



GRANT AGREEMENT NUMBER: 25-210

GRANT AGREEMENT

BETWEEN

SOUTH CAROLINA DEPARTMENT OF ENVIRONMENTAL SERVICES

AND

Clarendon County Government

This Agreement by and between the South Carolina Department of Environmental Services (SCDES) and Clarendon County Government (Recipient) existing under the laws of South Carolina, is to provide for the distribution of funds \$950,000 (the Funds) appropriated in 2024 Act 226, Part IB, Section 118.20 (88)(a).

The parties agree as follows:

A. STATEMENT OF PURPOSE:

The purpose of the agreement is to provide funding to the Recipient, in support of Newman Branch Swamp Clearing. This agreement furthers SCDES's statutory mission as authorized in South Carolina Code Section 118.20 (88)(a) and serves the public purpose of environmental protection and conservation.

B. SCOPE OF SERVICES:

The Recipient shall utilize the funds for the activities and services outlined and approved in supporting documents and the attached Exhibit 1 as completed with supporting documents, which will be incorporated into the Agreement upon acceptance under Paragraph D.

C. TERM:

This Agreement shall be effective upon signature, calendar year 2024 and shall terminate on June 30, 2025. Recipient's obligations under this Agreement shall survive termination.

D. PAYMENT:

1. Recipient shall submit a written request for payment not to exceed \$950,000 and shall include with the request the information on the attached Exhibit I, including the following as required by Proviso 118.20 and SCDES:
 - a. An accounting of how the Funds will be spent (Planned Expenditure Summary)

- b. Goals to be accomplished, and
 - c. Proposed measures to evaluate success in implementing and meeting goals.
2. Upon acceptance by SCDES, the request for payment will be incorporated into and made part of this Agreement.
 3. Recipient must register with SCEIS as a vendor and provide vendor information on the request for payment.
 4. Payment is contingent on SCDES receipt of Funds.
 5. Upon receipt and review and approval of the Planned Expenditure Summary, Funds Budget, and financial statements, SCDES will transmit the funds to Recipient by check delivered to:

Sharmane Anderson, Deputy County Administrator
 411 Sunset Drive
 Manning, SC, 29102
 (803) 435-0135
 sanderson@clarendoncountygov.org

6. Source of Funds: State funds made available in the FY2025 Appropriations Act from 118.20 as a one-time distribution per legislative direction, effective July 1, 2024. SCDES's Point of Contact for financial information regarding payments made under this Agreement:

Chris Wimberly
 Finance & Operations
 SCDES
 2600 Bull Street
 Columbia, South Carolina, 29201

E. REPORTING REQUIREMENTS:

1. By June 30th, 2025, Recipient shall submit to SCDES a report containing a detailed accounting of its use of the Funds, the services completed, and the outcome measures used to determine the success of the stated goals in sufficient detail for SCDES to determine Recipient's compliance with the Scope of Services set forth in Paragraph B above. See Exhibit II (Quarterly Expenditure Report) and expected completion date by which it anticipates all funds will be spent. Recipient shall also submit a final report with this information if the project is not completed or the Funds have not been spent by June 30, 2025, Recipient shall include in its report an explanation why the Funds have not been spent or the project is not complete and an expected completion date by which it anticipates all funds will have been spent. Recipient shall also submit a final report with this information within 90 days after project completion or exhaustion of Funds.

2. Recipient shall submit to SCDES by June 30, 2025, a detailed statement explaining the nature and function of its organization as well as a detailed statement explaining the use that was made of the funds using the attached template(s).

3. Recipient will allow the State Auditor to audit or cause to be audited to funds.

F. PREVENTING AND REPORTING FRAUD, WASTE AND ABUSE:

- a. SCDES has procedures and policies concerning the prevention and reporting of fraud, waste and abuse (FWA) in agency-funded programs, including but not limited to those funded by federal grants. No agency employee, agent, or Recipient shall direct, participate in, approve, or tolerate any violation of federal or State laws regarding FWA in government programs.
- b. Federal law prohibits any person or company from knowingly submitting false or fraudulent claims or statements to a federally funded program, including false claims for payment or conspiracy to get such a claim approved or paid. The False Claims Act, 31 U.S.C. §3729-3733, and other “whistleblower” statutes include remedies for employees who are retaliated against in their employment for reporting violations of the Act or for reporting fraud, waste, abuse, or violations of law in connection with federal grant agreements or grants, or danger to public health or safety. Under State law, persons may be criminally prosecuted for false claims made for insurance fraud, or for using a computer in a fraud scheme or to obtain money or services by false representations.
- c. If Recipient or Recipient’s agents or employees have reason to suspect FWA in SCDES programs, this information should be reported in confidence to SCDES. A report may be made by writing to the Office of Internal Audits, SCDES, 2600 Bull Street, Columbia, SC 29201; or by calling the SCDES Fraud, Waste and Abuse Hotline at 803-898-7533 accessing the OIA Intranet Website, or sending an email to fraud.hotline@des.sc.gov. Recipient is required to inform Recipient’s employees of the existence of SCDES’s policy prohibiting FWA and the procedures for reporting FWA to the agency. Recipient must also inform recipient’s employees, in writing, of their rights and remedies under 41 U.S.C. §4712 concerning reporting FWA or violations of law in connection with federal contracts or grants, or danger to public health or safety, in the predominant native language of the workforce.

G. USE OF FUNDS; AUDITS:

Recipient will not use, expend, or allow use or expenditure of the Funds for any purpose not authorized in and consistent with this Agreement. Unexpended funds distributed pursuant to this Agreement may be carried forward to succeeding fiscal years and expended for the same purposes. Recipient shall continue the reporting and monitoring required under this Agreement until all Funds are spent.

- H. RETURN OF FUNDS: The State of South Carolina reserves the right to all remedies available to it under law for the enforcement of this Agreement including but not limited to the right to demand repayment of any Funds that remain unused at completion of the project or that were used for purposes not authorized in this Agreement.

I. NON-DISCRIMINATION:

No person shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination in relation to activities carried out under this Contract on the grounds of race, religion, color, sex, age, national origin, disability, veteran status, pregnancy, gender identity, sexual orientation, or any other basis prohibited by law. This includes the provision of language assistance services to individuals of limited English proficiency eligible for services provided by SCDES.

Recipients that administer or provide SCDES programs, activities, and services are required to adopt policies and procedures that ensure individuals with disabilities are provided with an equal opportunity to participate and equally effective communication when accessing any SCDES funded programs, activities, and services.

- J. COMPLIANCE REPORTS: Recipient must provide quarterly compliance reports within fifteen days after the end of each quarter outlining the status of the project, compliance with the scope of services, and documentation of expenditures to the proper program area of SCDES. Recipient is subject to site visits from SCDES to monitor compliance.
- K. RECORDKEEPING: Recipient shall create and maintain adequate records to document all matters covered by this Agreement. Recipient shall retain all such records for three (3) years or other longer period required by law after termination, cancellation, or expiration of the Agreement or after final expenditure of Funds, whichever is later, and make records available for inspection, copying, and audit by SCDES or other authorized agent of the State. If any litigation, claim, or audit has begun but is not completed or if audit findings have not been resolved at the end of the retention period, the records shall be retained until all litigation, claims, or audit findings involving the Funds have been resolved.
- L. REVISIONS OF LAW: The provisions of the Agreement are subject to revision of state or federal statutes and regulations and requirements governing.
- M. PUBLIC INFORMATION: All information relating to distribution and use of the Funds, including all reports and documentation submitted to SCDES under this Agreement, is subject to public disclosure under the South Carolina Freedom of Information Act and may be published on SCDES's internet web site.
- N. ATTACHMENTS: Attachments to this Agreement are incorporated into and made part of this Agreement.

The parties to this Grant Agreement hereby agree to any and all provisions of the Grant Agreement as stated above.

SOUTH CAROLINA DEPARTMENT OF ENVIRONMENTAL SERVICES

RECIPIENT NAME

BY: Chris Wimberly
Chris Wimberly
Chief Financial Officer

BY: Sharmane Anderson
Sharmane Anderson
Deputy County Administrator

DATE: 12/3/24

DATE: 12/4/24

MAILING ADDRESS:
SCDES – Finance & Operations
2600 Bull Street
Columbia, SC 29201
Phone: 803-898-1230

MAILING ADDRESS:
411 Sunset Drive
Manning, SC 29102
Phone: (803) 435-0135
Email: sanderson@clarendoncountygov.org

REMITTANCE ADDRESS: (if applicable)

TAX/EMPLOYER ID # 57-6000337

TYPE OF ENTITY (check one):

- Corporation
- LLC
- Partnership
- Nonprofit organization
- Government agency or political subdivision – specify State if not SC:

Other Governmental body (specify)

Individual/sole proprietor

Other (specify)

If a corporation or LLC:

State of incorporation/organization:

Registered agent and address in South Carolina:

SCDLLR or other license #

THIS AGREEMENT IS NOT OFFICIAL AND BINDING UNTIL SIGNED BY THE SCDES CONTRACTS
MANAGER.

