

South Carolina Department of Agriculture  
Community Grant Program

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Guidelines and Application Packet



**South Carolina Department of Agriculture**  
The Honorable Hugh E. Weathers, Commissioner

1200 Senate Street  
Wade Hampton Building, Fifth Floor  
Columbia, SC 29201-3734

803-734-2210 (phone)

803-734-2191 (fax)

[www.agriculture.sc.gov](http://www.agriculture.sc.gov)

The South Carolina Department of Agriculture (SCDA) is an equal opportunity employer and through its programs does not discriminate against anyone based on color, race, national origin or disability. All participants in the SCDA Community Grant Program will comply with Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, and the American Disabilities Act of 1990.

## **INTRODUCTION**

### **PROGRAM SUMMARY**

The mission of this program is to support community organizations and businesses working to increase the economic development opportunities of rural South Carolina, or the consumption of fresh, locally grown or produced foods in South Carolina. The program will support projects that increase consumption of nutritious foods through the incorporation of community garden(s), mobile market distribution activities, outreach/educational efforts and jobs/capital investment throughout the state.

The SCDA Community Grant Program (CGP) is a grant program for eligible organizations and businesses, which provide community building opportunities within South Carolina. The actual grant awards are made on a project by project basis.

### **ELIGIBILITY**

Any organization or business which has been actively involved in the fostering and improvement of its citizens' wellbeing may be eligible. SCDA will review each applicant to determine the grant need. To facilitate this review, organization by-laws, tax information, meeting minutes, membership lists, and recent community activities may be requested of the applicant.

## **GENERAL ADMINISTRATION**

### **APPLICATION PROCESS**

An application for SCDA CGP funds must be complete to be approved. A complete application consists of the following:

1. Project Application
2. Applying organization's W-9 or other official document showing EIN #
3. Statement of Non-Discrimination
4. Proposed deliverables

### **ENVIRONMENTAL IMPACT**

It is the responsibility of the project manager to assure that any development, renovations, or improvements are environmentally sound and that the sole responsibility for corrective action is with the project organization or sponsor.

**PROJECT APPLICATION**  
**SOUTH CAROLINA DEPARTMENT OF AGRICULTURE**  
**COMMUNITY GRANT PROGRAM**

**Applicant Information**

Requesting Business: Santee Cooper Counties Promotion Commission

Contact Name: Jane Powell, Executive Director

**Address:**

9302 Old #6 Highway, P. O. Box 40, Santee, SC. 29142

Phone:

[REDACTED]

Fax:

Email:

[REDACTED]

Business Structure: Quasi State Agency

**Project Information**

**Project Title:**

Santee Cooper Counties Agritourism Event Center

Location of Project: Santee Cooper Counties Visitor Center - Hwy 6 - Santee, SC. 29142

Amount of Funds Requested: \$100,000.00

**Description of project for which funding is requested:**

The Santee Cooper Counties Promotion Commission is in the process of acquiring 3.45 acres adjoining its current one acre facility on Hwy 6 in Santee, SC. The Center desperately needs additional parking to accommodate an ever increasing number of visitors. At the present time, there are over 43,500 vehicles/day along I-95 and Hwy 6. The master plan for the Center calls for an Agritourism Pavilion and event space. Currently, farmers are parking on the right-of-way along Hwy 6 in their attempt to sell their products. This funding will help to develop phase I i.e. access, parking, event space for farmers, food trucks, vendors, as well as visitors in the center.

Proposed plan with detailed Goals and Objectives and proposed performance measures:

To develop an agritourism event space with a large scale pavilion with restrooms, a stage, and display space for community and regional events. And to provide a safe environment for agricultural vendors, arts and crafts, fishing weigh-ins, etc.

Objective is to get existing vendors off the highway and provide a safe and sanitary area to expand their products. Performance measure is an increase in the availability of fresh fruits and vegetables to the traveling public and locals alike.

How will this project benefit the South Carolina Department of Agriculture, SC producers and other agriculture organizations in SC:

Through proper signage and education, this project will grow the Certified SC brand. It will increase opportunities for SC producers.

