	SC-T-F13AF01208	31,749
American Shad Culture and Stocking in the Edisto River	15.634	T-45-R-1	0
Junior Duck Conservation and Design Program	15.644	401814G001	0
Junior Duck Conservation and Design Program	15.644	F12AB00007	3,128
South Carolina White-Nose Syndrome Response Plan Implementation	15.657	F10AP00599	0
Development of Digital Elevation Models Using LiDAR Technologies for Four Coastal Counties of South Carolina	15.808	G10AC00101	0
Development of LIDAR Data for Five Counties in South Carolina	15.808	G11AC20078	0
Development of LIDAR Data for Six Counties in South Carolina	15.808	G12AC20075	0
Development of LIDAR Data for Three Counties in South Carolina 2013	15.808	G13AC00196	76,167
South Carolina STATEMAP Fiscal Year 2013 Mapping and Digitization of 7.5-Minute Quadrangles in Coastal Pliocene Areas, South Carolina	15.810	C13AC00181	169,111
Mapping and Digitization of 7.5 Minute Quadrangles in the Savannah River Basin and Georgetown Areas, South Carolina STATEMAP	15.810	G10AC00403	0
Mapping and Digitization of 7.5 Minute Quadrangles in the Savannah River Basin and Georgetown Areas, South Carolina STATEMAP	15.810	G11AC20235	0
South Carolina STATEMAP Fiscal Year 2012 Mapping and Digitization of 7.5-Minute Quadrangles in Coastal Savannah River Basin Areas	15.810	G12AC20230	30,794
Update of Digital Public Land Data for South Carolina	15.811	G13AC00299	1,861
Development of a Drill-Log Database by the South Carolina Geological Survey	15.814	G10AP00125	0
Lidar for the South Carolina Coastal Plain - ARRA	15.817	G10AC00120	0
Census Herpetofauna on the Dingle Pond Unit of the Santee National Wildlife Refuge	NONE	F10PX79392	0
Computer Aided Dispatch (CAD) Upgrade	16.738	1G08026	0
REU Site: Research Experience for Undergraduate Minorities in Marine and Environmental Sciences (MIMES)	47.050	OCE-1156407	0
Research Experiences for Undergraduate Minorities in Marine and Environmental Sciences (MIMES)	47.050	OCE-1262820	105,627
REU Site: Research Experiences for Undergraduate Minorities in Marine and Environmental Sciences (MIMES) -ARRA	47.082	0851490	0
South Carolina Estuarine and Coastal Assessment Program: Sampling for the USEPA National Coastal Condition Assessment	66.419	0-897	0
Development of Monitoring and Assessment Tools for Nitrogen and Phosphorus in South Carolina Coastal Wetlands	66.461	CD95471311	83,550
Natural Resources Management Activities and Biodiversity Maintenance	81.086	DE-FC09-97SR18926	0
South Carolina Contribution to the National Geothermal Data System - ARRA	81.087	SC-EE0002850	5,667
Comprehensive Natural Resources Management and Wildlife Planning and Permitting Support for the Savannah River Site	81.214	DE-EM0002172	121,498
State Recreational Boating Safety	97.012	11.01.45	0
State Recreational Boating Safety	97.012	12.01.45	0
State Recreational Boating Safety	97.012	3313FAS130145	1,102,285

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
State Recreational Boating Safety	97.012	3314FAS140145	2,444,940
State Recreational Boating Safety	97.012	None	23,908
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	EMA-2011-GR-5126	0
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	EMA-2012-GR-5257	43,256
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	EMA-2013-+GR-5347	78,090
City of Myrtle Beach Hazard Mitigation Plan Update	97.029	EMA-2008-FM-E003	0
Fiscal Year 2008 South Carolina Department of Natural Resources Technical Assistance Grant	97.029	EMA-2008-FM-E003	0
Fiscal Year 2010 Flood Mitigation Assistance	97.029	EMA-2010-FM-E002	1,264
Fiscal Year 2012 Flood Mitigation Assistance	97.029	EMA-2013-FM-E001	250,761
Cooperating Technical Partners	97.045	EMA-2004-CA-5022	46,658
Cooperating Technical Partners	97.045	EMA-2005-CA-5214	240,550
Cooperating Technical Partners	97.045	EMA-2006-CA-5619	260,313
Cooperating Technical Partners	97.045	EMA-2007-CA-5773	30,512
Cooperating Technical Partners	97.045	EMA-2008-CA-5885	2,041
Cooperating Technical Partners	97.045	EMA-2009-CA-5934	235,321
Cooperating Technical Partners	97.045	EMA-2010-CA-5089	354,622
Cooperating Technical Partners	97.045	EMA-2011-CA-5148	335,607
Cooperating Technical Partners	97.045	EMA-2012-CA-5269	792,783
Cooperating Technical Partners	97.045	EMA-2013-CA-5358	165,278
Map Modernization Management Support	97.070	EMA-2007-CA-5729	0
Map Modernization Management Support	97.070	EMA-2008-CA-5869	0
Total Direct Assistance			26,702,159
United States Marine Shrimp Farming Program Fiscal Year 2009	10.200	USMSFP2009-19851-SCDNR	0
United States Marine Shrimp Farming Program Fiscal Year 2010	10.200	USMSFP2010-21115-SCDNR	0
Provide Program Technical Support for Implementing Conservation Programs in South Carolina	10.912	65-4639-10-002	0
A Framework for Monitoring, Prediction, and Assessment to Support Decision Makers' Needs for Coastal and Ocean Data and Tools--IOOS Biological Data Services Implementation"	11.012	IOOS.11(033)SCDNR.RV.2	0
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	0
Expanding Living Shorelines within the ACE Basin NERR to Protect Habitat and to Reduce Climate Change Vulnerability through the Application of Collaborative Science-Based Habitat Restoration	11.419	13-014	246,222
Developing a Low Impact Development Manual for Coastal South Carolina to Serve as Guidance for Improved Stormwater Management	11.419	13-2212	3,407
Determining the Role of Estuarine Swashes on Water Quality Impairment Along the Grand Strand of South Carolina: Impacts of Land Use and Stormwater Runoff	11.419	13-2258	4,895
Collaboration Research to Prioritize and Model the Runoff Volume Sensitivities of Tidal Headwaters	11.419	14-026	121,116
Enabling Linkages to Climate Change and Ecosystem Management: Facilitating Collaborating and Access to Long Term Fishery and Environmental Data	11.419	5089	139
Observational and Modeling Studies to Benefit the Management and Selection of Borrow Sites for Beach Nourishment in South Carolina	11.420	2012.01	11,714

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
Integrating Climate Science and Water Management in the Carolinas	11.431	11-1924-13540-FA44	0
Carolinas Integrated Sciences and Assessments	11.431	12-2018-13540-FA93	5,047
Re-Evaluation of Reproductive Biology and Population Structure of the Blacknose Shark (Carcharhinus acronotus), in United States Waters	11.454	011-006	0
Stock Structure of the Smooth Dogfish (Mustelus canis) in United States Waters	11.454	06-5130671	3,708
Characterizing the Reproductive Biology of Species in the Small Coastal Shark (SCS) Fishery in United States Atlantic Waters	11.454	1213-002	13,447
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
Community-Based Oyster Reef and Saltmarsh Restoration in the Charleston Harbor Watershed and Cape Romain Wildlife Refuge	11.463	#612	40,234
Evaluation of Techniques to Reduce Crab Trap Float Loss (South Carolina)	11.463	0304.13.041037	27
Recovery Act: South Carolina Oyster Habitat Restoration and Shoreline Enhancement Project - ARRA	11.463	051224	0
Community-Based and Large Scale Restoration in ACE Basin NERR, South Carolina	11.463	110	0
Creating Oyster Niche Structures through Restoration Using Crab Traps	11.463	1609	0
Community-Based and Larger-Scale Oyster Restoration in ACE Basin NERR, South Carolina, Phase II	11.463	2011	13,979
Continuation and Expansion of Oyster Reef Enhancement Efforts Using Oyster Castles on Jeremy Island, South Carolina, USA	11.463	3823-SCDNRMRRI-01	0
Oyster Habitat Restoration in the Cape Romain National Wildlife Refuge (South Carolina)	11.463	SC 2011-0056-005	0
Regional Hazard Vulnerability Assessment of Oceanfront and Estuarine Shorelines	11.473	93_392/0000020124	1,096
Regional Hazard Vulnerability of Oceanfront and Estuarine Shorelines - Phase II	11.473	RR534-036/4940856	11,377
2013 Marine Recreational Information Program (MRIP) Access Point Angler Intercept Survey (APAIS) South Carolina Site Register	11.474	012-0501	0
Characterization of Senior, Gratis, Three-Year, and Lifetime South Carolina Saltwater Recreational Fishing License Holders	11.474	10-1209	0
Improving South Carolina License Holder Data Collection and Updating Contact Information for Multi-Year Saltwater Recreational Fishing License Holders	11.474	12-0704	0
Efforts Using Oyster Castles on Jeremy Island, South Carolina USA	12.107	3823-SCDNRMRRI-01	0
Clear Zone Habitat Conservation on South Carolina Airstrip	NONE	W912DY-07-2-0020	0
Oyster Habitat Restoration and Capacity Building for Future Oyster Restoration in South Carolina	15.608	092309-01	0
Assessment and Restoration of Southern Appalachian Brook Trout in Jocassee Gorges, South Carolina	15.608	092309-02	0
Restore Native Aquatic Plants in the Santee Cooper System, South Carolina, to Improve Anadromous Fish Habitat	15.608	092309-03	0
Develop Artificial Estuarine Habitats in South Carolina to Increase Abundance of Recreationally Important Fish	15.608	092309-04	0
Improved Red Drum Habitat through Community-Based Oyster Reef Habitat Restoration (South Carolina)	15.608	092309-05	0
Dissolved Oxygen System Striped Bass Telemetry Study for 2013	15.608	F10AP00148	67,676
Recovery Act: Geological Characterization of the South Georgia Rift Basin for Source Proximal CO2 Storage - ARRA	81.132	10-1779	0
South Carolina Department of Natural Resources Law Enforcement Division Expanded Port Security Watercraft Project	97.056	2006-GB-T6-0003	0