Francine Miller

Francine Miller
SCDES Contracts Manager

DATE: 12/10/2024

Exhibit 1: Information for State Funding

Name of organization: Clarendon County

Mailing Address of Organization: 411 Sunset Drive, Manning, SC 29102

Phone: 803-433-4004

Email: grants@clarendoncountygov.org

Tax/Employer ID#- 57-6000337

SCEIS Vendor ID#: 7000180260

Type of Entity: Local Government

Registered Agent and address in South Carolina: N/A

Provide an accounting of how the state funds will be spent:

Funding will be used to secure a qualified environmental engineering firm to conduct a comprehensive stream evaluation of Newman Branch, provide required permits and conduct debris removal, sediment and other obstructions.

What goals will be accomplished:

1. An assessment of the identified issues along Newman Branch will result in the identification of the existing functional conditions, stressors and constraints.
2. A action plan will be developed for stream cleanout and removal of debris, sediment and other obstructions
3. The Scope of Work developed and implemented will result in improved water flow, decreased flood elevation levels and overall stream health in the defined area of Newman Branch.

How will the proposed funds benefit the taxpayers of South Carolina:

1. The project will decrease the impact of flood elevation levels for residential and agricultural properties along the Newman Branch watershed.
2. The project will have a positive impact on current flood related insurance costs for property owners
3. The project will decrease the current flood related issues that cause a risk to the quality of life for residents who deal with disruptions to well and septic systems, interior and exterior damage to their property, loss of crops etc.

Provide a copy of the adopted budget for the current fiscal year: attached

Provide a copy of the organization's most recent operating financial statement. attached

Exhibit II. Expenditure Report Due June 30th. If all funds are not spent by June 30, 2025, then quarterly reports with updated status are required until all funds are fully expended.

Amount Received	Spent to Date	Status Summary	Project Goal	Measure(s)



ANNUAL BUDGET



**FISCAL YEAR
2024-2025**

**ANNUAL BUDGET
FY 2025
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**CLARENDON COUNTY BUDGET SUMMARY - GENERAL FUND
FISCAL YEAR 2025**

DESCRIPTION	BUDGET FY 2025
REVENUES	
AD VALOREM TAXES	17,479,295
OTHER LOCAL REVENUE	5,780,500
CHARGES FOR SERVICES	2,915,100
FRANCHISE FEES	110,000
FINES & FORFEITURES	225,000
STATE REVENUES	2,336,910
FEDERAL REVENUES	668,600
TRANSFERS	107,300
TOTAL REVENUES	29,622,705
EXPENSES	
ADMINISTRATION	469,870
COUNTY COUNCIL	205,250
ASSESSOR	646,830
FACILITIES MANAGEMENT	983,940
DETENTION	4,149,720
COMMUNICATIONS	1,145,490
EMERGENCY PREPAREDNESS	143,360
ROD	184,220
SOLID WASTE	2,949,170
PLANNING/PUBLIC SERVICE	703,110
FLEET MAINTENANCE	239,680
DEVELOPMENT BOARD	424,830
ENGINEER	261,620
FINANCE	351,020
HUMAN RESOURCES	237,750
GRANTS	162,200
PROCUREMENT	236,190
RECREATION	641,930
INFORMATION TECHNOLOGIES	842,950
PUBLIC WORKS	1,010,260
ARCHIVES	116,650
AGENCIES	705,075
NON-DEPARTMENTAL	3,217,250
AIRPORT COMMISSION	46,680
TRANSFERS	60,000
	20,135,045
CLERK OF COURT	288,960
FAMILY COURT	180,350
DSS FUNDS - CLERK OF COURT	172,940
MAGISTRATE	657,770
PROBATE JUDGE	270,100
AUDITOR	297,390
VETERAN'S AFFAIRS	86,740
TREASURER	548,540
SHERIFF	6,169,040
DSS FUNDS - SHERIFF	5,500
SEX OFFENDER REGISTRY	1,500
CORONER	358,120
MASTER IN EQUITY	58,160
BD. of ELECTIONS & VOTER REG.	392,550
	9,487,660
TOTAL EXPENDITURES:	29,622,705
Excess/(Deficit)	0

**CLARENDON COUNTY TOTAL APPROPRIATION NEEDS
FISCAL YEAR 2025**

DESCRIPTION	BUDGET FY 2025
ADMINISTRATION	469,870
CLERK OF COURT	288,960
MAGISTRATE	657,770
PROBATE JUDGE	270,100
COUNTY COUNCIL	205,250
ASSESSOR	646,830
AUDITOR	297,390
VETERAN'S AFFAIRS	86,740
TREASURER	548,540
FACILITIES MANAGEMENT	983,940
SHERIFF	6,169,040
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SEX OFFENDER REGISTRY	1,500
DSS FUNDS - CLERK OF COURT	172,940
DSS FUNDS - SHERIFF	5,500
AGENCIES	705,075
NON-DEPARTMENTAL	3,217,250
AIRPORT COMMISSION	46,680
TRANSFER	60,000
TOTAL COUNTY FUND OPERATING BUDGET:	29,622,705

SPECIAL PURPOSE FUNDS:

General County Debt Obligations	1,852,338
F.E. Dubose Vocational School	330,120
Fire Rescue	6,829,064
Fire Rescue Debt	313,162
Emergency Services Debt	68,400
Emergency Services	2,280,735
Library	802,700

TOTAL SPECIAL PURPOSE BUDGET: 12,476,519

CLARENDON COUNTY TOTAL APPROPRIATION: 42,099,224

ENTERPRISE FUNDS:

Clarendon Cty Water & Sewer (Operating Expenses)	1,176,600
Weldon Auditorium Complex (Operating Expenses)	160,165

INSTALLMENT REVENUE PURCHASE BONDS

Administration Complex Lease / Purchase	487,745
Courthouse Lease / Purchase	181,519
Capital Projects Series 2022	1,034,113

**CLARENDON COUNTY GENERAL REVENUE ANALYSIS
FISCAL YEAR 2025**

ACCOUNT 010-004-	DESCRIPTION	BUDGET FY 2025
AD VALOREM		
00310-40010	Real Estate Taxes	13,455,595
00310-40015	Vehicle Taxes	2,550,000
00310-40025	Delinquent Taxes	1,100,000
00310-40028	Watercraft Collections	373,700
OTHER LOCAL REVENUES		
00310-40031	LOST Revenue	4,400,000
00310-40032	Local Accommodations Tax (3%)	
00310-40035	Payments in Lieu of Taxes	60,000
00310-40036	Payments in Lieu - Motor Carriers	450,000
00310-40040	Treasurer's Cost to Cities	30,000
00310-40046	Delinquent Tax Fees	160,000
00310-40056	Hanger Rent	55,500
00310-40060	Investment Income	300,000
00310-40065	Multi-County Industrial Park	100,000
00310-40070	Miscellaneous Revenue	175,000
00310-40075	Sale of Assets	50,000
00310-42400	Contributions	-
CHARGES FOR SERVICES		
00315-41000	Assessors Fees	500
00315-41001	Moving Permits	2,500
00315-41005	Building Permits	240,000
00315-41010	Master in Equity	6,000
00315-41015	Probate Fees	95,000
00315-41020	Clerk of Court Fees/Fines	135,000
00315-41025	ROD Fees / Charges	280,000
00315-41030	Coroner Fee	200
00315-41035	Solid Waste Fee	910,000
00315-41040	County Road User Fee	470,000
00315-41046	Decal Issuance	28,000
00315-41050	Planning/Public Service Com.	15,000
00315-41068	Sex Offender Registry Fees	8,500
00315-41070	Sheriff Fees	2,500
00315-41072	Municipal Inmate Housing	7,500
00315-41073	Animal Control Fees	750
00315-41075	Landfill Fees	380,000
00315-41076	Canteen	15,000
00315-41077	Recreation Registration Fees	45,000
00315-41078	Recreation Sponsorship	11,000
00315-41079	Turbeville Law Enforcement	247,650
00315-41081	Facility Rentals	15,000
FRANCHISE FEES		
00320-42000	Franchise Fees	110,000
FINES & FORFEITURES		
00325-43000	Magistrate Fines	225,000

ACCOUNT 010-004-	DESCRIPTION	BUDGET FY 2025
STATE REVENUES		
00330-40005	Voter Registration Board	12,500
00330-40006	Voter Registration Office	40,000
00330-44000	Merchants Inventory	48,910
00330-44015	Clerk/Sheriff/Probate/Coroner	110,000
00330-44018	Coroner Review Brd	35,000
00330-44030	State Aid and Allocations	1,850,000
00330-44035	Accommodations Tax 1st 25K+5%	36,000
00330-44040	DSS Revenue	50,000
00330-44045	Family Court DSS IV-D	140,000
00330-44050	Civil Process IV-D	4,500
00330-44055	Solid Waste Tire Fees	10,000
FEDERAL REVENUES		
00335-45005	Veterans Affairs	5,100
00335-45020	US Dept. of the Interior	33,500
00335-45025	US Marshal's Svc - Inmate	630,000
TRANSFERS		
06000-49080	Drug Court	5,000
06000-49022	Landsale	82,300
06000-49090	Water & Sewer	10,000
06000-49025	Hospitality Fee	10,000
TOTAL REVENUES		29,622,705

CLARENDON COUNTY
MANNING, SOUTH CAROLINA
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

CLARENDON COUNTY
MANNING, SOUTH CAROLINA
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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MANNING, SOUTH CAROLINA
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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MANNING, SOUTH CAROLINA
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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McGregor & COMPANY^{LLC}

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C.W. Boien, CPA

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

*Active Retired

INDEPENDENT AUDITOR'S REPORT

To the Members of the
Clarendon County Council
Manning, South Carolina

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Clarendon County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Clarendon County's basic financial statements as listed in the table of contents.