Is this project a cooperative effort with or collaboration between more than 1 organization:

We intend to apply for funding thru USDA's office of Agriculture and Innovative Production from the People's Garden Initiative in partnership with the National Fish and Wildlife Foundation's (NFWF) 2025 Five Star Urban Waters Restoration Program. The program supports community based gardens promoting sustainable agriculture practices that benefit people and wildlife.

Will this project create access to fresh fruits and vegetables, and provide an improved local economy:

Local Farmers are looking for a convenient safe space to sell their produce. This development will provide an opportunity to sell their fresh fruits and vegetables in an area of concentrated visitation improving sales and the local economy.

Please provide additional comments (if any) which support the impact of this project to the local community:

Please note that access and even parking is only the first phase of this project. It is anticipated that Santee Cooper County will be seeking additional funding in 2025 to build out the Agritourism Pavillion.





# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give Form to the  
requester. Do not  
send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**SANTEE COOPER COUNTIES PROMOTION COMMISSION**

2 Business name/disregarded entity name, if different from above  
**SANTEE COOPER COUNTRY VISITORS CENTER**

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (O=C corporation, S=S corporation, P=Partnership) **P**

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) **P**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
Exempt payee code (if any) \_\_\_\_\_  
Exemption from FATCA reporting code (if any) \_\_\_\_\_  
(Mark to indicate excluded payee for U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.  
**9302 OLD NUMBER 6 HIGHWAY**

6 City, state, and ZIP code  
**SANTEE, SC 29142**

7 List account number(s) here (optional)

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN); if you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-				
--	--	--	---	--	--	--	--

OR

Employer identification number

5	7	-	0	5	1	0	7	8	2
---	---	---	---	---	---	---	---	---	---

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person **Jane Powell**

Date **1/9/25**

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What Is Backup Withholding*, later.





State of South Carolina  
Office of the Secretary of State  
The Honorable Mark Hammond

10/9/2024

Santee Cooper Counties Promotion Commission  
jane W POWELL  
9302 OLD NUMBER SIX HWY  
SANTEE, SC29142

RE: Exemption Confirmation

Charity Public ID: P75069

Dear jane W POWELL :

This letter confirms that the Secretary of State's Office has received and accepted your Application for Exemption. **If you submitted your Application for Exemption using the Charities Online Filing System, this letter of confirmation has been issued pending further review by Division of Public Charities staff.**

The exemption for your charitable organization will expire on 11/15/2025. If any of the information on your Application for Exemption form changes throughout the course of the year, please contact our office to make updates. It is important that this information remain updated so that our office can keep you informed of any changes that may affect your charitable organization. Additionally, if at any time your charitable organization no longer qualifies for an exemption, the organization must immediately register with the Secretary of State's Office. Please note that failure to comply with the registration provisions of the Solicitation of Charitable Funds Act may result in fines of up to \$2,000.00 for each separate violation.

If you have any questions or concerns, please visit our website at [www.sos.sc.gov](http://www.sos.sc.gov) or contact our office using the contact information below.

Sincerely,

Kimberly S. Wickersham  
Director, Division of Public Charities



South Carolina

Secretary of State

Mark Hammond

## Search Charities

Charities Search Home

[<< Back to Search Results](#)

### Santee Cooper Counties Promotion Commission

Public Id: P75069

jane w powell , CEO

9302 OLD NUMBER SIX HWY

SANTEE, SC 29142

**Status:** Exempt. This organization is not required to file annual financial reports. For information about exemptions refer to the [Solicitation of Charitable Funds Act](#).

**Disclaimer:** The South Carolina Secretary of State's Charities Search Webpage is provided as a service to customers to research charitable organizations on file with our office, or that have been the subject of an administrative action. Users are advised that the Secretary of State, the State of South Carolina, or any agency, office, or employee of the State of South Carolina do not guarantee the accuracy, reliability, or timeliness of the information provided, as it is the responsibility of the charity to inform the Secretary of State of any updated information. Furthermore, the information provided does not constitute legal advice.