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
Total Passed Through Entities Not Included in Reporting Entity			544,084
Development of a Genetic Approach to Rapidly Detect and Quantify Fish Eggs of Commercially Important Species: A New Tool for Fisheries Management	11.417	13-013	294
Development of a Novel Genetic Approach to Rapidly Detect and Quantify Fish Eggs of Commercially Important Species: A New Tool for Fisheries Management	11.417	13-2325	5,906
Evaluating the Comparative Survival and Growth of Diploid and Triploid Single Eastern Oysters in South Carolina	11.417	M178	0
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	0
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	0
Tagging of Horseshoe Crab, Limulus Polyphemus, in Conjunction with Commercial Harvesters and the Biomedical Industry	11.417	M280	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	M281	0
Development of Non-Lethal Genetic Techniques for Age and Sex Determination in two Recreationally Important Fishes in South Carolina	11.417	M285	2,269
Development of a Sustainable, Minimal-Water Exchange, Polyculture Biofloc-Based, Mariculture Production System	11.417	M381	0
Managing Reproductive Behavior in Fisheries and on Fish Farms: a Joint North Carolina / South Carolina Sea Grant Project	11.417	M386	8,773
Development of a Sustainable, Mineral-Water Exchange, Polyculture Biofloc-Based, Mariculture System	11.417	M481	55,380
Managing Reproductive Failure in Fisheries and on Fish Farms: a Joint North Carolina / South Carolina Sea Grant Project	11.417	M486	33,937
Evaluating the Cause and Effect After Twenty Years Of Assessing The Impacts Of Coastal Development Of Tidal Creek Headwaters	11.417	N151	4,131
Development of Population Genetic Tools for Blue Crab Management	11.417	P/M2-L -M11L	0
Development of Population Genetic Tools for Blue Crab Management II	11.417	P/M-2T-M11T	7,624
Egg Quality in Striped Bass: Profiling Ovarian Gene Expression by Microarray and RNA-SEQ Methodologies	11.417	R/41-I	0
South Carolina Horseshoe Crab Population Assessment	11.417	R/END0-1A	0
Paralichthyidae Flounder Spawning Ground Study	11.417	R482	0
DHEC-OCRM-Estuarine Shoreline Study	11.419	EMW-2011-01	0
A Comprehensive Spatial Mapping Effort of South Carolina's Coastal Resources and Activities	81.119	DE-FG26-08NT05560	0
Utilizing HABISS to Document, Analyze and Interpret the Impacts of Harmful Algal Blooms and their Associated Marine Toxins on Ecosystems and Humans in South Carolina	93.283	CH18	0
Utilizing HABISS to Document, Analyze and Interpret the Impacts of Harmful Algal Blooms and their Associated Marine Toxins on Ecosystems and Humans in South Carolina	93.283	CH25	0
Utilizing HABISS to Document, Analyze, and Interpret the Impacts of Harmful Algal Blooms and their Associated Marine Toxins on Ecosystems and Humans in South Carolina	93.283	CH-29	0

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DEPARTMENT OF NATURAL RESOURCES (P24), CONTINUED			
Utilizing HABISS to Document, Analyze, and Interpret the Impacts of Harmful Algal Blooms and their Associated Marine Toxins on Ecosystems and Humans in South Carolina	93.283	CH32	18,085
Environmental Response and Awareness for Harmful Algal Blooms in South Carolina Stormwater Detention Ponds	93.283	CH35	0
Port Security Watercraft Project - Capital Project - Law Enforcement Impoundment Yard	97.056	9PSGP13	0
Port Security Watercraft Project	97.056	9PSGP13	0
Update of Seismic Hazards Map Inspections of Critical Lifelines	97.082	EMA-2010-GR-5073	0
Total Passed Through State Agencies Included in Reporting Entity			136,399
Total Department of Natural Resources			27,382,642
SEA GRANT CONSORTIUM (P26)			
Sea Grant College Program Support - South Carolina Sea Grant Consortium 2006 - 2010	11.417	NA06OAR4170015	0
Building the Regional Network: The National Federation of Regional Associations (NFRA) 2009 - 2010	11.417	NA09OAR4170216	0
Knauss Fellowship Program 2010 (Johnston)	11.417	NA10OAR4170003	0
Sea Grant College Program Support - South Carolina Sea Grant Consortium 2010 - 2014	11.417	NA10OAR4170073	1,195,914
Knauss Fellowship Program 2011 (Jones)	11.417	NA11OAR4170012	0
Building the Regional Network: The National Federation of Regional Associations (NFRA) 2011 - 2012	11.417	NA11OAR4170210	125,000
Knauss Fellowship Program 2013 (Fisher)	11.417	NA13OAR4170024	33,391
Knauss Fellowship Program 2013 (Fly)	11.417	NA13OAR4170033	31,384
Knauss Fellowship Program 2014 (Allen)	11.417	NA14OAR4170053	17,488
Knauss Fellowship Program 2014 (Wegner)	11.417	NA14OAR4170057	20,178
Sea Grant College Program Support - South Carolina Sea Grant Consortium 2014 - 2018	11.417	NA14OAR4170088	187,927
Assessing the Impact of Salt-Water Intrusion in the Carolinas Under Future Climatic and Sea-Level Conditions	11.431	NA08OAR4310715	0
Identification, Reduction and Prevention through Community-Based Education and Actions	11.463	NA09NMF4630059	0
Providing Oceans and Human Health Research, Education and Training to Appropriate Audiences 2006	11.472	MOA-2006-025/7182	0
Providing Oceans and Human Health Research, Education and Training to Appropriate Audiences 2010	11.472	MOA-2010-049/8135	48,708
Southeast Coastal Ocean Observing Regional Association (SECOORA)	11.473	NA08NOS4730298	0
Support of Regional Coastal and Ocean Observing Systems (RCOOS) Development in Southeast Coastal Ocean Observing Regional Association (SECOORA) South Carolina	11.473	NA08NOS4730409	0
Building a Regional Ocean Partnership Framework for the Coastal Ocean of the Southeastern United States (Phase I Program)	11.473	NA12NOS4730007	261,614
Building a Regional Ocean Partnership Framework for the Coastal Ocean of the Southeastern United States (Phase I Admin.)	11.473	NA12NOS4730008	90,619
Building a Regional Ocean Partnership Framework for the Coastal Ocean of the Southeastern United States (Phase II Program)	11.473	NA12NOS4730188	264,914
A Systematic Approach to Forming Ocean Science Education Partnerships 2009 - 2010	47.050	OCE-0527849	0
A Systematic Approach to Forming Ocean Science Education Partnerships 2011 - 2013	47.050	OCE-1038397	216,815
Utilizing HABISS to Document, Analyze, and Interpret the Impacts of Harmful Algal Blooms	93.283	1U38EH000343-01	87,334

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SEA GRANT CONSORTIUM (P26), CONTINUED			
Total Direct Assistance			2,581,286
Comparative of the Invasive Parasitic Species on the American Eel Population	11.417	SUB-AWARD 2010-1706-02	0
Marine Resources Utilization in Georgia	11.417	SUB-AWARD RR746-024/3505788	0
Guidance for Identification of Local Vulnerability to Hazards and Climate Change Impacts in the Southeast and Caribbean	11.417	SUB-AWARD RR746-056/14895906	0
Lionfish in the South Atlantic and Caribbean	11.417	SUB-AWARD UF12131	188
Promoting Climate Change Awareness and Adaptive Planning in Atlantic Fisheries Communities	11.419	SUB-AWARD COCA	1,880
Using Citizen Social Science to Investigate Climate Change Vulnerability and Resilience in McClellanville, South Carolina	11.431	SUB-AWARD NA221A-D	518
Supporting the Southeast and Caribbean Climate Outreach Community of Practice	11.431	SUB-AWARD RR746-024/3505788	2,558
Informing Coastal Management Adaptation Planning and Decision-Making for Climate Change	11.431	SUB-AWARD SERI	0
Clean Marine Debris Initiative Beaufort County	11.463	SUB-AWARD RR722-098/4894806	0
Total Passed Through Entities Not Included in Reporting Entity			5,144
Carolinas Integrated Sciences and Assessments (CISA)	11.431	SUB-AWARD 13-2185	22,964
Gray Triggerfish - Life History in the South Atlantic Bright	11.433	SUB-AWARD 12-2083	2,030
Enhancing Diversity in the Geosciences	47.050	SUB-AWARD GEO-0703702NSF	0
Total Passed Through State Agencies Included in Reporting Entity			24,994
Total Sea Grant Consortium			2,611,424
DEPARTMENT OF PARKS, RECREATION, AND TOURISM (P28)			
Wildlife Habitat Incentive Program	10.914	None	765
Coastal Program - Exotic Species Control Initiative	15.630	40181AJ176	2,606
Coastal Program - Habitat Restoration	15.630	F12AC01077	581
Land and Water Conservation Fund 2011 Grant	15.916	None	114,810
South Carolina National Heritage Corridor 2007	15.939	P11AC91093	533,517
Recreational Trails Program 2007 Grant	20.219	RTP-2007(001)	763
Recreational Trails Program 2008 Grant	20.219	RTP-2008(001)	7,473
Recreational Trails Program 2009 Grant	20.219	RTP-2009(001)	221
Recreational Trails Program 2010 Grant	20.219	RTP-2010(001)	100,000
Recreational Trails Program 2011 Grant	20.219	RTP-2011(001)	461,678
Recreational Trails Program 2012 Grant	20.219	RTP-2012(001)	136,097
Total Direct Assistance			1,358,511
Hamilton Branch State Recreation Area Road Improvements - ARRA	20.205	41083_RD01	1,702,987
Hampton Plantation Community Archaeology Project	45.129	13-1488-1	3,797
Total Passed Through Entities Not Included in Reporting Entity			1,706,784
Coastal Zone Management Estuarine Research Reserves/Edisto Beach Education Center - 2014	11.420	None	0
Coastal Zone Management Estuarine Research Reserves/Edisto Beach Education Center - 2013	11.420	None	19,690
Colonial Dorchester Bell Tower Conservation Assessment	15.904	None	8,770
State Energy Program	81.041	A-008-14(MG)	4,925