In our opinion, 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 unit, each major fund, and the aggregate remaining fund information of Clarendon County, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Clarendon County 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 audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

INDEPENDENT AUDITOR'S REPORT
(continued)

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 Clarendon County'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 and *Government 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 and *Government 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 Clarendon County'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 Clarendon County'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 and pension schedules and OPEB schedules information on pages 8-15 and 83-86 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

INDEPENDENT AUDITOR'S REPORT
(continued)

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clarendon County's basic financial statements. The accompanying combining and individual fund schedules, supplemental section, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis 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 basic 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 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, the combining and individual nonmajor fund financial statements, the supplemental section, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2023 on our consideration of Clarendon County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and

INDEPENDENT AUDITOR'S REPORT
(continued)

compliance and the results of that testing, and not to provide an opinion on the effectiveness of Clarendon County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clarendon County's internal control over financial reporting and compliance.

McGregor & Co. LLP

Orangeburg, South Carolina
December 27, 2023

CLARENDON COUNTY
MANNING, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023

Clarendon County's management's discussion and analysis offers readers of the County's financial statements a narrative overview and analysis of the County's financial activities for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and notes to the financial statements.

The government-wide financial statements include not only Clarendon County and its blended component units (known as the primary government), but also legally separate entities for which the County is financially accountable. Information included in this discussion and analysis focuses on the activities of the primary government. Accordingly, information provided does not include the activities of discretely-presented component units.

Financial Highlights:

- Clarendon County's assets exceeded its liabilities at June 30, 2023, by \$18.8 million (net position).
- The County's total net position increased \$7.8 million over the previous year. This increase was due, in large part, to growth in ad valorem taxes greater than budgeted and non-recurring funds from the State for use in roadway improvements.
- At June 30, 2023, the County's governmental fund balance sheet reported a combined ending fund balance of \$46.8 million, an increase of \$22.2 million over the previous fiscal year. This increase was a result of the issuance of Installment Purchase Revenue Bonds associated with capital projects to be constructed. Of the \$46.8 million, \$34.4 million remains in the various funds of the County as committed, assigned, or unassigned.
- The General Fund reported a fund balance of \$15.3 million, reflecting a \$3.4 million increase from last fiscal year. This total ending balance equates to 58.2% of General Fund expenditures for the year. The unassigned fund balance is 38.5% of General Fund expenditures for the year.
- Total general obligation bonded debt increased a net \$0.2 million during the fiscal year.
- On July 1, 2022, the County absorbed the Harvin Clarendon County Library (previously reported as a Component Unit) into its Governmental Funds as a Special Purpose Revenue Fund with an initial Fund Balance of \$74,017.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Clarendon County's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

CLARENDON COUNTY
MANNING, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Clarendon County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The County's governmental activities include general government, public safety, judicial, physical environment, economic environment, transportation, agencies, and cultural/recreation. Financial information in the government-wide financial statements distinguishes discretely-presented component units from the financial information for the primary government itself.

The government-wide financial statements can be found on pages 16 and 17 of this report.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Clarendon County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

CLARENDON COUNTY
MANNING, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Clarendon County maintains 14 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Projects Fund, General County Debt Service Fund, Fire Rescue Fund and C-Program Roads Fund which are considered to be major funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Clarendon County adopts an annual appropriation budget for its governmental funds. Budgetary comparison statements have been provided for these funds to demonstrate compliance with the budget.

The basic governmental funds financial statements can be found on pages 18 through 21 of this report.

Proprietary funds: Clarendon County utilizes two proprietary funds associated with its Water and Sewer related activities and the Weldon Auditorium. These statements are found on pages 22 through 24.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

The basic fiduciary fund financial statement can be found on page 25 of this report.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26 through 82 of this report.

Other information: In addition to the basic financial statements and accompanying notes, the combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 87 through 103 of this report.

CLARENDON COUNTY
MANNING, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Clarendon County, assets exceeded liabilities by \$18.8 million at the close of the most recent fiscal year. The County's increase in net position for this fiscal year amounts to \$7.8 million.

The largest portion of the County's net position (\$30.0 million) reflects its investment in capital assets (e.g. land, buildings, infrastructure, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Clarendon County's Net Position
(Dollars in Thousands)**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u> <i>(Restated)</i>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u> <i>(Restated)</i>
Current and other assets	\$ 50,740	\$ 28,557	\$ 1,054	\$ 1,059	\$ 51,794	\$ 29,616
Capital assets	<u>42,119</u>	<u>41,768</u>	<u>18,192</u>	<u>16,521</u>	<u>60,311</u>	<u>58,289</u>
Total assets	<u>92,859</u>	<u>70,325</u>	<u>19,246</u>	<u>17,580</u>	<u>112,105</u>	<u>87,905</u>
Deferred outflows of resources	<u>11,346</u>	<u>13,351</u>	<u>120</u>	<u>165</u>	<u>11,466</u>	<u>13,516</u>
Long-term liabilities outstanding	76,029	65,194	11,068	11,572	87,097	76,766
Other liabilities	<u>5,568</u>	<u>5,125</u>	<u>2,417</u>	<u>2,602</u>	<u>7,985</u>	<u>7,727</u>
Total liabilities	<u>81,597</u>	<u>70,319</u>	<u>13,485</u>	<u>14,174</u>	<u>95,082</u>	<u>84,493</u>
Deferred inflows of resources	<u>9,576</u>	<u>5,869</u>	<u>145</u>	<u>85</u>	<u>9,721</u>	<u>5,954</u>
Net position						
Invested in capital assets, net of related debt	22,455	22,103	7,542	4,648	29,997	26,751
Restricted	11,463	9,707	434	405	11,897	10,112
Unrestricted	<u>(20,886)</u>	<u>(24,322)</u>	<u>(2,240)</u>	<u>(1,567)</u>	<u>(23,126)</u>	<u>(25,889)</u>
Total net position	<u>\$ 13,032</u>	<u>\$ 7,488</u>	<u>\$ 5,736</u>	<u>\$ 3,486</u>	<u>\$ 18,768</u>	<u>\$ 10,974</u>

An additional portion of the County's net position of the governmental activities (\$11.5 million) represents resources that are subject to external restrictions on how they may be used or deemed to be unspendable.

CLARENDON COUNTY
MANNING, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023

The changes in net position displayed below shows the governmental and business-type activities during the fiscal year. Increases in property taxes, as well as State shared funds, resulted in a positive change in net position of \$7.8 million.

Clarendon County's Changes in Net Position
(Dollars in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2023	2022 (Restated)	2023	2022	2023	2022 (Restated)
Revenues						
Program Revenues:						
Charges for Services	\$ 4,867	\$ 4,447	\$ 1,454	\$ 1,433	\$ 6,321	\$ 5,880
Grants and Contributions	3,151	5,907	504	501	3,655	6,408
General revenues:						
Ad valorem taxes	26,849	24,477	-	-	26,849	24,477
Other taxes	5,109	4,804	-	-	5,109	4,804
State shared	8,854	5,337	-	-	8,854	5,337
Interest	1,118	54	7	2	1,125	56
Other	508	470	-	-	508	470
Total revenues	<u>50,456</u>	<u>45,496</u>	<u>1,965</u>	<u>1,936</u>	<u>52,421</u>	<u>47,432</u>
Expenses						
Government Activities:						
General government	10,390	11,242	-	-	10,390	11,242
Public safety	19,670	17,305	-	-	19,670	17,305
Physical environment	5,567	4,534	-	-	5,567	4,534
Transportation	301	337	-	-	301	337
Economic environment	1,008	1,664	-	-	1,008	1,664
Court related	2,313	2,043	-	-	2,313	2,043
Cultural and recreational	1,693	923	-	-	1,693	923
Agencies	352	929	-	-	352	929
Interest on long-term debt	1,750	592	-	-	1,750	592
Business-type Activities:						
Water and sewer fund	-	-	1,334	1,448	1,334	1,448
Weldon Auditorium	-	-	292	376	292	376
Total expenses	43,044	39,569	1,626	1,824	44,670	41,393
Transfers in (out)	(1,809)	(493)	1,911	550	102	57
Change in net position	<u>5,603</u>	<u>5,434</u>	<u>2,250</u>	<u>662</u>	<u>7,853</u>	<u>6,096</u>
Beginning Net Position	7,488	2,589	3,486	2,824	10,974	5,413
Equity Transfer	(59)	(535)	-	-	(59)	(535)
Ending Net Position	<u>\$ 13,032</u>	<u>\$ 7,488</u>	<u>\$ 5,736</u>	<u>\$ 3,486</u>	<u>\$ 18,768</u>	<u>\$ 10,974</u>

CLARENDON COUNTY
MANNING, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023

Primary Governmental Activities: Revenues for the County's governmental activities were \$50.4 million for fiscal year 2023. Taxes constitute the largest source of County revenues, amounting to approximately \$32.0 million for the fiscal year 2023. Real property taxes (\$17.7 million) represent 55.3% of total taxes and 35.3% of all revenue combined. Whereas, intergovernmental revenues increased to \$11.9 million for the fiscal year end.