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**2024-2025 BUDGET JULY 1**
**INCOME**

STATE FUNDS RECURRING	\$397,728.00
STATE FUNDS NON-RECURRING	\$54,546.00
BERKELEY GENERAL FUNDS	\$35,000.00
CALHOUN GENERAL FUNDS	\$500.00
CLARENDON ATAX	\$10,000.00
ORANGEBURG ATAX	\$20,000.00
SANTEE COOPER PSA	\$10,000.00
QUARTERLY 2% STATE ATAX	\$170,000.00
BERKELEY COUNTY ATAX FUNDS	\$27,000.00
TAG GRANT AWARD	\$40,420.00
BERKELEY COUNTY ATAX CARRYFORWARD	\$40,261.00
SC250 MARKETING GRANT	\$93,000.00
SCPRT FISHING GRANT	\$50,000.00
LAND ACQUISITIONS GRANT	\$175,000.00
<b>TOTAL</b>	<b>\$1,123,455.00</b>

**MISCELLANEOUS INCOME**

INTEREST	\$800.00
MAP SALES	\$600.00
VISITORS GUIDE	\$18,000.00
TOWN OF SANTEE	\$7,000.00
<b>TOTAL</b>	<b>\$26,400.00</b>
<b>GRAND TOTAL</b>	<b>\$1,149,855.00</b>

**EXPENDITURES**
**GENERAL OPERATIONS**

SALARIES	\$180,627.00
FICA/MED (PAYROLL TAX EXPENSES)	\$13,818.00
RETIREMENT	\$30,194.00
AUDIT/ACCOUNTING	\$9,000.00
COMMISSION MEETINGS	\$5,500.00
COMMISSIONER MILEAGE	\$500.00
<b>INSURANCE</b>	
BLUE CROSS/BCBS/ACTIVE/RETIRED/ANNUAL ESCROW	\$54,540.00
CAR COLLISION/LIABILITY	\$1,060.00
WORKERS COMP	\$971.00
LAKE SIGN	\$733.00
BUILDING/CONTENT/TORTE	\$6,836.00
<b>TOTAL</b>	<b>\$303,779.00</b>

**MAINTENANCE AND LEASE AGREEMENTS**

SAGE ANNUAL RENEWAL	\$1,575.00
POSTAGE MACHINE/METER/TAX	\$2,772.00
ALARM	\$1,116.00
GRESSETTE (MONTHLY & TERMITE)	\$372.00
DUMPSTER	\$1,536.00
GROUNDS	\$3,060.00
WINDOWS	\$300.00
FIRE EXTINGUISHER	\$115.00
SIRIUS XM	\$300.00
US POSTAL SERVICE ANNUAL BOX FEE	\$152.00
<b>TOTAL</b>	
BUILDING MAINTENANCE/ADA//FLOORING/PAINT/FIXTURES	\$5,000.00
CAR EXPENSE (GAS MAINTENANCE)	\$4,100.00
LAKE MAPS	\$600.00
GOVERNMENT RELATIONS/SPECIAL PROJECTS MGMT	\$42,500.00
PROFESSIONAL DEVELOPMENT	\$4,000.00
MEMBERSHIP DUES	\$1,200.00
OFFICE SUPPLIES/EQUIPMENT/PETTY CASH	\$7,000.00
TELEPHONE INTERNET/BACKUP COMPUTERS/SECURITY	\$6,000.00
UTILITIES	\$5,000.00
<b>TOTAL</b>	<b>\$86,698.00</b>

**MARKETING PROJECTS**

ADVERTISING MARKETING	\$114,577.00
TRAVEL SHOWS	\$15,000.00
MEDIA FAM TRIPS	\$3,000.00
<b>MISCELLANEOUS EXPENDITURES</b>	
NONBUDGETED EXPENDITURES	\$3,700.00
POSTAGE/INQUIRY VG FULFILLMENT	\$12,000.00
LEGISLATIVE EVENTS	\$4,000.00
SCATR DUES/REV WAR CAMPAIGN	\$16,000.00
VISITOR GUIDE PRINTING/BALANCE	\$14,000.00
CONTRACT SERVICES/ VACATION GUIDE/GRAPHIC DESIGN	\$10,000.00
LAND ACQUISITION EARMARK GRANT	\$175,000.00
TAG GRANT \$40,420.00	\$80,840.00
SC250 REV WAR MAJOR GRANT	\$124,000.00
SCPRT FISHING GRANT	\$50,000.00
BERKELEY COUNTY GENERAL FUNDS	\$35,000.00
BERKELEY COUNTY ATAX AND CARRY FORWARD	\$67,261.00
WEBSITE HOSTING/MAINTENANCE/ADA/EVENTS/LISTINGS	\$35,000.00
<b>TOTAL</b>	<b>\$759,378.00</b>
<b>GRAND TOTAL</b>	<b>\$1,149,855.00</b>

