



This form is designed to collect the information required by South Carolina in accordance with Proviso 117.21 of the appropriations act and Executive Order 2022-19. This form must be submitted to the state agency that is providing the contribution for the designated organization. The state agency providing the contribution should use this form to collect information from the designated organization. The information must be collected from the designated organization before the funds can be disbursed.

Contribution Information

Organization Information

Organization Contact Information

Plan/Accounting of how these funds will be spent:

Please explain how these funds will be used to provide a public benefit:

Thoroughbred Country's integrated marketing plan of print, digital and social media platforms will heighten awareness of and interest in Thoroughbred Country South Carolina as a tourism destination. We will highlight our convenient location to major interstate, outdoor recreation, family-friendly events, culinary and cultural assets in which visitors can discover hidden gems off the beaten path, increased visitor numbers, overnight stays and tourism expenditures benefit lodging, restaurant, retail, recreation and other small businesses, thereby generating tax revenues (accommodations, admissions, hospitality and sales). Without this revenue, the citizens of South Carolina would see increased property, income and other taxes that are necessary to fund state and local governments. In addition, revenue from hospitality and accommodations taxes are used to develop parks, recreation facilities and events which improve quality of life for local citizens, as well as visitors to the area.

Organization Certifications

- 1) Organization hereby gives assurance that no person shall, upon the grounds of race, creed, color, or national origin, be excluded from participation in, be denied the benefit of, or be otherwise subjected to discrimination under any program or activity for which this organization is responsible.
- 2) Organization certifies that it will provide quarterly spending reports to the Agency Providing Contribution listed above.
- 3) Organization certifies that it will provide an accounting at the end of the fiscal year to the Agency Providing Contribution listed above.
- 4) Organization certifies that it will allow the State Auditor to audit or cause to be audited the contributed funds.


Organization Signature

Executive Director
Title

William Molnar


3/14/2025

Printed Name

Date

Certifications of State Agency Providing Contribution

- 1) State Agency certifies that the planned expenditure aligns with the Agency's mission and/or the purpose specified in the appropriations act.
- 2) State Agency certifies that the Organization has set forth a public purpose to be served through receipt of the expenditure.
- 3) State Agency certifies that it will make distributions directly to the organization.
- 4) State Agency certifies that it will provide the quarterly spending reports and accounting received from the organization to the Senate Finance Committee, House Ways and Means Committee, and the Executive Budget Office by June 30, 2025.
- 5) State Agency certifies that it will publish on their website any and all reports, accountings, forms, updates, communications, or other materials required by Proviso 117.21 of the appropriations act.
- 6) State Agency will certify to the Office of the Governor that it has complied with the requirements of Executive Order 2022-19 by June 30, 2025.


03/17/2025

Agency Head Signature

Date

Duane Parrish

Printed Name

**SOUTH CAROLINA DEPARTMENT OF PARKS, RECREATION
&
TOURISM**

PROCUREMENT CERTIFICATION FORM

GRANTEE NAME: Lower Savannah Council/Thoroughbred Country
Regional Tourism Organization

PROJECT NAME: Advertising and Marketing Campaign

I hereby certify that all labor, materials and contracts
acquired or performed in the accomplishment of the above
named project will be accomplished in accordance with the
named entity's established procurement guidelines. Any questions,
concerns or grievances should be directed to this agency.

William Molnar
PRINTED NAME

Executive Director
TITLE



SIGNATURE

March 14, 2025
DATE

**Statement of Non-Discrimination
By Organizations Funded in the
South Carolina General Appropriations Act**

To meet requirements of a provision of the South Carolina General Appropriations Act regarding your funding, please fill in the blanks below, sign and return to PRT with your other credentials. If desired, you may retype the statement on your own letterhead.

Statement of Non-Discrimination

3/14/2025
Date

Assurance is hereby given by the

Lower Savannah Council/Thoroughbred Country Regional Tourism Organization
(Name of Organization)

that no person shall, upon the grounds of race, creed, color or national origin be excluded from participation in, be denied the benefit of or be otherwise subjected to discrimination under any program or activity for which this organization is responsible.