Financial Analysis of Clarendon County's Funds

As noted earlier, Clarendon County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of Clarendon County governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Clarendon County's financing requirements. In particular, non-restricted fund balances (committed, assigned and unassigned) may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2023, Clarendon County governmental funds reported combined fund balances of \$46.8 million, an increase of \$22.2 million from the prior year balances. This increase was primarily the result of an increase in tax collections, State intergovernmental (roadway improvements primarily), capital/operating leases and bond issuance for capital projects.

The General Fund is the chief operating fund of the County. At June 30, 2023, total fund balance in the General Fund was \$15.3 million, of which \$10.9 million was not restricted. As a measure of the General Fund's liquidity, the total fund balance and total unrestricted and nonspendable fund balances compared to total fund expenditures shows percentages of 58.2% and 41.5%, respectively. The fund balance of the General Fund showed an increase of 29.1%, or \$3.4 million during the fiscal year.

General Fund Budgetary Highlights

A budget to actual statement is provided for the General Fund. A budget column for both the original budget adopted for fiscal year 2023 as well as the final budget is presented. Historically, neither grant revenue nor expenditures are budgeted. The variances reflected are primarily a result of greater tax collections, related grant activities and savings realized at the departmental level (staffing levels less than budgeted).

CLARENDON COUNTY
MANNING, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023

Capital Asset and Debt Administration

Capital assets: Clarendon County's investment in capital assets for its governmental type activities as of June 30, 2023, amounts to \$42.1 million (net of accumulated depreciation) and \$18.2 million within its business-type activities. This investment in capital assets includes land, buildings and improvements, machinery and equipment and construction in progress. Clarendon County's investment in capital assets for the fiscal year was up 3.4% as various construction projects continue.

Clarendon County's Capital Assets (Net)
(Dollars in Thousands)

	<u>Government</u> <u>Activities</u>		<u>Business-type</u> <u>Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Land	\$ 3,167	\$ 3,167	\$ 154	\$ 154	\$ 3,321	\$ 3,321
Infrastructure	5,432	5,157	-	-	5,432	5,157
Construction in progress	1,185	1,110	2,418	908	3,603	2,018
Buildings and improvements	24,139	24,509	2,373	2,460	26,512	26,969
Leased buildings	1,035	1,081	-	-	1,035	1,081
Leased equipment	455	430	-	-	455	430
Water distribution system	-	-	13,007	12,743	13,007	12,743
Machinery and equipment	<u>6,706</u>	<u>6,340</u>	<u>240</u>	<u>256</u>	<u>6,946</u>	<u>6,596</u>
Total	<u>\$ 42,119</u>	<u>\$ 41,794</u>	<u>\$ 18,192</u>	<u>\$ 16,521</u>	<u>\$ 60,311</u>	<u>\$ 58,315</u>

Additional information on the County's capital assets can be found in Note 7 on pages 44 through 46 of this report.

Long-term debt: At the end of the current fiscal year, Clarendon County had a total bonded debt and capital leases outstanding of \$46.1 million, of which \$6.3 million is backed by the full faith and credit of the County.

Clarendon County's Outstanding Debt
(Dollars in Thousands)

	<u>2023</u>	<u>2022</u>
General obligation bond(s)	\$ 6,268	\$ 6,089
Revenue bonds	36,502	21,969
Financed purchases	1,879	1,546
Leases	<u>1,491</u>	<u>1,513</u>
	<u>\$ 46,140</u>	<u>\$ 31,117</u>

The County's total debt increased \$15.0 million. The County currently has a rating of "A+" from Standard & Poor's Corporation on general obligation bond issues. As of June 30, 2023, the County's general obligation debt, capital and operating lease approximated three hundred eleven dollars (\$311) per capita.

CLARENDON COUNTY
MANNING, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023

Additional information on Clarendon County's long-term debt can be found in Note 9 on pages 48 through 59 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clarendon County is currently 4.8%, which represents an increase from a year ago. This compares to the state's average unemployment rate of 3.5% and the national average rate of 3.8%.
- Assessed taxable property valuation increased to \$126.4 million in 2023, an increase of 9.5% over the prior year.
- County-wide gross taxable sales increased from \$670 million in 2022 to \$681 million in 2023 (1.6%); additionally, net taxable sales increased by 6.4% to \$217 million in 2023.

All of these factors were considered in preparing the County's budget for the 2024 fiscal year. Per the Fiscal Year 2024 Adopted Budget, disbursements are budgeted at \$27.2 million, an increase of 6.2% from the fiscal year 2023 level for the General Fund. The County's commitment to programs such as public safety, health and welfare, community development, public works, and parks, recreation, and cultural activities remains strong. However, pressures on the County's budget due to the additional resources required to keep our communities safe will continue to be a challenge for the County in light of legislated constraints to revenue growth.

Requests for Information

This financial report is designed to provide a general overview of Clarendon County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to County Chief Financial Officer, 411 Sunset Drive, Manning, South Carolina 29102. Complete financial statements for each individual component unit may be obtained at each respective administrative office.

CLARENDON COUNTY, SOUTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Government			Component Unit Business Development Corp.
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Current assets:				
Cash and investments	\$ 44,978,959	\$ 458,989	\$ 45,437,948	\$ 2,026,049
Restricted cash and cash equivalents	-	-	-	152,100
Receivables:				
Delinquent taxes	1,706,773	-	1,706,773	-
Other	772,674	187,238	959,912	15,873
Due from fiduciary funds	98,228	-	98,228	-
Prepaid expense	19,099	-	19,099	-
Due from other governments	3,055,371	2,200	3,057,571	-
Inventories	108,619	-	108,619	-
Sales-type leases and notes receivable	-	-	-	330,936
Total current assets	<u>50,739,723</u>	<u>648,427</u>	<u>51,388,150</u>	<u>2,524,958</u>
Non-current assets:				
Restricted cash and cash equivalents	-	405,150	405,150	-
Capital leases and notes receivable	-	-	-	70,000
Non-depreciable capital assets-net	4,351,828	2,571,518	6,923,346	4,197,042
Depreciable capital assets-net	37,767,525	15,620,862	53,388,387	1,528,762
Total non-current assets	<u>42,119,353</u>	<u>18,597,530</u>	<u>60,716,883</u>	<u>5,795,804</u>
Total assets	<u>92,859,076</u>	<u>19,245,957</u>	<u>112,105,033</u>	<u>8,320,762</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension Deferrals	6,657,239	48,466	6,705,705	-
OPEB Deferrals	4,688,691	71,401	4,760,092	-
Total deferred outflows of resources	<u>11,345,930</u>	<u>119,867</u>	<u>11,465,797</u>	<u>-</u>
LIABILITIES				
Current liabilities (payable from current assets):				
Accounts payable	1,647,602	122,924	1,770,526	-
Due to other governments	184,225	-	184,225	-
Internal balances	(1,926,710)	1,926,710	-	-
Unearned revenue	1,980,206	97,657	2,077,863	1,053,597
Other liabilities	614,323	-	614,323	-
Accrued compensated absences	497,227	8,192	505,419	-
Closures and maintenance costs payable	33,500	-	33,500	-
Financed purchases	626,600	-	626,600	-
Leases	207,964	-	207,964	-
Bonds payable	1,703,463	260,986	1,964,449	-
Total current liabilities	<u>5,568,400</u>	<u>2,416,469</u>	<u>7,984,869</u>	<u>1,053,597</u>
Non-current liabilities:				
Accrued compensated absences	436,417	2,492	438,909	-
Closures and maintenance costs payable	442,250	-	442,250	-
Net pension liability	25,896,248	326,256	26,222,504	-
OPEB payable	15,965,417	243,128	16,208,545	-
Financed purchases	1,252,788	-	1,252,788	-
Leases	1,282,527	-	1,282,527	-
Bonds payable, including premiums	30,753,719	10,495,981	41,249,700	-
Total long-term liabilities	<u>76,029,366</u>	<u>11,067,857</u>	<u>87,097,223</u>	<u>-</u>
Total liabilities	<u>81,597,766</u>	<u>13,484,326</u>	<u>95,082,092</u>	<u>1,053,597</u>
DEFERRED INFLOWS OF RESOURCES				
Pension Deferrals	541,739	7,308	549,047	-
OPEB Deferrals	9,033,926	137,572	9,171,498	-
Total deferred inflows of resources	<u>9,575,665</u>	<u>144,880</u>	<u>9,720,545</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	22,454,567	7,541,894	29,996,461	5,725,804
Restricted:				
Debt service	5,398,296	405,150	5,803,446	-
Water system asset replacement	-	28,571	28,571	-
Drug interdiction	600,834	-	600,834	-
Third circuit solicitor	165,497	-	165,497	-
E-911 call center	1,013,758	-	1,013,758	-
Local option sales tax	4,253,067	-	4,253,067	-
I-95 Mega-site	32,092	-	32,092	1,113,858
Unrestricted	(20,886,536)	(2,238,997)	(23,125,533)	427,503
Total net position (deficit)	<u>\$ 13,031,575</u>	<u>\$ 5,736,618</u>	<u>\$ 18,768,193</u>	<u>\$ 7,267,165</u>