# McGregor & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS | SINCE 1838

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## PARTNERS

C.F. McGregor, CPA  
1995-1998

G.D. Shipper, CPA  
L.R. Leaphant, Jr. CPA  
M.L. Binnister, CPA  
D.L. Richardson, CPA  
E.C. Smalbert, CPA

J.S. Luoma, CPA  
T.M. McCall, CPA  
H.D. Brown, Jr. CPA  
L.B. Salley, CPA  
D.K. Strickland, CPA

J.P. McGuire, CPA  
J.R. Matthews II, CPA  
C.D. Mathews, CPA  
G.P. Davis, CPA  
H.O. Grider, Jr. CPA

## ASSOCIATES

V.K. Laroche, CPA  
G.N. Mawby, CPA  
M.L. Layman, CPA  
R.A. Barthele, Jr. CPA

P.C. Gilman, Jr. CPA  
H.S. Miller, CPA  
T. Solorzano, CPA  
C.W. Bolan, CPA

W.C. Sanders, CPA  
C.L.T. Valentina, CPA

\*Active Retired

## INDEPENDENT AUDITOR'S REPORT

To Santee Cooper Counties Promotion Commission  
Santee, South Carolina

### Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Santee Cooper Counties Promotion Commission, Santee, South Carolina ("the Commission") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

### Summary of Opinions

#### Opinion Unit

Governmental Activities  
General Fund  
Accommodations Tax Fund

#### Type of Opinion

Qualified  
Unmodified  
Unmodified

### Qualified Opinion on the Governmental Activities

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the Commission as of June 30, 2023, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Unmodified Opinions on General Fund and Accommodations Tax Fund

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund and accommodations tax fund of the Commission, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

### Matter Giving Rise to the Qualified Opinion on the Governmental Activities

The Commission has not adopted Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, and, accordingly, has not calculated the estimated expense and related liability, deferred outflows of resources, and deferred inflows of resources for the Commission's future liability for postemployment benefits other than pensions. Accounting principles generally accepted in the United States of America require that an estimate of such future liability and deferred outflows and inflows of resources be provided for postemployment benefits other than pensions, which would increase the liability, deferred outflows and deferred inflows of resources, and expenses, and decrease the net position in the government-wide financial statements. The amount by which

COLUMBIA  
2030 FOREST DRIVE | PO BOX 135 | COLUMBIA, SC 29202  
(803) 787-4043 | FAX (803) 787-2299

ORANGEBURG  
1798 BOWLEWOOD STREET | ORANGEBURG, SC 29115  
(803) 536-1415 | FAX (803) 536-1420

BARNWELL  
240 HEDDER ROAD | PO BOX 1205 | BARNWELL, SC 29812  
(803) 299-7163 | FAX (803) 299-0466

**INDEPENDENT AUDITOR'S REPORT**  
(continued)

this departure would affect the liabilities, deferred outflows and deferred inflows of resources, net position and expenses of the governmental activities is not reasonably determinable.

**Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedules of the Commission's proportionate share of the net pension liability and contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 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.



**INDEPENDENT AUDITOR'S REPORT**  
(continued)

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*McHugh and Company, L.L.P.*