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DEPARTMENT OF PARKS, RECREATION, AND TOURISM (P28), CONTINUED			
Total Passed Through State Agencies Included in Reporting Entity			33,385
Total Department of Parks, Recreation, and Tourism			3,098,680
DEPARTMENT OF COMMERCE (P32)			
Community Development Block Grant Program	14.228	B07DC450001	290,452
Community Development Block Grant Program	14.228	B08DC450006	226,479
Community Development Block Grant Program	14.228	B09DC450001	728,229
Community Development Block Grant Program	14.228	B10DC450001	2,102,367
Community Development Block Grant Program	14.228	B11DC450001	9,142,497
Community Development Block Grant Program	14.228	B12DC450001	6,290,474
Community Development Block Grant Program	14.228	B13DC450001	183,303
Community Development Block Grant Program	14.228	SC-16727-214-10	41,125
Anderson County Quick Jobs Training Center	23.002	SC-16985	0
South Carolina Consolidated Technical Assistance	23.011	SC-7774-C25-302-12	16,181
South Carolina Consolidated Technical Assistance	23.011	SC-7774-C26-302-13	35,291
SBA OIT STEP	59.061	SBAHQ-11-IT-0016	1,257
SBA OIT STEP	59.061	SBAHQ-12-IT-0035	117,612
Total Direct Assistance			19,175,267
Total Department of Commerce			19,175,267
PUBLIC SERVICE COMMISSION (R04)			
Recovery Act - State Electricity Regulators Assistance (SERA) State of South Carolina - ARRA	81.122	(DE-OE-0000143)	97,463
Total Direct Assistance			97,463
Total Public Service Commission			97,463
OFFICE OF REGULATORY STAFF (R06)			
2013 One Call Grant	20.700	DTPH-56-12-G-PHPC27	9,000
Total Direct Assistance			9,000
Enhancing State Government Energy Assurance Capabilities and Planning for Smart Grid - ARRA	81.122	DE-E0000052	8,553
Total Passed Through State Agencies Included in Reporting Entity			8,553
Total Office of Regulatory Staff			17,553
DEPARTMENT OF LABOR, LICENSING, AND REGULATION (R36)			
OSHA Cooperative Agreement	17.005	OS-21561-14-75-J-45	48,106
OSHA Cooperative Agreement	17.005	OS-23143-13-75-J-45	28,741
State Operational Grant (23(g) OSHA)	17.503	SP23692SP3	593,557
State Operational Grant (23(g) OSHA)	17.503	SP24816SP4	1,082,570
Consultation Cooperative Agreement (21D)	17.504	CS-23661-CS3	300,275
Consultation Cooperative Agreement (21D)	17.504	CS-24785-CS4	450,811
State Fire Training Systems Grant	97.043	EMW-2012-FP-0083	83,942
Total Direct Assistance			2,588,002
Total Department of Labor, Licensing, and Regulation			2,588,002

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DEPARTMENT OF MOTOR VEHICLES (R40)			
CDL (Commercial Driver's License) Program Improvement	20.232	CD094510000000	92,600
CDL (Commercial Driver's License) Program Improvement	20.232	CD104510000000	234,516
CDL (Commercial Driver's License) Program Improvement	20.232	FM-CDL-0016-11-01-01	45,828
CDL (Commercial Driver's License) Program Improvement	20.232	FM-CDL-0075-12-01-00	53,401
CDL (Commercial Driver's License) Program Improvement	20.232	FM-CDL-0097-12-01-00	278,256
CDL (Commercial Driver's License) Program Improvement	20.232	FM-CDL-0134-13-01-00	71,590
CDL (Commercial Driver's License) Information System - CDLIS (Commercial Driver's License Information System) Modernization	20.238	CM104510000000	0
Fuel Tax Evasion - Intergovernmental Enforcement Effort	20.240	FTE011	2,241
Driver's License Security Grant	97.089	2009-ID-MX-0028	79,361
Driver's License Security Grant	97.089	2010-DL-T0-0038	99,512
Driver's License Security Grant	97.089	EMW-2011-DL-00011-S01	402,602
Total Direct Assistance			1,359,907
Total Department of Motor Vehicles			1,359,907
DIVISION OF AERONAUTICS (U30)			
Update System Plan Study (Land Use, Zoning)	20.106	3-45-0000-011-2011	32,272
Update State System Plan Study Phase II (Local Land Use Zoning Maps and Obstruction Data Maps for 52 South Carolina NPIAS Airports)	20.106	3-45-0000-012-2012	317,875
Update State System Plan Study (Conduct Pavement Management Study - PCI)	20.106	3-45-0000-013-2013	1,885
Bamberg Perimeter Fencing / Aeronautics	20.106	3-45-4500-011-2009	0
Marion County Airport - Apron Taxiway Concrete Overlay	20.106	3-45-4500-012-2009	0
Vertical Guidance Survey	20.106	3-45-4500-013-2010	0
Fencing	20.106	3-45-4500-014-2010	946,723
Install Perimeter Security Fencing - 17,450 LF (Kershaw County Airport)	20.106	3-45-4500-015-2011	794
Update Airport Master Plan Study (GIS Survey, Greenville Downtown Airport / Install Weather Reporting Equipment (AWOS Allendale County Airport) / Relocate Weather Reporting Equipment (AWOS Lancaster County Airport)	20.106	3-45-4500-016-2012	115,719
Install Perimeter Fencing - Marion County Airport / Install Perimeter Fencing - Pageland Airport (Gates and Digital Keypads); Remove Obstructions - Pageland Airport (Power line Burial, Tree Removal, Obtain Easements)	20.106	3-45-4500-017-2012	128,185
Rehabilitate Parallel Taxiway A and Taxiway Connectors B & C (Design Only, Georgetown County) / Rehabilitate and Expand Apron Area (Design and Bid Newberry County) / Install Perimeter Fencing - 12,000 LF of 8 FT Chain Link Fence (Design, Bi	20.106	3-45-4500-018-2012	165,047
Construct Two Corporate Hangars and One 5-Unit T-Hangar (Marion County Airport)/Widen and Strengthen Runway 18/36 (Lexington County Airport) Remove Obstructions in Approaches to Runway 18/36 (Lexington County Airport)/Install Perimeter Fenc	20.106	3-45-4500-019-2013	125,701
Total Direct Assistance			1,834,201
Total Division of Aeronautics			1,834,201

STATE OF SOUTH CAROLINA
Schedule of Expenditures of Federal Awards
By State Agency
For the Year Ended June 30, 2014

<u>State Agency/Grant Title</u>	<u>CFDA Number</u>	<u>Grant/Contract Number</u>	<u>Expenditures</u>
Total Federal Expenditures, Gross			<u>7,300,844,728</u>
Less Passed Through State Agencies Included in Reporting Entity			<u>23,328,015</u>
Total Federal Expenditures			<u>\$ 7,277,516,713</u>

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

STATE OF SOUTH CAROLINA

Notes to the Schedules of Expenditures of Federal Awards
For the Year Ended June 30, 2014

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, 2014, 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, 2014 are as follows:

<u>Agency</u>	<u>Federal Expenditures</u>
Governor's Office	\$ 55,043,739
Department of Employment and Workforce	194,915,479
Department of Transportation	643,275,412
South Carolina State Education Assistance Authority	12,186,478
State Housing Finance and Development Authority	139,280,077
The Citadel	33,017,342
Clemson University	169,719,172
Coastal Carolina University	81,360,355
College of Charleston	81,396,274
Francis Marion University	39,935,552
Lander University	24,262,713
Medical University of South Carolina	219,809,152
South Carolina State University	58,668,780 (unaudited)
University of South Carolina	454,269,994
Winthrop University	58,810,139
Aiken Technical College	10,417,343
Central Carolina Technical College	21,552,401
Denmark Technical College	12,125,076
Florence-Darlington Technical College	46,543,219
Greenville Technical College	74,532,809
Horry-Georgetown Technical College	50,183,903
Midlands Technical College	51,496,004
Northeastern Technical College	4,440,115
Orangeburg-Calhoun Technical College	14,179,584
Piedmont Technical College	34,626,967
Spartanburg Community College	16,322,036
Technical College of the Lowcountry	10,569,447
Tri-County Technical College	21,686,543
Trident Technical College	97,636,490
Williamsburg Technical College	3,020,079
York Technical College	20,737,114
Total Federal Expenditures for Excluded Agencies	<u>\$2,756,019,788</u>

STATE OF SOUTH CAROLINA

Notes to the Schedules of Expenditures of Federal Awards
For the Year Ended June 30, 2014

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, 2014.

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, 2014. All programs/clusters that had either loans outstanding or total expenditures (including administrative expenses) in excess of \$21,832,550 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.

STATE OF SOUTH CAROLINA

Notes to the Schedules of Expenditures of Federal Awards
For the Year Ended June 30, 2014

NOTE 1 - BASIS OF PRESENTATION (CONTINUED)

Loan Programs (Continued)

	<u>Loans Awarded</u> <u>Fiscal Year 2014</u>	<u>Loan</u> <u>Balance at</u> <u>June 30, 2014</u>
Clean Water State Revolving Fund (66.458)	\$53,795,062	\$379,197,417
Safe Drinking Water State Revolving Fund (66.468)	\$ 7,570,000	\$127,646,276
ConserFund Revolving Loan Fund (81.502)	\$ 2,320,656	\$ 5,601,406

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 2013-14 the State awarded ARRA principal forgiveness subsidizations totaling \$1,063,583 for CFDA No. 66.458. The principal forgiveness subsidization is 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, 2014.

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.

STATE OF SOUTH CAROLINA

Notes to the Schedules of Expenditures of Federal Awards
For the Year Ended June 30, 2014

NOTE 2 - BASIS OF ACCOUNTING

The expenditures presented in the accompanying schedules of expenditures of federal awards were developed 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 modified accrual basis of accounting. The expenditures reported in Schedule 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 in 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.