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

CLARENDON COUNTY, SOUTH CAROLINA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Program Revenues					Primary Government			Component Units
	Expenses	Charges for Services	Operating		Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
			Grants and Contributions	Grants and Contributions					
Governmental activities:									
Public safety	\$ 19,673,056	\$ 1,852,828	\$ 521,489	\$ 479,176	\$ (16,816,665)	\$ -	\$ (16,816,665)		
General government:	10,390,286	225,196	445	-	(10,164,675)	-	(10,164,675)		
Physical environment	5,568,595	1,761,886	128,139	1,726,851	(1,951,709)	-	(1,951,709)		
Court related	2,313,225	703,223	-	-	(1,610,002)	-	(1,610,002)		
Agencies	351,674	-	-	-	(351,674)	-	(351,674)		
Culture/Recreation	1,690,948	101,351	31,533	-	(1,560,464)	-	(1,560,464)		
Economic environment	1,008,017	167,822	14,722	260,000	(625,673)	-	(625,673)		
Transportation	301,228	56,510	38,720	11,343	(194,665)	-	(194,665)		
Interest	1,748,974	-	-	-	(1,748,974)	-	(1,748,974)		
Total governmental activities	43,044,405	4,887,868	734,948	2,411,400	(35,025,391)	-	(35,025,391)		
Business-Type Activities:									
Water & Sewer Utility	1,334,129	1,418,193	-	504,000	-	588,064	588,064		
Weldon Auditorium	291,986	35,605	-	-	-	(256,381)	(256,381)		
Total business-type activities	1,626,115	1,453,798	-	504,000	-	331,683	331,683		
Total Primary Government:	\$ 44,670,520	\$ 6,341,666	\$ 734,948	\$ 2,915,400	\$ (35,025,391)	\$ 331,683	\$ (34,693,708)		

Component Unit:									
Business Development Corporation	\$ 539,594	\$ 162,478	\$ 289,107	\$ 623,910				\$ 534,731	

General Revenues:									
Taxes:									
Property taxes, levied for general purposes		24,363,943						24,363,943	
Property taxes, levied for debt services		2,464,915						2,464,915	
Sales and use taxes		5,108,860						5,108,860	
Franchise fees		109,479						109,479	
State shared revenues		8,854,186						8,854,186	
Interest earnings		1,117,636			7,355			1,125,001	21,480
Gain (loss) on sale of capital assets		184,795						184,795	(50,626)
Miscellaneous		213,416						213,416	
Total general revenues		42,437,232			7,365			42,444,597	(29,146)
Transfers		(1,909,269)			1,911,281			101,992	
Total general revenues, transfers and contributions		40,527,963			2,250,329			42,545,589	(29,146)
Change in net position		5,602,952						7,852,861	306,555
Net position - beginning - as restated		7,488,450			3,486,269			10,974,719	6,702,183
Equity transfer - SDOCC		(59,427)			-			(59,427)	59,427
Net position - ending		\$ 13,031,375			\$ 5,736,616			\$ 18,768,193	\$ 7,297,185

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

CLARENDON COUNTY, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	GENERAL	CAPITAL PROJECTS	GENERAL COUNTY DEBT SVC	FIRE RESCUE	C-PROGRAM ROADS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS							
Cash and cash equivalents	\$ 11,748,189	\$ 17,325,949	\$ 5,244,632	\$ 1,510,704	\$ 6,701,633	\$ 2,447,852	\$ 44,978,959
Accounts receivable							
Property taxes	1,213,957	-	93,666	248,981	-	150,169	1,706,773
Other	321,930	-	-	381,637	-	69,107	772,674
Due from other funds	4,502	-	-	-	-	9,361	13,863
Due from fiduciary funds	98,228	-	-	-	-	-	98,228
Due from business enterprise	1,926,710	-	-	-	-	-	1,926,710
Due from other governments	2,859,790	-	-	-	168,035	27,546	3,055,371
Prepaid expense	-	-	-	19,099	-	-	19,099
Supplies inventory	108,619	-	-	-	-	-	108,619
Total assets	\$ 18,281,925	\$ 17,325,949	\$ 5,338,298	\$ 2,160,421	\$ 6,869,668	\$ 2,704,035	\$ 52,680,296
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 352,694	\$ 729,456	\$ -	\$ 45,384	\$ 421,496	\$ 98,572	\$ 1,647,602
Accrued payroll and withholdings	428,006	-	-	13,045	-	-	441,051
Due to other funds	12,116	-	-	-	-	1,747	13,863
Due to other governments	184,225	-	-	-	-	-	184,225
Unearned revenue	836,339	1,143,867	-	-	-	-	1,980,206
Advance mobile home revenue	5,566	-	-	-	-	-	5,566
Other liabilities	162,762	-	-	4,944	-	-	167,706
Total liabilities	1,981,708	1,873,323	-	63,373	421,496	100,319	4,440,219
Deferred Inflows of Resources							
Unavailable Revenue-Property Taxes							
	1,020,976	-	75,560	201,001	-	115,131	1,412,668
Total Deferred Inflows of Resources	1,020,976	-	75,560	201,001	-	115,131	1,412,668
Fund balances:							
Nonspendable	108,619	-	-	19,099	-	-	127,718
Restricted	4,285,159	780,295	5,262,738	-	-	1,922,530	12,250,722
Committed	-	-	-	-	1,192,606	-	1,192,606
Assigned	787,735	14,672,331	-	1,876,948	5,255,566	534,993	23,127,573
Unassigned	10,097,728	-	-	-	-	31,062	10,128,790
Total fund balances	15,279,241	15,452,626	5,262,738	1,896,047	6,448,172	2,488,585	46,827,409
Total Liabilities, Deferred Inflows of Resources, and Fund balances	\$ 18,281,925	\$ 17,325,949	\$ 5,338,298	\$ 2,160,421	\$ 6,869,668	\$ 2,704,035	
Amounts reported for governmental activities in the statement of net position are different because:							
Capital assets used in governmental activities are not financial resources; therefore, are not reported in funds.							
Long-term liabilities, including bonds payable (\$32,013,183), financed purchases (\$1,879,386), Leases (\$1,490,491), accrued compensated absences (\$933,644), closure and maintenances costs payable (\$475,750) and bond premium (\$443,999) are not reported in funds.							
Other Post Employment Benefits (OPEB) liability and deferred inflows/outflows represent the future unfunded costs associated with current benefits design.							
Net pension liability and deferred outflow/inflows represent the proportionate share of the future unfunded costs associated with County's participation in the South Carolina Retirement System and Police Officer's Retirement System							
Delinquent taxes receivable are not financial resources in the current period and, therefore, are reported as unearned revenue in the funds.							
<u>1,412,668</u>							
Total net position - total governmental activities							<u>\$ 13,031,575</u>

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

CLARENDON COUNTY, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL	CAPITAL PROJECTS	GENERAL COUNTY DEBT SVC	FIRE RESCUE	C-PROGRAM ROADS	OTHER GOVERNMENTAL FUNDS	TOTAL
REVENUES							
Taxes	\$ 22,201,020	\$ 50,915	\$ 2,377,022	\$ 4,108,066	\$ -	\$ 3,273,516	\$ 32,010,539
Licenses and permits	194,504	-	-	-	-	-	194,504
Intergovernmental	3,516,814	2,228,067	-	-	5,362,264	777,891	11,885,036
Charges for services	2,337,642	-	-	1,405,623	-	110,305	3,853,570
Fines and forfeitures	358,077	-	-	-	-	135,789	493,866
Interest	352,280	330,665	121,422	56,773	175,741	80,735	1,117,636
Miscellaneous	590,507	-	-	17,266	-	10,587	618,360
Total revenues	<u>29,550,844</u>	<u>2,609,667</u>	<u>2,498,444</u>	<u>5,587,728</u>	<u>5,538,005</u>	<u>4,388,823</u>	<u>50,173,511</u>
EXPENDITURES							
Current:							
General government	7,148,322	445	-	-	1,496,042	311,961	8,956,770
Public safety	9,272,656	213,565	-	7,314,627	-	510,140	17,310,988
Physical environment	4,496,574	708,155	-	-	-	-	5,204,729
Transportation	186,745	-	-	-	-	-	186,745
Economic environment	939,957	14,722	-	-	-	-	954,679
Agencies	346,382	-	-	-	-	-	346,382
Culture/Recreation	680,571	3,375	-	-	-	-	1,619,896
Court Related	1,925,006	-	-	-	-	276,349	2,201,355
Debt service:							
Principal	288,470	-	1,700,832	-	-	81,119	2,070,421
Interest and fiscal charges	40,961	1,063,813	683,000	-	-	24,044	1,811,818
Capital outlay	916,364	1,382,676	-	71,165	926,196	147,207	3,443,608
Total expenditures	<u>26,242,008</u>	<u>3,386,751</u>	<u>2,383,832</u>	<u>7,385,792</u>	<u>2,422,238</u>	<u>2,286,770</u>	<u>44,107,391</u>
Excess of revenues over (under) expenditures	3,308,836	(777,084)	114,612	(1,798,064)	3,115,767	2,102,053	6,066,120
OTHER FINANCING SOURCES (USES)							
Sale of assets	242,558	-	-	16,500	-	-	259,058
Bond proceeds	-	15,650,068	1,040,000	-	-	-	16,690,068
Financed purchases proceeds	-	870,000	-	-	-	-	870,000
Lease proceeds	175,492	-	-	-	-	-	175,492
Transfers	(277,624)	(1,416,773)	294	1,894,941	-	(2,010,127)	(1,809,289)
Net other financing sources (uses)	<u>140,426</u>	<u>15,103,295</u>	<u>1,040,294</u>	<u>1,911,441</u>	<u>-</u>	<u>(2,010,127)</u>	<u>16,185,329</u>
Net changes in fund balances	<u>3,449,262</u>	<u>14,326,211</u>	<u>1,154,906</u>	<u>113,377</u>	<u>3,115,767</u>	<u>91,926</u>	<u>22,251,449</u>
Fund balances at beginning of year - as restated	11,829,979	1,126,415	4,107,832	1,782,670	3,391,832	2,396,659	24,635,387
Equity Transfer	-	-	-	-	(59,427)	-	(59,427)
Fund balances at end of year	<u>\$ 15,279,241</u>	<u>\$ 15,452,626</u>	<u>\$ 5,262,738</u>	<u>\$ 1,896,047</u>	<u>\$ 6,448,172</u>	<u>\$ 2,488,585</u>	<u>\$ 46,827,409</u>