Orangeburg, South Carolina  
October 9, 2023

**SANTEE COOPER COUNTIES PROMOTION COMMISSION**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

	<u>Governmental Activities</u>
<b><u>Assets</u></b>	
Current Assets:	
Cash and Cash Equivalents	\$ 608,770
Accounts Receivable	74,933
Prepaid Expenses	3,599
Total Current Assets	<u>687,302</u>
Noncurrent Assets:	
Capital Assets:	
Non-Depreciable	75,000
Other Capital Assets (Net of Depreciation)	144,288
Right to Use Assets (Net of Amortization)	6,736
Total Noncurrent Assets	<u>226,024</u>
Total Assets	<u>913,326</u>
<b><u>Deferred Outflows of Resources</u></b>	
Pension Deferrals	<u>72,209</u>
Total Deferred Outflows of Resources	<u>72,209</u>
<b><u>Liabilities</u></b>	
Current Liabilities:	
Accounts Payable	1,244
Accrued Payroll and Related Liabilities	8,558
Current Portion of Lease Liability	2,322
Total Current Liabilities	<u>12,124</u>
Noncurrent Liabilities:	
Accrued Compensated Absences	9,890
Lease Liability, Net of Current Portion	4,534
Net Pension Liability	282,156
Total Noncurrent Liabilities	<u>296,580</u>
Total Liabilities	<u>308,704</u>
<b><u>Deferred Inflows of Resources</u></b>	
Pension Deferrals	<u>17,121</u>
Total Deferred Inflows of Resources	<u>17,121</u>
<b><u>Net Position</u></b>	
Net Investment in Capital Assets	219,168
Restricted For:	
Promotions	62,470
Habitat Enhancement	9,250
Unrestricted	<u>368,822</u>
Total Net Position	<u>\$ 659,710</u>

See Notes to the Basic Financial Statements.

**SANTÉE COOPER COUNTIES PROMOTION COMMISSION**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

	<u>General Fund</u>	<u>Accommodations Tax Fund</u>	<u>Total Governmental Funds</u>
<b><u>Assets:</u></b>			
Cash and Cash Equivalents	\$ 565,387	\$ 43,383	\$ 608,770
Accounts Receivable	55,846	19,087	74,933
Prepaid Expenses	3,599	-	3,599
<b>Total Assets</b>	<u><u>\$ 624,832</u></u>	<u><u>\$ 62,470</u></u>	<u><u>\$ 687,302</u></u>
<b><u>Liabilities and Fund Balances:</u></b>			
<b><u>Liabilities</u></b>			
Accounts Payable	\$ 1,244	\$ -	\$ 1,244
Accrued Payroll and Related Liabilities	8,558	-	8,558
<b>Total Liabilities</b>	<u>9,802</u>	<u>-</u>	<u>9,802</u>
<b><u>Fund Balances:</u></b>			
Nonspendable	3,599	-	3,599
Restricted	9,250	62,470	71,720
Committed	10,008	-	10,008
Assigned	3,446	-	3,446
Unassigned	588,727	-	588,727
<b>Total Fund Balances</b>	<u>615,030</u>	<u>62,470</u>	<u>677,500</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 624,832</u></u>	<u><u>\$ 62,470</u></u>	<u><u>\$ 687,302</u></u>



**SANTEE COOPER COUNTIES PROMOTION COMMISSION**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>General Fund</u>	<u>Accommodations Tax Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
SC Department of Parks, Recreation & Tourism			
Recurring	\$ 320,455	\$ -	\$ 320,455
Non-Recurring	100,000	-	100,000
SC Public Service Authority	10,000	-	10,000
County Revenues	60,500	-	60,500
Berkeley County - Restricted	5,366	-	5,366
Accommodations Tax:			
State of South Carolina	205,876	53,699	259,575
Other Revenue:			
Advertising Fees - Vacation Guide	17,083	-	17,083
Map Sales	645	-	645
Interest Income	514	-	514
<b>Total Revenues</b>	<u>720,439</u>	<u>53,699</u>	<u>774,138</u>
<b>Expenditures</b>			
Current:			
General Government	351,053	-	351,053
Tourism Related	366,751	33,630	400,381
Debt Service:			
Principal	966	-	966
Interest	109	-	109
<b>Total Expenditures</b>	<u>718,879</u>	<u>33,630</u>	<u>752,509</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,560</u>	<u>20,069</u>	<u>21,629</u>
<b>Other Financing Sources (Uses)</b>			
Transfers from Other Funds	7,000	(7,000)	-
Lease Liabilities Issued	7,822	-	7,822
<b>Net Other Financing Sources (Uses)</b>	<u>14,822</u>	<u>(7,000)</u>	<u>7,822</u>
<b>Net Change in Fund Balances</b>	16,382	13,069	29,451
<b>Fund Balances, Beginning</b>	<u>598,648</u>	<u>49,401</u>	<u>648,049</u>
<b>Fund Balances, Ending</b>	<u>\$ 615,030</u>	<u>\$ 62,470</u>	<u>\$ 677,500</u>