Signature



Title Executive Director

TOURISM

FY 24-25

ORIGINAL

| | | | NON- | ACCOM | REGIONAL |
|--|----------|--|---------|-------|----------|
| | COMPUTER | | PROJECT | Atax | Regional |
| | CODE | | | | |

| REVENUE | TOTAL | 909000 |
|-----------------|-------|---------|
| SCPRT - Tourism | 4600 | 613,448 |
| Transfers In | 4980 | 32,904 |

| | | | | |
|---------------|---------|---|---------|---------|
| TOTAL REVENUE | 646,352 | 0 | 248,884 | 397,468 |
|---------------|---------|---|---------|---------|

| SALARIES | CHARGE | | | | | |
|----------------------|---------|---------|---------|---|---|---------|
| | -ABLE | TOTAL | | 0 | 0 | 0 |
| TOTAL DC SALARIES | 154,977 | 154,977 | 154,977 | 0 | 0 | 154,977 |
| FT Fringe | | 74.40% | 98,563 | 0 | 0 | 98,563 |
| PT Fringe | | 20.25% | 4,556 | 0 | 0 | 4,556 |
| TOTAL FRINGE @ ----- | | | 103,119 | 0 | 0 | 103,119 |

EXPENDITURES OTHER THAN SALARY & FRINGE

| | | | | | |
|------------------|--------|---------|---|---|---------|
| INDIRECT @ ----- | 54.00% | 139,372 | 0 | 0 | 139,372 |
|------------------|--------|---------|---|---|---------|

| | | | | | |
|---------------------------------|------|---------|--|---------|---|
| Temp Agency Staff | 5054 | 0 | | | |
| Contract Staff | 5055 | 0 | | | |
| Meeting Expenses | 5130 | 3,000 | | 3,000 | |
| Travel - Staff | 5150 | 10,925 | | 10,925 | |
| Travel - Board | 5160 | 2,000 | | 2,000 | |
| Meeting Registrations - Staff | 5170 | 5,040 | | 5,040 | |
| Contractual - Other | 5230 | 7,000 | | 7,000 | |
| Postage & Shipping | 5260 | 5,000 | | 5,000 | 0 |
| Subscriptions/Dues/Publications | 5270 | 9,035 | | 9,035 | |
| Telecommunications | 5290 | 700 | | 700 | |
| Internet/Data | 5295 | 480 | | 480 | |
| Office Supplies | 5300 | 300 | | 300 | |
| WIA Office Supplies | 5305 | 0 | | 0 | |
| Printing & Photo | 5310 | 22,500 | | 22,500 | |
| Advertising & Promotional | 5380 | 150,000 | | 150,000 | |
| Transfers | 5980 | 32,904 | | 32,904 | |

| | | | |
|---------|---|---------|---------|
| 646,352 | 0 | 248,884 | 397,468 |
|---------|---|---------|---------|

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
|---|---|---|---|

| | | |
|--|---------|-------------------|
| Anticipated Atax funds @ 7/1/25 | 394,004 | Projected |
| Regional Funds for FY 24-25 | 365,454 | |
| Tourism Regional Promotion | - | |
| Atax funds anticipated for 24-25 | 200,000 | Estimated per FBO |
| TOTAL FUNDS AVAILABLE: | 959,458 | |
| Total Funds needed for FY 24-25 | 613,448 | |
| Anticipated Carry forward for FY 25-26 | 346,010 | |

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Lower Savannah Council of Governments