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

CLARENDON COUNTY

Control Objects Data: Annual Values

FM Area	SC01 (USD)	Grant	NOT RELEVANT
Fiscal Year	2025	Fund	10050025
Control Ledger	9H	Funds Center	P500X02505
		Commitment Item	561000
		Functional Area	P500X2505
		Funded Program	9816.630000X000



Hierarchy of Control Objects - Budget Addresses - Posting ...	Consumable ...	Consumed Amt	Available Amt
<ul style="list-style-type: none"> ▼ 9816.630000X000 • NOT RELEVANT/10050025/P500X02505/561000/P500 	950,000.00	0.00	950,000.00



State of South Carolina Request for Contribution Distribution

This form is designed to collect the information required by South Carolina in accordance with Proviso 117.21 of the appropriations act of 2022 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

Amount	State Agency Providing the Contribution	Purpose
\$950,000	P-500 Dept of Environmental Services	Newman Branch Swamp Clearing

Organization Information

Entity Name	CLARENDON COUNTY
Address	411 Sunset Drive
City/State/Zip	Manning, SC 29102
Website	www.clarendoncountygov.org
Tax ID#	57-6000337
Entity Type	County

Organization Contact Information

Contact Name	Sharmane Anderson
Position/Title	Deputy Administrator
Telephone	803-433-3143
Email	sanderson@clarendoncountygov.org

Plan/Accounting of how these funds will be spent:

Description	Budget	Explanation
Construction/Survey/ AE costs for the clearing of Newman Branch	\$950,000	Funds will support the clearing of Newman Branch Swamp
Grand Total	\$950,000	

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

The Newman Branch Swamp historically floods both residential properties as well as agricultural/farming areas. As a result, there has been a financial impact on those who have had damages due to the continuation of flooding during times of excessive rainfall. The clearing of the swamp/watershed in Newman Branch will open the proper drainage channels that will mitigate the impacts of the flooding in the surrounding properties and decrease the damages to residential and agricultural landowners.

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

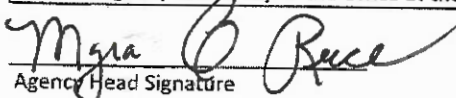
Sharmane Anderson
 Printed Name

Deputy Administrator
 Title

10/22/24
 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.


 Agency Head Signature

Myra C. Reese
 Printed Name

11/6/2024
 Date

House Member Appropriation Request Form
THIS DOCUMENT WILL BE PUBLIC

Project/Event Name: Newman Branch Swamp Clearing

Requested Amount: \$ 950,000.00

Recipient Entity: Clarendon County Government

Is the entity a: state agency, local government, non-profit, or other?

If **other**, please explain: N/A

Entity Contact: Sharmane Anderson Title/Position: Deputy County Administrator

Contact Phone: 803-433-3143 Email Address: sanderson@clarendoncountygov.org

Entity Website: www.clarendoncountygov.org County Location: Clarendon

Summary of Intended Use of the Funds: Funds to be used in the clearing out of vegetative debris and beavers along a portion of the Newman branch tributary from Walker Gamble Road to Fire Tower Road within Clarendon County).

Justification of Request / Public Benefit: Newman Branch Swamp is a tributary to Pudding Swamp located within Clarendon County. The current Walker Gamble Elementary school is adjacent to the branch and flooding has backed up into the school's parking lot. In recent years, flooding from the swamp has worsened and has proven to be a nuisance to properties positioned along it; as well as negatively impacting the farming community (crops and poultry). A recently completed (third party) engineering study has concluded that the flooding is intensified as a result of beaver activity along the length of the tributary as well.

Fawn Pedalino 

Primary House Sponsor – Print Name **Primary House Sponsor – Signature**

Additional Sponsors:

Print Name: _____ Signature: _____

Print Name: _____ Signature: _____

Print Name: _____ Signature: _____



Clarendon County, South Carolina

411 Sunset Drive
Manning, South Carolina 29102
(803) 435.0135

April 24, 2024

The Honorable Fawn Pedalino
SC House of Representatives, District 64
Solomon Blatt Building
1105 Pendleton Street, Suite 314A
Columbia, SC 29201

Re: Newman Branch Swamp Clearing

Dear Representative Pedalino:

On behalf of the citizens of Clarendon County, SC, we kindly ask that you consider our request for a State Appropriation in the amount of \$950,000 for funds to clear out that portion of the Newman Branch from Walker Gamble Road to Fire Tower Road in the New Zion area of Clarendon County, SC.

As you are aware, the flooding of that portion of Newman Branch (a tributary of Pudding Swamp) negatively effects the current Walker Gamble Elementary School and the vibrant farming community along its reach. A recent third-party engineering hydrology study concluded that the vegetative obstructions and beaver related activity need to be removed so as to restore flow to an unobstructed state. If appropriated; we propose to bid the project out within a two (2) month period with work to begin promptly upon award.

We appreciate your service to the citizens of the State of South Carolina and, more importantly, the citizens of Clarendon County. Thank you for your consideration in this request.

Sincerely,

Lynden D. Anthony
Clarendon County Administrator

DAVIS & FLOYD

SINCE 1954

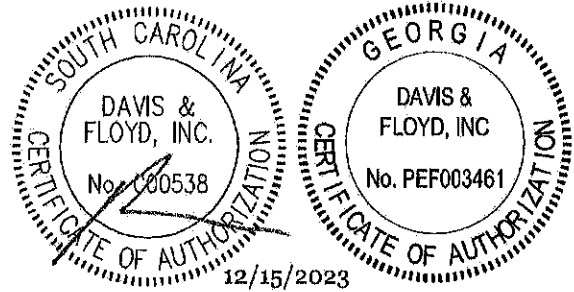
TECHNICAL MEMORANDUM – Hydrologic and Hydraulic Analysis

December 15, 2023 (8/7/2023 TM Amended to include additional analyses)

To: William A. Timmons, PE
Clarendon County Engineer
411 Sunset Drive
Manning, SC 29102

From: Michael V. Horton, PE, CFM, LEED-AP
Chief Engineering Officer
1940 Algonquin Road, Suite 301
Charleston, SC 29405

Subject: Walker Gamble Elementary School
Flood Mitigation Project
D|F Job Number: 032021.00



I. Purpose

The following memorandum will summarize and document the analysis criteria, process, and results for the flood mitigation study conducted for Newman Branch near Walker Gamble Elementary School. Localized flooding has been reported on school property and the analysis documented herein has been performed to determine the degree to which potential improvements to regional drainage may be able to alleviate this flooding. Additionally, this analysis was intended to determine the extent to which groundwater within the vicinity of Newman Branch Swamp may impact the sanitary sewer septic field utilized by the school.

II. Background

Newman Branch Swamp is a tributary to Pudding Swamp located in Clarendon County, approximately 2 miles south of New Zion, SC. In recent years, it has been observed that flooding from the swamp has worsened and has proven a nuisance to properties positioned along it. Walker Gamble Elementary School in particular has experienced more flooding that has threatened the operational capabilities of the school.

The most substantial instances of flooding on school property occurs at the south end of the school's parking lot and renders a significant portion of the lot unusable. In addition to this, the school has begun to experience consistent septic issues that have been speculated to be caused or heavily influenced by the higher flood levels within the adjacent swamp.