STATE OF SOUTH CAROLINA

Notes to the Schedules of Expenditures of Federal Awards For the Year Ended June 30, 2014

NOTE 6 - WIC REBATES

During the fiscal year ended June 30, 2014 the South Carolina Department of Health and Environmental Control received cash rebates from infant formula manufacturers in the amount of \$29,267,609 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 410,509 people.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

SECTION I - SUMMARY OF AUDITORS' RESULTS**Financial Statements**

Type of auditors' report issued: Unmodified

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? X yes none reported

Type of auditors' report issued on compliance
 for major programs: Qualified opinion -
 CCDF Cluster; Unmodified
 opinion on Each of the
 other Federal programs

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:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
12.400	Military Construction, National Guard
12.401	National Guard Military Operations and Maintenance (O&M) Projects
39.003	Donation of Federal Surplus Personal Property
84.010	Title I Grants to Local Educational Agencies
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

SECTION I - SUMMARY OF AUDITOR'S RESULTS (CONTINUED)

Identification of major programs:

<u>Numbers</u>	<u>Name of Federal Program or Cluster</u> (Continued)
CFDA	
84.367	Improving Teacher Quality State Grants
93.563	Child Support Enforcement
93.658	Foster Care - Title IV-E
93.667	Social Services Block Grant
93.917	HIV Care Formula Grants
Various ¹	SNAP Cluster
Various ¹	Child Nutrition Cluster
Various ¹	CDBG - State-Administered CDBG Cluster
Various ¹	Clean Water State Revolving Fund Cluster
Various ¹	Special Education Cluster (IDEA)
Various ¹	TANF Cluster
Various ¹	CCDF Cluster
Various ¹	Medicaid Cluster

¹ - See Schedule of Expenditures of Federal Awards for CFDA Numbers

Dollar threshold used to distinguish between
 Type A and Type B programs: \$_21,832,550

Auditee qualified as low-risk auditee? yes X no

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA STATE TREASURER'S OFFICE (E16)

2014-001. Cash Management Improvement Act

This is a significant deficiency.

This is a repeat finding.

Supplemental Nutrition Assistance Program

CFDA No.: 10.551

National School Lunch Program

CFDA No.: 10.555

Special Supplemental Nutrition Program for Women, Infants,
 and Children

CFDA No.: 10.557

Title I Grants to Local Educational Agencies

CFDA No.: 84.010

Special Education - Grants to States

CFDA No.: 84.027

Temporary Assistance for Needy Families

CFDA No.: 93.558

Children's Health Insurance Program

CFDA No.: 93.767

Medical Assistance Program

CFDA No.: 93.778

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, 2014.

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, 31 CFR 205.26(a), states "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."

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA STATE TREASURER'S OFFICE (E16) (CONTINUED)

2014-001. Cash Management Improvement Act (Continued)

Cause: A lack of resources has impacted the STO's ability to meet the annual reporting requirements of the CMIA. Also, the State's implementation of a new accounting system has caused delays in obtaining information and reports necessary to complete the annual report.

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 157.

Agency Contact: Paul Jarvis (803) 734-2654.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63)

2014-002. Reporting

This is a significant deficiency.

Child Nutrition Cluster

CFDA No.: 10.555

Grant Nos.: 11115SC328N1099, 14145SC328N1099

Condition: The Department did not report subrecipients information in accordance with the Federal Funding Accountability and Transparency Act.

Context: The Department did not report the required FFATA information to the federal government for 23 out of the 23 subrecipients tested.

Criteria: OMB Circular A-133 Compliance Supplement, Part 3, states, "Starting March 1, 2011, any newly awarded subcontract of \$25,000 or more must be reported if the value of the Federal prime contract award under which that subcontract was awarded was \$25,000 or more. Grant and cooperative agreement recipients and contractors are required to register in FSRS and report subaward data through FSRS. Information input to FSRS is available at USASpending.gov as the publicly available website for viewing this information (<http://www.usaspending.gov/subaward-advancedsearch>). Compliance testing of the Transparency Act reporting requirements shall include the following key data elements about the first-tier subrecipients and subawards under grants and cooperative agreements: Subaward Date, Subawardee DUNS #, Amount of Subaward, Subaward Obligation/Action Date, Date of Report Submission, Subward Number."

Cause: The Department experienced staff turnover in the position which was responsible for performing the FFATA reporting and did not assign the responsibility to another staff member. The Department was aware of the requirement.

Effect: The department is not in compliance with federal regulations related to Federal Funding Accountability and Transparency Act reporting.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)

2014-002. Reporting (Continued)

Recommendation: We recommend that the Department continue its effort to submit the required FFATA data to the Federal government. The Department should establish written procedures for performing the FFATA submissions to ensure consistency with federal program compliance.

None

See Agency's Corrective Action Plan at page 159.

Agency Contact: Felicia Poston (803) 734-8488.

2014-003. Subrecipient Monitoring

This is a significant deficiency.

Child Nutrition Cluster

CFDA No.: 10.555

Grant Nos.: 11115SC328N1099, 14145SC328N1099

Condition: The Department did not perform and/or document the annual subrecipient on-site monitoring as required by the Department's monitoring procedures.

Context: The Department could not demonstrate that it performed the annual on-site monitoring for 2 of the 23 subrecipients selected for testing.

Criteria: 31 USC § 7502 (f)(1) states, "Each pass-through entity shall - (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 federal awards for authorized purposes.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF EDUCATION (H63) (CONTINUED)

2014-003. Subrecipient Monitoring (Continued)

Cause: Due to staff turnover and limited staffing resources, the Department failed to perform monitoring procedures for all subrecipients in accordance with the established policies and procedures.

Effect: The Department is not in compliance with federal subrecipient reporting requirements.

Recommendation: As part of the procedures for monitoring subrecipients the Department should implement a tracking/tickler file system that would assist them with identifying the most recent subrecipient on-site visits and/or desk reviews. This procedure should enhance the Department's oversight of subrecipient monitoring activity and assist with compliance of federal requirements and the Department's internal procedures.

None

See Agency's Corrective Action Plan at page 159.

Agency Contact: Felicia Poston (803) 734-8488.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA VOCATIONAL REHABILITATION DEPARTMENT (H73)

2014-004. Eligibility

This is a significant deficiency.

This is a repeat finding.

Rehabilitation Services - Vocational Rehabilitation Grants
 to States

CFDA No.: 84.126

Grant Nos.: H126A130060 and H126A140060

Condition: The Department did not complete its eligibility determination timely in accordance with federal regulations.

Context: We tested forty individuals to ensure that the Department was in compliance with applicable eligibility requirements. Eighteen of the forty individuals selected had eligibility determination completed during the audit period and the eligibility determination for the others was completed prior to the audit period. We determined that four individuals did not have their eligibility determination completed timely as defined by the federal requirements. Two of the four exceptions were from current year eligibility determination files.

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 adequately support the delays.

Effect: The Department did not comply with applicable federal regulations.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA VOCATIONAL REHABILITATION DEPARTMENT (H73) (CONTINUED)

2014-004. Eligibility (Continued)

Recommendation: We recommend the Department develop and implement procedures to ensure that eligibility determinations are timely in accordance with applicable federal regulations.

None

See Agency's Corrective Action Plan at page 163.

Agency Contact: Richard G. Elam (803) 896-6506.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES
(J02)

2014-005. Federal Share of Recoveries and Collections

This is significant deficiency.

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: The Federal share of recovery was incorrectly calculated for thirty of the forty receivables tested. Of the thirty receivables tested the federal share of recovery was overstated in twelve receivables and understated in eighteen. The over-recovery totaled \$12,221 and the under-recovery totaled \$11,282.

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 rate on those recoveries processed through MMIS.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES
(J02) (CONTINUED)

2014-005. 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 exposes itself to potential questioned costs since it is not reimbursing the grantor at the appropriate rate.

Recommendation: Again 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.

\$11,282

See Agency's Corrective Action Plan at page 165.

Agency Contact: Milton German (803) 898-1051.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

DEPARTMENT OF HEALTH & ENVIRONMENTAL CONTROL (J04)

2014-006. Reporting

This is a significant deficiency.

Capitalization Grants for Clean Water State Revolving Funds
 CFDA No.: 66.458

Grant Nos.: 45000113, 45000112, 45000111, 45000110,
 95426309

Condition: The Department did not update the clean water state revolving fund (CWSRF) annual report (the report) with current year data. The data reported in Exhibit 5 of the report reflected fiscal year 2013 data instead of fiscal year 2014. The Department's internal review process did not detect the error prior to submission of the report.

Context: Exhibit 5 of the annual report did not report fiscal year 2014 data.

Criteria: In accordance with 40 CFR 31.40, 40 CFR 35.3165 and 40 CFR 35.3570, the recipient must provide in its Annual Report information regarding key project characteristics, milestones, and environmental/public health protection results in the following areas: 1) achievement of the outputs and outcomes established in the Intended Use Plan (IUP); 2) the reasons for delays if established outputs or outcomes were not met; 3) any additional pertinent information on environmental results; 4) compliance with the Green Project Reserve equipment as outlined in the FY 2012 Procedures document for the CWSRF, and for the DWSRF program, whether the State funded green projects, and what criteria were used; and 5) compliance with the additional subsidization requirement as described in the FY 2012 Procedures document.

Cause: The Department's internal control process did not detect the reporting errors.

Effect: Inaccurate data was submitted to the grantor, and the Department is not compliant with the grantor's reporting requirement.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL (J04) (CONTINUED)

2014-006. Reporting (Continued)

Recommendation: We recommend that the Department review its current procedures to determine if they are adequate to detect and prevent errors and irregularities. As part of the procedural review, the Department should ensure that the procedures require the reviewer to verify (corroborate, analyze, trace, etc.) report data to supporting documentation. The Department should determine the level of detail and supporting documentation required in order for the adequate review and approval of the report.

None

See Agency's Corrective Action Plan at page 167.

Agency Contact: Shawn Clarke (803) 898-3993.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF COMMERCE (P32)

2014-007. Subrecipient Monitoring

This is a significant deficiency.

Community Development Block Grants

CFDA No.: 14.228

Grant Nos.: B07DC450001, B08DC450006, B09DC450001,
 B10DC450001, B11DC450001, B12DC450001, B13DC450001,
 SC-16727-214-10

Condition: The Department did not obtain and document its review of one subrecipient's A-133 audit report.

Context: The Department did not receive an A-133 audit report for 1 out of 20 subrecipients selected for testing.

Criteria: 31 USC § 7502 (f)(1) states, "Each pass-through entity shall - (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."