Fiscal Year 2024-2025 Proposed Budget

| | | ACTUAL | PROPOSED | | |
|--|---------|------------------|-------------------|-------------------|--------------------|
| | ACCOUNT | PER AUDIT | FINAL | PROPOSED | BUDGET |
| | CODE | FY 22-23 | BUDGET | BUDGET | INCREASE |
| REVENUES | | | FY 23-24 | FY 24-25 | (DECREASE) |
| ***** | | | | | |
| COUNTY ALLOCATIONS: | 4250 | | | | |
| Aiken | | 129,731 | 129,731 | 129,731 | - |
| Allendale | | 12,500 | 12,500 | 12,500 | - |
| Bamberg | | 13,108 | 13,108 | 13,108 | - |
| Barnwell | | 18,565 | 18,566 | 18,566 | - |
| Calhoun | | 13,714 | 13,714 | 13,714 | - |
| Orangeburg | | 66,292 | 66,292 | 66,292 | - |
| | | <u>253,910</u> | <u>253,911</u> | <u>253,911</u> | <u>-</u> |
| FEDERAL & STATE FUNDS: | | | | | |
| Workforce Development | 4010 | 2,784,337 | 3,227,969 | 2,050,946 | (1,177,023) |
| SCDEW - MOU | 4012 | 96,195 | 193,000 | 152,200 | (40,800) |
| SCDOA - State | 4140 | 338,031 | 762,527 | 957,231 | 194,704 |
| SCDOA - Federal Title III/VII | 4150 | 1,998,127 | 2,623,642 | 2,535,014 | (88,628) |
| SCDOA - CARES/ARP | 4155 | 278,823 | 1,118,900 | 324,312 | (794,588) |
| SCDOA - HCBS | 4160 | 767,983 | 894,912 | 746,880 | (148,032) |
| SCDOA - NSIP | 4170 | 212,041 | 230,888 | 215,000 | (15,888) |
| SCDOA - Insurance Counseling | 4180 | 107,662 | 126,479 | 109,286 | (17,193) |
| State Aid to COGS | 4210 | 124,802 | 124,802 | 124,802 | - |
| Special State Appropriation | 4215 | 100,000 | - | - | - |
| CDBG Planning Grant | 4220 | 50,000 | 50,000 | 50,000 | - |
| CDBG CV - ARP | 4225 | 141,223 | 12,889 | - | (12,889) |
| HOME - Housing & Urban Dev. | 4330 | 113,835 | 147,613 | 158,203 | 10,590 |
| HOME - Housing & Urban Dev. - ARP | 4335 | 2,534 | 46,346 | 224,283 | 177,937 |
| Rural Infrastructure Authority (RIA) - ARP | 4355 | 64,726 | 163,833 | 202,098 | 38,265 |
| EDA Planning Grant | 4420 | 64,788 | 73,330 | 95,000 | 21,670 |
| EDA CARES | 4425 | 52,234 | - | - | - |
| FEMA Admin | 4460 | 3,262 | - | - | - |
| SCPRT - Tourism | 4600 | 470,168 | 765,911 | 613,448 | (152,463) |
| SCDOT - Federal | 4750 | 197,403 | 137,000 | 285,000 | 148,000 |
| SCDOT - SMTF | 4800 | 62,289 | 78,170 | 26,000 | (52,170) |
| Federal Transit Administration | 4810 | 463,899 | 631,180 | 385,256 | (245,924) |
| Federal Transit Administration - CARES | 4815 | 464,915 | 501,672 | 460,661 | (41,011) |
| | | <u>8,959,276</u> | <u>11,911,063</u> | <u>9,715,620</u> | <u>(2,195,443)</u> |
| OTHER SOURCES: | | | | | |
| Other Grants | 4300 | 78,813 | 88,635 | 125,312 | 36,677 |
| CD Contracts | 4350 | 59,062 | 85,494 | 168,008 | 82,514 |
| Local Contracts | 4430 | 45,727 | 236,180 | 124,774 | (111,406) |
| Farebox Income | 4820 | 31,872 | 55,000 | 57,000 | 2,000 |
| Interest on Deposits | 4910 | 73,288 | 168,000 | 140,000 | (28,000) |
| Miscellaneous | 4930 | 413 | 1,720 | 0 | (1,720) |
| | | <u>289,174</u> | <u>635,029</u> | <u>615,094</u> | <u>(19,935)</u> |
| TOTAL REVENUES | | <u>9,502,360</u> | <u>12,800,003</u> | <u>10,584,625</u> | <u>(2,215,378)</u> |