The reach of Newman Branch Swamp assessed for this project is more than two miles in length and stretches between the crossings of SCDOT highway bridges on Hickory Hill Road/Old Manning Road and Walker Gamble Road. This reach is located just upstream of a pond containing two outlet control structures.

III. Field Survey and Data Gathering

Initial survey of Newman Branch Swamp was conducted by Davis & Floyd and included elevation data collection at the elementary school and at bridge crossings within scoped reach. Several elevations were collected within the swamp as well to serve as representative channel geometry for hydraulic modeling. In addition to elevation data, observations were made of the existing conditions of the swamp.

During the site survey, several obstructions were observed within the swamp and evidence of beaver activity was noted. Such evidence included bite marks on trees and several dams. Although these observations were noted, it was difficult to determine the age of the activity.

Following initial survey and field observations, further desktop investigations were performed to inform the understanding of the site history and locate any potential obstructions that had not yet been reviewed. In addition to historic aerial imagery, publicly available LiDAR data from 2008 and 2018 were reviewed. During the review of this data, it was noticed that three locations along the study reach showed notable drops in water surface elevation, indicating possible beaver dams. Evidence of these dams was noted in both sets of LiDAR data meaning that they had been in place for more than a decade at least.

During this phase of the project, a preliminary hydrologic analysis was performed to determine the peak discharge rates through this stretch of Newman Branch Swamp. USGS regression equations were used to determine peak discharge for the 2-year, 10-year, 25-year, and 100-year flooding events.

A subsequent site visit was completed with Brigman Company, to locate and assess the beaver dams identified during desktop investigations. During this visit, it was noted that water within the swamp appeared to be stagnant and staged up to the point of inundating a large portion of the swamp immediately upstream of dams during normal or base flow conditions. It was also confirmed by the silt buildup and



Figure 1 - Beaver dam identified during initial field survey.

vegetation on the subject dams that they had been well established for years and were a primary reason for stage increases within Newman Branch Swamp.

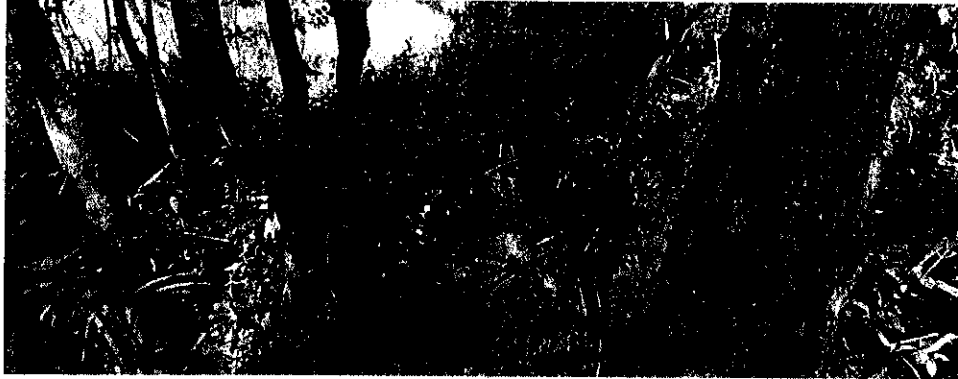


Figure 2 - Beaver dam downstream of Newman Branch Road identified during second site visit.

IV. Existing Conditions Modeling

The hydraulic analysis of Newman Branch Swamp was conducted using the 2D modeling capabilities within USACE's HEC-RAS software. The existing conditions terrain model used for this analysis was constructed using the LiDAR data gathered during desktop investigations for elevation detail and NRCS land cover data to support assignment of roughness coefficients. Elevation data within the swamp was augmented by the inclusion of representative main channel based on survey data gathered. The 2D mesh for the model was given an upstream limit approximately ½ mile upstream of the Walker Gamble Road bridge and a downstream limit just upstream of the Old Manning Road bridge. This extent would allow for a detailed representation of flooding experienced between Walker Gamble Road and Newman Branch Road, where the school is located, while enabling proposed improvements downstream of the Newman Branch Road to be assessed.

Bridge crossings for Walker Gamble Road and Newman Branch Road were included in the model using bridge geometry and elevation data gathered during the field survey. Furthermore, the three (3) beaver dams identified during the data gathering phase were added to the model as inline weir structures.

Unsteady-state simulations were run using a typical base flow condition with flood event discharges fitted to NOAA B 24-hour storm distribution curves added as inflows at the upstream end of the model. The simulation results provided a representation of maximum inundation expected under base flow, 2-year, 10-year, 25-year, and 100-year flood event conditions given the existing obstructions and terrain.

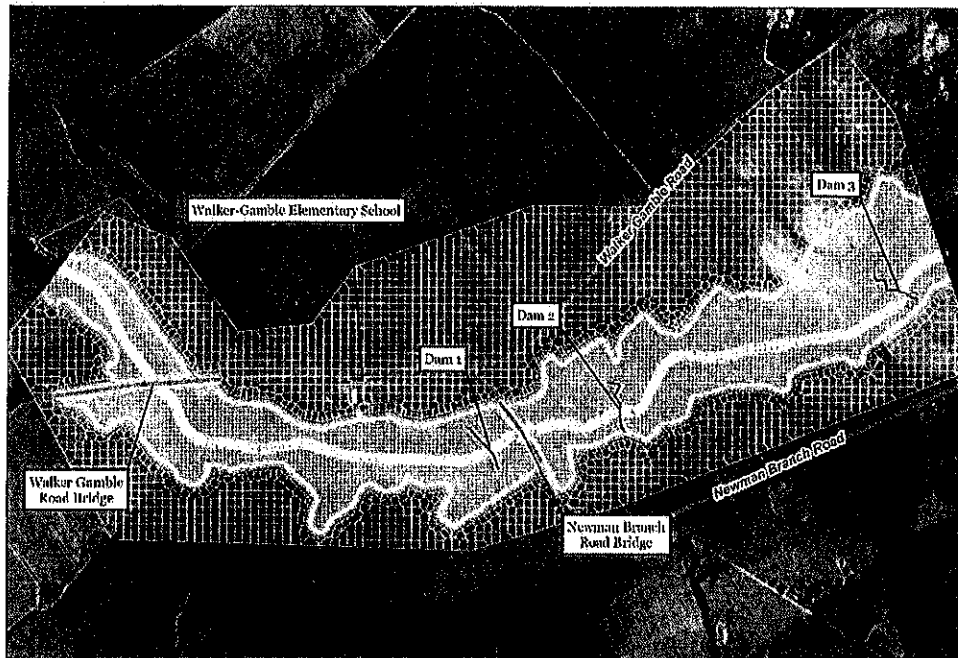


Figure 3 - Existing conditions mesh developed for hydraulic analysis.

In reviewing simulation results, it was found that the bridges along Newman Branch Swamp are adequately sized to provide free-surface flow beneath them and a typical amount of backwater generated during the modeled flood events. Thus, it was determined that improvements to the bridges could be deemed unnecessary and offer little to no appreciable means for flood mitigation. Additionally, the normal stage and flood stages for the swamp were inspected relative to the elevation of the water table near the school's septic field. With an existing normal stage of approximately 90 feet NAVD88 and an estimated water table elevation of approximately 93-94 feet NAVD88, it is not expected that Newman Branch Swamp has an outsized role in any operational issues the school has or has had with the current septic system. This topic is explored in more detail in a separate Technical Memorandum by D|F.

Backwater at each of the dams was noticeable in all modeled flood events (See). It was notable, however, that the effects of the backwater were reduced as the magnitude of the storm / flood event increased. While the backwater may contribute to a higher normal water table on properties adjacent to Newman Branch Swamp, this evidence would suggest that the beaver dams have less impact on the overall flooding (depth and duration) associated with higher magnitude storm / flood events.

Upon further coordination with the contracted natural resources consultant, it was advised that removing the existing beaver dams obstructing flow in the swamp should be the first action taken before considering further improvements. This would also be the least costly mitigation measure for Clarendon County to take before considering more extensive approaches.

V. Proposed Conditions Modeling

Following the existing conditions hydraulic performance assessment for Newman Branch Swamp, four proposed condition alternatives were modeled to review degree to which flooding within the floodplain could be mitigated. Proposed conditions models were constructed to evaluate hydraulic performance within the floodplain under varied main channel geometry. In Proposed Condition #1 (PC-1), the main channel, as modeled within the existing conditions model, was maintained. Proposed Condition #2 (PC-2) assumed a uniform dredged channel to maintain consistent positive drainage within the modeled reach of Newman Branch. Proposed Condition #3 (PC-3) maintained the same dredged channel slope as PC-2, with channel widening efforts to increase bed width to 30-feet – approximately double the width of the existing channel - between Walker Gamble Road and Newman Branch Road. Proposed Conditions #4 (PC-4) carries this channel widening throughout the modeled extent of Newman Branch Swamp. All proposed conditions models assumed the removal of existing in-line beaver dams in their development.