Cause: Due to the manual process required to input subrecipient data and identify subrecipient A-133 audit report due dates, the Department failed to perform monitoring procedures for one of its subrecipients in accordance with the established policies and procedures.

Effect: The Department may not be aware of subrecipient findings that could have a material effect on their program. The Department is not in compliance with its internal and federal requirements.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF COMMERCE (P32) (CONTINUED)

2014-007. Subrecipient Monitoring (Continued)

Recommendation: As part of the procedures for monitoring subrecipients the Department should implement a tracking/tickler file system that would assist them with identifying subrecipient A-133 audit reports that have not been obtained and reviewed. This procedure should enhance the Department's oversight of subrecipient monitoring activity and assist with compliance of federal requirements and the Department's internal procedures.

None

See Agency Corrective Action Plan at page 169.

Agency Contact: Chris Huffman (803) 737-0462.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)

2014-008. 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.: 1304SC4005 and 1404SC4005

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.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

**2014-008. 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 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.

Unknown

See Agency's Corrective Action Plan at page 171.

Agency Contact: Mike Reeves (803) 898-7494.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

2014-009. 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 the Department had not conducted subrecipient monitoring procedures in the required timeframe.

Context: The Department did not conduct timely monitoring for seven of the forty subrecipients tested.

Criteria: 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.

7 CFR Part 226 (m)(6) states State Agencies must annually review at least 33.3% of all institutions and at least 15% of the total number of facility reviews required must be unannounced.

Cause: Program management indicated that a staffing shortfall was the cause of the delay in monitoring activities.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

2014-009. Subrecipient Monitoring (Continued)

Effect: The Department is not in compliance with Federal requirements and may be reimbursing subrecipients for unallowable activity.

Recommendation: We recommend that the Department develop internal policies related to subrecipient review and prioritize its review schedule to ensure the subrecipients are reviewed timely.

Unknown

See Agency's Corrective Action Plan at page 171.

Agency Contact: Mike Reeves (803) 898-7494.

2014-010. Federal Funding Accountability and Transparency Act of 2006 (FFATA) Reporting

This is a significant deficiency.

Child and Adult Care Food Program
 CFDA No.: 10.558
 Grant No.: 5SC300329

Condition: The Department did not report subaward information for subrecipients of the Child and Adult Care Food Program as required by the Federal Funding Accountability and Transparency Act of 2006 (FFATA).

Context: The Department did not report FFATA information during the fiscal year ended June 30, 2014.

Criteria: Federal regulation 2 CFR 170 implemented FFATA and the reporting of key data elements for certain subawards and subcontracts to promote the transparency and accountability over the use of non-ARRA federal financial awards, and requires such information be made available to the public through a single searchable website. The FFATA requirements relate to direct recipients of grants or cooperative agreements who make first-tier subawards, and to contractors that award first-tier subcontracts. The prime awardee is required to file a FFATA sub-award report by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$25,000.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

2014-010. Federal Funding Accountability and Transparency Act of 2006 (FFATA) Reporting (Continued)

Cause: The Department explained that a lack of resources along with competing priorities resulted in the lack of reporting.

Effect: The program's grant subaward information was not made available for public access through the federal website which was implemented to improve transparency. The federal granting agency could issue sanctions or disallowances related to noncompliance.

Recommendation: We recommend the Department implement policies and procedures to ensure the reporting of the subaward information required by FFATA.

Unknown

See Agency's Corrective Action Plan at page 171.

Agency Contact: Mike Reeves (803) 898-7494.

2014-011. Eligibility

This is a significant deficiency.

Foster Care IV-E

CFDA No.: 93.658

Grant Nos.: 1301SC1401 and 1401SC1401

Condition: The Department improperly allocated benefit amounts to the IV-E program.

Context: Invoices for services from group care providers are paid by the State then subsequently reviewed for participants who are IV-E eligible by reviewing the provider's attendance logs. The amount claimed for IV-E eligible children by the department was overstated by nine days for one of the forty providers reviewed.

Criteria: Foster Care funds may be expended for Foster Care maintenance payments on behalf of eligible children and in accordance with the Title IV-E agency's Foster Care maintenance payment rate schedule. The Department's rates are approved each year by the State legislature.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

2014-011. Eligibility (Continued)

Cause: The amounts paid to group care homes are calculated manually and the calculation for this provider contained an error.

Effect: The error resulted in an over allocation of the amount charged to the IV-E program. The federal granting agency could require the grantee to repay the excess amount allocated to IV-E.

Recommendation: We recommend the Department strengthen its review of the calculations performed to determine the reimbursement amount for its group home providers.

\$765

See Agency's Corrective Action Plan at page 171.

Agency Contact: Mike Reeves (803) 898-7494.

2014-012. Eligibility

This is a significant deficiency.

Temporary Assistance for Needy Families (TANF)
 CFDA No.: 93.558
 Grant Nos.: Various

Condition: A TANF beneficiary was paid in excess of its benefit amount and the funds were not recouped.

Context: The Department overpaid one of sixty Temporary Assistance for Needy Families (TANF) participants tested.

Criteria: Title 45 CFR Section 205.56(a)(1) states, "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 contained 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".

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

2014-012. Eligibility (Continued)

Cause: The overpayment could not be recouped because the department did not identify the social security number of the adult recipient and thus could not process a claim.

Effect: The Department overpaid one participant \$67.

Recommendation: We recommend the Department continue its progress for improving eligibility control procedures. The Department should develop and implement policies and procedures to ensure that it can recover overpayments to participants.

\$67

See Agency's Corrective Action Plan at page 171.

Agency Contact: Mike Reeves (803) 898-7494.

2014-013. Special Tests - Penalty for Refusal to Work

This is a significant deficiency.

Temporary Assistance for Needy Families (TANF)

CFDA No.: 93.558

Grant Nos.: Various

Condition: Participant files did not contain adequate documentation to determine why the participant was allowed to remain in the program despite not meeting the required work requirements.

Context: Department files for two of the forty participants tested did not contain adequate documentation detailing why the individuals were not sanctioned or terminated from the program.

Criteria: Per 45 CFR Section 261.14 states, "A state agency must reduce or terminate the assistance payable to the family if an individual in a family receiving assistance refuses to work, subject to any good cause or other exemptions established by the State. The State's Family Independence Policy manual indicates that a case manager is responsible for verifying and recording client participation in components, activities, and their progress on an ongoing basis".

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

**2014-013. Special Tests - Penalty for Refusal to Work
 (Continued)**

Cause: The case files and notes were not properly updated by the case manager.

Effect: TANF participants may continue to receive benefits without meeting the work requirements; the federal granting agency could require the grantee to repay any amounts not in compliance with federal regulations.

Recommendation: We recommend the Department strengthen its documentation in regards to the outcome of client conciliation meetings.

Unknown

See Agency's Corrective Action Plan at page 171.

Agency Contact: Mike Reeves (803) 898-7494.

2014-014. Reporting

This is a significant deficiency.

SNAP Cluster, Temporary Assistance for Needy Families (TANF), Child Support Enforcement, and Foster Care IV-E
 CFDA Nos.: 10.551, 10.561, 93.558, 93.563, 93.658
 Grant Nos.: Various

Condition: The Department needs to strengthen its review and documentation of post-closing adjustments made to the general ledger to prepare its Federal reports.

Context: We examined the TANF ACF-196 report for the quarters ended September 30, 2013 and June 30, 2014. During our review of the ACF-196 report for the quarter ended June 30, 2014 we noted an overstatement of \$4,000,000 of expenditures from the general ledger.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

2014-014. Reporting (Continued)

We examined the Foster Care CB-496 report for the quarters ended December 31, 2013 and June 30, 2014. During our review of the CB-496 report for the quarter ended June 30, 2014 we noted an understatement of \$1,395,886 of expenditures from the general ledger. The explanation for this variance was not clearly documented.

We reconciled the amounts reported on the SNAP SF-425 for all quarters submitted during the fiscal year ended June 30, 2014. We noted two quarters had variances between the amounts reported quarterly and the general ledger that offset each other. However, the reason for these offsetting adjustments was not clearly documented.

We reconciled the amounts reported on the CSE OSCE 396A for all quarters submitted during the fiscal year ended June 30, 2014. We noted that all reports had variances between the amounts reported quarterly and the general ledger that offset each other. However, the reason for these offsetting adjustments was not clearly documented.

Criteria: OMB Circular A-102 Common Rule - Financial reporting Subpart C.20 states, "A state must expend and account for grant funds in accordance with state laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the state, as well as its subgrantees and cost-type contractors, must be sufficient to:

- (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and
- (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

2014-014. Reporting (Continued)

In addition the financial management system must complete accurate, current, and complete disclosure of the financial results of financially assisted activities in accordance with the financial reporting requirements of the grant or subgrant.

Cause: We noted that journal entries were made to the general ledger to derive the amounts reported; however these entries were not posted in the general ledger until the subsequent period which caused the variances. These entries were subsequently netted against other transactions.

Effect: The reports submitted to the grantor agencies were based on inaccurate data.

Recommendation: We recommend the Department evaluate its current procedures and implement additional policies and procedures as necessary to provide reasonable assurance the data being reported for the program is reasonable and accurate and agrees to supporting documentation.

Unknown

See Agency's Corrective Action Plan at page 171.

Agency Contact: Mike Reeves (803) 898-7494.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

2014-015. Matching & Allowable Cost

This is a material weakness.

Child Care and Development Block Grant
 CFDA No.: 93.575
 Grant Nos.: Various

Condition: The Department has entered into a contractual agreement with a not-for-profit (NFP) entity to perform certain services which may include the following:

- Initiatives that improve child care providers' ability to meet and/or remain compliant with applicable state health and safety requirements
- Initiatives that improve child care providers' ability to meet and/or remain compliant with higher performance requirements
- Afterschool activities (for children up to age 13, or 19 if special needs)
- Initiatives that improve the quality of child care for all children
- Initiatives that improve the quality of child care for infants and toddlers
- Advocacy efforts for child care (but not lobbying activities designed to influence proposed or pending Federal or State legislation)
- Child care vouchers (children in low-income families of parents who are working, in school, or in training)
- Grants to child care providers to improve the quality of child care
- Child care media campaigns

The contract requires the NFP to furnish the Department a list of funded programs or activities to meet the programs listed above. The agreement requires the NFP to provide a monetary match.