Lower Savannah Council of Governments
Fiscal Year 2024-2025 Proposed Budget

| | | ACTUAL - PER AUDIT - FY 22-23 | PROPOSED FINAL BUDGET FY 23-24 | PROPOSED BUDGET FY 24-25 | INCREASE (DECREASE) |
|---------------------------------------|------|-------------------------------------|--------------------------------------|--------------------------------|------------------------|
| EXPENDITURES: ***** | | | | | |
| Salaries | 5000 | 1,470,990 | 1,762,000 | 1,907,200 | 145,200 |
| Fringe | 5050 | 1,038,232 | 1,293,131 | 1,356,575 | 63,444 |
| Temp Agency Staff | 5054 | 4,027 | 16,320 | 8,160 | (8,160) |
| Contract Staff | 5055 | 39,078 | 65,463 | 31,250 | (34,213) |
| Meeting Expenses | 5130 | 30,088 | 36,681 | 42,235 | 5,554 |
| Travel - Staff | 5150 | 41,537 | 58,739 | 100,429 | 41,690 |
| Travel - Board | 5160 | 39,273 | 41,617 | 60,000 | 18,383 |
| Meeting Reg. - Staff | 5170 | 21,258 | 32,548 | 49,755 | 17,207 |
| Meeting Reg. - Board | 5180 | 13,071 | 14,616 | 22,635 | 8,019 |
| Professional/Audit/Legal | 5190 | 27,889 | 48,115 | 48,115 | - |
| Contracts for Services - WD | 5200 | 1,550,050 | 1,745,481 | 1,231,364 | (514,117) |
| Contractual - WD OJT/IWT | 5205 | 146,739 | 197,178 | 100,000 | (97,178) |
| Contracts for Services - Aging | 5210 | 2,290,430 | 3,769,759 | 2,787,474 | (982,285) |
| Contracts for Services - Transit | 5220 | 622,622 | 737,974 | 720,926 | (17,048) |
| Contractual - Other | 5230 | 181,399 | 493,284 | 329,027 | (164,257) |
| Contractual - I.T. (Info. Technology) | 5232 | 212,057 | 243,681 | 216,539 | (27,142) |
| Caregiver/Respite Services | 5250 | 485,833 | 554,182 | 485,648 | (68,534) |
| Postage & Shipping | 5260 | 10,943 | 13,555 | 13,555 | - |
| Subscriptions/Dues/Publications | 5270 | 35,131 | 44,241 | 41,103 | (3,138) |
| Utilities | 5280 | 16,527 | 20,445 | 23,825 | 3,380 |
| Telephone | 5290 | 31,272 | 34,611 | 26,634 | (7,977) |
| Internet/Data | 5295 | 51,913 | 50,025 | 37,541 | (12,484) |
| Office Supplies | 5300 | 9,831 | 11,730 | 11,730 | - |
| WIA Office Supplies | 5305 | 3,207 | 3,000 | 2,500 | (500) |
| Printing & Photo Expense | 5310 | 23,923 | 29,923 | 50,250 | 20,327 |
| Equipment Repair & Maintenance | 5320 | 21,107 | 25,000 | 26,270 | 1,270 |
| Equipment Rental | 5330 | 23,286 | 24,900 | 24,900 | - |
| Other Supplies & Equipment | 5340 | 38,247 | 17,915 | 17,915 | - |
| Insurance & Bonding | 5360 | 52,952 | 65,500 | 67,500 | 2,000 |
| Insurance - Retiree | 5370 | 66,494 | 74,550 | 74,550 | - |
| Advertising & Promotional | 5380 | 129,491 | 400,658 | 193,600 | (207,058) |
| Building Maintenance | 5390 | 41,020 | 234,721 | 197,760 | (36,961) |
| Office Rent/Utilization | 5400 | 123,820 | 89,000 | 89,000 | - |
| Bank Fees | 5430 | 830 | 1,000 | 1,000 | - |
| Miscellaneous | 5500 | 1,528 | 2,200 | 2,200 | - |
| Auto Expenses | 5550 | 59,848 | 104,260 | 100,460 | (3,800) |
| Fixed Asset Purchases | 5600 | 584,200 | 442,000 | 85,000 | (357,000) |
| Gain/Loss on Equipment Disposal | 5700 | (35,142) | - | - | - |
| TOTAL EXPENDITURES: | | <u>9,504,998</u> | <u>12,800,003</u> | <u>10,584,625</u> | <u>(2,215,378)</u> |
| Net Revenue/(Expenditures): | | <u>(2,638)</u> | <u>-</u> | <u>-</u> | <u>-</u> |