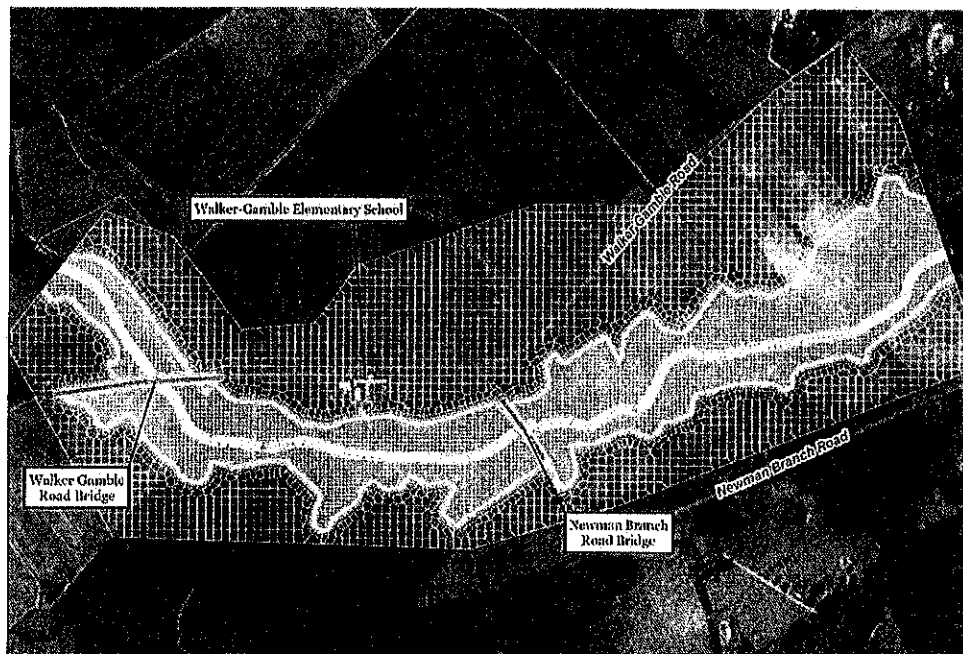


Figure 4 - Proposed conditions mesh developed for hydraulic analysis.

As a means of justifying the established modeling domain, the PC-1 model was used to simulate the 100-year base flood event with downstream boundary condition artificially elevated to match effective FEMA flood mapping. It was found that flood profiles for this simulation and that of the standard 100-year flood event for PC-1 converged downstream of the Walker Gamble Elementary School property, indicating that variations in boundary conditions downstream of the modeled reach will not impact the subject area of concern.

While not presented in subsequent data tables, the flood profile for this simulation can be seen in flood profiles provided in **Appendix B**.

Table 1 shows the local variations in water surface elevation at certain points of interest along the main channel of Newman Branch Swamp. PC-1 results show that the removal of beaver dams alone has potential to decrease the water surface by nearly 2 feet in certain areas of the swamp. The relative impact near Walker Gamble Elementary School, however, is less significant. Near the school property, base flow conditions showed a maximum decrease in relative backwater of approximately 0.6 feet (~7 inches). Subsequent proposed conditions models further decreased water surfaces relative to existing conditions. The results yielded from PC-2, PC-3 and PC-4 simulations showed improvements over that of PC-1, although to a lesser extent than downstream of the school.

Table 1 – Summary of existing conditions water surface elevations (WSE) and relative proposed conditions reductions.

		Existing WSE (ft NAVD88)	Δ^* (ft)			
			PC-1	PC-2	PC-3	PC-4
Base Flow	Dam 1	88.3	-1.0	-1.8	-2.0	-2.3
	Dam 2	87.6	-1.8	-2.3	-2.3	-2.7
	Dam 3	84.1	-0.6	-0.6	-0.6	-0.7
	School Property	88.6	-0.6	-1.4	-1.8	-1.8
2-Year	Dam 1	88.5	-0.6	-1.0	-0.9	-1.5
	Dam 2	87.7	-1.5	-1.9	-1.8	-2.1
	Dam 3	84.2	-0.6	-0.6	-0.6	-0.8
	School Property	89.0	-0.1	-0.6	-1.0	-1.2
10-Year	Dam 1	88.6	-0.2	-0.5	-0.5	-0.9
	Dam 2	87.9	-1.3	-1.8	-1.6	-1.9
	Dam 3	84.3	-0.4	-0.4	-0.4	-0.6
	School Property	89.5	-0.1	-0.4	-0.7	-0.8
25-Year	Dam 1	88.8	-0.2	-0.4	-0.4	-0.8
	Dam 2	87.9	-1.0	-1.6	-1.5	-1.8
	Dam 3	84.3	-0.3	-0.3	-0.3	-0.4
	School Property	89.7	-0.1	-0.3	-0.6	-0.7
100-Year	Dam 1	89.1	-0.1	-0.3	-0.3	-0.7
	Dam 2	88.0	-0.8	-1.3	-1.3	-1.6
	Dam 3	84.4	-0.2	-0.3	-0.2	-0.3
	School Property	90.0	-0.0	-0.2	-0.5	-0.6

* - Assessed relative to existing conditions model at same location

It can be seen from the results of this assessment that beaver dams have the potential to impact flow substantially within the modeled reach. This impact, however, is localized and

becomes less significant as storm events increase in magnitude but may prove effective in relieving localized flooding on school property and/or adjacent parcels. Additional mitigation efforts, such as channel dredging and widening, can potentially aid in reducing flood stages further, however, the removal and continued control of obstructions within Newman Branch Swamp is paramount.

It can be observed that water surface elevations and overall floodplain inundation boundaries for existing and proposed conditions begin to more closely compare as flood discharge within the swamp increases. This is illustrated in greater detail in limited inundation maps included in **Appendix A**. It is expected that this trend would hold true for flooding events of greater magnitude. The flooding that resulted from the historic rainfall event that took place in October 2015, for instance, would not be expected to have been impacted or lessened by the removal of beaver dams. That event, which saw an accumulated total rainfall locally of more than 17 inches within a span of three days, exceeded that of the 1000-year flood event.

VI. Conclusions

This memo summarizes the potential causes of increased flooding experienced from Newman Branch Swamp on the Walker Gamble Elementary School property. Obstructions within the swamp, while not limited to such, include beaver dams that are capable of increasing base flow and flood stages.

While backwater effects of dams today do not appear to be far-reaching, they are capable of being compounded depending on the proximity to one another. For this reason, it is recommended that efforts be made to remove these structures where they exist and restore flow to an unobstructed state. Although higher intensity storms will continue to cause similar flooding to what is observed today, removing existing dams within the swamp can provide immediate benefit to nearby properties. Such efforts are likely to alleviate some of the localized nuisance flooding that plagues Walker Gamble Elementary School and other properties along Newman Branch Swamp on a regular basis. Additional mitigation efforts, including dredging and channel widening, can be expected to further mitigate nuisance flooding after existing obstructions within the channel and floodplain are removed.

As sediment transport was not simulated in this assessment, results from PC-1 may not be indicative of long-term mitigation impacts. Should the County remove all existing beaver dams within Newman Branch Swamp and return consistent positive conveyance to the stream, it is important to dedicate a period time following these efforts to monitoring hydraulic performance. The increased efficiency of the system may allow for existing sediment buildup to wear down. This effect could further improve upon flood mitigation up to the extent to which is expected of channel dredging (PC-2).

VII. Recommendations

Davis & Floyd, in coordination with Brigman Company, proposes that Clarendon County consider the following 3-step approach to address the beaver population and their impacts within Newman Branch Swamp.

Step 1) Control current population.

- It is recommended that Clarendon County hire a licensed beaver trapper or wildlife removal service to assess current beaver population within Newman Branch Swamp and begin removal efforts.

Step 2) Remove existing dams.

- Once existing beavers have been removed, an inventory of existing dams should be conducted, and the process of removal can begin. This will likely require different approaches depending on the characteristics of each dam. Hand crews can be used for smaller newer dams, but mechanical means may be needed to remove earthen dams.

Step 3) Establish a maintenance plan.

- To limit risk of this problem returning in the future, it is important to establish a maintenance plan to limit the beaver population and remove dams as they appear moving forward. For example, the Beaver Reduction Program implemented in Horry County outlines a bounty system in which licensed individuals may submit proof of bounty at a predetermined time and location. Following collection, the Horry County Stormwater team evaluates the area for remaining dams and determines if removal will be necessary. Clarendon County can decide on the final format of their respective maintenance plan.

By instituting the actions as outlined above, the beaver population within Newman Branch can be limited to a manageable level. With the population limited and existing dams removed, natural flow can be restored within Newman Branch Swamp and sustained for the foreseeable future.

(End of Technical Memorandum)

(88) P500 - Department of Environmental Services

- (a) Clarendon County - Newman Branch Swamp Clearing \$ 950,000;
- (b) Daufuskie Marsh Tacky Society - Land Improvement and Infrastructure \$ 20,000;
- (c) Easley Combined Utilities - Upper Saluda Watershed Restoration \$ 2,200,000;
- (d) Grand Strand Humane Society \$ 2,000,000;
- (e) James Island Public Service District - Environmental Mitigation \$ 500,000;
- (f) Kind Keeper - No-Kill Animal Shelter \$ 300,000;
- (g) Pawmetto Lifeline - Veterinary Services \$ 250,000;
- (h) PFAS Pilot Program \$ 900,000;