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

2014-015. Matching and Allowable Cost (Continued)

Context: Upon approval of the NFP program and activities plan the Department would pay the NFP up to \$5,951,576. The NFP's monetary match is \$5,410,524. The Department did not record the receipt of the NFP match in the Child Care and Development Block Grant general ledger account. Instead the Department recorded it in a non-federal general ledger account. Furthermore, we could not determine if the NFP incurred expenditures totaling \$5,951,576 or just returned the monetary match from the amounts received from the Department.

The Department explained that they considered the receipt of funds from the NFP to be donated funds and it was their intent to use the donated funds to meet the "state" matching requirement; however since the matching funds were associated with the expenditure of federal expenditures it appears to be an unallowable cost. The Department has expended \$1,333,373 of the amounts received from the NFP in fiscal year 2014 as a "state" match to meet federal match requirements of this and other federal programs. The remaining balance was unspent at June 30, 2014.

Criteria: 2 CFR Section 215.23, basic requirements for acceptable matching states, "All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the recipient's records
- (2) Are not included as contributions for any other federally-assisted projector program
- (3) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives
- (4) Are allowable under the applicable cost principles
- (5) Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching."

STATE OF SOUTH CAROLINA
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Questioned
Costs

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)
(CONTINUED)

2014-015. Matching and Allowable Cost (Continued)

CFR 98.53 states, "An expenditure in the State for purposes of this subpart may be: Donated from private sources when the donated funds: (i) Are donated without any restriction that would require their use for a specific individual, organization, facility or institution; (ii) Do not revert to the donor's facility or use; (iii) Are not used to match other Federal funds; (iv) Shall be certified both by the Lead Agency and by the donor (if funds are donated directly to the Lead Agency) or the Lead Agency and the entity designated by the State to receive donated funds pursuant to § [98.53\(f\)](#) (if funds are donated directly to the designated entity) as available and representing funds eligible for Federal match; and (v) Shall be subject to the audit requirements in § 98.65 of these regulations."

Cause: The Department considered the funds received from the donor to be independent of the expenditures charged to the program.

Effect: The Department improperly recorded the NFP match in a non-federal general ledger account and improperly used the funds received as "state" match to meet federal matching requirements.

Recommendation: We recommend the Department obtain an opinion from the granting agency regarding this transaction to determine if it is allowable.

NFP Match Associated with the Contract	\$5,951,574
Funds Utilized to meet "state" matching requirements	\$1,333,373

See Agency's Corrective Action Plan at page 171.

Agency Contact: Mike Reeves (803) 898-7494.

STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

SOUTH CAROLINA STATE TREASURER'S OFFICE (E16)

13E16-1. Cash Management Improvement Act

CFDA Nos.: 10.551, 10.555, 10.557, 66.458, 84.010, 84.027
93.558, 93.767, and 93.778

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, 2013.

Recommendation: We recommend the STO implement procedures to ensure the timely completion of the Annual Report.

Current Status: The STO did not meet the fiscal year 2014 December 31, 2014 reporting deadline. Therefore, we will repeat this finding at **2014-001. Cash Management Improvement Act.**

STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

OFFICE OF THE ADJUTANT GENERAL (E24)

13E24-1. Design Costs Accounting and Reporting

CFDA No.: 12.400

Condition: The Office coded and posted project design costs as construction costs to the general ledger. In addition, the Office reported the design costs as construction costs on the SF270 report.

Recommendation: We recommend that the Office develop and implement procedures to ensure that design and construction costs are properly coded and recorded in the general ledger and properly reported on the SF270 reports. The procedures should ensure that the person approving the accounting transaction verify the accuracy of account coding. We also recommend that the Office require that vendors provide invoices in sufficient detail to ensure that costs are properly classified in its general ledger.

Current Status: In its corrective action plan the Office explained that it is continuing efforts to ensure proper general ledger account coding and proper reporting of costs on the SF270 report. Based on our testing we determined that the Office has taken appropriate corrective action. This finding will not be repeated.

STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

SOUTH CAROLINA DEPARTMENT OF VOCATIONAL REHABILITATION (H73)

13H73-1. 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 \$12,739,234. The amount the Department contributed was \$11,551,343. The shortfall was due to state budget reductions.

Recommendation: We recommend the Department continue its efforts to implement procedures to ensure that it meets grant maintenance of effort compliance requirements.

Current Status: In its corrective action plan the Department stated that it is continuing its efforts to correct this deficiency by implementing monthly management reviews of funds used to meet its match and maintenance of effort requirements. Based on our testing we determined that the Department met the maintenance of effort requirement for the latest closed grant period. This finding will not be repeated.

13H73-2. Eligibility

CFDA No.: 84.126

Condition: The Department did not complete its eligibility determination within prescribed federal regulation for four of forty individuals tested.

Recommendation: We recommend the Department implement procedures to ensure that eligibility determinations are timely in accordance with applicable federal regulations.

Current Status: In its corrective action plan the Department agreed with the noncompliance and explained mitigating circumstances. Similar exceptions occurred in our current year Eligibility testing. This finding will be repeated on Schedule 3 at **2014-004. Eligibility.**

STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES (J02)

13J02-1. Federal Share of Recoveries and Collections

CFDA No.: 93.778

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.

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.

Current Status: As noted in the Department's corrective action plan, DHHS is in the development phase of processes and procedures to ensure recoveries are reimbursed in accordance with CMS regulation 2500.6 B of the State Medicaid Manual. The new system's functionality is currently being tested and is expected to be operational in FFY 2015. Therefore this finding is repeated on Schedule 3 at **2014-005. Federal Share of Recoveries and Collections.**

STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

SOUTH CAROLINA DEPARTMENT OF ALCOHOL AND OTHER DRUG ABUSE SERVICES (J20)

13J20-1. Subrecipient DUNS Numbers

CFDA No.: 93.959

Condition: The South Carolina Department of Alcohol and Other Drug Abuse Services (the Department) did not obtain Data Universal Numbering Systems (DUNS) numbers from its subrecipients prior to making sub-awards.

Recommendation: We recommend that the Department develop and implement procedures to ensure compliance with 2 CFR, Part 25 with respect to the DUNS numbers. We also recommend the Department maintain adequate documentation to demonstrate compliance.

Current Status: The Department indicated in its corrective action plan that it obtained the DUNS numbers for all of its subrecipients and that it would review the master list of DUNS numbers annually. We reviewed the Department's master list of DUNS numbers and have determined that the Department has taken appropriate corrective action. This finding will not be repeated.

STATE OF SOUTH CAROLINA
 Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04)

13L04-1. 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 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 **2014-008. Child Support Automated System and OCSE 34A Report.**

13L04-2. Subrecipient Monitoring

CFDA No.: 10.558

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 to determine if the Department had corrected the prior year deficiency. We determined that the Department had not corrected the prior year deficiency.

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.

Current Status: The Department has not yet fully implemented its corrective action plan. This finding is repeated on Schedule 3 at **2014-009. Subrecipient Monitoring.**

STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (L04) (CONTINUED)

13L04-3. Allowable Costs - Time and Effort Reporting

CFDA Nos.: 93.563, 93.667

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.

Recommendation: We recommend the Department strengthen its procedures to comply with OMB Circular A-87.

Current Status: During the fiscal year 2014 audit we reviewed 40 time and effort certifications for each program and noted all sampled files contained the necessary certifications. This finding will not be repeated.

STATE OF SOUTH CAROLINA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

SOUTH CAROLINA COMMISSION FOR THE BLIND (L24)

13L24-1. 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 Commission's maintenance of effort requirement was \$1,664,008. The amount the Commission contributed was \$1,649,153. The shortfall was due to state budget reductions.

Recommendation: We recommend the Commission continue its efforts to implement procedures to ensure that it meets grant maintenance of effort compliance requirements.

Current Status: In its corrective action plan the Commission explained that it would continue to budget and plan to meet federal maintenance of effort requirements. Based on our testing we determined that the Commission met the maintenance of effort requirement for the latest closed grant period. This finding will not be repeated.

13L24-2. Reporting

CFDA No.: 84.126

Condition: Several exceptions were noted during the testing of the federal fiscal year 2012 RSA-2 report. Inadvertent errors occurred during the completion of the report and the errors were not detected when the report was reviewed prior to submission.

Recommendation: We recommend the Commission continue to develop and implement procedures to ensure accurate federal reporting.

Current Status: In its corrective action plan the Commission stated it would implement procedures to detect and correct errors prior to the submission of the RSA-2 report. We noted no significant errors in the 2013 RSA-2 report and other federal reports. 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, 2014

<u>Agency Code</u>	<u>Agency Name</u>
A01	The Senate
B04	Judicial Department
D10	State Law Enforcement Division (SLED)
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
L46	Commission for Minority Affairs
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
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

March 16, 2015

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, 2014.

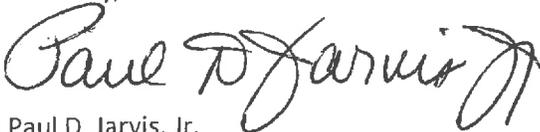
2014-001. Cash Management Improvement Act

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, 2014.

Recommendation: We recommend the STO implement procedures to ensure the timely completion of the Annual Report.

Response: Fiscal Year 2014 was the first full fiscal year that the State Treasurer's Office (STO) used SCEIS reports for calculating and verifying check clearing patterns. The lack of experience of STO staff utilizing SCEIS data to calculate the interest liability in FY 2013 continued into FY 2014. Additional time spent on verification in addition to limited available staff time to devote to preparing the annual report meant missing the deadline. STO staff notified the Financial Management Service (FMS) for approval to submit the FY 2014 CMIA Annual Report after December 31, 2014. For the future, the State Treasurer's Office staff will build on the experience gained from using SCEIS data and devote more time and staffing to ensure the timely completion of the CMIA Annual Report by the required deadline.