LOWER SAVANNAH COUNCIL OF GOVERNMENTS

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2023

| | | <u>Special Revenue</u> | | | |
|---|---------------------|----------------------------|---|--|---|
| | <u>General</u> | <u>Grant Sub-funds</u> | <u>Regional Development Corporation</u> | <u>Regional Information & Assistance Corporation</u> | <u>Total Governmental Funds</u> |
| ASSETS | | | | | |
| Cash | \$ 1,122,698 | \$ 448,027.00 | \$ 101,994 | \$ 2,220 | \$ 1,674,939 |
| Investments | 1,444,250 | - | - | - | 1,444,250 |
| Prepaid expenses | 46,180 | 22,681 | - | - | 68,861 |
| Due from other funds | 49,348 | - | - | - | 49,348 |
| Restricted cash | - | - | - | 18,399 | 18,399 |
| Receivables | | | | | |
| Due from other governments/contractors | 6,125 | 1,538,343 | - | - | 1,544,468 |
| Total assets | <u>\$ 2,668,601</u> | <u>\$ 2,009,051</u> | <u>\$ 101,994</u> | <u>\$ 20,619</u> | <u>\$ 4,800,265</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | | |
| LIABILITIES | | | | | |
| Accounts payable | \$ 23,903 | \$ 427,052 | \$ - | \$ 1,002 | \$ 451,957 |
| Accrued wages and benefits | 74,918 | - | - | - | 74,918 |
| Due to other funds | - | 49,348 | - | - | 49,348 |
| Total liabilities | <u>98,821</u> | <u>476,400</u> | <u>-</u> | <u>1,002</u> | <u>576,223</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Grant Funds received in advance - Local Funds | 44,980 | 1,532,651 | - | - | 1,577,631 |
| Total deferred inflows of resources | <u>44,980</u> | <u>1,532,651</u> | <u>-</u> | <u>-</u> | <u>1,577,631</u> |
| FUND BALANCES | | | | | |
| Non-spendable | 46,180 | - | - | - | 46,180 |
| Restricted | - | - | - | 17,397 | 17,397 |
| Committed | - | - | 101,994 | 2,097 | 104,091 |
| Unassigned | 2,478,620 | - | - | 123 | 2,478,743 |
| Total fund balances | <u>2,524,800</u> | <u>-</u> | <u>101,994</u> | <u>19,617</u> | <u>2,646,411</u> |
| Total liabilities and fund balances | <u>\$ 2,668,601</u> | <u>\$ 2,009,051</u> | <u>\$ 101,994</u> | <u>\$ 20,619</u> | <u>\$ 4,800,265</u> |
| Total governmental fund balances | | | | | \$ 2,646,411 |
| Amounts reported for governmental activities in the statement of net position are different because of the following: | | | | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. The cost of capital assets is \$2,830,797 and the accumulated depreciation is \$1,520,930. | | | | | 1,309,867 |
| Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds. | | | | | 132,102 |
| Deferred outflows and inflows of resources related to OPEB are applicable to future periods and, therefore, are not reported in the funds. | | | | | (99,742) |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. | | | | | |
| Net pension liability | | | | (3,415,569) | |
| Net OPEB liability | | | | (1,308,267) | |
| Compensated absences | | | | (210,051) | (4,933,887) |
| Net position of governmental activities | | | | | <u>\$ (945,249)</u> |

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

LOWER SAVANNAH COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

| | | Special Revenue | | | |
|--|--------------|-----------------|----------------------------------|---|--------------------|
| | General | Grant Sub-funds | Regional Development Corporation | Regional Information & Assistance Corporation | Total Governmental |
| REVENUES | | | | | |
| Federal and State funds | \$ - | \$ 8,588,279 | \$ - | \$ - | \$ 8,588,279 |
| Local contracts | 12,000 | 142,788 | - | - | 154,788 |
| Participating local governments | 253,910 | - | - | - | 253,910 |
| State aid | 224,802 | - | - | - | 224,802 |
| Interest income | 73,288 | - | 142 | 17 | 73,447 |
| Other income | 272 | 207,021 | 24,000 | 33,359 | 264,652 |
| Total revenues | 564,272 | 8,938,088 | 24,142 | 33,376 | 9,559,878 |
| EXPENDITURES | | | | | |
| Salaries and benefits | 540,007 | 1,935,266 | - | - | 2,475,273 |
| Contractual services | 127,435 | 4,875,862 | - | 20,004 | 5,023,301 |
| Other | 735,337 | 1,257,651 | 250,052 | 5,166 | 2,248,206 |
| Total expenditures | 1,402,779 | 8,068,779 | 250,052 | 25,170 | 9,746,780 |
| Excess of revenues over (under) expenditures | (838,507) | 869,309 | (225,910) | 8,206 | (186,902) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 957,784 | 294,312 | - | - | 1,252,096 |
| Transfers out | (88,475) | (1,163,621) | - | - | (1,252,096) |
| Total other financing sources (uses) | 869,309 | (869,309) | - | - | - |
| Net change in fund balances | 30,802 | - | (225,910) | 8,206 | (186,902) |
| Fund balances, beginning of year | 2,493,998 | - | 327,904 | 11,411 | 2,833,313 |
| Fund balances, end of year | \$ 2,524,800 | \$ - | \$ 101,994 | \$ 19,617 | \$ 2,646,411 |

*The accompanying notes are an integral part of these financial statements.
See Independent Auditor's Report.*