Sincerely,



Paul D. Jarvis, Jr.
Senior Assistant State Treasurer

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STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION

MOLLY M. SPEARMAN
STATE SUPERINTENDENT OF EDUCATION

March 16, 2015

Mr. Richard H. Gilbert, Jr., CPA
Deputy State Auditor
Office of the State Auditor
1401 Main Street, Suite 1200
Columbia, SC 29201

Dear Mr. Gilbert;

We have reviewed the findings report for the recently concluded Single Audit of the South Carolina Department of Education (SCDE) for the period ending June 30, 2014. We sincerely appreciate the professional manner in which the audit team conducted this audit and believe our operations will be improved as a result of the findings.

There were two findings and we will address each one as they were presented to us.

14H63-002 – Subrecipient Monitoring

Child Nutrition Cluster
CFDA No.: 10-555
Federal Award No.: 14145SC328N1099

Per 31 USC § 7502 (f)(1) Each pass-through entity shall – (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 a 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 federal awards for authorized purposes.

Mr. Gilbert
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March 16, 2015

We recommend that the SCDE continue its current procedures for monitoring subrecipients. The SCDE should implement a tracking/tickler file system that would assist them with identifying the most recent subrecipient on-site and/or desk review. This procedure should enhance the Department's oversight of subrecipient monitoring activity and assist with compliance with federal requirements and the Department's internal procedures.

Agency Response:

We agree with the finding. The Office of Nutrition Programs (ONP) will continue with its existing procedures for conducting on-site visits to monitor sub-recipients' use of Federal awards. We have developed a monthly tracking system to ensure that each sub-recipient receives at least one on-site visit annually. In-house monitoring of the "Employee Monthly Activity Report for District Services" will allow for a desk audit of each on-site visit. As on-site visits are scheduled and completed, the responsible individual will record the findings and corrective action, if any, and place a hard copy in the sub-recipient's file as well as in ONP's electronic filing system. At mid-year, a peer review of sub-recipients' paper files will be used to validate that an on-site visit has occurred and to ensure that the on-site visit has been closed. The SCDE will continue to monitor and analyze staffing trends, staff alignment, and resources and will adjust staffing where applicable in order to ensure compliance with all federal and state requirements.

14H63-001. Reporting

Child Nutrition Cluster
CFDA No: 10.555
Federal Award No: 14145SC328N1099

Per OMB A-133 Compliance Supplement, Part 3, "Starting March 1, 2011 any newly awarded subcontract of \$25,000 or more must be reported if the value of the Federal prime contract award under which that subcontract was awarded was \$25,000 or more. Grant and cooperative agreement recipients and contractors are required to register in FSRS and report subaward data through FSRS.

We recommend that the SCDE continue its effort to submit the required FFATA data to the federal government. The SCDE should establish written procedures for performing the FFATA submissions to ensure consistency with federal program compliance.

Mr. Gilbert
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March 16, 2015

Agency Response:

The department concurs with the cause stated in the auditor's finding. This was an oversight due to a change in staffing. However, the employee did originally attempt to file the report but ran into issues with DUNS #s not having been updated in the system that the FFATA system uses to check for current DUNS #s. The FFATA system has not been found to be user friendly and the employee lost track of the fact that the report wasn't ever completely filed. In order to avoid a recurrence of a report not being filed in the future, the SCDE will create a spreadsheet to track the Federal Awards that must have FFATA reports filed and when they were filed. This will provide an "at a glance" view of which reports have been successfully submitted and which ones are still pending. The SCDE's Office of Finance will prepare written procedures to incorporate this new process to the current procedures in place.

Again, thank you for the opportunity to respond to the audit findings. If you have any questions, please do not hesitate to contact us.

Sincerely,

A handwritten signature in cursive script that reads "Molly M. Spearman". The signature is written in black ink and is positioned above the printed name and title.

Molly M. Spearman
State Superintendent of Education



South Carolina Vocational Rehabilitation Department

*Preparing and assisting eligible South Carolinians with disabilities
to achieve and maintain competitive employment*

Barbara G. Hollis, Commissioner

March 16, 2015

Richard H. Gilbert, Jr., CPA
Interim State Auditor
1401 Main Street, Suite 1200
Columbia, SC 29201

Dear Mr. Gilbert:

The South Carolina Vocational Rehabilitation Department 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, 2014.

2014-004 Eligibility

Condition: The Department did not complete its eligibility determination timely in accordance with federal regulations.

Recommendation: We recommend the Department develop and implement procedures to ensure that eligibility determinations are timely in accordance with applicable federal regulations.

Agency Response: This repeat finding is of great concern to the South Carolina Vocational Rehabilitation Department. The agency has policies and casework aids to make staff aware that the 60 day eligibility timeframe is approaching.

- The local staff are required to monitor all cases in status 02, 06, and 10 every week to expedite case progression. In the event eligibility cannot be determined within 60 days, an extension letter should be sent to the applicant explaining the need to extend the time period noted in the letter.
- A new IT program was developed to strengthen monitoring and appropriate actions to be taken. An automated message is sent weekly to the counselor and support staff with copies to the local area supervisor and manager showing upcoming referral completion dates and specific clients whose referrals are due for completion within the next 15 days. See example below.



South Carolina Vocational Rehabilitation Department

Preparing and assisting eligible South Carolinians with disabilities
to achieve and maintain competitive employment

Barbara G. Hollis, Commissioner

Mr. Richard H. Gilbert, Jr. CPA

March 16, 2015

Page Two (2)

—Original Message—

From: NoReply@SCVRD.STATE.SC.US [mailto:NoReply@SCVRD.STATE.SC.US]

Sent: Monday, March 02, 2015 8:30 AM

To: [REDACTED]

Subject: Upcoming Referral Completion Dates

Federal Regulation of the Rehab Act (361.41) states that once an individual has submitted an application for vocational rehabilitation services, an eligibility determination must be made within 60 days, unless—

(i) Exceptional and unforeseen circumstances beyond the control of the designated State unit preclude making an eligibility determination within 60 days and the designated State unit and the individual agree to a specific extension of time. Please meet with your team to ensure we meet this federal regulation.

The cases below have upcoming referral completion dates:

***** REFERRAL COMPLETION DUE WITHIN THE NEXT 15 DAYS: *****

Caseload	Client Name	Client ID	Referral Due Date
124	[REDACTED]	32809	3/15/2015
124	[REDACTED]	332771	3/14/2015
124	[REDACTED]	32613	3/10/2015
137	[REDACTED]	332769	3/14/2015
141	[REDACTED]	332832	3/15/2015
141	[REDACTED]	332589	3/9/2015
238	[REDACTED]	332871	3/15/2015

***** REFERRAL COMPLETION CURRENTLY OVERDUE: *****

Caseload	Client Name	Client ID	Referral Due Date
277	[REDACTED]	323769	8/11/2014

***** EXTENDED REFERRAL COMPLETION CURRENTLY OVERDUE: *****

Caseload	Client Name	Client ID	Referral Due Date
124	[REDACTED]	327985	12/31/2

This is an automated message from the batch server.

PLEASE DO NOT RESPOND TO THE SENDER OF THIS MESSAGE.

- Client Services staff at the SCVRD state office has recently conducted an intensive review of all cases opened in this state fiscal year (July 1, 2014 to February 2015). The findings of this review will be shared with the appropriate staff to initiate follow up actions to include disciplinary actions if appropriate.

Sincerely,

Richard G. Elam

Assistant Commissioner for Administration

Nikki Haley GOVERNOR
Christian L. Soura DIRECTOR
www.scdhhs.gov

Division of Program Integrity
P.O. Box 100210, 1801 Main Street
Columbia, SC 29202-3210

March 16, 2015

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 finding for the Fiscal Year 2014 Statewide Single Audit for the South Carolina Department of Health & Human Services (DHHS), and offer the following response for your consideration.

102 Federal Share of Recoveries and Collections

Recommendations: Again 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.

Response: SCDHHS concurs with the finding and has implemented MMIS system changes to account for such refunds in accordance with the aforementioned federal regulation. This systematic functionality became operational on November 1, 2014.

If you have any questions or need additional information, please let me know.

Sincerely,



Christian L. Soura
Agency Director



W. Marshall Taylor Jr., Acting Director

Promoting and protecting the health of the public and the environment

Explanation of disagreement with audit finding: There is no disagreement with the "Condition/Context" narrative provided in the audit finding. While the information in the table titled "Exhibit 5 State FY 20XX Expenditures Clean Water SRF Administrative Funds" is appropriate for inclusion in the Report, it should be noted that the table is a very limited portion of the information presented and it has no material effect on the program's financial position

Actions planned in response to finding: The Bureau of Water's SRF will provide an Excel template of Exhibit 5 to DHEC's Bureau of Finance. The Bureau of Finance will insert the fiscal years Administrative expenses into the template and return the template to the BOW. The template will then be included in the Annual Report as "Exhibit 5 State FY 20XX Expenditures Clean Water SRF Administrative Funds State of South Carolina." For the upcoming FY 2015 Annual Report and subsequent reports, the information from the Bureau of Finance will be included, as received, and as Exhibit 5, with no formatting changes. See attached SOP for further explanation of the preparation of this table. The review of the Annual Report will include a review by the Bureau of Water's Administration with a focus on ensuring that Exhibit 5 and the other financial reporting is consistent with information received from other organizations.

Responsible party: Shawn Clarke, State Revolving Fund Section Manager, 803-898-3993

Planned completion date for corrective action plan: Immediately

Plan to monitor completion of corrective action plan: An SOP for receipt and utilization of the table listing the Administrative Funds will be implemented during the drafting of each Annual Report.

 3/17/15

John T. Litton, PE
Assistant Chief
Bureau of Water



Nikki R. Haley
Governor

SOUTH CAROLINA
DEPARTMENT OF COMMERCE

Robert M. Hitt III
Secretary

February 10, 2015

Mr. Richard H. Gilbert, Jr., CPA
Interim State Auditor
1401 Main Street, Suite 1200
Columbia, South Carolina 29201

Dear Mr. Gilbert:

This letter is in response to the Single Audit Findings for the period ending June 30, 2014 for the South Carolina Department of Commerce (SCDOC).

14P32-001. Subrecipient Monitoring

SCDOC is transitioning to another grants management system during the current fiscal year. This new system has a control in place to resolve the cause of this finding. SCDOC has obtained the verification from the subrecipient in question and no Single Audit is required for the fiscal year ending June 30, 2014.

The South Carolina Department of Commerce appreciates your willingness to offer advice and assistance to us during the audit process. It is our commitment to continue to be good stewards of the taxpayer's dollars while ensuring that our financial reporting is accurate and timely.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Huffman", with a long horizontal line extending to the right.

Chris Huffman
Chief Financial Officer

DSS

Serving Children and Families

V. SUSAN ALFORD
STATE DIRECTOR

NIKKI R. HALEY
GOVERNOR

March 24, 2015

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, 2014.

2014-008. Child Support Automated System and OCSE 34A Report

Child Support Enforcement

CFDA No.: 93.563

Grant No.: 1304SC4005 and 1404SC4005

Type of Finding: Significant deficiency in internal control over compliance and compliance

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: A settlement in principle of the contract controversy has been agreed to by the State and Hewlett-Packard (HP). The settlement was approved by the Material Management Office's Chief Procurement Officer on January 20, 2015. The settlement contains the terms agreed to between the State and HP to resolve the contract controversy filed by the State. The settlement also includes the assignment of the HP contract to Xerox Corporation to deliver a statewide CSES and Family Court Case Management System (FCCMS). Consistent with the results of the Feasibility Study mandated by federal Office of Child Support Enforcement (OCSE), the contract with Xerox is based on the transfer and modification of the Delaware Child Support Enforcement System. FCCMS will be based on a Xerox commercial off-the-shelf (COTS) court system that will be customized to meet South Carolina family court business needs to the extent necessary. The effective date of the contract is dependent on receiving written approval of the settlement/contract from OCSE, however the CFS Project team is preparing for an April 1, 2015 effective date. The settlement package was submitted to OCSE on January 22, 2015 for review and approval. Based on the latest verbal update from OCSE, they have started their review of the settlement/contract documents and have targeted April 1, 2015 to have their review complete.

Agency Contact: Mike Reeves (803) 898-7494

2014-009. Subrecipient Monitoring

Child and Adult Care Food Program

CFDA No.:10.558

Grant No.: 5SC300329

Type of Finding: Significant deficiency in internal control over compliance and compliance

Recommendation: We recommend that the Department develop internal policies related to subrecipient review and prioritize its review schedule to ensure the subrecipients are being reviewed timely.

Corrective Action: SCDSS concurs that documented internal policies and procedures will aid agency staff in the conduct of their work to ensure compliance with applicable laws and regulations and is currently developing internal manuals. Staff has conducted a review of all FFY 2014 CACFP monitoring reviews to ensure that they were begun on a timely basis. To ensure compliance in the future, SCDSS has added two staff in April of 2014. In addition, the Summer Food program has been moved to the Department of Education in October of 2014, allowing those staff to now concentrate on the CACFP program.

Agency Contact: Mike Reeves (803) 898-7494

2014-010. Federal Finding Accountability and Transparency Act of 2006 (FFATA) Reporting

Child and Adult Care Food Program

CFDA No.:10.558

Grant No.: 5SC300329

Type of Finding: Significant deficiency in internal control over compliance and compliance

Recommendation: We recommend the Department implement policies and procedures to ensure the reporting of the subaward information required by FFATA.

Corrective Action: The agency has communicated with other agencies to see how they are complying with the requirements of FFATA. This federally mandated reporting requirement affects all grant programs with subgrantees and/or Department contracts in excess of \$25,000. The Department will work on developing policies, procedures, and reports to comply with this federally mandate requirement. The Department will be working with SCEIS to develop reports and vendor file updates to facilitate FFATA reporting.

Agency Contact: Mike Reeves (803) 898-7494

2014-011. Eligibility

Foster Care IV-E

CFDA No.:93.658

Grant No.: 1301SC1401 and 1401SC1401

Type of Finding: Significant deficiency in internal control over compliance

Recommendation: We recommend the Department strengthen its review of the calculations performed to determine the reimbursement amount for its group home providers.

Corrective Action: The over-claimed amount will be filed as a prior quarter adjustment to IVE funding on the next retroactive claim log for that provider.

Agency Contact: Mike Reeves (803) 898-7494

2014-012. Eligibility

Temporary Assistance for Needy Families (TANF)

CFDA No.: 93.558

Grant No.: Various

Type of Finding: Compliance

Recommendation: We recommend the Department continue its progress for improving eligibility control procedures. The Department should develop and implement policies and procedures to ensure that it can recover overpayments to participants.

Corrective Action: The Benefit Integrity/Claim Coordinator initiated a request to our Information Systems staff to allow the CHIP Client ID number to be used for claim establishment and recoupment when the case payee doesn't have an SSN. Work is progressing on the request and it should be in production by July 2015.

Agency Contact: Mike Reeves (803) 898-7494

2014-013. Special Tests- Penalty for Refusal to Work

Temporary Assistance for Needy Families (TANF)

CFDA No.: 93.558

Grant No.: Various

Type of Finding: Significant deficiency in internal control over compliance

Recommendation: We recommend the Department strengthen its documentation in regards to the outcome of client conciliation meetings.

Corrective Action: SCDSS will review the new case managers training curriculum to ensure that workers collect accurate documentation, concerning the FI work program and a client's failure to participate with work program requirements.

SCDSS will cover the Failure to Comply/Conciliation policy during the Case Manager's conference, which will be held in May 2015. During the conference written procedures will be provided and discussed with current case managers, supervisors, program coordinators and other program staff, which will reinforce the need for accurate documentation. Supervisors, who review cases for possible sanction, will be required to review the documentation and provide additional in-house training to case managers who are not following policy.

Agency Contact: Mike Reeves (803) 898-7494

2014-014. Reporting

Temporary Assistance for Needy Families (TANF), Foster Care IV-E, Supplemental Nutrition Assistance Program (SNAP), and Child Support Enforcement

CFDA No.: 93.558, 93.658, 10.561, 93.563

Grant No.: Various

Type of Finding: Significant deficiency in internal control over compliance and compliance

Recommendation: We recommend the Department evaluate its current procedures and implement additional policies and procedures as necessary to provide reasonable assurance the data being reported for the Program is reasonable and accurate and agrees to supporting documentation.

Corrective Action: The Department is developing additional procedures to ensure that supporting documentation accurately reflects the activity for the reporting period. The Department will incorporate monthly grant expenditure reviews in addition to quarterly reconciliations so that any necessary expenditure adjustments may be completed within the reporting period.

Agency Contact: Mike Reeves (803) 898-7494

2014-015. Matching & Allowable Cost

Child Care and Development Block Grant

CFDA No.: 93.575

Grant No.: Various

Type of Finding: Significant deficiency in internal control over compliance

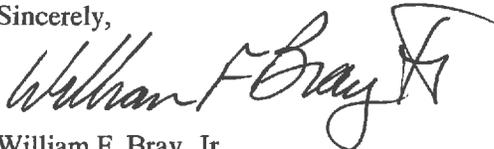
Recommendation: We recommend the Department obtain an opinion from the granting agency regarding this transaction to determine allowability.

Corrective Action: The Director of the Division of Early Care and Education, as the designated State Administrator for Child Care in South Carolina, is to obtain an opinion from the granting agency regarding this transaction to determine its allowability.

Agency Contact: Mike Reeves (803) 898-7494

If you have any questions regarding this plan, please contact the person noted for each response or William Bray, at (803) 898-7225.

Sincerely,



William F. Bray, Jr.
Chief of Fiscal and Governmental Affairs

APPENDIX C

INDEX OF FINDINGS BY FEDERAL GRANTOR AND PROGRAM NAME

STATE OF SOUTH CAROLINA

Index of Findings by Federal Grantor and Program Name
For the Year Ended June 30, 2014

CFDA Number	Federal Grantor/Program Name	Finding Number	Compliance ¹ Requirement	Type of Internal Control Finding		Page
				Significant Deficiency	Material Weakness	
<u>Department of Agriculture</u>						
10.551	Supplemental Nutrition Assistance Program (SNAP)	2014-001	C	X		121
		2014-014	L	X		141
10.555	National School Lunch Program (NSLP)	2014-001	C	X		121
		2014-002	L	X		123
		2014-003	M	X		124
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	2014-001	C	X		121
10.558	Child and Adult Care Food Program	2014-009	M	X		136
		2014-010	L	X		137
<u>Department of Housing and Urban Development</u>						
14.228	Community Development Block Grants	2014-007	M	X		132
<u>Environmental Protection Agency</u>						
66.458	Capitalization Grants for Clean Water State Revolving Funds	2014-006	L	X		130
<u>Department of Education</u>						
84.010	Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)	2014-001	C	X		121
84.027	Special Education - Grants to States	2014-001	C	X		121
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	2014-004	E	X		126

¹ Compliance Requirement Legend - See page 176

STATE OF SOUTH CAROLINA
 Index of Findings by Federal Grantor and Program Name
 For the Year Ended June 30, 2014

CFDA Number	Federal Grantor/Program Name	Finding Number	Compliance ¹ Requirement	Type of Internal Control Finding		Page
				Significant Deficiency	Material Weakness	
	<u>Department of Health and Human Services</u>					
93.558	Temporary Assistance for Needy Families	2014-001	C	X		121
		2014-012	E	X		139
		2014-013	N	X		140
		2014-014	L	X		141
93.563	Child Support Enforcement	2014-008	L	X		134
		2014-014	L	X		141
93.575	Child Care and Development Block Grant	2014-015	A, G		X	144
93.658	Foster Care Title IV-E	2014-011	E	X		138
		2014-014	L	X		141
	<u>Department of Health and Human Services</u>					
93.767	Children's Health Insurance Program	2014-001	C	X		121
93.778	Medical Assistance Program	2014-001	C	X		121
		2014-005	A, B	X		128

¹ Compliance Requirement Legend

- A - Activities allowed or unallowed
- B - Allowable costs/cost principles
- C - Cash management
- D - Davis-Bacon Act
- E - Eligibility
- F - Equipment and real property management
- G - Matching, level of effort, earmarking

- H - Period of availability of federal funds
- I - Procurement and suspension and debarment
- J - Program income
- K - Real property acquisition and relocation assistance
- L - Reporting
- M - Subrecipient monitoring
- N - Special tests and provisions